



2014 COST PLAN

Thurston County Auditor's Office
December 31, 2013

Prepared by: Ron Hoene, CPA
Maggie Baker

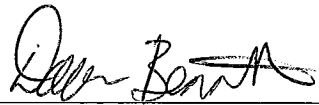
Thurston County

Washington

Certification Statement

I hereby certify, as the responsible official of the County of Thurston, that the information contained in the County-wide A-87 cost allocation plan for the 2014 fiscal year is correct and was prepared in accordance with the policies and procedures contained in OMB Circular A-87 and all succeeding federal circulars. I also hereby certify, as the responsible official of the County of Thurston, that the information contained in the County-wide fund billable Full Cost cost allocation plan for the 2014 fiscal year is correct and was prepared in compliance with the statutes of the State of Washington and cost allocation guidelines of the Washington State Auditor's Office. I further certify that a consistent approach has been followed in treating a given type of cost as direct or indirect and that in no case have costs charged as direct costs to federal or state supported programs been included as indirect costs in these cost plans. The costs in these plans contain expenditures for the 2012 fiscal year.

Date: 12/31/2013

County Official: 

Title: FINANCIAL SERVICES MANAGER

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Cost Plan Overview

Plan's Purpose & History

This plan's primary purpose was, and continues to be, to compute the unbilled cost of services provided by the General Fund to other County Funds. The plan's secondary purpose was, and continues to be, to compute central service costs for computing indirect cost rates for cost reimbursement purposes for state and federal grant programs. This plan does not compute service costs for previously billed or unallocable services or for services provided by one fund to another fund or by other funds to the General Fund.

Thurston County's cost plan was originally developed by the financial consulting firm of David M Griffith and Associates in the 1980s. The County provided a substantial amount of assistance to this firm in the annual preparation of the County's cost plan. The County, on it's own, prepared the plan in it's entirety starting in the mid 1990's. The County developed the formulas to convert the firm's data base program to a spread sheet driven model at that time.

Thurston County's cost plan was actually three cost plans (billable, A-87 and full cost) through 2009. Service costs were allocated to all funds in all three plans. Only service costs authorized by the Board of County Commissioners (Board or BOCC) were allocated in the billable plan. Service costs were restricted or excluded, as required by OMB Circular A-87, in the A-87 plan. All unbilled internal service costs were allocated in the full cost plan.

Cost Plan Overview - Continued

Only Board authorized funds were billed Board authorized service costs in the billable plan. The A-87 plan computes central service costs that are used to compute indirect cost rates for federal and state grant programs. The full cost plan was used to compute additional revenue that would be generated to the General Fund, and additional service costs that would be paid by all benefitting user funds, when compared to the County's billable authorized implemented cost plan.

The billable plan was terminated with the implementation of the full cost plan as the County's billable plan in 2010. All service costs were included within the County's billable plan and all County funds were billed the full cost of these services in 2010 in response to the General Fund funding crisis that was precipitated with the enactment of initiative 747. Departments have the option of requesting from the BOCC a General Fund subsidy during the annual budget process if billed costs cannot be funded without significant changes or reductions to the operations of that fund.

The first major change in allocated service costs occurred in 2010 when the Planning Department was designated as a General Fund Department and included as a billable cost in 2010. Likewise, the Emergency Services Department was designated as a General Fund Department and included as billable cost in 2011.

Overview of Cost Model & Plan

The cost plan begins with a series of pie graphs to illustrate how the plan's billed costs relates and reconciles to the total cost of the County governmental unit. The graphs illustrate the following cost relationships by graphing and comparing:

Cost Plan Overview - Continued

- Processed County-Wide transactions to County-Wide disbursements (Graph 1)
- County-Wide disbursements to disbursements by function (Graph 2)
- Disbursements by operating functions to disbursements by admin/support services function (Graph 2)
- Admin/support service disbursements to unbilled General Fund internal service disbursements (Graph 3)
- Unbilled General Fund disbursements to billed service costs under the full cost plan (Graph 4)

The cost model accumulates General Fund internal (or central) service costs by activities within cost centers. External and other unallocable service costs, along with previously billed service costs, are subtracted from that activity's accumulated allocable total cost. Other unallocable service costs are primarily service costs that are not allocable per OMB Circular A-87 in the A-87 cost plan.

This net total cost is then allocated to all County funds based on derived assumptions from service benefits provided by that activity to each of the County's benefitting funds. These assumptions are quantified by data driven service assumptions with 100% of the net allocable cost of each activity allocated to all County funds. Service costs are allocated as follows:

- Direct time charged to each fund
- Number of transactions processed for each fund
- By amounts or transactions associated with, or related to, the provided service (for example - budgeted service cost is assumed to correlate to a fund's budget).

Cost Plan Overview - Continued

Prior year's actuals are used to compute not only the total allocable service cost but also transactions or other amounts used to compute each fund's resulting share of that cost. Therefore, prior years amounts are always used in the current year to compute the billable cost in the next year for the next budget cycle. For example, actual amounts from 2005 were used in 2006 to compute the billable cost in 2007. Likewise, actual amounts from 2007 were used in 2008 to compute the billable cost in 2009. Therefore, any service cost or allocation adjustments in a billable year (2007) are automatically reflected in the billable cost two years hence (2009).

Reports and tables are organized and identified in this cost model as follows:

● Plan Overview

- Pie graphs to illustrate how billed costs relate and reconcile to the total cost of the County governmental unit (as noted on prior page)
- Budget resolution listing each fund's billed and unbilled service cost with reasons for each billing exclusion ("Billable Service Costs" table)

● Plan Summaries

- Summary of allocated and unallocated cost by activity by cost center for both the A-87 and Full Cost plans ("Cost Summary - By Plan" table)
- Billed cost by fund by year from plan inception ("Annual Billed Cost by Fund" table)

Cost Plan Overview - Continued

• Cost Allocation

- Allocated cost per fund by activity by cost center by cost plan including fund totals for reallocated costs ("Cost Allocation - All Cost Plans" table)
- Re-allocated cost per fund by activity by cost center by cost plan ("Re-Allocated Costs" table)
- Fund billing reports listing current and prior year's allocable or billable service cost by activity by cost center by allocation method with explanations for any significant changes in billable costs from prior year ("Full Cost of Services By Fund" tables)

• Cost Centers

- Cost center tables to accumulate General Fund unbilled internal service costs by cost center by activity and by reallocated cost with activity costs segregated and categorized by employee effort, employee cost, non-payroll supporting cost, unallocated cost and resulting net allocated and billable cost ("Employee Time Distribution", "Employee Salary Distribution", "Cost Distribution" and "Cost Reallocation" tables)

• Assumptions

- Data driven assumptions that allocate accumulated service cost for each activity by fund ("Allocations Factors", "Expend/Budget Allocation Factors", and "Other Assumptions" tables)

• Appendices

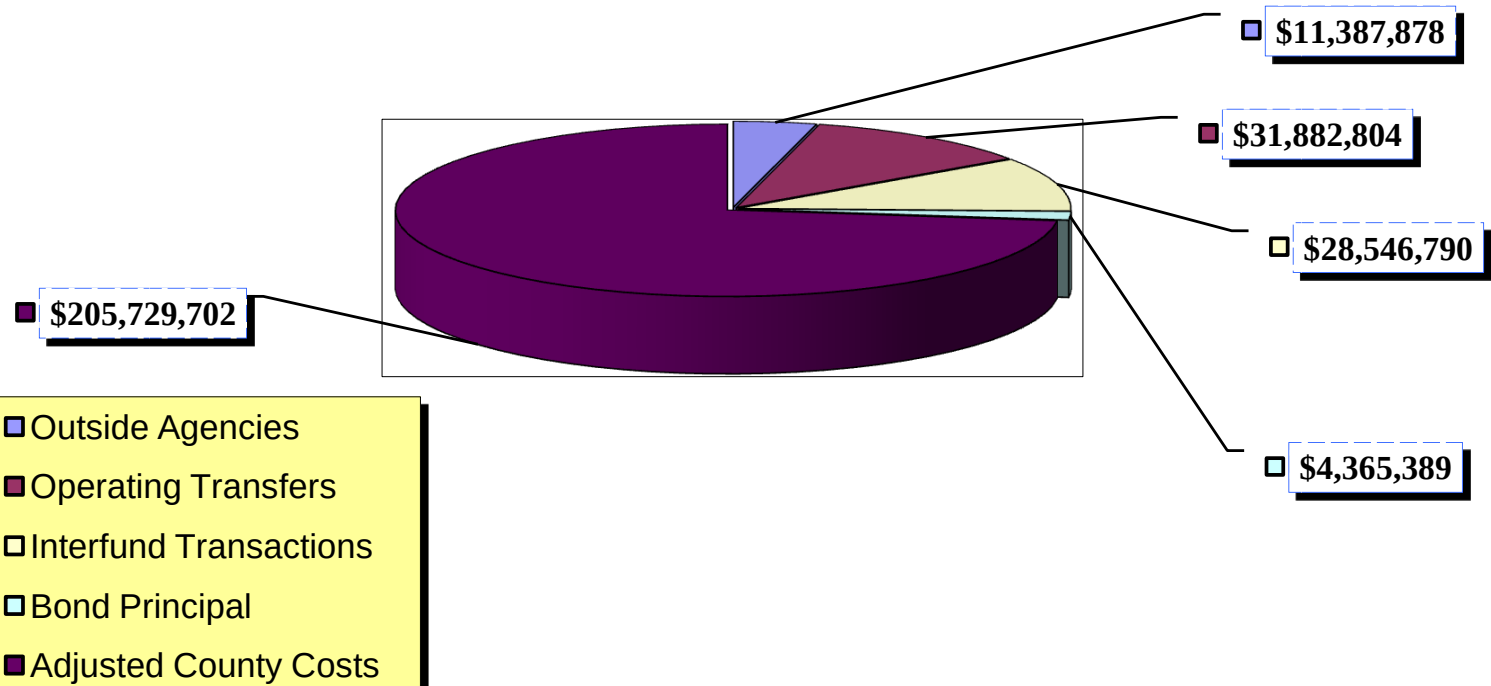
- Performance measures to compute annual service cost by activity using data from assumptions that allocate cost to user funds ("Cost Per Service" table)
- Reconciliation of accumulated service costs by cost center to allocated costs within the cost model ("Cost Model Reconciliation" table)

County-Wide Transactions Graph

The County spent \$205,729,702 in 2012 on various programs. This is the direct "one-time" cost after excluding amounts spent by non-county agencies and after excluding interfund transfers, interfund transactions and bond principle.

Thurston County Expenditures - 2012

Total Transactions - \$281,912,563

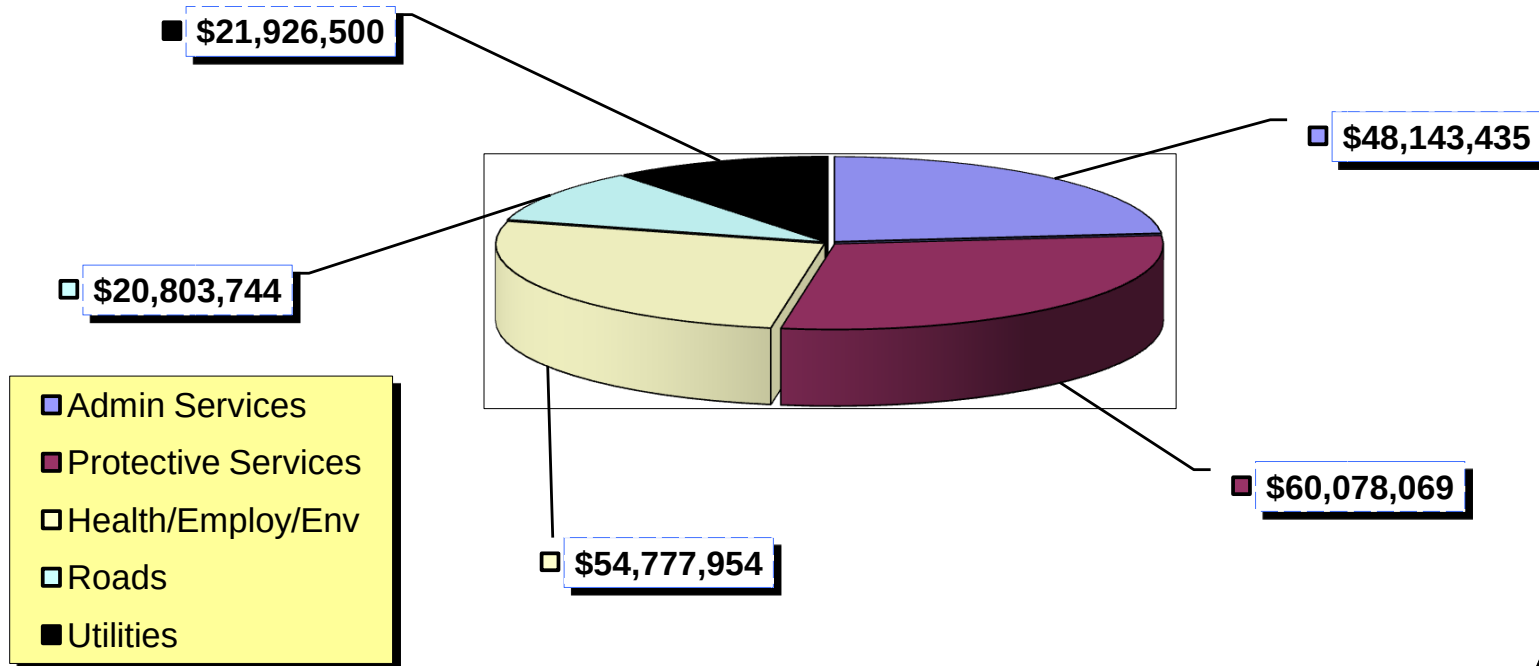


County-Wide Cost Graph

The County spent \$48,143,435 on county-wide administrative and support services. This direct cost excludes amounts spent for community protection, utilities, roads and for health, employment and environmental services.

Health, employment and environmental services is a "catch all" category. It includes recreational services (Parks, Recreation and Fair) and regulatory services (Development Services and Boundary Review Board).

Thurston County Expenditures - 2012 County-Wide Cost - \$205,729,702



Administrative & Support Services Graph

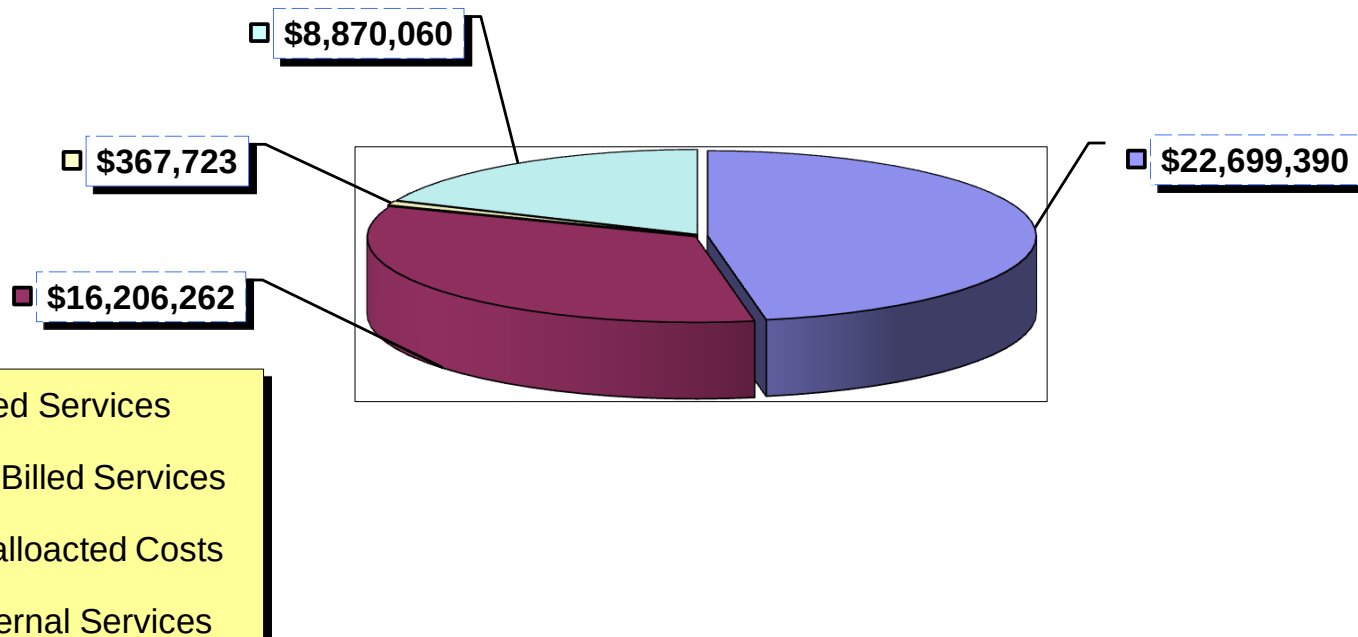
The County spent \$16,206,262 on unbilled General Fund support services in 2012. These services were therefore not reimbursed by another fund (except for \$71,000 in subsequently deducted billing credits for the Prosecuting Attorney's Office) or billed through internal service funds. Unbilled unreimbursed services include:

1. Assessment services from the Assessor's Office
2. Administrative, budget, management and public information services from the Commissioner's Office
3. Cost for the depreciated use of General Fund Equipment
4. Cost for the unbilled depreciated use of occupied building space for County departments
5. Emergency planning and management services from the Emergency Management Department
6. External audit services from the State Auditor's Office
7. Financial services from the Auditor's Office
8. Law Library services provided to other General Fund Departments
9. Human resource services from the Human Resources Department
10. Legal services from the Prosecuting Attorney's Office
11. Planning services from the Planning Department
12. Treasury services from the Treasurer's Office
13. Unreimbursed cost for personnel services and association dues from Non-Departmental

The County spent \$22,699,390 on billed internal support services in 2012. These support service costs were therefore reimbursed directly to the provider funds which were primarily internal service funds but also include four Treasurer and Auditor special revenue funds.

The County spent \$8,870,060 on external administrative services in 2012. Funds and departments that provided these services directly to the public included Non-Departmental, Auditor, REET and Veterans.

Thurston County Expenditures - 2012 Admin/Support Services - \$48,143,435



Billable Indirect Cost Graph

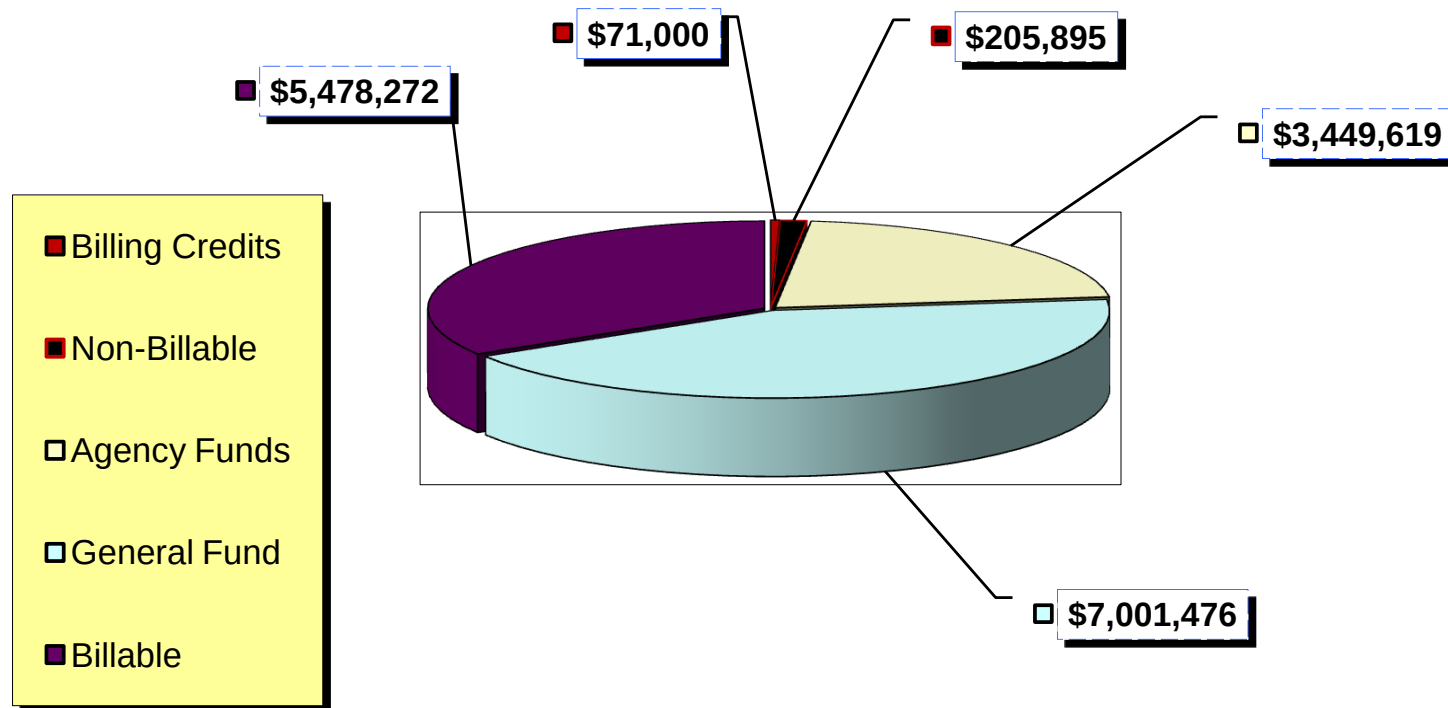
The County will bill user departments \$5,478,272 in 2014 for the cost of General Fund internal services provided to other funds in 2012. The County bills costs to users based on assumptions on the amount of service provided to each fund.

The County provided \$7,001,476 in General Fund services to user departments within the General Fund. General Fund departments are not billed for these services because these departments and services are already funded through the General Fund.

The County provided \$3,449,619 in General Fund services to other governments in 2012. The provision of these services by the General Fund is legally mandated. However, the cost of these services is not legally billable to these governments.

There were \$71,000 in billing credits for previously billed costs for General Fund services. There was also an additional \$205,895 of non-billable costs that could not be legally billed to County funds.

Thurston County Expenditures - 2012 Un-Billed Internal Services - \$16,206,262



Billable Amounts

2014 General Fund Billable Service Cost

The 2012 General Fund service cost and billable amount in 2014 is noted by fund in the accompanying BOCC budget resolution. \$16,206,262 of General Fund support service costs less \$71,000 in billing credits from the prior graph results in \$16,135,262 in allocated unbilled service costs for each serviced fund and department. \$10,656,990 in allocated unbilled service costs is not billable for reasons noted in the accompanying resolution and prior graph. The remaining \$5,286,418 will be billed as noted to each County fund.

2014 Cost Plan Policies

All Funds eligible for cost allocation will again be charged the full cost of General Fund services in 2014 except for funds and costs that cannot legally be billed. The Board of County Commissioners may choose to subsidize certain allocations based on program impacts. However, these subsidies must be subsequently requested by the Department and then approved by the BOCC through the 2014 budget process in 2013. Central service costs in compliance with federal circulars and requirements (see "Cost Allocation - All Cost Plans" table) will be included in federal reimbursement requests and grants as allowed, required or available on an "as needed" and "as requested" basis.

The Auditor's Office will re-negotiate legally allowable financial service agreements with outside governmental agencies which includes the Area Agency on Aging, Regional Planning and Olympic Region Clean Air Agency.

2014 Budget Briefing Documents

The other two tables within this section of the cost plan are BOCC briefing documents that summarize 2014 billable General Fund service costs. The 1st briefing document summarizes allocated and billable costs by cost center as they pertain to selected funds and fund types. The 2nd briefing document summarizes the change in billable costs to other County funds over selected periods of time from the inception of the County's General Fund cost billing plan.

2014 Billable Service Cost Budget Resolution								
Fund No.	Dept/ Prog No.	Fund/Agency Name	Total Full Cost					
			Allocated Cost	Excluded Costs		Billables		
				Amount	Ref	2014	2013	Change
0010	01	Assessor	\$ 277,662	\$ (277,662)	1	\$ -	\$ -	\$ -
0010/02	A200-79	Auditor	343,476	(343,476)	1	-	-	-
0010/02	A280-99	Auditor - Financial Services	154,087	(154,087)	1	-	-	-
0010	03	Commissioners	307,828	(307,828)	1	-	-	-
0010	04	Treasurer	83,546	(83,546)	1	-	-	-
0010	05	Clerk	258,061	(258,061)	1	-	-	-
0010	06	Superior Court	468,537	(468,537)	1	-	-	-
0010	07	District Court	190,990	(190,990)	1	-	-	-
0010	08	Juvenile Probation	716,305	(716,305)	1	-	-	-
0010	09	Prosecuting Attorney	549,979	(549,979)	1	-	-	-
0010	10	Sheriff	861,042	(861,042)	1	-	-	-
0010	11	Corrections	2,064,457	(2,064,457)	1	-	-	-
0010	12	Coroner	45,843	(45,843)	1	-	-	-
0010	20	Civil Service	86	(86)	1	-	-	-
0010	22	Human Resources	153,620	(153,620)	1	-	-	-
0010	23	Non-Departmental	71,686	(71,686)	1	-	-	-
0010	24	Assigned Council	173,138	(173,138)	1	-	-	-
0010	27	WSU Extension	21,847	(21,847)	1	-	-	-
0010	29	Emergency Management	100,686	(100,686)	1	-	-	-
0010	36	Planning	156,561	(156,561)	1	-	-	-
0010	90	State Examiner	2,039	(2,039)	1	-	-	-
1010	04	Treasurer's M & O	7,312	(1,862)	8	5,450	6,514	(1,064)
1020	05	Family Court Services - Clerk	11,419	(2,733)	5	8,686	8,584	102
1020	06	Family Court Services - Superior Court	-	-	6	-	23	(23)
1030	27	Fair	46,998	-	-	46,998	39,115	7,883
1040	06	Law Library	3,777	-	-	3,777	4,047	(270)
1050	02	Auditor - M & O	5,105	-	-	5,105	7,922	(2,817)
1070	25	Geo Data	-	-	7	-	35,045	(35,045)
1080	06	Superior Court Family Srv	637	(321)	5	316	581	(265)
1090	02	Auditor - Election Reserve	1,907	-	-	1,907	2,403	(496)
1100	03	Det. Fac. Sales Tax Hold.	3,565	-	-	3,565	3,828	(263)
1110	09	Victim Advocate Program	12,429	-	-	12,429	12,611	(182)
1120	04	Investment Administration	7,702	(7,702)	3	-	-	-
1140	34	Emergency Management Council	287	-	-	287	377	(90)
1150	03	Real Estate Excise Tax	3,907	(3,907)	3	-	-	-
1160	04	REET Technology Fund	620	(620)	3	-	-	-
1170	03	Trial Court Improvement	897	(239)	5	658	538	120
1180	03	Treatment Sales Tax	7,959	-	-	7,959	8,103	(144)
1190	34	County Roads	1,540,605	31,458	9	1,572,063	1,412,554	159,509

2014 Billable Service Cost Budget Resolution								
Fund No.	Dept/ Prog No.	Fund/Agency Name	Total Full Cost					
			Allocated Cost	Excluded Costs		Billables		
				Amount	Ref	2014	2013	Change
1200	40	Veterans	18,885	-		18,885	18,253	632
1280/90	29	Medic One & Reserve	219,191	-		219,191	218,923	268
1300	03	Stadium/Convention/Art Center	137	-		137	161	(24)
1320	27	Recreation Services	28,369	-		28,369	28,282	87
1330	34	Parks and Trails	31,458	(31,458)	9	-	-	-
1350	27	Noxious Weed	22,372	-		22,372	24,675	(2,303)
1380	03	Conservation Futures	29,161	-		29,161	23,254	5,907
1400	41	Housing & Community Renewal	89,886	(14,735)	5	75,151	57,981	17,170
1420	10	LEOFF I Long Term Care	11,507	(11,507)	1	-	-	-
1440	10	Sheriff's Special Programs	2,229	(398)	5	1,831	1,755	76
1450	11	Prisoner's Concession	11,349	-		11,349	11,863	(514)
1490	40	PHSS Technology	726	-		726	1,091	(365)
1500	40	Public Health	403,551	(106,617)	5	296,934	296,680	254
1500-30	41	Social Services/RSN	180,571	(33,933)	5	146,638	162,149	(15,511)
1660	04	Rid # 2	77	(77)	3	-	-	-
1720	27	Long Lake - LMD	12,231	-		12,231	7,238	4,993
1740	27	Lake Lawrence - LMD	3,419	-		3,419	7,377	(3,958)
1780	27	WRIA Water & Waste	10,053	(10,053)	3	-	-	-
1840	03	2010 Debt Holding	1,676	(1,676)	3	-	-	-
1850	03	2009 Debt Holding	1,424	(1,424)	3	-	-	-
1900	09	Anti-Profiteering	240	-		240	262	(22)
1910	05	Clerk's Collection	14,933	(3,352)	5	11,581	11,029	552
2210	03 & 04	G. O. Bonds - 2002	9	(9)	3	-	-	-
2220	03 & 04	G. O. Bonds - 2004	437	(437)	3	-	-	-
2230	03 & 04	G.O. Bonds 2005	1,111	(1,111)	3	-	-	-
2240	03 & 04	G.O. Bonds 2007	265	(265)	3	-	-	-
2250	03 & 04	G.O. Bonds 2009	1,191	(1,191)	3	-	-	-
2260	03 & 04	G.O. Bonds	1,202	(1,202)	3	-	-	-
2261	03 & 04	G.O. Bonds	51	(51)	3	-	-	-
3010	34	Roads Construction In Progress	286,758	-		286,758	260,994	25,764
3080	03	Jail Capital Projects	33,334	-		33,334	14,700	18,634
3140	03	County Buildings Fund	-	-	6	-	3,607	(3,607)
3150	25	Tilley Master Plan	-	-	6	-	101,690	(101,690)
4030	34	Solid Waste - M & O	334,960	-		334,960	350,747	(15,787)
4040	34	Solid Waste - Res. For Closure	25,992	-		25,992	25,309	683
4060	27	Storm & Surface Water Utility	290,088	-		290,088	295,657	(5,569)
4070	27	Storm & Surface Water Capital	19,066	-		19,066	19,982	(916)
4124	27	Land Use & Permitting	439,506	-		439,506	452,075	(12,569)
4200	34	Boston Harbor Water/Wastewater	28,696	-		28,696	30,887	(2,191)

2014 Billable Service Cost Budget Resolution								
Fund No.	Dept/ Prog No.	Fund/Agency Name	Total Full Cost					
			Allocated Cost	Excluded Costs		Billables		
				Amount	Ref	2014	2013	Change
4210	04 & 34	Boston Harbor Reserve	1,243	-		1,243	1,435	(192)
4300	34	Tamoshan/Beverly Beach Sewer	19,302	-		19,302	17,968	1,334
4340	34	Grand Mound Wastewater	106,495	-		106,495	98,048	8,447
4350	04 & 34	Grand Mound Water	58,230	-		58,230	51,808	6,422
4380	04	Olympic View Debt Service	67	(67)	3	-	-	-
4400	34	Tamoshan Water/Sewer	10,832	-		10,832	10,757	75
4410	34	Olympic View Sewer	3,355	-		3,355	4,031	(676)
4420	04 & 34	Tamoshan Reserve	6,779	-		6,779	5,391	1,388
4440	34	Grand Mound Wastewater	2,702	-		2,702	8,050	(5,348)
4450	34	Grand Mound Water Cap	1,701	-		1,701	2,233	(532)
4460	04	Tamoshan Beverly Beach Debt	32	(32)	3	-	-	-
4480	04 & 34	Grand Mound Debt Service	374	(374)	3	-	-	-
4510	04 & 40	Community Loan Repayment #1	1,286	-		1,286	1,583	(297)
5030	22	Unemployment Compensation	7,027	-		7,027	8,294	(1,267)
5050	22	Insurance Risk	49,753	-		49,753	45,833	3,920
5060	22	Benefits Administration	12,165	-		12,165	13,159	(994)
5210	04 & 25	Central Services/Facilities	837,761	-		837,761	720,317	117,444
5220	25	Central Services Reserve	51,557	-		51,557	37,121	14,436
5230	25	Cent Srvs Facilities Eng	17,096	-		17,096	23,032	(5,936)
5410	25	E.R.&R. Maintenance	132,704	-		132,704	134,885	(2,181)
5420	25	E.R.&R. Replacement	104,467	-		104,467	87,609	16,858
6330		State Forest Board	-	-		-	-	-
6331		Forest Excise	-	-		-	-	-
6332		Forest Yield	-	-		-	-	-
6333		Leasehold Suspense	-	-		-	-	-
6334		Treasurer's Trust	-	-		-	-	-
6335		Taxes & Refunds Pending	-	-		-	-	-
6336		Refunded GO Bonds	-	-		-	-	-
6337		Fiscal Agent Fund	-	-		-	-	-
6338-9+		State Agencies	812,382	(812,382)	2	-	-	-
6340		Cobra/Retiree	-	-		-	-	-
6350-53		Drainage Districts	62	(62)	2	-	-	-
6410		Cemetery District #1	1,007	(1,007)	2	-	-	-
6411		Cemetery District #2	2,426	(2,426)	2	-	-	-
6420-29+		PUD #1	4,696	(4,696)	2	-	-	-
6431		Tanglewilde Parks	726	(726)	2	-	-	-
6440-49+		Housing Authority	12,798	(12,798)	2	-	-	-
6450-51		Intercity Transit	3,170	(3,170)	2	-	-	-
6460-64		Timberland Regional Library	130,748	(130,748)	2	-	-	-

2014 Billable Service Cost Budget Resolution								
Fund No.	Dept/ Prog No.	Fund/Agency Name	Total Full Cost					
			Allocated Cost	Excluded Costs		Billables		
				Amount	Ref	2014	2013	Change
6470-71		ORCAA	5,398	(597)	4	4,801	4,936	(135)
6480		Conservation District	-	-	2	-	-	-
6490		Thurston Regional Planning	15,986	(1,372)	4	14,614	13,663	951
6500-05		ESD #113	12,417	(12,417)	2	-	-	-
6510-99		School Districts	1,658,345	(1,658,345)	2	-	-	-
6610-791		Fire Districts	297,942	(297,942)	2	-	-	-
6780		West Thurston Fire	70,492	(70,492)	2	-	-	-
6800-02		Port of Olympia	64,078	(64,078)	2	-	-	-
6810-70		Cities & Towns	370,979	(370,979)	2	-	-	-
6940		Dispute Resolution Center	-	-	-	-	-	-
6950		Area Agency On Aging	30,450	(1,863)	4	28,587	27,399	1,188
6970		Wash State Trans Insur Pool	-	-	-	-	-	-
6980-81		LOTT	3,519	(3,519)	2	-	-	-
Total Billables			\$ 16,135,262	\$ (10,656,990)		\$ 5,478,272	\$ 5,286,418	\$ 191,854
Reasons for Excluded Costs: 1. General Fund has already funded it's share of service costs since total service cost is funded by the General Fund 2. Service costs to these agency funds cannot be billed because services are statutorily mandated and any billings must be by mutual agreement 3. These County funds cannot be legally billed per statute 4. Billable amounts are contractually approved through inter-local agreements with the Auditor based on provided services 5. Some service costs are not billable to these grant funded funds because regulations prohibit reimbursement for these excluded costs 6. These funds are not billable since they have been, or will be, eliminated 7. The billable service cost for this fund was included within Central Services which is the fund it was rolled into in 2012 8. Only costs traceable to the foreclosure function are billable to this fund per statute 9. Billable amount is included in the billable amount for Fund 1190								

2014 Allocated & Billed General Fund Service Cost By Cost Center & Fund - BOCC Briefing Doc # 1

Fund/Agency Name	Allocated Cost												Allocated Cost Not Billed		Billable Cost
	Assessor	Treasurer	Commissioner's Office		Human ^{*4} Resources	Financial Services	Building Usage ^{*3}	Planning Dept ^{*2}	Emerg Man	PAO - Civil	Other ^{*1}	Total	Amount	Nt	2014
			CM/PIO/Bud	BOCC											
Gen Fund Departments	\$ 388,301	\$ 175,769	\$ 451,786	\$ 479,994	\$ 759,514	\$ 725,153	\$ 2,551,090	\$ 397,531	\$ -	\$ 797,733	\$ 274,605	\$ 7,001,476	\$ (7,001,476)	1	\$ -
Auditor/Treas/HR Funds ^{*6}	-	1,617	2,799	3,086	4,568	8,660	-	-	-	-	1,296	22,026	(9,564)	3,8	12,462
Fair	-	1,587	6,601	2,498	2,910	13,649	-	-	5,601	13,322	830	46,998	-	-	46,998
Law & Justice SR Funds ^{*7}	-	5,446	11,565	13,410	16,726	27,999	1,492	-	-	-	4,303	80,941	(18,550)	5,6,7	62,391
Roads Funds	228,344	82,093	158,922	151,021	150,242	204,643	2,685	301,897	332,161	204,678	42,422	1,859,108	-	9	1,859,108
Medic One & Reserve	107,459	22,258	11,711	16,384	7,936	47,941	-	-	-	1,665	3,837	219,191	-	-	219,191
Art Center & Recr Serv	-	855	1,572	1,824	2,283	12,079	-	-	-	9,278	615	28,506	-	-	28,506
Noxious Weed	-	964	2,537	2,915	3,768	8,227	-	-	-	2,973	988	22,372	-	-	22,372
Conservation Futures	13,591	4,570	3,082	4,963	-	2,865	-	-	-	-	90	29,161	-	-	29,161
Public Health Funds ^{*8}	13,046	40,770	83,873	97,008	96,592	224,640	10,908	37,707	-	60,447	29,914	694,905	(155,285)	5	539,620
Lake & WRIA Funds	-	2,224	3,358	4,728	2,181	4,969	-	-	-	7,652	591	25,703	(10,053)	3	15,650
Debt Serv & Holding/REET	-	1,627	1,750	2,820	-	5,303	-	-	-	-	470	11,970	(11,970)	3	-
Capital Project Funds	-	4,470	4,785	7,702	-	15,080	-	-	-	-	1,297	33,334	-	6	33,334
Solid Waste Funds	-	25,785	44,883	56,413	41,514	101,570	-	29,414	36,955	8,739	15,679	360,952	-	-	360,952
Storm Water Funds	-	7,733	24,077	22,351	22,483	39,350	10,337	100,685	37,671	37,901	6,566	309,154	-	-	309,154
Land Use & Permitting	-	7,745	18,665	20,993	29,115	31,772	19,269	158,012	-	146,542	7,393	439,506	-	-	439,506
Grand Mound Funds	-	3,415	3,224	4,126	3,411	20,194	-	73,799	59,917	317	1,099	169,502	(374)	3	169,128
Boston Harbor Funds	-	1,541	1,783	2,102	2,466	10,990	-	5,651	4,774	-	632	29,939	-	-	29,939
Tamoshan Funds	-	1,970	2,007	2,574	2,110	12,878	-	3,645	10,240	793	728	36,945	(32)	3	36,913
Olympic View Funds	-	138	72	97	57	2,323	-	456	256	-	23	3,422	(67)	3	3,355
Insur Risk & HR Funds	-	5,311	8,683	11,918	6,620	10,676	-	-	-	23,827	1,910	68,945	-	-	68,945
Central Services Funds	-	26,795	64,559	77,666	84,490	146,366	26,930	-	352,829	103,002	23,777	906,414	-	7	906,414
E.R. & R. Funds	-	10,967	17,352	22,963	15,984	163,744	-	-	-	-	6,161	237,171	-	-	237,171
Timberland Reg Lib	112,731	18,017	-	-	-	-	-	-	-	-	-	130,748	(130,748)	2	-
School Districts	1,444,019	214,326	-	-	-	-	-	-	-	-	-	1,658,345	(1,658,345)	2	-
Fire Districts	305,993	48,631	-	-	-	13,810	-	-	-	-	-	368,434	(368,434)	2	-
Cities & Towns	329,226	41,753	-	-	-	-	-	-	-	-	-	370,979	(370,979)	2	-
State Agencies	720,948	91,434	-	-	-	-	-	-	-	-	-	812,382	(812,382)	2	-
Billable Agy Funds ^{*9}	-	3,531	-	-	-	48,002	-	-	-	-	301	51,834	(3,832)	4	48,002
Other Agency Funds	59,935	44,334	-	-	-	630	-	-	-	-	-	104,899	(104,899)	2	-
Total Billables	\$ 3,723,593	\$ 897,676	\$ 929,646	\$ 1,009,556	\$ 1,254,970	\$ 1,903,513	\$ 2,622,711	\$ 1,108,797	\$ 840,404	\$ 1,418,869	\$ 425,527	\$ 16,135,262	\$ (10,656,990)		\$ 5,478,272

Reasons for Excluded Costs:

1. General Fund has already funded it's share of service costs since total service cost is funded by the General Fund
2. Service costs cannot be billed because services are statutorily mandated and any billings must be by mutual agreement
3. These County funds cannot be legally billed per statute
4. Billable amounts are contractually approved through inter-local agreements with the Auditor based on provided services
5. Some costs are not billable because grant regulations prohibit reimbursement for these excluded costs
6. Tilley Master Plan and County Building Construction Funds are not billable since they have been, or will be, eliminated
7. The billable service cost for GeoData was included within Central Services which is the fund it was rolled into in 2012
8. Only costs traceable to the foreclosure function are billable to this fund per statute

Cost Center & Fund Notes

- *1. Includes Law Library, Non-Depart (pers/admin service costs and assoc dues) & State Audit costs
- *2. Includes annual assessment for County's share of Regional Planning
- *3. Depreciated cost for space/equipment usage for Buildings/Equipment purchased by GF resources
- *4. Excludes costs for Citizen Boards, Risk Man and Benefits & Unemployment Admin Funds
- *5. Excludes costs for Excise Tax Processing, Investment & Banking and Funds 1010 and 1120
- *6. Includes Treasurer/Auditor's M & O, Election Reserve & Investment Admin Funds
- *7. Includes Family Court, Detent Facility & Treatment Sales Tax, Law Library, Victim Advoc, Trial Crt Sheriff's Special Programs, Prisoner Concession, Anti-Profiteering & Clerk's Collection Funds
- *8 Includes Public Health, Veterans, Housing and Community Loan Repayment Funds
- *9 Includes Regional Planning, Area Agency on Aging and Olympic Clean Air Agency Funds

Cost Summary - By Plan

This table categorizes all costs in the cost model into service costs that are included and excluded from the A-87 and full cost plans. The total cost in each cost center reconciles to the total reported cost for that cost center in the "Cost Centers" section of this report. Therefore, total cost equals total full cost plus all unallocated costs.

Cost Summary - By Plan				
Cost Center	Total	A-87	Full Cost	Unallocated
Account Management	\$ 821,465		\$ 819,436	\$ 2,029
Property Appraisal	2,633,002		2,626,499	6,503
Assessor	3,454,467	-	3,445,935	8,532
CAO	268,319	263,966	263,966	4,353
Budget	275,598	271,127	271,127	4,471
Public Info	273,151	268,720	268,720	4,431
Board Human Resources	443,646		436,449	7,197
Board Budget	443,660		436,463	7,197
Jail Projects	168,698	-	-	168,698
Commissioners	1,873,072	803,813	1,676,725	196,347
Citizen Boards	210,186			210,186
Civil Service	79,836	78,843	78,843	993
Labor Relations	156,370	154,425	154,425	1,945
Personnel Benefits	152,349	150,454	150,454	1,895
Personnel Services	640,774	632,805	632,805	7,969
Fund 505 - Risk Management	326,938			326,938
Training	152,910	108,009	108,009	44,901
Fund 506 - Benefits Admin	162,083			162,083
Fund 503 - Unemployment Admin	73,669			73,669
Human Resources	1,955,115	1,124,536	1,124,536	830,579
Year End Reporting	260,089	259,356	259,356	733
G/L Adjustments	104,106	103,813	103,813	293
Accounts Receivable	23,488	23,422	23,422	66
Munis Maintenance	181,035	180,525	180,525	510

Cost Summary - By Plan				
Cost Center	Total	A-87	Full Cost	Unallocated
Budget Analysis	24,699	24,629	24,629	70
Budget Processing	73,469	73,262	73,262	207
Budget - Cost Plan	56,362	56,203	56,203	159
Cost Analysis - District Court	1,375	1,371	1,371	4
Cost Analysis - Grand Mound	-	-	-	-
Cost Analysis - Public Health	-	-	-	-
Cost Analysis - Superior Court	-	-	-	-
Cost Analysis - Great Wolf	18,903	18,850	18,850	53
Cost Analysis - Sheriff	-	-	-	-
Cost Analysis - Corrections	8,647	8,623	8,623	24
Cost Analysis - Jail Capital	3,677	3,667	3,667	10
Cost Analysis - Solid Waste	-	-	-	-
Financial Policies & Procedures	34,092	33,996	33,996	96
Fixed Assets	154,799	154,363	154,363	436
Grant Accounting	41,323	41,207	41,207	116
Internal Auditing	-	-	-	-
Other	101,144	-	-	101,144
Payroll	322,454	321,545	321,545	909
Voucher Invoices	445,852	444,593	444,593	1,259
Financial Services	1,855,514	1,749,425	1,749,425	106,089
Personnel Services	217,473	217,473	217,473	-
Regional Planning	197,395	-	197,395	-
Planning	1,105,709	-	900,302	205,407
Association Dues	70,979	-	70,979	-
Emergency Services	1,765,550	-	825,360	940,190
Other	5,055,975	-	-	5,055,975
Non-Departmental	8,413,081	217,473	2,211,509	6,201,572

Cost Summary - By Plan				
Cost Center	Total	A-87	Full Cost	Unallocated
Legal Services	1,427,777	1,351,274	1,401,113	26,664
Other	7,034,152			7,034,152
Prosecuting Attorney	8,461,929	1,351,274	1,401,113	7,060,816
Budget & Accounting	266,601	266,601	266,601	-
Cash Receipt Processing	26,015		26,015	-
Excise Tax Processing	163,421			163,421
Investments & Banking	32,329			32,329
Property Taxes	436,678		436,678	-
Warrants	100,776	100,776	100,776	-
Other	342,374			342,374
Treasurer	1,368,194	367,377	830,070	538,124
Law Library	95,603	32,505	32,505	63,098
State Examiner	96,304	96,304	96,304	-
Other	191,907	128,809	128,809	63,098
System Generated Cost Centers	27,573,279	5,742,707	12,568,122	15,005,157
Building 1	92,781	92,781	92,781	-
Building 2	60,519	60,519	60,519	-
Building 3 Office Space	205,645	205,645	205,645	-
Building 3 Jail	118,434	118,434	118,434	-
Jail Annex	19,158	19,158	19,158	-
ARC	1,090,860	1,090,860	1,090,860	-
3400 Building	97,319	-	-	97,319
Juvenile Detention	521,961	521,961	521,961	-
Building 4	35,608	35,608	35,608	-

Cost Summary - By Plan				
Cost Center	Total	A-87	Full Cost	Unallocated
Coroner Building	39,499	39,499	39,499	-
Fair Exhibit Hall	24,694	24,694	24,694	-
Burfoot Park Building	1,844	1,844	1,844	-
McClane Building	12,266	12,266	12,266	-
McClane Shop	4,367	4,367	4,367	-
Mental Health & Triage Building	152,637	152,637	152,637	-
Twin County Building 5	64,841	-	-	64,841
Roads Buildings	-	-	-	-
Health Services Building	113,496	113,496	113,496	-
Building Usage	2,655,929	2,493,769	2,493,769	162,160
General Fund Equip Depreciation	477,745	477,745	477,745	-
G. F. Equipment Depreciation	477,745	477,745	477,745	-
Imputed Cost Centers	3,133,674	2,971,514	2,971,514	162,160
Total Service Center Costs	\$ 30,706,953	\$ 8,714,221	\$ 15,539,636	\$ 15,167,317

Historical Summary Of Billed Costs

The amount that has been annually billed to each County fund is reported in this table. The fund billed is reported to the left. The billed cost for each year is reported to the right.

Annual Summary of Billed Costs									
Fund No.	Fund Name	2014	2013	2012	2011	2010	2009		
							Total	Special	Standard
1010	Treasurer's M & O	5,450	6,514	5,154	5,469	1,306	3,391		3,391
1020	Family Court - Clerk	8,686	8,584	8,040	10,874	10,102	-		
1020	Family Court - Superior Court	-	23	749	2,071	2,642	-		
1030	Fair	46,998	39,115	35,229	32,191	25,138	-		
1040	Law Library	3,777	4,047	3,923	4,273	2,103	-		
1050	Auditor - M & O	5,105	7,922	9,603	15,930	12,567	2,816		2,816
1070	Geo Data	-	35,045	31,097	27,851	23,743	17,499		17,499
1080	Superior Court Family Srv	316	581						
1090	Auditor - Election Reserve	1,907	2,403	2,724	2,381	1,575	1,260		1,260
1100	Det. Fac. Sales Tax Hold.	3,565	3,828	4,192	3,257	1,812	-		
1110	Victim Advocate Program	12,429	12,611	14,878	16,122	8,899	-		
1120	Investment Administration	-	-	-	-	-	4,052		4,052
1140	Emergency Management Council	287	377	271	161	116	-		
1170	Trial Court Improvement	658	538	538	1,183	288	-		
1180	Treatment Sales Tax	7,959	8,103	1,959	1,656	765	-		
1190	Roads & Transportation	1,572,063	1,412,554	1,362,547	1,559,894	774,980	801,046	426,496	374,550
1200	Veterans	18,885	18,253	18,469	17,330	16,186	-		
1220	Roads Development Review	-	-	-	3,676	40,916	37,944		37,944
1260	Workforce Development	-	-	-	-	114,569	64,233		64,233
1280/90	Medic One & Reserve	219,191	218,923	211,869	219,069	203,880	34,109		34,109
1300	Stadium/Convention/Art Center	137	161	154	67	61	-		
1320	Parks & Recreation	28,369	28,282	26,942	23,126		-		
1330	Parks and Trails	-	-				-		
1350	Noxious Weed	22,372	24,675	20,052	22,101	14,469	7,000		7,000
1380	Conservation Futures	29,161	23,254	20,761	28,178	19,052	8,318		8,318
1400	Housing & Community Renewal	75,151	57,981	44,552	43,401	-	-		
1420	LEOFF I Long Term Care	-	-	-	-	7,929	-		
1440	Sheriff's Special Programs	1,831	1,755	2,030	1,944	1,584	-		
1450	Prisoner's Concession	11,349	11,863	11,139	12,247	9,804	10,524		10,524
1490	PHSS Technology	726	1,091	3,488	3,749	1,377	-		
1500-10	Public Health & Social Services	443,572	458,829	413,409	491,549	94,244	65,788		65,788
1550	Communications	-	-	-	-	150,653	127,902		127,902
1720	Long Lake - LMD	12,231	7,238	16,078	5,255	5,777	-		
1740	Lake Lawrence - LMD	3,419	7,377	4,420	2,259	2,588	-		
1850	2008 Debt Holding	-	-	-	21,078	11,019	-		
1900	Anti-Profiteering	240	262	257	143	133	-		
1910	Clerk's Collection	11,581	11,029	11,321	15,626	11,151	-		
3010	Roads Construction In Progress	286,758	260,994	148,179	153,659	111,470	56,825		56,825
3080	Jail Capital Projects	33,334	14,700	68,132	102,029	135,757	-		
3140	County Buildings Fund	-	3,607	6,906	8,564	47,573	-		
3150	Tilley Master Plan	-	101,690	18,009	31,071	21,934	-		

Annual Summary of Billed Costs									
Fund No.	Fund Name	2014	2013	2012	2011	2010	2009		
							Total	Special	Standard
4030	Solid Waste - M & O	334,960	350,747	295,138	264,277	223,382	91,131		91,131
4040	Solid Waste - Res. For Closure	25,992	25,309	25,863	32,683	31,633	11,838		11,838
4060	Storm & Surface Water Utility	290,088	295,657	233,159	192,187	136,085	10,412		10,412
4070	Storm & Surface Water Capital	19,066	19,982	15,467	26,380	22,671	3,552		3,552
4124	Land Use & Permitting	439,506	452,075	427,072	342,731	371,245	314,847		314,847
4200	Boston Harbor Water/Wastewater	28,696	30,887	33,966	31,416	21,108	6,375		6,375
4210	Boston Harbor Reserve	1,243	1,435	1,664	1,856	317	-		
4300	Tamoshan/Beverly Beach Sewer	19,302	17,968	18,389	12,505	8,227	3,034		3,034
4340	Grand Mound Wastewater	106,495	98,048	95,811	54,570	68,411	-		
4350	Grand Mound Water	58,230	51,808	51,910	28,806	54,754	-		
4400	Tamoshan Water/Sewer	10,832	10,757	10,799	7,967	6,003	2,669		2,669
4410	Olympic View Sewer	3,355	4,031	4,015	3,321	2,164	1,558		1,558
4420	Tamoshan Reserve	6,779	5,391	3,355	1,629	461	-		
4440	Grand Mound Wastewater	2,702	8,050	5,390	4,229	1,117	-		
4450	Grand Mound Water Cap	1,701	2,233	6,770	6,128	2,694	-		
4470	Utilities Planning & Development	-	-	-	-	-	-		-
4500	Community Loan Repayment #2	-	-	-	125	101	-		
4510	Community Loan Repayment #1	1,286	1,583	1,356	1,307	813	-		
5000	Water & Waste Mgt. Admin.			-		-	206,520	83,549	122,971
5010	WWM Engineering Services			-		-	5,779		5,779
5030	Unemployment Compensation	7,027	8,294	13,068	11,402	3,758	-		
5050	Insurance Risk	49,753	45,833	33,368	44,174	31,894	(9,641)		(9,641)
5060	Benefits Administration	12,165	13,159	12,891	12,622	8,656	-		
5210	Central Services/Facilities	837,761	720,317	542,002	416,626	364,792	386,585	88,969	297,616
5220	Central Services Reserve	51,557	37,121	17,459	23,904	16,497	-		
5230	Facilities Engineering	17,096	23,032	22,443	25,056	18,986	26,759		26,759
5410	Equipment Rental, Revolving & Res	237,171	222,494	197,452	208,735	176,079	156,138	19,755	136,383
6470-71	ORCAA	4,801	4,936	4,228	3,528	2,412	2,021		2,021
6490	Thurston Regional Planning	14,614	13,663	11,781	11,249	7,092	7,731		7,731
6950	Area Agency On Aging	28,587	27,399	25,374	24,636	-	-		
Billed Amount		\$ 5,478,272	\$ 5,286,418	\$ 4,637,261	\$ 4,683,483	\$ 3,469,514	\$ 2,470,015	\$ 618,769	\$ 1,851,246

Annual Summary of Billed Costs									
Fund No.	Fund Name	2008	2007	2006	2005	2004	2003	2002	2001
1010	Treasurer's M & O	3,432	3,470	4,426	3,456	2,887	2,405	2,137	2,342
1020	Family Court - Clerk								
1020	Family Court - Superior Court								
1030	Fair								
1040	Law Library								
1050	Auditor - M & O	3,171	2,228	2,458	3,394	869	2,002	672	397
1070	Geo Data	16,290	16,225	15,209	17,168	12,596	10,432	9,012	10,536
1080	Superior Court Family Srv								
1090	Auditor - Election Reserve	1,718	731	592	1,564	733	761	537	343
1100	Det. Fac. Sales Tax Hold.								
1110	Victim Advocate Program								
1120	Investment Administration	3,627	3,381	3,173	2,957	2,539	2,514	1,855	1,582
1140	Emergency Management Council								
1170	Trial Court Improvement								
1180	Treatment Sales Tax								
1190	Roads & Transportation	215,329	247,695	249,953	193,639	161,502	129,995	85,346	87,203
1200	Veterans								
1220	Roads Development Review	27,901	22,961	29,735	27,224	25,429	37,509	13,160	18,657
1260	Workforce Development	64,233	64,233	64,233	74,233	74,233	80,715	86,168	86,159
1280/90	Medic One & Reserve	29,721	25,463	20,792	17,109	15,128	14,363	13,380	12,739
1300	Stadium/Convention/Art Center								
1320	Parks & Recreation								
1330	Parks and Trails								
1350	Noxious Weed	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
1380	Conservation Futures	5,332	7,161	2,453	717	1,615	1,009	469	4,630
1400	Housing & Community Renewal								
1420	LEOFF I Long Term Care								
1440	Sheriff's Special Programs								
1450	Prisoner's Concession	10,249	8,813	6,674	5,219	4,021	4,036	3,017	3,284
1490	PHSS Technology								
1500-10	Public Health & Social Services	65,788	65,788	65,788	65,788	65,788	65,788	65,788	65,788
1550	Communications	102,602	85,804	79,894	77,233	75,417	67,642	46,901	52,054
1720	Long Lake - LMD								
1740	Lake Lawrence - LMD								
1850	2008 Debt Holding								
1900	Anti-Profiteering								
1910	Clerk's Collection								
3010	Roads Construction In Progress	53,651	45,293	52,505	62,306	43,461	49,050	63,911	51,927
3080	Jail Capital Projects								
3140	County Buildings Fund								
3150	Tilley Master Plan								

Annual Summary of Billed Costs									
Fund No.	Fund Name	2008	2007	2006	2005	2004	2003	2002	2001
4030	Solid Waste - M & O	96,326	70,000	71,088	81,806	83,068	73,754	63,398	56,219
4040	Solid Waste - Res. For Closure	6,820	6,290	7,037	8,704	-	-	-	-
4060	Storm & Surface Water Utility	11,605	19,326	15,630	9,977	19,759	17,354	8,221	9,523
4070	Storm & Surface Water Capital	7,897	5,718	8,875	2,358	-	-	-	-
4124	Land Use & Permitting	388,304	405,458	274,277	273,716	173,401	210,415	194,953	161,776
4200	Boston Harbor Water/Wastewater	7,187	8,133	8,522	6,077	5,837	3,170	2,251	1,601
4210	Boston Harbor Reserve								
4300	Tamoshan/Beverly Beach Sewer	2,360	2,730						
4340	Grand Mound Wastewater								
4350	Grand Mound Water								
4400	Tamoshan Water/Sewer	2,538	2,394	1,618	2,359	10,736	3,552	1,267	1,124
4410	Olympic View Sewer	1,320	1,560	736	636	811	606	306	282
4420	Tamoshan Reserve								
4440	Grand Mound Wastewater								
4450	Grand Mound Water Cap								
4470	Utilities Planning & Development	-	-	-	-	-	-	-	-
4500	Community Loan Repayment #2								
4510	Community Loan Repayment #1								
5000	Water & Waste Mgt. Admin.	110,490	98,423	90,721	97,719	79,816	74,585	57,648	52,778
5010	WWM Engineering Services	2,663	3,569	1,206	4,260	2,421	6,651	23,493	-
5030	Unemployment Compensation								
5050	Insurance Risk	22,177	1,364	49,589	28,876	21,228	28,533	20,451	35,162
5060	Benefits Administration								
5210	Central Services/Facilities	238,885	210,091	211,856	221,038	150,179	165,270	128,944	94,660
5220	Central Services Reserve								
5230	Facilities Engineering	17,007	15,762	18,119	17,201	13,969	10,499	12,143	9,653
5410	Equipment Rental, Revolving & Res	105,028	91,615	77,494	87,293	67,677	80,930	49,625	43,013
6470-71	ORCAA	2,036	2,838	5,889	4,646	4,197	4,208	2,208	2,241
6490	Thurston Regional Planning	8,172	9,819	10,691	6,596	-	-	-	-
6950	Area Agency On Aging								
Billed Amount		\$ 1,640,859	\$ 1,561,336	\$ 1,458,233	\$ 1,412,269	\$ 1,126,317	\$ 1,154,748	\$ 964,261	\$ 872,673

Annual Summary of Billed Costs		2000	1999	1998	1997	1996	1995	1994	1993	1992
Fund No.	Fund Name									
1010	Treasurer's M & O	3,221	2,271	2,071	2,318	1,760	1,254	-	-	-
1020	Family Court - Clerk									
1020	Family Court - Superior Court									
1030	Fair									
1040	Law Library									
1050	Auditor - M & O	1,382	1,708	1,856	1,334	747	214			
1070	Geo Data	11,037	10,391	10,317	10,580	10,281	13,696	28,930		
1080	Superior Court Family Srv									
1090	Auditor - Election Reserve	492	415	555	378	713	866	-	-	-
1100	Det. Fac. Sales Tax Hold.									
1110	Victim Advocate Program									
1120	Investment Administration	1,946	1,832	1,629	1,385	443	1,254			
1140	Emergency Management Council									
1170	Trial Court Improvement									
1180	Treatment Sales Tax									
1190	Roads & Transportation	73,296	77,750	73,481	146,202	117,834	156,242	266,064	308,241	413,867
1200	Veterans									
1220	Roads Development Review	13,830	22,558	13,315	20,905	20,235	12,014	11,474		
1260	Workforce Development	72,982	75,583	65,624	43,874	44,110	50,350	25,648	37,534	14,122
1280/90	Medic One & Reserve	13,560	13,171	12,808	14,419	15,815				
1300	Stadium/Convention/Art Center									
1320	Parks & Recreation									
1330	Parks and Trails									
1350	Noxious Weed	7,000	7,000	11,887	8,441	9,513	7,878	2,080	7,599	9,815
1380	Conservation Futures	7,464	5,157	1,976	2,505	1,219	1,368	-	-	-
1400	Housing & Community Renewal									
1420	LEOFF I Long Term Care									
1440	Sheriff's Special Programs									
1450	Prisoner's Concession	3,384	2,278	1,374	1,678	1,080	862	1,441	1,024	739
1490	PHSS Technology									
1500-10	Public Health & Social Services	65,788	65,788	65,788	65,788	65,788	65,788	63,862	69,900	69,900
1550	Communications	51,760	45,850	45,353	48,935	47,899	52,772			
1720	Long Lake - LMD									
1740	Lake Lawrence - LMD									
1850	2008 Debt Holding									
1900	Anti-Profiteering									
1910	Clerk's Collection									
3010	Roads Construction In Progress	71,125	57,520	53,212	29,175	33,033	27,292	40,152		
3080	Jail Capital Projects									
3140	County Buildings Fund									
3150	Tilley Master Plan									

Annual Summary of Billed Costs										
Fund No.	Fund Name	2000	1999	1998	1997	1996	1995	1994	1993	1992
4030	Solid Waste - M & O	57,900	65,956	71,207	39,366	51,761	52,760	52,877	86,356	39,127
4040	Solid Waste - Res. For Closure	-	-	-	-	-	-	-	-	-
4060	Storm & Surface Water Utility	11,607	12,933	10,855	16,046	20,722	23,424	21,937	-	-
4070	Storm & Surface Water Capital	-	-	-	-	-	-	-	-	-
4124	Land Use & Permitting	183,293	156,371	167,927	131,716	124,711	92,305	123,541	60,349	66,965
4200	Boston Harbor Water/Wastewater	2,541	1,719	4,490	1,131	7,330	6,798	6,064	6,680	6,320
4210	Boston Harbor Reserve									
4300	Tamoshan/Beverly Beach Sewer									
4340	Grand Mound Wastewater									
4350	Grand Mound Water									
4400	Tamoshan Water/Sewer	1,201	1,231	1,435	211	4,070	8,670	5,766	2,165	2,045
4410	Olympic View Sewer	384	2,797	1,398	3,427	883	1,770	959	565	535
4420	Tamoshan Reserve									
4440	Grand Mound Wastewater									
4450	Grand Mound Water Cap									
4470	Utilities Planning & Development	-	-	-	-	-	-	-	-	-
4500	Community Loan Repayment #2									
4510	Community Loan Repayment #1									
5000	Water & Waste Mgt. Admin.	52,527	56,917	65,515	72,269					
5010	WWM Engineering Services	-	-	-	-	-	-	4,408	-	-
5030	Unemployment Compensation									
5050	Insurance Risk	69,412	55,367	60,729	65,615	62,000	59,746			
5060	Benefits Administration									
5210	Central Services/Facilities	101,503	85,696	84,477	73,844	85,514	112,151			
5220	Central Services Reserve									
5230	Facilities Engineering	8,245	7,982	8,691	2,711	13,648	11,910	35,889	-	-
5410	Equipment Rental, Revolving & Res	40,935	45,729	47,765	57,007	32,795	41,510	85,760		
6470-71	ORCAA	1,426	1,830	1,589	1,589	1,437	1,720	1,222	1,883	5,043
6490	Thurston Regional Planning	-	-	-	-	-	3,846	6,113	30,214	64,280
6950	Area Agency On Aging									
Billed Amount		\$ 929,241	\$ 883,800	\$ 887,324	\$ 862,849	\$ 775,341	\$ 808,460	\$ 784,187	\$ 612,510	\$ 692,758

Annual Summary of Billed Costs					
Fund No.	Fund Name	1991	1990	1989	1988
1010	Treasurer's M & O	2,311			
1020	Family Court - Clerk				
1020	Family Court - Superior Court				
1030	Fair				
1040	Law Library				
1050	Auditor - M & O				
1070	Geo Data				
1080	Superior Court Family Srv				
1090	Auditor - Election Reserve	302			
1100	Det. Fac. Sales Tax Hold.				
1110	Victim Advocate Program				
1120	Investment Administration				
1140	Emergency Management Council				
1170	Trial Court Improvement				
1180	Treatment Sales Tax				
1190	Roads & Transportation	436,246	501,140	50,000	50,000
1200	Veterans				
1220	Roads Development Review				
1260	Workforce Development	16,240	23,683		
1280/90	Medic One & Reserve				
1300	Stadium/Convention/Art Center				
1320	Parks & Recreation				
1330	Parks and Trails				
1350	Noxious Weed	5,350	20,035		
1380	Conservation Futures	40	1,284	-	-
1400	Housing & Community Renewal				
1420	LEOFF I Long Term Care				
1440	Sheriff's Special Programs				
1450	Prisoner's Concession	967			
1490	PHSS Technology				
1500-10	Public Health & Social Services	85,000	69,715		
1550	Communications				
1720	Long Lake - LMD				
1740	Lake Lawrence - LMD				
1850	2008 Debt Holding				
1900	Anti-Profiteering				
1910	Clerk's Collection				
3010	Roads Construction In Progress				
3080	Jail Capital Projects				
3140	County Buildings Fund				
3150	Tilley Master Plan				

Annual Summary of Billed Costs					
Fund No.	Fund Name	1991	1990	1989	1988
4030	Solid Waste - M & O	77,000	75,439		
4040	Solid Waste - Res. For Closure	-	-		
4060	Storm & Surface Water Utility	-	20,250		
4070	Storm & Surface Water Capital	-	-		
4124	Land Use & Permitting	93,112	-	-	-
4200	Boston Harbor Water/Wastewater	-	8,963		
4210	Boston Harbor Reserve				
4300	Tamoshan/Beverly Beach Sewer				
4340	Grand Mound Wastewater				
4350	Grand Mound Water				
4400	Tamoshan Water/Sewer				
4410	Olympic View Sewer				
4420	Tamoshan Reserve				
4440	Grand Mound Wastewater				
4450	Grand Mound Water Cap				
4470	Utilities Planning & Development	5,890			
4500	Community Loan Repayment #2				
4510	Community Loan Repayment #1				
5000	Water & Waste Mgt. Admin.				
5010	WWM Engineering Services	-	8,478		
5030	Unemployment Compensation				
5050	Insurance Risk				
5060	Benefits Administration				
5210	Central Services/Facilities				
5220	Central Services Reserve				
5230	Facilities Engineering	-	-	-	-
5410	Equipment Rental, Revolving & Res				
6470-71	ORCAA	-	7,563		
6490	Thurston Regional Planning	11,000	89,391		
6950	Area Agency On Aging				
Billed Amount		\$ 733,458	\$ 825,941	\$ 50,000	\$ 50,000

Allocation Of Costs - All Cost Plans

The allocated cost for both the A-87 and Full Cost plans is computed, distributed and reported in this table. Total accumulated cost is extracted from "Cost Distribution" tables from the "Cost Centers" section of this cost plan. These costs are then distributed to each fund by service percentages from assumptions on service use extracted from the "Allocation Factors" table.

Allocated costs are reduced for any direct billings in the "Billed" columns in this table. Reallocated costs are extracted from the "Reallocation" table and reported in the "Reallocated Cost" columns and then totaled with all other distributed costs in the "Total Cost" columns at left of table.

County-Wide (central service) indirect cost rates are computed in the "Cost Rates" columns in this table. The rates are computed by dividing a fund's allocated county-wide central service cost by that fund's payroll cost. The resulting percentage computes that fund's service cost for each and every \$1 of payroll cost. This rate excludes intra-departmental administrative support service costs which are also included within a reimbursable A-87 overhead cost rate. The county-wide central service rate (as computed in this table) when combined with a separately computed intra-departmental rate is therefore the total allowable cost rate under OMB Circular A-87 cost reimbursement guidelines.

Costs are allocated to each fund by service activity and by cost center and then totaled with re-allocated costs and reductions for direct billed amounts at the far left end (or beginning) of this table. The total billable cost is then reported at the far right of this table after recognizing any reductions in billings for corrections and exclusions. Any corrections and exclusions reported in this table are identified and explained in both the "Billable Service Cost (Budget Resolution)" table and the "Full Cost of Services by Fund" table.

Cost Allocation - All Cost Plans				Payroll Cost Rates		Total Cost		Reallocated Costs	
Fund No.	Dept/ Prog No.	Fund/Agency Name	Cost Category	A-87 Plan	Full Cost	A-87 Plan	Full Cost	A-87 Plan	Full Cost
0010	23	Non-Departmental	Serv Prov	17.62%	30.39%	\$ 41,572	\$ 71,686	\$ 2,851	\$ 5,546
0010	03	Commissioners	Serv Prov	15.72%	18.32%	264,107	307,828	13,337	19,961
0010	22	Human Resources	Serv Prov	11.46%	14.25%	123,570	153,620	6,464	10,391
0010	20	Civil Service	Serv Prov	0.00%	0.00%	84	86	5	7
0010/02	A200-79	Auditor	Genl Fnd	13.92%	16.94%	282,203	343,476	9,885	16,857
0010/02	A280-99	Auditor - Financial Services	Serv Prov	9.01%	11.41%	121,667	154,087	4,058	7,500
0010	01	Assessor	Serv Prov	7.75%	10.32%	208,627	277,662	12,069	20,288
0010	04	Treasurer	Serv Prov	8.72%	11.50%	63,337	83,546	3,358	5,723
0010	05	Clerk	Serv Prov	7.34%	9.82%	192,895	258,061	9,344	16,688
0010	07	District Court	Genl Fnd	6.02%	8.61%	133,503	190,990	7,192	13,260
0010	06	Superior Court	Genl Fnd	10.46%	13.22%	370,888	468,537	15,504	26,317
0010	24	Assigned Council	Genl Fnd	5.12%	7.73%	114,694	173,138	7,078	13,066
0010	08	Juvenile Probation	Genl Fnd	10.72%	13.02%	589,938	716,305	14,815	28,041
0010	09	Prosecuting Attorney	Serv Prov	6.08%	8.37%	399,326	549,979	21,359	37,789
0010	10	Sheriff	Genl Fnd	5.02%	7.27%	594,094	861,042	32,651	60,224
0010	11	Corrections	Genl Fnd	16.97%	19.40%	1,805,978	2,064,457	31,225	57,892
0010	12	Coroner	Genl Fnd	12.16%	8.06%	69,171	45,843	1,873	3,519
0010	27	WSU Extension	Genl Fnd	12.49%	17.41%	15,678	21,847	913	1,577
0010	29	Emergency Management	Serv Prov	25.66%	15.30%	168,903	100,686	5,849	8,965
0010	36	Planning	Serv Prov	15.93%	19.12%	130,416	156,561	6,937	10,727
0010	90	State Examiner	Serv Prov	0.00%	0.00%	737	2,039	54	147
1010	04	Treasurer's M & O	Billable	5.34%	6.10%	6,399	7,312	462	680
1020	05	Family Court - Clerk	Adj Billable	4.49%	6.02%	8,520	11,419	693	1,189
1020	06	Family Court - Superior Court	Adj Billable	0.00%	0.00%	-	-	-	-
1030	27	Fair	Billable	24.29%	18.48%	61,761	46,998	2,543	3,666
1040	06	Law Library	Billable	923.16%	1066.95%	3,268	3,777	126	214
1050	02	Auditor - M & O	Billable	28.13%	41.27%	3,480	5,105	258	491
1070	25	Geo Data	Billable	0.00%	0.00%	-	-	-	-
1080	06	Superior Crt - Family Crt Serv	Billable	3.61%	7.39%	311	637	20	49
1090	02	Auditor - Election Reserve	Billable	0.00%	0.00%	1,394	1,907	102	194
1100	03	Det. Fac. Sales Tax Hold.	Billable	0.00%	0.00%	2,592	3,565	186	357
1110	09	Victim Advocate Program	Billable	3.03%	3.97%	9,489	12,429	749	1,265
1120	04	Investment Administration	Non-Billable	2.87%	3.46%	6,393	7,702	488	755
1140	29	Emergency Management Council	Billable	0.00%	0.00%	269	287	18	24
1150	03	Real Estate Excise Tax	Non-Billable	0.00%	0.00%	2,913	3,907	210	389
1160	04	REET Technology Fund	Non-Billable	0.00%	0.00%	443	620	33	62
1170	03	Trial Court Improvement	Adj Billable	0.00%	0.00%	647	897	48	91
1180	03	Treatment Sales Tax	Billable	0.00%	0.00%	6,026	7,959	484	833

Cost Allocation - All Cost Plans				Payroll Cost Rates		Total Cost		Reallocated Costs	
Fund No.	Dept/ Prog No.	Fund/Agency Name	Cost Category	A-87 Plan	Full Cost	A-87 Plan	Full Cost	A-87 Plan	Full Cost
1190	34	County Roads	Billable	13.50%	16.83%	1,236,034	1,540,605	45,940	100,211
1200	40	Veterans	Billable	12.50%	17.47%	13,509	18,885	933	1,637
1280/90	29	Medic One & Reserve	Billable	10.95%	30.13%	79,701	219,191	5,671	18,367
1300	03	Stadium/Convention/Art Center	Billable	0.00%	0.00%	130	137	7	10
1320	27	Recreation Services	Billable	12.80%	14.31%	25,382	28,369	1,583	2,295
1330	34	Parks and Trails	Billable	5.30%	6.58%	25,325	31,458	1,902	3,074
1340	27	Regional Athletic Complex	Non-Billable	0.00%	0.00%	-	-	-	-
1350	27	Noxious Weed	Billable	5.28%	6.30%	18,763	22,372	1,320	2,062
1360	04	Tax Refunds	Non-Billable	0.00%	0.00%	-	-	-	-
1380	03	Conservation Futures	Billable	0.00%	0.00%	8,724	29,161	709	2,681
1400	41	Housing & Community Renewal	Adj Billable	47.34%	58.13%	73,210	89,886	4,705	7,862
1420	10	LEOFF I Long Term Care	Non-Billable	8.99%	9.57%	10,814	11,507	710	964
1440	10	Sheriff's Special Programs	Adj Billable	7.94%	9.87%	1,795	2,229	138	223
1450	11	Prisoner's Concession	Billable	5.94%	7.51%	8,976	11,349	674	1,111
1490	40	PHSS Technology	Billable	0.00%	0.00%	547	726	40	70
1500	40	Public Health	Adj Billable	9.46%	6.88%	554,876	403,551	22,784	36,722
1500	41	Social Services/RSN	Adj Billable	9.83%	12.37%	143,531	180,571	10,178	17,186
1660	04	Rid # 2	Non-Billable	0.00%	0.00%	73	77	4	5
1720	27	Long Lake - LMD	Billable	26.74%	30.49%	10,727	12,231	619	938
1740	27	Lake Lawrence - LMD	Billable	12.67%	14.98%	2,891	3,419	193	306
1780	27	WRIA Water & Waste	Non-Billable	7.78%	11.83%	6,612	10,053	550	1,114
1840	03	2010 Debt Holding	Non-Billable	0.00%	0.00%	1,147	1,676	86	175
1850	03	2009 Debt Holding	Non-Billable	0.00%	0.00%	1,120	1,424	78	136
1900	09	Anti-Profiteering	Billable	0.00%	0.00%	177	240	13	23
1910	05	Clerk's Collection	Adj Billable	3.58%	4.71%	11,354	14,933	916	1,555
2180	03 & 04	G. O. Bonds - 1998	Non-Billable	0.00%	0.00%	-	-	-	-
2210	03 & 04	G. O. Bonds - 2002	Non-Billable	0.00%	0.00%	9	9	1	1
2220	03 & 04	G. O. Bonds - 2004	Non-Billable	0.00%	0.00%	347	437	24	41
2230	03 & 04	G.O. Bonds 2005	Non-Billable	0.00%	0.00%	836	1,111	58	109
2240	03 & 04	G.O. Bonds 2007	Non-Billable	0.00%	0.00%	219	265	14	25
2250	03 & 04	G.O. Bonds 2009	Non-Billable	0.00%	0.00%	886	1,191	63	116
2260	04	GO Bonds 2010	Non-Billable	0.00%	0.00%	947	1,202	66	113
2261	03 & 04	G.O. Bonds	Non-Billable	0.00%	0.00%	50	51	3	4
3010	34	Roads Construction In Progress	Billable	12.29%	24.09%	146,315	286,758	9,584	17,679
3080	03	Jail Capital Projects	Billable	82.91%	109.71%	25,191	33,334	1,793	3,275
3140	03	County Buildings Fund	Billable	0.00%	0.00%	-	-	-	-
3150	25	Tilley Master Plan	Billable	0.00%	0.00%	-	-	-	-
4030	34	Solid Waste - M & O	Billable	8.32%	13.29%	209,656	334,960	15,508	27,252

Cost Allocation - All Cost Plans				Payroll Cost Rates		Total Cost		Reallocated Costs	
Fund No.	Dept/ Prog No.	Fund/Agency Name	Cost Category	A-87 Plan	Full Cost	A-87 Plan	Full Cost	A-87 Plan	Full Cost
4040	34	Solid Waste - Res. For Closure	Billable	11.07%	14.95%	19,255	25,992	1,442	2,468
4060	27	Storm & Surface Water Utility	Billable	7.15%	16.18%	128,297	290,088	8,250	14,535
4070	27	Storm & Surface Water Capital	Billable	16.45%	20.79%	15,090	19,066	1,076	1,830
4124	27	Land Use & Permitting	Billable	10.58%	18.82%	247,102	439,506	13,428	22,032
4200	34	Boston Harbor Water/Wastewater	Billable	9.64%	18.13%	15,259	28,696	1,089	1,831
4210	04	Boston Harbor Reserve	Billable	0.00%	0.00%	998	1,243	72	120
4300	34	Tamoshan/Beverly Beach Sewer	Billable	10.66%	30.39%	6,770	19,302	473	903
4340	34	Grand Mound Wastewater	Billable	10.21%	73.58%	14,780	106,495	1,048	2,806
4350	04	Grand Mound Water	Billable	12.47%	67.95%	10,683	58,230	752	1,701
4380	04	Olympic View Debt Service	Non-Billable	0.00%	0.00%	65	67	4	6
4400	34	Tamoshan Water/Sewer	Billable	26.45%	39.30%	7,290	10,832	484	741
4410	34	Olympic View Sewer	Billable	56.94%	76.60%	2,494	3,355	166	233
4420	04	Tamoshan Reserve	Billable	31.62%	40.85%	5,247	6,779	385	668
4440	34	Grand Mound Wastewater	Billable	0.00%	0.00%	2,143	2,702	156	263
4450	34	Grand Mound Water Cap	Billable	0.00%	0.00%	1,579	1,701	105	145
4460	04	Tamoshan Beverly Beach Debt	Non-Billable	0.00%	0.00%	32	32	2	2
4480	04	Grand Mound Debt Service	Non-Billable	0.00%	0.00%	331	374	22	33
4500	40	Community Loan Repayment #2	Billable	0.00%	0.00%	-	-	-	-
4510	40	Community Loan Repayment #1	Billable	0.00%	0.00%	921	1,286	69	133
5030	22	Unemployment Compensation	Billable	2.05%	3.05%	4,722	7,027	381	762
5050	22	Insurance Risk	Billable	12.56%	15.22%	41,073	49,753	2,526	4,172
5060	22	Benefits Administration	Billable	5.57%	7.51%	9,032	12,165	708	1,260
5210	25	Central Services/Facilities	Billable	6.40%	13.23%	405,333	837,761	26,146	48,128
5220	25	Central Services Reserve	Billable	0.00%	0.00%	39,792	51,557	2,864	5,054
5230	25	Cent Srvs Facilities Engineering	Billable	4.41%	5.41%	13,923	17,096	982	1,593
5410	25	E.R.&R. Maintenance	Billable	9.10%	10.69%	112,972	132,704	8,058	12,381
5420	25	E.R.&R. Replacement	Billable	0.00%	0.00%	96,384	104,467	6,393	8,934
6330		State Forest Board	Agency	0.00%	0.00%	-	-	-	-
6331		Forest Excise	Agency	0.00%	0.00%	-	-	-	-
6332		Forest Yield	Agency	0.00%	0.00%	-	-	-	-
6333		Leasehold Suspense	Agency	0.00%	0.00%	-	-	-	-
6334		Treasurer's Trust	Agency	0.00%	0.00%	-	-	-	-
6335		Taxes & Refunds Pending	Agency	0.00%	0.00%	-	-	-	-
6336		Refunded GO Bonds	Agency	0.00%	0.00%	-	-	-	-
6337		Fiscal Agent Fund	Agency	0.00%	0.00%	-	-	-	-
6338-9+		State Agencies	Agency	0.00%	0.00%	-	812,382	-	60,646
6340		Cobra/Retiree	Agency	0.00%	0.00%	-	-	-	-
6350-53		Drainage Districts	Agency	0.00%	0.00%	61	62	4	5

Cost Allocation - All Cost Plans				Payroll Cost Rates		Total Cost		Reallocated Costs	
Fund No.	Dept/ Prog No.	Fund/Agency Name	Cost Category	A-87 Plan	Full Cost	A-87 Plan	Full Cost	A-87 Plan	Full Cost
6410		Cemetery District #1	Agency	0.00%	0.00%	291	1,007	18	76
6411		Cemetery District #2	Agency	0.00%	0.00%	617	2,426	38	183
6420-29+		PUD #1	Agency	0.00%	0.00%	1,491	4,696	87	351
6431		Tanglewilde Parks	Agency	0.00%	0.00%	59	726	4	55
6440-49+		Housing Authority	Billable	0.00%	0.00%	12,565	12,798	731	964
6450-51		Intercity Transit	Agency	0.00%	0.00%	3,112	3,170	181	239
6460-64		Timberland Regional Library	Agency	0.00%	0.00%	3,652	130,748	212	9,763
6470-71		ORCAA	Billable	0.38%	0.39%	5,340	5,398	200	258
6480		Conservation District	Agency	0.00%	0.00%	-	-	-	-
6490		Thurston Regional Planning	Billable	0.73%	0.78%	15,051	15,986	802	1,073
6500-05		ESD #113	Agency	0.00%	0.00%	12,191	12,417	709	935
6510-99		School Districts	Agency	0.00%	0.00%	30,621	1,658,345	1,781	123,819
6610-791		Fire Districts	Agency	0.00%	0.00%	19,420	297,942	1,207	22,320
6780		West Thurston Fire	Agency	0.00%	0.00%	3,797	70,492	235	5,278
6800-02		Port of Olympia	Agency	0.00%	0.00%	2,841	64,078	165	4,786
6810-70		Cities & Towns	Agency	0.00%	0.00%	-	370,979	-	27,694
6940		Dispute Resolution Center	Agency	0.00%	0.00%	-	-	-	-
6950		Area Agency On Aging	Agency	0.76%	0.78%	29,725	30,450	1,485	1,911
6970		Wash State Trans Insur Pool	Agency	0.00%	0.00%	-	-	-	-
6980-81		LOTT	Agency	0.00%	0.00%	3,455	3,519	201	265
Allocated Cost And Billables By Fund						\$ 9,771,023	\$ 16,135,262	\$ 425,249	\$ 1,015,441
General Fund						5,691,388	7,001,476	206,821	364,485
Special Revenue Funds						2,349,323	2,748,571	106,173	208,986
Debt Service Funds						3,294	4,266	229	409
Capital Projects Funds						171,506	320,092	11,377	20,954
Enterprise Funds						687,992	1,350,706	44,531	77,702
Internal Service Funds						723,231	1,212,530	48,058	82,284
Agency Funds						144,289	3,497,621	8,060	260,621
Allocated Cost By Fund Group						9,771,023	16,135,262	425,249	1,015,441

Cost Allocation - All Cost Plans			Cost Without Cost Reallocation		Assessor					Budget (BOCC)	
Fund No.	Dept/ Prog No.	Fund/Agency Name									
			A-87 Plan	Full Cost	Property Appraisal	Account Man	Billing Credits	A-87 Plan	Full Cost	A-87 Plan	Full Cost
0010	23	Non-Departmental	\$ 38,721	\$ 66,140	\$ 7,190	\$ 2,243			\$ 9,433	\$ 3,853	\$ 3,853
0010	03	Commissioners	250,770	287,867	6,450	2,012			8,462	2,350	2,350
0010	22	Human Resources	117,106	143,229	4,804	1,499			6,303	2,058	2,058
0010	20	Civil Service	79	79	-	-			-	-	-
0010/02	A200-79	Auditor	272,318	326,619	11,159	3,481			14,640	4,094	4,094
0010/02	A280-99	Auditor - Financial Services	117,609	146,587	5,957	1,859			7,816	2,177	2,177
0010	01	Assessor	196,558	257,374	11,986	3,740			15,726	4,297	4,297
0010	04	Treasurer	59,979	77,823	3,562	1,111			4,673	1,362	1,362
0010	05	Clerk	183,551	241,373	11,140	3,475			14,615	3,987	3,987
0010	07	District Court	126,311	177,730	10,434	3,255			13,689	3,832	3,832
0010	06	Superior Court	355,384	442,220	18,865	5,886			24,751	6,967	6,967
0010	24	Assigned Council	107,616	160,072	11,715	3,655			15,370	4,118	4,118
0010	08	Juvenile Probation	575,123	688,264	23,461	7,319			30,780	8,829	8,829
0010	09	Prosecuting Attorney	377,967	512,190	28,102	8,767			36,869	10,057	10,057
0010	10	Sheriff	561,443	800,818	53,294	16,627			69,921	19,083	19,083
0010	11	Corrections	1,774,753	2,006,565	51,234	15,984			67,218	18,263	18,263
0010	12	Coroner	67,298	42,324	3,183	993			4,176	1,201	1,201
0010	27	WSU Extension	14,765	20,270	1,269	396			1,665	470	470
0010	29	Emergency Management	163,054	91,721	6,000	1,872			7,872	2,378	2,378
0010	36	Planning	123,479	145,834	3,758	1,172			4,930	2,248	2,248
0010	90	State Examiner	683	1,892	334	104			438	141	141
1010	04	Treasurer's M & O	5,937	6,632	-	-			-	-	-
1020	05	Family Court - Clerk	7,827	10,230	-	-			-	440	440
1020	06	Family Court - Superior Court	-	-	-	-			-	-	-
1030	27	Fair	59,218	43,332	-	-			-	665	665
1040	06	Law Library	3,142	3,563	-	-			-	139	139
1050	02	Auditor - M & O	3,222	4,614	-	-			-	337	337
1070	25	Geo Data	-	-	-	-			-	-	-
1080	06	Superior Crt - Family Crt Serv	291	588	-	-			-	-	-
1090	02	Auditor - Election Reserve	1,292	1,713	-	-			-	260	260
1100	03	Det. Fac. Sales Tax Hold.	2,406	3,208	-	-			-	498	498
1110	09	Victim Advocate Program	8,740	11,164	-	-			-	419	419
1120	04	Investment Administration	5,905	6,947	-	-			-	-	-
1140	29	Emergency Management Council	251	263	-	-			-	4	4
1150	03	Real Estate Excise Tax	2,703	3,518	-	-			-	503	503
1160	04	REET Technology Fund	410	558	-	-			-	92	92
1170	03	Trial Court Improvement	599	806	-	-			-	127	127
1180	03	Treatment Sales Tax	5,542	7,126	-	-			-	367	367

Cost Allocation - All Cost Plans			Cost Without Cost Reallocation		Assessor					Budget (BOCC)	
Fund No.	Dept/ Prog No.	Fund/Agency Name			Property Appraisal	Account Man	Billing Credits	A-87 Plan	Full Cost	A-87 Plan	Full Cost
1190	34	County Roads	1,190,094	1,440,394	161,066	50,251			211,317	31,017	31,017
1200	40	Veterans	12,576	17,248	2,288	714			3,002	493	493
1280/90	29	Medic One & Reserve	74,030	200,824	75,798	23,648			99,446	6,958	6,958
1300	03	Stadium/Convention/Art Center	123	127	-	-			-	2	2
1320	27	Recreation Services	23,799	26,074	-	-			-	446	446
1330	34	Parks and Trails	23,423	28,384	-	-			-	1,198	1,198
1340	27	Regional Athletic Complex	-	-	-	-			-	-	-
1350	27	Noxious Weed	17,443	20,310	-	-			-	690	690
1360	04	Tax Refunds	-	-	-	-			-	-	-
1380	03	Conservation Futures	8,015	26,480	9,587	2,991			12,578	2,665	2,665
1400	41	Housing & Community Renewal	68,505	82,024	-	-			-	6,620	6,620
1420	10	LEOFF I Long Term Care	10,104	10,543	-	-			-	268	268
1440	10	Sheriff's Special Programs	1,657	2,006	-	-			-	63	63
1450	11	Prisoner's Concession	8,302	10,238	-	-			-	432	432
1490	40	PHSS Technology	507	656	-	-			-	92	92
1500	40	Public Health	532,092	366,829	6,914	2,157			9,071	9,494	9,494
1500	41	Social Services/RSN	133,353	163,385	-	-			-	12,785	12,785
1660	04	Rid # 2	69	72	-	-			-	2	2
1720	27	Long Lake - LMD	10,108	11,293	-	-			-	398	398
1740	27	Lake Lawrence - LMD	2,698	3,113	-	-			-	156	156
1780	27	WRIA Water & Waste	6,062	8,939	-	-			-	1,479	1,479
1840	03	2010 Debt Holding	1,061	1,501	-	-			-	273	273
1850	03	2009 Debt Holding	1,042	1,288	-	-			-	153	153
1900	09	Anti-Profitteering	164	217	-	-			-	25	25
1910	05	Clerk's Collection	10,438	13,378	-	-			-	540	540
2180	03 & 04	G. O. Bonds - 1998	-	-	-	-			-	-	-
2210	03 & 04	G. O. Bonds - 2002	8	8	-	-			-	-	-
2220	03 & 04	G. O. Bonds - 2004	323	396	-	-			-	45	45
2230	03 & 04	G.O. Bonds 2005	778	1,002	-	-			-	139	139
2240	03 & 04	G.O. Bonds 2007	205	240	-	-			-	22	22
2250	03 & 04	G.O. Bonds 2009	823	1,075	-	-			-	156	156
2260	04	GO Bonds 2010	881	1,089	-	-			-	129	129
2261	03 & 04	G.O. Bonds	47	47	-	-			-	-	-
3010	34	Roads Construction In Progress	136,731	269,079	-	-			-	14,001	14,001
3080	03	Jail Capital Projects	23,398	30,059	-	-			-	4,137	4,137
3140	03	County Buildings Fund	-	-	-	-			-	-	-
3150	25	Tilley Master Plan	-	-	-	-			-	-	-
4030	34	Solid Waste - M & O	194,148	307,708	-	-			-	18,885	18,885

Cost Allocation - All Cost Plans			Cost Without Cost Reallocation		Assessor					Budget (BOCC)	
Fund No.	Dept/ Prog No.	Fund/Agency Name			Property Appraisal	Account Man	Billing Credits	A-87 Plan	Full Cost	A-87 Plan	Full Cost
4040	34	Solid Waste - Res. For Closure	17,813	23,524	-	-			-	1,773	1,773
4060	27	Storm & Surface Water Utility	120,047	275,553	-	-			-	5,229	5,229
4070	27	Storm & Surface Water Capital	14,014	17,236	-	-			-	1,555	1,555
4124	27	Land Use & Permitting	233,674	417,474	-	-			-	4,514	4,514
4200	34	Boston Harbor Water/Wastewater	14,170	26,865	-	-			-	434	434
4210	04	Boston Harbor Reserve	926	1,123	-	-			-	123	123
4300	34	Tamoshan/Beverly Beach Sewer	6,297	18,399	-	-			-	179	179
4340	34	Grand Mound Wastewater	13,732	103,689	-	-			-	772	772
4350	04	Grand Mound Water	9,931	56,529	-	-			-	349	349
4380	04	Olympic View Debt Service	61	61	-	-			-	-	-
4400	34	Tamoshan Water/Sewer	6,806	10,091	-	-			-	110	110
4410	34	Olympic View Sewer	2,328	3,122	-	-			-	39	39
4420	04	Tamoshan Reserve	4,862	6,111	-	-			-	603	603
4440	34	Grand Mound Wastewater	1,987	2,439	-	-			-	235	235
4450	34	Grand Mound Water Cap	1,474	1,556	-	-			-	48	48
4460	04	Tamoshan Beverly Beach Debt	30	30	-	-			-	-	-
4480	04	Grand Mound Debt Service	309	341	-	-			-	20	20
4500	40	Community Loan Repayment #2	-	-	-	-			-	-	-
4510	40	Community Loan Repayment #1	852	1,153	-	-			-	186	186
5030	22	Unemployment Compensation	4,341	6,265	-	-			-	1,010	1,010
5050	22	Insurance Risk	38,547	45,581	-	-			-	2,910	2,910
5060	22	Benefits Administration	8,324	10,905	-	-			-	943	943
5210	25	Central Services/Facilities	379,187	789,633	-	-			-	15,665	15,665
5220	25	Central Services Reserve	36,928	46,503	-	-			-	5,914	5,914
5230	25	Cent Srvs Facilities Engineering	12,941	15,503	-	-			-	512	512
5410	25	E.R.&R. Maintenance	104,914	120,323	-	-			-	5,192	5,192
5420	25	E.R.&R. Replacement	89,991	95,533	-	-			-	3,429	3,429
6330		State Forest Board	-	-	-	-			-	-	-
6331		Forest Excise	-	-	-	-			-	-	-
6332		Forest Yield	-	-	-	-			-	-	-
6333		Leasehold Suspense	-	-	-	-			-	-	-
6334		Treasurer's Trust	-	-	-	-			-	-	-
6335		Taxes & Refunds Pending	-	-	-	-			-	-	-
6336		Refunded GO Bonds	-	-	-	-			-	-	-
6337		Fiscal Agent Fund	-	-	-	-			-	-	-
6338-9+		State Agencies	-	751,736	508,532	158,656			667,188	-	-
6340		Cobra/Retiree	-	-	-	-			-	-	-
6350-53		Drainage Districts	57	57	-	-			-	-	-

Cost Allocation - All Cost Plans			Cost Without Cost Reallocation		Assessor					Budget (BOCC)	
Fund No.	Dept/ Prog No.	Fund/Agency Name	A-87 Plan	Full Cost	Property Appraisal	Account Man	Billing Credits	A-87 Plan	Full Cost	A-87 Plan	Full Cost
6410		Cemetery District #1	273	931	445	139			584	-	-
6411		Cemetery District #2	579	2,243	1,126	351			1,477	-	-
6420-29+		PUD #1	1,404	4,345	1,989	621			2,610	-	-
6431		Tanglewilde Parks	55	671	417	130			547	-	-
6440-49+		Housing Authority	11,834	11,834	-	-			-	-	-
6450-51		Intercity Transit	2,931	2,931	-	-			-	-	-
6460-64		Timberland Regional Library	3,440	120,985	79,517	24,808			104,325	-	-
6470-71		ORCAA	5,140	5,140	-	-			-	-	-
6480		Conservation District	-	-	-	-			-	-	-
6490		Thurston Regional Planning	14,249	14,913	-	-			-	-	-
6500-05		ESD #113	11,482	11,482	-	-			-	-	-
6510-99		School Districts	28,840	1,534,526	1,018,562	317,779			1,336,341	-	-
6610-791		Fire Districts	18,213	275,622	174,131	54,327			228,458	-	-
6780		West Thurston Fire	3,562	65,214	41,706	13,012			54,718	-	-
6800-02		Port of Olympia	2,676	59,292	38,299	11,949			50,248	-	-
6810-70		Cities & Towns	-	343,285	232,225	72,451			304,676	-	-
6940		Dispute Resolution Center	-	-	-	-			-	-	-
6950		Area Agency On Aging	28,240	28,539	-	-			-	-	-
6970		Wash State Trans Insur Pool	-	-	-	-			-	-	-
6980-81		LOTT	3,254	3,254	-	-			-	-	-
Allocated Cost And Billables By Fund			\$ 9,345,774	\$ 15,119,821	\$ 2,626,499	\$ 819,434	\$ -	\$ -	\$ 3,445,933	\$ 271,123	\$ 271,123
General Fund			5,484,567	6,636,991	273,897	85,450	-	-	359,347	101,765	101,765
Special Revenue Funds			2,243,150	2,539,585	255,653	79,761	-	-	335,414	80,100	80,100
Debt Service Funds			3,065	3,857	-	-	-	-	-	491	491
Capital Projects Funds			160,129	299,138	-	-	-	-	-	18,138	18,138
Enterprise Funds			643,461	1,273,004	-	-	-	-	-	35,054	35,054
Internal Service Funds			675,173	1,130,246	-	-	-	-	-	35,575	35,575
Agency Funds			136,229	3,237,000	2,096,949	654,223	-	-	2,751,172	-	-
Allocated Cost By Fund Group			9,345,774	15,119,821	2,626,499	819,434	-	-	3,445,933	271,123	271,123

Cost Allocation - All Cost Plans			Building Usage									
Fund No.	Dept/ Prog No.	Fund/Agency Name	Bldg 1	Bldg 2	Bldg 3, Jail & ARC	Bldg 4	Bldg 5	Other Build A-87	3400 Bldg	Juvenile Detention	A-87 Plan	Full Cost
0010	23	Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
0010	03	Commissioners	6,458	-	-	-	-		-	-	6,458	6,458
0010	22	Human Resources	-	-	-	11,853	-		-	-	11,853	11,853
0010	20	Civil Service	-	-	-	-	-		-	-	-	-
0010/02	A200-79	Auditor	12,723	-	-	-	-		-	-	12,723	12,723
0010/02	A280-99	Auditor - Financial Services	-	-	-	6,533	-		-	-	6,533	6,533
0010	01	Assessor	11,522	-	-	-	-		-	-	11,522	11,522
0010	04	Treasurer	5,302	-	-	-	-		-	-	5,302	5,302
0010	05	Clerk	-	10,709	-	-	-		-	35,518	46,227	46,227
0010	07	District Court	-	-	25,170	-	-		-	-	25,170	25,170
0010	06	Superior Court	-	36,306	-	-	-		-	76,851	113,157	113,157
0010	24	Assigned Council	-	-	-	-	-		-	-	-	-
0010	08	Juvenile Probation	-	-	-	-	-		-	393,667	393,667	393,667
0010	09	Prosecuting Attorney	-	12,012	283	-	-		-	15,925	28,220	28,220
0010	10	Sheriff	-	-	33,445	-	-		-	-	33,445	33,445
0010	11	Corrections	-	-	1,375,199	-	-		-	-	1,375,199	1,375,199
0010	12	Coroner	-	-	-	-	-	39,499	-	-	39,499	-
0010	27	WSU Extension	-	-	-	-	-		-	-	-	-
0010	29	Emergency Management	-	-	-	-	-	96,534	-	-	96,534	-
0010	36	Planning	3,869	-	-	-	-		-	-	3,869	3,869
0010	90	State Examiner	-	-	-	-	-		-	-	-	-
1010	04	Treasurer's M & O	-	-	-	-	-		-	-	-	-
1020	05	Family Court - Clerk	-	-	-	-	-		-	-	-	-
1020	06	Family Court - Superior Court	-	-	-	-	-		-	-	-	-
1030	27	Fair	-	-	-	-	-	24,694	-	-	24,694	-
1040	06	Law Library	-	1,492	-	-	-		-	-	1,492	1,492
1050	02	Auditor - M & O	-	-	-	-	-		-	-	-	-
1070	25	Geo Data	-	-	-	-	-		-	-	-	-
1080	06	Superior Crt - Family Crt Serv	-	-	-	-	-		-	-	-	-
1090	02	Auditor - Election Reserve	-	-	-	-	-		-	-	-	-
1100	03	Det. Fac. Sales Tax Hold.	-	-	-	-	-		-	-	-	-
1110	09	Victim Advocate Program	-	-	-	-	-		-	-	-	-
1120	04	Investment Administration	-	-	-	-	-		-	-	-	-
1140	29	Emergency Management Council	-	-	-	-	-		-	-	-	-
1150	03	Real Estate Excise Tax	-	-	-	-	-		-	-	-	-
1160	04	REET Technology Fund	-	-	-	-	-		-	-	-	-
1170	03	Trial Court Improvement	-	-	-	-	-		-	-	-	-
1180	03	Treatment Sales Tax	-	-	-	-	-		-	-	-	-

Cost Allocation - All Cost Plans			Building Usage									
Fund No.	Dept/ Prog No.	Fund/Agency Name	Bldg 1	Bldg 2	Bldg 3, Jail & ARC	Bldg 4	Bldg 5	Other Build	3400 Bldg	Juvenile Detention	A-87 Plan	Full Cost
								A-87				
1190	34	County Roads	2,685	-	-	-	-	624,496	-	-	627,181	2,685
1200	40	Veterans	-	-	-	-	-	-	-	-	-	-
1280/90	29	Medic One & Reserve	-	-	-	-	-	-	-	-	-	-
1300	03	Stadium/Convention/Art Center	-	-	-	-	-	-	-	-	-	-
1320	27	Recreation Services	-	-	-	-	-	-	-	-	-	-
1330	34	Parks and Trails	-	-	-	-	-	-	-	-	-	-
1340	27	Regional Athletic Complex	-	-	-	-	-	-	-	-	-	-
1350	27	Noxious Weed	-	-	-	-	-	-	-	-	-	-
1360	04	Tax Refunds	-	-	-	-	-	-	-	-	-	-
1380	03	Conservation Futures	-	-	-	-	-	-	-	-	-	-
1400	41	Housing & Community Renewal	-	-	-	-	-	-	-	-	-	-
1420	10	LEOFF I Long Term Care	-	-	-	-	-	-	-	-	-	-
1440	10	Sheriff's Special Programs	-	-	-	-	-	-	-	-	-	-
1450	11	Prisoner's Concession	-	-	-	-	-	-	-	-	-	-
1490	40	PHSS Technology	-	-	-	-	-	-	-	-	-	-
1500	40	Public Health	7,317	-	-	3,591	-	266,133	-	-	277,041	10,908
1500	41	Social Services/RSN	-	-	-	-	-	-	-	-	-	-
1660	04	Rid # 2	-	-	-	-	-	-	-	-	-	-
1720	27	Long Lake - LMD	-	-	-	-	-	-	-	-	-	-
1740	27	Lake Lawrence - LMD	-	-	-	-	-	-	-	-	-	-
1780	27	WRIA Water & Waste	-	-	-	-	-	-	-	-	-	-
1840	03	2010 Debt Holding	-	-	-	-	-	-	-	-	-	-
1850	03	2009 Debt Holding	-	-	-	-	-	-	-	-	-	-
1900	09	Anti-Profiteering	-	-	-	-	-	-	-	-	-	-
1910	05	Clerk's Collection	-	-	-	-	-	-	-	-	-	-
2180	03 & 04	G. O. Bonds - 1998	-	-	-	-	-	-	-	-	-	-
2210	03 & 04	G. O. Bonds - 2002	-	-	-	-	-	-	-	-	-	-
2220	03 & 04	G. O. Bonds - 2004	-	-	-	-	-	-	-	-	-	-
2230	03 & 04	G.O. Bonds 2005	-	-	-	-	-	-	-	-	-	-
2240	03 & 04	G.O. Bonds 2007	-	-	-	-	-	-	-	-	-	-
2250	03 & 04	G.O. Bonds 2009	-	-	-	-	-	-	-	-	-	-
2260	04	GO Bonds 2010	-	-	-	-	-	-	-	-	-	-
2261	03 & 04	G.O. Bonds	-	-	-	-	-	-	-	-	-	-
3010	34	Roads Construction In Progress	-	-	-	-	-	-	-	-	-	-
3080	03	Jail Capital Projects	-	-	-	-	-	-	-	-	-	-
3140	03	County Buildings Fund	-	-	-	-	-	-	-	-	-	-
3150	25	Tilley Master Plan	-	-	-	-	-	-	-	-	-	-
4030	34	Solid Waste - M & O	-	-	-	-	-	-	-	-	-	-

Cost Allocation - All Cost Plans			Building Usage									
Fund No.	Dept/ Prog No.	Fund/Agency Name	Bldg 1	Bldg 2	Bldg 3, Jail & ARC	Bldg 4	Bldg 5	Other Build A-87	3400 Bldg	Juvenile Detention	A-87 Plan	Full Cost
4040	34	Solid Waste - Res. For Closure	-	-	-	-	-	-	-	-	-	-
4060	27	Storm & Surface Water Utility	-	-	-	10,337	-	-	-	-	10,337	10,337
4070	27	Storm & Surface Water Capital	-	-	-	-	-	-	-	-	-	-
4124	27	Land Use & Permitting	19,269	-	-	-	-	-	-	-	19,269	19,269
4200	34	Boston Harbor Water/Wastewater	-	-	-	-	-	-	-	-	-	-
4210	04	Boston Harbor Reserve	-	-	-	-	-	-	-	-	-	-
4300	34	Tamoshan/Beverly Beach Sewer	-	-	-	-	-	-	-	-	-	-
4340	34	Grand Mound Wastewater	-	-	-	-	-	-	-	-	-	-
4350	04	Grand Mound Water	-	-	-	-	-	-	-	-	-	-
4380	04	Olympic View Debt Service	-	-	-	-	-	-	-	-	-	-
4400	34	Tamoshan Water/Sewer	-	-	-	-	-	-	-	-	-	-
4410	34	Olympic View Sewer	-	-	-	-	-	-	-	-	-	-
4420	04	Tamoshan Reserve	-	-	-	-	-	-	-	-	-	-
4440	34	Grand Mound Wastewater	-	-	-	-	-	-	-	-	-	-
4450	34	Grand Mound Water Cap	-	-	-	-	-	-	-	-	-	-
4460	04	Tamoshan Beverly Beach Debt	-	-	-	-	-	-	-	-	-	-
4480	04	Grand Mound Debt Service	-	-	-	-	-	-	-	-	-	-
4500	40	Community Loan Repayment #2	-	-	-	-	-	-	-	-	-	-
4510	40	Community Loan Repayment #1	-	-	-	-	-	-	-	-	-	-
5030	22	Unemployment Compensation	-	-	-	-	-	-	-	-	-	-
5050	22	Insurance Risk	-	-	-	-	-	-	-	-	-	-
5060	22	Benefits Administration	-	-	-	-	-	-	-	-	-	-
5210	25	Central Services/Facilities	22,457	-	-	3,295	-	-	-	-	25,752	25,752
5220	25	Central Services Reserve	-	-	-	-	-	-	-	-	-	-
5230	25	Cent Srvs Facilities Engineering	1,178	-	-	-	-	-	-	-	1,178	1,178
5410	25	E.R.&R. Maintenance	-	-	-	-	-	-	-	-	-	-
5420	25	E.R.&R. Replacement	-	-	-	-	-	-	-	-	-	-
6330		State Forest Board	-	-	-	-	-	-	-	-	-	-
6331		Forest Excise	-	-	-	-	-	-	-	-	-	-
6332		Forest Yield	-	-	-	-	-	-	-	-	-	-
6333		Leasehold Suspense	-	-	-	-	-	-	-	-	-	-
6334		Treasurer's Trust	-	-	-	-	-	-	-	-	-	-
6335		Taxes & Refunds Pending	-	-	-	-	-	-	-	-	-	-
6336		Refunded GO Bonds	-	-	-	-	-	-	-	-	-	-
6337		Fiscal Agent Fund	-	-	-	-	-	-	-	-	-	-
6338-9+		State Agencies	-	-	-	-	-	-	-	-	-	-
6340		Cobra/Retiree	-	-	-	-	-	-	-	-	-	-
6350-53		Drainage Districts	-	-	-	-	-	-	-	-	-	-

Cost Allocation - All Cost Plans			Building Usage									
Fund No.	Dept/ Prog No.	Fund/Agency Name	Bldg 1	Bldg 2	Bldg 3, Jail & ARC	Bldg 4	Bldg 5	Other Build A-87	3400 Bldg	Juvenile Detention	A-87 Plan	Full Cost
6410		Cemetery District #1	-	-	-	-	-		-	-	-	-
6411		Cemetery District #2	-	-	-	-	-		-	-	-	-
6420-29+		PUD #1	-	-	-	-	-		-	-	-	-
6431		Tanglewilde Parks	-	-	-	-	-		-	-	-	-
6440-49+		Housing Authority	-	-	-	-	-		-	-	-	-
6450-51		Intercity Transit	-	-	-	-	-		-	-	-	-
6460-64		Timberland Regional Library	-	-	-	-	-		-	-	-	-
6470-71		ORCAA	-	-	-	-	-		-	-	-	-
6480		Conservation District	-	-	-	-	-		-	-	-	-
6490		Thurston Regional Planning	-	-	-	-	-		-	-	-	-
6500-05		ESD #113	-	-	-	-	-		-	-	-	-
6510-99		School Districts	-	-	-	-	-		-	-	-	-
6610-791		Fire Districts	-	-	-	-	-		-	-	-	-
6780		West Thurston Fire	-	-	-	-	-		-	-	-	-
6800-02		Port of Olympia	-	-	-	-	-		-	-	-	-
6810-70		Cities & Towns	-	-	-	-	-		-	-	-	-
6940		Dispute Resolution Center	-	-	-	-	-		-	-	-	-
6950		Area Agency On Aging	-	-	-	-	-		-	-	-	-
6970		Wash State Trans Insur Pool	-	-	-	-	-		-	-	-	-
6980-81		LOTT	-	-	-	-	-		-	-	-	-
Allocated Cost And Billables By Fund			\$ 92,780	\$ 60,519	\$ 1,434,097	\$ 35,609	\$ -	\$ 1,051,356	\$ -	\$ 521,961	\$ 3,196,322	\$ 2,144,966
General Fund			39,874	59,027	1,434,097	18,386	-	136,033	-	521,961	2,209,378	2,073,345
Special Revenue Funds			10,002	1,492	-	3,591	-	915,323	-	-	930,408	15,085
Debt Service Funds			-	-	-	-	-	-	-	-	-	-
Capital Projects Funds			-	-	-	-	-	-	-	-	-	-
Enterprise Funds			19,269	-	-	10,337	-	-	-	-	29,606	29,606
Internal Service Funds			23,635	-	-	3,295	-	-	-	-	26,930	26,930
Agency Funds			-	-	-	-	-	-	-	-	-	-
Allocated Cost By Fund Group			92,780	60,519	1,434,097	35,609	-	1,051,356	-	521,961	3,196,322	2,144,966

Cost Allocation - All Cost Plans											
Fund No.	Dept/ Prog No.	Fund/Agency Name	BOCC								
			CAO & ACAO	Public Information			Mental Health TST	Commissioners		A-87 Plan	Full Cost
				General	Fund Specific	Total		Budget	Staffing		
0010	23	Non-Departmental	\$ -	\$ -		\$ -		\$ 6,203	\$ -	\$ -	\$ 6,203
0010	03	Commissioners	3,821	2,925		2,925		3,783	6,318	6,746	16,847
0010	22	Human Resources	3,356	2,569		2,569		3,314	5,550	5,925	14,789
0010	20	Civil Service	-	-		-		-	-	-	-
0010/02	A200-79	Auditor	6,067	4,644		4,644		6,590	10,032	10,711	27,333
0010/02	A280-99	Auditor - Financial Services	3,873	2,965		2,965		3,504	6,403	6,838	16,745
0010	01	Assessor	8,004	6,127		6,127		6,917	13,233	14,131	34,281
0010	04	Treasurer	2,324	1,779		1,779		2,192	3,842	4,103	10,137
0010	05	Clerk	8,778	6,720		6,720		6,418	14,514	15,498	36,430
0010	07	District Court	6,455	4,941		4,941		6,170	10,672	11,396	28,238
0010	06	Superior Court	10,495	8,034		8,034		11,216	17,353	18,529	47,098
0010	24	Assigned Council	5,938	4,546		4,546		6,630	9,818	10,484	26,932
0010	08	Juvenile Probation	15,749	12,056		12,056		14,213	26,040	27,805	68,058
0010	09	Prosecuting Attorney	17,272	13,222		13,222		16,190	28,559	30,494	75,243
0010	10	Sheriff	26,722	20,456		20,456		30,720	44,183	47,178	122,081
0010	11	Corrections	26,593	20,357		20,357		29,400	43,969	46,950	120,319
0010	12	Coroner	1,678	1,285		1,285		1,933	2,775	2,963	7,671
0010	27	WSU Extension	529	405		405		756	875	934	2,565
0010	29	Emergency Management	1,949	1,492	20,642	22,134		3,828	3,223	24,083	31,134
0010	36	Planning	2,324	1,779		1,779		3,619	3,842	4,103	11,564
0010	90	State Examiner	-	-		-		226	-	-	226
1010	04	Treasurer's M & O	361	277		277		-	598	638	1,236
1020	05	Family Court - Clerk	775	593		593		709	1,281	1,368	3,358
1020	06	Family Court - Superior Court	-	-		-		-	-	-	-
1030	27	Fair	658	504	3,881	4,385		1,071	1,089	5,043	7,203
1040	06	Law Library	39	30		30		223	64	69	356
1050	02	Auditor - M & O	129	99		99		542	213	228	983
1070	25	Geo Data	-	-		-		-	-	-	-
1080	06	Superior Crt - Family Crt Serv	-	-		-		-	-	-	-
1090	02	Auditor - Election Reserve	-	-		-		419	-	-	419
1100	03	Det. Fac. Sales Tax Hold.	-	-		-		802	-	-	802
1110	09	Victim Advocate Program	775	593		593		674	1,281	1,368	3,323
1120	04	Investment Administration	542	415		415		-	896	957	1,853
1140	29	Emergency Management Council	-	-		-		6	-	-	6
1150	03	Real Estate Excise Tax	-	-		-		809	-	-	809
1160	04	REET Technology Fund	-	-		-		148	-	-	148
1170	03	Trial Court Improvement	-	-		-		204	-	-	204
1180	03	Treatment Sales Tax	516	395		395	-	591	854	911	2,356

Cost Allocation - All Cost Plans			BOCC								
Fund No.	Dept/ Prog No.	Fund/Agency Name	CAO & ACAO	Public Information			Mental Health TST	Commissioners		A-87 Plan	Full Cost
				General	Fund Specific	Total		Budget	Staffing		
1190	34	County Roads	29,053	22,240	31,209	53,449		49,931	48,038	82,502	180,471
1200	40	Veterans	258	198		198		794	427	456	1,677
1280/90	29	Medic One & Reserve	1,794	1,374		1,374		11,200	2,967	3,168	17,335
1300	03	Stadium/Convention/Art Center	-	-		-		4	-	-	4
1320	27	Recreation Services	516	395		395		719	854	911	2,484
1330	34	Parks and Trails	1,394	1,067		1,067		1,928	2,305	2,461	6,694
1340	27	Regional Athletic Complex	-	-		-		-	-	-	-
1350	27	Noxious Weed	852	652		652		1,111	1,409	1,504	4,024
1360	04	Tax Refunds	-	-		-		-	-	-	-
1380	03	Conservation Futures	-	-		-		4,291	-	-	4,291
1400	41	Housing & Community Renewal	516	395		395		10,657	854	911	12,422
1420	10	LEOFF I Long Term Care	-	-		-		431	-	-	431
1440	10	Sheriff's Special Programs	129	99		99		101	213	228	542
1450	11	Prisoner's Concession	516	395		395		695	854	911	2,460
1490	40	PHSS Technology	-	-		-		148	-	-	148
1500	40	Public Health	16,614	12,718	4,289	17,007		15,283	27,470	33,621	76,374
1500	41	Social Services/RSN	4,454	3,409		3,409		20,582	7,364	7,863	35,809
1660	04	Rid # 2	-	-		-		3	-	-	3
1720	27	Long Lake - LMD	160	123		123		640	265	283	1,188
1740	27	Lake Lawrence - LMD	75	57		57		252	124	132	508
1780	27	WRIA Water & Waste	258	198		198		2,381	427	456	3,264
1840	03	2010 Debt Holding	-	-		-		440	-	-	440
1850	03	2009 Debt Holding	-	-		-		246	-	-	246
1900	09	Anti-Profitteering	-	-		-		40	-	-	40
1910	05	Clerk's Collection	1,033	791		791		870	1,708	1,824	4,402
2180	03 & 04	G. O. Bonds - 1998	-	-		-		-	-	-	-
2210	03 & 04	G. O. Bonds - 2002	-	-		-		-	-	-	-
2220	03 & 04	G. O. Bonds - 2004	-	-		-		73	-	-	73
2230	03 & 04	G.O. Bonds 2005	-	-		-		224	-	-	224
2240	03 & 04	G.O. Bonds 2007	-	-		-		35	-	-	35
2250	03 & 04	G.O. Bonds 2009	-	-		-		252	-	-	252
2260	04	GO Bonds 2010	-	-		-		208	-	-	208
2261	03 & 04	G.O. Bonds	-	-		-		-	-	-	-
3010	34	Roads Construction In Progress	3,527	2,700		2,700		22,540	5,831	6,227	34,598
3080	03	Jail Capital Projects	-	-		-		6,659	-	-	6,659
3140	03	County Buildings Fund	-	-		-		-	-	-	-
3150	25	Tilley Master Plan	-	-		-		-	-	-	-
4030	34	Solid Waste - M & O	8,644	6,617	1,576	8,193		30,402	14,292	16,837	61,531

Cost Allocation - All Cost Plans											
Fund No.	Dept/ Prog No.	Fund/Agency Name	BOCC								
			CAO & ACAO	Public Information			Mental Health TST	Commissioners		A-87 Plan	Full Cost
General	Fund Specific	Total		Budget	Staffing						
4040	34	Solid Waste - Res. For Closure	744	569	569		2,855	1,229	1,313	5,397	
4060	27	Storm & Surface Water Utility	4,738	3,627	5,058		8,417	7,833	13,423	29,673	
4070	27	Storm & Surface Water Capital	346	265	265		2,503	572	611	3,686	
4124	27	Land Use & Permitting	6,584	5,040	5,040		7,266	10,886	11,624	29,776	
4200	34	Boston Harbor Water/Wastewater	558	427	427		699	922	985	2,606	
4210	04	Boston Harbor Reserve	-	-	-		197	-	-	197	
4300	34	Tamoshan/Beverly Beach Sewer	191	146	146		288	316	337	941	
4340	34	Grand Mound Wastewater	411	314	314		1,243	679	725	2,647	
4350	04	Grand Mound Water	320	245	245		561	529	565	1,655	
4380	04	Olympic View Debt Service	-	-	-		-	-	-	-	
4400	34	Tamoshan Water/Sewer	142	109	109		177	235	251	663	
4410	34	Olympic View Sewer	13	10	10		63	21	23	107	
4420	04	Tamoshan Reserve	145	111	111		971	239	256	1,466	
4440	34	Grand Mound Wastewater	39	30	30		378	64	69	511	
4450	34	Grand Mound Water Cap	3	2	2		77	4	5	86	
4460	04	Tamoshan Beverly Beach Debt	-	-	-		-	-	-	-	
4480	04	Grand Mound Debt Service	-	-	-		32	-	-	32	
4500	40	Community Loan Repayment #2	-	-	-		-	-	-	-	
4510	40	Community Loan Repayment #1	-	-	-		299	-	-	299	
5030	22	Unemployment Compensation	155	119	119		1,626	256	274	2,156	
5050	22	Insurance Risk	800	613	613		4,685	1,323	1,413	7,421	
5060	22	Benefits Administration	542	415	415		1,519	896	957	3,372	
5210	25	Central Services/Facilities	18,202	13,933	13,933		25,218	30,096	32,135	87,449	
5220	25	Central Services Reserve	-	-	-		9,521	-	-	9,521	
5230	25	Cent Srvs Facilities Engineering	904	692	692		825	1,494	1,596	3,915	
5410	25	E.R.&R. Maintenance	3,615	2,767	2,767		8,358	5,976	6,382	20,716	
5420	25	E.R.&R. Replacement	-	-	-		5,521	-	-	5,521	
6330		State Forest Board	-	-	-		-	-	-	-	
6331		Forest Excise	-	-	-		-	-	-	-	
6332		Forest Yield	-	-	-		-	-	-	-	
6333		Leasehold Suspense	-	-	-		-	-	-	-	
6334		Treasurer's Trust	-	-	-		-	-	-	-	
6335		Taxes & Refunds Pending	-	-	-		-	-	-	-	
6336		Refunded GO Bonds	-	-	-		-	-	-	-	
6337		Fiscal Agent Fund	-	-	-		-	-	-	-	
6338-9+		State Agencies	-	-	-		-	-	-	-	
6340		Cobra/Retiree	-	-	-		-	-	-	-	
6350-53		Drainage Districts	-	-	-		-	-	-	-	

Cost Allocation - All Cost Plans																				
Fund No.	Dept/ Prog No.	Fund/Agency Name	BOCC																	
			CAO & ACAO	Public Information			Mental Health TST	Commissioners		A-87 Plan	Full Cost									
General	Fund Specific	Total		Budget	Staffing															
6410		Cemetery District #1	-	-		-		-	-	-	-									
6411		Cemetery District #2	-	-		-		-	-	-	-									
6420-29+		PUD #1	-	-		-		-	-	-	-									
6431		Tanglewilde Parks	-	-		-		-	-	-	-									
6440-49+		Housing Authority	-	-		-		-	-	-	-									
6450-51		Intercity Transit	-	-		-		-	-	-	-									
6460-64		Timberland Regional Library	-	-		-		-	-	-	-									
6470-71		ORCAA	-	-		-		-	-	-	-									
6480		Conservation District	-	-		-		-	-	-	-									
6490		Thurston Regional Planning	-	-		-		-	-	-	-									
6500-05		ESD #113	-	-		-		-	-	-	-									
6510-99		School Districts	-	-		-		-	-	-	-									
6610-791		Fire Districts	-	-		-		-	-	-	-									
6780		West Thurston Fire	-	-		-		-	-	-	-									
6800-02		Port of Olympia	-	-		-		-	-	-	-									
6810-70		Cities & Towns	-	-		-		-	-	-	-									
6940		Dispute Resolution Center	-	-		-		-	-	-	-									
6950		Area Agency On Aging	-	-		-		-	-	-	-									
6970		Wash State Trans Insur Pool	-	-		-		-	-	-	-									
6980-81		LOTT	-	-		-		-	-	-	-									
Allocated Cost And Billables By Fund			\$	263,967	\$	202,070	\$	66,655	\$	268,725	\$	-	\$	436,459	\$	436,449	\$	532,692	\$	1,405,600
General Fund				151,927		116,302		20,642		136,944		-		163,822		251,201		288,871		703,894
Special Revenue Funds				61,417		47,017		39,379		86,396		-		128,945		101,555		147,813		378,313
Debt Service Funds				-		-		-		-		-		792		-		-		792
Capital Projects Funds				3,527		2,700		-		2,700		-		29,199		5,831		6,227		41,257
Enterprise Funds				22,878		17,512		6,634		24,146		-		56,428		37,821		47,024		141,273
Internal Service Funds				24,218		18,539		-		18,539		-		57,273		40,041		42,757		140,071
Agency Funds				-		-		-		-		-		-		-		-		-
Allocated Cost By Fund Group				263,967		202,070		66,655		268,725		-		436,459		436,449		532,692		1,405,600

Cost Allocation - All Cost Plans													
Fund No.	Dept/ Prog No.	Fund/Agency Name	Human Resources									A-87 Plan	Full Cost
			Civil Service	Labor Relations	Personnel Benefits	Personnel Services			Training				
Cost	Billed	Net Cost				Cost	Billed	Net Cost					
0010	23	Non-Departmental		\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
0010	03	Commissioners		2,235	2,178	9,160		9,160	1,564		1,564	15,137	15,137
0010	22	Human Resources		1,964	1,913	8,046		8,046	1,373		1,373	13,296	13,296
0010	20	Civil Service		-	-	-		-	-		-	-	-
0010/02	A200-79	Auditor		3,549	3,458	14,545		14,545	2,483		2,483	24,035	24,035
0010/02	A280-99	Auditor - Financial Services		2,266	2,207	9,284		9,284	1,585		1,585	15,342	15,342
0010	01	Assessor		4,682	4,562	19,187		19,187	3,275		3,275	31,706	31,706
0010	04	Treasurer		1,359	1,324	5,570		5,570	951		951	9,204	9,204
0010	05	Clerk		5,135	5,003	21,044		21,044	3,592		3,592	34,774	34,774
0010	07	District Court		3,776	3,679	15,474		15,474	2,641		2,641	25,570	25,570
0010	06	Superior Court		6,140	5,982	25,160		25,160	4,294		4,294	41,576	41,576
0010	24	Assigned Council		3,474	3,385	14,236		14,236	2,430		2,430	23,525	23,525
0010	08	Juvenile Probation		9,214	8,977	37,755		37,755	6,444		6,444	62,390	62,390
0010	09	Prosecuting Attorney		10,105	9,845	41,407		41,407	7,067		7,067	68,424	68,424
0010	10	Sheriff	41,787	15,633	15,231	64,060		64,060	10,934		10,934	147,645	147,645
0010	11	Corrections	37,056	15,557	15,157	63,751		63,751	10,881		10,881	142,402	142,402
0010	12	Coroner		982	957	4,023		4,023	687		687	6,649	6,649
0010	27	WSU Extension		310	302	1,269		1,269	217		217	2,098	2,098
0010	29	Emergency Management		1,140	1,111	4,673		4,673	798		798	7,722	7,722
0010	36	Planning		1,359	1,324	5,570		5,570	951		951	9,204	9,204
0010	90	State Examiner		-	-	-		-	-		-	-	-
1010	04	Treasurer's M & O		211	206	867		867	148		148	1,432	1,432
1020	05	Family Court - Clerk		453	441	1,857		1,857	317		317	3,068	3,068
1020	06	Family Court - Superior Court		-	-	-		-	-		-	-	-
1030	27	Fair		385	375	1,578		1,578	269		269	2,607	2,607
1040	06	Law Library		23	22	93		93	16		16	154	154
1050	02	Auditor - M & O		76	74	309		309	53		53	512	512
1070	25	Geo Data		-	-	-		-	-		-	-	-
1080	06	Superior Crt - Family Crt Serv		-	-	-		-	-		-	-	-
1090	02	Auditor - Election Reserve		-	-	-		-	-		-	-	-
1100	03	Det. Fac. Sales Tax Hold.		-	-	-		-	-		-	-	-
1110	09	Victim Advocate Program		453	441	1,857		1,857	317		317	3,068	3,068
1120	04	Investment Administration		317	309	1,300		1,300	222		222	2,148	2,148
1140	29	Emergency Management Council		-	-	-		-	-		-	-	-
1150	03	Real Estate Excise Tax		-	-	-		-	-		-	-	-
1160	04	REET Technology Fund		-	-	-		-	-		-	-	-
1170	03	Trial Court Improvement		-	-	-		-	-		-	-	-
1180	03	Treatment Sales Tax		302	294	1,238		1,238	211		211	2,045	2,045

Cost Allocation - All Cost Plans													
Fund No.	Dept/ Prog No.	Fund/Agency Name	Human Resources									A-87 Plan	Full Cost
			Civil Service	Labor Relations	Personnel Benefits	Personnel Services			Training				
Cost	Billed	Net Cost				Cost	Billed	Net Cost					
1190	34	County Roads		16,997	16,560	69,649		69,649	11,888		11,888	115,094	115,094
1200	40	Veterans		151	147	619		619	106		106	1,023	1,023
1280/90	29	Medic One & Reserve		1,050	1,023	4,302		4,302	734		734	7,109	7,109
1300	03	Stadium/Convention/Art Center		-	-	-		-	-		-	-	-
1320	27	Recreation Services		302	294	1,238		1,238	211		211	2,045	2,045
1330	34	Parks and Trails		816	795	3,342		3,342	570		570	5,523	5,523
1340	27	Regional Athletic Complex		-	-	-		-	-		-	-	-
1350	27	Noxious Weed		498	486	2,043		2,043	349		349	3,376	3,376
1360	04	Tax Refunds		-	-	-		-	-		-	-	-
1380	03	Conservation Futures		-	-	-		-	-		-	-	-
1400	41	Housing & Community Renewal		302	294	1,238		1,238	211		211	2,045	2,045
1420	10	LEOFF I Long Term Care		-	-	-		-	-		-	-	-
1440	10	Sheriff's Special Programs		76	74	309		309	53		53	512	512
1450	11	Prisoner's Concession		302	294	1,238		1,238	211		211	2,045	2,045
1490	40	PHSS Technology		-	-	-		-	-		-	-	-
1500	40	Public Health		9,720	9,470	39,829		39,829	6,798		6,798	65,817	65,817
1500	41	Social Services/RSN		2,605	2,538	10,677		10,677	1,822		1,822	17,642	17,642
1660	04	Rid # 2		-	-	-		-	-		-	-	-
1720	27	Long Lake - LMD		94	91	384		384	65		65	634	634
1740	27	Lake Lawrence - LMD		44	43	179		179	31		31	297	297
1780	27	WRIA Water & Waste		151	147	619		619	106		106	1,023	1,023
1840	03	2010 Debt Holding		-	-	-		-	-		-	-	-
1850	03	2009 Debt Holding		-	-	-		-	-		-	-	-
1900	09	Anti-Profitteering		-	-	-		-	-		-	-	-
1910	05	Clerk's Collection		604	589	2,476		2,476	423		423	4,092	4,092
2180	03 & 04	G. O. Bonds - 1998		-	-	-		-	-		-	-	-
2210	03 & 04	G. O. Bonds - 2002		-	-	-		-	-		-	-	-
2220	03 & 04	G. O. Bonds - 2004		-	-	-		-	-		-	-	-
2230	03 & 04	G.O. Bonds 2005		-	-	-		-	-		-	-	-
2240	03 & 04	G.O. Bonds 2007		-	-	-		-	-		-	-	-
2250	03 & 04	G.O. Bonds 2009		-	-	-		-	-		-	-	-
2260	04	GO Bonds 2010		-	-	-		-	-		-	-	-
2261	03 & 04	G.O. Bonds		-	-	-		-	-		-	-	-
3010	34	Roads Construction In Progress		2,063	2,010	8,455		8,455	1,443		1,443	13,971	13,971
3080	03	Jail Capital Projects		-	-	-		-	-		-	-	-
3140	03	County Buildings Fund		-	-	-		-	-		-	-	-
3150	25	Tilley Master Plan		-	-	-		-	-		-	-	-
4030	34	Solid Waste - M & O		5,057	4,927	20,722		20,722	3,537		3,537	34,243	34,243

Cost Allocation - All Cost Plans													
Fund No.	Dept/ Prog No.	Fund/Agency Name	Human Resources									A-87 Plan	Full Cost
			Civil Service	Labor Relations	Personnel Benefits	Personnel Services			Training				
Cost	Billed	Net Cost				Cost	Billed	Net Cost					
4040	34	Solid Waste - Res. For Closure		435	424	1,783		1,783	304		304	2,946	2,946
4060	27	Storm & Surface Water Utility		2,772	2,700	11,358		11,358	1,939		1,939	18,769	18,769
4070	27	Storm & Surface Water Capital		202	197	829		829	142		142	1,370	1,370
4124	27	Land Use & Permitting		3,852	3,753	15,783		15,783	2,694		2,694	26,082	26,082
4200	34	Boston Harbor Water/Wastewater		326	318	1,337		1,337	228		228	2,209	2,209
4210	04	Boston Harbor Reserve		-	-	-		-	-		-	-	-
4300	34	Tamoshan/Beverly Beach Sewer		112	109	458		458	78		78	757	757
4340	34	Grand Mound Wastewater		240	234	984		984	168		168	1,626	1,626
4350	04	Grand Mound Water		187	182	767		767	131		131	1,267	1,267
4380	04	Olympic View Debt Service		-	-	-		-	-		-	-	-
4400	34	Tamoshan Water/Sewer		83	81	340		340	58		58	562	562
4410	34	Olympic View Sewer		8	7	31		31	5		5	51	51
4420	04	Tamoshan Reserve		85	82	347		347	59		59	573	573
4440	34	Grand Mound Wastewater		23	22	93		93	16		16	154	154
4450	34	Grand Mound Water Cap		2	1	6		6	1		1	10	10
4460	04	Tamoshan Beverly Beach Debt		-	-	-		-	-		-	-	-
4480	04	Grand Mound Debt Service		-	-	-		-	-		-	-	-
4500	40	Community Loan Repayment #2		-	-	-		-	-		-	-	-
4510	40	Community Loan Repayment #1		-	-	-		-	-		-	-	-
5030	22	Unemployment Compensation		91	88	371		371	63		63	613	613
5050	22	Insurance Risk		468	456	1,919		1,919	327		327	3,170	3,170
5060	22	Benefits Administration		317	309	1,300		1,300	222		222	2,148	2,148
5210	25	Central Services/Facilities		10,648	10,375	43,635		43,635	7,448		7,448	72,106	72,106
5220	25	Central Services Reserve		-	-	-		-	-		-	-	-
5230	25	Cent Svcs Facilities Engineering		529	515	2,166		2,166	370		370	3,580	3,580
5410	25	E.R.&R. Maintenance		2,115	2,060	8,665		8,665	1,479		1,479	14,319	14,319
5420	25	E.R.&R. Replacement		-	-	-		-	-		-	-	-
6330		State Forest Board		-	-	-		-	-		-	-	-
6331		Forest Excise		-	-	-		-	-		-	-	-
6332		Forest Yield		-	-	-		-	-		-	-	-
6333		Leasehold Suspense		-	-	-		-	-		-	-	-
6334		Treasurer's Trust		-	-	-		-	-		-	-	-
6335		Taxes & Refunds Pending		-	-	-		-	-		-	-	-
6336		Refunded GO Bonds		-	-	-		-	-		-	-	-
6337		Fiscal Agent Fund		-	-	-		-	-		-	-	-
6338-9+		State Agencies		-	-	-		-	-		-	-	-
6340		Cobra/Retiree		-	-	-		-	-		-	-	-
6350-53		Drainage Districts		-	-	-		-	-		-	-	-

Cost Allocation - All Cost Plans													
Fund No.	Dept/ Prog No.	Fund/Agency Name	Human Resources										
			Civil Service	Labor Relations	Personnel Benefits	Personnel Services			Training			A-87 Plan	Full Cost
						Cost	Billed	Net Cost	Cost	Billed	Net Cost		
6410		Cemetery District #1		-	-	-		-	-	-	-	-	-
6411		Cemetery District #2		-	-	-		-	-	-	-	-	-
6420-29+		PUD #1		-	-	-		-	-	-	-	-	-
6431		Tanglewilde Parks		-	-	-		-	-	-	-	-	-
6440-49+		Housing Authority		-	-	-		-	-	-	-	-	-
6450-51		Intercity Transit		-	-	-		-	-	-	-	-	-
6460-64		Timberland Regional Library		-	-	-		-	-	-	-	-	-
6470-71		ORCAA		-	-	-		-	-	-	-	-	-
6480		Conservation District		-	-	-		-	-	-	-	-	-
6490		Thurston Regional Planning		-	-	-		-	-	-	-	-	-
6500-05		ESD #113		-	-	-		-	-	-	-	-	-
6510-99		School Districts		-	-	-		-	-	-	-	-	-
6610-791		Fire Districts		-	-	-		-	-	-	-	-	-
6780		West Thurston Fire		-	-	-		-	-	-	-	-	-
6800-02		Port of Olympia		-	-	-		-	-	-	-	-	-
6810-70		Cities & Towns		-	-	-		-	-	-	-	-	-
6940		Dispute Resolution Center		-	-	-		-	-	-	-	-	-
6950		Area Agency On Aging		-	-	-		-	-	-	-	-	-
6970		Wash State Trans Insur Pool		-	-	-		-	-	-	-	-	-
6980-81		LOTT		-	-	-		-	-	-	-	-	-
Allocated Cost And Billables By Fund			\$ 78,843	\$ 154,427	\$ 150,452	\$ 632,804	\$ -	\$ 632,804	\$ 108,010	\$ -	\$ 108,010	\$ 1,124,536	\$ 1,124,536
General Fund			78,843	88,880	86,595	364,214	-	364,214	62,167	-	62,167	680,699	680,699
Special Revenue Funds			-	35,932	35,007	147,241	-	147,241	25,131	-	25,131	243,311	243,311
Debt Service Funds			-	-	-	-	-	-	-	-	-	-	-
Capital Projects Funds			-	2,063	2,010	8,455	-	8,455	1,443	-	1,443	13,971	13,971
Enterprise Funds			-	13,384	13,037	54,838	-	54,838	9,360	-	9,360	90,619	90,619
Internal Service Funds			-	14,168	13,803	58,056	-	58,056	9,909	-	9,909	95,936	95,936
Agency Funds			-	-	-	-	-	-	-	-	-	-	-
Allocated Cost By Fund Group			78,843	154,427	150,452	632,804	-	632,804	108,010	-	108,010	1,124,536	1,124,536

Cost Allocation - All Cost Plans			Financial Services										
Fund No.	Dept/ Prog No.	Fund/Agency Name	Account Report	Budget		Cost Analysis	Fin Pol & Proc	Capital Assets	Grant Account	Internal Audit	Payroll	Acct Rep- GL & AR Adj	Invoice
				Billing	Process								
0010	23	Non-Departmental	\$ 4,905	\$ 1,146	\$ 1,004	18,850	\$ -	\$ -	\$ -	\$ -	\$ 213	\$ 1,198	\$ 2,457
0010	03	Commissioners	4,400	699	510		789	476	-	-	4,174	992	1,448
0010	22	Human Resources	3,277	612	887		789	549	-	-	3,381	1,303	2,416
0010	20	Civil Service	-	-	-		79	-	-	-	-	-	-
0010/02	A200-79	Auditor	7,612	1,218	2,354		592	1,270	9	-	15,536	1,209	2,079
0010/02	A280-99	Auditor - Financial Services	4,064	647	1,260		592	520	-	-	3,778	2,259	3,884
0010	01	Assessor	8,176	1,278	368		237	1,314	-	-	8,339	891	2,245
0010	04	Treasurer	2,429	405	318		789	87	-	-	2,161	795	1,285
0010	05	Clerk	7,599	1,186	879		1,972	260	577	-	8,564	1,509	4,702
0010	07	District Court	7,118	1,140	954	1,371	1,972	173	-	-	9,485	1,552	8,445
0010	06	Superior Court	12,869	2,072	1,791	-	789	520	2,107	-	13,251	2,496	38,888
0010	24	Assigned Council	7,991	1,225	1,196		789	419	-	-	5,793	1,413	15,067
0010	08	Juvenile Probation	16,003	2,626	1,841		1,972	303	2,040	-	16,745	3,215	4,165
0010	09	Prosecuting Attorney	19,169	2,991	2,142		1,380	823	1,908	-	18,030	2,113	12,464
0010	10	Sheriff	36,354	5,676	4,870	-	2,761	4,619	774	-	26,547	5,308	17,849
0010	11	Corrections	34,949	5,432	2,142	8,623	1,578	1,054	188	-	26,580	2,793	19,428
0010	12	Coroner	2,172	357	351		197	678	-	-	2,540	790	1,391
0010	27	WSU Extension	865	140	586		316	43	-	-	1,467	1,030	2,717
0010	29	Emergency Management	4,093	707	535		237	2,469	1,434	-	1,843	1,514	5,516
0010	36	Planning	2,563	669	502		237	375	246	-	2,373	1,236	1,245
0010	90	State Examiner	228	42	8		-	-	-	-	-	-	65
1010	04	Treasurer's M & O	569	-	-		-	-	-	-	310	235	2,197
1020	05	Family Court - Clerk	471	131	209		-	-	-	-	968	91	98
1020	06	Family Court - Superior Court	-	-	-		-	-	-	-	-	-	-
1030	27	Fair	1,230	198	728		789	1,458	-	-	3,878	1,001	3,262
1040	06	Law Library	226	41	109		-	-	-	-	22	244	407
1050	02	Auditor - M & O	386	100	234		-	433	-	-	73	321	98
1070	25	Geo Data	-	-	-		-	-	-	-	-	-	-
1080	06	Superior Crt - Family Crt Serv	-	-	117		-	-	-	-	-	91	73
1090	02	Auditor - Election Reserve	174	77	142		-	173	-	-	-	57	114
1100	03	Det. Fac. Sales Tax Hold.	743	148	159		-	-	-	-	-	206	-
1110	09	Victim Advocate Program	794	125	427		-	-	-	-	862	383	252
1120	04	Investment Administration	777	-	-		-	-	-	-	625	201	659
1140	29	Emergency Management Council	8	1	67		-	-	-	-	-	105	57
1150	03	Real Estate Excise Tax	579	150	276		-	144	-	-	-	426	-
1160	04	REET Technology Fund	86	27	42		-	-	-	-	-	-	49
1170	03	Trial Court Improvement	113	38	67		-	-	-	-	-	77	24
1180	03	Treatment Sales Tax	511	109	67		-	-	-	-	291	426	49

Cost Allocation - All Cost Plans													
Fund No.	Dept/ Prog No.	Fund/Agency Name	Financial Services										
			Account Report	Budget		Cost Analysis	Fin Pol & Proc	Capital Assets	Grant Account	Internal Audit	Payroll	Acct Rep- GL & AR Adj	Invoice
				Billing	Process								
1190	34	County Roads	50,896	9,225	3,707		1,578	12,660	3,164	-	32,643	7,014	29,475
1200	40	Veterans	924	147	310		-	-	-	-	571	628	7,037
1280/90	29	Medic One & Reserve	10,427	2,069	1,104		1,183	1,920	19	-	5,794	1,883	19,656
1300	03	Stadium/Convention/Art Center	5	1	50		-	-	-	-	-	62	-
1320	27	Recreation Services	802	133	1,506		-	-	-	-	3,267	2,735	2,538
1330	34	Parks and Trails	1,884	356	1,004		-	-	65	-	1,743	2,486	4,076
1340	27	Regional Athletic Complex	-	-	-		-	-	-	-	-	-	-
1350	27	Noxious Weed	1,214	205	460		197	130	33	-	2,074	618	2,628
1360	04	Tax Refunds	-	-	-		-	-	-	-	-	-	-
1380	03	Conservation Futures	404	793	134		-	1,039	18	-	-	163	81
1400	41	Housing & Community Renewal	11,281	1,969	1,966		394	1,371	4,579	-	291	5,409	3,620
1420	10	LEOFF I Long Term Care	489	80	75		-	-	-	-	-	24	8,437
1440	10	Sheriff's Special Programs	65	19	126		-	188	-	-	73	144	81
1450	11	Prisoner's Concession	824	128	243		-	-	-	-	610	134	2,009
1490	40	PHSS Technology	102	27	75		-	-	-	-	-	72	24
1500	40	Public Health	17,742	2,824	9,070	-	1,578	678	18,844	-	19,784	17,251	16,043
1500	41	Social Services/RSN	21,636	3,803	3,046		789	-	-	-	2,512	4,848	24,675
1660	04	Rid # 2	3	1	50		-	-	-	-	-	10	-
1720	27	Long Lake - LMD	325	118	644		79	-	-	-	90	311	212
1740	27	Lake Lawrence - LMD	229	47	435		79	-	-	-	42	307	203
1780	27	WRIA Water & Waste	239	440	276		-	-	143	-	146	101	98
1840	03	2010 Debt Holding	252	81	50		-	-	-	-	-	81	-
1850	03	2009 Debt Holding	246	45	25		-	-	-	-	-	369	-
1900	09	Anti-Profiteering	1	7	50		-	-	-	-	-	57	-
1910	05	Clerk's Collection	793	161	167		-	43	-	-	1,326	96	98
2180	03 & 04	G. O. Bonds - 1998	-	-	-		-	-	-	-	-	-	-
2210	03 & 04	G. O. Bonds - 2002	-	-	8		-	-	-	-	-	-	-
2220	03 & 04	G. O. Bonds - 2004	88	14	59		-	-	-	-	-	53	-
2230	03 & 04	G.O. Bonds 2005	270	41	75		-	-	-	-	-	57	-
2240	03 & 04	G.O. Bonds 2007	43	7	59		-	-	-	-	-	43	-
2250	03 & 04	G.O. Bonds 2009	303	47	59		-	-	-	-	-	38	-
2260	04	GO Bonds 2010	244	39	126		-	-	-	-	-	163	-
2261	03 & 04	G.O. Bonds	-	-	33		-	-	-	-	-	14	-
3010	34	Roads Construction In Progress	9,190	4,164	1,791		789	115	4,029	-	2,202	1,375	2,091
3080	03	Jail Capital Projects	5,811	1,230	268	3,667	-	909	-	-	-	843	1,131
3140	03	County Buildings Fund	-	-	-		-	-	-	-	-	-	-
3150	25	Tilley Master Plan	-	-	-		-	-	-	-	-	-	-
4030	34	Solid Waste - M & O	33,407	5,617	2,987	-	1,578	7,102	637	-	8,169	5,251	19,493

Cost Allocation - All Cost Plans													
Fund No.	Dept/ Prog No.	Fund/Agency Name	Financial Services										
			Account Report	Budget		Cost Analysis	Fin Pol & Proc	Capital Assets	Grant Account	Internal Audit	Payroll	Acct Rep- GL	Invoice
				Billing	Process							& AR Adj	
4040	34	Solid Waste - Res. For Closure	1,446	527	912		-	1,270	-	-	738	790	3,393
4060	27	Storm & Surface Water Utility	9,095	1,555	1,707		789	3,753	41	-	4,691	1,648	5,841
4070	27	Storm & Surface Water Capital	1,155	463	435		-	3,234	282	-	408	628	423
4124	27	Land Use & Permitting	8,304	1,342	1,950		789	707	-	-	6,795	6,597	2,693
4200	34	Boston Harbor Water/Wastewater	706	129	653		197	1,097	4	-	421	2,323	3,897
4210	04	Boston Harbor Reserve	28	36	67		-	433	-	-	-	67	41
4300	34	Tamoshan/Beverly Beach Sewer	315	53	351		79	563	-	-	108	1,169	1,871
4340	34	Grand Mound Wastewater	1,288	230	385		521	1,703	13	-	338	1,164	3,417
4350	04	Grand Mound Water	515	104	368		268	1,877	-	-	287	1,183	2,050
4380	04	Olympic View Debt Service	-	-	42		-	-	-	-	-	19	-
4400	34	Tamoshan Water/Sewer	141	33	368		79	1,227	-	-	80	1,092	1,774
4410	34	Olympic View Sewer	59	12	284		39	159	-	-	7	546	968
4420	04	Tamoshan Reserve	1,010	179	385		-	87	-	-	82	383	374
4440	34	Grand Mound Wastewater	181	70	218		-	476	-	-	22	201	57
4450	34	Grand Mound Water Cap	4	14	117		-	1,068	-	-	1	149	8
4460	04	Tamoshan Beverly Beach Debt	-	-	25		-	-	-	-	-	5	-
4480	04	Grand Mound Debt Service	38	6	126		-	-	-	-	-	91	-
4500	40	Community Loan Repayment #2	-	-	-		-	-	-	-	-	-	-
4510	40	Community Loan Repayment #1	5	55	109		-	-	-	-	-	149	146
5030	22	Unemployment Compensation	576	300	109		-	-	-	-	87	129	33
5050	22	Insurance Risk	1,845	866	569		-	-	-	-	770	565	1,489
5060	22	Benefits Administration	489	281	234		-	-	-	-	518	637	309
5210	25	Central Services/Facilities	29,615	4,659	2,661		1,380	9,297	-	-	18,448	6,290	33,152
5220	25	Central Services Reserve	3,956	1,759	1,372		-	11,116	47	-	-	4,125	1,822
5230	25	Cent Srvs Facilities Engineering	935	152	351		-	-	-	-	1,253	996	1,066
5410	25	E.R.&R. Maintenance	9,060	1,544	912		789	1,112	7	-	3,526	2,735	48,781
5420	25	E.R.&R. Replacement	4,921	1,020	460		394	70,866	-	-	-	1,729	2,620
6330		State Forest Board	-	-	-		-	-	-	-	-	-	-
6331		Forest Excise	-	-	-		-	-	-	-	-	-	-
6332		Forest Yield	-	-	-		-	-	-	-	-	-	-
6333		Leasehold Suspense	-	-	-		-	-	-	-	-	-	-
6334		Treasurer's Trust	-	-	-		-	-	-	-	-	-	-
6335		Taxes & Refunds Pending	-	-	-		-	-	-	-	-	-	-
6336		Refunded GO Bonds	-	-	-		-	-	-	-	-	-	-
6337		Fiscal Agent Fund	-	-	-		-	-	-	-	-	-	-
6338-9+		State Agencies	-	-	-		-	-	-	-	-	-	-
6340		Cobra/Retiree	-	-	-		-	-	-	-	-	-	-
6350-53		Drainage Districts	-	-	-		-	-	-	-	-	-	41

Cost Allocation - All Cost Plans													
Fund No.	Dept/ Prog No.	Fund/Agency Name	Financial Services										
			Account Report	Budget		Cost Analysis	Fin Pol & Proc	Capital Assets	Grant Account	Internal Audit	Payroll	Acct Rep- GL	Invoice
Billing	Process	& AR Adj											
6410		Cemetery District #1	-	-	-		-	-	-	-	-	-	163
6411		Cemetery District #2	-	-	-		-	-	-	-	-	-	334
6420-29+		PUD #1	-	-	-		-	-	-	-	-	-	-
6431		Tanglewilde Parks	-	-	-		-	-	-	-	-	-	41
6440-49+		Housing Authority	-	-	-		-	-	-	-	-	-	-
6450-51		Intercity Transit	-	-	-		-	-	-	-	-	-	-
6460-64		Timberland Regional Library	-	-	-		-	-	-	-	-	-	-
6470-71		ORCAA	68	22	33		-	-	-	-	4,463	-	-
6480		Conservation District	-	-	-		-	-	-	-	-	-	-
6490		Thurston Regional Planning	177	55	812		394	-	-	-	5,526	996	5,679
6500-05		ESD #113	-	-	-		-	-	-	-	-	-	-
6510-99		School Districts	-	-	-		-	-	-	-	-	-	-
6610-791		Fire Districts	-	-	-		-	-	-	-	-	-	10,674
6780		West Thurston Fire	-	-	-		-	-	-	-	-	-	2,018
6800-02		Port of Olympia	-	-	-		-	-	-	-	-	-	-
6810-70		Cities & Towns	-	-	-		-	-	-	-	-	-	-
6940		Dispute Resolution Center	-	-	-		-	-	-	-	-	-	-
6950		Area Agency On Aging	307	114	67		1,183	-	-	-	13,814	704	10,617
6970		Wash State Trans Insur Pool	-	-	-		-	-	-	-	-	-	-
6980-81		LOTT	-	-	-		-	-	-	-	-	-	-
Allocated Cost And Billables By Fund			\$ 439,881	\$ 80,831	\$ 73,262	\$ 32,511	\$ 34,001	\$ 154,360	\$ 41,208	\$ -	\$ 321,549	\$ 127,230	\$ 444,593
General Fund			186,836	30,268	24,498	28,844	18,067	15,952	9,283	-	170,800	33,616	147,756
Special Revenue Funds			127,450	23,824	27,217	-	6,666	20,237	26,865	-	77,995	48,667	128,330
Debt Service Funds			948	148	419	-	-	-	-	-	-	368	-
Capital Projects Funds			15,001	5,394	2,059	3,667	789	1,024	4,029	-	2,202	2,218	3,222
Enterprise Funds			57,697	10,425	11,489	-	4,339	24,756	977	-	22,147	23,455	46,446
Internal Service Funds			51,397	10,581	6,668	-	2,563	92,391	54	-	24,602	17,206	89,272
Agency Funds			552	191	912	-	1,577	-	-	-	23,803	1,700	29,567
Allocated Cost By Fund Group			439,881	80,831	73,262	32,511	34,001	154,360	41,208	-	321,549	127,230	444,593

Cost Allocation - All Cost Plans			Financial Services		General Fund Equip Usage			Law Library		
Fund No.	Dept/ Prog No.	Fund/Agency Name	A-87 Plan	Full Cost	Equip Usage	A-87 Plan	Full Cost	Library Usage	A-87 Plan	Full Cost
0010	23	Non-Departmental	\$ 29,773	\$ 29,773	\$ -	\$ -	\$ -		\$ -	\$ -
0010	03	Commissioners	13,488	13,488	5,228	5,228	5,228		-	-
0010	22	Human Resources	13,214	13,214	2,758	2,758	2,758		-	-
0010	20	Civil Service	79	79	-	-	-		-	-
0010/02	A200-79	Auditor	31,879	31,879	114,638	114,638	114,638		-	-
0010/02	A280-99	Auditor - Financial Services	17,004	17,004	62,225	62,225	62,225		-	-
0010	01	Assessor	22,848	22,848	3,695	3,695	3,695		-	-
0010	04	Treasurer	8,269	8,269	5,898	5,898	5,898		-	-
0010	05	Clerk	27,248	27,248	17,313	17,313	17,313		-	-
0010	07	District Court	32,210	32,210	13,924	13,924	13,924	956	956	956
0010	06	Superior Court	74,783	74,783	53,910	53,910	53,910	21,033	21,033	21,033
0010	24	Assigned Council	33,893	33,893	9,544	9,544	9,544		-	-
0010	08	Juvenile Probation	48,910	48,910	9,745	9,745	9,745	956	956	956
0010	09	Prosecuting Attorney	61,020	61,020	69,863	69,863	69,863	9,560	9,560	9,560
0010	10	Sheriff	104,758	104,758	70,226	70,226	70,226	-	-	-
0010	11	Corrections	102,767	102,767	22,766	22,766	22,766		-	-
0010	12	Coroner	8,476	8,476	5,230	5,230	5,230		-	-
0010	27	WSU Extension	7,164	7,164	3,109	3,109	3,109		-	-
0010	29	Emergency Management	18,348	18,348	7,378	7,378	7,378		-	-
0010	36	Planning	9,446	9,446	295	295	295		-	-
0010	90	State Examiner	343	343	-	-	-		-	-
1010	04	Treasurer's M & O	3,311	3,311	-	-	-		-	-
1020	05	Family Court - Clerk	1,968	1,968	-	-	-		-	-
1020	06	Family Court - Superior Court	-	-	-	-	-		-	-
1030	27	Fair	12,544	12,544	-	-	-		-	-
1040	06	Law Library	1,049	1,049	-	-	-		-	-
1050	02	Auditor - M & O	1,645	1,645	-	-	-		-	-
1070	25	Geo Data	-	-	-	-	-		-	-
1080	06	Superior Crt - Family Crt Serv	281	281	-	-	-		-	-
1090	02	Auditor - Election Reserve	737	737	-	-	-		-	-
1100	03	Det. Fac. Sales Tax Hold.	1,256	1,256	-	-	-		-	-
1110	09	Victim Advocate Program	2,843	2,843	-	-	-		-	-
1120	04	Investment Administration	2,262	2,262	-	-	-		-	-
1140	29	Emergency Management Council	238	238	-	-	-		-	-
1150	03	Real Estate Excise Tax	1,575	1,575	-	-	-		-	-
1160	04	REET Technology Fund	204	204	-	-	-		-	-
1170	03	Trial Court Improvement	319	319	-	-	-		-	-
1180	03	Treatment Sales Tax	1,453	1,453	-	-	-		-	-

Cost Allocation - All Cost Plans			Financial Services		General Fund Equip Usage			Law Library		
Fund No.	Dept/ Prog No.	Fund/Agency Name	A-87 Plan	Full Cost	Equip Usage	A-87 Plan	Full Cost	Library Usage	A-87 Plan	Full Cost
1190	34	County Roads	150,362	150,362	-	-	-	-	-	-
1200	40	Veterans	9,617	9,617	-	-	-	-	-	-
1280/90	29	Medic One & Reserve	44,055	44,055	-	-	-	-	-	-
1300	03	Stadium/Convention/Art Center	118	118	-	-	-	-	-	-
1320	27	Recreation Services	10,981	10,981	-	-	-	-	-	-
1330	34	Parks and Trails	11,614	11,614	-	-	-	-	-	-
1340	27	Regional Athletic Complex	-	-	-	-	-	-	-	-
1350	27	Noxious Weed	7,559	7,559	-	-	-	-	-	-
1360	04	Tax Refunds	-	-	-	-	-	-	-	-
1380	03	Conservation Futures	2,632	2,632	-	-	-	-	-	-
1400	41	Housing & Community Renewal	30,880	30,880	-	-	-	-	-	-
1420	10	LEOFF I Long Term Care	9,105	9,105	-	-	-	-	-	-
1440	10	Sheriff's Special Programs	696	696	-	-	-	-	-	-
1450	11	Prisoner's Concession	3,948	3,948	-	-	-	-	-	-
1490	40	PHSS Technology	300	300	-	-	-	-	-	-
1500	40	Public Health	103,814	103,814	-	-	-	-	-	-
1500	41	Social Services/RSN	61,309	61,309	-	-	-	-	-	-
1660	04	Rid # 2	64	64	-	-	-	-	-	-
1720	27	Long Lake - LMD	1,779	1,779	-	-	-	-	-	-
1740	27	Lake Lawrence - LMD	1,342	1,342	-	-	-	-	-	-
1780	27	WRIA Water & Waste	1,443	1,443	-	-	-	-	-	-
1840	03	2010 Debt Holding	464	464	-	-	-	-	-	-
1850	03	2009 Debt Holding	685	685	-	-	-	-	-	-
1900	09	Anti-Profitteering	115	115	-	-	-	-	-	-
1910	05	Clerk's Collection	2,684	2,684	-	-	-	-	-	-
2180	03 & 04	G. O. Bonds - 1998	-	-	-	-	-	-	-	-
2210	03 & 04	G. O. Bonds - 2002	8	8	-	-	-	-	-	-
2220	03 & 04	G. O. Bonds - 2004	214	214	-	-	-	-	-	-
2230	03 & 04	G.O. Bonds 2005	443	443	-	-	-	-	-	-
2240	03 & 04	G.O. Bonds 2007	152	152	-	-	-	-	-	-
2250	03 & 04	G.O. Bonds 2009	447	447	-	-	-	-	-	-
2260	04	GO Bonds 2010	572	572	-	-	-	-	-	-
2261	03 & 04	G.O. Bonds	47	47	-	-	-	-	-	-
3010	34	Roads Construction In Progress	25,746	25,746	-	-	-	-	-	-
3080	03	Jail Capital Projects	13,859	13,859	-	-	-	-	-	-
3140	03	County Buildings Fund	-	-	-	-	-	-	-	-
3150	25	Tilley Master Plan	-	-	-	-	-	-	-	-
4030	34	Solid Waste - M & O	84,241	84,241	-	-	-	-	-	-

Cost Allocation - All Cost Plans			Financial Services		General Fund Equip Usage			Law Library		
Fund No.	Dept/ Prog No.	Fund/Agency Name	A-87 Plan	Full Cost	Equip Usage	A-87 Plan	Full Cost	Library Usage	A-87 Plan	Full Cost
4040	34	Solid Waste - Res. For Closure	9,076	9,076	-	-	-	-	-	-
4060	27	Storm & Surface Water Utility	29,120	29,120	-	-	-	-	-	-
4070	27	Storm & Surface Water Capital	7,028	7,028	-	-	-	-	-	-
4124	27	Land Use & Permitting	29,177	29,177	-	-	-	-	-	-
4200	34	Boston Harbor Water/Wastewater	9,427	9,427	-	-	-	-	-	-
4210	04	Boston Harbor Reserve	672	672	-	-	-	-	-	-
4300	34	Tamoshan/Beverly Beach Sewer	4,509	4,509	-	-	-	-	-	-
4340	34	Grand Mound Wastewater	9,059	9,059	-	-	-	-	-	-
4350	04	Grand Mound Water	6,652	6,652	-	-	-	-	-	-
4380	04	Olympic View Debt Service	61	61	-	-	-	-	-	-
4400	34	Tamoshan Water/Sewer	4,794	4,794	-	-	-	-	-	-
4410	34	Olympic View Sewer	2,074	2,074	-	-	-	-	-	-
4420	04	Tamoshan Reserve	2,500	2,500	-	-	-	-	-	-
4440	34	Grand Mound Wastewater	1,225	1,225	-	-	-	-	-	-
4450	34	Grand Mound Water Cap	1,361	1,361	-	-	-	-	-	-
4460	04	Tamoshan Beverly Beach Debt	30	30	-	-	-	-	-	-
4480	04	Grand Mound Debt Service	261	261	-	-	-	-	-	-
4500	40	Community Loan Repayment #2	-	-	-	-	-	-	-	-
4510	40	Community Loan Repayment #1	464	464	-	-	-	-	-	-
5030	22	Unemployment Compensation	1,234	1,234	-	-	-	-	-	-
5050	22	Insurance Risk	6,104	6,104	-	-	-	-	-	-
5060	22	Benefits Administration	2,468	2,468	-	-	-	-	-	-
5210	25	Central Services/Facilities	105,502	105,502	-	-	-	-	-	-
5220	25	Central Services Reserve	24,197	24,197	-	-	-	-	-	-
5230	25	Cent Srvs Facilities Engineering	4,753	4,753	-	-	-	-	-	-
5410	25	E.R.&R. Maintenance	68,466	68,466	-	-	-	-	-	-
5420	25	E.R.&R. Replacement	82,010	82,010	-	-	-	-	-	-
6330		State Forest Board	-	-	-	-	-	-	-	-
6331		Forest Excise	-	-	-	-	-	-	-	-
6332		Forest Yield	-	-	-	-	-	-	-	-
6333		Leasehold Suspense	-	-	-	-	-	-	-	-
6334		Treasurer's Trust	-	-	-	-	-	-	-	-
6335		Taxes & Refunds Pending	-	-	-	-	-	-	-	-
6336		Refunded GO Bonds	-	-	-	-	-	-	-	-
6337		Fiscal Agent Fund	-	-	-	-	-	-	-	-
6338-9+		State Agencies	-	-	-	-	-	-	-	-
6340		Cobra/Retiree	-	-	-	-	-	-	-	-
6350-53		Drainage Districts	41	41	-	-	-	-	-	-

Cost Allocation - All Cost Plans			Financial Services		General Fund Equip Usage			Law Library		
Fund No.	Dept/ Prog No.	Fund/Agency Name	A-87 Plan	Full Cost	Equip Usage	A-87 Plan	Full Cost	Library Usage	A-87 Plan	Full Cost
6410		Cemetery District #1	163	163	-	-	-		-	-
6411		Cemetery District #2	334	334	-	-	-		-	-
6420-29+		PUD #1	-	-	-	-	-		-	-
6431		Tanglewilde Parks	41	41	-	-	-		-	-
6440-49+		Housing Authority	-	-	-	-	-		-	-
6450-51		Intercity Transit	-	-	-	-	-		-	-
6460-64		Timberland Regional Library	-	-	-	-	-		-	-
6470-71		ORCAA	4,586	4,586	-	-	-		-	-
6480		Conservation District	-	-	-	-	-		-	-
6490		Thurston Regional Planning	13,639	13,639	-	-	-		-	-
6500-05		ESD #113	-	-	-	-	-		-	-
6510-99		School Districts	-	-	-	-	-		-	-
6610-791		Fire Districts	10,674	10,674	-	-	-		-	-
6780		West Thurston Fire	2,018	2,018	-	-	-		-	-
6800-02		Port of Olympia	-	-	-	-	-		-	-
6810-70		Cities & Towns	-	-	-	-	-		-	-
6940		Dispute Resolution Center	-	-	-	-	-		-	-
6950		Area Agency On Aging	26,806	26,806	-	-	-		-	-
6970		Wash State Trans Insur Pool	-	-	-	-	-		-	-
6980-81		LOTT	-	-	-	-	-		-	-
Allocated Cost And Billables By Fund			\$ 1,749,426	\$ 1,749,426	\$ 477,745	\$ 477,745	\$ 477,745	\$ 32,505	\$ 32,505	\$ 32,505
General Fund			665,920	665,920	477,745	477,745	477,745	32,505	32,505	32,505
Special Revenue Funds			487,251	487,251	-	-	-	-	-	-
Debt Service Funds			1,883	1,883	-	-	-	-	-	-
Capital Projects Funds			39,605	39,605	-	-	-	-	-	-
Enterprise Funds			201,731	201,731	-	-	-	-	-	-
Internal Service Funds			294,734	294,734	-	-	-	-	-	-
Agency Funds			58,302	58,302	-	-	-	-	-	-
Allocated Cost By Fund Group			1,749,426	1,749,426	477,745	477,745	477,745	32,505	32,505	32,505

Cost Allocation - All Cost Plans			Non-Departmental, Planning & Emergency Services								
Fund No.	Dept/ Prog No.	Fund/Agency Name	Personnel Services				Association Dues			Regional Planning	Planning
			Cost	Bill Cred	Ret Cash Outs	Net Cost	Cost	Billed	Net Cost		
0010	23	Non-Departmental	\$ -			\$ -	\$ -		\$ -	\$ 651	\$ 9,633
0010	03	Commissioners	2,152			2,152	1,027		1,027	572	8,643
0010	22	Human Resources	1,891			1,891	903		903	434	6,482
0010	20	Civil Service	-			-	-		-	-	-
0010/02	A200-79	Auditor	3,418			3,418	1,631		1,631	1,007	15,035
0010/02	A280-99	Auditor - Financial Services	2,182			2,182	1,041		1,041	533	8,013
0010	01	Assessor	4,509			4,509	2,152		2,152	1,086	16,115
0010	04	Treasurer	1,309			1,309	625		625	316	4,772
0010	05	Clerk	4,945			4,945	2,360		2,360	1,007	14,945
0010	07	District Court	3,636			3,636	1,736		1,736	947	14,045
0010	06	Superior Court	5,912			5,912	2,822		2,822	1,698	25,389
0010	24	Assigned Council	3,345		10,274	13,619	1,597		1,597	1,046	15,755
0010	08	Juvenile Probation	8,872			8,872	4,235		4,235	2,112	31,511
0010	09	Prosecuting Attorney	9,730			9,730	4,644		4,644	2,527	37,813
0010	10	Sheriff	15,053		58,503	73,556	7,185		7,185	4,797	71,664
0010	11	Corrections	14,980			14,980	7,151		7,151	4,619	68,873
0010	12	Coroner	945			945	451		451	296	4,321
0010	27	WSU Extension	298			298	142		142	118	1,711
0010	29	Emergency Management	1,098			1,098	524		524	533	8,103
0010	36	Planning	1,309			1,309	625		625	336	5,042
0010	90	State Examiner	-			-	-		-	39	450
1010	04	Treasurer's M & O	204			204	97		97	-	-
1020	05	Family Court - Clerk	436			436	208		208	-	-
1020	06	Family Court - Superior Court	-			-	-		-	-	-
1030	27	Fair	371			371	177		177	-	-
1040	06	Law Library	22			22	10		10	-	-
1050	02	Auditor - M & O	73			73	35		35	-	-
1070	25	Geo Data	-			-	-		-	-	-
1080	06	Superior Crt - Family Crt Serv	-			-	-		-	-	-
1090	02	Auditor - Election Reserve	-			-	-		-	-	-
1100	03	Det. Fac. Sales Tax Hold.	-			-	-		-	-	-
1110	09	Victim Advocate Program	436			436	208		208	-	-
1120	04	Investment Administration	305			305	146		146	-	-
1140	29	Emergency Management Council	-			-	-		-	-	-
1150	03	Real Estate Excise Tax	-			-	-		-	-	-
1160	04	REET Technology Fund	-			-	-		-	-	-
1170	03	Trial Court Improvement	-			-	-		-	-	-
1180	03	Treatment Sales Tax	291			291	139		139	-	-

Cost Allocation - All Cost Plans			Non-Departmental, Planning & Emergency Services								
Fund No.	Dept/ Prog No.	Fund/Agency Name	Personnel Services				Association Dues			Regional Planning	Planning
			Cost	Bill Cred	Ret Cash Outs	Net Cost	Cost	Billed	Net Cost		
1190	34	County Roads	16,366			16,366	7,812		7,812	36,261	161,784
1200	40	Veterans	145			145	69		69	-	-
1280/90	29	Medic One & Reserve	1,011			1,011	482		482	-	-
1300	03	Stadium/Convention/Art Center	-			-	-		-	-	-
1320	27	Recreation Services	291			291	139		139	-	-
1330	34	Parks and Trails	785			785	375		375	-	-
1340	27	Regional Athletic Complex	-			-	-		-	-	-
1350	27	Noxious Weed	480			480	229		229	-	-
1360	04	Tax Refunds	-			-	-		-	-	-
1380	03	Conservation Futures	-			-	-		-	-	-
1400	41	Housing & Community Renewal	291			291	139		139	-	-
1420	10	LEOFF I Long Term Care	-			-	-		-	-	-
1440	10	Sheriff's Special Programs	73			73	35		35	-	-
1450	11	Prisoner's Concession	291			291	139		139	-	-
1490	40	PHSS Technology	-			-	-		-	-	-
1500	40	Public Health	9,359			9,359	4,467		4,467	24,674	12,874
1500	41	Social Services/RSN	2,509			2,509	1,198		1,198	-	-
1660	04	Rid # 2	-			-	-		-	-	-
1720	27	Long Lake - LMD	90			90	43		43	-	-
1740	27	Lake Lawrence - LMD	42			42	20		20	-	-
1780	27	WRIA Water & Waste	145			145	69		69	-	-
1840	03	2010 Debt Holding	-			-	-		-	-	-
1850	03	2009 Debt Holding	-			-	-		-	-	-
1900	09	Anti-Profiteering	-			-	-		-	-	-
1910	05	Clerk's Collection	582			582	278		278	-	-
2180	03 & 04	G. O. Bonds - 1998	-			-	-		-	-	-
2210	03 & 04	G. O. Bonds - 2002	-			-	-		-	-	-
2220	03 & 04	G. O. Bonds - 2004	-			-	-		-	-	-
2230	03 & 04	G.O. Bonds 2005	-			-	-		-	-	-
2240	03 & 04	G.O. Bonds 2007	-			-	-		-	-	-
2250	03 & 04	G.O. Bonds 2009	-			-	-		-	-	-
2260	04	GO Bonds 2010	-			-	-		-	-	-
2261	03 & 04	G.O. Bonds	-			-	-		-	-	-
3010	34	Roads Construction In Progress	1,987			1,987	948		948	13,087	87,689
3080	03	Jail Capital Projects	-			-	-		-	-	-
3140	03	County Buildings Fund	-			-	-		-	-	-
3150	25	Tilley Master Plan	-			-	-		-	-	-
4030	34	Solid Waste - M & O	4,869			4,869	2,324		2,324	24,674	4,682

Cost Allocation - All Cost Plans			Non-Departmental, Planning & Emergency Services								
Fund No.	Dept/ Prog No.	Fund/Agency Name	Personnel Services				Association Dues			Regional Planning	Planning
			Cost	Bill Cred	Ret Cash Outs	Net Cost	Cost	Billed	Net Cost		
4040	34	Solid Waste - Res. For Closure	419			419	200		200	-	-
4060	27	Storm & Surface Water Utility	2,669			2,669	1,274		1,274	24,674	75,085
4070	27	Storm & Surface Water Capital	195			195	93		93	-	-
4124	27	Land Use & Permitting	3,709			3,709	1,770		1,770	24,674	131,714
4200	34	Boston Harbor Water/Wastewater	314			314	150		150	-	5,582
4210	04	Boston Harbor Reserve	-			-	-		-	-	-
4300	34	Tamoshan/Beverly Beach Sewer	108			108	51		51	-	2,521
4340	34	Grand Mound Wastewater	231			231	110		110	13,699	34,662
4350	04	Grand Mound Water	180			180	86		86	10,975	13,865
4380	04	Olympic View Debt Service	-			-	-		-	-	-
4400	34	Tamoshan Water/Sewer	80			80	38		38	-	1,080
4410	34	Olympic View Sewer	7			7	3		3	-	450
4420	04	Tamoshan Reserve	81			81	39		39	-	-
4440	34	Grand Mound Wastewater	22			22	10		10	-	-
4450	34	Grand Mound Water Cap	1			1	1		1	-	-
4460	04	Tamoshan Beverly Beach Debt	-			-	-		-	-	-
4480	04	Grand Mound Debt Service	-			-	-		-	-	-
4500	40	Community Loan Repayment #2	-			-	-		-	-	-
4510	40	Community Loan Repayment #1	-			-	-		-	-	-
5030	22	Unemployment Compensation	87			87	42		42	-	-
5050	22	Insurance Risk	451			451	215		215	-	-
5060	22	Benefits Administration	305			305	146		146	-	-
5210	25	Central Services/Facilities	10,253			10,253	4,894		4,894	-	-
5220	25	Central Services Reserve	-			-	-		-	-	-
5230	25	Cent Srvs Facilities Engineering	509			509	243		243	-	-
5410	25	E.R.&R. Maintenance	2,036			2,036	972		972	-	-
5420	25	E.R.&R. Replacement	-			-	-		-	-	-
6330		State Forest Board	-			-	-		-	-	-
6331		Forest Excise	-			-	-		-	-	-
6332		Forest Yield	-			-	-		-	-	-
6333		Leasehold Suspense	-			-	-		-	-	-
6334		Treasurer's Trust	-			-	-		-	-	-
6335		Taxes & Refunds Pending	-			-	-		-	-	-
6336		Refunded GO Bonds	-			-	-		-	-	-
6337		Fiscal Agent Fund	-			-	-		-	-	-
6338-9+		State Agencies	-			-	-		-	-	-
6340		Cobra/Retiree	-			-	-		-	-	-
6350-53		Drainage Districts	-			-	-		-	-	-

Cost Allocation - All Cost Plans			Non-Departmental, Planning & Emergency Services								
Fund No.	Dept/ Prog No.	Fund/Agency Name	Personnel Services				Association Dues			Regional Planning	Planning
			Cost	Bill Cred	Ret Cash Outs	Net Cost	Cost	Billed	Net Cost		
6410		Cemetery District #1	-			-	-	-	-	-	-
6411		Cemetery District #2	-			-	-	-	-	-	-
6420-29+		PUD #1	-			-	-	-	-	-	-
6431		Tanglewilde Parks	-			-	-	-	-	-	-
6440-49+		Housing Authority	-			-	-	-	-	-	-
6450-51		Intercity Transit	-			-	-	-	-	-	-
6460-64		Timberland Regional Library	-			-	-	-	-	-	-
6470-71		ORCAA	-			-	-	-	-	-	-
6480		Conservation District	-			-	-	-	-	-	-
6490		Thurston Regional Planning	-			-	-	-	-	-	-
6500-05		ESD #113	-			-	-	-	-	-	-
6510-99		School Districts	-			-	-	-	-	-	-
6610-791		Fire Districts	-			-	-	-	-	-	-
6780		West Thurston Fire	-			-	-	-	-	-	-
6800-02		Port of Olympia	-			-	-	-	-	-	-
6810-70		Cities & Towns	-			-	-	-	-	-	-
6940		Dispute Resolution Center	-			-	-	-	-	-	-
6950		Area Agency On Aging	-			-	-	-	-	-	-
6970		Wash State Trans Insur Pool	-			-	-	-	-	-	-
6980-81		LOTT	-			-	-	-	-	-	-
Allocated Cost And Billables By Fund			\$ 148,695	\$ -	\$ 68,777	\$ 217,472	\$ 70,974	\$ -	\$ 70,974	\$ 197,392	\$ 900,303
General Fund			85,584	-	68,777	154,361	40,851	-	40,851	24,674	368,315
Special Revenue Funds			34,598	-	-	34,598	16,514	-	16,514	60,935	174,658
Debt Service Funds			-	-	-	-	-	-	-	-	-
Capital Projects Funds			1,987	-	-	1,987	948	-	948	13,087	87,689
Enterprise Funds			12,885	-	-	12,885	6,149	-	6,149	98,696	269,641
Internal Service Funds			13,641	-	-	13,641	6,512	-	6,512	-	-
Agency Funds			-	-	-	-	-	-	-	-	-
Allocated Cost By Fund Group			148,695	-	68,777	217,472	70,974	-	70,974	197,392	900,303

Cost Allocation - All Cost Plans			Non-Departmental, Planning & Emergency Services					Prosecuting Attorney				
Fund No.	Dept/ Prog No.	Fund/Agency Name	Total Planning	Emg Serv	Plan & Emg Services	A-87 Plan	Full Cost	Civil Services		Billed	Net Cost	
								Full	A-87		Full	A-87
0010	23	Non-Departmental	\$ 10,284	\$ -	\$ 10,284	\$ -	\$ 10,284	\$ -	\$ -		\$ -	\$ -
0010	03	Commissioners	9,215	-	9,215	2,152	12,394	202,949	195,730		202,949	195,730
0010	22	Human Resources	6,916	-	6,916	1,891	9,710	65,547	63,215		65,547	63,215
0010	20	Civil Service	-	-	-	-	-	-	-		-	-
0010/02	A200-79	Auditor	16,042	-	16,042	3,418	21,091	67,157	64,769		67,157	64,769
0010/02	A280-99	Auditor - Financial Services	8,546	-	8,546	2,182	11,769	2,163	2,086		2,163	2,086
0010	01	Assessor	17,201	-	17,201	4,509	23,862	101,042	97,448		101,042	97,448
0010	04	Treasurer	5,088	-	5,088	1,309	7,022	23,378	22,546		23,378	22,546
0010	05	Clerk	15,952	-	15,952	4,945	23,257	28,635	27,616		28,635	27,616
0010	07	District Court	14,992	-	14,992	3,636	20,364	4,101	3,955		4,101	3,955
0010	06	Superior Court	27,087	-	27,087	5,912	35,821	9,582	9,241		9,582	9,241
0010	24	Assigned Council	16,801	-	16,801	13,619	32,017	6,488	6,257		6,488	6,257
0010	08	Juvenile Probation	33,623	-	33,623	8,872	46,730	1,044	1,007		1,044	1,007
0010	09	Prosecuting Attorney	40,340	-	40,340	9,730	54,714	78,395	75,607		78,395	75,607
0010	10	Sheriff	76,461	-	76,461	73,556	157,202	38,478	37,109		38,478	37,109
0010	11	Corrections	73,492	-	73,492	14,980	95,623	25,055	24,164		25,055	24,164
0010	12	Coroner	4,617	-	4,617	945	6,013	597	575		597	575
0010	27	WSU Extension	1,829	-	1,829	298	2,269	-	-		-	-
0010	29	Emergency Management	8,636	-	8,636	1,098	10,258	2,163	2,086		2,163	2,086
0010	36	Planning	5,378	-	5,378	1,309	7,312	93,436	90,112		93,436	90,112
0010	90	State Examiner	489	-	489	-	489	-	-		-	-
1010	04	Treasurer's M & O	-	-	-	204	301	-	-		-	-
1020	05	Family Court - Clerk	-	-	-	436	644	-	-		-	-
1020	06	Family Court - Superior Court	-	-	-	-	-	-	-		-	-
1030	27	Fair	-	5,501	5,501	371	6,049	12,528	12,082		12,528	12,082
1040	06	Law Library	-	-	-	22	32	-	-		-	-
1050	02	Auditor - M & O	-	-	-	73	108	-	-		-	-
1070	25	Geo Data	-	-	-	-	-	-	-		-	-
1080	06	Superior Crt - Family Crt Serv	-	-	-	-	-	-	-		-	-
1090	02	Auditor - Election Reserve	-	-	-	-	-	-	-		-	-
1100	03	Det. Fac. Sales Tax Hold.	-	-	-	-	-	-	-		-	-
1110	09	Victim Advocate Program	-	-	-	436	644	-	-		-	-
1120	04	Investment Administration	-	-	-	305	451	-	-		-	-
1140	29	Emergency Management Council	-	-	-	-	-	-	-		-	-
1150	03	Real Estate Excise Tax	-	-	-	-	-	-	-		-	-
1160	04	REET Technology Fund	-	-	-	-	-	-	-		-	-
1170	03	Trial Court Improvement	-	-	-	-	-	-	-		-	-
1180	03	Treatment Sales Tax	-	-	-	291	430	-	-		-	-

Cost Allocation - All Cost Plans			Non-Departmental, Planning & Emergency Services					Prosecuting Attorney				
Fund No.	Dept/ Prog No.	Fund/Agency Name	Total Planning	Emg Serv	Plan & Emg Services	A-87 Plan	Full Cost	Civil Services		Billed	Net Cost	
								Full	A-87		Full	A-87
1190	34	County Roads	198,045	326,215	524,260	16,366	548,438	157,804	152,191	(28,000)	129,804	124,191
1200	40	Veterans	-	-	-	145	214	-	-		-	-
1280/90	29	Medic One & Reserve	-	-	-	1,011	1,493	1,566	1,510		1,566	1,510
1300	03	Stadium/Convention/Art Center	-	-	-	-	-	-	-		-	-
1320	27	Recreation Services	-	-	-	291	430	8,725	8,414		8,725	8,414
1330	34	Parks and Trails	-	-	-	785	1,160	-	-		-	-
1340	27	Regional Athletic Complex	-	-	-	-	-	-	-		-	-
1350	27	Noxious Weed	-	-	-	480	709	2,796	2,697		2,796	2,697
1360	04	Tax Refunds	-	-	-	-	-	-	-		-	-
1380	03	Conservation Futures	-	-	-	-	-	-	-		-	-
1400	41	Housing & Community Renewal	-	-	-	291	430	19,239	18,555		19,239	18,555
1420	10	LEOFF I Long Term Care	-	-	-	-	-	-	-		-	-
1440	10	Sheriff's Special Programs	-	-	-	73	108	-	-		-	-
1450	11	Prisoner's Concession	-	-	-	291	430	-	-		-	-
1490	40	PHSS Technology	-	-	-	-	-	-	-		-	-
1500	40	Public Health	37,548	-	37,548	9,359	51,374	63,586	61,324	(43,000)	20,586	18,324
1500	41	Social Services/RSN	-	-	-	2,509	3,707	14,459	13,945		14,459	13,945
1660	04	Rid # 2	-	-	-	-	-	-	-		-	-
1720	27	Long Lake - LMD	-	-	-	90	133	6,674	6,437		6,674	6,437
1740	27	Lake Lawrence - LMD	-	-	-	42	62	522	503		522	503
1780	27	WRIA Water & Waste	-	-	-	145	214	-	-		-	-
1840	03	2010 Debt Holding	-	-	-	-	-	-	-		-	-
1850	03	2009 Debt Holding	-	-	-	-	-	-	-		-	-
1900	09	Anti-Profiteering	-	-	-	-	-	-	-		-	-
1910	05	Clerk's Collection	-	-	-	582	860	-	-		-	-
2180	03 & 04	G. O. Bonds - 1998	-	-	-	-	-	-	-		-	-
2210	03 & 04	G. O. Bonds - 2002	-	-	-	-	-	-	-		-	-
2220	03 & 04	G. O. Bonds - 2004	-	-	-	-	-	-	-		-	-
2230	03 & 04	G.O. Bonds 2005	-	-	-	-	-	-	-		-	-
2240	03 & 04	G.O. Bonds 2007	-	-	-	-	-	-	-		-	-
2250	03 & 04	G.O. Bonds 2009	-	-	-	-	-	-	-		-	-
2260	04	GO Bonds 2010	-	-	-	-	-	-	-		-	-
2261	03 & 04	G.O. Bonds	-	-	-	-	-	-	-		-	-
3010	34	Roads Construction In Progress	100,776	-	100,776	1,987	103,711	61,013	58,843		61,013	58,843
3080	03	Jail Capital Projects	-	-	-	-	-	-	-		-	-
3140	03	County Buildings Fund	-	-	-	-	-	-	-		-	-
3150	25	Tilley Master Plan	-	-	-	-	-	-	-		-	-
4030	34	Solid Waste - M & O	29,356	34,868	64,224	4,869	71,417	8,218	7,925		8,218	7,925

Cost Allocation - All Cost Plans			Non-Departmental, Planning & Emergency Services					Prosecuting Attorney				
Fund No.	Dept/ Prog No.	Fund/Agency Name	Total Planning	Emg Serv	Plan & Emg Services	A-87 Plan	Full Cost	Civil Services		Billed	Net Cost	
								Full	A-87		Full	A-87
4040	34	Solid Waste - Res. For Closure	-	1,425	1,425	419	2,044	-	-		-	-
4060	27	Storm & Surface Water Utility	99,759	36,997	136,756	2,669	140,699	34,153	32,938		34,153	32,938
4070	27	Storm & Surface Water Capital	-	-	-	195	288	1,491	1,438		1,491	1,438
4124	27	Land Use & Permitting	156,388	-	156,388	3,709	161,867	137,812	132,910		137,812	132,910
4200	34	Boston Harbor Water/Wastewater	5,582	4,689	10,271	314	10,735	-	-		-	-
4210	04	Boston Harbor Reserve	-	-	-	-	-	-	-		-	-
4300	34	Tamoshan/Beverly Beach Sewer	2,521	8,623	11,144	108	11,303	-	-		-	-
4340	34	Grand Mound Wastewater	48,361	38,923	87,284	231	87,625	-	-		-	-
4350	04	Grand Mound Water	24,840	19,922	44,762	180	45,028	298	288		298	288
4380	04	Olympic View Debt Service	-	-	-	-	-	-	-		-	-
4400	34	Tamoshan Water/Sewer	1,080	1,434	2,514	80	2,632	746	719		746	719
4410	34	Olympic View Sewer	450	251	701	7	711	-	-		-	-
4420	04	Tamoshan Reserve	-	-	-	81	120	-	-		-	-
4440	34	Grand Mound Wastewater	-	-	-	22	32	-	-		-	-
4450	34	Grand Mound Water Cap	-	-	-	1	2	-	-		-	-
4460	04	Tamoshan Beverly Beach Debt	-	-	-	-	-	-	-		-	-
4480	04	Grand Mound Debt Service	-	-	-	-	-	-	-		-	-
4500	40	Community Loan Repayment #2	-	-	-	-	-	-	-		-	-
4510	40	Community Loan Repayment #1	-	-	-	-	-	-	-		-	-
5030	22	Unemployment Compensation	-	-	-	87	129	-	-		-	-
5050	22	Insurance Risk	-	-	-	451	666	21,961	21,180		21,961	21,180
5060	22	Benefits Administration	-	-	-	305	451	447	432		447	432
5210	25	Central Services/Facilities	-	346,513	346,513	10,253	361,660	96,866	93,420		96,866	93,420
5220	25	Central Services Reserve	-	-	-	-	-	-	-		-	-
5230	25	Cent Srvs Facilities Engineering	-	-	-	509	752	-	-		-	-
5410	25	E.R.&R. Maintenance	-	-	-	2,036	3,008	-	-		-	-
5420	25	E.R.&R. Replacement	-	-	-	-	-	-	-		-	-
6330		State Forest Board	-	-	-	-	-	-	-		-	-
6331		Forest Excise	-	-	-	-	-	-	-		-	-
6332		Forest Yield	-	-	-	-	-	-	-		-	-
6333		Leasehold Suspense	-	-	-	-	-	-	-		-	-
6334		Treasurer's Trust	-	-	-	-	-	-	-		-	-
6335		Taxes & Refunds Pending	-	-	-	-	-	-	-		-	-
6336		Refunded GO Bonds	-	-	-	-	-	-	-		-	-
6337		Fiscal Agent Fund	-	-	-	-	-	-	-		-	-
6338-9+		State Agencies	-	-	-	-	-	-	-		-	-
6340		Cobra/Retiree	-	-	-	-	-	-	-		-	-
6350-53		Drainage Districts	-	-	-	-	-	-	-		-	-

Cost Allocation - All Cost Plans			Non-Departmental, Planning & Emergency Services					Prosecuting Attorney				
Fund No.	Dept/ Prog No.	Fund/Agency Name	Total Planning	Emg Serv	Plan & Emg Services	A-87 Plan	Full Cost	Civil Services		Billed	Net Cost	
								Full	A-87		Full	A-87
6410		Cemetery District #1	-	-	-	-	-	-	-		-	-
6411		Cemetery District #2	-	-	-	-	-	-	-		-	-
6420-29+		PUD #1	-	-	-	-	-	-	-		-	-
6431		Tanglewilde Parks	-	-	-	-	-	-	-		-	-
6440-49+		Housing Authority	-	-	-	-	-	-	-		-	-
6450-51		Intercity Transit	-	-	-	-	-	-	-		-	-
6460-64		Timberland Regional Library	-	-	-	-	-	-	-		-	-
6470-71		ORCAA	-	-	-	-	-	-	-		-	-
6480		Conservation District	-	-	-	-	-	-	-		-	-
6490		Thurston Regional Planning	-	-	-	-	-	-	-		-	-
6500-05		ESD #113	-	-	-	-	-	-	-		-	-
6510-99		School Districts	-	-	-	-	-	-	-		-	-
6610-791		Fire Districts	-	-	-	-	-	-	-		-	-
6780		West Thurston Fire	-	-	-	-	-	-	-		-	-
6800-02		Port of Olympia	-	-	-	-	-	-	-		-	-
6810-70		Cities & Towns	-	-	-	-	-	-	-		-	-
6940		Dispute Resolution Center	-	-	-	-	-	-	-		-	-
6950		Area Agency On Aging	-	-	-	-	-	-	-		-	-
6970		Wash State Trans Insur Pool	-	-	-	-	-	-	-		-	-
6980-81		LOTT	-	-	-	-	-	-	-		-	-
Allocated Cost And Billables By Fund			\$ 1,097,695	\$ 825,361	\$ 1,923,056	\$ 217,472	\$ 2,211,502	\$ 1,401,114	\$ 1,351,274	\$ (71,000)	\$ 1,330,114	\$ 1,280,274
General Fund			392,989	-	392,989	154,361	588,201	750,210	723,523	-	750,210	723,523
Special Revenue Funds			235,593	331,716	567,309	34,598	618,421	287,899	277,658	(71,000)	216,899	206,658
Debt Service Funds			-	-	-	-	-	-	-	-	-	-
Capital Projects Funds			100,776	-	100,776	1,987	103,711	61,013	58,843	-	61,013	58,843
Enterprise Funds			368,337	147,132	515,469	12,885	534,503	182,718	176,218	-	182,718	176,218
Internal Service Funds			-	346,513	346,513	13,641	366,666	119,274	115,032	-	119,274	115,032
Agency Funds			-	-	-	-	-	-	-	-	-	-
Allocated Cost By Fund Group			1,097,695	825,361	1,923,056	217,472	2,211,502	1,401,114	1,351,274	(71,000)	1,330,114	1,280,274

Cost Allocation - All Cost Plans			Prosecuting Attorney		State Auditor's Office			Treasurer			
Fund No.	Dept/ Prog No.	Fund/Agency Name			SAO County	A-87 Plan	Full Cost	Budget & Acct.	Cash Rec	Prop Taxes	Warrant Process
0010	23	Non-Departmental	\$ -	\$ -	\$ 1,072	\$ 1,072	\$ 1,072	\$ 3,789	\$ 304	\$ 1,195	\$ 234
0010	03	Commissioners	195,730	202,949	961	961	961	2,310	1	1,072	210
0010	22	Human Resources	63,215	65,547	716	716	716	2,024	6	799	156
0010	20	Civil Service	-	-	-	-	-	-	-	-	-
0010/02	A200-79	Auditor	64,769	67,157	1,663	1,663	1,663	4,025	1,123	1,855	363
0010/02	A280-99	Auditor - Financial Services	2,086	2,163	888	888	888	2,140	601	990	194
0010	01	Assessor	97,448	101,042	1,787	1,787	1,787	4,225	-	1,993	390
0010	04	Treasurer	22,546	23,378	531	531	531	1,339	-	592	116
0010	05	Clerk	27,616	28,635	1,661	1,661	1,661	3,920	1,092	1,852	362
0010	07	District Court	3,955	4,101	1,555	1,555	1,555	3,768	2,279	1,735	339
0010	06	Superior Court	9,241	9,582	2,812	2,812	2,812	6,851	129	3,137	613
0010	24	Assigned Council	6,257	6,488	1,746	1,746	1,746	4,049	61	1,948	381
0010	08	Juvenile Probation	1,007	1,044	3,497	3,497	3,497	8,682	312	3,901	763
0010	09	Prosecuting Attorney	75,607	78,395	4,189	4,189	4,189	9,889	161	4,672	914
0010	10	Sheriff	37,109	38,478	7,945	7,945	7,945	18,765	675	8,861	1,733
0010	11	Corrections	24,164	25,055	7,638	7,638	7,638	17,958	1,173	8,518	1,666
0010	12	Coroner	575	597	475	475	475	1,181	22	529	104
0010	27	WSU Extension	-	-	189	189	189	462	27	211	41
0010	29	Emergency Management	2,086	2,163	894	894	894	2,338	43	998	195
0010	36	Planning	90,112	93,436	560	560	560	2,211	12	625	122
0010	90	State Examiner	-	-	50	50	50	138	-	56	11
1010	04	Treasurer's M & O	-	-	124	124	124	-	-	-	228
1020	05	Family Court - Clerk	-	-	103	103	103	433	205	-	11
1020	06	Family Court - Superior Court	-	-	-	-	-	-	-	-	-
1030	27	Fair	12,082	12,528	269	269	269	654	524	-	289
1040	06	Law Library	-	-	49	49	49	136	124	-	32
1050	02	Auditor - M & O	-	-	84	84	84	331	602	-	12
1070	25	Geo Data	-	-	-	-	-	-	-	-	-
1080	06	Superior Crt - Family Crt Serv	-	-	-	-	-	-	297	-	10
1090	02	Auditor - Election Reserve	-	-	38	38	38	256	2	-	1
1100	03	Det. Fac. Sales Tax Hold.	-	-	162	162	162	490	-	-	-
1110	09	Victim Advocate Program	-	-	173	173	173	412	261	-	21
1120	04	Investment Administration	-	-	170	170	170	-	-	-	63
1140	29	Emergency Management Council	-	-	2	2	2	4	6	-	3
1150	03	Real Estate Excise Tax	-	-	127	127	127	494	6	-	4
1160	04	REET Technology Fund	-	-	19	19	19	90	-	-	5
1170	03	Trial Court Improvement	-	-	25	25	25	125	3	-	3
1180	03	Treatment Sales Tax	-	-	112	112	112	361	-	-	2

Cost Allocation - All Cost Plans			Prosecuting Attorney		State Auditor's Office			Treasurer			
Fund No.	Dept/ Prog No.	Fund/Agency Name			SAO County	A-87 Plan	Full Cost	Budget & Acct.	Cash Rec	Prop Taxes	Warrant Process
1190	34	County Roads	124,191	129,804	11,123	11,123	11,123	30,499	1,046	26,779	1,759
1200	40	Veterans	-	-	202	202	202	485	-	380	155
1280/90	29	Medic One & Reserve	1,510	1,566	2,279	2,279	2,279	6,841	41	12,602	1,099
1300	03	Stadium/Convention/Art Center	-	-	1	1	1	2	-	-	-
1320	27	Recreation Services	8,414	8,725	175	175	175	439	252	-	97
1330	34	Parks and Trails	-	-	412	412	412	1,178	353	-	252
1340	27	Regional Athletic Complex	-	-	-	-	-	-	-	-	-
1350	27	Noxious Weed	2,697	2,796	265	265	265	679	19	-	193
1360	04	Tax Refunds	-	-	-	-	-	-	-	-	-
1380	03	Conservation Futures	-	-	88	88	88	2,621	2	1,594	9
1400	41	Housing & Community Renewal	18,555	19,239	2,465	2,465	2,465	6,509	1,185	-	229
1420	10	LEOFF I Long Term Care	-	-	107	107	107	263	8	-	361
1440	10	Sheriff's Special Programs	-	-	14	14	14	62	-	-	9
1450	11	Prisoner's Concession	-	-	180	180	180	425	248	-	70
1490	40	PHSS Technology	-	-	22	22	22	90	1	-	3
1500	40	Public Health	18,324	20,586	3,877	3,877	3,877	9,335	3,619	1,150	1,410
1500	41	Social Services/RSN	13,945	14,459	4,728	4,728	4,728	12,572	374	-	-
1660	04	Rid # 2	-	-	1	1	1	2	-	-	-
1720	27	Long Lake - LMD	6,437	6,674	71	71	71	391	-	-	25
1740	27	Lake Lawrence - LMD	503	522	50	50	50	154	-	-	22
1780	27	WRIA Water & Waste	-	-	52	52	52	1,454	-	-	10
1840	03	2010 Debt Holding	-	-	55	55	55	269	-	-	-
1850	03	2009 Debt Holding	-	-	54	54	54	150	-	-	-
1900	09	Anti-Profiteering	-	-	-	-	-	24	13	-	-
1910	05	Clerk's Collection	-	-	173	173	173	531	84	-	12
2180	03 & 04	G. O. Bonds - 1998	-	-	-	-	-	-	-	-	-
2210	03 & 04	G. O. Bonds - 2002	-	-	-	-	-	-	-	-	-
2220	03 & 04	G. O. Bonds - 2004	-	-	19	19	19	45	-	-	-
2230	03 & 04	G.O. Bonds 2005	-	-	59	59	59	137	-	-	-
2240	03 & 04	G.O. Bonds 2007	-	-	9	9	9	22	-	-	-
2250	03 & 04	G.O. Bonds 2009	-	-	66	66	66	154	-	-	-
2260	04	GO Bonds 2010	-	-	53	53	53	127	-	-	-
2261	03 & 04	G.O. Bonds	-	-	-	-	-	-	-	-	-
3010	34	Roads Construction In Progress	58,843	61,013	2,008	2,008	2,008	13,768	83	-	180
3080	03	Jail Capital Projects	-	-	1,270	1,270	1,270	4,068	2	-	64
3140	03	County Buildings Fund	-	-	-	-	-	-	-	-	-
3150	25	Tilley Master Plan	-	-	-	-	-	-	-	-	-
4030	34	Solid Waste - M & O	7,925	8,218	7,301	7,301	7,301	18,570	2,025	-	1,277

Cost Allocation - All Cost Plans			Prosecuting Attorney		State Auditor's Office			Treasurer			
Fund No.	Dept/ Prog No.	Fund/Agency Name			SAO County	A-87 Plan	Full Cost	Budget & Acct.	Cash Rec	Prop Taxes	Warrant Process
4040	34	Solid Waste - Res. For Closure	-	-	316	316	316	1,744	2	-	226
4060	27	Storm & Surface Water Utility	32,938	34,153	1,988	1,988	1,988	5,142	11	-	432
4070	27	Storm & Surface Water Capital	1,438	1,491	253	253	253	1,529	1	-	35
4124	27	Land Use & Permitting	132,910	137,812	1,815	1,815	1,815	4,438	2,588	-	136
4200	34	Boston Harbor Water/Wastewater	-	-	154	154	154	427	653	-	220
4210	04	Boston Harbor Reserve	-	-	6	6	6	121	-	-	4
4300	34	Tamoshan/Beverly Beach Sewer	-	-	69	69	69	176	303	-	162
4340	34	Grand Mound Wastewater	-	-	281	281	281	759	641	-	279
4350	04	Grand Mound Water	288	298	113	113	113	343	650	-	174
4380	04	Olympic View Debt Service	-	-	-	-	-	-	-	-	-
4400	34	Tamoshan Water/Sewer	719	746	31	31	31	108	294	-	151
4410	34	Olympic View Sewer	-	-	13	13	13	39	6	-	82
4420	04	Tamoshan Reserve	-	-	221	221	221	593	-	-	35
4440	34	Grand Mound Wastewater	-	-	39	39	39	231	-	-	12
4450	34	Grand Mound Water Cap	-	-	1	1	1	47	-	-	1
4460	04	Tamoshan Beverly Beach Debt	-	-	-	-	-	-	-	-	-
4480	04	Grand Mound Debt Service	-	-	8	8	8	20	-	-	-
4500	40	Community Loan Repayment #2	-	-	-	-	-	-	-	-	-
4510	40	Community Loan Repayment #1	-	-	1	1	1	183	2	-	18
5030	22	Unemployment Compensation	-	-	126	126	126	993	-	-	4
5050	22	Insurance Risk	21,180	21,961	403	403	403	2,862	30	-	54
5060	22	Benefits Administration	432	447	107	107	107	928	5	-	36
5210	25	Central Services/Facilities	93,420	96,866	6,472	6,472	6,472	15,404	279	-	2,478
5220	25	Central Services Reserve	-	-	865	865	865	5,816	54	-	136
5230	25	Cent Srvs Facilities Engineering	-	-	204	204	204	504	-	-	105
5410	25	E.R.&R. Maintenance	-	-	1,980	1,980	1,980	5,105	103	-	1,434
5420	25	E.R.&R. Replacement	-	-	1,075	1,075	1,075	3,372	21	-	105
6330		State Forest Board	-	-	-	-	-	-	-	-	-
6331		Forest Excise	-	-	-	-	-	-	-	-	-
6332		Forest Yield	-	-	-	-	-	-	-	-	-
6333		Leasehold Suspense	-	-	-	-	-	-	-	-	-
6334		Treasurer's Trust	-	-	-	-	-	-	-	-	-
6335		Taxes & Refunds Pending	-	-	-	-	-	-	-	-	-
6336		Refunded GO Bonds	-	-	-	-	-	-	-	-	-
6337		Fiscal Agent Fund	-	-	-	-	-	-	-	-	-
6338-9+		State Agencies	-	-	-	-	-	-	-	84,548	-
6340		Cobra/Retiree	-	-	-	-	-	-	-	-	-
6350-53		Drainage Districts	-	-	-	-	-	-	-	-	16

Cost Allocation - All Cost Plans			Prosecuting Attorney		State Auditor's Office			Treasurer			
Fund No.	Dept/ Prog No.	Fund/Agency Name	A-87 Plan	Full Cost	SAO	A-87 Plan	Full Cost	Budget & Acct.	Cash Rec	Prop Taxes	Warrant Process
					County						
6410		Cemetery District #1	-	-	-	-	-	-	-	74	110
6411		Cemetery District #2	-	-	-	-	-	-	-	187	245
6420-29+		PUD #1	-	-	-	-	-	-	-	331	1,404
6431		Tanglewilde Parks	-	-	-	-	-	-	-	69	14
6440-49+		Housing Authority	-	-	-	-	-	-	-	-	11,834
6450-51		Intercity Transit	-	-	-	-	-	-	-	-	2,931
6460-64		Timberland Regional Library	-	-	-	-	-	-	-	13,220	3,440
6470-71		ORCAA	-	-	36	36	36	-	-	-	518
6480		Conservation District	-	-	-	-	-	-	-	-	-
6490		Thurston Regional Planning	-	-	95	95	95	-	664	-	515
6500-05		ESD #113	-	-	-	-	-	-	-	-	11,482
6510-99		School Districts	-	-	-	-	-	-	-	169,345	28,840
6610-791		Fire Districts	-	-	-	-	-	-	-	28,951	7,539
6780		West Thurston Fire	-	-	-	-	-	-	-	6,934	1,544
6800-02		Port of Olympia	-	-	-	-	-	-	-	6,368	2,676
6810-70		Cities & Towns	-	-	-	-	-	-	-	38,609	-
6940		Dispute Resolution Center	-	-	-	-	-	-	-	-	-
6950		Area Agency On Aging	-	-	164	164	164	-	299	-	1,270
6970		Wash State Trans Insur Pool	-	-	-	-	-	-	-	-	-
6980-81		LOTT	-	-	-	-	-	-	-	-	3,254
Allocated Cost And Billables By Fund			\$ 1,280,274	\$ 1,330,114	\$ 96,301	\$ 96,301	\$ 96,301	\$ 266,600	\$ 26,012	\$ 436,680	\$ 100,778
General Fund			723,523	750,210	40,829	40,829	40,829	100,064	8,021	45,539	8,907
Special Revenue Funds			206,658	216,899	27,851	27,851	27,851	78,761	9,275	42,505	6,399
Debt Service Funds			-	-	206	206	206	485	-	-	-
Capital Projects Funds			58,843	61,013	3,278	3,278	3,278	17,836	85	-	244
Enterprise Funds			176,218	182,718	12,610	12,610	12,610	34,470	7,176	-	3,244
Internal Service Funds			115,032	119,274	11,232	11,232	11,232	34,984	492	-	4,352
Agency Funds			-	-	295	295	295	-	963	348,636	77,632
Allocated Cost By Fund Group			1,280,274	1,330,114	96,301	96,301	96,301	266,600	26,012	436,680	100,778

Cost Allocation - All Cost Plans			Treasurer		Total Full Cost						
Fund No.	Dept/ Prog No.	Fund/Agency Name			Allocated Cost	Corrections & Exclusions	Billables			%	
			A-87 Plan	Full Cost			2014	2013	Change	Exp	Bud
0010	23	Non-Departmental	\$ 4,023	5,522	\$ 71,686	\$ (71,686)	\$ -	\$ -	\$ -	0.0%	0.0%
0010	03	Commissioners	2,520	3,593	307,828	(307,828)	-	-	-	0.0%	0.0%
0010	22	Human Resources	2,180	2,985	153,620	(153,620)	-	-	-	0.0%	0.0%
0010	20	Civil Service	-	-	86	(86)	-	-	-	0.0%	0.0%
0010/02	A200-79	Auditor	4,388	7,366	343,476	(343,476)	-	-	-	0.0%	0.0%
0010/02	A280-99	Auditor - Financial Services	2,334	3,925	154,087	(154,087)	-	-	-	0.0%	0.0%
0010	01	Assessor	4,615	6,608	277,662	(277,662)	-	-	-	0.0%	0.0%
0010	04	Treasurer	1,455	2,047	83,546	(83,546)	-	-	-	0.0%	0.0%
0010	05	Clerk	4,282	7,226	258,061	(258,061)	-	-	-	0.0%	0.0%
0010	07	District Court	4,107	8,121	190,990	(190,990)	-	-	-	0.0%	0.0%
0010	06	Superior Court	7,464	10,730	468,537	(468,537)	-	-	-	0.0%	0.0%
0010	24	Assigned Council	4,430	6,439	173,138	(173,138)	-	-	-	0.0%	0.0%
0010	08	Juvenile Probation	9,445	13,658	716,305	(716,305)	-	-	-	0.0%	0.0%
0010	09	Prosecuting Attorney	10,803	15,636	549,979	(549,979)	-	-	-	0.0%	0.0%
0010	10	Sheriff	20,498	30,034	861,042	(861,042)	-	-	-	0.0%	0.0%
0010	11	Corrections	19,624	29,315	2,064,457	(2,064,457)	-	-	-	0.0%	0.0%
0010	12	Coroner	1,285	1,836	45,843	(45,843)	-	-	-	0.0%	0.0%
0010	27	WSU Extension	503	741	21,847	(21,847)	-	-	-	0.0%	0.0%
0010	29	Emergency Management	2,533	3,574	100,686	(100,686)	-	-	-	0.0%	0.0%
0010	36	Planning	2,333	2,970	156,561	(156,561)	-	-	-	0.0%	0.0%
0010	90	State Examiner	149	205	2,039	(2,039)	-	-	-	0.0%	0.0%
1010	04	Treasurer's M & O	228	228	7,312	(1,862)	5,450	6,514	(1,064)	2.3%	5.4%
1020	05	Family Court - Clerk	444	649	11,419	(2,733)	8,686	8,584	102	4.4%	2.3%
1020	06	Family Court - Superior Court	-	-	-	-	-	23	(23)	0.0%	0.0%
1030	27	Fair	943	1,467	46,998		46,998	39,115	7,883	9.0%	8.6%
1040	06	Law Library	168	292	3,777		3,777	4,047	(270)	4.0%	3.3%
1050	02	Auditor - M & O	343	945	5,105		5,105	7,922	(2,817)	3.1%	1.8%
1070	25	Geo Data	-	-	-		-	35,045	(35,045)	0.0%	0.0%
1080	06	Superior Crt - Family Crt Serv	10	307	637	(321)	316	581	(265)	1.5%	0.6%
1090	02	Auditor - Election Reserve	257	259	1,907		1,907	2,403	(496)	2.6%	0.8%
1100	03	Det. Fac. Sales Tax Hold.	490	490	3,565		3,565	3,828	(263)	85.0%	29.0%
1110	09	Victim Advocate Program	433	694	12,429		12,429	12,611	(182)	3.7%	3.6%
1120	04	Investment Administration	63	63	7,702	(7,702)	-	-	-	0.0%	0.0%
1140	29	Emergency Management Council	7	13	287		287	377	(90)	8.8%	8.8%
1150	03	Real Estate Excise Tax	498	504	3,907	(3,907)	-	-	-	0.0%	0.0%
1160	04	REET Technology Fund	95	95	620	(620)	-	-	-	0.0%	0.0%
1170	03	Trial Court Improvement	128	131	897	(239)	658	538	120	1.5%	0.7%
1180	03	Treatment Sales Tax	363	363	7,959		7,959	8,103	(144)	22.0%	7.8%

Cost Allocation - All Cost Plans			Treasurer		Total Full Cost						
Fund No.	Dept/ Prog No.	Fund/Agency Name			Allocated Cost	Corrections & Exclusions	Billables			%	
			A-87 Plan	Full Cost			2014	2013	Change	Exp	Bud
1190	34	County Roads	32,258	60,083	1,540,605	31,458	1,572,063	1,412,554	159,509	6.9%	5.7%
1200	40	Veterans	640	1,020	18,885		18,885	18,253	632	4.8%	4.7%
1280/90	29	Medic One & Reserve	7,940	20,583	219,191		219,191	218,923	268	2.2%	1.8%
1300	03	Stadium/Convention/Art Center	2	2	137		137	161	(24)	89.0%	89.0%
1320	27	Recreation Services	536	788	28,369		28,369	28,282	87	8.4%	7.8%
1330	34	Parks and Trails	1,430	1,783	31,458	(31,458)	-	-	-	0.0%	0.0%
1340	27	Regional Athletic Complex	-	-	-		-	-	-	0.0%	0.0%
1350	27	Noxious Weed	872	891	22,372		22,372	24,675	(2,303)	4.4%	3.9%
1360	04	Tax Refunds	-	-	-		-	-	-	0.0%	0.0%
1380	03	Conservation Futures	2,630	4,226	29,161		29,161	23,254	5,907	9.4%	0.8%
1400	41	Housing & Community Renewal	6,738	7,923	89,886	(14,735)	75,151	57,981	17,170	1.6%	1.4%
1420	10	LEOFF I Long Term Care	624	632	11,507	(11,507)	-	-	-	0.0%	0.0%
1440	10	Sheriff's Special Programs	71	71	2,229	(398)	1,831	1,755	76	6.7%	3.6%
1450	11	Prisoner's Concession	495	743	11,349		11,349	11,863	(514)	3.3%	3.2%
1490	40	PHSS Technology	93	94	726		726	1,091	(365)	1.7%	1.0%
1500	40	Public Health	10,745	15,514	403,551	(106,617)	296,934	296,680	254	3.8%	3.6%
1500	41	Social Services/RSN	12,572	12,946	180,571	(33,933)	146,638	162,149	(15,511)	0.5%	0.4%
1660	04	Rid # 2	2	2	77	(77)	-	-	-	0.0%	0.0%
1720	27	Long Lake - LMD	416	416	12,231		12,231	7,238	4,993	8.9%	3.8%
1740	27	Lake Lawrence - LMD	176	176	3,419		3,419	7,377	(3,958)	3.5%	2.7%
1780	27	WRIA Water & Waste	1,464	1,464	10,053	(10,053)	-	-	-	0.0%	0.0%
1840	03	2010 Debt Holding	269	269	1,676	(1,676)			-	0.0%	0.0%
1850	03	2009 Debt Holding	150	150	1,424	(1,424)	-	-	-	0.0%	0.0%
1900	09	Anti-Profiteering	24	37	240		240	262	(22)	93.4%	1.2%
1910	05	Clerk's Collection	543	627	14,933	(3,352)	11,581	11,029	552	3.5%	2.6%
2180	03 & 04	G. O. Bonds - 1998	-	-	-	-	-	-	-	0.0%	0.0%
2210	03 & 04	G. O. Bonds - 2002	-	-	9	(9)	-	-	-	0.0%	0.0%
2220	03 & 04	G. O. Bonds - 2004	45	45	437	(437)	-	-	-	0.0%	0.0%
2230	03 & 04	G.O. Bonds 2005	137	137	1,111	(1,111)	-	-	-	0.0%	0.0%
2240	03 & 04	G.O. Bonds 2007	22	22	265	(265)	-	-	-	0.0%	0.0%
2250	03 & 04	G.O. Bonds 2009	154	154	1,191	(1,191)	-	-	-	0.0%	0.0%
2260	04	GO Bonds 2010	127	127	1,202	(1,202)	-	-	-	0.0%	0.0%
2261	03 & 04	G.O. Bonds	-	-	51	(51)	-	-	-	0.0%	0.0%
3010	34	Roads Construction In Progress	13,948	14,031	286,758		286,758	260,994	25,764	5.3%	1.7%
3080	03	Jail Capital Projects	4,132	4,134	33,334		33,334	14,700	18,634	1.0%	0.7%
3140	03	County Buildings Fund	-	-	-		-	3,607	(3,607)	0.0%	0.0%
3150	25	Tilley Master Plan	-	-	-		-	101,690	(101,690)	0.0%	0.0%
4030	34	Solid Waste - M & O	19,847	21,872	334,960		334,960	350,747	(15,787)	1.9%	1.8%

Cost Allocation - All Cost Plans			Treasurer		Total Full Cost						
Fund No.	Dept/ Prog No.	Fund/Agency Name			Allocated Cost	Corrections & Exclusions	Billables			%	
			A-87 Plan	Full Cost			2014	2013	Change	Exp	Bud
4040	34	Solid Waste - Res. For Closure	1,970	1,972	25,992		25,992	25,309	683	3.6%	1.6%
4060	27	Storm & Surface Water Utility	5,574	5,585	290,088		290,088	295,657	(5,569)	7.1%	6.7%
4070	27	Storm & Surface Water Capital	1,564	1,565	19,066		19,066	19,982	(916)	7.0%	1.3%
4124	27	Land Use & Permitting	4,574	7,162	439,506		439,506	452,075	(12,569)	12.5%	11.9%
4200	34	Boston Harbor Water/Wastewater	647	1,300	28,696		28,696	30,887	(2,191)	9.4%	7.8%
4210	04	Boston Harbor Reserve	125	125	1,243		1,243	1,435	(192)	10.4%	1.2%
4300	34	Tamoshan/Beverly Beach Sewer	338	641	19,302		19,302	17,968	1,334	14.3%	12.7%
4340	34	Grand Mound Wastewater	1,038	1,679	106,495		106,495	98,048	8,447	19.4%	16.6%
4350	04	Grand Mound Water	517	1,167	58,230		58,230	51,808	6,422	24.9%	19.5%
4380	04	Olympic View Debt Service	-	-	67	(67)	-	-	-	0.0%	0.0%
4400	34	Tamoshan Water/Sewer	259	553	10,832		10,832	10,757	75	17.1%	11.4%
4410	34	Olympic View Sewer	121	127	3,355		3,355	4,031	(676)	13.2%	10.0%
4420	04	Tamoshan Reserve	628	628	6,779		6,779	5,391	1,388	1.0%	0.9%
4440	34	Grand Mound Wastewater	243	243	2,702		2,702	8,050	(5,348)	2.2%	0.9%
4450	34	Grand Mound Water Cap	48	48	1,701		1,701	2,233	(532)	95.1%	3.4%
4460	04	Tamoshan Beverly Beach Debt	-	-	32	(32)	-	-	-	0.0%	0.0%
4480	04	Grand Mound Debt Service	20	20	374	(374)	-	-	-	0.0%	0.0%
4500	40	Community Loan Repayment #2	-	-	-		-	-	-	0.0%	0.0%
4510	40	Community Loan Repayment #1	201	203	1,286		1,286	1,583	(297)	7.5%	0.8%
5030	22	Unemployment Compensation	997	997	7,027		7,027	8,294	(1,267)	2.9%	0.9%
5050	22	Insurance Risk	2,916	2,946	49,753		49,753	45,833	3,920	6.4%	2.1%
5060	22	Benefits Administration	964	969	12,165		12,165	13,159	(994)	5.9%	1.6%
5210	25	Central Services/Facilities	17,882	18,161	837,761		837,761	720,317	117,444	6.7%	6.5%
5220	25	Central Services Reserve	5,952	6,006	51,557		51,557	37,121	14,436	2.2%	0.8%
5230	25	Cent Srvs Facilities Engineering	609	609	17,096		17,096	23,032	(5,936)	4.4%	4.1%
5410	25	E.R.&R. Maintenance	6,539	6,642	132,704		132,704	134,885	(2,181)	3.4%	3.0%
5420	25	E.R.&R. Replacement	3,477	3,498	104,467		104,467	87,609	16,858	3.1%	2.2%
6330		State Forest Board	-	-	-	-			-	0.0%	0.0%
6331		Forest Excise	-	-	-	-			-	0.0%	0.0%
6332		Forest Yield	-	-	-	-			-	0.0%	0.0%
6333		Leasehold Suspense	-	-	-	-			-	0.0%	0.0%
6334		Treasurer's Trust	-	-	-	-			-	0.0%	0.0%
6335		Taxes & Refunds Pending	-	-	-	-			-	0.0%	0.0%
6336		Refunded GO Bonds	-	-	-	-			-	0.0%	0.0%
6337		Fiscal Agent Fund	-	-	-	-			-	0.0%	0.0%
6338-9+		State Agencies	-	84,548	812,382	(812,382)			-	0.0%	0.0%
6340		Cobra/Retiree	-	-	-	-			-	0.0%	0.0%
6350-53		Drainage Districts	16	16	62	(62)			-	0.0%	0.0%

Cost Allocation - All Cost Plans			Treasurer		Total Full Cost						
Fund No.	Dept/ Prog No.	Fund/Agency Name			Allocated Cost	Corrections & Exclusions	Billables			%	
			A-87 Plan	Full Cost			2014	2013	Change	Exp	Bud
6410		Cemetery District #1	110	184	1,007	(1,007)			-	0.0%	0.0%
6411		Cemetery District #2	245	432	2,426	(2,426)			-	0.0%	0.0%
6420-29+		PUD #1	1,404	1,735	4,696	(4,696)			-	0.0%	0.0%
6431		Tanglewilde Parks	14	83	726	(726)			-	0.0%	0.0%
6440-49+		Housing Authority	11,834	11,834	12,798	(12,798)			-	0.0%	0.0%
6450-51		Intercity Transit	2,931	2,931	3,170	(3,170)			-	0.0%	0.0%
6460-64		Timberland Regional Library	3,440	16,660	130,748	(130,748)			-	0.0%	0.0%
6470-71		ORCAA	518	518	5,398	(597)	4,801	4,936	(135)	0.3%	0.3%
6480		Conservation District	-	-	-	-			-	0.0%	0.0%
6490		Thurston Regional Planning	515	1,179	15,986	(1,372)	14,614	13,663	951	0.4%	0.3%
6500-05		ESD #113	11,482	11,482	12,417	(12,417)			-	0.0%	0.0%
6510-99		School Districts	28,840	198,185	1,658,345	(1,658,345)			-	0.0%	0.0%
6610-791		Fire Districts	7,539	36,490	297,942	(297,942)			-	0.0%	0.0%
6780		West Thurston Fire	1,544	8,478	70,492	(70,492)			-	0.0%	0.0%
6800-02		Port of Olympia	2,676	9,044	64,078	(64,078)			-	0.0%	0.0%
6810-70		Cities & Towns	-	38,609	370,979	(370,979)			-	0.0%	0.0%
6940		Dispute Resolution Center	-	-	-	-			-	0.0%	0.0%
6950		Area Agency On Aging	1,270	1,569	30,450	(1,863)	28,587	27,399	1,188	0.5%	0.3%
6970		Wash State Trans Insur Pool	-	-	-	-			-	0.0%	0.0%
6980-81		LOTT	3,254	3,254	3,519	(3,519)			-	0.0%	0.0%
Allocated Cost And Billables By Fund			\$ 367,378	\$ 830,070	\$ 16,135,262	\$ (10,656,990)	\$ 5,478,272	\$ 5,286,418	\$ 191,854		
General Fund			108,971	162,531	7,001,476	(7,001,476)	-	-	-		
Special Revenue Funds			85,160	136,940	2,748,571	(201,156)	2,547,415	2,413,218	134,197		
Debt Service Funds			485	485	4,266	(4,266)	-	-	-		
Capital Projects Funds			18,080	18,165	320,092	-	320,092	380,991	(60,899)		
Enterprise Funds			37,714	44,890	1,350,706	(473)	1,350,233	1,375,961	(25,728)		
Internal Service Funds			39,336	39,828	1,212,530	-	1,212,530	1,070,250	142,280		
Agency Funds			77,632	427,231	3,497,621	(3,449,619)	48,002	45,998	2,004		
Allocated Cost By Fund Group			367,378	830,070	16,135,262	(10,656,990)	5,478,272	5,286,418	191,854		

Cost Allocation - All Cost Plans			
Fund No.	Dept/ Prog No.	Fund/Agency Name	Allocated
0010	23	Non-Departmental	\$ 71,686
0010	03	Commissioners	307,828
0010	22	Human Resources	153,620
0010	20	Civil Service	86
0010/02	A200-79	Auditor	343,476
0010/02	A280-99	Auditor - Financial Services	154,087
0010	01	Assessor	277,662
0010	04	Treasurer	83,546
0010	05	Clerk	258,061
0010	07	District Court	190,990
0010	06	Superior Court	468,537
0010	24	Assigned Council	173,138
0010	08	Juvenile Probation	716,305
0010	09	Prosecuting Attorney	549,979
0010	10	Sheriff	861,042
0010	11	Corrections	2,064,457
0010	12	Coroner	45,843
0010	27	WSU Extension	21,847
0010	29	Emergency Management	100,686
0010	36	Planning	156,561
0010	90	State Examiner	2,039
1010	04	Treasurer's M & O	7,312
1020	05	Family Court - Clerk	11,419
1020	06	Family Court - Superior Court	-
1030	27	Fair	46,998
1040	06	Law Library	3,777
1050	02	Auditor - M & O	5,105
1070	25	Geo Data	-
1080	06	Superior Crt - Family Crt Serv	637
1090	02	Auditor - Election Reserve	1,907
1100	03	Det. Fac. Sales Tax Hold.	3,565
1110	09	Victim Advocate Program	12,429
1120	04	Investment Administration	7,702
1140	29	Emergency Management Council	287
1150	03	Real Estate Excise Tax	3,907
1160	04	REET Technology Fund	620
1170	03	Trial Court Improvement	897
1180	03	Treatment Sales Tax	7,959

Cost Allocation - All Cost Plans			
Fund No.	Dept/ Prog No.	Fund/Agency Name	Allocated
1190	34	County Roads	1,540,605
1200	40	Veterans	18,885
1280/90	29	Medic One & Reserve	219,191
1300	03	Stadium/Convention/Art Center	137
1320	27	Recreation Services	28,369
1330	34	Parks and Trails	31,458
1340	27	Regional Athletic Complex	-
1350	27	Noxious Weed	22,372
1360	04	Tax Refunds	-
1380	03	Conservation Futures	29,161
1400	41	Housing & Community Renewal	89,886
1420	10	LEOFF I Long Term Care	11,507
1440	10	Sheriff's Special Programs	2,229
1450	11	Prisoner's Concession	11,349
1490	40	PHSS Technology	726
1500	40	Public Health	403,551
1500	41	Social Services/RSN	180,571
1660	04	Rid # 2	77
1720	27	Long Lake - LMD	12,231
1740	27	Lake Lawrence - LMD	3,419
1780	27	WRIA Water & Waste	10,053
1840	03	2010 Debt Holding	1,676
1850	03	2009 Debt Holding	1,424
1900	09	Anti-Profiteering	240
1910	05	Clerk's Collection	14,933
2180	03 & 04	G. O. Bonds - 1998	-
2210	03 & 04	G. O. Bonds - 2002	9
2220	03 & 04	G. O. Bonds - 2004	437
2230	03 & 04	G.O. Bonds 2005	1,111
2240	03 & 04	G.O. Bonds 2007	265
2250	03 & 04	G.O. Bonds 2009	1,191
2260	04	GO Bonds 2010	1,202
2261	03 & 04	G.O. Bonds	51
3010	34	Roads Construction In Progress	286,758
3080	03	Jail Capital Projects	33,334
3140	03	County Buildings Fund	-
3150	25	Tilley Master Plan	-
4030	34	Solid Waste - M & O	334,960

Cost Allocation - All Cost Plans			
Fund No.	Dept/ Prog No.	Fund/Agency Name	Allocated
4040	34	Solid Waste - Res. For Closure	25,992
4060	27	Storm & Surface Water Utility	290,088
4070	27	Storm & Surface Water Capital	19,066
4124	27	Land Use & Permitting	439,506
4200	34	Boston Harbor Water/Wastewater	28,696
4210	04	Boston Harbor Reserve	1,243
4300	34	Tamoshan/Beverly Beach Sewer	19,302
4340	34	Grand Mound Wastewater	106,495
4350	04	Grand Mound Water	58,230
4380	04	Olympic View Debt Service	67
4400	34	Tamoshan Water/Sewer	10,832
4410	34	Olympic View Sewer	3,355
4420	04	Tamoshan Reserve	6,779
4440	34	Grand Mound Wastewater	2,702
4450	34	Grand Mound Water Cap	1,701
4460	04	Tamoshan Beverly Beach Debt	32
4480	04	Grand Mound Debt Service	374
4500	40	Community Loan Repayment #2	-
4510	40	Community Loan Repayment #1	1,286
5030	22	Unemployment Compensation	7,027
5050	22	Insurance Risk	49,753
5060	22	Benefits Administration	12,165
5210	25	Central Services/Facilities	837,761
5220	25	Central Services Reserve	51,557
5230	25	Cent Srvs Facilities Engineering	17,096
5410	25	E.R.&R. Maintenance	237,171
5420	25	E.R.&R. Replacement	
6330		State Forest Board	-
6331		Forest Excise	-
6332		Forest Yield	-
6333		Leasehold Suspense	-
6334		Treasurer's Trust	-
6335		Taxes & Refunds Pending	-
6336		Refunded GO Bonds	-
6337		Fiscal Agent Fund	-
6338-9+		State Agencies	812,382
6340		Cobra/Retiree	-
6350-53		Drainage Districts	62

Cost Allocation - All Cost Plans			
Fund No.	Dept/ Prog No.	Fund/Agency Name	Allocated
6410		Cemetery District #1	1,007
6411		Cemetery District #2	2,426
6420-29+		PUD #1	4,696
6431		Tanglewilde Parks	726
6440-49+		Housing Authority	12,798
6450-51		Intercity Transit	3,170
6460-64		Timberland Regional Library	130,748
6470-71		ORCAA	5,398
6480		Conservation District	-
6490		Thurston Regional Planning	15,986
6500-05		ESD #113	12,417
6510-99		School Districts	1,658,345
6610-791		Fire Districts	297,942
6780		West Thurston Fire	70,492
6800-02		Port of Olympia	64,078
6810-70		Cities & Towns	370,979
6940		Dispute Resolution Center	-
6950		Area Agency On Aging	30,450
6970		Wash State Trans Insur Pool	-
6980-81		LOTT	3,519
Allocated Cost And Billables By Fund			\$ 16,135,262
General Fund			7,001,476
Special Revenue Funds			2,748,571
Debt Service Funds			4,266
Capital Projects Funds			320,092
Enterprise Funds			1,350,706
Internal Service Funds			1,212,530
Agency Funds			3,497,621
Allocated Cost By Fund Group			16,135,262

Reallocated Costs

Reallocation Illustration

Service providers provide services, not only to service users, but also to other service providers. However, all provider services, whether provided to the service user or to another service provider, eventually and ultimately benefit the end user. As a result, the cost of allocated services to service providers is reallocated to service users.

Reallocation of service provider costs for one type of service is illustrated in the next table. Illustrated data was extracted from this cost plan. Personnel service costs for Human Resources are allocated and reallocated between the illustrated funds.

In this example, Human Resources personnel service cost in 2012 was \$632,804. This cost is allocated based on fund staffing levels. \$6,328 of this cost is allocated to Human Resources since Human Resources is also staffed with full time County employees. \$6,328 allocated to Human Resources is then reallocated in the 2nd allocation. These reallocations (fully reallocated by the 4th allocation) increase the allocated cost to Roads by \$703, to Solid Waste \$256 and to all other funds by \$5,370.

Reallocation Illustration

Description	Allocation Method		Human Resources Allocated Cost						Billed Cost
	County Personnel		Cost Pool	Allocate	Re-Allocations				
	Number	%		1st	2nd	3rd	4th	Total	
Roads	113	11.00%	\$ -	\$ 69,608	\$ 696	\$ 7	\$ -	\$ 70,312	\$ 69,608
Solid Waste	36	4.00%		25,312	253	3	-	25,568	25,312
Other	861	84.00%		531,555	5,316	53	1	536,925	N/A
Subtotal	1,009	99.00%	-	626,476	6,265	63	1	632,805	94,921
Human Resources	13	1.00%	632,804	6,328	63	1	-	6,392	-
Total	1,022	100.00%	\$ 632,804	\$ 632,804	\$ 6,328	\$ 64	\$ 1	\$ 639,197	\$ 94,921

Cost Reallocation

Service costs allocated to service providers are re-allocated to service users in this table. Cost is re-allocated to each fund by provider service at table right. Re-allocated costs are then aggregated into A-87 and Full Cost Plans for each provider. These re-allocated costs are totaled by plan and fund at table left.

Service providers' service costs are re-allocated using a multi-step re-allocation method. Allocation of service costs to each service provider is extracted from the "Cost Allocation - All Cost Plans" table. This allocated cost to each service provider is redistributed by provider service in the "Cost Re-Allocation" tables from the "Cost Center" sections of this cost plan. The allocated re-distributed provider cost is then re-allocated to all funds in this table through multiple re-allocations using circular formulas to complete the re-allocation of all service provider costs to user funds.

Re-Allocated Costs					Assessor			Budget (BOCC)		BOCC	
Fund No.	Agy. No.	Fund/Agency Name	A-87 Plan	Full Cost	Prop Appr Full	Acct Man Full	Full Cost	A-87 Plan	Full Cost	CAO	
										A-87	Full
0010	23	Non-Departmental	\$ 2,851	\$ 5,546	\$ 579	\$ 181	\$ 760	\$ 525	\$ 603	\$ -	\$ -
0010	03	Commissioners	13,337	19,961	520	162	682	320	368	521	598
0010	22	Human Resources	6,464	10,391	387	121	508	281	322	458	525
0010	20	Civil Service	5	7	-	-	-	-	-	-	-
0010/02	A200-79	Auditor	9,885	16,857	899	281	1,180	558	641	827	950
0010/02	A280-99	Auditor - Financial Services	4,058	7,500	480	150	630	297	341	528	606
0010	01	Assessor	12,069	20,288	966	301	1,267	586	673	1,091	1,253
0010	04	Treasurer	3,358	5,723	287	90	377	186	213	317	364
0010	05	Clerk	9,344	16,688	898	280	1,178	544	624	1,197	1,374
0010	07	District Court	7,192	13,260	841	262	1,103	523	600	880	1,010
0010	06	Superior Court	15,504	26,317	1,520	474	1,994	950	1,091	1,431	1,643
0010	24	Assigned Council	7,078	13,066	944	294	1,238	562	645	810	930
0010	08	Juvenile Probation	14,815	28,041	1,890	590	2,480	1,204	1,382	2,148	2,465
0010	09	Prosecuting Attorney	21,359	37,789	2,264	706	2,970	1,371	1,574	2,355	2,704
0010	10	Sheriff	32,651	60,224	4,294	1,340	5,634	2,602	2,987	3,644	4,183
0010	11	Corrections	31,225	57,892	4,128	1,288	5,416	2,491	2,859	3,627	4,163
0010	12	Coroner	1,873	3,519	257	80	337	164	188	229	263
0010	27	WSU Extension	913	1,577	102	32	134	64	74	72	83
0010	29	Emergency Management	5,849	8,965	483	151	634	324	372	266	305
0010	36	Planning	6,937	10,727	303	94	397	307	352	317	364
0010	90	State Examiner	54	147	27	8	35	19	22	-	-
1010	04	Treasurer's M & O	462	680	-	-	-	-	-	49	57
1020	05	Family Court - Clerk	693	1,189	-	-	-	60	69	106	121
1020	06	Family Court - Superior Court	-	-	-	-	-	-	-	-	-
1030	27	Fair	2,543	3,666	-	-	-	91	104	90	103
1040	06	Law Library	126	214	-	-	-	19	22	5	6
1050	02	Auditor - M & O	258	491	-	-	-	46	53	18	20
1070	25	Geo Data	-	-	-	-	-	-	-	-	-
1080	06	Superior Court Family Srv	20	49	-	-	-	-	-	-	-
1090	02	Auditor - Election Reserve	102	194	-	-	-	35	41	-	-
1100	03	Det. Fac. Sales Tax Hold.	186	357	-	-	-	68	78	-	-
1110	09	Victim Advocate Program	749	1,265	-	-	-	57	66	106	121
1120	04	Investment Administration	488	755	-	-	-	-	-	74	85
1140	34	Emergency Management Council	18	24	-	-	-	1	1	-	-
1150	03	Real Estate Excise Tax	210	389	-	-	-	69	79	-	-
1160	04	REET Technology Fund	33	62	-	-	-	13	14	-	-
1170	03	Trial Court Improvement	48	91	-	-	-	17	20	-	-
1180	03	Treatment Sales Tax	484	833	-	-	-	50	58	70	81
1190	34	County Roads	45,940	100,211	12,978	4,049	17,027	4,230	4,856	3,962	4,548

Re-Allocated Costs					Assessor			Budget (BOCC)		BOCC	
Fund No.	Agy. No.	Fund/Agency Name	A-87 Plan	Full Cost	Prop Appr Full	Acct Man Full	Full Cost	A-87 Plan	Full Cost	CAO	
										A-87	Full
1200	40	Veterans	933	1,637	184	58	242	67	77	35	40
1280/90	29	Medic One & Reserve	5,671	18,367	6,108	1,905	8,013	949	1,089	245	281
1300	03	Stadium/Convention/Art Center	7	10	-	-	-	-	-	-	-
1320	27	Recreation Services	1,583	2,295	-	-	-	61	70	70	81
1330	34	Parks and Trails	1,902	3,074	-	-	-	163	188	190	218
1340	27	Regional Athletic Complex	-	-	-	-	-	-	-	-	-
1350	27	Noxious Weed	1,320	2,062	-	-	-	94	108	116	133
1360	04	Tax Refunds	-	-	-	-	-	-	-	-	-
1380	03	Conservation Futures	709	2,681	772	241	1,013	363	417	-	-
1400	41	Housing & Community Renewal	4,705	7,862	-	-	-	903	1,036	70	81
1420	10	LEOFF I Long Term Care	710	964	-	-	-	37	42	-	-
1440	10	Sheriff's Special Programs	138	223	-	-	-	9	10	18	20
1450	11	Prisoner's Concession	674	1,111	-	-	-	59	68	70	81
1490	40	PHSS Technology	40	70	-	-	-	13	14	-	-
1500	40	Public Health	22,784	36,722	557	174	731	1,295	1,486	2,266	2,601
1500-30	41	Social Services/RSN	10,178	17,186	-	-	-	1,744	2,002	607	697
1660	04	Rid # 2	4	5	-	-	-	-	-	-	-
1720	27	Long Lake - LMD	619	938	-	-	-	54	62	22	25
1740	27	Lake Lawrence - LMD	193	306	-	-	-	21	24	10	12
1780	27	WRIA Water & Waste	550	1,114	-	-	-	202	232	35	40
1840	03	2010 Debt Holding	86	175	-	-	-	37	43	-	-
1850	03	2009 Debt Holding	78	136	-	-	-	21	24	-	-
1900	09	Anti-Profitteering	13	23	-	-	-	3	4	-	-
1910	05	Clerk's Collection	916	1,555	-	-	-	74	85	141	162
2180	04	G. O. Bonds - 1998	-	-	-	-	-	-	-	-	-
2210	03 & 04	G. O. Bonds - 2002	1	1	-	-	-	-	-	-	-
2220	03 & 04	G. O. Bonds - 2004	24	41	-	-	-	6	7	-	-
2230	03 & 04	G.O. Bonds 2005	58	109	-	-	-	19	22	-	-
2240	03 & 04	G.O. Bonds 2007	14	25	-	-	-	3	3	-	-
2250	03 & 04	G.O. Bonds 2009	63	116	-	-	-	21	24	-	-
2260	03 & 04	G.O. Bonds	66	113	-	-	-	18	20	-	-
2261	03 & 04	G.O. Bonds	3	4	-	-	-	-	-	-	-
3010	34	Roads Construction In Progress	9,584	17,679	-	-	-	1,909	2,192	481	552
3080	03	Jail Capital Projects	1,793	3,275	-	-	-	564	648	-	-
3140	03	County Buildings Fund	-	-	-	-	-	-	-	-	-
3150	25	Tilley Master Plan	-	-	-	-	-	-	-	-	-
4030	34	Solid Waste - M & O	15,508	27,252	-	-	-	2,575	2,956	1,179	1,353
4040	34	Solid Waste - Res. For Closure	1,442	2,468	-	-	-	242	278	101	116
4060	27	Storm & Surface Water Utility	8,250	14,535	-	-	-	713	819	646	742

Re-Allocated Costs					Assessor			Budget (BOCC)		BOCC	
Fund No.	Agy. No.	Fund/Agency Name	A-87 Plan	Full Cost	Prop Appr Full	Acct Man Full	Full Cost	A-87 Plan	Full Cost	CAO	
										A-87	Full
4070	27	Storm & Surface Water Capital	1,076	1,830	-	-	-	212	243	47	54
4124	27	Land Use & Permitting	13,428	22,032	-	-	-	616	707	898	1,031
4200	34	Boston Harbor Water/Wastewater	1,089	1,831	-	-	-	59	68	76	87
4210	04 & 34	Boston Harbor Reserve	72	120	-	-	-	17	19	-	-
4300	34	Tamoshan/Beverly Beach Sewer	473	903	-	-	-	24	28	26	30
4340	34	Grand Mound Wastewater	1,048	2,806	-	-	-	105	121	56	64
4350	04 & 34	Grand Mound Water	752	1,701	-	-	-	48	55	44	50
4380	04	Olympic View Debt Service	4	6	-	-	-	-	-	-	-
4400	34	Tamoshan Water/Sewer	484	741	-	-	-	15	17	19	22
4410	34	Olympic View Sewer	166	233	-	-	-	5	6	2	2
4420	04 & 34	Tamoshan Reserve	385	668	-	-	-	82	94	20	23
4440	34	Grand Mound Wastewater	156	263	-	-	-	32	37	5	6
4450	34	Grand Mound Water Cap	105	145	-	-	-	7	8	-	-
4460	04	Tamoshan Beverly Beach Debt	2	2	-	-	-	-	-	-	-
4480	04 & 34	Grand Mound Debt Service	22	33	-	-	-	3	3	-	-
4500	40	Community Loan Repayment #2	-	-	-	-	-	-	-	-	-
4510	04 & 40	Community Loan Repayment #1	69	133	-	-	-	25	29	-	-
5030	22	Unemployment Compensation	381	762	-	-	-	138	158	21	24
5050	22	Insurance Risk	2,526	4,172	-	-	-	397	456	109	125
5060	22	Benefits Administration	708	1,260	-	-	-	129	148	74	85
5210	04 & 25	Central Services/Facilities	26,146	48,128	-	-	-	2,136	2,452	2,482	2,849
5220	25	Central Services Reserve	2,864	5,054	-	-	-	807	926	-	-
5230	25	Cent Srvs Facilities Engineering	982	1,593	-	-	-	70	80	123	141
5410	25	E.R.&R. Maintenance	8,058	12,381	-	-	-	708	813	493	566
5420	25	E.R.&R. Replacement	6,393	8,934	-	-	-	468	537	-	-
6330		State Forest Board	-	-	-	-	-	-	-	-	-
6331		Forest Excise	-	-	-	-	-	-	-	-	-
6332		Forest Yield	-	-	-	-	-	-	-	-	-
6333		Leasehold Suspense	-	-	-	-	-	-	-	-	-
6334		Treasurer's Trust	-	-	-	-	-	-	-	-	-
6335		Taxes & Refunds Pending	-	-	-	-	-	-	-	-	-
6336		Refunded GO Bonds	-	-	-	-	-	-	-	-	-
6337		Fiscal Agent Fund	-	-	-	-	-	-	-	-	-
6338-9+		State Agencies	-	60,646	40,976	12,784	53,760	-	-	-	-
6340		Cobra/Retiree	-	-	-	-	-	-	-	-	-
6350-53		Drainage Districts	4	5	-	-	-	-	-	-	-
6410		Cemetery District #1	18	76	36	11	47	-	-	-	-
6411		Cemetery District #2	38	183	91	28	119	-	-	-	-
6420-29		PUD #1	87	351	160	50	210	-	-	-	-

Re-Allocated Costs					Assessor			Budget (BOCC)		BOCC	
Fund No.	Agy. No.	Fund/Agency Name	A-87 Plan	Full Cost	Prop Appr Full	Acct Man Full	Full Cost	A-87 Plan	Full Cost	CAO	
										A-87	Full
6431		Tanglewilde Parks	4	55	34	10	44	-	-	-	-
6440-49+		Housing Authority	731	964	-	-	-	-	-	-	-
6450-51		Intercity Transit	181	239	-	-	-	-	-	-	-
6460-64		Timberland Regional Library	212	9,763	6,407	1,999	8,406	-	-	-	-
6470-71		ORCAA	200	258	-	-	-	-	-	-	-
6480		Conservation District	-	-	-	-	-	-	-	-	-
6490		Thurston Regional Planning	802	1,073	-	-	-	-	-	-	-
6500-05		ESD #113	709	935	-	-	-	-	-	-	-
6510-99		School Districts	1,781	123,819	82,072	25,606	107,678	-	-	-	-
6610-791		Fire Districts	1,207	22,320	14,031	4,377	18,408	-	-	-	-
6780		West Thurston Fire	235	5,278	3,361	1,048	4,409	-	-	-	-
6800-02		Port of Olympia	165	4,786	3,086	963	4,049	-	-	-	-
6810-70		Cities & Towns	-	27,694	18,712	5,838	24,550	-	-	-	-
6940		Dispute Resolution Center	-	-	-	-	-	-	-	-	-
6950		Area Agency On Aging	1,485	1,911	-	-	-	-	-	-	-
6970		Wash State Transit Insur Pool	-	-	-	-	-	-	-	-	-
6980-81		LOTT	201	265	-	-	-	-	-	-	-
Total			\$425,249	\$1,015,441	\$ 211,634	\$ 66,026	\$ 277,660	\$ 36,976	\$ 42,447	\$ 35,995	\$ 41,319

Re-Allocated Costs			BOCC								Human Resources	
Fund No.	Agy. No.	Fund/Agency Name	Public Info		Budget	Human Res	Mental Health TST		A-87 Plan	Full Cost	Civil Service	
			A-87	Full	Full	Full	A-87	Full			A-87	Full
0010	23	Non-Departmental	\$ -	\$ -	\$ 971	\$ -			\$ -	\$ 971		
0010	03	Commissioners	399	458	592	989			920	2,637		
0010	22	Human Resources	350	402	519	869			808	2,315		
0010	20	Civil Service	-	-	-	-			-	-		
0010/02	A200-79	Auditor	633	727	1,032	1,570			1,460	4,279		
0010/02	A280-99	Auditor - Financial Services	404	464	549	1,002			932	2,621		
0010	01	Assessor	836	959	1,083	2,072			1,927	5,367		
0010	04	Treasurer	243	278	343	601			560	1,586		
0010	05	Clerk	916	1,052	1,005	2,272			2,113	5,703		
0010	07	District Court	674	773	966	1,671			1,554	4,420		
0010	06	Superior Court	1,096	1,258	1,756	2,717			2,527	7,374		
0010	24	Assigned Council	620	712	1,038	1,537			1,430	4,217		
0010	08	Juvenile Probation	1,644	1,887	2,225	4,077			3,792	10,654		
0010	09	Prosecuting Attorney	1,803	2,070	2,534	4,471			4,158	11,779		
0010	10	Sheriff	2,790	3,202	4,809	6,917			6,434	19,111	3,571	4,668
0010	11	Corrections	2,776	3,187	4,602	6,883			6,403	18,835	3,166	4,140
0010	12	Coroner	175	201	303	434			404	1,201		
0010	27	WSU Extension	55	63	118	137			127	401		
0010	29	Emergency Management	3,018	3,465	599	505			3,284	4,874		
0010	36	Planning	243	278	567	601			560	1,810		
0010	90	State Examiner	-	-	35	-			-	35		
1010	04	Treasurer's M & O	38	43	-	94			87	194		
1020	05	Family Court - Clerk	81	93	111	200			187	525		
1020	06	Family Court - Superior Court	-	-	-	-			-	-		
1030	27	Fair	598	686	168	170			688	1,127		
1040	06	Law Library	4	5	35	10			9	56		
1050	02	Auditor - M & O	13	15	85	33			31	153		
1070	25	Geo Data	-	-	-	-			-	-		
1080	06	Superior Court Family Srv	-	-	-	-			-	-		
1090	02	Auditor - Election Reserve	-	-	66	-			-	66		
1100	03	Det. Fac. Sales Tax Hold.	-	-	126	-			-	126		
1110	09	Victim Advocate Program	81	93	106	200			187	520		
1120	04	Investment Administration	57	65	-	140			131	290		
1140	34	Emergency Management Council	-	-	1	-			-	1		
1150	03	Real Estate Excise Tax	-	-	127	-			-	127		
1160	04	REET Technology Fund	-	-	23	-			-	23		
1170	03	Trial Court Improvement	-	-	32	-			-	32		
1180	03	Treatment Sales Tax	54	62	93	134	-	-	124	370		
1190	34	County Roads	7,289	8,367	7,817	7,520			11,251	28,252		

Re-Allocated Costs			BOCC								Human Resources	
Fund No.	Agy. No.	Fund/Agency Name	Public Info		Budget	Human Res	Mental Health TST		A-87 Plan	Full Cost	Civil Service	
			A-87	Full	Full	Full	A-87	Full			A-87	Full
1200	40	Veterans	27	31	124	67			62	262		
1280/90	29	Medic One & Reserve	187	215	1,753	464			432	2,713		
1300	03	Stadium/Convention/Art Center	-	-	1	-			-	1		
1320	27	Recreation Services	54	62	112	134			124	389		
1330	34	Parks and Trails	146	167	302	361			336	1,048		
1340	27	Regional Athletic Complex	-	-	-	-			-	-		
1350	27	Noxious Weed	89	102	174	221			205	630		
1360	04	Tax Refunds	-	-	-	-			-	-		
1380	03	Conservation Futures	-	-	672	-			-	672		
1400	41	Housing & Community Renewal	54	62	1,668	134			124	1,945		
1420	10	LEOFF I Long Term Care	-	-	67	-			-	67		
1440	10	Sheriff's Special Programs	13	15	16	33			31	84		
1450	11	Prisoner's Concession	54	62	109	134			124	386		
1490	40	PHSS Technology	-	-	23	-			-	23		
1500	40	Public Health	2,319	2,662	2,392	4,300			4,585	11,955		
1500-30	41	Social Services/RSN	465	534	3,222	1,153			1,072	5,606		
1660	04	Rid # 2	-	-	-	-			-	-		
1720	27	Long Lake - LMD	17	19	100	41			39	185		
1740	27	Lake Lawrence - LMD	8	9	39	19			18	79		
1780	27	WRIA Water & Waste	27	31	373	67			62	511		
1840	03	2010 Debt Holding	-	-	69	-			-	69		
1850	03	2009 Debt Holding	-	-	39	-			-	39		
1900	09	Anti-Profiteering	-	-	6	-			-	6		
1910	05	Clerk's Collection	108	124	136	267			249	689		
2180	04	G. O. Bonds - 1998	-	-	-	-			-	-		
2210	03 & 04	G. O. Bonds - 2002	-	-	-	-			-	-		
2220	03 & 04	G. O. Bonds - 2004	-	-	11	-			-	11		
2230	03 & 04	G.O. Bonds 2005	-	-	35	-			-	35		
2240	03 & 04	G.O. Bonds 2007	-	-	6	-			-	6		
2250	03 & 04	G.O. Bonds 2009	-	-	39	-			-	39		
2260	03 & 04	G.O. Bonds	-	-	33	-			-	33		
2261	03 & 04	G.O. Bonds	-	-	-	-			-	-		
3010	34	Roads Construction In Progress	368	423	3,528	913			849	5,416		
3080	03	Jail Capital Projects	-	-	1,043	-			-	1,043		
3140	03	County Buildings Fund	-	-	-	-			-	-		
3150	25	Tilley Master Plan	-	-	-	-			-	-		
4030	34	Solid Waste - M & O	1,117	1,283	4,759	2,237			2,296	9,632		
4040	34	Solid Waste - Res. For Closure	78	89	447	192			179	844		
4060	27	Storm & Surface Water Utility	1,184	1,360	1,318	1,226			1,830	4,646		

Re-Allocated Costs			BOCC								Human Resources	
Fund No.	Agy. No.	Fund/Agency Name	Public Info		Budget	Human Res	Mental Health TST		A-87 Plan	Full Cost	Civil Service	
			A-87	Full	Full	Full	A-87	Full			A-87	Full
4070	27	Storm & Surface Water Capital	36	41	392	90			83	577		
4124	27	Land Use & Permitting	687	789	1,137	1,704			1,585	4,661		
4200	34	Boston Harbor Water/Wastewater	58	67	109	144			134	407		
4210	04 & 34	Boston Harbor Reserve	-	-	31	-			-	31		
4300	34	Tamoshan/Beverly Beach Sewer	20	23	45	49			46	147		
4340	34	Grand Mound Wastewater	43	49	195	106			99	414		
4350	04 & 34	Grand Mound Water	33	38	88	83			77	259		
4380	04	Olympic View Debt Service	-	-	-	-			-	-		
4400	34	Tamoshan Water/Sewer	15	17	28	37			34	104		
4410	34	Olympic View Sewer	1	2	10	3			3	17		
4420	04 & 34	Tamoshan Reserve	15	17	152	37			35	229		
4440	34	Grand Mound Wastewater	4	5	59	10			9	80		
4450	34	Grand Mound Water Cap	-	-	12	1			-	13		
4460	04	Tamoshan Beverly Beach Debt	-	-	-	-			-	-		
4480	04 & 34	Grand Mound Debt Service	-	-	5	-			-	5		
4500	40	Community Loan Repayment #2	-	-	-	-			-	-		
4510	04 & 40	Community Loan Repayment #1	-	-	47	-			-	47		
5030	22	Unemployment Compensation	16	19	255	40			37	338		
5050	22	Insurance Risk	84	96	733	207			193	1,161		
5060	22	Benefits Administration	57	65	238	140			131	528		
5210	04 & 25	Central Services/Facilities	1,900	2,181	3,948	4,711			4,382	13,689		
5220	25	Central Services Reserve	-	-	1,490	-			-	1,490		
5230	25	Cent Srvs Facilities Engineering	94	108	129	234			217	612		
5410	25	E.R.&R. Maintenance	377	433	1,308	936			870	3,243		
5420	25	E.R.&R. Replacement	-	-	864	-			-	864		
6330		State Forest Board	-	-	-	-			-	-		
6331		Forest Excise	-	-	-	-			-	-		
6332		Forest Yield	-	-	-	-			-	-		
6333		Leasehold Suspense	-	-	-	-			-	-		
6334		Treasurer's Trust	-	-	-	-			-	-		
6335		Taxes & Refunds Pending	-	-	-	-			-	-		
6336		Refunded GO Bonds	-	-	-	-			-	-		
6337		Fiscal Agent Fund	-	-	-	-			-	-		
6338-9+		State Agencies	-	-	-	-			-	-		
6340		Cobra/Retiree	-	-	-	-			-	-		
6350-53		Drainage Districts	-	-	-	-			-	-		
6410		Cemetery District #1	-	-	-	-			-	-		
6411		Cemetery District #2	-	-	-	-			-	-		
6420-29		PUD #1	-	-	-	-			-	-		

Re-Allocated Costs			BOCC								Human Resources	
Fund No.	Agy. No.	Fund/Agency Name	Public Info		Budget	Human Res	Mental Health TST		A-87 Plan	Full Cost	Civil Service	
			A-87	Full	Full	Full	A-87	Full			A-87	Full
6431		Tanglewilde Parks	-	-	-	-			-	-		
6440-49+		Housing Authority	-	-	-	-			-	-		
6450-51		Intercity Transit	-	-	-	-			-	-		
6460-64		Timberland Regional Library	-	-	-	-			-	-		
6470-71		ORCAA	-	-	-	-			-	-		
6480		Conservation District	-	-	-	-			-	-		
6490		Thurston Regional Planning	-	-	-	-			-	-		
6500-05		ESD #113	-	-	-	-			-	-		
6510-99		School Districts	-	-	-	-			-	-		
6610-791		Fire Districts	-	-	-	-			-	-		
6780		West Thurston Fire	-	-	-	-			-	-		
6800-02		Port of Olympia	-	-	-	-			-	-		
6810-70		Cities & Towns	-	-	-	-			-	-		
6940		Dispute Resolution Center	-	-	-	-			-	-		
6950		Area Agency On Aging	-	-	-	-			-	-		
6970		Wash State Transit Insur Pool	-	-	-	-			-	-		
6980-81		LOTT	-	-	-	-			-	-		
Total			\$ 36,645	\$ 42,065	\$68,327	\$ 68,321	\$ -	\$ -	\$ 72,640	\$ 220,032	\$ 6,737	\$ 8,808

Re-Allocated Costs			Human Resources									
Fund No.	Agy. No.	Fund/Agency Name	Labor Relations		Personnel Ben		Personnel Serv		Training		A-87 Plan	Full Cost
			A-87	Full	A-87	Full	A-87	Full	A-87	Full		
0010	23	Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0010	03	Commissioners	191	250	186	243	783	1,023	187	244	1,347	1,760
0010	22	Human Resources	168	219	163	214	688	899	164	215	1,183	1,547
0010	20	Civil Service	-	-	-	-	-	-	-	-	-	-
0010/02	A200-79	Auditor	303	397	296	386	1,243	1,625	297	388	2,139	2,796
0010/02	A280-99	Auditor - Financial Services	194	253	189	247	793	1,037	189	248	1,365	1,785
0010	01	Assessor	400	523	390	510	1,640	2,143	391	512	2,821	3,688
0010	04	Treasurer	116	152	113	148	476	622	114	149	819	1,071
0010	05	Clerk	439	574	428	559	1,798	2,351	429	561	3,094	4,045
0010	07	District Court	323	422	314	411	1,322	1,729	316	413	2,275	2,975
0010	06	Superior Court	525	686	511	668	2,150	2,811	513	671	3,699	4,836
0010	24	Assigned Council	297	388	289	378	1,216	1,590	290	380	2,092	2,736
0010	08	Juvenile Probation	787	1,029	767	1,003	3,226	4,218	770	1,007	5,550	7,257
0010	09	Prosecuting Attorney	863	1,129	841	1,100	3,538	4,626	844	1,104	6,086	7,959
0010	10	Sheriff	1,336	1,746	1,302	1,702	5,474	7,156	1,306	1,708	12,989	16,980
0010	11	Corrections	1,329	1,738	1,295	1,693	5,448	7,122	1,300	1,700	12,538	16,393
0010	12	Coroner	84	110	82	107	344	449	82	107	592	773
0010	27	WSU Extension	26	35	26	34	108	142	26	34	186	245
0010	29	Emergency Management	97	127	95	124	399	522	95	125	686	898
0010	36	Planning	116	152	113	148	476	622	114	149	819	1,071
0010	90	State Examiner	-	-	-	-	-	-	-	-	-	-
1010	04	Treasurer's M & O	18	24	18	23	74	97	18	23	128	167
1020	05	Family Court - Clerk	39	51	38	49	159	207	38	50	274	357
1020	06	Family Court - Superior Court	-	-	-	-	-	-	-	-	-	-
1030	27	Fair	33	43	32	42	135	176	32	42	232	303
1040	06	Law Library	2	3	2	2	8	10	2	2	14	17
1050	02	Auditor - M & O	6	8	6	8	26	35	6	8	44	59
1070	25	Geo Data	-	-	-	-	-	-	-	-	-	-
1080	06	Superior Court Family Srv	-	-	-	-	-	-	-	-	-	-
1090	02	Auditor - Election Reserve	-	-	-	-	-	-	-	-	-	-
1100	03	Det. Fac. Sales Tax Hold.	-	-	-	-	-	-	-	-	-	-
1110	09	Victim Advocate Program	39	51	38	49	159	207	38	50	274	357
1120	04	Investment Administration	27	35	26	35	111	145	27	35	191	250
1140	34	Emergency Management Council	-	-	-	-	-	-	-	-	-	-
1150	03	Real Estate Excise Tax	-	-	-	-	-	-	-	-	-	-
1160	04	REET Technology Fund	-	-	-	-	-	-	-	-	-	-
1170	03	Trial Court Improvement	-	-	-	-	-	-	-	-	-	-
1180	03	Treatment Sales Tax	26	34	25	33	106	138	25	33	182	238
1190	34	County Roads	1,452	1,899	1,415	1,850	5,952	7,781	1,420	1,857	10,239	13,387

Re-Allocated Costs			Human Resources									
Fund No.	Agy. No.	Fund/Agency Name	Labor Relations		Personnel Ben		Personnel Serv		Training		A-87 Plan	Full Cost
			A-87	Full	A-87	Full	A-87	Full	A-87	Full		
1200	40	Veterans	13	17	13	16	53	69	13	17	92	119
1280/90	29	Medic One & Reserve	90	117	87	114	368	481	88	115	633	827
1300	03	Stadium/Convention/Art Center	-	-	-	-	-	-	-	-	-	-
1320	27	Recreation Services	26	34	25	33	106	138	25	33	182	238
1330	34	Parks and Trails	70	91	68	89	286	373	68	89	492	642
1340	27	Regional Athletic Complex	-	-	-	-	-	-	-	-	-	-
1350	27	Noxious Weed	43	56	41	54	175	228	42	54	301	392
1360	04	Tax Refunds	-	-	-	-	-	-	-	-	-	-
1380	03	Conservation Futures	-	-	-	-	-	-	-	-	-	-
1400	41	Housing & Community Renewal	26	34	25	33	106	138	25	33	182	238
1420	10	LEOFF I Long Term Care	-	-	-	-	-	-	-	-	-	-
1440	10	Sheriff's Special Programs	6	8	6	8	26	35	6	8	44	59
1450	11	Prisoner's Concession	26	34	25	33	106	138	25	33	182	238
1490	40	PHSS Technology	-	-	-	-	-	-	-	-	-	-
1500	40	Public Health	831	1,086	809	1,058	3,404	4,449	812	1,062	5,856	7,655
1500-30	41	Social Services/RSN	223	291	217	284	912	1,193	218	285	1,570	2,053
1660	04	Rid # 2	-	-	-	-	-	-	-	-	-	-
1720	27	Long Lake - LMD	8	10	8	10	33	43	8	10	57	73
1740	27	Lake Lawrence - LMD	4	5	4	5	15	20	4	5	27	35
1780	27	WRIA Water & Waste	13	17	13	16	53	69	13	17	92	119
1840	03	2010 Debt Holding	-	-	-	-	-	-	-	-	-	-
1850	03	2009 Debt Holding	-	-	-	-	-	-	-	-	-	-
1900	09	Anti-Profiteering	-	-	-	-	-	-	-	-	-	-
1910	05	Clerk's Collection	52	67	50	66	212	277	50	66	364	476
2180	04	G. O. Bonds - 1998	-	-	-	-	-	-	-	-	-	-
2210	03 & 04	G. O. Bonds - 2002	-	-	-	-	-	-	-	-	-	-
2220	03 & 04	G. O. Bonds - 2004	-	-	-	-	-	-	-	-	-	-
2230	03 & 04	G.O. Bonds 2005	-	-	-	-	-	-	-	-	-	-
2240	03 & 04	G.O. Bonds 2007	-	-	-	-	-	-	-	-	-	-
2250	03 & 04	G.O. Bonds 2009	-	-	-	-	-	-	-	-	-	-
2260	03 & 04	G.O. Bonds	-	-	-	-	-	-	-	-	-	-
2261	03 & 04	G.O. Bonds	-	-	-	-	-	-	-	-	-	-
3010	34	Roads Construction In Progress	176	230	172	225	722	945	172	225	1,242	1,625
3080	03	Jail Capital Projects	-	-	-	-	-	-	-	-	-	-
3140	03	County Buildings Fund	-	-	-	-	-	-	-	-	-	-
3150	25	Tilley Master Plan	-	-	-	-	-	-	-	-	-	-
4030	34	Solid Waste - M & O	432	565	421	550	1,771	2,315	423	552	3,047	3,982
4040	34	Solid Waste - Res. For Closure	37	49	36	47	152	199	36	48	261	343
4060	27	Storm & Surface Water Utility	237	310	231	302	971	1,269	232	303	1,671	2,184

Re-Allocated Costs			Human Resources									
Fund No.	Agy. No.	Fund/Agency Name	Labor Relations		Personnel Ben		Personnel Serv		Training		A-87 Plan	Full Cost
			A-87	Full	A-87	Full	A-87	Full	A-87	Full		
4070	27	Storm & Surface Water Capital	17	23	17	22	71	93	17	22	122	160
4124	27	Land Use & Permitting	329	430	321	419	1,349	1,763	322	421	2,321	3,033
4200	34	Boston Harbor Water/Wastewater	28	36	27	36	114	149	27	36	196	257
4210	04 & 34	Boston Harbor Reserve	-	-	-	-	-	-	-	-	-	-
4300	34	Tamoshan/Beverly Beach Sewer	10	12	9	12	39	51	9	12	67	87
4340	34	Grand Mound Wastewater	21	27	20	26	84	110	20	26	145	189
4350	04 & 34	Grand Mound Water	16	21	16	20	66	86	16	20	114	147
4380	04	Olympic View Debt Service	-	-	-	-	-	-	-	-	-	-
4400	34	Tamoshan Water/Sewer	7	9	7	9	29	38	7	9	50	65
4410	34	Olympic View Sewer	1	1	1	1	3	3	1	1	6	6
4420	04 & 34	Tamoshan Reserve	7	9	7	9	30	39	7	9	51	66
4440	34	Grand Mound Wastewater	2	3	2	2	8	10	2	2	14	17
4450	34	Grand Mound Water Cap	-	-	-	-	1	1	-	-	1	1
4460	04	Tamoshan Beverly Beach Debt	-	-	-	-	-	-	-	-	-	-
4480	04 & 34	Grand Mound Debt Service	-	-	-	-	-	-	-	-	-	-
4500	40	Community Loan Repayment #2	-	-	-	-	-	-	-	-	-	-
4510	04 & 40	Community Loan Repayment #1	-	-	-	-	-	-	-	-	-	-
5030	22	Unemployment Compensation	8	10	8	10	32	41	8	10	56	71
5050	22	Insurance Risk	40	52	39	51	164	214	39	51	282	368
5060	22	Benefits Administration	27	35	26	35	111	145	27	35	191	250
5210	04 & 25	Central Services/Facilities	910	1,190	887	1,159	3,729	4,875	890	1,163	6,416	8,387
5220	25	Central Services Reserve	-	-	-	-	-	-	-	-	-	-
5230	25	Cent Srvs Facilities Engineering	45	59	44	58	185	242	44	58	318	417
5410	25	E.R.&R. Maintenance	181	236	176	230	740	968	177	231	1,274	1,665
5420	25	E.R.&R. Replacement	-	-	-	-	-	-	-	-	-	-
6330		State Forest Board	-	-	-	-	-	-	-	-	-	-
6331		Forest Excise	-	-	-	-	-	-	-	-	-	-
6332		Forest Yield	-	-	-	-	-	-	-	-	-	-
6333		Leasehold Suspense	-	-	-	-	-	-	-	-	-	-
6334		Treasurer's Trust	-	-	-	-	-	-	-	-	-	-
6335		Taxes & Refunds Pending	-	-	-	-	-	-	-	-	-	-
6336		Refunded GO Bonds	-	-	-	-	-	-	-	-	-	-
6337		Fiscal Agent Fund	-	-	-	-	-	-	-	-	-	-
6338-9+		State Agencies	-	-	-	-	-	-	-	-	-	-
6340		Cobra/Retiree	-	-	-	-	-	-	-	-	-	-
6350-53		Drainage Districts	-	-	-	-	-	-	-	-	-	-
6410		Cemetery District #1	-	-	-	-	-	-	-	-	-	-
6411		Cemetery District #2	-	-	-	-	-	-	-	-	-	-
6420-29		PUD #1	-	-	-	-	-	-	-	-	-	-

Re-Allocated Costs			Human Resources									
Fund No.	Agy. No.	Fund/Agency Name	Labor Relations		Personnel Ben		Personnel Serv		Training		A-87 Plan	Full Cost
			A-87	Full	A-87	Full	A-87	Full	A-87	Full		
6431		Tanglewilde Parks	-	-	-	-	-	-	-	-	-	-
6440-49+		Housing Authority	-	-	-	-	-	-	-	-	-	-
6450-51		Intercity Transit	-	-	-	-	-	-	-	-	-	-
6460-64		Timberland Regional Library	-	-	-	-	-	-	-	-	-	-
6470-71		ORCAA	-	-	-	-	-	-	-	-	-	-
6480		Conservation District	-	-	-	-	-	-	-	-	-	-
6490		Thurston Regional Planning	-	-	-	-	-	-	-	-	-	-
6500-05		ESD #113	-	-	-	-	-	-	-	-	-	-
6510-99		School Districts	-	-	-	-	-	-	-	-	-	-
6610-791		Fire Districts	-	-	-	-	-	-	-	-	-	-
6780		West Thurston Fire	-	-	-	-	-	-	-	-	-	-
6800-02		Port of Olympia	-	-	-	-	-	-	-	-	-	-
6810-70		Cities & Towns	-	-	-	-	-	-	-	-	-	-
6940		Dispute Resolution Center	-	-	-	-	-	-	-	-	-	-
6950		Area Agency On Aging	-	-	-	-	-	-	-	-	-	-
6970		Wash State Transit Insur Pool	-	-	-	-	-	-	-	-	-	-
6980-81		LOTT	-	-	-	-	-	-	-	-	-	-
Total			\$ 13,198	\$ 17,252	\$ 12,858	\$ 16,808	\$ 54,078	\$ 70,690	\$ 12,906	\$ 16,876	\$ 99,777	\$ 130,434

Re-Allocated Costs			Financial Services											
Fund No.	Agy. No.	Fund/Agency Name	Account Reporting		Budget Billing		Budget Proc		Rate/Cost Anal		Financial Pol		Capital Assets	
			A-87	Full	A-87	Full	A-87	Full	A-87	Full	A-87	Full	A-87	Full
0010	23	Non-Departmental	\$ 340	\$ 431	\$ 80	\$ 101	\$ 70	\$ 88	1,311	1,660	\$ -	\$ -	\$ -	\$ -
0010	03	Commissioners	305	387	49	62	35	45			55	69	33	42
0010	22	Human Resources	227	288	43	54	62	78			55	69	38	48
0010	20	Civil Service	-	-	-	-	-	-			5	7	-	-
0010/02	A200-79	Auditor	528	669	85	107	164	207			41	52	88	112
0010/02	A280-99	Auditor - Financial Services	282	357	45	57	88	111			41	52	36	46
0010	01	Assessor	568	719	89	113	26	32			16	21	91	116
0010	04	Treasurer	169	214	28	36	22	28			55	69	6	8
0010	05	Clerk	528	668	83	105	61	77			137	174	18	23
0010	07	District Court	494	626	79	101	66	84	95	121	137	174	12	15
0010	06	Superior Court	893	1,131	144	183	125	158	-	-	55	69	36	46
0010	24	Assigned Council	555	703	85	108	83	105			55	69	29	37
0010	08	Juvenile Probation	1,111	1,407	183	232	128	162			137	174	21	27
0010	09	Prosecuting Attorney	1,331	1,685	209	264	149	189			96	122	57	72
0010	10	Sheriff	2,524	3,196	396	501	339	429	-	-	192	243	321	407
0010	11	Corrections	2,426	3,073	379	480	149	189	600	759	110	139	73	93
0010	12	Coroner	151	191	25	32	24	31			14	17	47	60
0010	27	WSU Extension	60	76	10	12	41	52			22	28	3	4
0010	29	Emergency Management	284	360	49	62	37	47			16	21	172	217
0010	36	Planning	178	225	47	59	35	44			16	21	26	33
0010	90	State Examiner	16	20	3	4	1	1			-	-	-	-
1010	04	Treasurer's M & O	39	50	-	-	-	-			-	-	-	-
1020	05	Family Court - Clerk	33	41	9	12	15	18			-	-	-	-
1020	06	Family Court - Superior Court	-	-	-	-	-	-			-	-	-	-
1030	27	Fair	85	108	14	17	51	64			55	69	101	128
1040	06	Law Library	16	20	3	4	8	10			-	-	-	-
1050	02	Auditor - M & O	27	34	7	9	16	21			-	-	30	38
1070	25	Geo Data	-	-	-	-	-	-			-	-	-	-
1080	06	Superior Court Family Srv	-	-	-	-	8	10			-	-	-	-
1090	02	Auditor - Election Reserve	12	15	5	7	10	13			-	-	12	15
1100	03	Det. Fac. Sales Tax Hold.	52	65	10	13	11	14			-	-	-	-
1110	09	Victim Advocate Program	55	70	9	11	30	38			-	-	-	-
1120	04	Investment Administration	54	68	-	-	-	-			-	-	-	-
1140	34	Emergency Management Council	1	1	-	-	5	6			-	-	-	-
1150	03	Real Estate Excise Tax	40	51	10	13	19	24			-	-	10	13
1160	04	REET Technology Fund	6	8	2	2	3	4			-	-	-	-
1170	03	Trial Court Improvement	8	10	3	3	5	6			-	-	-	-
1180	03	Treatment Sales Tax	35	45	8	10	5	6			-	-	-	-
1190	34	County Roads	3,533	4,475	643	814	258	326			110	139	880	1,115

Re-Allocated Costs			Financial Services											
Fund No.	Agg. No.	Fund/Agency Name	Account Reporting		Budget Billing		Budget Proc		Rate/Cost Anal		Financial Pol		Capital Assets	
			A-87	Full	A-87	Full	A-87	Full	A-87	Full	A-87	Full	A-87	Full
1200	40	Veterans	64	81	10	13	22	27			-	-	-	-
1280/90	29	Medic One & Reserve	724	917	144	183	77	97			82	104	134	169
1300	03	Stadium/Convention/Art Center	-	-	-	-	3	4			-	-	-	-
1320	27	Recreation Services	56	71	9	12	105	133			-	-	-	-
1330	34	Parks and Trails	131	166	25	31	70	88			-	-	-	-
1340	27	Regional Athletic Complex	-	-	-	-	-	-			-	-	-	-
1350	27	Noxious Weed	84	107	14	18	32	41			14	17	9	11
1360	04	Tax Refunds	-	-	-	-	-	-			-	-	-	-
1380	03	Conservation Futures	28	36	55	70	9	12			-	-	72	92
1400	41	Housing & Community Renewal	783	992	137	174	137	173			27	35	95	121
1420	10	LEOFF I Long Term Care	34	43	6	7	5	7			-	-	-	-
1440	10	Sheriff's Special Programs	4	6	1	2	9	11			-	-	13	17
1450	11	Prisoner's Concession	57	72	9	11	17	21			-	-	-	-
1490	40	PHSS Technology	7	9	2	2	5	7			-	-	-	-
1500	40	Public Health	1,232	1,560	197	249	631	799	-	-	110	139	47	60
1500-30	41	Social Services/RSN	1,502	1,902	265	336	212	268			55	69	-	-
1660	04	Rid # 2	-	-	-	-	3	4			-	-	-	-
1720	27	Long Lake - LMD	23	29	8	10	45	57			5	7	-	-
1740	27	Lake Lawrence - LMD	16	20	3	4	30	38			5	7	-	-
1780	27	WRIA Water & Waste	17	21	31	39	19	24			-	-	-	-
1840	03	2010 Debt Holding	17	22	6	7	3	4			-	-	-	-
1850	03	2009 Debt Holding	17	22	3	4	2	2			-	-	-	-
1900	09	Anti-Profiteering	-	-	1	1	3	4			-	-	-	-
1910	05	Clerk's Collection	55	70	11	14	12	15			-	-	3	4
2180	04	G. O. Bonds - 1998	-	-	-	-	-	-			-	-	-	-
2210	03 & 04	G. O. Bonds - 2002	-	-	-	-	1	1			-	-	-	-
2220	03 & 04	G. O. Bonds - 2004	6	8	1	1	4	5			-	-	-	-
2230	03 & 04	G.O. Bonds 2005	19	24	3	4	5	7			-	-	-	-
2240	03 & 04	G.O. Bonds 2007	3	4	-	1	4	5			-	-	-	-
2250	03 & 04	G.O. Bonds 2009	21	27	3	4	4	5			-	-	-	-
2260	03 & 04	G.O. Bonds	17	21	3	3	9	11			-	-	-	-
2261	03 & 04	G.O. Bonds	-	-	-	-	2	3			-	-	-	-
3010	34	Roads Construction In Progress	638	808	290	368	125	158			55	69	8	10
3080	03	Jail Capital Projects	403	511	86	109	19	24	255	323	-	-	63	80
3140	03	County Buildings Fund	-	-	-	-	-	-			-	-	-	-
3150	25	Tilley Master Plan	-	-	-	-	-	-			-	-	-	-
4030	34	Solid Waste - M & O	2,319	2,937	392	496	208	263	-	-	110	139	494	626
4040	34	Solid Waste - Res. For Closure	100	127	37	47	63	80			-	-	88	112
4060	27	Storm & Surface Water Utility	631	800	108	137	119	150			55	69	261	331

Re-Allocated Costs			Financial Services											
Fund No.	Agy. No.	Fund/Agency Name	Account Reporting		Budget Billing		Budget Proc		Rate/Cost Anal		Financial Pol		Capital Assets	
			A-87	Full	A-87	Full	A-87	Full	A-87	Full	A-87	Full	A-87	Full
4070	27	Storm & Surface Water Capital	80	102	32	41	30	38			-	-	225	285
4124	27	Land Use & Permitting	576	730	94	119	136	172			55	69	49	62
4200	34	Boston Harbor Water/Wastewater	49	62	9	11	45	57			14	17	76	97
4210	04 & 34	Boston Harbor Reserve	2	3	3	3	5	6			-	-	30	38
4300	34	Tamoshan/Beverly Beach Sewer	22	28	4	5	24	31			5	7	39	50
4340	34	Grand Mound Wastewater	89	113	16	20	27	34	-	-	36	46	118	150
4350	04 & 34	Grand Mound Water	36	45	7	9	26	32	-	-	19	24	131	165
4380	04	Olympic View Debt Service	-	-	-	-	3	4			-	-	-	-
4400	34	Tamoshan Water/Sewer	10	12	2	3	26	32			5	7	85	108
4410	34	Olympic View Sewer	4	5	1	1	20	25			3	3	11	14
4420	04 & 34	Tamoshan Reserve	70	89	13	16	27	34			-	-	6	8
4440	34	Grand Mound Wastewater	13	16	5	6	15	19			-	-	33	42
4450	34	Grand Mound Water Cap	-	-	1	1	8	10			-	-	74	94
4460	04	Tamoshan Beverly Beach Debt	-	-	-	-	2	2			-	-	-	-
4480	04 & 34	Grand Mound Debt Service	3	3	-	1	9	11			-	-	-	-
4500	40	Community Loan Repayment #2	-	-	-	-	-	-			-	-	-	-
4510	04 & 40	Community Loan Repayment #1	-	-	4	5	8	10			-	-	-	-
5030	22	Unemployment Compensation	40	51	21	27	8	10			-	-	-	-
5050	22	Insurance Risk	128	162	60	76	40	50			-	-	-	-
5060	22	Benefits Administration	34	43	20	25	16	21			-	-	-	-
5210	04 & 25	Central Services/Facilities	2,056	2,604	325	411	185	234			96	122	647	819
5220	25	Central Services Reserve	275	348	123	155	95	121			-	-	773	979
5230	25	Cent Srvs Facilities Engineering	65	82	11	13	24	31			-	-	-	-
5410	25	E.R.&R. Maintenance	629	797	108	136	63	80			55	69	77	98
5420	25	E.R.&R. Replacement	342	433	71	90	32	41			27	35	4,928	6,242
6330		State Forest Board	-	-	-	-	-	-			-	-	-	-
6331		Forest Excise	-	-	-	-	-	-			-	-	-	-
6332		Forest Yield	-	-	-	-	-	-			-	-	-	-
6333		Leasehold Suspense	-	-	-	-	-	-			-	-	-	-
6334		Treasurer's Trust	-	-	-	-	-	-			-	-	-	-
6335		Taxes & Refunds Pending	-	-	-	-	-	-			-	-	-	-
6336		Refunded GO Bonds	-	-	-	-	-	-			-	-	-	-
6337		Fiscal Agent Fund	-	-	-	-	-	-			-	-	-	-
6338-9+		State Agencies	-	-	-	-	-	-			-	-	-	-
6340		Cobra/Retiree	-	-	-	-	-	-			-	-	-	-
6350-53		Drainage Districts	-	-	-	-	-	-			-	-	-	-
6410		Cemetery District #1	-	-	-	-	-	-			-	-	-	-
6411		Cemetery District #2	-	-	-	-	-	-			-	-	-	-
6420-29		PUD #1	-	-	-	-	-	-			-	-	-	-

Re-Allocated Costs			Financial Services											
Fund No.	Agy. No.	Fund/Agency Name	Account Reporting		Budget Billing		Budget Proc		Rate/Cost Anal		Financial Pol		Capital Assets	
			A-87	Full	A-87	Full	A-87	Full	A-87	Full	A-87	Full	A-87	Full
6431		Tanglewilde Parks	-	-	-	-	-	-			-	-	-	-
6440-49+		Housing Authority	-	-	-	-	-	-			-	-	-	-
6450-51		Intercity Transit	-	-	-	-	-	-			-	-	-	-
6460-64		Timberland Regional Library	-	-	-	-	-	-			-	-	-	-
6470-71		ORCAA	11	15	-	-	2	3			-	-	-	-
6480		Conservation District	-	-	-	-	-	-			-	-	-	-
6490		Thurston Regional Planning	30	38	-	-	56	71			27	35	-	-
6500-05		ESD #113	-	-	-	-	-	-			-	-	-	-
6510-99		School Districts	-	-	-	-	-	-			-	-	-	-
6610-791		Fire Districts	-	-	-	-	-	-			-	-	-	-
6780		West Thurston Fire	-	-	-	-	-	-			-	-	-	-
6800-02		Port of Olympia	-	-	-	-	-	-			-	-	-	-
6810-70		Cities & Towns	-	-	-	-	-	-			-	-	-	-
6940		Dispute Resolution Center	-	-	-	-	-	-			-	-	-	-
6950		Area Agency On Aging	52	66	-	-	5	6			82	104	-	-
6970		Wash State Transit Insur Pool	-	-	-	-	-	-			-	-	-	-
6980-81		LOTT	-	-	-	-	-	-			-	-	-	-
Total			\$30,590	\$38,747	\$5,624	\$7,119	\$5,100	\$6,450	\$2,261	\$2,863	\$2,362	\$2,991	\$10,729	\$13,599

Re-Allocated Costs			Financial Services									
Fund No.	Agy. No.	Fund/Agency Name	Grant Acctg		Internal Auditing		Payroll		G/L & AR Adjust		Vouchers Payable	
			A-87	Full	A-87	Full	A-87	Full	A-87	Full	A-87	Full
0010	23	Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ 15	\$ 19	\$ 83	\$ 105	\$ 171	\$ 216
0010	03	Commissioners	-	-	-	-	302	383	69	87	101	128
0010	22	Human Resources	-	-	-	-	246	311	91	115	168	213
0010	20	Civil Service	-	-	-	-	-	-	-	-	-	-
0010/02	A200-79	Auditor	1	1	-	-	1,099	1,392	84	107	145	183
0010/02	A280-99	Auditor - Financial Services	-	-	-	-	275	348	157	199	270	342
0010	01	Assessor	-	-	-	-	605	766	62	78	156	198
0010	04	Treasurer	-	-	-	-	158	200	55	70	89	113
0010	05	Clerk	40	51	-	-	623	789	105	133	327	414
0010	07	District Court	-	-	-	-	680	861	108	137	587	744
0010	06	Superior Court	147	186	-	-	954	1,209	174	220	2,705	3,425
0010	24	Assigned Council	-	-	-	-	422	534	98	124	1,048	1,327
0010	08	Juvenile Probation	142	180	-	-	1,214	1,537	224	283	290	367
0010	09	Prosecuting Attorney	133	168	-	-	1,308	1,657	147	186	867	1,098
0010	10	Sheriff	54	68	-	-	1,930	2,444	369	468	1,241	1,572
0010	11	Corrections	13	17	-	-	1,932	2,447	194	246	1,351	1,711
0010	12	Coroner	-	-	-	-	182	230	55	70	97	123
0010	27	WSU Extension	-	-	-	-	104	131	72	91	189	239
0010	29	Emergency Management	100	126	-	-	134	170	105	133	384	486
0010	36	Planning	17	22	-	-	172	218	86	109	87	110
0010	90	State Examiner	-	-	-	-	-	-	-	-	5	6
1010	04	Treasurer's M & O	-	-	-	-	23	29	16	21	153	193
1020	05	Family Court - Clerk	-	-	-	-	70	88	6	8	7	9
1020	06	Family Court - Superior Court	-	-	-	-	-	-	-	-	-	-
1030	27	Fair	-	-	-	-	272	344	70	88	227	287
1040	06	Law Library	-	-	-	-	2	2	17	22	28	36
1050	02	Auditor - M & O	-	-	-	-	5	7	22	28	7	9
1070	25	Geo Data	-	-	-	-	-	-	-	-	-	-
1080	06	Superior Court Family Srv	-	-	-	-	-	-	6	8	5	6
1090	02	Auditor - Election Reserve	-	-	-	-	-	-	4	5	8	10
1100	03	Det. Fac. Sales Tax Hold.	-	-	-	-	-	-	14	18	-	-
1110	09	Victim Advocate Program	-	-	-	-	62	79	27	34	18	22
1120	04	Investment Administration	-	-	-	-	45	57	14	18	46	58
1140	34	Emergency Management Council	-	-	-	-	-	-	7	9	4	5
1150	03	Real Estate Excise Tax	-	-	-	-	-	-	30	38	-	-
1160	04	REET Technology Fund	-	-	-	-	-	-	-	-	3	4
1170	03	Trial Court Improvement	-	-	-	-	-	-	5	7	2	2
1180	03	Treatment Sales Tax	-	-	-	-	22	28	30	38	3	4
1190	34	County Roads	220	279	-	-	2,361	2,991	488	618	2,050	2,596

Re-Allocated Costs			Financial Services									
Fund No.	Agy. No.	Fund/Agency Name	Grant Acctg		Internal Auditing		Payroll		G/L & AR Adjust		Vouchers Payable	
			A-87	Full	A-87	Full	A-87	Full	A-87	Full	A-87	Full
1200	40	Veterans	-	-	-	-	40	51	44	55	489	620
1280/90	29	Medic One & Reserve	1	2	-	-	409	517	131	166	1,367	1,731
1300	03	Stadium/Convention/Art Center	-	-	-	-	-	-	4	5	-	-
1320	27	Recreation Services	-	-	-	-	229	290	190	241	177	224
1330	34	Parks and Trails	5	6	-	-	126	159	173	219	283	359
1340	27	Regional Athletic Complex	-	-	-	-	-	-	-	-	-	-
1350	27	Noxious Weed	2	3	-	-	147	186	43	54	183	231
1360	04	Tax Refunds	-	-	-	-	-	-	-	-	-	-
1380	03	Conservation Futures	1	2	-	-	-	-	11	14	6	7
1400	41	Housing & Community Renewal	318	403	-	-	22	28	376	476	252	319
1420	10	LEOFF I Long Term Care	-	-	-	-	-	-	2	2	587	743
1440	10	Sheriff's Special Programs	-	-	-	-	5	7	10	13	6	7
1450	11	Prisoner's Concession	-	-	-	-	44	56	9	12	140	177
1490	40	PHSS Technology	-	-	-	-	-	-	5	6	2	2
1500	40	Public Health	1,311	1,660	-	-	1,428	1,808	1,200	1,519	1,116	1,413
1500-30	41	Social Services/RSN	-	-	-	-	189	239	337	427	1,716	2,173
1660	04	Rid # 2	-	-	-	-	-	-	1	1	-	-
1720	27	Long Lake - LMD	-	-	-	-	7	9	22	27	15	19
1740	27	Lake Lawrence - LMD	-	-	-	-	3	4	21	27	14	18
1780	27	WRIA Water & Waste	10	13	-	-	11	14	7	9	7	9
1840	03	2010 Debt Holding	-	-	-	-	-	-	6	7	-	-
1850	03	2009 Debt Holding	-	-	-	-	-	-	26	32	-	-
1900	09	Anti-Profiteering	-	-	-	-	-	-	4	5	-	-
1910	05	Clerk's Collection	-	-	-	-	95	121	7	8	7	9
2180	04	G. O. Bonds - 1998	-	-	-	-	-	-	-	-	-	-
2210	03 & 04	G. O. Bonds - 2002	-	-	-	-	-	-	-	-	-	-
2220	03 & 04	G. O. Bonds - 2004	-	-	-	-	-	-	4	5	-	-
2230	03 & 04	G.O. Bonds 2005	-	-	-	-	-	-	4	5	-	-
2240	03 & 04	G.O. Bonds 2007	-	-	-	-	-	-	3	4	-	-
2250	03 & 04	G.O. Bonds 2009	-	-	-	-	-	-	3	3	-	-
2260	03 & 04	G.O. Bonds	-	-	-	-	-	-	11	14	-	-
2261	03 & 04	G.O. Bonds	-	-	-	-	-	-	1	1	-	-
3010	34	Roads Construction In Progress	280	355	-	-	164	208	96	121	145	184
3080	03	Jail Capital Projects	-	-	-	-	-	-	59	74	79	100
3140	03	County Buildings Fund	-	-	-	-	-	-	-	-	-	-
3150	25	Tilley Master Plan	-	-	-	-	-	-	-	-	-	-
4030	34	Solid Waste - M & O	44	56	-	-	595	754	365	462	1,356	1,717
4040	34	Solid Waste - Res. For Closure	-	-	-	-	54	68	55	70	236	299
4060	27	Storm & Surface Water Utility	3	4	-	-	341	432	115	145	406	514

Re-Allocated Costs			Financial Services									
Fund No.	Agy. No.	Fund/Agency Name	Grant Acctg		Internal Auditing		Payroll		G/L & AR Adjust		Vouchers Payable	
			A-87	Full	A-87	Full	A-87	Full	A-87	Full	A-87	Full
4070	27	Storm & Surface Water Capital	20	25	-	-	29	37	44	55	29	37
4124	27	Land Use & Permitting	-	-	-	-	493	625	459	581	187	237
4200	34	Boston Harbor Water/Wastewater	-	-	-	-	31	39	162	205	271	343
4210	04 & 34	Boston Harbor Reserve	-	-	-	-	-	-	5	6	3	4
4300	34	Tamoshan/Beverly Beach Sewer	-	-	-	-	8	10	81	103	130	165
4340	34	Grand Mound Wastewater	1	1	-	-	25	31	81	103	238	301
4350	04 & 34	Grand Mound Water	-	-	-	-	21	27	82	104	143	181
4380	04	Olympic View Debt Service	-	-	-	-	-	-	1	2	-	-
4400	34	Tamoshan Water/Sewer	-	-	-	-	6	8	76	96	123	156
4410	34	Olympic View Sewer	-	-	-	-	1	1	38	48	67	85
4420	04 & 34	Tamoshan Reserve	-	-	-	-	6	8	27	34	26	33
4440	34	Grand Mound Wastewater	-	-	-	-	2	2	14	18	4	5
4450	34	Grand Mound Water Cap	-	-	-	-	-	-	10	13	1	1
4460	04	Tamoshan Beverly Beach Debt	-	-	-	-	-	-	-	-	-	-
4480	04 & 34	Grand Mound Debt Service	-	-	-	-	-	-	6	8	-	-
4500	40	Community Loan Repayment #2	-	-	-	-	-	-	-	-	-	-
4510	04 & 40	Community Loan Repayment #1	-	-	-	-	-	-	10	13	10	13
5030	22	Unemployment Compensation	-	-	-	-	7	8	9	11	2	3
5050	22	Insurance Risk	-	-	-	-	56	71	39	50	104	131
5060	22	Benefits Administration	-	-	-	-	38	48	44	56	22	27
5210	04 & 25	Central Services/Facilities	-	-	-	-	1,340	1,697	437	554	2,306	2,920
5220	25	Central Services Reserve	3	4	-	-	-	-	287	363	127	161
5230	25	Cent Srvs Facilities Engineering	-	-	-	-	90	114	69	88	74	94
5410	25	E.R.&R. Maintenance	-	1	-	-	257	325	190	241	3,393	4,297
5420	25	E.R.&R. Replacement	-	-	-	-	-	-	120	152	182	231
6330		State Forest Board	-	-	-	-	-	-	-	-	-	-
6331		Forest Excise	-	-	-	-	-	-	-	-	-	-
6332		Forest Yield	-	-	-	-	-	-	-	-	-	-
6333		Leasehold Suspense	-	-	-	-	-	-	-	-	-	-
6334		Treasurer's Trust	-	-	-	-	-	-	-	-	-	-
6335		Taxes & Refunds Pending	-	-	-	-	-	-	-	-	-	-
6336		Refunded GO Bonds	-	-	-	-	-	-	-	-	-	-
6337		Fiscal Agent Fund	-	-	-	-	-	-	-	-	-	-
6338-9+		State Agencies	-	-	-	-	-	-	-	-	-	-
6340		Cobra/Retiree	-	-	-	-	-	-	-	-	-	-
6350-53		Drainage Districts	-	-	-	-	-	-	-	-	3	4
6410		Cemetery District #1	-	-	-	-	-	-	-	-	11	14
6411		Cemetery District #2	-	-	-	-	-	-	-	-	23	29
6420-29		PUD #1	-	-	-	-	-	-	-	-	-	-

Re-Allocated Costs			Financial Services									
Fund No.	Agy. No.	Fund/Agency Name	Grant Acctg		Internal Auditing		Payroll		G/L & AR Adjust		Vouchers Payable	
			A-87	Full	A-87	Full	A-87	Full	A-87	Full	A-87	Full
6431		Tanglewilde Parks	-	-	-	-	-	-	-	-	3	4
6440-49+		Housing Authority	-	-	-	-	-	-	-	-	-	-
6450-51		Intercity Transit	-	-	-	-	-	-	-	-	-	-
6460-64		Timberland Regional Library	-	-	-	-	-	-	-	-	-	-
6470-71		ORCAA	-	-	-	-	155	197	-	-	-	-
6480		Conservation District	-	-	-	-	-	-	-	-	-	-
6490		Thurston Regional Planning	-	-	-	-	192	243	69	88	395	500
6500-05		ESD #113	-	-	-	-	-	-	-	-	-	-
6510-99		School Districts	-	-	-	-	-	-	-	-	-	-
6610-791		Fire Districts	-	-	-	-	-	-	-	-	742	940
6780		West Thurston Fire	-	-	-	-	-	-	-	-	140	178
6800-02		Port of Olympia	-	-	-	-	-	-	-	-	-	-
6810-70		Cities & Towns	-	-	-	-	-	-	-	-	-	-
6940		Dispute Resolution Center	-	-	-	-	-	-	-	-	-	-
6950		Area Agency On Aging	-	-	-	-	480	608	49	62	738	935
6970		Wash State Transit Insur Pool	-	-	-	-	-	-	-	-	-	-
6980-81		LOTT	-	-	-	-	-	-	-	-	-	-
Total			\$ 2,866	\$3,633	\$ -	\$ -	\$ 22,363	\$ 28,321	\$ 8,848	\$11,204	\$ 30,925	\$39,160

Re-Allocated Costs			Financial Services		Law Library		Non-Depart, Planning & Emergency Services				
Fund No.	Agy. No.	Fund/Agency Name					Personnel		Planning	Emg Svcs	Plan/Emg Serv
			A-87 Plan	Full Cost	A-87 Plan	Full Cost	A-87	Full	Full	Full	Full
0010	23	Non-Departmental	\$ 2,070	\$ 2,620			\$ -	\$ -	\$ 119	\$ -	\$ 119
0010	03	Commissioners	949	1,203			16	27	107	-	107
0010	22	Human Resources	930	1,176			14	24	80	-	80
0010	20	Civil Service	5	7			-	-	-	-	-
0010/02	A200-79	Auditor	2,235	2,830			25	43	185	-	185
0010/02	A280-99	Auditor - Financial Services	1,194	1,512			16	27	99	-	99
0010	01	Assessor	1,613	2,043			33	56	199	-	199
0010	04	Treasurer	582	738			9	16	59	-	59
0010	05	Clerk	1,922	2,434			36	62	184	-	184
0010	07	District Court	2,258	2,863	96	111	26	45	173	-	173
0010	06	Superior Court	5,233	6,627	2,115	2,444	43	74	313	-	313
0010	24	Assigned Council	2,375	3,007			24	42	194	-	194
0010	08	Juvenile Probation	3,450	4,369	96	111	64	111	389	-	389
0010	09	Prosecuting Attorney	4,297	5,441	961	1,111	70	121	466	-	466
0010	10	Sheriff	7,366	9,328	-	-	109	188	884	-	884
0010	11	Corrections	7,227	9,154			108	187	849	-	849
0010	12	Coroner	595	754			7	12	53	-	53
0010	27	WSU Extension	501	633			2	4	21	-	21
0010	29	Emergency Management	1,281	1,622			8	14	100	-	100
0010	36	Planning	664	841			9	16	62	-	62
0010	90	State Examiner	25	31			-	-	6	-	6
1010	04	Treasurer's M & O	231	293			1	3	-	-	-
1020	05	Family Court - Clerk	140	176			3	5	-	-	-
1020	06	Family Court - Superior Court	-	-			-	-	-	-	-
1030	27	Fair	875	1,105			3	5	-	100	100
1040	06	Law Library	74	94			-	-	-	-	-
1050	02	Auditor - M & O	114	146			1	1	-	-	-
1070	25	Geo Data	-	-			-	-	-	-	-
1080	06	Superior Court Family Srv	19	24			-	-	-	-	-
1090	02	Auditor - Election Reserve	51	65			-	-	-	-	-
1100	03	Det. Fac. Sales Tax Hold.	87	110			-	-	-	-	-
1110	09	Victim Advocate Program	201	254			3	5	-	-	-
1120	04	Investment Administration	159	201			2	4	-	-	-
1140	34	Emergency Management Council	17	21			-	-	-	-	-
1150	03	Real Estate Excise Tax	109	139			-	-	-	-	-
1160	04	REET Technology Fund	14	18			-	-	-	-	-
1170	03	Trial Court Improvement	23	28			-	-	-	-	-
1180	03	Treatment Sales Tax	103	131			2	4	-	-	-
1190	34	County Roads	10,543	13,353			118	204	1,995	5,946	7,941

Re-Allocated Costs			Financial Services		Law Library		Non-Depart, Planning & Emergency Services				
Fund No.	Agy. No.	Fund/Agency Name					Personnel		Planning	Emg Svcs	Plan/Emg Serv
			A-87 Plan	Full Cost	A-87 Plan	Full Cost	A-87	Full	Full	Full	Full
1200	40	Veterans	669	847			1	2	-	-	-
1280/90	29	Medic One & Reserve	3,069	3,886			7	13	-	-	-
1300	03	Stadium/Convention/Art Center	7	9			-	-	-	-	-
1320	27	Recreation Services	766	971			2	4	-	-	-
1330	34	Parks and Trails	813	1,028			6	10	-	-	-
1340	27	Regional Athletic Complex	-	-			-	-	-	-	-
1350	27	Noxious Weed	528	668			3	6	-	-	-
1360	04	Tax Refunds	-	-			-	-	-	-	-
1380	03	Conservation Futures	182	233			-	-	-	-	-
1400	41	Housing & Community Renewal	2,147	2,721			2	4	-	-	-
1420	10	LEOFF I Long Term Care	634	802			-	-	-	-	-
1440	10	Sheriff's Special Programs	48	63			1	1	-	-	-
1450	11	Prisoner's Concession	276	349			2	4	-	-	-
1490	40	PHSS Technology	21	26			-	-	-	-	-
1500	40	Public Health	7,272	9,207			68	117	159	-	159
1500-30	41	Social Services/RSN	4,276	5,414			18	31	-	-	-
1660	04	Rid # 2	4	5			-	-	-	-	-
1720	27	Long Lake - LMD	125	158			1	1	-	-	-
1740	27	Lake Lawrence - LMD	92	118			-	1	-	-	-
1780	27	WRIA Water & Waste	102	129			1	2	-	-	-
1840	03	2010 Debt Holding	32	40			-	-	-	-	-
1850	03	2009 Debt Holding	48	60			-	-	-	-	-
1900	09	Anti-Profitteering	8	10			-	-	-	-	-
1910	05	Clerk's Collection	190	241			4	7	-	-	-
2180	04	G. O. Bonds - 1998	-	-			-	-	-	-	-
2210	03 & 04	G. O. Bonds - 2002	1	1			-	-	-	-	-
2220	03 & 04	G. O. Bonds - 2004	15	19			-	-	-	-	-
2230	03 & 04	G.O. Bonds 2005	31	40			-	-	-	-	-
2240	03 & 04	G.O. Bonds 2007	10	14			-	-	-	-	-
2250	03 & 04	G.O. Bonds 2009	31	39			-	-	-	-	-
2260	03 & 04	G.O. Bonds	40	49			-	-	-	-	-
2261	03 & 04	G.O. Bonds	3	4			-	-	-	-	-
3010	34	Roads Construction In Progress	1,801	2,281			14	25	1,081	-	1,081
3080	03	Jail Capital Projects	964	1,221			-	-	-	-	-
3140	03	County Buildings Fund	-	-			-	-	-	-	-
3150	25	Tilley Master Plan	-	-			-	-	-	-	-
4030	34	Solid Waste - M & O	5,883	7,450			35	61	58	636	694
4040	34	Solid Waste - Res. For Closure	633	803			3	5	-	26	26
4060	27	Storm & Surface Water Utility	2,039	2,582			19	33	926	674	1,600

Re-Allocated Costs			Financial Services		Law Library		Non-Depart, Planning & Emergency Services				
Fund No.	Agy. No.	Fund/Agency Name					A-87 Plan	Full Cost	A-87 Plan	Full Cost	Personnel
			A-87	Full	Full	Full					Full
4070	27	Storm & Surface Water Capital	489	620			1	2	-	-	-
4124	27	Land Use & Permitting	2,049	2,595			27	46	1,624	-	1,624
4200	34	Boston Harbor Water/Wastewater	657	831			2	4	69	85	154
4210	04 & 34	Boston Harbor Reserve	48	60			-	-	-	-	-
4300	34	Tamoshan/Beverly Beach Sewer	313	399			1	1	31	157	188
4340	34	Grand Mound Wastewater	631	799			2	3	427	709	1,136
4350	04 & 34	Grand Mound Water	465	587			1	2	171	363	534
4380	04	Olympic View Debt Service	4	6			-	-	-	-	-
4400	34	Tamoshan Water/Sewer	333	422			1	1	13	26	39
4410	34	Olympic View Sewer	145	182			-	-	6	5	11
4420	04 & 34	Tamoshan Reserve	175	222			1	1	-	-	-
4440	34	Grand Mound Wastewater	86	108			-	-	-	-	-
4450	34	Grand Mound Water Cap	94	119			-	-	-	-	-
4460	04	Tamoshan Beverly Beach Debt	2	2			-	-	-	-	-
4480	04 & 34	Grand Mound Debt Service	18	23			-	-	-	-	-
4500	40	Community Loan Repayment #2	-	-			-	-	-	-	-
4510	04 & 40	Community Loan Repayment #1	32	41			-	-	-	-	-
5030	22	Unemployment Compensation	87	110			1	1	-	-	-
5050	22	Insurance Risk	427	540			3	6	-	-	-
5060	22	Benefits Administration	174	220			2	4	-	-	-
5210	04 & 25	Central Services/Facilities	7,392	9,361			74	128	-	6,316	6,316
5220	25	Central Services Reserve	1,683	2,131			-	-	-	-	-
5230	25	Cent Svcs Facilities Engineering	333	422			4	6	-	-	-
5410	25	E.R.&R. Maintenance	4,772	6,044			15	25	-	-	-
5420	25	E.R.&R. Replacement	5,702	7,224			-	-	-	-	-
6330		State Forest Board	-	-			-	-	-	-	-
6331		Forest Excise	-	-			-	-	-	-	-
6332		Forest Yield	-	-			-	-	-	-	-
6333		Leasehold Suspense	-	-			-	-	-	-	-
6334		Treasurer's Trust	-	-			-	-	-	-	-
6335		Taxes & Refunds Pending	-	-			-	-	-	-	-
6336		Refunded GO Bonds	-	-			-	-	-	-	-
6337		Fiscal Agent Fund	-	-			-	-	-	-	-
6338-9+		State Agencies	-	-			-	-	-	-	-
6340		Cobra/Retiree	-	-			-	-	-	-	-
6350-53		Drainage Districts	3	4			-	-	-	-	-
6410		Cemetery District #1	11	14			-	-	-	-	-
6411		Cemetery District #2	23	29			-	-	-	-	-
6420-29		PUD #1	-	-			-	-	-	-	-

Re-Allocated Costs			Financial Services		Law Library		Non-Depart, Planning & Emergency Services				
Fund No.	Agy. No.	Fund/Agency Name	A-87 Plan	Full Cost	A-87 Plan	Full Cost	Personnel		Planning	Emg Svcs	Plan/Emg Serv
							A-87	Full	Full	Full	Full
6431		Tanglewilde Parks	3	4			-	-	-	-	-
6440-49+		Housing Authority	-	-			-	-	-	-	-
6450-51		Intercity Transit	-	-			-	-	-	-	-
6460-64		Timberland Regional Library	-	-			-	-	-	-	-
6470-71		ORCAA	168	215			-	-	-	-	-
6480		Conservation District	-	-			-	-	-	-	-
6490		Thurston Regional Planning	769	975			-	-	-	-	-
6500-05		ESD #113	-	-			-	-	-	-	-
6510-99		School Districts	-	-			-	-	-	-	-
6610-791		Fire Districts	742	940			-	-	-	-	-
6780		West Thurston Fire	140	178			-	-	-	-	-
6800-02		Port of Olympia	-	-			-	-	-	-	-
6810-70		Cities & Towns	-	-			-	-	-	-	-
6940		Dispute Resolution Center	-	-			-	-	-	-	-
6950		Area Agency On Aging	1,406	1,781			-	-	-	-	-
6970		Wash State Transit Insur Pool	-	-			-	-	-	-	-
6980-81		LOTT	-	-			-	-	-	-	-
Total			\$ 121,668	\$ 154,087	\$ 3,268	\$ 3,777	\$ 1,074	\$ 1,857	\$ 11,102	\$ 15,043	\$ 26,145

Re-Allocated Costs			Non-Depart, Plan & Emerg Services				PAO		State Auditor		Treasurer	
Fund No.	Agy. No.	Fund/Agency Name	Assoc Dues		A-87 Plan	Full Cost	A-87 Plan	Full Cost	A-87 Plan	Full Cost	Bud & Acctg	
			A-87	Full							A-87	Full
0010	23	Non-Departmental	\$ -	\$ -	\$ -	\$ 119	\$ -	\$ -	\$ 8	\$ 23	\$ 234	\$ 309
0010	03	Commissioners	-	9	16	143	9,622	12,856	7	20	143	188
0010	22	Human Resources	-	8	14	112	3,108	4,152	5	15	125	165
0010	20	Civil Service	-	-	-	-	-	-	-	-	-	-
0010/02	A200-79	Auditor	-	14	25	242	3,184	4,254	13	35	249	328
0010/02	A280-99	Auditor - Financial Services	-	9	16	135	103	137	7	19	132	174
0010	01	Assessor	-	18	33	273	4,790	6,401	14	38	261	344
0010	04	Treasurer	-	5	9	80	1,108	1,481	4	11	83	109
0010	05	Clerk	-	20	36	266	1,358	1,814	13	35	242	319
0010	07	District Court	-	15	26	233	194	260	12	33	233	307
0010	06	Superior Court	-	24	43	411	454	607	22	60	423	558
0010	24	Assigned Council	-	14	24	250	308	411	13	37	250	330
0010	08	Juvenile Probation	-	36	64	536	49	66	27	74	536	707
0010	09	Prosecuting Attorney	-	40	70	627	3,717	4,966	32	89	611	805
0010	10	Sheriff	-	61	109	1,133	1,824	2,437	61	168	1,159	1,528
0010	11	Corrections	-	61	108	1,097	1,188	1,587	58	162	1,109	1,463
0010	12	Coroner	-	4	7	69	28	38	4	10	73	96
0010	27	WSU Extension	-	1	2	26	-	-	1	4	29	38
0010	29	Emergency Management	-	4	8	118	103	137	7	19	144	190
0010	36	Planning	-	5	9	83	4,430	5,919	4	12	136	180
0010	90	State Examiner	-	-	-	6	-	-	-	1	9	11
1010	04	Treasurer's M & O	-	1	1	4	-	-	1	3	-	-
1020	05	Family Court - Clerk	-	2	3	7	-	-	1	2	27	35
1020	06	Family Court - Superior Court	-	-	-	-	-	-	-	-	-	-
1030	27	Fair	-	2	3	107	594	794	2	6	40	53
1040	06	Law Library	-	-	-	-	-	-	-	1	8	11
1050	02	Auditor - M & O	-	-	1	1	-	-	1	2	20	27
1070	25	Geo Data	-	-	-	-	-	-	-	-	-	-
1080	06	Superior Court Family Srv	-	-	-	-	-	-	-	-	-	-
1090	02	Auditor - Election Reserve	-	-	-	-	-	-	-	1	16	21
1100	03	Det. Fac. Sales Tax Hold.	-	-	-	-	-	-	1	3	30	40
1110	09	Victim Advocate Program	-	2	3	7	-	-	1	4	25	34
1120	04	Investment Administration	-	1	2	5	-	-	1	4	-	-
1140	34	Emergency Management Council	-	-	-	-	-	-	-	-	-	-
1150	03	Real Estate Excise Tax	-	-	-	-	-	-	1	3	31	40
1160	04	REET Technology Fund	-	-	-	-	-	-	-	-	6	7
1170	03	Trial Court Improvement	-	-	-	-	-	-	-	1	8	10
1180	03	Treatment Sales Tax	-	1	2	5	-	-	1	2	22	29
1190	34	County Roads	-	67	118	8,212	7,482	9,996	85	235	1,883	2,484

Re-Allocated Costs			Non-Depart, Plan & Emerg Services				PAO		State Auditor		Treasurer	
Fund No.	Agy. No.	Fund/Agency Name	Assoc Dues		A-87 Plan	Full Cost	A-87 Plan	Full Cost	A-87 Plan	Full Cost	Bud & Acctg	
			A-87	Full							A-87	Full
1200	40	Veterans	-	1	1	3	-	-	2	4	30	39
1280/90	29	Medic One & Reserve	-	4	7	17	74	99	17	48	422	557
1300	03	Stadium/Convention/Art Center	-	-	-	-	-	-	-	-	-	-
1320	27	Recreation Services	-	1	2	5	414	553	1	4	27	36
1330	34	Parks and Trails	-	3	6	13	-	-	3	9	73	96
1340	27	Regional Athletic Complex	-	-	-	-	-	-	-	-	-	-
1350	27	Noxious Weed	-	2	3	8	133	177	2	6	42	55
1360	04	Tax Refunds	-	-	-	-	-	-	-	-	-	-
1380	03	Conservation Futures	-	-	-	-	-	-	1	2	162	213
1400	41	Housing & Community Renewal	-	1	2	5	912	1,219	19	52	402	530
1420	10	LEOFF I Long Term Care	-	-	-	-	-	-	1	2	16	21
1440	10	Sheriff's Special Programs	-	-	1	1	-	-	-	-	4	5
1450	11	Prisoner's Concession	-	1	2	5	-	-	1	4	26	35
1490	40	PHSS Technology	-	-	-	-	-	-	-	-	6	7
1500	40	Public Health	-	38	68	314	3,015	4,028	30	82	576	760
1500-30	41	Social Services/RSN	-	10	18	41	686	916	36	100	776	1,024
1660	04	Rid # 2	-	-	-	-	-	-	-	-	-	-
1720	27	Long Lake - LMD	-	-	1	1	316	423	1	2	24	32
1740	27	Lake Lawrence - LMD	-	-	-	1	25	33	-	1	9	13
1780	27	WRIA Water & Waste	-	1	1	3	-	-	-	1	90	118
1840	03	2010 Debt Holding	-	-	-	-	-	-	-	1	17	22
1850	03	2009 Debt Holding	-	-	-	-	-	-	-	1	9	12
1900	09	Anti-Profiteering	-	-	-	-	-	-	-	-	2	2
1910	05	Clerk's Collection	-	2	4	9	-	-	1	4	33	43
2180	04	G. O. Bonds - 1998	-	-	-	-	-	-	-	-	-	-
2210	03 & 04	G. O. Bonds - 2002	-	-	-	-	-	-	-	-	-	-
2220	03 & 04	G. O. Bonds - 2004	-	-	-	-	-	-	-	-	3	4
2230	03 & 04	G.O. Bonds 2005	-	-	-	-	-	-	-	1	8	11
2240	03 & 04	G.O. Bonds 2007	-	-	-	-	-	-	-	-	1	2
2250	03 & 04	G.O. Bonds 2009	-	-	-	-	-	-	1	1	10	13
2260	03 & 04	G.O. Bonds	-	-	-	-	-	-	-	1	8	10
2261	03 & 04	G.O. Bonds	-	-	-	-	-	-	-	-	-	-
3010	34	Roads Construction In Progress	-	8	14	1,114	2,893	3,865	15	43	850	1,121
3080	03	Jail Capital Projects	-	-	-	-	-	-	10	27	251	331
3140	03	County Buildings Fund	-	-	-	-	-	-	-	-	-	-
3150	25	Tilley Master Plan	-	-	-	-	-	-	-	-	-	-
4030	34	Solid Waste - M & O	-	20	35	775	390	521	56	155	1,147	1,512
4040	34	Solid Waste - Res. For Closure	-	2	3	33	-	-	2	7	108	142
4060	27	Storm & Surface Water Utility	-	11	19	1,644	1,619	2,163	15	42	317	419

Re-Allocated Costs			Non-Depart, Plan & Emerg Services				PAO		State Auditor		Treasurer	
Fund No.	Agy. No.	Fund/Agency Name	Assoc Dues		A-87 Plan	Full Cost	A-87 Plan	Full Cost	A-87 Plan	Full Cost	Bud & Acctg	
			A-87	Full							A-87	Full
4070	27	Storm & Surface Water Capital	-	1	1	3	71	94	2	5	94	125
4124	27	Land Use & Permitting	-	15	27	1,685	6,534	8,730	14	38	274	361
4200	34	Boston Harbor Water/Wastewater	-	1	2	159	-	-	1	3	26	35
4210	04 & 34	Boston Harbor Reserve	-	-	-	-	-	-	-	-	7	10
4300	34	Tamoshan/Beverly Beach Sewer	-	-	1	189	-	-	1	1	11	14
4340	34	Grand Mound Wastewater	-	1	2	1,140	-	-	2	6	47	62
4350	04 & 34	Grand Mound Water	-	1	1	537	14	19	1	2	21	28
4380	04	Olympic View Debt Service	-	-	-	-	-	-	-	-	-	-
4400	34	Tamoshan Water/Sewer	-	-	1	40	35	47	-	1	7	9
4410	34	Olympic View Sewer	-	-	-	11	-	-	-	-	2	3
4420	04 & 34	Tamoshan Reserve	-	-	1	1	-	-	2	5	37	48
4440	34	Grand Mound Wastewater	-	-	-	-	-	-	-	1	14	19
4450	34	Grand Mound Water Cap	-	-	-	-	-	-	-	-	3	4
4460	04	Tamoshan Beverly Beach Debt	-	-	-	-	-	-	-	-	-	-
4480	04 & 34	Grand Mound Debt Service	-	-	-	-	-	-	-	-	1	2
4500	40	Community Loan Repayment #2	-	-	-	-	-	-	-	-	-	-
4510	04 & 40	Community Loan Repayment #1	-	-	-	-	-	-	-	-	11	15
5030	22	Unemployment Compensation	-	-	1	1	-	-	1	3	61	81
5050	22	Insurance Risk	-	2	3	8	1,041	1,391	3	9	177	233
5060	22	Benefits Administration	-	1	2	5	21	28	1	2	57	76
5210	04 & 25	Central Services/Facilities	-	42	74	6,486	4,592	6,136	50	137	951	1,255
5220	25	Central Services Reserve	-	-	-	-	-	-	7	18	359	474
5230	25	Cent Srvs Facilities Engineering	-	2	4	8	-	-	2	4	31	41
5410	25	E.R.&R. Maintenance	-	8	15	33	-	-	15	42	315	416
5420	25	E.R.&R. Replacement	-	-	-	-	-	-	8	23	208	275
6330		State Forest Board	-	-	-	-	-	-	-	-	-	-
6331		Forest Excise	-	-	-	-	-	-	-	-	-	-
6332		Forest Yield	-	-	-	-	-	-	-	-	-	-
6333		Leasehold Suspense	-	-	-	-	-	-	-	-	-	-
6334		Treasurer's Trust	-	-	-	-	-	-	-	-	-	-
6335		Taxes & Refunds Pending	-	-	-	-	-	-	-	-	-	-
6336		Refunded GO Bonds	-	-	-	-	-	-	-	-	-	-
6337		Fiscal Agent Fund	-	-	-	-	-	-	-	-	-	-
6338-9+		State Agencies	-	-	-	-	-	-	-	-	-	-
6340		Cobra/Retiree	-	-	-	-	-	-	-	-	-	-
6350-53		Drainage Districts	-	-	-	-	-	-	-	-	-	-
6410		Cemetery District #1	-	-	-	-	-	-	-	-	-	-
6411		Cemetery District #2	-	-	-	-	-	-	-	-	-	-
6420-29		PUD #1	-	-	-	-	-	-	-	-	-	-

Re-Allocated Costs			Non-Depart, Plan & Emerg Services				PAO		State Auditor		Treasurer	
Fund No.	Agy. No.	Fund/Agency Name	Assoc Dues		A-87 Plan	Full Cost	A-87 Plan	Full Cost	A-87 Plan	Full Cost	Bud & Acctg	
			A-87	Full							A-87	Full
6431		Tanglewilde Parks	-	-	-	-	-	-	-	-	-	-
6440-49+		Housing Authority	-	-	-	-	-	-	-	-	-	-
6450-51		Intercity Transit	-	-	-	-	-	-	-	-	-	-
6460-64		Timberland Regional Library	-	-	-	-	-	-	-	-	-	-
6470-71		ORCAA	-	-	-	-	-	-	-	1	-	-
6480		Conservation District	-	-	-	-	-	-	-	-	-	-
6490		Thurston Regional Planning	-	-	-	-	-	-	1	2	-	-
6500-05		ESD #113	-	-	-	-	-	-	-	-	-	-
6510-99		School Districts	-	-	-	-	-	-	-	-	-	-
6610-791		Fire Districts	-	-	-	-	-	-	-	-	-	-
6780		West Thurston Fire	-	-	-	-	-	-	-	-	-	-
6800-02		Port of Olympia	-	-	-	-	-	-	-	-	-	-
6810-70		Cities & Towns	-	-	-	-	-	-	-	-	-	-
6940		Dispute Resolution Center	-	-	-	-	-	-	-	-	-	-
6950		Area Agency On Aging	-	-	-	-	-	-	1	3	-	-
6970		Wash State Transit Insur Pool	-	-	-	-	-	-	-	-	-	-
6980-81		LOTT	-	-	-	-	-	-	-	-	-	-
Total			\$ -	\$ 603	\$ 1,074	\$ 28,605	\$ 66,429	\$ 88,755	\$ 733	\$ 2,038	\$ 16,460	\$ 21,711

Re-Allocated Costs			Treasurer					
Fund No.	Agy. No.	Fund/Agency Name	Cash Rec Full	Prop Tax Full	Warrants		A-87 Plan	Full Cost
					A-87	Full		
0010	23	Non-Departmental	\$ 25	\$ 97	\$ 14	\$ 19	\$ 248	\$ 450
0010	03	Commissioners	-	87	13	17	156	292
0010	22	Human Resources	1	65	10	13	135	244
0010	20	Civil Service	-	-	-	-	-	-
0010/02	A200-79	Auditor	91	151	22	30	271	600
0010/02	A280-99	Auditor - Financial Services	49	81	12	16	144	320
0010	01	Assessor	-	162	24	32	285	538
0010	04	Treasurer	-	48	7	9	90	166
0010	05	Clerk	89	151	22	30	264	589
0010	07	District Court	186	141	21	28	254	662
0010	06	Superior Court	10	255	38	50	461	873
0010	24	Assigned Council	5	159	24	31	274	525
0010	08	Juvenile Probation	25	318	47	62	583	1,112
0010	09	Prosecuting Attorney	13	381	56	74	667	1,273
0010	10	Sheriff	55	722	107	141	1,266	2,446
0010	11	Corrections	96	694	103	136	1,212	2,389
0010	12	Coroner	2	43	6	8	79	149
0010	27	WSU Extension	2	17	3	3	32	60
0010	29	Emergency Management	4	81	12	16	156	291
0010	36	Planning	1	51	8	10	144	242
0010	90	State Examiner	-	5	1	1	10	17
1010	04	Treasurer's M & O	-	-	14	19	14	19
1020	05	Family Court - Clerk	17	-	1	1	28	53
1020	06	Family Court - Superior Court	-	-	-	-	-	-
1030	27	Fair	43	-	18	24	58	120
1040	06	Law Library	10	-	2	3	10	24
1050	02	Auditor - M & O	49	-	1	1	21	77
1070	25	Geo Data	-	-	-	-	-	-
1080	06	Superior Court Family Srv	24	-	1	1	1	25
1090	02	Auditor - Election Reserve	-	-	-	-	16	21
1100	03	Det. Fac. Sales Tax Hold.	-	-	-	-	30	40
1110	09	Victim Advocate Program	21	-	1	2	26	57
1120	04	Investment Administration	-	-	4	5	4	5
1140	34	Emergency Management Council	1	-	-	-	-	1
1150	03	Real Estate Excise Tax	1	-	-	-	31	41
1160	04	REET Technology Fund	-	-	-	-	6	7
1170	03	Trial Court Improvement	-	-	-	-	8	10
1180	03	Treatment Sales Tax	-	-	-	-	22	29
1190	34	County Roads	85	2,181	109	143	1,992	4,893

Re-Allocated Costs			Treasurer					
Fund No.	Agy. No.	Fund/Agency Name	Cash Rec Full	Prop Tax Full	Warrants		A-87 Plan	Full Cost
					A-87	Full		
1200	40	Veterans	-	31	10	13	40	83
1280/90	29	Medic One & Reserve	3	1,026	68	89	490	1,675
1300	03	Stadium/Convention/Art Center	-	-	-	-	-	-
1320	27	Recreation Services	21	-	6	8	33	65
1330	34	Parks and Trails	29	-	16	21	89	146
1340	27	Regional Athletic Complex	-	-	-	-	-	-
1350	27	Noxious Weed	2	-	12	16	54	73
1360	04	Tax Refunds	-	-	-	-	-	-
1380	03	Conservation Futures	-	130	1	1	163	344
1400	41	Housing & Community Renewal	97	-	14	19	416	646
1420	10	LEOFF I Long Term Care	1	-	22	29	38	51
1440	10	Sheriff's Special Programs	-	-	1	1	5	6
1450	11	Prisoner's Concession	20	-	4	6	30	61
1490	40	PHSS Technology	-	-	-	-	6	7
1500	40	Public Health	295	94	87	115	663	1,264
1500-30	41	Social Services/RSN	30	-	-	-	776	1,054
1660	04	Rid # 2	-	-	-	-	-	-
1720	27	Long Lake - LMD	-	-	2	2	26	34
1740	27	Lake Lawrence - LMD	-	-	1	2	10	15
1780	27	WRIA Water & Waste	-	-	1	1	91	119
1840	03	2010 Debt Holding	-	-	-	-	17	22
1850	03	2009 Debt Holding	-	-	-	-	9	12
1900	09	Anti-Profiteering	1	-	-	-	2	3
1910	05	Clerk's Collection	7	-	1	1	34	51
2180	04	G. O. Bonds - 1998	-	-	-	-	-	-
2210	03 & 04	G. O. Bonds - 2002	-	-	-	-	-	-
2220	03 & 04	G. O. Bonds - 2004	-	-	-	-	3	4
2230	03 & 04	G.O. Bonds 2005	-	-	-	-	8	11
2240	03 & 04	G.O. Bonds 2007	-	-	-	-	1	2
2250	03 & 04	G.O. Bonds 2009	-	-	-	-	10	13
2260	03 & 04	G.O. Bonds	-	-	-	-	8	10
2261	03 & 04	G.O. Bonds	-	-	-	-	-	-
3010	34	Roads Construction In Progress	7	-	11	15	861	1,143
3080	03	Jail Capital Projects	-	-	4	5	255	336
3140	03	County Buildings Fund	-	-	-	-	-	-
3150	25	Tilley Master Plan	-	-	-	-	-	-
4030	34	Solid Waste - M & O	165	-	79	104	1,226	1,781
4040	34	Solid Waste - Res. For Closure	-	-	14	18	122	160
4060	27	Storm & Surface Water Utility	1	-	27	35	344	455

Re-Allocated Costs			Treasurer					
Fund No.	Agy. No.	Fund/Agency Name	Cash Rec Full	Prop Tax Full	Warrants		A-87 Plan	Full Cost
					A-87	Full		
4070	27	Storm & Surface Water Capital	-	-	2	3	96	128
4124	27	Land Use & Permitting	211	-	8	11	282	583
4200	34	Boston Harbor Water/Wastewater	53	-	14	18	40	106
4210	04 & 34	Boston Harbor Reserve	-	-	-	-	7	10
4300	34	Tamoshan/Beverly Beach Sewer	25	-	10	13	21	52
4340	34	Grand Mound Wastewater	52	-	17	23	64	137
4350	04 & 34	Grand Mound Water	53	-	11	14	32	95
4380	04	Olympic View Debt Service	-	-	-	-	-	-
4400	34	Tamoshan Water/Sewer	24	-	9	12	16	45
4410	34	Olympic View Sewer	1	-	5	7	7	11
4420	04 & 34	Tamoshan Reserve	-	-	2	3	39	51
4440	34	Grand Mound Wastewater	-	-	1	1	15	20
4450	34	Grand Mound Water Cap	-	-	-	-	3	4
4460	04	Tamoshan Beverly Beach Debt	-	-	-	-	-	-
4480	04 & 34	Grand Mound Debt Service	-	-	-	-	1	2
4500	40	Community Loan Repayment #2	-	-	-	-	-	-
4510	04 & 40	Community Loan Repayment #1	-	-	1	1	12	16
5030	22	Unemployment Compensation	-	-	-	-	61	81
5050	22	Insurance Risk	2	-	3	4	180	239
5060	22	Benefits Administration	-	-	2	3	59	79
5210	04 & 25	Central Services/Facilities	23	-	153	202	1,104	1,480
5220	25	Central Services Reserve	4	-	8	11	367	489
5230	25	Cent Srvs Facilities Engineering	-	-	7	9	38	50
5410	25	E.R.&R. Maintenance	8	-	89	117	404	541
5420	25	E.R.&R. Replacement	2	-	7	9	215	286
6330		State Forest Board	-	-	-	-	-	-
6331		Forest Excise	-	-	-	-	-	-
6332		Forest Yield	-	-	-	-	-	-
6333		Leasehold Suspense	-	-	-	-	-	-
6334		Treasurer's Trust	-	-	-	-	-	-
6335		Taxes & Refunds Pending	-	-	-	-	-	-
6336		Refunded GO Bonds	-	-	-	-	-	-
6337		Fiscal Agent Fund	-	-	-	-	-	-
6338-9+		State Agencies	-	6,886	-	-	-	6,886
6340		Cobra/Retiree	-	-	-	-	-	-
6350-53		Drainage Districts	-	-	1	1	1	1
6410		Cemetery District #1	-	6	7	9	7	15
6411		Cemetery District #2	-	15	15	20	15	35
6420-29		PUD #1	-	27	87	114	87	141

Re-Allocated Costs			Treasurer					
Fund No.	Agy. No.	Fund/Agency Name	Cash Rec Full	Prop Tax Full	Warrants		A-87 Plan	Full Cost
					A-87	Full		
6431		Tanglewilde Parks	-	6	1	1	1	7
6440-49+		Housing Authority	-	-	731	964	731	964
6450-51		Intercity Transit	-	-	181	239	181	239
6460-64		Timberland Regional Library	-	1,077	212	280	212	1,357
6470-71		ORCAA	-	-	32	42	32	42
6480		Conservation District	-	-	-	-	-	-
6490		Thurston Regional Planning	54	-	32	42	32	96
6500-05		ESD #113	-	-	709	935	709	935
6510-99		School Districts	-	13,792	1,781	2,349	1,781	16,141
6610-791		Fire Districts	-	2,358	465	614	465	2,972
6780		West Thurston Fire	-	565	95	126	95	691
6800-02		Port of Olympia	-	519	165	218	165	737
6810-70		Cities & Towns	-	3,144	-	-	-	3,144
6940		Dispute Resolution Center	-	-	-	-	-	-
6950		Area Agency On Aging	24	-	78	103	78	127
6970		Wash State Transit Insur Pool	-	-	-	-	-	-
6980-81		LOTT	-	-	201	265	201	265
Total			\$ 2,120	\$ 35,566	\$ 6,224	\$ 8,209	\$ 22,684	\$ 67,606

Full Cost Of Services Reports

These tables are fund billing reports for services provided to each fund in the prior year. The cost of these services are billed to these funds during the subsequent year upon approval by the Board of County Commissioners. These reports detail the cost of each service activity provided by that service provider, the prior year's cost, the service provided and method used to compute the activity's service cost to the billed fund. Reasons for any significant billing changes from the prior year are also noted when the fund is billed and report is routed to the departments.

Services by cost center, and their associated total cost, is reported on the left. Current and prior years billable service costs, and the change in those costs, for each fund is reported at table center. The method used to allocate costs based on services received is reported on the right. Notes explain reasons for significant changes in billable costs at table bottom if amounts were billed to these funds in the prior year. Allocated costs are billed to a fund if "Billable" is included within the table header. Allocated costs are not billed to a fund if "Allocated" is included within the table header.

Full Cost of Services By Fund							
Non-Departmental		Fund -		0010	Agy -		23
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 10,193	\$ 8,520	\$ 1,673		Property Tax Levy
BOCC	BOCC	1,009,556	7,174	6,382	792		Adjusted Budget & FTEs
	Budget	313,570	4,456	3,456	1,000		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	29,488	9,768	19,720		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	17	(17)		Adjusted Expenditures
	Payroll Processing	349,870	232	-	232		W-2 & FTEs
	Voucher Processing	483,753	2,673	1,054	1,619		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	10,403	6,111	4,292		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	4,098	3,254	844		Adjusted Budget
	Cash Receipts	28,132	329	548	(219)		Processed Cash Receipts
	Tax Collections	472,246	1,292	1,179	113		Property Taxes Levied
	Warrant Processing	108,987	253	208	45		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	1,095	968	127		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	4,068	(4,068)		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 71,686	\$ 45,533	\$ 26,153		
Notes: None							

Full Cost of Services By Fund							
Commissioners		Fund -		0010		Agy - 03	
Cost Centers	Services	2014		2013		Change	
		Cost	Allocated			\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 9,144	\$ 8,153	\$ 991		Property Tax Levy
BOCC	BOCC	1,009,556	11,682	12,861	(1,179)		Adjusted Budget & FTEs
	Budget	313,570	2,718	2,402	316		Adjusted Budget
	CAO/ACAO	305,286	4,419	4,731	(312)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	3,383	2,049	1,334		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	7,182	6,425	757		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	858	964	(106)		Accounting Personnel
	Capital Asset Accounting	167,959	518	24	494		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	16	(16)		Adjusted Expenditures
	Payroll Processing	349,870	4,557	3,926	631		W-2 & FTEs
	Voucher Processing	483,753	1,576	1,404	172		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	2,485	2,501	(16)		Employee FTEs
	Personnel Benefits & Services	958,405	12,604	11,292	1,312		Employee FTEs
	Training	124,886	1,808	1,436	372		Employee FTEs
Non-Depart	Association Dues	71,577	1,036	1,159	(123)		Employee FTEs
	Personnel Services	219,329	2,179	4,204	(2,025)		Employee FTEs
Planning	Planning	1,949,201	9,322	5,801	3,521		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	215,805	245,069	(29,264)		Direct Charge
Treasurer	Budget & Accounting	288,311	2,498	2,262	236		Adjusted Budget
	Cash Receipts	28,132	1	9	(8)		Processed Cash Receipts
	Tax Collections	472,246	1,159	1,127	32		Property Taxes Levied
	Warrant Processing	108,987	227	199	28		Warrants Processed
Other	Equipment Depreciation	477,745	5,228	4,928	300		Depreciated Cost - GF Only
	External Audit Services	98,339	981	926	55		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	6,458	6,236	222		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 307,828	\$ 330,104	\$ (22,276)		
Notes: None							

Full Cost of Services By Fund							
Human Resources		Fund - 0010		Agy - 22			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 6,811	\$ 6,129	\$ 682		Property Tax Levy
BOCC	BOCC	1,009,556	10,252	11,246	(994)		Adjusted Budget & FTEs
	Budget	313,570	2,380	2,082	298		Adjusted Budget
	CAO/ACAO	305,286	3,881	4,156	(275)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	2,971	1,800	1,171		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	6,614	5,460	1,154		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	858	964	(106)		Accounting Personnel
	Capital Asset Accounting	167,959	597	112	485		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	12	(12)		Adjusted Expenditures
	Payroll Processing	349,870	3,692	2,949	743		W-2 & FTEs
	Voucher Processing	483,753	2,629	1,943	686		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	2,183	2,197	(14)		Employee FTEs
	Personnel Benefits & Services	958,405	11,072	9,918	1,154		Employee FTEs
	Training	124,886	1,588	1,262	326		Employee FTEs
Non-Depart	Association Dues	71,577	911	1,018	(107)		Employee FTEs
	Personnel Services	219,329	1,915	3,693	(1,778)		Employee FTEs
Planning	Planning	1,949,201	6,996	4,351	2,645		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	69,699	29,236	40,463		Direct Charge
Treasurer	Budget & Accounting	288,311	2,189	1,961	228		Adjusted Budget
	Cash Receipts	28,132	7	2	5		Processed Cash Receipts
	Tax Collections	472,246	864	847	17		Property Taxes Levied
	Warrant Processing	108,987	169	149	20		Warrants Processed
Other	Equipment Depreciation	477,745	2,758	4,446	(1,688)		Depreciated Cost - GF Only
	External Audit Services	98,339	731	696	35		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	11,853	11,853	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 153,620	\$ 108,482	\$ 45,138		
Notes: None							

Full Cost of Services By Fund							
Civil Service		Fund -		0010	Agy -		20
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ 109	\$ (109)		Property Tax Levy
BOCC	BOCC	1,009,556	-	284	(284)		Adjusted Budget & FTEs
	Budget	313,570	-	154	(154)		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	1,104	(1,104)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	86	96	(10)		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	-	-		Adjusted Expenditures
	Payroll Processing	349,870	-	242	(242)		W-2 & FTEs
	Voucher Processing	483,753	-	130	(130)		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	104	(104)		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	12,076	(12,076)		Direct Charge
Treasurer	Budget & Accounting	288,311	-	145	(145)		Adjusted Budget
	Cash Receipts	28,132	-	18	(18)		Processed Cash Receipts
	Tax Collections	472,246	-	15	(15)		Property Taxes Levied
	Warrant Processing	108,987	-	2	(2)		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	-	12	(12)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 86	\$ 14,491	\$ (14,405)		
Notes: None							

Full Cost of Services By Fund							
Auditor		Fund -		0010	Agy - 200-79		
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 15,820	\$ 13,555	\$ 2,265		Property Tax Levy
BOCC	BOCC	1,009,556	19,224	21,270	(2,046)		Adjusted Budget & FTEs
	Budget	313,570	4,735	4,274	461		Adjusted Budget
	CAO/ACAO	305,286	7,017	7,512	(495)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	5,371	3,253	2,118		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	13,483	12,867	616		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	644	723	(79)		Accounting Personnel
	Capital Asset Accounting	167,959	1,382	1,707	(325)		Processed Capital Asset Transactions
	Grant Accounting	44,841	10	-	10		Grant Expenditures
	Internal Auditing	-	-	27	(27)		Adjusted Expenditures
	Payroll Processing	349,870	16,928	13,333	3,595		W-2 & FTEs
	Voucher Processing	483,753	2,262	1,922	340		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	3,946	3,971	(25)		Employee FTEs
	Personnel Benefits & Services	958,405	20,014	17,928	2,086		Employee FTEs
	Training	124,886	2,871	2,281	590		Employee FTEs
Non-Depart	Association Dues	71,577	1,645	1,840	(195)		Employee FTEs
	Personnel Services	219,329	3,461	6,675	(3,214)		Employee FTEs
Planning	Planning	1,949,201	16,227	9,634	6,593		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	71,411	16,768	54,643		Direct Charge
Treasurer	Budget & Accounting	288,311	4,353	4,024	329		Adjusted Budget
	Cash Receipts	28,132	1,214	2,063	(849)		Processed Cash Receipts
	Tax Collections	472,246	2,006	1,874	132		Property Taxes Levied
	Warrant Processing	108,987	393	331	62		Warrants Processed
Other	Equipment Depreciation	477,745	114,638	105,197	9,441		Depreciated Cost - GF Only
	External Audit Services	98,339	1,698	1,540	158		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	12,723	12,778	(55)		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 343,476	\$ 267,347	\$ 76,129		
Notes: None							

Full Cost of Services By Fund							
Auditor - Financial Services		Fund -		0010		Agy - 280-99	
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 8,446	\$ 8,313	\$ 133		Property Tax Levy
BOCC	BOCC	1,009,556	11,458	12,994	(1,536)		Adjusted Budget & FTEs
	Budget	313,570	2,518	2,411	107		Adjusted Budget
	CAO/ACAO	305,286	4,479	4,795	(316)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	3,429	2,077	1,352		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	8,954	9,531	(577)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	644	723	(79)		Accounting Personnel
	Capital Asset Accounting	167,959	566	353	213		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	16	(16)		Adjusted Expenditures
	Payroll Processing	349,870	4,126	3,836	290		W-2 & FTEs
	Voucher Processing	483,753	4,226	3,116	1,110		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	2,519	2,534	(15)		Employee FTEs
	Personnel Benefits & Services	958,405	12,775	11,444	1,331		Employee FTEs
	Training	124,886	1,833	1,456	377		Employee FTEs
Non-Depart	Association Dues	71,577	1,050	1,175	(125)		Employee FTEs
	Personnel Services	219,329	2,209	4,261	(2,052)		Employee FTEs
Planning	Planning	1,949,201	8,645	5,904	2,741		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	2,300	10,341	(8,041)		Direct Charge
Treasurer	Budget & Accounting	288,311	2,314	2,271	43		Adjusted Budget
	Cash Receipts	28,132	650	1,272	(622)		Processed Cash Receipts
	Tax Collections	472,246	1,071	1,150	(79)		Property Taxes Levied
	Warrant Processing	108,987	210	203	7		Warrants Processed
Other	Equipment Depreciation	477,745	62,225	62,212	13		Depreciated Cost - GF Only
	External Audit Services	98,339	907	944	(37)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	6,533	6,533	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 154,087	\$ 159,865	\$ (5,778)		
Notes: None							

Full Cost of Services By Fund							
Assessor		Fund -		0010		Agy - 01	
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 16,993	\$ 16,737	\$ 256		Property Tax Levy
BOCC	BOCC	1,009,556	23,305	26,460	(3,155)		Adjusted Budget & FTEs
	Budget	313,570	4,970	4,772	198		Adjusted Budget
	CAO/ACAO	305,286	9,257	9,909	(652)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	7,086	4,291	2,795		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	11,655	11,556	99		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	258	289	(31)		Accounting Personnel
	Capital Asset Accounting	167,959	1,430	88	1,342		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	34	(34)		Adjusted Expenditures
	Payroll Processing	349,870	9,105	8,120	985		W-2 & FTEs
	Voucher Processing	483,753	2,443	2,262	181		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	5,205	5,238	(33)		Employee FTEs
	Personnel Benefits & Services	958,405	26,402	23,650	2,752		Employee FTEs
	Training	124,886	3,787	3,009	778		Employee FTEs
Non-Depart	Association Dues	71,577	2,170	2,427	(257)		Employee FTEs
	Personnel Services	219,329	4,565	8,806	(4,241)		Employee FTEs
Planning	Planning	1,949,201	17,400	11,913	5,487		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	107,443	137,660	(30,217)		Direct Charge
Treasurer	Budget & Accounting	288,311	4,569	4,493	76		Adjusted Budget
	Cash Receipts	28,132	-	2	(2)		Processed Cash Receipts
	Tax Collections	472,246	2,155	2,314	(159)		Property Taxes Levied
	Warrant Processing	108,987	422	409	13		Warrants Processed
Other	Equipment Depreciation	477,745	3,695	3,480	215		Depreciated Cost - GF Only
	External Audit Services	98,339	1,825	1,901	(76)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	11,522	11,572	(50)		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 277,662	\$ 301,392	\$ (23,730)		
Notes: None							

Full Cost of Services By Fund							
Treasurer		Fund -		0010		Agy - 04	
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 5,050	\$ 5,277	\$ (227)		Property Tax Levy
BOCC	BOCC	1,009,556	6,978	7,948	(970)		Adjusted Budget & FTEs
	Budget	313,570	1,575	1,530	45		Adjusted Budget
	CAO/ACAO	305,286	2,688	2,877	(189)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	2,057	1,246	811		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	4,295	4,514	(219)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	858	964	(106)		Accounting Personnel
	Capital Asset Accounting	167,959	95	297	(202)		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	11	(11)		Adjusted Expenditures
	Payroll Processing	349,870	2,361	2,486	(125)		W-2 & FTEs
	Voucher Processing	483,753	1,398	1,445	(47)		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	1,511	1,520	(9)		Employee FTEs
	Personnel Benefits & Services	958,405	7,664	6,866	798		Employee FTEs
	Training	124,886	1,100	873	227		Employee FTEs
Non-Depart	Association Dues	71,577	630	705	(75)		Employee FTEs
	Personnel Services	219,329	1,325	2,556	(1,231)		Employee FTEs
Planning	Planning	1,949,201	5,147	3,729	1,418		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	24,859	20,772	4,087		Direct Charge
Treasurer	Budget & Accounting	288,311	1,448	1,440	8		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	640	729	(89)		Property Taxes Levied
	Warrant Processing	108,987	125	129	(4)		Warrants Processed
Other	Equipment Depreciation	477,745	5,898	4,883	1,015		Depreciated Cost - GF Only
	External Audit Services	98,339	542	600	(58)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	5,302	5,325	(23)		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 83,546	\$ 78,722	\$ 4,824		
Notes: None							

Full Cost of Services By Fund							
Clerk		Fund -		0010		Agy - 05	
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 15,793	\$ 14,863	\$ 930		Property Tax Levy
BOCC	BOCC	1,009,556	24,209	27,155	(2,946)		Adjusted Budget & FTEs
	Budget	313,570	4,611	4,223	388		Adjusted Budget
	CAO/ACAO	305,286	10,152	10,868	(716)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	7,772	4,706	3,066		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	12,156	11,479	677		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	2,146	2,408	(262)		Accounting Personnel
	Capital Asset Accounting	167,959	283	553	(270)		Processed Capital Asset Transactions
	Grant Accounting	44,841	628	921	(293)		Grant Expenditures
	Internal Auditing	-	-	30	(30)		Adjusted Expenditures
	Payroll Processing	349,870	9,353	8,453	900		W-2 & FTEs
	Voucher Processing	483,753	5,116	4,457	659		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	5,709	5,745	(36)		Employee FTEs
	Personnel Benefits & Services	958,405	28,957	25,939	3,018		Employee FTEs
	Training	124,886	4,153	3,300	853		Employee FTEs
Non-Depart	Association Dues	71,577	2,380	2,663	(283)		Employee FTEs
	Personnel Services	219,329	5,007	9,657	(4,650)		Employee FTEs
Planning	Planning	1,949,201	16,136	10,566	5,570		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	30,449	17,252	13,197		Direct Charge
Treasurer	Budget & Accounting	288,311	4,239	3,977	262		Adjusted Budget
	Cash Receipts	28,132	1,181	1,643	(462)		Processed Cash Receipts
	Tax Collections	472,246	2,003	2,055	(52)		Property Taxes Levied
	Warrant Processing	108,987	392	363	29		Warrants Processed
Other	Equipment Depreciation	477,745	17,313	18,143	(830)		Depreciated Cost - GF Only
	External Audit Services	98,339	1,696	1,689	7		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	46,227	46,227	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 258,061	\$ 239,335	\$ 18,726		
Notes: None							

Full Cost of Services By Fund							
District Court		Fund - 0010		Agy - 07			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 14,792	\$ 14,666	\$ 126		Property Tax Levy
BOCC	BOCC	1,009,556	19,479	22,141	(2,662)		Adjusted Budget & FTEs
	Budget	313,570	4,432	4,282	150		Adjusted Budget
	CAO/ACAO	305,286	7,465	7,991	(526)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	5,714	3,460	2,254		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	13,204	15,114	(1,910)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	2,146	2,408	(262)		Accounting Personnel
	Capital Asset Accounting	167,959	188	649	(461)		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	30	(30)		Adjusted Expenditures
	Payroll Processing	349,870	10,346	9,865	481		W-2 & FTEs
	Voucher Processing	483,753	9,189	9,854	(665)		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	4,198	4,225	(27)		Employee FTEs
	Personnel Benefits & Services	958,405	21,293	19,073	2,220		Employee FTEs
	Training	124,886	3,054	2,427	627		Employee FTEs
Non-Depart	Association Dues	71,577	1,751	1,958	(207)		Employee FTEs
	Personnel Services	219,329	3,681	7,101	(3,420)		Employee FTEs
Planning	Planning	1,949,201	15,165	10,463	4,702		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	4,361	2,816	1,545		Direct Charge
Treasurer	Budget & Accounting	288,311	4,075	4,033	42		Adjusted Budget
	Cash Receipts	28,132	2,465	2,324	141		Processed Cash Receipts
	Tax Collections	472,246	1,876	2,028	(152)		Property Taxes Levied
	Warrant Processing	108,987	367	358	9		Warrants Processed
Other	Equipment Depreciation	477,745	13,924	13,924	-		Depreciated Cost - GF Only
	External Audit Services	98,339	1,588	1,666	(78)		Adjusted Expenditures
	Library Usage	36,282	1,067	1,113	(46)		Estimated Library Usage
	Space Usage	2,144,966	25,170	25,188	(18)		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 190,990	\$ 189,157	\$ 1,833		
Notes: None							

Full Cost of Services By Fund							
Superior Court		Fund -		0010		Agy - 06	
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 26,745	\$ 25,563	\$ 1,182		Property Tax Levy
BOCC	BOCC	1,009,556	33,042	37,654	(4,612)		Adjusted Budget & FTEs
	Budget	313,570	8,058	7,858	200		Adjusted Budget
	CAO/ACAO	305,286	12,138	12,994	(856)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	9,292	5,627	3,665		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	20,920	20,040	880		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	858	964	(106)		Accounting Personnel
	Capital Asset Accounting	167,959	566	865	(299)		Processed Capital Asset Transactions
	Grant Accounting	44,841	2,293	503	1,790		Grant Expenditures
	Internal Auditing	-	-	51	(51)		Adjusted Expenditures
	Payroll Processing	349,870	14,460	12,603	1,857		W-2 & FTEs
	Voucher Processing	483,753	42,313	44,248	(1,935)		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	6,826	6,869	(43)		Employee FTEs
	Personnel Benefits & Services	958,405	34,621	31,013	3,608		Employee FTEs
	Training	124,886	4,965	3,946	1,019		Employee FTEs
Non-Depart	Association Dues	71,577	2,846	3,183	(337)		Employee FTEs
	Personnel Services	219,329	5,986	11,547	(5,561)		Employee FTEs
Planning	Planning	1,949,201	27,400	18,232	9,168		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	10,189	10,668	(479)		Direct Charge
Treasurer	Budget & Accounting	288,311	7,409	7,400	9		Adjusted Budget
	Cash Receipts	28,132	139	252	(113)		Processed Cash Receipts
	Tax Collections	472,246	3,392	3,535	(143)		Property Taxes Levied
	Warrant Processing	108,987	663	624	39		Warrants Processed
Other	Equipment Depreciation	477,745	53,910	57,637	(3,727)		Depreciated Cost - GF Only
	External Audit Services	98,339	2,872	2,903	(31)		Adjusted Expenditures
	Library Usage	36,282	23,477	24,496	(1,019)		Estimated Library Usage
	Space Usage	2,144,966	113,157	113,157	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 468,537	\$ 464,432	\$ 4,105		
Notes: None							

Full Cost of Services By Fund							
Assigned Council		Fund -		0010	Agy -		24
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 16,608	\$ 15,541	\$ 1,067		Property Tax Levy
BOCC	BOCC	1,009,556	19,023	21,174	(2,151)		Adjusted Budget & FTEs
	Budget	313,570	4,763	4,376	387		Adjusted Budget
	CAO/ACAO	305,286	6,868	7,352	(484)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	5,258	3,183	2,075		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	12,865	10,848	2,017		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	858	964	(106)		Accounting Personnel
	Capital Asset Accounting	167,959	456	48	408		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	32	(32)		Adjusted Expenditures
	Payroll Processing	349,870	6,327	5,748	579		W-2 & FTEs
	Voucher Processing	483,753	16,394	15,560	834		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	3,862	3,886	(24)		Employee FTEs
	Personnel Benefits & Services	958,405	19,589	17,547	2,042		Employee FTEs
	Training	124,886	2,810	2,233	577		Employee FTEs
Non-Depart	Association Dues	71,577	1,611	1,801	(190)		Employee FTEs
	Personnel Services	219,329	13,661	6,533	7,128		Employee FTEs
Planning	Planning	1,949,201	16,995	11,084	5,911		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	6,899	24,786	(17,887)		Direct Charge
Treasurer	Budget & Accounting	288,311	4,379	4,120	259		Adjusted Budget
	Cash Receipts	28,132	66	153	(87)		Processed Cash Receipts
	Tax Collections	472,246	2,107	2,149	(42)		Property Taxes Levied
	Warrant Processing	108,987	412	380	32		Warrants Processed
Other	Equipment Depreciation	477,745	9,544	8,661	883		Depreciated Cost - GF Only
	External Audit Services	98,339	1,783	1,765	18		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 173,138	\$ 169,924	\$ 3,214		
Notes: None							

Full Cost of Services By Fund							
Juvenile Probation		Fund -		0010	Agy -		08
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 33,260	\$ 32,687	\$ 573		Property Tax Levy
BOCC	BOCC	1,009,556	46,555	52,913	(6,358)		Adjusted Budget & FTEs
	Budget	313,570	10,211	9,847	364		Adjusted Budget
	CAO/ACAO	305,286	18,214	19,499	(1,285)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	13,943	8,444	5,499		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	25,769	25,530	239		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	2,146	2,408	(262)		Accounting Personnel
	Capital Asset Accounting	167,959	330	1,627	(1,297)		Processed Capital Asset Transactions
	Grant Accounting	44,841	2,220	1,404	816		Grant Expenditures
	Internal Auditing	-	-	66	(66)		Adjusted Expenditures
	Payroll Processing	349,870	18,282	17,119	1,163		W-2 & FTEs
	Voucher Processing	483,753	4,532	4,915	(383)		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	10,243	10,308	(65)		Employee FTEs
	Personnel Benefits & Services	958,405	51,953	46,539	5,414		Employee FTEs
	Training	124,886	7,451	5,921	1,530		Employee FTEs
Non-Depart	Association Dues	71,577	4,271	4,776	(505)		Employee FTEs
	Personnel Services	219,329	8,983	17,327	(8,344)		Employee FTEs
Planning	Planning	1,949,201	34,012	23,307	10,705		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	1,110	3,099	(1,989)		Direct Charge
Treasurer	Budget & Accounting	288,311	9,389	9,273	116		Adjusted Budget
	Cash Receipts	28,132	337	476	(139)		Processed Cash Receipts
	Tax Collections	472,246	4,219	4,520	(301)		Property Taxes Levied
	Warrant Processing	108,987	825	798	27		Warrants Processed
Other	Equipment Depreciation	477,745	9,745	10,264	(519)		Depreciated Cost - GF Only
	External Audit Services	98,339	3,571	3,713	(142)		Adjusted Expenditures
	Library Usage	36,282	1,067	1,113	(46)		Estimated Library Usage
	Space Usage	2,144,966	393,667	393,667	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 716,305	\$ 711,560	\$ 4,745		
Notes: None							

Full Cost of Services By Fund							
Prosecuting Attorney		Fund -		0010	Agy -		09
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 39,839	\$ 40,220	\$ (381)		Property Tax Levy
BOCC	BOCC	1,009,556	51,754	59,260	(7,506)		Adjusted Budget & FTEs
	Budget	313,570	11,631	11,465	166		Adjusted Budget
	CAO/ACAO	305,286	19,976	21,384	(1,408)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	15,292	9,260	6,032		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	28,739	28,856	(117)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	1,502	1,685	(183)		Accounting Personnel
	Capital Asset Accounting	167,959	895	753	142		Processed Capital Asset Transactions
	Grant Accounting	44,841	2,076	958	1,118		Grant Expenditures
	Internal Auditing	-	-	81	(81)		Adjusted Expenditures
	Payroll Processing	349,870	19,687	18,155	1,532		W-2 & FTEs
	Voucher Processing	483,753	13,562	12,115	1,447		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	11,234	11,304	(70)		Employee FTEs
	Personnel Benefits & Services	958,405	56,978	51,040	5,938		Employee FTEs
	Training	124,886	8,171	6,493	1,678		Employee FTEs
Non-Depart	Association Dues	71,577	4,684	5,239	(555)		Employee FTEs
	Personnel Services	219,329	9,851	19,003	(9,152)		Employee FTEs
Planning	Planning	1,949,201	40,806	28,695	12,111		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	83,361	56,613	26,748		Direct Charge
Treasurer	Budget & Accounting	288,311	10,694	10,797	(103)		Adjusted Budget
	Cash Receipts	28,132	174	279	(105)		Processed Cash Receipts
	Tax Collections	472,246	5,053	5,561	(508)		Property Taxes Levied
	Warrant Processing	108,987	988	982	6		Warrants Processed
Other	Equipment Depreciation	477,745	69,863	70,357	(494)		Depreciated Cost - GF Only
	External Audit Services	98,339	4,278	4,568	(290)		Adjusted Expenditures
	Library Usage	36,282	10,671	11,135	(464)		Estimated Library Usage
	Space Usage	2,144,966	28,220	28,220	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 549,979	\$ 514,478	\$ 35,501		
Notes: None							

Full Cost of Services By Fund							
Sheriff		Fund -		0010		Agy - 10	
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 75,555	\$ 71,547	\$ 4,008		Property Tax Levy
BOCC	BOCC	1,009,556	86,629	97,010	(10,381)		Adjusted Budget & FTEs
	Budget	313,570	22,070	20,623	1,447		Adjusted Budget
	CAO/ACAO	305,286	30,905	33,084	(2,179)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	23,658	14,326	9,332		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	56,802	57,832	(1,030)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	3,004	3,371	(367)		Accounting Personnel
	Capital Asset Accounting	167,959	5,026	2,092	2,934		Processed Capital Asset Transactions
	Grant Accounting	44,841	842	389	453		Grant Expenditures
	Internal Auditing	-	-	145	(145)		Adjusted Expenditures
	Payroll Processing	349,870	28,991	26,849	2,142		W-2 & FTEs
	Voucher Processing	483,753	19,421	16,255	3,166		Processed Invoice Line Items
Human Resources	Civil Service	87,651	46,455	25,987	20,468		Direct Charge
	Labor Relations	171,679	17,379	17,488	(109)		Employee FTEs
	Personnel Benefits & Services	870,754	88,149	78,963	9,186		Employee FTEs
	Training	124,886	12,642	10,047	2,595		Employee FTEs
Non-Depart	Association Dues	71,577	7,246	8,104	(858)		Employee FTEs
	Personnel Services	219,329	73,744	29,399	44,345		Employee FTEs
Planning	Planning	1,949,201	77,345	51,069	26,276		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	40,915	36,334	4,581		Direct Charge
Treasurer	Budget & Accounting	288,311	20,293	19,421	872		Adjusted Budget
	Cash Receipts	28,132	730	1,361	(631)		Processed Cash Receipts
	Tax Collections	472,246	9,583	9,893	(310)		Property Taxes Levied
	Warrant Processing	108,987	1,874	1,748	126		Warrants Processed
Other	Equipment Depreciation	477,745	70,226	74,250	(4,024)		Depreciated Cost - GF Only
	External Audit Services	98,339	8,113	8,126	(13)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	33,445	85,791	(52,346)		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 861,042	\$ 801,504	\$ 59,538		
Notes: None							

Full Cost of Services By Fund							
Corrections		Fund -		0010		Agy - 11	
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 72,634	\$ 71,877	\$ 757		Property Tax Levy
BOCC	BOCC	1,009,556	84,854	96,331	(11,477)		Adjusted Budget & FTEs
	Budget	313,570	21,122	20,411	711		Adjusted Budget
	CAO/ACAO	305,286	30,756	32,924	(2,168)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	23,544	14,256	9,288		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	58,686	47,901	10,785		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	1,717	1,926	(209)		Accounting Personnel
	Capital Asset Accounting	167,959	1,147	353	794		Processed Capital Asset Transactions
	Grant Accounting	44,841	205	124	81		Grant Expenditures
	Internal Auditing	-	-	146	(146)		Adjusted Expenditures
	Payroll Processing	349,870	29,027	26,374	2,653		W-2 & FTEs
	Voucher Processing	483,753	21,139	19,585	1,554		Processed Invoice Line Items
Human Resources	Civil Service	87,651	41,196	10,194	31,002		Direct Charge
	Labor Relations	171,679	17,295	17,404	(109)		Employee FTEs
	Personnel Benefits & Services	870,754	87,723	78,581	9,142		Employee FTEs
	Training	124,886	12,581	9,998	2,583		Employee FTEs
Non-Depart	Association Dues	71,577	7,212	8,065	(853)		Employee FTEs
	Personnel Services	219,329	15,167	29,257	(14,090)		Employee FTEs
Plan & Emg Mgt	Planning	1,108,797	74,341	51,276	23,065		Actual Effort & Expected Benefit
	Emergency Management	840,404	-	-	-		Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,418,869	26,642	26,194	448		Direct Charge
Treasurer	Budget & Accounting	288,311	19,421	19,221	200		Adjusted Budget
	Cash Receipts	28,132	1,269	1,940	(671)		Processed Cash Receipts
	Tax Collections	472,246	9,212	9,938	(726)		Property Taxes Levied
	Warrant Processing	108,987	1,802	1,755	47		Warrants Processed
Other	Equipment Depreciation	477,745	22,766	25,188	(2,422)		Depreciated Cost - GF Only
	External Audit Services	98,339	7,800	8,164	(364)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	1,375,199	1,373,067	2,132		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 2,064,457	\$ 2,002,450	\$ 62,007		
Notes: None							

Full Cost of Services By Fund							
Coroner		Fund -		0010		Agy - 12	
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 4,513	\$ 4,747	\$ (234)		Property Tax Levy
BOCC	BOCC	1,009,556	5,445	6,206	(761)		Adjusted Budget & FTEs
	Budget	313,570	1,389	1,357	32		Adjusted Budget
	CAO/ACAO	305,286	1,941	2,078	(137)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	1,486	899	587		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	3,994	4,387	(393)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	214	241	(27)		Accounting Personnel
	Capital Asset Accounting	167,959	738	513	225		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	35	(35)		Grant Expenditures
	Internal Auditing	-	-	10	(10)		Adjusted Expenditures
	Payroll Processing	349,870	2,770	2,042	728		W-2 & FTEs
	Voucher Processing	483,753	1,514	1,673	(159)		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	1,092	1,098	(6)		Employee FTEs
	Personnel Benefits & Services	958,405	5,536	4,958	578		Employee FTEs
	Training	124,886	794	631	163		Employee FTEs
Non-Depart	Association Dues	71,577	455	509	(54)		Employee FTEs
	Personnel Services	219,329	957	1,846	(889)		Employee FTEs
Planning	Planning	1,949,201	4,670	3,419	1,251		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	635	2,887	(2,252)		Direct Charge
Treasurer	Budget & Accounting	288,311	1,277	1,278	(1)		Adjusted Budget
	Cash Receipts	28,132	24	38	(14)		Processed Cash Receipts
	Tax Collections	472,246	572	656	(84)		Property Taxes Levied
	Warrant Processing	108,987	112	116	(4)		Warrants Processed
Other	Equipment Depreciation	477,745	5,230	4,345	885		Depreciated Cost - GF Only
	External Audit Services	98,339	485	539	(54)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 45,843	\$ 46,508	\$ (665)		
Notes: None							

Full Cost of Services By Fund							
WSU Extension		Fund -		0010		Agy - 27	
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 1,799	\$ 2,213	\$ (414)		Property Tax Levy
BOCC	BOCC	1,009,556	1,886	2,367	(481)		Adjusted Budget & FTEs
	Budget	313,570	544	650	(106)		Adjusted Budget
	CAO/ACAO	305,286	612	655	(43)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	468	284	184		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	2,852	3,889	(1,037)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	344	385	(41)		Accounting Personnel
	Capital Asset Accounting	167,959	47	48	(1)		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	57	(57)		Grant Expenditures
	Internal Auditing	-	-	4	(4)		Adjusted Expenditures
	Payroll Processing	349,870	1,598	1,821	(223)		W-2 & FTEs
	Voucher Processing	483,753	2,956	3,241	(285)		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	345	346	(1)		Employee FTEs
	Personnel Benefits & Services	958,405	1,747	1,564	183		Employee FTEs
	Training	124,886	251	199	52		Employee FTEs
Non-Depart	Association Dues	71,577	143	161	(18)		Employee FTEs
	Personnel Services	219,329	302	582	(280)		Employee FTEs
Planning	Planning	1,949,201	1,850	1,554	296		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	500	612	(112)		Adjusted Budget
	Cash Receipts	28,132	29	108	(79)		Processed Cash Receipts
	Tax Collections	472,246	228	306	(78)		Property Taxes Levied
	Warrant Processing	108,987	44	54	(10)		Warrants Processed
Other	Equipment Depreciation	477,745	3,109	3,109	-		Depreciated Cost - GF Only
	External Audit Services	98,339	193	252	(59)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 21,847	\$ 24,461	\$ (2,614)		
Notes: None							

Full Cost of Services By Fund							
Emergency Management		Fund -		0010	Agy -		29
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 8,506	\$ 10,823	\$ (2,317)		Property Tax Levy
BOCC	BOCC	1,009,556	8,155	10,003	(1,848)		Adjusted Budget & FTEs
	Budget	313,570	2,750	3,089	(339)		Adjusted Budget
	CAO/ACAO	305,286	2,254	2,414	(160)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	25,599	1,045	24,554		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	7,451	8,623	(1,172)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	258	289	(31)		Accounting Personnel
	Capital Asset Accounting	167,959	2,686	249	2,437		Processed Capital Asset Transactions
	Grant Accounting	44,841	1,560	2,386	(826)		Grant Expenditures
	Internal Auditing	-	-	22	(22)		Adjusted Expenditures
	Payroll Processing	349,870	2,013	1,913	100		W-2 & FTEs
	Voucher Processing	483,753	6,002	5,348	654		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	1,267	1,275	(8)		Employee FTEs
	Personnel Benefits & Services	958,405	6,430	5,761	669		Employee FTEs
	Training	124,886	923	733	190		Employee FTEs
Non-Depart	Association Dues	71,577	528	591	(63)		Employee FTEs
	Personnel Services	219,329	1,112	2,145	(1,033)		Employee FTEs
Planning	Planning	1,949,201	8,736	7,769	967		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	2,300	2,816	(516)		Direct Charge
Treasurer	Budget & Accounting	288,311	2,528	2,909	(381)		Adjusted Budget
	Cash Receipts	28,132	47	95	(48)		Processed Cash Receipts
	Tax Collections	472,246	1,079	1,497	(418)		Property Taxes Levied
	Warrant Processing	108,987	211	265	(54)		Warrants Processed
Other	Equipment Depreciation	477,745	7,378	3,195	4,183		Depreciated Cost - GF Only
	External Audit Services	98,339	913	1,230	(317)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 100,686	\$ 76,485	\$ 24,201		
Notes: None							

Full Cost of Services By Fund							
Planning		Fund -		0010		Agy - 36	
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 5,327	\$ 7,079	\$ (1,752)		Property Tax Levy
BOCC	BOCC	1,009,556	8,629	11,129	(2,500)		Adjusted Budget & FTEs
	Budget	313,570	2,600	3,252	(652)		Adjusted Budget
	CAO/ACAO	305,286	2,688	2,877	(189)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	2,057	1,246	811		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	5,407	6,735	(1,328)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	258	289	(31)		Accounting Personnel
	Capital Asset Accounting	167,959	408	24	384		Processed Capital Asset Transactions
	Grant Accounting	44,841	268	622	(354)		Grant Expenditures
	Internal Auditing	-	-	14	(14)		Adjusted Expenditures
	Payroll Processing	349,870	2,591	2,060	531		W-2 & FTEs
	Voucher Processing	483,753	1,355	1,167	188		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	1,511	1,520	(9)		Employee FTEs
	Personnel Benefits & Services	958,405	7,664	6,866	798		Employee FTEs
	Training	124,886	1,100	873	227		Employee FTEs
Non-Depart	Association Dues	71,577	630	705	(75)		Employee FTEs
	Personnel Services	219,329	1,325	2,556	(1,231)		Employee FTEs
Planning	Planning	1,949,201	5,440	5,076	364		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	99,355	147,166	(47,811)		Direct Charge
Treasurer	Budget & Accounting	288,311	2,391	3,062	(671)		Adjusted Budget
	Cash Receipts	28,132	13	47	(34)		Processed Cash Receipts
	Tax Collections	472,246	676	979	(303)		Property Taxes Levied
	Warrant Processing	108,987	132	173	(41)		Warrants Processed
Other	Equipment Depreciation	477,745	295	-	295		Depreciated Cost - GF Only
	External Audit Services	98,339	572	804	(232)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	3,869	3,639	230		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 156,561	\$ 209,960	\$ (53,399)		
Notes: None							

Full Cost of Services By Fund							
State Examiner		Fund -		0010		Agy - 90	
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 473	\$ 534	\$ (61)		Property Tax Levy
BOCC	BOCC	1,009,556	261	301	(40)		Adjusted Budget & FTEs
	Budget	313,570	163	163	-		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	303	333	(30)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	1	(1)		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	71	49	22		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	495	414	81		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	149	154	(5)		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	61	74	(13)		Property Taxes Levied
	Warrant Processing	108,987	12	13	(1)		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	51	61	(10)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 2,039	\$ 2,097	\$ (58)		
Notes: None							

Full Cost of Services By Fund							
Treasurer's M & O		Fund -		1010	Agy -		04
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	1	Property Tax Levy
BOCC	BOCC	1,009,556	-	797	(797)	1	Adjusted Budget & FTEs
	Budget	313,570	-	-	-	1	Adjusted Budget
	CAO/ACAO	305,286	-	448	(448)	1	Employee FTEs
	Jail	-	-	-	-	1	Direct Charge
	Public Info	310,790	-	194	(194)	1	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	875	784	91		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-	1	Accounting Personnel
	Capital Asset Accounting	167,959	-	40	(40)		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-	1	Grant Expenditures
	Internal Auditing	-	-	2	(2)	1	Adjusted Expenditures
	Payroll Processing	349,870	339	314	25		W-2 & FTEs
	Voucher Processing	483,753	2,390	1,788	602		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	235	236	(1)		Employee FTEs
	Personnel Benefits & Services	958,405	1,193	1,067	126		Employee FTEs
	Training	124,886	171	136	35		Employee FTEs
Non-Depart	Association Dues	71,577	-	110	(110)	1	Employee FTEs
	Personnel Services	219,329	-	398	(398)	1	Employee FTEs
Planning	Planning	1,949,201	-	-	-	1	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-	2	Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-	1	Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	-	-	-	1	Property Taxes Levied
	Warrant Processing	108,987	247	84	163		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-	1	Depreciated Cost - GF Only
	External Audit Services	98,339	-	116	(116)	1	Adjusted Expenditures
	Library Usage	36,282	-	-	-	1	Estimated Library Usage
	Space Usage	2,144,966	-	-	-	1	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 5,450	\$ 6,514	\$ (1,064)		
Notes: 1. These allocated costs, even though they are reasonably allocated to this fund, cannot be traced to the function of foreclosure per 1979 Attorney General Opinion # 16							
2 This cost cannot be billed to the foreclosure function per RCW 84.64.040							

Full Cost of Services By Fund							
Family Court - Clerk		Fund -		1020		Agy - 05	
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Adjusted Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	1	Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-	1	Adjusted Budget & FTEs
	Budget	313,570	509	466	43		Adjusted Budget
	CAO/ACAO	305,286	896	959	(63)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	686	415	271		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	981	1,204	(223)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	3	(3)		Adjusted Expenditures
	Payroll Processing	349,870	1,056	876	180		W-2 & FTEs
	Voucher Processing	483,753	107	114	(7)		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	504	506	(2)		Employee FTEs
	Personnel Benefits & Services	958,405	2,554	2,289	265		Employee FTEs
	Training	124,886	367	291	76		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-	1	Employee FTEs
	Personnel Services	219,329	441	852	(411)		Employee FTEs
Planning	Planning	1,949,201	-	-	-	1	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	468	439	29		Adjusted Budget
	Cash Receipts	28,132	-	-	-	1	Processed Cash Receipts
	Tax Collections	472,246	-	-	-	1	Property Taxes Levied
	Warrant Processing	108,987	12	16	(4)		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	105	154	(49)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 8,686	\$ 8,584	\$ 102		
Notes: 1. These activities are not billable to this Fund because they are not reimbursable from Federal/State grantor agencies							

Full Cost of Services By Fund							
Family Court - Superior Court		Fund - 1020		Agy - 06			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Adjusted	Billable	\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	1	Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-	1	Adjusted Budget & FTEs
	Budget	313,570	-	-	-		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	23	(23)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	-	-		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	-	-	-		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-	1	Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-	1	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-		Adjusted Budget
	Cash Receipts	28,132	-	-	-	1	Processed Cash Receipts
	Tax Collections	472,246	-	-	-	1	Property Taxes Levied
	Warrant Processing	108,987	-	-	-		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ -	\$ 23	\$ (23)		
Notes: 1. These activities are not billable to this Fund because they are not reimbursable from Federal/State grantor agencies							

Full Cost of Services By Fund							
Fair		Fund -		1030		Agy - 27	
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	2,498	2,995	(497)		Adjusted Budget & FTEs
	Budget	313,570	769	836	(67)		Adjusted Budget
	CAO/ACAO	305,286	761	815	(54)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	5,071	353	4,718	1	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	3,434	4,090	(656)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	858	964	(106)		Accounting Personnel
	Capital Asset Accounting	167,959	1,586	1,739	(153)		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	5	(5)		Adjusted Expenditures
	Payroll Processing	349,870	4,222	4,098	124		W-2 & FTEs
	Voucher Processing	483,753	3,549	3,209	340		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	428	431	(3)		Employee FTEs
	Personnel Benefits & Services	958,405	2,171	1,946	225		Employee FTEs
	Training	124,886	311	248	63		Employee FTEs
Non-Depart	Association Dues	71,577	179	200	(21)		Employee FTEs
	Personnel Services	219,329	376	725	(349)		Employee FTEs
Plan & Emg Mgt	Planning	1,108,797	-	-	-		Actual Effort & Expected Benefit
	Emergency Management	840,404	5,601	5,165	436		Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,418,869	13,322	8,985	4,337	2	Direct Charge
Treasurer	Budget & Accounting	288,311	707	787	(80)		Adjusted Budget
	Cash Receipts	28,132	567	913	(346)		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	313	290	23		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	275	321	(46)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 46,998	\$ 39,115	\$ 7,883		
Notes: 1. Increase in cost is due to the inclusion of all PIO Officers in the cost plan this year and for specific hours charged for fair activities to the Fair Fund by one of the PIO Officers							
2. Increase in service cost is due to an increase in legal hours provided to this Fund when compared to the prior year							

Full Cost of Services By Fund							
Law Library		Fund - 1040		Agy - 06			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	332	377	(45)		Adjusted Budget & FTEs
	Budget	313,570	161	158	3		Adjusted Budget
	CAO/ACAO	305,286	45	48	(3)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	35	21	14		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	676	897	(221)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	1	(1)		Adjusted Expenditures
	Payroll Processing	349,870	24	22	2		W-2 & FTEs
	Voucher Processing	483,753	443	425	18		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	26	25	1		Employee FTEs
	Personnel Benefits & Services	958,405	127	114	13		Employee FTEs
	Training	124,886	18	15	3		Employee FTEs
Non-Depart	Association Dues	71,577	10	12	(2)		Employee FTEs
	Personnel Services	219,329	22	42	(20)		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	147	149	(2)		Adjusted Budget
	Cash Receipts	28,132	134	159	(25)		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	35	29	6		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	50	61	(11)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	1,492	1,492	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 3,777	\$ 4,047	\$ (270)		
Notes: No significant cost increases noted							

Full Cost of Services By Fund						
Auditor - M & O		Fund - 1050		Agy - 02		
Cost Centers	Services	2014		2013	Change	
		Cost	Billable		\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	
BOCC	BOCC	1,009,556	873	1,647	(774)	
	Budget	313,570	390	738	(348)	
	CAO/CAAO	305,286	149	160	(11)	
	Jail	-	-	-	-	
	Public Info	310,790	114	69	45	
Financial Services	Reporting, Budget & Analysis	820,098	1,133	1,901	(768)	
	Financial Policies & Procedures	36,992	-	-	-	
	Capital Asset Accounting	167,959	471	409	62	
	Grant Accounting	44,841	-	-	-	
	Internal Auditing	-	-	3	(3)	
	Payroll Processing	349,870	80	182	(102)	
	Voucher Processing	483,753	107	106	1	
Human Resources	Labor Relations	171,679	84	85	(1)	
	Personnel Benefits & Services	958,405	426	381	45	
	Training	124,886	61	49	12	
Non-Depart	Association Dues	71,577	35	39	(4)	
	Personnel Services	219,329	74	142	(68)	
Planning	Planning	1,949,201	-	-	-	
PAO	Civil Attorney Services	1,418,869	-	-	-	
Treasurer	Budget & Accounting	288,311	358	695	(337)	
	Cash Receipts	28,132	651	1,128	(477)	
	Tax Collections	472,246	-	-	-	
	Warrant Processing	108,987	13	9	4	
Other	Equipment Depreciation	477,745	-	-	-	
	External Audit Services	98,339	86	179	(93)	
	Library Usage	36,282	-	-	-	
	Space Usage	2,144,966	-	-	-	
Total Allocated Cost		\$ 16,135,262	\$ 5,105	\$ 7,922	\$ (2,817)	
Notes: No significant cost increases noted						

Full Cost of Services By Fund							
Geo Data		Fund - 1070		Agy - 25			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	-	6,552	(6,552)	1	Adjusted Budget & FTEs
	Budget	313,570	-	1,390	(1,390)	1	Adjusted Budget
	CAO/ACAO	305,286	-	2,238	(2,238)	1	Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	969	(969)	1	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	3,792	(3,792)	1	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	56	(56)	1	Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	10	(10)	1	Adjusted Expenditures
	Payroll Processing	349,870	-	1,790	(1,790)	1	W-2 & FTEs
	Voucher Processing	483,753	-	572	(572)	1	Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	1,183	(1,183)	1	Employee FTEs
	Personnel Benefits & Services	958,405	-	5,340	(5,340)	1	Employee FTEs
	Training	124,886	-	680	(680)	1	Employee FTEs
Non-Depart	Association Dues	71,577	-	548	(548)	1	Employee FTEs
	Personnel Services	219,329	-	1,988	(1,988)	1	Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	2,521	(2,521)	1	Direct Charge
Treasurer	Budget & Accounting	288,311	-	1,309	(1,309)	1	Adjusted Budget
	Cash Receipts	28,132	-	229	(229)	1	Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	-	48	(48)	1	Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	-	535	(535)	1	Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	3,295	(3,295)	1	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ -	\$ 35,045	\$ (35,045)		
Notes: 1. This fund was terminated and rolled into Fund 5210 in 2013 - therefore this activity's service cost is included in Fund 5210's bill							

Full Cost of Services By Fund							
Superior Crt - Family Crt Serv		Fund - 1080		Agy - 06			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Adjusted Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-		Adjusted Budget & FTEs
	Budget	313,570	-	-	-		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	226	281	(55)	1	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	-	-		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	79	277	(198)	1	Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	11	23	(12)	1	Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 316	\$ 581	\$ (265)		
Notes:							

Full Cost of Services By Fund						
Auditor - Election Reserve		Fund - 1090		Agy - 02		
Cost Centers	Services	2014		2013	Change	
		Cost	Billable		\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	
BOCC	BOCC	1,009,556	485	556	(71)	
	Budget	313,570	301	301	-	
	CAO/ACAO	305,286	-	-	-	
	Jail	-	-	-	-	
	Public Info	310,790	-	-	-	
Financial Services	Reporting, Budget & Analysis	820,098	490	908	(418)	
	Financial Policies & Procedures	36,992	-	-	-	
	Capital Asset Accounting	167,959	188	200	(12)	
	Grant Accounting	44,841	-	14	(14)	
	Internal Auditing	-	-	1	(1)	
	Payroll Processing	349,870	-	-	-	
	Voucher Processing	483,753	124	49	75	
Human Resources	Labor Relations	171,679	-	-	-	
	Personnel Benefits & Services	958,405	-	-	-	
	Training	124,886	-	-	-	
Non-Depart	Association Dues	71,577	-	-	-	
	Personnel Services	219,329	-	-	-	
Planning	Planning	1,949,201	-	-	-	
PAO	Civil Attorney Services	1,418,869	-	-	-	
Treasurer	Budget & Accounting	288,311	277	283	(6)	
	Cash Receipts	28,132	2	-	2	
	Tax Collections	472,246	-	-	-	
	Warrant Processing	108,987	1	5	(4)	
Other	Equipment Depreciation	477,745	-	-	-	
	External Audit Services	98,339	39	86	(47)	
	Library Usage	36,282	-	-	-	
	Space Usage	2,144,966	-	-	-	
Total Allocated Cost		\$ 16,135,262	\$ 1,907	\$ 2,403	\$ (496)	
Notes: No significant cost increases noted						

Full Cost of Services By Fund						
Det. Fac. Sales Tax Hold.		Fund - 1100		Agy - 03		
Cost Centers	Services	2014		2013	Change	
		Cost	Billable		\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	
BOCC	BOCC	1,009,556	928	1,062	(134)	
	Budget	313,570	576	575	1	
	CAO/ACAO	305,286	-	-	-	
	Jail	-	-	-	-	
	Public Info	310,790	-	-	-	
Financial Services	Reporting, Budget & Analysis	820,098	1,366	1,475	(109)	
	Financial Policies & Procedures	36,992	-	-	-	
	Capital Asset Accounting	167,959	-	-	-	
	Grant Accounting	44,841	-	-	-	
	Internal Auditing	-	-	3	(3)	
	Payroll Processing	349,870	-	-	-	
	Voucher Processing	483,753	-	-	-	
Human Resources	Labor Relations	171,679	-	-	-	
	Personnel Benefits & Services	958,405	-	-	-	
	Training	124,886	-	-	-	
Non-Depart	Association Dues	71,577	-	-	-	
	Personnel Services	219,329	-	-	-	
Planning	Planning	1,949,201	-	-	-	
PAO	Civil Attorney Services	1,418,869	-	-	-	
Treasurer	Budget & Accounting	288,311	530	541	(11)	
	Cash Receipts	28,132	-	-	-	
	Tax Collections	472,246	-	-	-	
	Warrant Processing	108,987	-	3	(3)	
Other	Equipment Depreciation	477,745	-	-	-	
	External Audit Services	98,339	165	169	(4)	
	Library Usage	36,282	-	-	-	
	Space Usage	2,144,966	-	-	-	
Total Allocated Cost		\$ 16,135,262	\$ 3,565	\$ 3,828	\$ (263)	
Notes: No significant cost increases noted						

Full Cost of Services By Fund							
Victim Advocate Program		Fund - 1110		Agy - 09			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	2,261	2,664	(403)		Adjusted Budget & FTEs
	Budget	313,570	485	518	(33)		Adjusted Budget
	CAO/ACAO	305,286	896	959	(63)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	686	415	271		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	1,882	2,104	(222)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	3	(3)		Adjusted Expenditures
	Payroll Processing	349,870	941	659	282		W-2 & FTEs
	Voucher Processing	483,753	274	147	127		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	504	506	(2)		Employee FTEs
	Personnel Benefits & Services	958,405	2,554	2,289	265		Employee FTEs
	Training	124,886	367	291	76		Employee FTEs
Non-Depart	Association Dues	71,577	210	235	(25)		Employee FTEs
	Personnel Services	219,329	441	852	(411)		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	446	487	(41)		Adjusted Budget
	Cash Receipts	28,132	282	297	(15)		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	23	16	7		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	177	169	8		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 12,429	\$ 12,611	\$ (182)		
Notes: No significant cost increases noted							

Full Cost of Services By Fund							
Investment Administration		Fund - 1120		Agy - 04			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	1,036	1,195	(159)		Adjusted Budget & FTEs
	Budget	313,570	-	-	-		Adjusted Budget
	CAO/ACAO	305,286	627	672	(45)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	480	290	190		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	1,064	1,386	(322)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	3	(3)		Adjusted Expenditures
	Payroll Processing	349,870	682	527	155		W-2 & FTEs
	Voucher Processing	483,753	717	661	56		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	352	355	(3)		Employee FTEs
	Personnel Benefits & Services	958,405	1,789	1,603	186		Employee FTEs
	Training	124,886	257	204	53		Employee FTEs
Non-Depart	Association Dues	71,577	147	165	(18)		Employee FTEs
	Personnel Services	219,329	309	596	(287)		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	68	72	(4)		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	174	201	(27)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 7,702	\$ 7,930	\$ (228)		
Notes: None							

Full Cost of Services By Fund							
Emergency Management Council		Fund - 1140		Agy - 29			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	7	8	(1)		Adjusted Budget & FTEs
	Budget	313,570	5	5	-		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	197	352	(155)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	-	-		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	62	-	62		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	4	4	-		Adjusted Budget
	Cash Receipts	28,132	7	6	1		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	3	-	3		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	2	2	-		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 287	\$ 377	\$ (90)		
Notes: No significant cost increases noted							

Full Cost of Services By Fund						
Real Estate Excise Tax		Fund - 1150		Agy - 03		
Cost Centers	Services	2014		2013	Change	
		Cost	Allocated		\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,009,556	936	1,270	(334)	Adjusted Budget & FTEs
	Budget	313,570	582	687	(105)	Adjusted Budget
	CAO/ACAO	305,286	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	310,790	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	1,557	1,507	50	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-	Accounting Personnel
	Capital Asset Accounting	167,959	157	24	133	Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-	Grant Expenditures
	Internal Auditing	-	-	2	(2)	Adjusted Expenditures
	Payroll Processing	349,870	-	-	-	W-2 & FTEs
	Voucher Processing	483,753	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-	Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-	Employee FTEs
	Training	124,886	-	-	-	Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-	Employee FTEs
	Personnel Services	219,329	-	-	-	Employee FTEs
Planning	Planning	1,949,201	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-	Direct Charge
Treasurer	Budget & Accounting	288,311	534	647	(113)	Adjusted Budget
	Cash Receipts	28,132	7	13	(6)	Processed Cash Receipts
	Tax Collections	472,246	-	-	-	Property Taxes Levied
	Warrant Processing	108,987	4	3	1	Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-	Depreciated Cost - GF Only
	External Audit Services	98,339	130	118	12	Adjusted Expenditures
	Library Usage	36,282	-	-	-	Estimated Library Usage
	Space Usage	2,144,966	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 3,907	\$ 4,271	\$ (364)	
Notes: None						

Full Cost of Services By Fund						
REET Technology Fund		Fund - 1160		Agy - 04		
Cost Centers	Services	2014		2013	Change	
		Cost	Allocated		\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	
BOCC	BOCC	1,009,556	171	261	(90)	
	Budget	313,570	106	142	(36)	
	CAO/ACAO	305,286	-	-	-	
	Jail	-	-	-	-	
	Public Info	310,790	-	-	-	
Financial Services	Reporting, Budget & Analysis	820,098	169	198	(29)	
	Financial Policies & Procedures	36,992	-	-	-	
	Capital Asset Accounting	167,959	-	-	-	
	Grant Accounting	44,841	-	-	-	
	Internal Auditing	-	-	-	-	
	Payroll Processing	349,870	-	-	-	
	Voucher Processing	483,753	53	16	37	
Human Resources	Labor Relations	171,679	-	-	-	
	Personnel Benefits & Services	958,405	-	-	-	
	Training	124,886	-	-	-	
Non-Depart	Association Dues	71,577	-	-	-	
	Personnel Services	219,329	-	-	-	
Planning	Planning	1,949,201	-	-	-	
PAO	Civil Attorney Services	1,418,869	-	-	-	
Treasurer	Budget & Accounting	288,311	97	133	(36)	
	Cash Receipts	28,132	-	-	-	
	Tax Collections	472,246	-	-	-	
	Warrant Processing	108,987	5	-	5	
Other	Equipment Depreciation	477,745	-	-	-	
	External Audit Services	98,339	19	20	(1)	
	Library Usage	36,282	-	-	-	
	Space Usage	2,144,966	-	-	-	
Total Allocated Cost		\$ 16,135,262	\$ 620	\$ 770	\$ (150)	
Notes: None						

Full Cost of Services By Fund						
Trial Court Improvement		Fund - 1170		Agy - 03		
Cost Centers	Services	2014		2013	Change	
		Cost	Adjusted Billable		\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ - \$ -	\$ -	-	1
BOCC	BOCC	1,009,556	-	-	-	1
	Budget	313,570	147	143	4	
	CAO/ACAO	305,286	-	-	-	
	Jail	-	-	-	-	
	Public Info	310,790	-	-	-	
Financial Services	Reporting, Budget & Analysis	820,098	321	213	108	
	Financial Policies & Procedures	36,992	-	-	-	
	Capital Asset Accounting	167,959	-	-	-	
	Grant Accounting	44,841	-	-	-	
	Internal Auditing	-	-	-	-	
	Payroll Processing	349,870	-	-	-	
	Voucher Processing	483,753	26	41	(15)	
Human Resources	Labor Relations	171,679	-	-	-	
	Personnel Benefits & Services	958,405	-	-	-	
	Training	124,886	-	-	-	
Non-Depart	Association Dues	71,577	-	-	-	1
	Personnel Services	219,329	-	-	-	
Planning	Planning	1,949,201	-	-	-	1
PAO	Civil Attorney Services	1,418,869	-	-	-	
Treasurer	Budget & Accounting	288,311	135	134	1	
	Cash Receipts	28,132	-	-	-	1
	Tax Collections	472,246	-	-	-	1
	Warrant Processing	108,987	3	3	-	
Other	Equipment Depreciation	477,745	-	-	-	
	External Audit Services	98,339	26	4	22	
	Library Usage	36,282	-	-	-	
	Space Usage	2,144,966	-	-	-	
Total Allocated Cost		\$ 16,135,262	\$ 658	\$ 538	\$ 120	
Notes: 1. These activities are not billable to this Fund because they are not reimbursable from Federal/State grantor agencies						

Full Cost of Services By Fund						
Treatment Sales Tax		Fund - 1180		Agy - 03		
Cost Centers	Services	2014		2013	Change	Service Charge Based On:
		Cost	Billable		\$	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,009,556	1,672	1,954	(282)	Adjusted Budget & FTEs
	Budget	313,570	425	441	(16)	Adjusted Budget
	CAO/ACAO	305,286	597	639	(42)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	310,790	457	277	180	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	1,212	1,196	16	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-	Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-	Grant Expenditures
	Internal Auditing	-	-	2	(2)	Adjusted Expenditures
	Payroll Processing	349,870	319	294	25	W-2 & FTEs
	Voucher Processing	483,753	53	-	53	Processed Invoice Line Items
Human Resources	Labor Relations	171,679	336	338	(2)	Employee FTEs
	Personnel Benefits & Services	958,405	1,703	1,526	177	Employee FTEs
	Training	124,886	244	194	50	Employee FTEs
Non-Depart	Association Dues	71,577	140	157	(17)	Employee FTEs
	Personnel Services	219,329	295	568	(273)	Employee FTEs
Planning	Planning	1,949,201	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-	Direct Charge
Treasurer	Budget & Accounting	288,311	390	415	(25)	Adjusted Budget
	Cash Receipts	28,132	-	-	-	Processed Cash Receipts
	Tax Collections	472,246	-	-	-	Property Taxes Levied
	Warrant Processing	108,987	2	-	2	Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-	Depreciated Cost - GF Only
	External Audit Services	98,339	114	102	12	Adjusted Expenditures
	Library Usage	36,282	-	-	-	Estimated Library Usage
	Space Usage	2,144,966	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 7,959	\$ 8,103	\$ (144)	
Notes: No significant cost increases noted						

Full Cost of Services By Fund

County Roads		Fund - 1190		Agy - 34		Note	Service Charge Based On:
Cost Centers	Services	2014		2013	Change		
		Cost	Billable (5)		\$		
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 228,344	\$ 224,361	\$ 3,983		Property Tax Levy
BOCC	BOCC	1,009,556	118,202	127,920	(9,718)		Adjusted Budget & FTEs
	Budget	313,570	37,259	34,578	2,681		Adjusted Budget
	CAO/ACAO	305,286	35,213	35,969	(756)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	63,050	15,575	47,475	2	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	83,309	75,752	7,557		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	1,717	1,926	(209)		Accounting Personnel
	Capital Asset Accounting	167,959	13,775	16,205	(2,430)		Processed Capital Asset Transactions
	Grant Accounting	44,841	3,514	482	3,032		Grant Expenditures
	Internal Auditing	-	-	204	(204)		Adjusted Expenditures
	Payroll Processing	349,870	37,536	35,404	2,132		W-2 & FTEs
	Voucher Processing	483,753	36,506	34,264	2,242		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	19,803	19,014	789		Employee FTEs
	Personnel Benefits & Services	958,405	100,439	85,852	14,587		Employee FTEs
	Training	124,886	14,404	10,923	3,481		Employee FTEs
Non-Depart	Association Dues	71,577	8,257	8,811	(554)		Employee FTEs
	Personnel Services	219,329	17,365	31,964	(14,599)		Employee FTEs
Plan & Emg Mgt	Planning	1,108,797	200,040	153,415	46,625	1	Actual Effort & Expected Benefit
	Emergency Management	840,404	332,161	304,818	27,343	3	Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,418,869	139,800	112,603	27,197	4	Direct Charge
Treasurer	Budget & Accounting	288,311	34,257	32,563	1,694		Adjusted Budget
	Cash Receipts	28,132	1,513	2,585	(1,072)		Processed Cash Receipts
	Tax Collections	472,246	28,960	31,022	(2,062)		Property Taxes Levied
	Warrant Processing	108,987	2,175	1,942	233		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	11,779	11,447	332		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	2,685	2,955	(270)		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 1,572,063	\$ 1,412,554	\$ 159,509		

Notes: 1. Increase in cost is due to planning projects initiated in the current year for the Roads program and a reassessment on the beneficial aspects of some planning projects (for example - mineral lands designation challenge, asphalt plants special use permit, CRS floodplain administration) to other programs besides Roads

2. Increase in cost is due to the inclusion of all PIO Officers in the cost plan this year and for specific hours charged for Roads activities to Public Works by one of the PIO Officers

3. Increase in cost is due to an increase in the net unfunded cost of this activity when compared to the prior year

4. Increase (after deducting legal retainer fee) is due to an increase in civil legal hours for this Fund when compared to the prior year

5. 2014 billable amounts include billable amounts for Fund 1340 (separate break out of these amounts is included in the non-billable statement for Fund 1340)

Full Cost of Services By Fund							
Veterans		Fund -		1200		Agy - 40	
Cost Centers	Services	2014		2013		Change	
		Cost	Billable			\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 3,244	\$ 3,419	\$ (175)		Property Tax Levy
BOCC	BOCC	1,009,556	1,412	1,612	(200)		Adjusted Budget & FTEs
	Budget	313,570	570	565	5		Adjusted Budget
	CAO/ACAO	305,286	298	320	(22)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	229	138	91		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	2,185	2,172	13		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	3	(3)		Adjusted Expenditures
	Payroll Processing	349,870	622	365	257		W-2 & FTEs
	Voucher Processing	483,753	7,657	5,984	1,673	1	Processed Invoice Line Items
Human Resources	Labor Relations	171,679	168	169	(1)		Employee FTEs
	Personnel Benefits & Services	958,405	851	763	88		Employee FTEs
	Training	124,886	123	97	26		Employee FTEs
Non-Depart	Association Dues	71,577	70	78	(8)		Employee FTEs
	Personnel Services	219,329	147	284	(137)		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	951	(951)		Direct Charge
Treasurer	Budget & Accounting	288,311	524	532	(8)		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	411	473	(62)		Property Taxes Levied
	Warrant Processing	108,987	168	125	43		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	206	203	3		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 18,885	\$ 18,253	\$ 632		
Notes: 1. Increase in cost is due to a increase in the number of voucher invoices processed for this Fund when compared to the prior year							

Full Cost of Services By Fund							
Medic One & Reserve		Fund -		1280/90		Agy - 29	
Cost Centers	Services	2014		2013		Change	
		Cost	Billable			\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 107,459	\$ 104,891	\$ 2,568		Property Tax Levy
BOCC	BOCC	1,009,556	16,384	18,850	(2,466)		Adjusted Budget & FTEs
	Budget	313,570	8,047	8,064	(17)		Adjusted Budget
	CAO/CAAO	305,286	2,075	2,221	(146)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	1,589	962	627		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	16,846	17,370	(524)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	1,287	1,445	(158)		Accounting Personnel
	Capital Asset Accounting	167,959	2,089	2,228	(139)		Processed Capital Asset Transactions
	Grant Accounting	44,841	21	12	9		Grant Expenditures
	Internal Auditing	-	-	46	(46)		Adjusted Expenditures
	Payroll Processing	349,870	6,311	5,797	514		W-2 & FTEs
	Voucher Processing	483,753	21,387	16,785	4,602	1	Processed Invoice Line Items
Human Resources	Labor Relations	171,679	1,167	1,174	(7)		Employee FTEs
	Personnel Benefits & Services	958,405	5,920	5,302	618		Employee FTEs
	Training	124,886	849	675	174		Employee FTEs
Non-Depart	Association Dues	71,577	486	544	(58)		Employee FTEs
	Personnel Services	219,329	1,024	1,974	(950)		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	1,665	4,929	(3,264)	2	Direct Charge
Treasurer	Budget & Accounting	288,311	7,398	7,595	(197)		Adjusted Budget
	Cash Receipts	28,132	44	49	(5)		Processed Cash Receipts
	Tax Collections	472,246	13,628	14,503	(875)		Property Taxes Levied
	Warrant Processing	108,987	1,188	942	246		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	2,327	2,565	(238)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 219,191	\$ 218,923	\$ 268		
Notes: 1. Increase is due to an increase in A/P invoice line items processed for this Fund when compared to the prior year							
2. Decrease is due to a decrease in civil legal hours for this Fund when compared to the prior year							

Full Cost of Services By Fund							
Stadium/Convention/Art Center		Fund - 1300		Agy - 03			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	5	5	-		Adjusted Budget & FTEs
	Budget	313,570	2	2	-		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	127	151	(24)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	-	-		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	-	-	-		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	2	2	-		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	-	-	-		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	1	1	-		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 137	\$ 161	\$ (24)		
Notes: No significant changes noted							

Full Cost of Services By Fund							
Recreation Services		Fund - 1320		Agy - 27			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	1,819	2,533	(714)		Adjusted Budget & FTEs
	Budget	313,570	516	755	(239)		Adjusted Budget
	CAO/ACAO	305,286	597	639	(42)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	457	277	180		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	5,633	7,224	(1,591)	2	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	329	(329)		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	4	(4)		Adjusted Expenditures
	Payroll Processing	349,870	3,557	4,284	(727)		W-2 & FTEs
	Voucher Processing	483,753	2,762	3,616	(854)		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	336	338	(2)		Employee FTEs
	Personnel Benefits & Services	958,405	1,703	1,526	177		Employee FTEs
	Training	124,886	244	194	50		Employee FTEs
Non-Depart	Association Dues	71,577	140	157	(17)		Employee FTEs
	Personnel Services	219,329	295	568	(273)		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	9,278	3,450	5,828	1	Direct Charge
Treasurer	Budget & Accounting	288,311	475	711	(236)		Adjusted Budget
	Cash Receipts	28,132	273	1,281	(1,008)	3	Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	105	145	(40)		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	179	251	(72)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 28,369	\$ 28,282	\$ 87		
Notes: 1. Increase in cost is due to an increase in legal service hours provided to this Fund when compared to the prior year							
2. Decrease in cost is due to a decrease in expenditure and G/L transactions processed for this Fund when compared to the prior year							
3. Decrease in cost is due to a decrease in cash receipt transactions processed for this Fund when compared to the prior year							

Full Cost of Services By Fund							
Parks and Trails		Fund - 1330		Agy - 34			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated (1)		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	4,896	-	4,896	1	Adjusted Budget & FTEs
	Budget	313,570	1,386	-	1,386		Adjusted Budget
	CAO/ACAO	305,286	1,612	-	1,612	1	Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	1,234	-	1,234	1	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	6,234	-	6,234	1	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	71	-	71	1	Grant Expenditures
	Internal Auditing	-	-	-	-		Adjusted Expenditures
	Payroll Processing	349,870	1,902	-	1,902	1	W-2 & FTEs
	Voucher Processing	483,753	4,435	-	4,435	1	Processed Invoice Line Items
Human Resources	Labor Relations	171,679	907	-	907	1	Employee FTEs
	Personnel Benefits & Services	958,405	4,599	-	4,599	1	Employee FTEs
	Training	124,886	659	-	659	1	Employee FTEs
Non-Depart	Association Dues	71,577	378	-	378	1	Employee FTEs
	Personnel Services	219,329	795	-	795	1	Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	1,274	-	1,274		Adjusted Budget
	Cash Receipts	28,132	382	-	382	1	Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	273	-	273	1	Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	421	-	421	1	Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 31,458	\$ -	\$ 31,458		
Notes: 1. This amount is not billable and should not be paid since it is already included in Fund 1190's billing statement - This amount is only reported here to break out the amount of this bill already included in Fund 1190's billing statement							

Full Cost of Services By Fund						
Regional Athletic Complex		Fund - 1340		Agy - 27		
Cost Centers	Services	2014		2013	Change	
		Cost	Allocated		\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-	Adjusted Budget & FTEs
	Budget	313,570	-	-	-	Adjusted Budget
	CAO/ACAO	305,286	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	310,790	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-	Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-	Grant Expenditures
	Internal Auditing	-	-	-	-	Adjusted Expenditures
	Payroll Processing	349,870	-	-	-	W-2 & FTEs
	Voucher Processing	483,753	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-	Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-	Employee FTEs
	Training	124,886	-	-	-	Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-	Employee FTEs
	Personnel Services	219,329	-	-	-	Employee FTEs
Planning	Planning	1,949,201	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-	Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-	Adjusted Budget
	Cash Receipts	28,132	-	-	-	Processed Cash Receipts
	Tax Collections	472,246	-	-	-	Property Taxes Levied
	Warrant Processing	108,987	-	-	-	Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-	Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-	Adjusted Expenditures
	Library Usage	36,282	-	-	-	Estimated Library Usage
	Space Usage	2,144,966	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ -	\$ -	\$ -	
Notes: None						

Full Cost of Services By Fund							
Noxious Weed		Fund -		1350		Agy - 27	
Cost Centers	Services	2014		2013		Change	
		Cost	Billable			\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	2,915	3,325	(410)		Adjusted Budget & FTEs
	Budget	313,570	798	783	15		Adjusted Budget
	CAO/CAAO	305,286	985	1,055	(70)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	754	456	298		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	2,717	2,990	(273)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	214	241	(27)		Accounting Personnel
	Capital Asset Accounting	167,959	141	72	69		Processed Capital Asset Transactions
	Grant Accounting	44,841	36	33	3		Grant Expenditures
	Internal Auditing	-	-	5	(5)		Adjusted Expenditures
	Payroll Processing	349,870	2,260	2,005	255		W-2 & FTEs
	Voucher Processing	483,753	2,859	2,571	288		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	554	558	(4)		Employee FTEs
	Personnel Benefits & Services	958,405	2,811	2,517	294		Employee FTEs
	Training	124,886	403	321	82		Employee FTEs
Non-Depart	Association Dues	71,577	231	258	(27)		Employee FTEs
	Personnel Services	219,329	486	938	(452)		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	2,973	5,316	(2,343)	1	Direct Charge
Treasurer	Budget & Accounting	288,311	734	737	(3)		Adjusted Budget
	Cash Receipts	28,132	21	29	(8)		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	209	173	36		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	271	292	(21)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 22,372	\$ 24,675	\$ (2,303)		
Notes: 1. Decrease in cost is due to a decrease in legal service hours provided to this Fund when compared to the prior year							

Full Cost of Services By Fund						
Tax Refunds		Fund - 1360		Agy - 04		
Cost Centers	Services	2014		2013	Change	Service Charge Based On:
		Cost	Allocated		\$ Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-	Adjusted Budget & FTEs
	Budget	313,570	-	-	-	Adjusted Budget
	CAO/ACAO	305,286	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	310,790	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-	Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-	Grant Expenditures
	Internal Auditing	-	-	-	-	Adjusted Expenditures
	Payroll Processing	349,870	-	-	-	W-2 & FTEs
	Voucher Processing	483,753	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-	Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-	Employee FTEs
	Training	124,886	-	-	-	Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-	Employee FTEs
	Personnel Services	219,329	-	-	-	Employee FTEs
Planning	Planning	1,949,201	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-	Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-	Adjusted Budget
	Cash Receipts	28,132	-	-	-	Processed Cash Receipts
	Tax Collections	472,246	-	-	-	Property Taxes Levied
	Warrant Processing	108,987	-	-	-	Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-	Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-	Adjusted Expenditures
	Library Usage	36,282	-	-	-	Estimated Library Usage
	Space Usage	2,144,966	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ -	\$ -	\$ -	
Notes: None						

Full Cost of Services By Fund							
Conservation Futures		Fund -		1380		Agy - 03	
Cost Centers	Services	2014		2013		Change	
		Cost	Billable			\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 13,591	\$ 13,266	\$ 325		Property Tax Levy
BOCC	BOCC	1,009,556	4,963	2,983	1,980	1	Adjusted Budget & FTEs
	Budget	313,570	3,082	1,616	1,466	1	Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	1,626	1,338	288		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	1,131	481	650		Processed Capital Asset Transactions
	Grant Accounting	44,841	20	2	18		Grant Expenditures
	Internal Auditing	-	-	2	(2)		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	88	90	(2)		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	2,834	1,522	1,312	1	Adjusted Budget
	Cash Receipts	28,132	2	-	2		Processed Cash Receipts
	Tax Collections	472,246	1,724	1,835	(111)		Property Taxes Levied
	Warrant Processing	108,987	10	2	8		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	90	117	(27)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 29,161	\$ 23,254	\$ 5,907		
Notes: 1. Increase in cost is due to an increase in budget transactions processed for this Fund when compared to the prior year							

Full Cost of Services By Fund							
Housing & Community Renewal		Fund - 1400		Agy - 41			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Adjusted Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ - \$ -	\$ -	-	1	Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-	1	Adjusted Budget & FTEs
	Budget	313,570	7,656	6,732	924	3	Adjusted Budget
	CAO/ACAO	305,286	597	639	(42)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	457	277	180		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	22,440	19,028	3,412	3	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	429	482	(53)		Accounting Personnel
	Capital Asset Accounting	167,959	1,492	-	1,492		Processed Capital Asset Transactions
	Grant Accounting	44,841	4,982	2,395	2,587	4	Grant Expenditures
	Internal Auditing	-	-	35	(35)		Adjusted Expenditures
	Payroll Processing	349,870	319	403	(84)		W-2 & FTEs
	Voucher Processing	483,753	3,939	2,792	1,147		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	336	338	(2)		Employee FTEs
	Personnel Benefits & Services	958,405	1,703	1,526	177		Employee FTEs
	Training	124,886	244	194	50		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-	1	Employee FTEs
	Personnel Services	219,329	295	568	(273)		Employee FTEs
Planning	Planning	1,949,201	-	-	-	1	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	20,458	14,083	6,375	2	Direct Charge
Treasurer	Budget & Accounting	288,311	7,039	6,339	700	3	Adjusted Budget
	Cash Receipts	28,132	-	-	-	1	Processed Cash Receipts
	Tax Collections	472,246	-	-	-	1	Property Taxes Levied
	Warrant Processing	108,987	248	155	93		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	2,517	1,995	522		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 75,151	\$ 57,981	\$ 17,170		
Notes: 1. These activities are not billable to this Fund because they are not reimbursable from Federal/State grantor agencies							
2. Increase in cost is due to an increase in legal service hours provided to this Fund when compared to the prior year							
3. Increase in cost is due to an increase in expenditure, budget & G/L transactions for this Fund when compared to the prior year							
4. Increase in cost is due to an increase in grant transactions processed and reported for this Fund when compared to the prior year							

Full Cost of Services By Fund							
LEOFF I Long Term Care		Fund - 1420		Agy - 10			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	498	544	(46)		Adjusted Budget & FTEs
	Budget	313,570	310	295	15		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	727	561	166		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	1	(1)		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	9,180	9,650	(470)		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	284	277	7		Adjusted Budget
	Cash Receipts	28,132	9	2	7		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	390	367	23		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	109	86	23		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 11,507	\$ 11,783	\$ (276)		
Notes: None							

Full Cost of Services By Fund							
Sheriff's Special Programs		Fund - 1440		Agy - 10			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Adjusted Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	1	Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-	1	Adjusted Budget & FTEs
	Budget	313,570	73	96	(23)		Adjusted Budget
	CAO/ACAO	305,286	149	160	(11)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	114	69	45		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	386	406	(20)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	205	200	5		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	-	-		Adjusted Expenditures
	Payroll Processing	349,870	80	74	6		W-2 & FTEs
	Voucher Processing	483,753	88	-	88		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	84	85	(1)		Employee FTEs
	Personnel Benefits & Services	958,405	426	381	45		Employee FTEs
	Training	124,886	61	49	12		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-	1	Employee FTEs
	Personnel Services	219,329	74	142	(68)		Employee FTEs
Planning	Planning	1,949,201	-	-	-	1	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	67	90	(23)		Adjusted Budget
	Cash Receipts	28,132	-	-	-	1	Processed Cash Receipts
	Tax Collections	472,246	-	-	-	1	Property Taxes Levied
	Warrant Processing	108,987	10	-	10		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	14	3	11		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 1,831	\$ 1,755	\$ 76		
Notes: 1. These activities are not billable to this Fund because they are not reimbursable from Federal/State grantor agencies							

Full Cost of Services By Fund						
Prisoner's Concession		Fund - 1450		Agy - 11		
Cost Centers	Services	2014		2013	Change	Service Charge Based On:
		Cost	Billable		\$	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,009,556	1,792	2,143	(351)	Adjusted Budget & FTEs
	Budget	313,570	500	543	(43)	Adjusted Budget
	CAO/CAAO	305,286	597	639	(42)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	310,790	457	277	180	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	1,445	1,561	(116)	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-	Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-	Grant Expenditures
	Internal Auditing	-	-	3	(3)	Adjusted Expenditures
	Payroll Processing	349,870	666	511	155	W-2 & FTEs
	Voucher Processing	483,753	2,186	2,139	47	Processed Invoice Line Items
Human Resources	Labor Relations	171,679	336	338	(2)	Employee FTEs
	Personnel Benefits & Services	958,405	1,703	1,526	177	Employee FTEs
	Training	124,886	244	194	50	Employee FTEs
Non-Depart	Association Dues	71,577	140	157	(17)	Employee FTEs
	Personnel Services	219,329	295	568	(273)	Employee FTEs
Planning	Planning	1,949,201	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-	Direct Charge
Treasurer	Budget & Accounting	288,311	460	512	(52)	Adjusted Budget
	Cash Receipts	28,132	268	476	(208)	Processed Cash Receipts
	Tax Collections	472,246	-	-	-	Property Taxes Levied
	Warrant Processing	108,987	76	73	3	Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-	Depreciated Cost - GF Only
	External Audit Services	98,339	184	203	(19)	Adjusted Expenditures
	Library Usage	36,282	-	-	-	Estimated Library Usage
	Space Usage	2,144,966	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 11,349	\$ 11,863	\$ (514)	
Notes: No significant cost increases noted						

Full Cost of Services By Fund							
PHSS Technology		Fund -		1490		Agy - 40	
Cost Centers	Services	2014		2013		Change	
		Cost	Billable			\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	171	272	(101)		Adjusted Budget & FTEs
	Budget	313,570	106	147	(41)		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	300	377	(77)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	1	(1)		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	26	114	(88)		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	97	139	(42)		Adjusted Budget
	Cash Receipts	28,132	1	-	1		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	3	9	(6)		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	22	32	(10)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 726	\$ 1,091	\$ (365)		
Notes: No significant cost increases noted							

Full Cost of Services By Fund						
Public Health		Fund - 1500		Agy - 40		
Cost Centers	Services	2014		2013	Change	
		Cost	Adjusted Billable		\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	1
BOCC	BOCC	1,009,556	-	-	-	1
	Budget	313,570	10,980	11,197	(217)	5
	CAO/CAAO	305,286	19,215	20,569	(1,354)	
	Jail	-	-	-	-	
	Public Info	310,790	19,669	8,907	10,762	2
Financial Services	Reporting, Budget & Analysis	820,098	51,014	59,182	(8,168)	5
	Financial Policies & Procedures	36,992	1,717	1,926	(209)	
	Capital Asset Accounting	167,959	738	1,394	(656)	
	Grant Accounting	44,841	20,504	12,776	7,728	6
	Internal Auditing	-	-	77	(77)	
	Payroll Processing	349,870	21,592	20,324	1,268	
	Voucher Processing	483,753	17,456	15,503	1,953	
Human Resources	Labor Relations	171,679	10,806	10,873	(67)	
	Personnel Benefits & Services	958,405	54,806	49,095	5,711	
	Training	124,886	7,860	6,246	1,614	
Non-Depart	Association Dues	71,577	-	-	-	1
	Personnel Services	219,329	9,476	18,278	(8,802)	3
Planning	Planning	1,949,201	-	-	-	1
PAO	Civil Attorney Services	1,418,869	24,614	33,237	(8,623)	4
Treasurer	Budget & Accounting	288,311	10,095	10,545	(450)	5
	Cash Receipts	28,132	-	-	-	1
	Tax Collections	472,246	-	-	-	1
	Warrant Processing	108,987	1,525	1,307	218	
Other	Equipment Depreciation	477,745	-	-	-	
	External Audit Services	98,339	3,959	4,304	(345)	
	Library Usage	36,282	-	-	-	
	Space Usage	2,144,966	10,908	10,940	(32)	
Total Allocated Cost		\$ 16,135,262	\$ 296,934	\$ 296,680	\$ 254	
Notes: 1. These activities are not billable to this Fund because they are not reimbursable from Federal/State grantor agencies						
2. Increase in cost is due to the inclusion of all PIO Officers in the cost plan this year and for specific hours charged to the Public Health Fund for public information time and effort by one of the PIO Officers						
3. Decrease is due to a decrease in unfunded allocable personnel costs when compared to the prior year						
4. Decrease in service cost is due to a decrease in legal hours provided to this Fund/Agency when compared to the prior year						
5. Decrease is due to a decrease in expenditure and budget transactions processed for this Fund when compared to the prior year						

Full Cost of Services By Fund							
Social Services/RSN		Fund - 1500		Agy - 41			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Adjusted Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	1	Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-	1	Adjusted Budget & FTEs
	Budget	313,570	14,787	14,234	553		Adjusted Budget
	CAO/ACAO	305,286	5,151	5,514	(363)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	3,943	2,387	1,556		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	36,266	35,867	399		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	858	964	(106)		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	89	(89)		Adjusted Expenditures
	Payroll Processing	349,870	2,751	2,406	345		W-2 & FTEs
	Voucher Processing	483,753	26,848	24,810	2,038		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	2,896	2,915	(19)		Employee FTEs
	Personnel Benefits & Services	958,405	14,692	13,160	1,532		Employee FTEs
	Training	124,886	2,107	1,674	433		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-	1	Employee FTEs
	Personnel Services	219,329	2,540	4,900	(2,360)		Employee FTEs
Planning	Planning	1,949,201	-	-	-	1	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	15,375	34,826	(19,451)	2	Direct Charge
Treasurer	Budget & Accounting	288,311	13,596	13,404	192		Adjusted Budget
	Cash Receipts	28,132	-	-	-	1	Processed Cash Receipts
	Tax Collections	472,246	-	-	-	1	Property Taxes Levied
	Warrant Processing	108,987	-	-	-		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	4,828	4,999	(171)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 146,638	\$ 162,149	\$ (15,511)		
Notes: 1. These activities are not billable to this Fund because they are not reimbursable from Federal/State grantor agencies							
2. Decrease in service cost is due to a decrease in legal hours provided to this Fund/Agency when compared to the prior year							

Full Cost of Services By Fund							
Public Health & Social Services							
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Adjusted Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	1	Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-	1	Adjusted Budget & FTEs
	Budget	313,570	25,767	25,431	336	1	Adjusted Budget
	CAO/ACAO	305,286	24,366	26,083	(1,717)	1	Employee FTEs
	Jail	-	-	-	-	1	Direct Charge
	Public Info	310,790	23,612	11,294	12,318	1	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	87,280	95,049	(7,769)	1	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	2,575	2,890	(315)	1	Accounting Personnel
	Capital Asset Accounting	167,959	738	1,394	(656)	1	Processed Capital Asset Transactions
	Grant Accounting	44,841	20,504	12,776	7,728	1	Grant Expenditures
	Internal Auditing	-	-	166	(166)	1	Adjusted Expenditures
	Payroll Processing	349,870	24,343	22,730	1,613	1	W-2 & FTEs
	Voucher Processing	483,753	44,304	40,313	3,991	1	Processed Invoice Line Items
Human Resources	Labor Relations	171,679	13,702	13,788	(86)	1	Employee FTEs
	Personnel Benefits & Services	958,405	69,498	62,255	7,243	1	Employee FTEs
	Training	124,886	9,967	7,920	2,047	1	Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-	1	Employee FTEs
	Personnel Services	219,329	12,016	23,178	(11,162)	1	Employee FTEs
Planning	Planning	1,949,201	-	-	-	1	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	39,989	68,063	(28,074)	1	Direct Charge
Treasurer	Budget & Accounting	288,311	23,691	23,949	(258)	1	Adjusted Budget
	Cash Receipts	28,132	-	-	-	1	Processed Cash Receipts
	Tax Collections	472,246	-	-	-	1	Property Taxes Levied
	Warrant Processing	108,987	1,525	1,307	218	1	Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-	1	Depreciated Cost - GF Only
	External Audit Services	98,339	8,787	9,303	(516)	1	Adjusted Expenditures
	Library Usage	36,282	-	-	-	1	Estimated Library Usage
	Space Usage	2,144,966	10,908	10,940	(32)	1	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 443,572	\$ 458,829	\$ (15,257)		
Notes: 1. See explanation for changes in separate agency reports							

Full Cost of Services By Fund							
Rid # 2		Fund - 1660		Agy - 04			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	3	4	(1)		Adjusted Budget & FTEs
	Budget	313,570	2	2	-		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	69	87	(18)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	-	-		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	-	-	-		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	2	2	-		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	-	-	-		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	1	1	-		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 77	\$ 96	\$ (19)		
Notes: None							

Full Cost of Services By Fund							
Long Lake - LMD		Fund - 1720		Agy - 27			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	1,046	1,037	9		Adjusted Budget & FTEs
	Budget	313,570	460	371	89		Adjusted Budget
	CAO/ACAO	305,286	185	199	(14)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	142	86	56		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	1,521	1,813	(292)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	86	96	(10)		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	1	(1)		Adjusted Expenditures
	Payroll Processing	349,870	99	91	8		W-2 & FTEs
	Voucher Processing	483,753	231	302	(71)		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	104	105	(1)		Employee FTEs
	Personnel Benefits & Services	958,405	528	473	55		Employee FTEs
	Training	124,886	75	60	15		Employee FTEs
Non-Depart	Association Dues	71,577	43	48	(5)		Employee FTEs
	Personnel Services	219,329	91	176	(85)		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	7,097	1,937	5,160	1	Direct Charge
Treasurer	Budget & Accounting	288,311	423	348	75		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	27	21	6		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	73	74	(1)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 12,231	\$ 7,238	\$ 4,993		
Notes: 1. Increase in cost is due to an increase in legal civil hours for this Fund when compared to the prior year							

Full Cost of Services By Fund							
Lake Lawrence - LMD		Fund - 1740		Agy - 27			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	434	508	(74)		Adjusted Budget & FTEs
	Budget	313,570	180	186	(6)		Adjusted Budget
	CAO/CAAO	305,286	87	93	(6)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	66	40	26		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	1,107	1,321	(214)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	86	96	(10)		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	1	(1)		Adjusted Expenditures
	Payroll Processing	349,870	46	151	(105)		W-2 & FTEs
	Voucher Processing	483,753	221	277	(56)		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	49	49	-		Employee FTEs
	Personnel Benefits & Services	958,405	247	221	26		Employee FTEs
	Training	124,886	36	28	8		Employee FTEs
Non-Depart	Association Dues	71,577	20	23	(3)		Employee FTEs
	Personnel Services	219,329	43	82	(39)		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	555	4,048	(3,493)	1	Direct Charge
Treasurer	Budget & Accounting	288,311	167	175	(8)		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	24	20	4		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	51	58	(7)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 3,419	\$ 7,377	\$ (3,958)		
Notes: 1. Decrease in cost is due to a decrease in legal civil hours for this Fund when compared to the prior year							

Full Cost of Services By Fund							
WRIA Water & Waste		Fund - 1780		Agy - 27			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	3,248	2,699	549		Adjusted Budget & FTEs
	Budget	313,570	1,711	1,153	558		Adjusted Budget
	CAO/ACAO	305,286	298	320	(22)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	229	138	91		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	1,149	897	252		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	156	68	88		Grant Expenditures
	Internal Auditing	-	-	1	(1)		Adjusted Expenditures
	Payroll Processing	349,870	160	256	(96)		W-2 & FTEs
	Voucher Processing	483,753	107	106	1		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	168	169	(1)		Employee FTEs
	Personnel Benefits & Services	958,405	851	763	88		Employee FTEs
	Training	124,886	123	97	26		Employee FTEs
Non-Depart	Association Dues	71,577	70	78	(8)		Employee FTEs
	Personnel Services	219,329	147	284	(137)		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	1,572	1,086	486		Adjusted Budget
	Cash Receipts	28,132	-	2	(2)		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	11	5	6		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	53	39	14		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 10,053	\$ 8,161	\$ 1,892		
Notes: None							

Full Cost of Services By Fund							
2010 Debt Holding		Fund -		1840	Agy -		03
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	509	2,623	(2,114)		Adjusted Budget & FTEs
	Budget	313,570	316	1,420	(1,104)		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	504	2,929	(2,425)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	9	(9)		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	-	-	-		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	291	1,338	(1,047)		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	-	-	-		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	56	471	(415)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 1,676	\$ 8,790	\$ (7,114)		
Notes: None							

Full Cost of Services By Fund						
2009 Debt Holding		Fund -		1850	Agy - 03	
Cost Centers	Services	2014		2013	Change	
		Cost	Allocated		\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	
BOCC	BOCC	1,009,556	285	418	(133)	
	Budget	313,570	177	226	(49)	
	CAO/ACAO	305,286	-	-	-	
	Jail	-	-	-	-	
	Public Info	310,790	-	-	-	
Financial Services	Reporting, Budget & Analysis	820,098	745	860	(115)	
	Financial Policies & Procedures	36,992	-	-	-	
	Capital Asset Accounting	167,959	-	-	-	
	Grant Accounting	44,841	-	-	-	
	Internal Auditing	-	-	1	(1)	
	Payroll Processing	349,870	-	-	-	
	Voucher Processing	483,753	-	-	-	
Human Resources	Labor Relations	171,679	-	-	-	
	Personnel Benefits & Services	958,405	-	-	-	
	Training	124,886	-	-	-	
Non-Depart	Association Dues	71,577	-	-	-	
	Personnel Services	219,329	-	-	-	
Planning	Planning	1,949,201	-	-	-	
PAO	Civil Attorney Services	1,418,869	-	-	-	
Treasurer	Budget & Accounting	288,311	162	213	(51)	
	Cash Receipts	28,132	-	-	-	
	Tax Collections	472,246	-	-	-	
	Warrant Processing	108,987	-	-	-	
Other	Equipment Depreciation	477,745	-	-	-	
	External Audit Services	98,339	55	44	11	
	Library Usage	36,282	-	-	-	
	Space Usage	2,144,966	-	-	-	
Total Allocated Cost		\$ 16,135,262	\$ 1,424	\$ 1,762	\$ (338)	
Notes:						

Full Cost of Services By Fund						
Anti-Profitteering		Fund -		1900	Agy -	09
Cost Centers	Services	2014		2013	Change	
		Cost	Billable		\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	
BOCC	BOCC	1,009,556	46	53	(7)	
	Budget	313,570	29	29	-	
	CAO/CAAO	305,286	-	-	-	
	Jail	-	-	-	-	
	Public Info	310,790	-	-	-	
Financial Services	Reporting, Budget & Analysis	820,098	125	137	(12)	
	Financial Policies & Procedures	36,992	-	-	-	
	Capital Asset Accounting	167,959	-	-	-	
	Grant Accounting	44,841	-	-	-	
	Internal Auditing	-	-	-	-	
	Payroll Processing	349,870	-	-	-	
	Voucher Processing	483,753	-	-	-	
Human Resources	Labor Relations	171,679	-	-	-	
	Personnel Benefits & Services	958,405	-	-	-	
	Training	124,886	-	-	-	
Non-Depart	Association Dues	71,577	-	-	-	
	Personnel Services	219,329	-	-	-	
Planning	Planning	1,949,201	-	-	-	
PAO	Civil Attorney Services	1,418,869	-	-	-	
Treasurer	Budget & Accounting	288,311	26	27	(1)	
	Cash Receipts	28,132	14	16	(2)	
	Tax Collections	472,246	-	-	-	
	Warrant Processing	108,987	-	-	-	
Other	Equipment Depreciation	477,745	-	-	-	
	External Audit Services	98,339	-	-	-	
	Library Usage	36,282	-	-	-	
	Space Usage	2,144,966	-	-	-	
Total Allocated Cost		\$ 16,135,262	\$ 240	\$ 262	\$ (22)	
Notes: No significant changes noted						

Full Cost of Services By Fund							
Clerk's Collection		Fund -		1910		Agy - 05	
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Adjusted Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	1	Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-	1	Adjusted Budget & FTEs
	Budget	313,570	625	684	(59)		Adjusted Budget
	CAO/ACAO	305,286	1,195	1,278	(83)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	915	554	361	3	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	1,324	1,332	(8)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	47	24	23		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	3	(3)		Adjusted Expenditures
	Payroll Processing	349,870	1,447	1,023	424	2	W-2 & FTEs
	Voucher Processing	483,753	107	49	58		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	671	676	(5)		Employee FTEs
	Personnel Benefits & Services	958,405	3,408	3,051	357		Employee FTEs
	Training	124,886	489	389	100		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-	1	Employee FTEs
	Personnel Services	219,329	589	1,136	(547)		Employee FTEs
Planning	Planning	1,949,201	-	-	-	1	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	574	644	(70)		Adjusted Budget
	Cash Receipts	28,132	-	-	-	1	Processed Cash Receipts
	Tax Collections	472,246	-	-	-	1	Property Taxes Levied
	Warrant Processing	108,987	13	4	9		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	177	182	(5)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 11,581	\$ 11,029	\$ 552		
Notes: 1. These activities are not billable to this Fund because they are not reimbursable from Federal/State grantor agencies							
2. Increase in cost is due to an increase in W-2s processed for this Fund when compared to the prior year							
3. Increase in cost is due to the inclusion of all PIOs within the cost plan this year							

Full Cost of Services By Fund						
G. O. Bonds - 1998		Fund - 2180		Agy - 3 & 04		
Cost Centers	Services	2014		2013	Change	
		Cost	Allocated		\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-	Adjusted Budget & FTEs
	Budget	313,570	-	-	-	Adjusted Budget
	CAO/ACAO	305,286	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	310,790	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-	Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-	Grant Expenditures
	Internal Auditing	-	-	-	-	Adjusted Expenditures
	Payroll Processing	349,870	-	-	-	W-2 & FTEs
	Voucher Processing	483,753	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-	Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-	Employee FTEs
	Training	124,886	-	-	-	Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-	Employee FTEs
	Personnel Services	219,329	-	-	-	Employee FTEs
Planning	Planning	1,949,201	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-	Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-	Adjusted Budget
	Cash Receipts	28,132	-	-	-	Processed Cash Receipts
	Tax Collections	472,246	-	-	-	Property Taxes Levied
	Warrant Processing	108,987	-	-	-	Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-	Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-	Adjusted Expenditures
	Library Usage	36,282	-	-	-	Estimated Library Usage
	Space Usage	2,144,966	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ -	\$ -	\$ -	
Notes: None						

Full Cost of Services By Fund						
G. O. Bonds - 2002		Fund - 2210		Agy - 3 & 04		
Cost Centers	Services	2014		2013	Change	
		Cost	Allocated		\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,009,556	-	57	(57)	Adjusted Budget & FTEs
	Budget	313,570	-	31	(31)	Adjusted Budget
	CAO/ACAO	305,286	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	310,790	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	9	218	(209)	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-	Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-	Grant Expenditures
	Internal Auditing	-	-	-	-	Adjusted Expenditures
	Payroll Processing	349,870	-	-	-	W-2 & FTEs
	Voucher Processing	483,753	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-	Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-	Employee FTEs
	Training	124,886	-	-	-	Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-	Employee FTEs
	Personnel Services	219,329	-	-	-	Employee FTEs
Planning	Planning	1,949,201	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-	Direct Charge
Treasurer	Budget & Accounting	288,311	-	29	(29)	Adjusted Budget
	Cash Receipts	28,132	-	-	-	Processed Cash Receipts
	Tax Collections	472,246	-	-	-	Property Taxes Levied
	Warrant Processing	108,987	-	-	-	Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-	Depreciated Cost - GF Only
	External Audit Services	98,339	-	12	(12)	Adjusted Expenditures
	Library Usage	36,282	-	-	-	Estimated Library Usage
	Space Usage	2,144,966	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 9	\$ 347	\$ (338)	
Notes: None						

Full Cost of Services By Fund						
G. O. Bonds - 2004		Fund - 2220		Agy - 3 & 04		
Cost Centers	Services	2014		2013	Change	
		Cost	Allocated		\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	
BOCC	BOCC	1,009,556	84	97	(13)	
	Budget	313,570	52	53	(1)	
	CAO/ACAO	305,286	-	-	-	
	Jail	-	-	-	-	
	Public Info	310,790	-	-	-	
Financial Services	Reporting, Budget & Analysis	820,098	233	251	(18)	
	Financial Policies & Procedures	36,992	-	-	-	
	Capital Asset Accounting	167,959	-	-	-	
	Grant Accounting	44,841	-	-	-	
	Internal Auditing	-	-	-	-	
	Payroll Processing	349,870	-	-	-	
	Voucher Processing	483,753	-	-	-	
Human Resources	Labor Relations	171,679	-	-	-	
	Personnel Benefits & Services	958,405	-	-	-	
	Training	124,886	-	-	-	
Non-Depart	Association Dues	71,577	-	-	-	
	Personnel Services	219,329	-	-	-	
Planning	Planning	1,949,201	-	-	-	
PAO	Civil Attorney Services	1,418,869	-	-	-	
Treasurer	Budget & Accounting	288,311	49	49	-	
	Cash Receipts	28,132	-	-	-	
	Tax Collections	472,246	-	-	-	
	Warrant Processing	108,987	-	-	-	
Other	Equipment Depreciation	477,745	-	-	-	
	External Audit Services	98,339	19	21	(2)	
	Library Usage	36,282	-	-	-	
	Space Usage	2,144,966	-	-	-	
Total Allocated Cost		\$ 16,135,262	\$ 437	\$ 471	\$ (34)	
Notes: None						

Full Cost of Services By Fund						
G.O. Bonds 2005		Fund - 2230		Agy - 3 & 04		
Cost Centers	Services	2014		2013	Change	
		Cost	Allocated		\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	
BOCC	BOCC	1,009,556	259	301	(42)	
	Budget	313,570	161	163	(2)	
	CAO/ACAO	305,286	-	-	-	
	Jail	-	-	-	-	
	Public Info	310,790	-	-	-	
Financial Services	Reporting, Budget & Analysis	820,098	483	532	(49)	
	Financial Policies & Procedures	36,992	-	-	-	
	Capital Asset Accounting	167,959	-	-	-	
	Grant Accounting	44,841	-	-	-	
	Internal Auditing	-	-	1	(1)	
	Payroll Processing	349,870	-	-	-	
	Voucher Processing	483,753	-	-	-	
Human Resources	Labor Relations	171,679	-	-	-	
	Personnel Benefits & Services	958,405	-	-	-	
	Training	124,886	-	-	-	
Non-Depart	Association Dues	71,577	-	-	-	
	Personnel Services	219,329	-	-	-	
Planning	Planning	1,949,201	-	-	-	
PAO	Civil Attorney Services	1,418,869	-	-	-	
Treasurer	Budget & Accounting	288,311	148	154	(6)	
	Cash Receipts	28,132	-	-	-	
	Tax Collections	472,246	-	-	-	
	Warrant Processing	108,987	-	-	-	
Other	Equipment Depreciation	477,745	-	-	-	
	External Audit Services	98,339	60	65	(5)	
	Library Usage	36,282	-	-	-	
	Space Usage	2,144,966	-	-	-	
Total Allocated Cost		\$ 16,135,262	\$ 1,111	\$ 1,216	\$ (105)	
Notes: None						

Full Cost of Services By Fund						
G.O. Bonds 2007		Fund - 2240		Agy - 3 & 04		
Cost Centers	Services	2014		2013	Change	
		Cost	Allocated		\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	
BOCC	BOCC	1,009,556	41	47	(6)	
	Budget	313,570	25	25	-	
	CAO/ACAO	305,286	-	-	-	
	Jail	-	-	-	-	
	Public Info	310,790	-	-	-	
Financial Services	Reporting, Budget & Analysis	820,098	166	196	(30)	
	Financial Policies & Procedures	36,992	-	-	-	
	Capital Asset Accounting	167,959	-	-	-	
	Grant Accounting	44,841	-	-	-	
	Internal Auditing	-	-	-	-	
	Payroll Processing	349,870	-	-	-	
	Voucher Processing	483,753	-	-	-	
Human Resources	Labor Relations	171,679	-	-	-	
	Personnel Benefits & Services	958,405	-	-	-	
	Training	124,886	-	-	-	
Non-Depart	Association Dues	71,577	-	-	-	
	Personnel Services	219,329	-	-	-	
Planning	Planning	1,949,201	-	-	-	
PAO	Civil Attorney Services	1,418,869	-	-	-	
Treasurer	Budget & Accounting	288,311	24	24	-	
	Cash Receipts	28,132	-	-	-	
	Tax Collections	472,246	-	-	-	
	Warrant Processing	108,987	-	-	-	
Other	Equipment Depreciation	477,745	-	-	-	
	External Audit Services	98,339	9	10	(1)	
	Library Usage	36,282	-	-	-	
	Space Usage	2,144,966	-	-	-	
Total Allocated Cost		\$ 16,135,262	\$ 265	\$ 302	\$ (37)	
Notes: None						

Full Cost of Services By Fund						
G.O. Bonds 2009		Fund - 2250		Agy - 3 & 04		
Cost Centers	Services	2014		2013	Change	
		Cost	Allocated		\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	
BOCC	BOCC	1,009,556	291	317	(26)	
	Budget	313,570	180	172	8	
	CAO/ACAO	305,286	-	-	-	
	Jail	-	-	-	-	
	Public Info	310,790	-	-	-	
Financial Services	Reporting, Budget & Analysis	820,098	486	521	(35)	
	Financial Policies & Procedures	36,992	-	-	-	
	Capital Asset Accounting	167,959	-	-	-	
	Grant Accounting	44,841	-	-	-	
	Internal Auditing	-	-	1	(1)	
	Payroll Processing	349,870	-	-	-	
	Voucher Processing	483,753	-	-	-	
Human Resources	Labor Relations	171,679	-	-	-	
	Personnel Benefits & Services	958,405	-	-	-	
	Training	124,886	-	-	-	
Non-Depart	Association Dues	71,577	-	-	-	
	Personnel Services	219,329	-	-	-	
Planning	Planning	1,949,201	-	-	-	
PAO	Civil Attorney Services	1,418,869	-	-	-	
Treasurer	Budget & Accounting	288,311	167	161	6	
	Cash Receipts	28,132	-	-	-	
	Tax Collections	472,246	-	-	-	
	Warrant Processing	108,987	-	-	-	
Other	Equipment Depreciation	477,745	-	-	-	
	External Audit Services	98,339	67	69	(2)	
	Library Usage	36,282	-	-	-	
	Space Usage	2,144,966	-	-	-	
Total Allocated Cost		\$ 16,135,262	\$ 1,191	\$ 1,241	\$ (50)	
Notes: None						

Full Cost of Services By Fund							
GO Bonds 2010		Fund - 2260		Agy - 04			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	241	242	(1)		Adjusted Budget & FTEs
	Budget	313,570	149	131	18		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	621	692	(71)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	1	(1)		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	-	-	-		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	137	124	13		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	-	-	-		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	54	46	8		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 1,202	\$ 1,236	\$ (34)		
Notes: None							

Full Cost of Services By Fund							
G.O. Bonds		Fund - 2261		Agy - 3 & 04			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-		Adjusted Budget & FTEs
	Budget	313,570	-	-	-		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	51	53	(2)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	-	-		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	-	-	-		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	-	-	-		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 51	\$ 53	\$ (2)		
Notes: None							

Full Cost of Services By Fund							
Roads Construction In Progress		Fund -		3010	Agy -		34
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	32,812	44,139	(11,327)	3	Adjusted Budget & FTEs
	Budget	313,570	16,193	19,690	(3,497)	3	Adjusted Budget
	CAO/ACAO	305,286	4,079	4,366	(287)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	3,123	1,891	1,232		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	17,975	35,101	(17,126)	3	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	858	964	(106)		Accounting Personnel
	Capital Asset Accounting	167,959	125	440	(315)		Processed Capital Asset Transactions
	Grant Accounting	44,841	4,384	7,476	(3,092)		Grant Expenditures
	Internal Auditing	-	-	102	(102)		Adjusted Expenditures
	Payroll Processing	349,870	2,410	3,097	(687)		W-2 & FTEs
	Voucher Processing	483,753	2,275	3,462	(1,187)		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	2,293	2,308	(15)		Employee FTEs
	Personnel Benefits & Services	958,405	11,635	10,422	1,213		Employee FTEs
	Training	124,886	1,668	1,325	343		Employee FTEs
Non-Depart	Association Dues	71,577	956	1,069	(113)		Employee FTEs
	Personnel Services	219,329	2,012	3,880	(1,868)		Employee FTEs
Planning	Planning	1,949,201	101,857	76,447	25,410	2	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	64,878	20,124	44,754	1	Direct Charge
Treasurer	Budget & Accounting	288,311	14,889	18,542	(3,653)	3	Adjusted Budget
	Cash Receipts	28,132	90	216	(126)		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	195	226	(31)		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	2,051	5,707	(3,656)	3	Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 286,758	\$ 260,994	\$ 25,764		
Notes: 1. Increase in cost is due to an increase in civil legal hours for this Fund when compared to the prior year 2. Increase in cost is due to planning projects initiated in the current year for the Roads program and a reassessment on the beneficial aspects of some planning projects (for example - mineral lands designation challenge, asphalt plants special use permit, CRS floodplain administration) to other programs besides Roads 3. Decrease is due to a decrease in expenditure and budget transactions processed for this Fund when compared to the prior year							

Full Cost of Services By Fund							
Jail Capital Projects		Fund - 3080		Agy - 03			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	7,702	4,640	3,062	1	Adjusted Budget & FTEs
	Budget	313,570	4,785	2,512	2,273	1	Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	12,860	3,331	9,529	1	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	989	537	452		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	7	(7)		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	1,231	890	341		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Plan & Emg Mgt	Planning	1,108,797	-	-	-		Actual Effort & Expected Benefit
	Emergency Management	840,404	-	-	-		Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	4,399	2,366	2,033	1	Adjusted Budget
	Cash Receipts	28,132	2	-	2		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	69	43	26		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	1,297	374	923	1	Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 33,334	\$ 14,700	\$ 18,634		
Notes: 1. Increase in due to an increase in expenditure and budget transactions processed for this Fund when compared to the prior year and for the time directly charged to this Fund by the Financial Services Departmental Accountant to process AP Invoices, Payroll, JEs and capital asset transactions for Fund 3080							

Full Cost of Services By Fund							
County Buildings Fund		Fund - 3140		Agy - 03			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	-	1,222	(1,222)	1	Adjusted Budget & FTEs
	Budget	313,570	-	661	(661)	1	Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	975	(975)	1	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	8	(8)		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	1	(1)		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	-	66	(66)		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Plan & Emg Mgt	Planning	1,108,797	-	-	-		Actual Effort & Expected Benefit
	Emergency Management	840,404	-	-	-	2	Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	-	623	(623)		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	-	10	(10)		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	-	41	(41)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ -	\$ 3,607	\$ (3,607)		
Notes: 1. This capital project is completed and closed out - therefore, this fund is no longer an active fund and is scheduled for termination							

Full Cost of Services By Fund							
Tilley Master Plan		Fund - 3150		Agy - 25			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	-	29,884	(29,884)	1	Adjusted Budget & FTEs
	Budget	313,570	-	15,874	(15,874)	1	Adjusted Budget
	CAO/CAAO	305,286	-	320	(320)	1	Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	138	(138)	1	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	30,638	(30,638)	1	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	1,034	(1,034)	1	Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	99	(99)	1	Adjusted Expenditures
	Payroll Processing	349,870	-	256	(256)	1	W-2 & FTEs
	Voucher Processing	483,753	-	1,453	(1,453)	1	Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	169	(169)	1	Employee FTEs
	Personnel Benefits & Services	958,405	-	763	(763)	1	Employee FTEs
	Training	124,886	-	97	(97)	1	Employee FTEs
Non-Depart	Association Dues	71,577	-	78	(78)	1	Employee FTEs
	Personnel Services	219,329	-	284	(284)	1	Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	-	14,948	(14,948)	1	Adjusted Budget
	Cash Receipts	28,132	-	4	(4)	1	Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	-	95	(95)	1	Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	-	5,556	(5,556)	1	Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ -	\$ 101,690	\$ (101,690)		
Notes: 1. This capital project is completed and closed out - therefore, this fund is no longer an active fund and is scheduled for termination							

Full Cost of Services By Fund							
Solid Waste - M & O		Fund -		4030	Agy -		34
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	51,690	54,872	(3,182)		Adjusted Budget & FTEs
	Budget	313,570	21,841	19,393	2,448		Adjusted Budget
	CAO/CAAO	305,286	9,997	10,702	(705)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	9,476	4,634	4,842	6	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	51,420	44,482	6,938	3	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	1,717	1,926	(209)		Accounting Personnel
	Capital Asset Accounting	167,959	7,728	16,750	(9,022)	2	Processed Capital Asset Transactions
	Grant Accounting	44,841	693	151	542		Grant Expenditures
	Internal Auditing	-	-	109	(109)		Adjusted Expenditures
	Payroll Processing	349,870	8,923	7,942	981		W-2 & FTEs
	Voucher Processing	483,753	21,210	18,973	2,237		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	5,622	5,657	(35)		Employee FTEs
	Personnel Benefits & Services	958,405	28,514	25,543	2,971		Employee FTEs
	Training	124,886	4,089	3,250	839		Employee FTEs
Non-Depart	Association Dues	71,577	2,344	2,621	(277)		Employee FTEs
	Personnel Services	219,329	4,930	9,511	(4,581)		Employee FTEs
Plan & Emg Mgt	Planning	1,108,797	29,414	62,256	(32,842)	1	Actual Effort & Expected Benefit
	Emergency Management	840,404	35,504	30,059	5,445	5	Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,418,869	8,739	2,957	5,782	4	Direct Charge
Treasurer	Budget & Accounting	288,311	20,082	18,262	1,820		Adjusted Budget
	Cash Receipts	28,132	2,190	3,359	(1,169)		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	1,381	1,207	174		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	7,456	6,131	1,325		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 334,960	\$ 350,747	\$ (15,787)		
Notes: 1. Decrease in cost is due to completion of solid waste planning projects from the prior year in the prior year and a reassessment on the beneficial aspects of some projects to the solid waste fund that were carried over into the current year 2. Decrease in cost is due to a decrease in capital asset transactions processed for this Fund when compared to the prior year 3. Increase is due to an increase in expenditure, budget and G/L transactions processed for this Fund when compared to the prior year 4. Increase in service cost is due to an increase in legal hours provided to this Fund when compared to the prior year 5. Increase is due to an increase in the total net unfunded cost of this activity when compared to the prior year 6. Increase in cost is due to the inclusion of all PIO Officers in the cost plan this year							

Full Cost of Services By Fund							
Solid Waste - Res. For Closure		Fund - 4040		Agy - 34			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	4,723	4,870	(147)		Adjusted Budget & FTEs
	Budget	313,570	2,051	1,749	302		Adjusted Budget
	CAO/ACAO	305,286	860	921	(61)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	658	398	260		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	3,999	3,870	129		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	1,382	1,338	44		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	4	(4)		Adjusted Expenditures
	Payroll Processing	349,870	806	533	273		W-2 & FTEs
	Voucher Processing	483,753	3,692	4,180	(488)		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	484	487	(3)		Employee FTEs
	Personnel Benefits & Services	958,405	2,453	2,197	256		Employee FTEs
	Training	124,886	352	280	72		Employee FTEs
Non-Depart	Association Dues	71,577	202	225	(23)		Employee FTEs
	Personnel Services	219,329	424	818	(394)		Employee FTEs
Plan & Emg Mgt	Planning	1,108,797	-	-	-		Actual Effort & Expected Benefit
	Emergency Management	840,404	1,451	1,243	208		Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	1,886	1,647	239		Adjusted Budget
	Cash Receipts	28,132	2	18	(16)		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	244	280	(36)		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	323	251	72		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 25,992	\$ 25,309	\$ 683		
Notes: No significant cost increases noted							

Full Cost of Services By Fund

Storm & Surface Water Utility		Fund - 4060		Agy - 27		Service Charge Based On:
Cost Centers	Services	2014		2013	Change	
		Cost	Billable		\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,009,556	18,794	21,462	(2,668)	Adjusted Budget & FTEs
	Budget	313,570	6,048	5,965	83	Adjusted Budget
	CAO/ACAO	305,286	5,480	5,865	(385)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	310,790	10,045	2,540	7,505	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	15,237	14,896	341	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	858	964	(106)	Accounting Personnel
	Capital Asset Accounting	167,959	4,084	1,971	2,113	Processed Capital Asset Transactions
	Grant Accounting	44,841	45	497	(452)	Grant Expenditures
	Internal Auditing	-	-	34	(34)	Adjusted Expenditures
	Payroll Processing	349,870	5,123	4,864	259	W-2 & FTEs
	Voucher Processing	483,753	6,355	6,017	338	Processed Invoice Line Items
Human Resources	Labor Relations	171,679	3,082	3,101	(19)	Employee FTEs
	Personnel Benefits & Services	958,405	15,629	12,934	2,695	Employee FTEs
	Training	124,886	2,242	1,781	461	Employee FTEs
Non-Depart	Association Dues	71,577	1,285	1,437	(152)	Employee FTEs
	Personnel Services	219,329	2,702	5,213	(2,511)	Employee FTEs
Plan & Emg Mgt	Planning	1,108,797	100,685	149,892	(49,207)	Actual Effort & Expected Benefit
	Emergency Management	840,404	37,671	20,440	17,231	Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,418,869	36,316	17,463	18,853	Direct Charge
Treasurer	Budget & Accounting	288,311	5,561	5,617	(56)	Adjusted Budget
	Cash Receipts	28,132	12	43	(31)	Processed Cash Receipts
	Tax Collections	472,246	-	-	-	Property Taxes Levied
	Warrant Processing	108,987	467	429	38	Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-	Depreciated Cost - GF Only
	External Audit Services	98,339	2,030	1,895	135	Adjusted Expenditures
	Library Usage	36,282	-	-	-	Estimated Library Usage
	Space Usage	2,144,966	10,337	10,337	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 290,088	\$ 295,657	\$ (5,569)	

Notes: 1. Decrease in cost is due to completion of storm water planning projects from the prior year in the prior year and a reassessment on the beneficial aspects of some projects to the storm water fund that were carried over into the current year

2. Increase in service cost is due to an increase in legal hours provided to this Fund when compared to the prior year

3. Increase in cost is due to an increase in the total net unfunded cost of this activity when compared to the prior year and the addition of previously excluded stormwater infrastructure assets in the current year

4. Increase in cost is due to the inclusion of all PIO Officers in the cost plan this year and for specific hours charged for stormwater water activities to Resource Management by one of the PIO Officers

5. Increase in cost is due to an increase in capital asset transactions processed for this Fund when compared to the prior year

Full Cost of Services By Fund							
Storm & Surface Water Capital		Fund - 4070		Agy - 27			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	3,557	4,279	(722)	1	Adjusted Budget & FTEs
	Budget	313,570	1,798	1,904	(106)	1	Adjusted Budget
	CAO/ACAO	305,286	400	429	(29)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	306	185	121		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	2,917	4,341	(1,424)	1	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	3,519	2,292	1,227	2	Processed Capital Asset Transactions
	Grant Accounting	44,841	307	145	162		Grant Expenditures
	Internal Auditing	-	-	9	(9)		Adjusted Expenditures
	Payroll Processing	349,870	445	197	248		W-2 & FTEs
	Voucher Processing	483,753	460	1,404	(944)		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	225	227	(2)		Employee FTEs
	Personnel Benefits & Services	958,405	1,141	1,021	120		Employee FTEs
	Training	124,886	164	130	34		Employee FTEs
Non-Depart	Association Dues	71,577	94	105	(11)		Employee FTEs
	Personnel Services	219,329	197	381	(184)		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	1,585	563	1,022	3	Direct Charge
Treasurer	Budget & Accounting	288,311	1,654	1,793	(139)	1	Adjusted Budget
	Cash Receipts	28,132	1	2	(1)		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	38	85	(47)		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	258	490	(232)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 19,066	\$ 19,982	\$ (916)		
Notes: 1. Decrease in cost is due to a decrease in expenditure and budget transactions processed for this Fund when compared to the prior year							
2. Increase in cost is due to an increased share of the asset transactions processed for this Fund when compared to the prior year							
3. Increase in cost is due to an increase in legal service hours provided to this Fund when compared to the prior year							

Full Cost of Services By Fund							
Land Use & Permitting		Fund - 4124		Agy - 27			
Cost Centers	Services	2014		2013	Change	Note	Service Charge Based On:
		Cost	Billable		\$		
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	20,993	23,700	(2,707)		Adjusted Budget & FTEs
	Budget	313,570	5,221	4,973	248		Adjusted Budget
	CAO/CAAO	305,286	7,615	8,151	(536)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	5,829	3,530	2,299		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	19,795	22,243	(2,448)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	858	964	(106)		Accounting Personnel
	Capital Asset Accounting	167,959	769	778	(9)		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	25	(25)		Grant Expenditures
	Internal Auditing	-	-	36	(36)		Adjusted Expenditures
	Payroll Processing	349,870	7,420	6,985	435		W-2 & FTEs
	Voucher Processing	483,753	2,930	3,127	(197)		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	4,282	4,309	(27)		Employee FTEs
	Personnel Benefits & Services	958,405	21,718	19,455	2,263		Employee FTEs
	Training	124,886	3,115	2,475	640		Employee FTEs
Non-Depart	Association Dues	71,577	1,785	1,997	(212)		Employee FTEs
	Personnel Services	219,329	3,755	7,243	(3,488)		Employee FTEs
Planning	Planning	1,949,201	158,012	175,997	(17,985)	1	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	146,542	134,914	11,628	2	Direct Charge
Treasurer	Budget & Accounting	288,311	4,799	4,682	117		Adjusted Budget
	Cash Receipts	28,132	2,799	4,963	(2,164)		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	147	166	(19)		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	1,853	2,010	(157)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	19,269	19,352	(83)		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 439,506	\$ 452,075	\$ (12,569)		
Notes: 1. Decrease in cost is due to completion of Land Use & Permitting planning projects from the prior year in the prior year and a reassessment on the beneficial aspects of some projects to the Land Use & Permitting Fund that were carried over into the current year							
2. Increase is due to an increase in the allocated share of costs for legal hours provided to this Fund when compared to the prior year							

Full Cost of Services By Fund							
Boston Harbor Water/Wastewater		Fund - 4200		Agy - 34			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	1,874	2,111	(237)		Adjusted Budget & FTEs
	Budget	313,570	502	477	25		Adjusted Budget
	CAO/ACAO	305,286	645	691	(46)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	494	299	195		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	4,146	6,386	(2,240)	1	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	214	241	(27)		Accounting Personnel
	Capital Asset Accounting	167,959	1,194	473	721		Processed Capital Asset Transactions
	Grant Accounting	44,841	4	-	4		Grant Expenditures
	Internal Auditing	-	-	3	(3)		Adjusted Expenditures
	Payroll Processing	349,870	460	535	(75)		W-2 & FTEs
	Voucher Processing	483,753	4,240	4,466	(226)		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	362	365	(3)		Employee FTEs
	Personnel Benefits & Services	958,405	1,840	1,648	192		Employee FTEs
	Training	124,886	264	210	54		Employee FTEs
Non-Depart	Association Dues	71,577	151	169	(18)		Employee FTEs
	Personnel Services	219,329	318	613	(295)		Employee FTEs
Plan & Emg Mgt	Planning	1,108,797	5,651	5,904	(253)		Actual Effort & Expected Benefit
	Emergency Management	840,404	4,774	4,074	700		Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	462	450	12		Adjusted Budget
	Cash Receipts	28,132	706	1,293	(587)		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	238	284	(46)		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	157	195	(38)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 28,696	\$ 30,887	\$ (2,191)		
Notes: 1. Decrease in cost is due to a decrease in expenditure, budget & G/L transactions processed for this Fund when compared to prior year							

Full Cost of Services By Fund							
Boston Harbor Reserve		Fund -		4210		Agy - 04	
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	228	262	(34)		Adjusted Budget & FTEs
	Budget	313,570	142	142	-		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	216	426	(210)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	471	232	239		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	1	(1)		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	45	187	(142)		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	131	133	(2)		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	4	16	(12)		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	6	36	(30)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 1,243	\$ 1,435	\$ (192)		
Notes: No significant cost increases noted							

Full Cost of Services By Fund							
Tamoshan/Beverly Beach Sewer		Fund - 4300		Agy - 34			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	698	845	(147)		Adjusted Budget & FTEs
	Budget	313,570	207	229	(22)		Adjusted Budget
	CAO/ACAO	305,286	221	236	(15)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	169	102	67		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	2,055	3,351	(1,296)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	86	96	(10)		Accounting Personnel
	Capital Asset Accounting	167,959	613	24	589		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	1	(1)		Adjusted Expenditures
	Payroll Processing	349,870	118	109	9		W-2 & FTEs
	Voucher Processing	483,753	2,036	2,368	(332)		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	124	125	(1)		Employee FTEs
	Personnel Benefits & Services	958,405	630	565	65		Employee FTEs
	Training	124,886	90	71	19		Employee FTEs
Non-Depart	Association Dues	71,577	51	58	(7)		Employee FTEs
	Personnel Services	219,329	109	210	(101)		Employee FTEs
Plan & Emg Mgt	Planning	1,108,797	2,552	2,693	(141)		Actual Effort & Expected Benefit
	Emergency Management	840,404	8,780	5,244	3,536	1	Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,418,869	-	563	(563)		Direct Charge
Treasurer	Budget & Accounting	288,311	190	216	(26)		Adjusted Budget
	Cash Receipts	28,132	328	565	(237)		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	175	209	(34)		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	70	88	(18)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 19,302	\$ 17,968	\$ 1,334		
Notes: 1. Cost increase is due to an increase in the total net unfunded cost and refinements to the allocation method (infrastructure costs)							

Full Cost of Services By Fund						
Grand Mound Wastewater		Fund - 4340		Agy - 34		
Cost Centers	Services	2014		2013	Change	Note
		Cost	Billable		\$	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	
BOCC	BOCC	1,009,556	2,223	2,531	(308)	
	Budget	313,570	893	880	13	
	CAO/ACAO	305,286	475	508	(33)	
	Jail	-	-	-	-	
	Public Info	310,790	363	220	143	
Financial Services	Reporting, Budget & Analysis	820,098	3,337	5,635	(2,298)	
	Financial Policies & Procedures	36,992	567	636	(69)	
	Capital Asset Accounting	167,959	1,853	184	1,669	
	Grant Accounting	44,841	14	-	14	
	Internal Auditing	-	-	5	(5)	
	Payroll Processing	349,870	369	560	(191)	
	Voucher Processing	483,753	3,718	3,674	44	
Human Resources	Labor Relations	171,679	267	269	(2)	
	Personnel Benefits & Services	958,405	1,354	1,213	141	
	Training	124,886	194	154	40	
Non-Depart	Association Dues	71,577	111	125	(14)	
	Personnel Services	219,329	234	451	(217)	
Plan & Emg Mgt	Planning	1,108,797	48,788	43,715	5,073	1
	Emergency Management	840,404	39,632	33,649	5,983	2
PAO	Civil Attorney Services	1,418,869	-	986	(986)	
Treasurer	Budget & Accounting	288,311	821	829	(8)	
	Cash Receipts	28,132	693	1,218	(525)	
	Tax Collections	472,246	-	-	-	
	Warrant Processing	108,987	302	316	(14)	
Other	Equipment Depreciation	477,745	-	-	-	
	External Audit Services	98,339	287	290	(3)	
	Library Usage	36,282	-	-	-	
	Space Usage	2,144,966	-	-	-	
Total Allocated Cost		\$ 16,135,262	\$ 106,495	\$ 98,048	\$ 8,447	

Notes: 1. Increase in cost is due to an increase in this cost's allocated share for Regional Planning (which is included within your allocated share for the Planning Department) - Allocation method was changed from an allocation that was identical to the percentage allocations for the Planning Department to one that is based on work effort, objectives and goals of the Regional Planning Authority

2. Cost increase is due to an increase in the total net unfunded cost and refinements to the allocation method (infrastructure costs)

Full Cost of Services By Fund							
Grand Mound Water		Fund - 4350		Agy - 04			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	1,261	1,476	(215)		Adjusted Budget & FTEs
	Budget	313,570	404	417	(13)		Adjusted Budget
	CAO/ACAO	305,286	370	396	(26)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	283	172	111		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	2,360	4,076	(1,716)	3	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	292	327	(35)		Accounting Personnel
	Capital Asset Accounting	167,959	2,042	617	1,425	4	Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	2	(2)		Adjusted Expenditures
	Payroll Processing	349,870	314	400	(86)		W-2 & FTEs
	Voucher Processing	483,753	2,231	2,090	141		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	208	209	(1)		Employee FTEs
	Personnel Benefits & Services	958,405	1,055	947	108		Employee FTEs
	Training	124,886	151	120	31		Employee FTEs
Non-Depart	Association Dues	71,577	87	97	(10)		Employee FTEs
	Personnel Services	219,329	182	352	(170)		Employee FTEs
Plan & Emg Mgt	Planning	1,108,797	25,011	20,200	4,811	1	Actual Effort & Expected Benefit
	Emergency Management	840,404	20,285	17,421	2,864	2	Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,418,869	317	563	(246)		Direct Charge
Treasurer	Budget & Accounting	288,311	371	393	(22)		Adjusted Budget
	Cash Receipts	28,132	703	1,202	(499)		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	188	196	(8)		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	115	135	(20)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 58,230	\$ 51,808	\$ 6,422		
Notes: 1. Increase in cost is due to an increase in this cost's allocated share for Regional Planning (which is included within your allocated share for the Planning Department) - Allocation method was changed from an allocation that was identical to the percentage allocations for the Planning Department to one that is based on work effort, objectives and goals of the Regional Planning Authority 2. Cost increase is due to an increase in the total net unfunded cost and refinements to the allocation method (infrastructure costs) 3. Decrease in cost is due to a decrease in budget transactions processed for this Fund when compared to the prior year 3. Increase in cost is due to an increase in capital asset transactions processed for this Fund when compared to prior year							

Full Cost of Services By Fund							
Olympic View Debt Service		Fund - 4380		Agy - 04			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-		Adjusted Budget & FTEs
	Budget	313,570	-	-	-		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	67	94	(27)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	-	-		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	-	-	-		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	-	-	-		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 67	\$ 94	\$ (27)		
Notes: None							

Full Cost of Services By Fund							
Tamoshan Water/Sewer		Fund - 4400		Agy - 34			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	477	537	(60)		Adjusted Budget & FTEs
	Budget	313,570	127	122	5		Adjusted Budget
	CAO/CAAO	305,286	164	176	(12)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	126	76	50		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	1,777	3,115	(1,338)	1	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	86	96	(10)		Accounting Personnel
	Capital Asset Accounting	167,959	1,335	425	910		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	1	(1)		Adjusted Expenditures
	Payroll Processing	349,870	88	81	7		W-2 & FTEs
	Voucher Processing	483,753	1,930	1,649	281		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	92	93	(1)		Employee FTEs
	Personnel Benefits & Services	958,405	468	419	49		Employee FTEs
	Training	124,886	67	53	14		Employee FTEs
Non-Depart	Association Dues	71,577	38	43	(5)		Employee FTEs
	Personnel Services	219,329	81	156	(75)		Employee FTEs
Plan & Emg Mgt	Planning	1,108,797	1,093	1,347	(254)		Actual Effort & Expected Benefit
	Emergency Management	840,404	1,460	1,523	(63)		Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,418,869	793	-	793		Direct Charge
Treasurer	Budget & Accounting	288,311	117	114	3		Adjusted Budget
	Cash Receipts	28,132	318	538	(220)		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	163	149	14		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	32	44	(12)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 10,832	\$ 10,757	\$ 75		
Notes: 1. Decrease in cost is due to a decrease in expenditure transactions processed for this Fund when compared to prior year							

Full Cost of Services By Fund							
Olympic View Sewer		Fund - 4410		Agy - 34			
Cost Centers	Services	2014		2013	Change	Note	Service Charge Based On:
		Cost	Billable		\$		
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	97	136	(39)		Adjusted Budget & FTEs
	Budget	313,570	45	58	(13)		Adjusted Budget
	CAO/CAAO	305,286	15	16	(1)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	12	7	5		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	980	1,579	(599)	1	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	42	48	(6)		Accounting Personnel
	Capital Asset Accounting	167,959	173	120	53		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	-	-		Adjusted Expenditures
	Payroll Processing	349,870	8	8	-		W-2 & FTEs
	Voucher Processing	483,753	1,053	931	122		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	9	9	-		Employee FTEs
	Personnel Benefits & Services	958,405	42	38	4		Employee FTEs
	Training	124,886	6	5	1		Employee FTEs
Non-Depart	Association Dues	71,577	3	4	(1)		Employee FTEs
	Personnel Services	219,329	7	14	(7)		Employee FTEs
Plan & Emg Mgt	Planning	1,108,797	456	621	(165)		Actual Effort & Expected Benefit
	Emergency Management	840,404	256	247	9		Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	42	55	(13)		Adjusted Budget
	Cash Receipts	28,132	7	23	(16)		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	89	91	(2)		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	13	21	(8)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 3,355	\$ 4,031	\$ (676)		
Notes: 1. Decrease in cost is due to a decrease in expenditure transactions processed for this Fund when compared to prior year							

Full Cost of Services By Fund							
Tamoshan Reserve		Fund - 4420		Agy - 04			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	1,399	1,566	(167)		Adjusted Budget & FTEs
	Budget	313,570	697	675	22		Adjusted Budget
	CAO/ACAO	305,286	168	179	(11)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	128	77	51		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	2,130	785	1,345	1	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	95	353	(258)		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	-	-		Adjusted Expenditures
	Payroll Processing	349,870	90	83	7		W-2 & FTEs
	Voucher Processing	483,753	407	212	195		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	94	95	(1)		Employee FTEs
	Personnel Benefits & Services	958,405	477	427	50		Employee FTEs
	Training	124,886	68	54	14		Employee FTEs
Non-Depart	Association Dues	71,577	39	44	(5)		Employee FTEs
	Personnel Services	219,329	82	159	(77)		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	641	637	4		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	38	16	22		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	226	29	197	1	Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 6,779	\$ 5,391	\$ 1,388		
Notes: 1. Increase in cost is due to an increase in expenditure transactions processed for this Fund when compared to prior year							

Full Cost of Services By Fund							
Grand Mound Wastewater		Fund - 4440		Agy - 34			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	511	2,176	(1,665)	1	Adjusted Budget & FTEs
	Budget	313,570	272	1,132	(860)	1	Adjusted Budget
	CAO/ACAO	305,286	45	48	(3)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	35	21	14		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	729	2,180	(1,451)	1	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	518	521	(3)		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	4	(4)		Adjusted Expenditures
	Payroll Processing	349,870	24	22	2		W-2 & FTEs
	Voucher Processing	483,753	62	376	(314)		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	26	25	1		Employee FTEs
	Personnel Benefits & Services	958,405	127	114	13		Employee FTEs
	Training	124,886	18	15	3		Employee FTEs
Non-Depart	Association Dues	71,577	10	12	(2)		Employee FTEs
	Personnel Services	219,329	22	42	(20)		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	250	1,066	(816)	1	Adjusted Budget
	Cash Receipts	28,132	-	23	(23)		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	13	24	(11)		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	40	249	(209)	1	Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 2,702	\$ 8,050	\$ (5,348)		
Notes: 1. Decrease in cost is due to a decrease in expenditure and budget transactions processed for this Fund when compared to prior year							

Full Cost of Services By Fund							
Grand Mound Water Cap		Fund - 4450		Agy - 34			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	94	266	(172)		Adjusted Budget & FTEs
	Budget	313,570	56	141	(85)		Adjusted Budget
	CAO/ACAO	305,286	3	4	(1)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	2	1	1		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	308	1,195	(887)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	1,162	401	761		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	1	(1)		Adjusted Expenditures
	Payroll Processing	349,870	1	1	-		W-2 & FTEs
	Voucher Processing	483,753	9	16	(7)		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	2	2	-		Employee FTEs
	Personnel Benefits & Services	958,405	8	7	1		Employee FTEs
	Training	124,886	1	1	-		Employee FTEs
Non-Depart	Association Dues	71,577	1	1	-		Employee FTEs
	Personnel Services	219,329	1	3	(2)		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	51	132	(81)		Adjusted Budget
	Cash Receipts	28,132	-	25	(25)		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	1	2	(1)		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	1	34	(33)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 1,701	\$ 2,233	\$ (532)		
Notes: Nothing noted of significance							

Full Cost of Services By Fund						
Tamoshan Beverly Beach Debt		Fund - 4460		Agy - 34		
Cost Centers	Services	2014		2013	Change	Service Charge Based On:
		Cost	Allocated		\$	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-	Adjusted Budget & FTEs
	Budget	313,570	-	-	-	Adjusted Budget
	CAO/ACAO	305,286	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	310,790	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	32	42	(10)	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-	Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-	Grant Expenditures
	Internal Auditing	-	-	-	-	Adjusted Expenditures
	Payroll Processing	349,870	-	-	-	W-2 & FTEs
	Voucher Processing	483,753	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-	Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-	Employee FTEs
	Training	124,886	-	-	-	Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-	Employee FTEs
	Personnel Services	219,329	-	-	-	Employee FTEs
Planning	Planning	1,949,201	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-	Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-	Adjusted Budget
	Cash Receipts	28,132	-	-	-	Processed Cash Receipts
	Tax Collections	472,246	-	-	-	Property Taxes Levied
	Warrant Processing	108,987	-	-	-	Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-	Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-	Adjusted Expenditures
	Library Usage	36,282	-	-	-	Estimated Library Usage
	Space Usage	2,144,966	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 32	\$ 42	\$ (10)	
Notes: None						

Full Cost of Services By Fund						
Grand Mound Debt Service		Fund - 4480		Agy - 04		
Cost Centers	Services	2014		2013	Change	
		Cost	Allocated		\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	
BOCC	BOCC	1,009,556	37	48	(11)	
	Budget	313,570	23	26	(3)	
	CAO/ACAO	305,286	-	-	-	
	Jail	-	-	-	-	
	Public Info	310,790	-	-	-	
Financial Services	Reporting, Budget & Analysis	820,098	284	355	(71)	
	Financial Policies & Procedures	36,992	-	-	-	
	Capital Asset Accounting	167,959	-	-	-	
	Grant Accounting	44,841	-	-	-	
	Internal Auditing	-	-	-	-	
	Payroll Processing	349,870	-	-	-	
	Voucher Processing	483,753	-	-	-	
Human Resources	Labor Relations	171,679	-	-	-	
	Personnel Benefits & Services	958,405	-	-	-	
	Training	124,886	-	-	-	
Non-Depart	Association Dues	71,577	-	-	-	
	Personnel Services	219,329	-	-	-	
Planning	Planning	1,949,201	-	-	-	
PAO	Civil Attorney Services	1,418,869	-	-	-	
Treasurer	Budget & Accounting	288,311	22	25	(3)	
	Cash Receipts	28,132	-	-	-	
	Tax Collections	472,246	-	-	-	
	Warrant Processing	108,987	-	-	-	
Other	Equipment Depreciation	477,745	-	-	-	
	External Audit Services	98,339	8	10	(2)	
	Library Usage	36,282	-	-	-	
	Space Usage	2,144,966	-	-	-	
Total Allocated Cost		\$ 16,135,262	\$ 374	\$ 464	\$ (90)	
Notes: None						

Full Cost of Services By Fund							
Community Loan Repayment #2		Fund - 4500		Agy - 40			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-		Adjusted Budget & FTEs
	Budget	313,570	-	-	-		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	-	-		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	-	-		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	-	-	-		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	-	-	-		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ -	\$ -	\$ -		
Notes:							

Full Cost of Services By Fund							
Community Loan Repayment #1		Fund - 4510		Agy - 40			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	346	397	(51)		Adjusted Budget & FTEs
	Budget	313,570	215	215	-		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	346	373	(27)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	-	-		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	159	343	(184)		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	198	202	(4)		Adjusted Budget
	Cash Receipts	28,132	2	16	(14)		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	19	36	(17)		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	1	1	-		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 1,286	\$ 1,583	\$ (297)		
Notes: Nothing noted of significance							

Full Cost of Services By Fund							
Unemployment Compensation		Fund - 5030		Agy - 22			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	2,177	2,486	(309)		Adjusted Budget & FTEs
	Budget	313,570	1,168	1,161	7		Adjusted Budget
	CAO/ACAO	305,286	179	191	(12)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	138	83	55		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	1,213	1,909	(696)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	5	(5)		Adjusted Expenditures
	Payroll Processing	349,870	95	197	(102)		W-2 & FTEs
	Voucher Processing	483,753	36	41	(5)		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	101	101	-		Employee FTEs
	Personnel Benefits & Services	958,405	510	457	53		Employee FTEs
	Training	124,886	73	58	15		Employee FTEs
Non-Depart	Association Dues	71,577	42	47	(5)		Employee FTEs
	Personnel Services	219,329	88	171	(83)		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	1,074	1,093	(19)		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	4	3	1		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	129	291	(162)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 7,027	\$ 8,294	\$ (1,267)		
Notes: Nothing noted of significance							

Full Cost of Services By Fund							
Insurance Risk		Fund - 5050		Agy - 22			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	6,948	7,161	(213)		Adjusted Budget & FTEs
	Budget	313,570	3,366	2,922	444		Adjusted Budget
	CAO/ACAO	305,286	925	991	(66)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	709	429	280		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	4,183	6,946	(2,763)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	20	(20)		Adjusted Expenditures
	Payroll Processing	349,870	841	782	59		W-2 & FTEs
	Voucher Processing	483,753	1,620	1,274	346		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	520	524	(4)		Employee FTEs
	Personnel Benefits & Services	958,405	2,640	1,867	773		Employee FTEs
	Training	124,886	378	301	77		Employee FTEs
Non-Depart	Association Dues	71,577	217	242	(25)		Employee FTEs
	Personnel Services	219,329	457	880	(423)		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	23,352	17,603	5,749	1	Direct Charge
Treasurer	Budget & Accounting	288,311	3,095	2,752	343		Adjusted Budget
	Cash Receipts	28,132	32	18	14		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	58	36	22		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	412	1,085	(673)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 49,753	\$ 45,833	\$ 3,920		
Notes: 1. Increase in service cost is due to an increase in legal hours charged to this Fund when compared to the prior year							

Full Cost of Services By Fund							
Benefits Administration		Fund - 5060		Agy - 22			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	2,793	3,156	(363)		Adjusted Budget & FTEs
	Budget	313,570	1,091	1,062	29		Adjusted Budget
	CAO/ACAO	305,286	627	672	(45)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	480	290	190		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	1,786	2,371	(585)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	5	(5)		Adjusted Expenditures
	Payroll Processing	349,870	566	635	(69)		W-2 & FTEs
	Voucher Processing	483,753	336	1,061	(725)		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	352	355	(3)		Employee FTEs
	Personnel Benefits & Services	958,405	1,789	1,161	628		Employee FTEs
	Training	124,886	257	204	53		Employee FTEs
Non-Depart	Association Dues	71,577	147	165	(18)		Employee FTEs
	Personnel Services	219,329	309	596	(287)		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	475	-	475		Direct Charge
Treasurer	Budget & Accounting	288,311	1,004	1,000	4		Adjusted Budget
	Cash Receipts	28,132	5	29	(24)		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	39	115	(76)		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	109	282	(173)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 12,165	\$ 13,159	\$ (994)		
Notes: 1. No significant changes noted							

Full Cost of Services By Fund

Central Services/Facilities		Fund - 5210		Agy - 25			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	63,973	66,316	(2,343)		Adjusted Budget & FTEs
	Budget	313,570	18,117	16,335	1,782	2	Adjusted Budget
	CAO/ACAO	305,286	21,051	20,298	753		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	16,114	8,789	7,325		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	47,028	42,087	4,941	2	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	1,502	1,685	(183)		Accounting Personnel
	Capital Asset Accounting	167,959	10,116	4,952	5,164	4	Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	112	(112)		Adjusted Expenditures
	Payroll Processing	349,870	20,145	16,594	3,551	2	W-2 & FTEs
	Voucher Processing	483,753	36,072	32,051	4,021	5	Processed Invoice Line Items
Human Resources	Labor Relations	171,679	11,838	10,730	1,108	2	Employee FTEs
	Personnel Benefits & Services	958,405	60,044	48,446	11,598	2	Employee FTEs
	Training	124,886	8,611	6,164	2,447	2	Employee FTEs
Non-Depart	Association Dues	71,577	4,936	4,972	(36)		Employee FTEs
	Personnel Services	219,329	10,381	18,037	(7,656)		Employee FTEs
Plan & Emg Mgt	Planning	1,108,797	-	-	-		Actual Effort & Expected Benefit
	Emergency Management	840,404	352,829	281,878	70,951	1	Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,418,869	103,002	93,890	9,112	3	Direct Charge
Treasurer	Budget & Accounting	288,311	16,659	15,383	1,276	2	Adjusted Budget
	Cash Receipts	28,132	302	279	23		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	2,680	2,284	396		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	6,609	6,281	328		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	25,752	22,754	2,998	2	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 837,761	\$ 720,317	\$ 117,444		

Notes: 1. Emergency Management's services, which are primarily the protection and preservation of the County's Infra-Structure and is now funded within the General Fund, are allocated on the book value of constructed infra-structure assets owned and managed by each fund - The total net unfunded cost for this service increased by 20% when compared to the prior year - This fund's percentage share of the net unfunded cost increased from 39.94% to 41.98% due to capital additions to the ARC and reductions in Roads share of this cost due to the elimination of land and right of way which were previously included in their allocated share - the net increase to Central Services is the result of these changes and adjustments in 2012

2. These cost increases are due to the inclusion of GeoData within Central Services in 2012

3. Increase in service cost is due to an increase in the share of legal hours charged to this Fund when compared to the prior year

4. Increase in cost is due to an increase in the share of asset transactions processed for this Fund when compared to the prior year

5. Increase in cost is due to an overall increase in the cost of this activity when compared to the prior year

Full Cost of Services By Fund							
Central Services Reserve		Fund - 5220		Agy - 25			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	11,011	8,115	2,896	2	Adjusted Budget & FTEs
	Budget	313,570	6,840	4,394	2,446	2	Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	12,199	10,267	1,932	1	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	12,095	7,309	4,786	2	Processed Capital Asset Transactions
	Grant Accounting	44,841	51	-	51		Grant Expenditures
	Internal Auditing	-	-	10	(10)		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	1,983	2,082	(99)		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	6,290	4,138	2,152	1	Adjusted Budget
	Cash Receipts	28,132	58	103	(45)		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	147	123	24		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	883	580	303		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 51,557	\$ 37,121	\$ 14,436		
Notes: 1. Increase in service cost is due to an increase in adjusted budget and expenses processed for this Fund when compared to prior year 2. Increase is due to an increase in the cost and share of asset transactions processed for this fund when compared to prior year							

Full Cost of Services By Fund							
Cent Srvs Facilities Engineering		Fund - 5230		Agy - 25			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	2,682	3,036	(354)		Adjusted Budget & FTEs
	Budget	313,570	592	566	26		Adjusted Budget
	CAO/ACAO	305,286	1,045	1,118	(73)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	800	484	316		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	2,648	2,799	(151)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	80	(80)		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	4	(4)		Adjusted Expenditures
	Payroll Processing	349,870	1,367	732	635		W-2 & FTEs
	Voucher Processing	483,753	1,160	1,217	(57)		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	588	591	(3)		Employee FTEs
	Personnel Benefits & Services	958,405	2,981	2,671	310		Employee FTEs
	Training	124,886	428	340	88		Employee FTEs
Non-Depart	Association Dues	71,577	245	274	(29)		Employee FTEs
	Personnel Services	219,329	515	994	(479)		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	545	532	13		Adjusted Budget
	Cash Receipts	28,132	-	4	(4)		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	114	104	10		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	208	216	(8)		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	1,178	7,270	(6,092)	1	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 17,096	\$ 23,032	\$ (5,936)		
Notes: 1. Cost reduction is due to the vacation of occupied space by Central Services in Building 5 in 2012 and 2013							

Full Cost of Services By Fund						
E.R.&R. Maintenance		Fund - 5410		Agy - 25		
Cost Centers	Services	2014		2013	Change	
		Cost	Billable		\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,009,556	16,578	18,455	(1,877)	Adjusted Budget & FTEs
	Budget	313,570	6,005	5,677	328	Adjusted Budget
	CAO/ACAO	305,286	4,181	4,475	(294)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	310,790	3,200	1,938	1,262	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	15,505	15,957	(452)	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	858	964	(106)	Accounting Personnel
	Capital Asset Accounting	167,959	1,210	473	737	Processed Capital Asset Transactions
	Grant Accounting	44,841	8	-	8	Grant Expenditures
	Internal Auditing	-	-	38	(38)	Adjusted Expenditures
	Payroll Processing	349,870	3,851	3,580	271	W-2 & FTEs
	Voucher Processing	483,753	53,078	52,281	797	Processed Invoice Line Items
Human Resources	Labor Relations	171,679	2,351	2,366	(15)	Employee FTEs
	Personnel Benefits & Services	958,405	11,923	10,681	1,242	Employee FTEs
	Training	124,886	1,710	1,359	351	Employee FTEs
Non-Depart	Association Dues	71,577	980	1,097	(117)	Employee FTEs
	Personnel Services	219,329	2,061	3,976	(1,915)	Employee FTEs
Plan & Emg Mgt	Planning	1,108,797	-	-	-	Actual Effort & Expected Benefit
	Emergency Management	840,404	-	-	-	Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,418,869	-	2,309	(2,309)	Direct Charge
Treasurer	Budget & Accounting	288,311	5,521	5,346	175	Adjusted Budget
	Cash Receipts	28,132	111	299	(188)	Processed Cash Receipts
	Tax Collections	472,246	-	-	-	Property Taxes Levied
	Warrant Processing	108,987	1,551	1,450	101	Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-	Depreciated Cost - GF Only
	External Audit Services	98,339	2,022	2,164	(142)	Adjusted Expenditures
	Library Usage	36,282	-	-	-	Estimated Library Usage
	Space Usage	2,144,966	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 132,704	\$ 134,885	\$ (2,181)	
Notes: No significant changes noted						

Full Cost of Services By Fund							
E.R.&R. Replacement		Fund - 5420		Agy - 25			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	6,385	5,221	1,164	2	Adjusted Budget & FTEs
	Budget	313,570	3,966	2,828	1,138	2	Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	8,846	6,234	2,612	2	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	429	482	(53)		Accounting Personnel
	Capital Asset Accounting	167,959	77,108	67,376	9,732	1	Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	10	(10)		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	2,851	2,073	778		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	3,647	2,663	984	2	Adjusted Budget
	Cash Receipts	28,132	23	83	(60)		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	114	82	32		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	1,098	557	541		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 104,467	\$ 87,609	\$ 16,858		
Notes: 1. Increase is due to an increase in the cost of this activity when compared to the prior year							
2. Increase in service cost is due to an increase in adjusted budget and expenses processed for this Fund when compared to prior year							

Full Cost of Services By Fund						
State Forest Board		Fund - 6330		Agy - 0		
Cost Centers	Services	2014		2013	Change	
		Cost	Allocated		\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-	Adjusted Budget & FTEs
	Budget	313,570	-	-	-	Adjusted Budget
	CAO/ACAO	305,286	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	310,790	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-	Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-	Grant Expenditures
	Internal Auditing	-	-	-	-	Adjusted Expenditures
	Payroll Processing	349,870	-	-	-	W-2 & FTEs
	Voucher Processing	483,753	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-	Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-	Employee FTEs
	Training	124,886	-	-	-	Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-	Employee FTEs
	Personnel Services	219,329	-	-	-	Employee FTEs
Planning	Planning	1,949,201	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-	Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-	Adjusted Budget
	Cash Receipts	28,132	-	-	-	Processed Cash Receipts
	Tax Collections	472,246	-	-	-	Property Taxes Levied
	Warrant Processing	108,987	-	-	-	Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-	Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-	Adjusted Expenditures
	Library Usage	36,282	-	-	-	Estimated Library Usage
	Space Usage	2,144,966	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ -	\$ -	\$ -	
Notes: None						

Full Cost of Services By Fund						
Forest Excise		Fund - 6331		Agy - 0		
Cost Centers	Services	2014		2013	Change	
		Cost	Allocated		\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-	Adjusted Budget & FTEs
	Budget	313,570	-	-	-	Adjusted Budget
	CAO/ACAO	305,286	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	310,790	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-	Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-	Grant Expenditures
	Internal Auditing	-	-	-	-	Adjusted Expenditures
	Payroll Processing	349,870	-	-	-	W-2 & FTEs
	Voucher Processing	483,753	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-	Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-	Employee FTEs
	Training	124,886	-	-	-	Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-	Employee FTEs
	Personnel Services	219,329	-	-	-	Employee FTEs
Planning	Planning	1,949,201	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-	Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-	Adjusted Budget
	Cash Receipts	28,132	-	-	-	Processed Cash Receipts
	Tax Collections	472,246	-	-	-	Property Taxes Levied
	Warrant Processing	108,987	-	-	-	Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-	Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-	Adjusted Expenditures
	Library Usage	36,282	-	-	-	Estimated Library Usage
	Space Usage	2,144,966	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ -	\$ -	\$ -	
Notes: None						

Full Cost of Services By Fund						
Forest Yield		Fund - 6332		Agy - 0		
Cost Centers	Services	2014		2013	Change	
		Cost	Allocated		\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-	Adjusted Budget & FTEs
	Budget	313,570	-	-	-	Adjusted Budget
	CAO/ACAO	305,286	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	310,790	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-	Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-	Grant Expenditures
	Internal Auditing	-	-	-	-	Adjusted Expenditures
	Payroll Processing	349,870	-	-	-	W-2 & FTEs
	Voucher Processing	483,753	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-	Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-	Employee FTEs
	Training	124,886	-	-	-	Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-	Employee FTEs
	Personnel Services	219,329	-	-	-	Employee FTEs
Planning	Planning	1,949,201	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-	Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-	Adjusted Budget
	Cash Receipts	28,132	-	-	-	Processed Cash Receipts
	Tax Collections	472,246	-	-	-	Property Taxes Levied
	Warrant Processing	108,987	-	-	-	Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-	Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-	Adjusted Expenditures
	Library Usage	36,282	-	-	-	Estimated Library Usage
	Space Usage	2,144,966	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ -	\$ -	\$ -	
Notes: None						

Full Cost of Services By Fund						
Leasehold Suspense		Fund - 6333		Agy - 0		
Cost Centers	Services	2014		2013	Change	
		Cost	Allocated		\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-	Adjusted Budget & FTEs
	Budget	313,570	-	-	-	Adjusted Budget
	CAO/ACAO	305,286	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	310,790	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-	Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-	Grant Expenditures
	Internal Auditing	-	-	-	-	Adjusted Expenditures
	Payroll Processing	349,870	-	-	-	W-2 & FTEs
	Voucher Processing	483,753	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-	Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-	Employee FTEs
	Training	124,886	-	-	-	Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-	Employee FTEs
	Personnel Services	219,329	-	-	-	Employee FTEs
Planning	Planning	1,949,201	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-	Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-	Adjusted Budget
	Cash Receipts	28,132	-	-	-	Processed Cash Receipts
	Tax Collections	472,246	-	-	-	Property Taxes Levied
	Warrant Processing	108,987	-	-	-	Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-	Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-	Adjusted Expenditures
	Library Usage	36,282	-	-	-	Estimated Library Usage
	Space Usage	2,144,966	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ -	\$ -	\$ -	
Notes: None						

Full Cost of Services By Fund						
Treasurer's Trust		Fund - 6334		Agy - 0		
Cost Centers	Services	2014		2013	Change	
		Cost	Allocated		\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-	Adjusted Budget & FTEs
	Budget	313,570	-	-	-	Adjusted Budget
	CAO/ACAO	305,286	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	310,790	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-	Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-	Grant Expenditures
	Internal Auditing	-	-	-	-	Adjusted Expenditures
	Payroll Processing	349,870	-	-	-	W-2 & FTEs
	Voucher Processing	483,753	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-	Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-	Employee FTEs
	Training	124,886	-	-	-	Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-	Employee FTEs
	Personnel Services	219,329	-	-	-	Employee FTEs
Planning	Planning	1,949,201	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-	Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-	Adjusted Budget
	Cash Receipts	28,132	-	-	-	Processed Cash Receipts
	Tax Collections	472,246	-	-	-	Property Taxes Levied
	Warrant Processing	108,987	-	-	-	Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-	Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-	Adjusted Expenditures
	Library Usage	36,282	-	-	-	Estimated Library Usage
	Space Usage	2,144,966	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ -	\$ -	\$ -	
Notes: None						

Full Cost of Services By Fund						
Taxes & Refunds Pending		Fund - 6335		Agy - 0		
Cost Centers	Services	2014		2013	Change	
		Cost	Allocated		\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-	Adjusted Budget & FTEs
	Budget	313,570	-	-	-	Adjusted Budget
	CAO/ACAO	305,286	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	310,790	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-	Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-	Grant Expenditures
	Internal Auditing	-	-	-	-	Adjusted Expenditures
	Payroll Processing	349,870	-	-	-	W-2 & FTEs
	Voucher Processing	483,753	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-	Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-	Employee FTEs
	Training	124,886	-	-	-	Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-	Employee FTEs
	Personnel Services	219,329	-	-	-	Employee FTEs
Planning	Planning	1,949,201	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-	Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-	Adjusted Budget
	Cash Receipts	28,132	-	-	-	Processed Cash Receipts
	Tax Collections	472,246	-	-	-	Property Taxes Levied
	Warrant Processing	108,987	-	-	-	Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-	Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-	Adjusted Expenditures
	Library Usage	36,282	-	-	-	Estimated Library Usage
	Space Usage	2,144,966	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ -	\$ -	\$ -	
Notes: None						

Full Cost of Services By Fund						
Refunded GO Bonds		Fund - 6336		Agy - 0		
Cost Centers	Services	2014		2013	Change	
		Cost	Allocated		\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-	Adjusted Budget & FTEs
	Budget	313,570	-	-	-	Adjusted Budget
	CAO/ACAO	305,286	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	310,790	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-	Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-	Grant Expenditures
	Internal Auditing	-	-	-	-	Adjusted Expenditures
	Payroll Processing	349,870	-	-	-	W-2 & FTEs
	Voucher Processing	483,753	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-	Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-	Employee FTEs
	Training	124,886	-	-	-	Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-	Employee FTEs
	Personnel Services	219,329	-	-	-	Employee FTEs
Planning	Planning	1,949,201	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-	Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-	Adjusted Budget
	Cash Receipts	28,132	-	-	-	Processed Cash Receipts
	Tax Collections	472,246	-	-	-	Property Taxes Levied
	Warrant Processing	108,987	-	-	-	Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-	Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-	Adjusted Expenditures
	Library Usage	36,282	-	-	-	Estimated Library Usage
	Space Usage	2,144,966	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ -	\$ -	\$ -	
Notes: None						

Full Cost of Services By Fund						
Fiscal Agent Fund		Fund - 6337		Agy - 0		
Cost Centers	Services	2014		2013	Change	
		Cost	Allocated		\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-	Adjusted Budget & FTEs
	Budget	313,570	-	-	-	Adjusted Budget
	CAO/ACAO	305,286	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	310,790	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-	Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-	Grant Expenditures
	Internal Auditing	-	-	-	-	Adjusted Expenditures
	Payroll Processing	349,870	-	-	-	W-2 & FTEs
	Voucher Processing	483,753	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-	Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-	Employee FTEs
	Training	124,886	-	-	-	Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-	Employee FTEs
	Personnel Services	219,329	-	-	-	Employee FTEs
Planning	Planning	1,949,201	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-	Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-	Adjusted Budget
	Cash Receipts	28,132	-	-	-	Processed Cash Receipts
	Tax Collections	472,246	-	-	-	Property Taxes Levied
	Warrant Processing	108,987	-	-	-	Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-	Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-	Adjusted Expenditures
	Library Usage	36,282	-	-	-	Estimated Library Usage
	Space Usage	2,144,966	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ -	\$ -	\$ -	
Notes: None						

Full Cost of Services By Fund							
State Agencies		Fund - 6338-9+		Agy - 0			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 720,948	\$ 703,439	\$ 17,509		Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-		Adjusted Budget & FTEs
	Budget	313,570	-	-	-		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	-	-		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	-	-		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	-	-	-		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	91,434	97,263	(5,829)		Property Taxes Levied
	Warrant Processing	108,987	-	-	-		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 812,382	\$ 800,702	\$ 11,680		
Notes: None							

Full Cost of Services By Fund						
Cobra/Retiree		Fund - 6340		Agy - 0		
Cost Centers	Services	2014		2013	Change	
		Cost	Allocated		\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-	Adjusted Budget & FTEs
	Budget	313,570	-	-	-	Adjusted Budget
	CAO/ACAO	305,286	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	310,790	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-	Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-	Grant Expenditures
	Internal Auditing	-	-	-	-	Adjusted Expenditures
	Payroll Processing	349,870	-	-	-	W-2 & FTEs
	Voucher Processing	483,753	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-	Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-	Employee FTEs
	Training	124,886	-	-	-	Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-	Employee FTEs
	Personnel Services	219,329	-	-	-	Employee FTEs
Planning	Planning	1,949,201	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-	Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-	Adjusted Budget
	Cash Receipts	28,132	-	-	-	Processed Cash Receipts
	Tax Collections	472,246	-	-	-	Property Taxes Levied
	Warrant Processing	108,987	-	-	-	Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-	Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-	Adjusted Expenditures
	Library Usage	36,282	-	-	-	Estimated Library Usage
	Space Usage	2,144,966	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ -	\$ -	\$ -	
Notes: None						

Full Cost of Services By Fund							
Drainage Districts		Fund -		6350-53		Agy - 0	
Cost Centers	Services	2014		2013		Change	
		Cost	Allocated			\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-		Adjusted Budget & FTEs
	Budget	313,570	-	-	-		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	-	-		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	-	-		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	45	41	4		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	17	23	(6)		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 62	\$ 64	\$ (2)		
Notes: None							

Full Cost of Services By Fund							
Cemetery District #1		Fund - 6410		Agy - 0			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 631	\$ 621	\$ 10		Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-		Adjusted Budget & FTEs
	Budget	313,570	-	-	-		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	-	-		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	-	-		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	177	155	22		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	80	86	(6)		Property Taxes Levied
	Warrant Processing	108,987	119	105	14		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 1,007	\$ 967	\$ 40		
Notes: None							

Full Cost of Services By Fund							
Cemetery District #2		Fund - 6411		Agy - 0			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 1,596	\$ 1,557	\$ 39		Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-		Adjusted Budget & FTEs
	Budget	313,570	-	-	-		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	-	-		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	-	-		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	363	335	28		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	202	215	(13)		Property Taxes Levied
	Warrant Processing	108,987	265	237	28		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 2,426	\$ 2,344	\$ 82		
Notes: None							

Full Cost of Services By Fund							
PUD #1		Fund -		6420-29+		Agy - 0	
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 2,820	\$ 2,754	\$ 66		Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-		Adjusted Budget & FTEs
	Budget	313,570	-	-	-		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	-	-		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	-	-		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	-	-	-		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	358	381	(23)		Property Taxes Levied
	Warrant Processing	108,987	1,518	1,327	191		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 4,696	\$ 4,462	\$ 234		
Notes: None							

Full Cost of Services By Fund							
Tanglewilde Parks		Fund - 6431		Agy - 0			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 591	\$ 642	\$ (51)		Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-		Adjusted Budget & FTEs
	Budget	313,570	-	-	-		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	-	-		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	-	-		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	45	41	4		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	75	89	(14)		Property Taxes Levied
	Warrant Processing	108,987	15	14	1		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 726	\$ 786	\$ (60)		
Notes: None							

Full Cost of Services By Fund						
Housing Authority		Fund - 6440-49+		Agy - 0		
Cost Centers	Services	2014		2013	Change	
		Cost	Allocated		\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-	Adjusted Budget & FTEs
	Budget	313,570	-	-	-	Adjusted Budget
	CAO/ACAO	305,286	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	310,790	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-	Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-	Grant Expenditures
	Internal Auditing	-	-	-	-	Adjusted Expenditures
	Payroll Processing	349,870	-	-	-	W-2 & FTEs
	Voucher Processing	483,753	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-	Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-	Employee FTEs
	Training	124,886	-	-	-	Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-	Employee FTEs
	Personnel Services	219,329	-	-	-	Employee FTEs
Planning	Planning	1,949,201	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-	Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-	Adjusted Budget
	Cash Receipts	28,132	-	-	-	Processed Cash Receipts
	Tax Collections	472,246	-	-	-	Property Taxes Levied
	Warrant Processing	108,987	12,798	11,219	1,579	Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-	Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-	Adjusted Expenditures
	Library Usage	36,282	-	-	-	Estimated Library Usage
	Space Usage	2,144,966	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 12,798	\$ 11,219	\$ 1,579	
Notes: None						

Full Cost of Services By Fund							
Intercity Transit		Fund - 6450-51		Agy - 0			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-		Adjusted Budget & FTEs
	Budget	313,570	-	-	-		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	-	-		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	-	-		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	-	-	-		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	3,170	2,840	330		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 3,170	\$ 2,840	\$ 330		
Notes: None							

Full Cost of Services By Fund							
Timberland Regional Library		Fund -		6460-64		Agy - 0	
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 112,731	\$ 111,244	\$ 1,487		Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-		Adjusted Budget & FTEs
	Budget	313,570	-	-	-		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	-	-		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	-	-		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	-	-	-		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	14,297	15,382	(1,085)		Property Taxes Levied
	Warrant Processing	108,987	3,720	3,231	489		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 130,748	\$ 129,857	\$ 891		
Notes: None							

Full Cost of Services By Fund							
ORCAA		Fund -		6470-71		Agy - 0	
Cost Centers	Services	2014		2013		Change	
		Cost	Adjusted Billable		\$	Note	Service Charge Based On:
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-		Adjusted Budget & FTEs
	Budget	313,570	-	-	-		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	141	162	(21)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	-	-		Adjusted Expenditures
	Payroll Processing	349,870	4,660	4,774	(114)	1	W-2 & FTEs
	Voucher Processing	483,753	-	-	-		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	-	-	-		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 4,801	\$ 4,936	\$ (135)		
Notes: 1. Decrease is due to a decrease in processed W-2s when compared to the prior year							

Full Cost of Services By Fund							
Conservation District		Fund - 6480		Agy - 0			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-		Adjusted Budget & FTEs
	Budget	313,570	-	-	-		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	-	-		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	-	-		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-	1	W-2 & FTEs
	Voucher Processing	483,753	-	-	-		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	-	-	-		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ -	\$ -	\$ -		
Notes: None							

Full Cost of Services By Fund							
Thurston Regional Planning		Fund - 6490		Agy - 0			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Adjusted Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-		Adjusted Budget & FTEs
	Budget	313,570	-	-	-		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	2,237	2,661	(424)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	429	482	(53)		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	-	-		Adjusted Expenditures
	Payroll Processing	349,870	5,769	5,189	580	2	W-2 & FTEs
	Voucher Processing	483,753	6,179	5,331	848	1	Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	-	-	-		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 14,614	\$ 13,663	\$ 951		
Notes: 1. Increase is due to an increase in AP Invoices processed for this Agency when compared to the prior year							
2. Increase is due to an increase in W-2s processed for this Agency when compared to the prior year							

Full Cost of Services By Fund							
ESD #113		Fund -		6500-05		Agy - 0	
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-		Adjusted Budget & FTEs
	Budget	313,570	-	-	-		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	-	-		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	-	-		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	-	-	-		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	12,417	11,329	1,088		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 12,417	\$ 11,329	\$ 1,088		
Notes: None							

Full Cost of Services By Fund							
School Districts		Fund -		6510-99		Agy - 0	
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 1,444,019	\$ 1,401,953	\$ 42,066		Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-		Adjusted Budget & FTEs
	Budget	313,570	-	-	-		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	-	-		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	-	-		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	-	-	-		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	183,137	193,845	(10,708)		Property Taxes Levied
	Warrant Processing	108,987	31,189	28,497	2,692		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 1,658,345	\$ 1,624,295	\$ 34,050		
Notes: None							

Full Cost of Services By Fund							
Fire Districts		Fund - 6610-791		Agy - 0			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 246,866	\$ 277,580	\$ (30,714)		Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-		Adjusted Budget & FTEs
	Budget	313,570	-	-	-		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	-	-		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	-	-		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-	2	W-2 & FTEs
	Voucher Processing	483,753	11,614	13,903	(2,289)	1	Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	31,309	38,380	(7,071)		Property Taxes Levied
	Warrant Processing	108,987	8,153	9,805	(1,652)		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 297,942	\$ 339,668	\$ (41,726)		
Notes: None							

Full Cost of Services By Fund							
West Thurston Fire		Fund - 6780		Agy - 0			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 59,127	\$ 30,778	\$ 28,349		Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-		Adjusted Budget & FTEs
	Budget	313,570	-	-	-		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	-	-		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	-	-		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	2,196	8	2,188		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	7,499	4,255	3,244		Property Taxes Levied
	Warrant Processing	108,987	1,670	6	1,664		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 70,492	\$ 35,047	\$ 35,445		
Notes: None							

Full Cost of Services By Fund							
Port of Olympia		Fund -		6800-02		Agy - 0	
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 54,297	\$ 53,639	\$ 658		Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-		Adjusted Budget & FTEs
	Budget	313,570	-	-	-		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	-	-		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	-	-		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	-	-	-		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	6,887	7,416	(529)		Property Taxes Levied
	Warrant Processing	108,987	2,894	2,495	399		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 64,078	\$ 63,550	\$ 528		
Notes: None							

Full Cost of Services By Fund							
Cities & Towns		Fund - 6810-70		Agy - 0			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Allocated		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ 329,226	\$ 306,356	\$ 22,870		Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-		Adjusted Budget & FTEs
	Budget	313,570	-	-	-		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	-	-		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	-	-		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	-	-	-		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	41,753	42,359	(606)		Property Taxes Levied
	Warrant Processing	108,987	-	-	-		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 370,979	\$ 348,715	\$ 22,264		
Notes: None							

Full Cost of Services By Fund						
Dispute Resolution Center		Fund - 6940		Agy - 0		
Cost Centers	Services	2014		2013	Change	
		Cost	Allocated		\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-	Adjusted Budget & FTEs
	Budget	313,570	-	-	-	Adjusted Budget
	CAO/ACAO	305,286	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	310,790	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-	Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-	Grant Expenditures
	Internal Auditing	-	-	-	-	Adjusted Expenditures
	Payroll Processing	349,870	-	-	-	W-2 & FTEs
	Voucher Processing	483,753	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-	Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-	Employee FTEs
	Training	124,886	-	-	-	Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-	Employee FTEs
	Personnel Services	219,329	-	-	-	Employee FTEs
Planning	Planning	1,949,201	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-	Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-	Adjusted Budget
	Cash Receipts	28,132	-	-	-	Processed Cash Receipts
	Tax Collections	472,246	-	-	-	Property Taxes Levied
	Warrant Processing	108,987	-	-	-	Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-	Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-	Adjusted Expenditures
	Library Usage	36,282	-	-	-	Estimated Library Usage
	Space Usage	2,144,966	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ -	\$ -	\$ -	
Notes: None						

Full Cost of Services By Fund							
Area Agency On Aging		Fund - 6950		Agy - 0			
Cost Centers	Services	2014		2013	Change		Service Charge Based On:
		Cost	Adjusted Billable		\$	Note	
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-		Adjusted Budget & FTEs
	Budget	313,570	-	-	-		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	1,326	1,484	(158)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	1,287	1,445	(158)		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	-	-		Adjusted Expenditures
	Payroll Processing	349,870	14,422	14,322	100		W-2 & FTEs
	Voucher Processing	483,753	11,552	10,148	1,404	1	Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	-	-	-		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 28,587	\$ 27,399	\$ 1,188		
Notes: 1. Increase is due to an increase in voucher invoices processed for this Agency when compared to the prior year							

Full Cost of Services By Fund						
Wash State Trans Insur Pool		Fund - 6970		Agy - 0		
Cost Centers	Services	2014		2013	Change	
		Cost	Allocated		\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-	Adjusted Budget & FTEs
	Budget	313,570	-	-	-	Adjusted Budget
	CAO/ACAO	305,286	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	310,790	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-	Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-	Grant Expenditures
	Internal Auditing	-	-	-	-	Adjusted Expenditures
	Payroll Processing	349,870	-	-	-	W-2 & FTEs
	Voucher Processing	483,753	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-	Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-	Employee FTEs
	Training	124,886	-	-	-	Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-	Employee FTEs
	Personnel Services	219,329	-	-	-	Employee FTEs
Planning	Planning	1,949,201	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-	Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-	Adjusted Budget
	Cash Receipts	28,132	-	-	-	Processed Cash Receipts
	Tax Collections	472,246	-	-	-	Property Taxes Levied
	Warrant Processing	108,987	-	-	-	Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-	Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-	Adjusted Expenditures
	Library Usage	36,282	-	-	-	Estimated Library Usage
	Space Usage	2,144,966	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ -	\$ -	\$ -	
Notes: None						

Full Cost of Services By Fund							
LOTT		Fund -		6980-81		Agy - 0	
Cost Centers	Services	2014		2013		Change	
		Cost	Allocated			\$	Note
Assessor	Assessor - Tax Levy	\$ 3,723,593	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,009,556	-	-	-		Adjusted Budget & FTEs
	Budget	313,570	-	-	-		Adjusted Budget
	CAO/ACAO	305,286	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	310,790	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	820,098	-	-	-		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	36,992	-	-	-		Accounting Personnel
	Capital Asset Accounting	167,959	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	44,841	-	-	-		Grant Expenditures
	Internal Auditing	-	-	-	-		Adjusted Expenditures
	Payroll Processing	349,870	-	-	-		W-2 & FTEs
	Voucher Processing	483,753	-	-	-		Processed Invoice Line Items
Human Resources	Labor Relations	171,679	-	-	-		Employee FTEs
	Personnel Benefits & Services	958,405	-	-	-		Employee FTEs
	Training	124,886	-	-	-		Employee FTEs
Non-Depart	Association Dues	71,577	-	-	-		Employee FTEs
	Personnel Services	219,329	-	-	-		Employee FTEs
Planning	Planning	1,949,201	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,418,869	-	-	-		Direct Charge
Treasurer	Budget & Accounting	288,311	-	-	-		Adjusted Budget
	Cash Receipts	28,132	-	-	-		Processed Cash Receipts
	Tax Collections	472,246	-	-	-		Property Taxes Levied
	Warrant Processing	108,987	3,519	3,133	386		Warrants Processed
Other	Equipment Depreciation	477,745	-	-	-		Depreciated Cost - GF Only
	External Audit Services	98,339	-	-	-		Adjusted Expenditures
	Library Usage	36,282	-	-	-		Estimated Library Usage
	Space Usage	2,144,966	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 16,135,262	\$ 3,519	\$ 3,133	\$ 386		
Notes: None							

Cost Center Overview

Service costs are incurred to provide services and benefits to service users. Therefore, service providers costs from the General Fund (as extracted from the County's financial system) are accumulated and reported in the following tables.

The percentage of time spent by employee on each service is computed within an "Employee Time Distribution" table using employee time records (or other allowable time estimating techniques) when the department or cost center provides multiple services and these payroll service costs are distributed using multiple allocation methods. These time percentages are then applied to employees' payroll costs and accumulated in the "Salary Distribution" table to distribute these costs across the various activities within a department or cost center. Non-payroll departmental costs are then distributed by these percentage distributions to compute the total cost for each activity. Any capital, debt, intergovernmental or other non-allocable costs are excluded from the total cost to compute an allocable or billable cost. This cost is then distributed through assumptions on resulting benefits and services to user funds in other tables within this cost model.

Accumulated costs in some cost centers exclude payroll costs. These costs are accumulated and distributed using other cost distribution methods as noted in the accompanying narrative descriptions to these cost centers.

Only unreimbursed service costs are accumulated and allocated within this cost model. Reimbursed service costs are excluded or deducted from the "Cost Distribution" table or the "Allocation Of Costs - All Cost Plans" table.

Costs are accumulated and distributed as noted and documented in narrative descriptions of provided services for each department or cost center. Each narrative includes a description of the provided service, associated allocation method and the cost plans that include or exclude these costs.

Assessor's Office Background & Overview

The cost of this cost center was initially excluded from the County's billable cost plan. These costs were initially excluded for the following reasons:

1. The BOCC assumed that legislative intent was to fund general administrative service costs (including the cost of this Office and the BOCC) from general property taxes since the tax levy could be increased up to 6% annually by the BOCC to fund costs (and increases in costs) of General Fund services.
2. It appeared to be inequitable to bill these service costs to County funds when they could not be legally billed to outside serviced agencies.

These rationales collapsed with enactment of Initiative 747 limiting property taxes to 1% per year and resulting funding shortfalls to the General Fund. The BOCC decided to include this service cost within the County's billable cost plan in 2010 for the following reasons:

1. This service cost, along with other general administrative services provided by the General Fund, were no longer adequately funded through property taxes and therefore should be charged to those funds that benefit from services provided by this Department
2. It is not inequitable or unfair to bill the cost of these services to benefitting funds even though this service cost cannot be billed to outside serviced agencies because this is merely a reflection or a consequence of what the County is legally authorized to do and not do for outside agencies
3. Billing this service cost to benefitting funds is equitable and appropriate since these benefitting funds truly benefit from revenues generated for their funds by services provided to them by and through the Assessor's Office

Assessor's Office

Administration

- Functions** - General oversight of assessment function
- Allocation** - Cost allocated to department's functions by personnel cost
- Cost Plan** - Cost allocated in plans by function as noted below

Property Appraisal (Mass Appraisal)

- Functions** - Inspection and valuation of real and personal property by analyzing and inspecting assessed properties (includes sold, remodeled, exempted, constructed, destroyed or damaged properties) by appraisal and inspection teams (includes appraisal, standard and statistics, mass appraisal and field inspection teams)
- Allocation** - Cost allocated by tax levy with General Fund agencies' levy prorated by agency expenditure
- Cost Plan** - Cost allocated in Full Cost plan. Cost excluded from A-87 plan.

Account Management & Customer Services

- Functions** - Account management and customer service duties include: create parcel accounts for assessment/taxation purposes, create property characteristics for property appraisal, update exemptions and maps, review distributions for assessment/taxation purposes, process senior citizen and exemption applications and renewals, process appraisal reviews for BOCC, respond to property owners requests, determine individual property values and maintain various logs to track work flow
- Allocation** - Cost allocated by tax levy with General Fund agencies' levy prorated by agency expenditure
- Cost Plan** - Cost allocated in Full Cost plan. Cost excluded from A-87 plan.

Assessor's Office Employee Time Distribution

Employee Position	Total %	Admin	Property Appraisal	Account Management & Customer Services
Assessor	100.00%	0.00%	79.00%	21.00%
Chief Deputy	100.00%	0.00%	79.00%	21.00%
Rate Specialist	100.00%	0.00%	50.00%	50.00%
Administrative Assistant	100.00%	0.00%	79.00%	21.00%
Executive Assistant	100.00%	0.00%	79.00%	21.00%
PC Technician	100.00%	0.00%	79.00%	21.00%
Senior Appraiser	100.00%	0.00%	100.00%	0.00%
Business Application Tech	100.00%	0.00%	79.00%	21.00%
Lead Appraiser	100.00%	0.00%	100.00%	0.00%
Appraiser Analyst	100.00%	0.00%	100.00%	0.00%
Personal Property Appraiser	100.00%	0.00%	100.00%	0.00%
Commercial Appraiser	100.00%	0.00%	100.00%	0.00%
Account Management Manager	100.00%	0.00%	0.00%	100.00%
Property Control Analyst	100.00%	0.00%	79.00%	21.00%
Senior Property Control Analyst	100.00%	0.00%	0.00%	100.00%
Temporary employees	100.00%	0.00%	85.46%	14.54%
Appraiser Manager	100.00%	0.00%	100.00%	0.00%
Total Percent Allocated	1700.00%	0.00%	1288.46%	411.54%

Assessor's Office Employee Salary Distribution

Employee Position	Salary & Benefits	Admin	Property Appraisal	Account Management
Assessor	\$ 100,890		\$ 79,703	\$ 21,187
Chief Deputy	96,566		76,287	20,279
IT Applications Analyst/Rate Specialist	77,257		38,629	38,628
Administrative Assistant	50,485		39,883	10,602
Executive Assistant	50,644		40,009	10,635
IT Analyst/PC Technician	74,589		58,925	15,664
Chief Appraiser	-		-	-
Senior Appraiser	401,690		401,690	
Business Application Tech	53,015		41,882	11,133
Lead Appraiser	61,364		61,364	
Appraiser Analyst	245,133		245,133	
Personal Property Appraiser	88		88	
Commercial Appraiser	184,267		184,267	
Account Management Manager	77,660			77,660
Property Control Analyst	49,349		38,986	10,363
Senior Property Control Analyst	222,384			222,384
Temporary employees	71,797		61,360	10,437
Appraiser Manager	70,863		70,863	
Total Payroll Cost	1,888,041	-	1,439,069	448,972
Computed %	100.00%	0.00%	76.22%	23.78%
Distributed Administration	-	-	-	-
Distributed Payroll Cost	\$ 1,888,041	\$ -	\$ 1,439,069	\$ 448,972

Assessor's Office Cost Distribution

Cost Description	Total	Admin	Property Appraisal	Account Management
Salaries & Benefits	\$ 1,888,041	\$ -	\$ 1,439,069	\$ 448,972
Other Wages & Benefits	802,599	-	611,743	190,856
Total Wages & Benefits	2,690,640	-	2,050,812	639,828
Supplies	32,122	-	24,483	7,639
Procured Services	85,564	-	65,217	20,347
Intergovernmental Services	-	-	-	-
Capital Outlays	8,532	-	6,503	2,029
Debt Service	-	-	-	-
Interfund Services	637,609	-	485,987	151,622
Procurements & Interfunds	763,827	-	582,190	181,637
Total Cost	3,454,467	-	2,633,002	821,465
Less: Capital, Debt & Intergov.	(8,532)	-	(6,503)	(2,029)
Allowable Cost	3,445,935	-	2,626,499	819,436
Unallocated Cost	-			
Allocated Cost	\$ 3,445,935	\$ -	\$ 2,626,499	\$ 819,436

Assessor's Office Cost Reallocation

Cost Description	Total	Admin	Property Appraisal	Account Management
Full Cost Assessor's Office				
1st Allocation	\$ 257,374	\$ -	\$ 196,171	\$ 61,203
Re-Allocated Allowable Cost	\$ 277,662	\$ -	\$ 211,635	\$ 66,027
Reallocated Cost	\$ 277,662	\$ -	\$ 211,635	\$ 66,027

Building And Equipment Usage *Background & Overview*

The cost to construct and improve buildings purchased with general governmental resources is accumulated in these tables. The depreciated cost of occupied space purchased with these resources is used to compute a rental or usage fee to benefitting funds. General governmental resources includes real estate excise, sales and property taxes.

The BOCC has adopted a billing policy that excludes the billing of building usage costs for buildings purchased with general governmental resources to funds or departments that occupy and use the entire building to the exclusion of all other funds and departments. The rationale for this policy is that the BOCC has dedicated and transferred general governmental resources to purchase and construct assets specifically for services provided by these funds since they are not a shared resource used by other funds or departments.

This table also includes buildings purchased and constructed with general government resources by the Roads Fund. Building usage costs for these buildings are not billed to the Roads fund since they have already been purchased and constructed from Roads resources and not from resources from the General Fund.

Building usage costs for buildings purchased with general governmental resources excluded from the full cost plan are included for utilized space in the A-87 cost plan. These costs are used to compute a central service cost rate in compliance with OMB Circular A-87.

Equipment costs (depreciated cost of General Fund equipment) are extracted from the financial system and entered directly into the assumptions and allocations tables. These costs are used to compute an equipment usage cost by General Fund department which is then reallocated to user departments in the reallocation and allocation tables in this cost model.

Building And Equipment Usage

Building Usage

- Functions** - Provide structures and work space for county functions and activities. Accumulated cost includes original cost and cost of improvements and modifications to building structures.
- Allocation** - Cost allocated by space usage in buildings constructed or improved by general governmental resources. Annual usage cost assumes a forty year building life.
- Cost Plan** - Building usage costs for utilized space purchased and constructed from general governmental resources allocated in A-87 plan. Building usage costs for buildings and structures that provide a shared and utilized resource for more than one fund or department allocated in Full Cost plan.

Equipment Usage

- Functions** - Provide equipment and fixtures to be utilized to provide services by the General Fund
Annual usage cost is based on the depreciated cost of equipment by General Fund department.
- Allocation** - Equipment lives and depreciated cost is from MUNIS's fixed asset module in the County's financial system.
- Cost Plan** - Cost allocated in A-87 and Full Cost plans

Building Usage Cost Distribution				Total	Bldg. 1	Bldg. 2	Bldg. 3		
Building Description	Fixed Asset #	Fund	Agy				Office Space	Jail	Jail Annex
Moved from Tilley (changed name Tilley Expansion Factory) now known as Burfoot Caretaker Residence	99901147000	1190	34	\$ 73,753					
ACCOUNTABILITY & RESTITUTION CTR (ARC) Moved From CIP 2010	JUSTICE CENTER	5220	25	43,634,383					
Courthouse Admin. Building #1	New FA# Lakeridge-01, fka Lakeridge-01-A (combined Lakeridge-01-B & Lakeridge-01B	5220	25	3,711,257	3,711,257				
Courthouse Court Bldg #2	New FA# Lakeridge-02, fka Lakeridge-02-A included in new total (Lakeridge-02-A & Lakeridge-02-B).	5220	25	2,420,755		2,420,755			
Coroner Bldg	New Coroner Bld	5220	03	1,579,975					
Courthouse Building #3 & Jail	FKA Lakeridge-03-A FA# Lakeridge-03-A, 03-B, 03-C, 03-F, Lakeridge-02-C & Lakeridge-02-D consolidated to Lakeridge-3	5220	25	12,963,167			8,225,816	4,737,351	
Fair Building - 2012 Export \$714,072.88 Review	Fair Exhbt Hall	1030	03	987,767					
Building 4	Lakeridge-04	5220	25	1,424,302					
McLane Building	McLane Building	5210	25	490,620					
McLane Shop	McLane Shop	5210	25	174,660					
Satellite Jail - Entered into MUNIS as 3400 Building (not Satellite Jail)	3400Bldg	3080	03	3,883,244					
3400 Bldg Door Enlargement Prjct	F00005203	5210	25	9,521					
Juvenile Detention & Fam Court	Thirtysecond-02	5220	25	17,529,201					
Juvenile Detention & Fam Court	Thirtysecond-2B	0010	06	1,601					
Juvenile Detention & Fam Court	Thirtysecond-2A	0010	05	1,848					
Juvenile Remediation - #3140	Thirtysecond-R	5220	25	3,268,181					
Juvenile Remediation - #1210	Thirtysecond-RR	5220	25	58,469					
32nd Ct Residence	Thirtysecond001	5220	25	19,157					
Treat Triage Fac	Triage Facility	5220	25	6,105,499					
Jail Annex Basement Storage	Lakeridge-05-01 - Not currently combined	0010	11	2,879					2,879
Jail Annex Basement Storage	Lakeridge-05-02 - Not currently combined	1450	11	4,121					4,121
Buildings-Jail Annex	Lakeridge-005 - Not currently combined	5220	25	749,010					749,010
Jail Annex-Lakeridge 005 Improvement	Lakeridge-005A - Not currently combined	3140	03	10,293					10,293
Public Health Building	412Lilly	5220	25	4,539,852					
Equip Shed Littlerock	LittleRK-01	1190	34	1,100					
Equip Shed Mud Bay	MudBay-01	1190	34	32,916					
Equip Shed Rainer	RDRainier-01	1190	34	39,134					
Equip Shed Rochester	RDRochester-01	1190	34	22,237					

Building Usage Cost Distribution				Total	Bldg. 1	Bldg. 2	Bldg. 3		
Building Description	Fixed Asset #	Fund	Agy				Office Space	Jail	Jail Annex
Tilley Building A - Administration	Formerly FA# Tilley-01, consolidated w/other Tilley fixed asset numbers along with costs from completed CIP FA# TILLEY EXP PRJ. assigned FA# TILLEY-A	1190	34	7,163,301					
Tilley Building B - Traffic	Tilley-B	1190	34	2,060,053					
Tilley Building C	Tilley-C	1190	34	7,485,982					
Tilley Building D	Tilley-D	1190	34	1,390,893					
Tilley Building E	Tilley-E	1190	34	4,495,365					
Tilley Building F Tilley Fuel Station	Tilley-F	1190	34	1,275,816					
Tilley Storage	Tilley-02	1190	34	237,471					
Tilley Sand Shed	Tilley-04	1190	34	36,489					
**Building#5	Bldg# 5	5220	25	2,593,646					
**Emergency Service Center-01	Pacific-01 combined Pacific-01A, Pacific-01B & activated/combined Pacific-01 CIP	5220	25	3,861,366					
Total Cost				\$ 134,339,284	\$ 3,711,257	\$ 2,420,755	\$ 8,225,816	\$ 4,737,351	\$ 766,303
Annual Cost (40 Year Life)				\$ 3,358,482	\$ 92,781	\$ 60,519	\$ 205,645	\$ 118,434	\$ 19,158
Unallocated Cost				(162,160)					
Allocated Cost				\$ 3,196,322	\$ 92,781	\$ 60,519	\$ 205,645	\$ 118,434	\$ 19,158

Building Usage Cost Distribution				3400 Building	Juvenile Detention & Family Crt.	ARC	Bldg. 4	Health Svc. Bldg.	Coroner Bldg.
Building Description	Fixed Asset #	Fund	Agy						
Moved from Tilley (changed name Tilley Expansion Factory) now known as Burfoot Caretaker Residence	99901147000	1190	34						
ACCOUNTABILITY & RESTITUTION CTR (ARC) Moved From CIP 2010	JUSTICE CENTER	5220	25			43,634,383			
Courthouse Admin. Building #1	New FA# Lakeridge-01, fka Lakeridge-01-A (combined Lakeridge-01-B & Lakeridge-01B	5220	25						
Courthouse Court Bldg #2	New FA# Lakeridge-02, fka Lakeridge-02-A included in new total (Lakeridge-02-A & Lakeridge-02-B).	5220	25						
Coroner Bldg	New Coroner Bld	5220	03						1,579,975
Courthouse Building #3 & Jail	FKA Lakeridge-03-A FA# Lakeridge-03-A, 03-B, 03-C, 03-F, Lakeridge-02-C & Lakeridge-02-D consolidated to Lakeridge-3	5220	25						
Fair Building - 2012 Export \$714,072.88 Review	Fair Exhbt Hall	1030	03						
Building 4	Lakeridge-04	5220	25				1,424,302		
McLane Building	McLane Building	5210	25						
McLane Shop	McLane Shop	5210	25						
Satellite Jail - Entered into MUNIS as 3400 Building (not Satellite Jail)	3400Bldg	3080	03	3,883,244					
3400 Bldg Door Enlargement Prjct	F00005203	5210	25	9,521					
Juvenile Detention & Fam Court	Thirtysecond-02	5220	25		17,529,201				
Juvenile Detention & Fam Court	Thirtysecond-2B	0010	06		1,601				
Juvenile Detention & Fam Court	Thirtysecond-2A	0010	05		1,848				
Juvenile Remediation - #3140	Thirtysecond-R	5220	25		3,268,181				
Juvenile Remediation - #1210	Thirtysecond-RR	5220	25		58,469				
32nd Ct Residence	Thirtysecond001	5220	25		19,157				
Treat Triage Fac	Triage Facility	5220	25						
Jail Annex Basement Storage	Lakeridge-05-01 - Not currently combined	0010	11						
Jail Annex Basement Storage	Lakeridge-05-02 - Not currently combined	1450	11						
Buildings-Jail Annex	Lakeridge-005 - Not currently combined	5220	25						
Jail Annex-Lakeridge 005 Improvement	Lakeridge-005A - Not currently combined	3140	03						
Public Health Building	412Lilly	5220	25					4,539,852	
Equip Shed Littlerock	LittleRK-01	1190	34						
Equip Shed Mud Bay	MudBay-01	1190	34						
Equip Shed Rainer	RDRainier-01	1190	34						
Equip Shed Rochester	RDRochester-01	1190	34						

Building Usage Cost Distribution				3400 Building	Juvenile Detention & Family Crt.	ARC	Bldg. 4	Health Svc. Bldg.	Coroner Bldg.
Building Description	Fixed Asset #	Fund	Agy						
	Formerly FA# Tilley-01, consolidated w/other Tilley fixed asset numbers along with costs from completed CIP FA# TILLEY EXP PRJ. assigned FA# TILLEY-A	1190	34						
Tilley Building A - Administration	Tilley-B	1190	34						
Tilley Building B - Traffic	Tilley-C	1190	34						
Tilley Building C	Tilley-D	1190	34						
Tilley Building D	Tilley-E	1190	34						
Tilley Building E	Tilley-F	1190	34						
Tilley Building F Tilley Fuel Station	Tilley-02	1190	34						
Tilley Storage	Tilley-04	1190	34						
Tilley Sand Shed	Bldg# 5	5220	25						
**Building#5	Pacific-01 combined Pacific-01A, Pacific-01B & activated/combined Pacific-01 CIP	5220	25						
**Emergency Service Center-01									
Total Cost				\$ 3,892,765	\$ 20,878,457	\$ 43,634,383	\$ 1,424,302	\$ 4,539,852	\$ 1,579,975
Annual Cost (40 Year Life)				\$ 97,319	\$ 521,961	\$ 1,090,860	\$ 35,608	\$ 113,496	\$ 39,499
Unallocated Cost				(97,319)					
Allocated Cost				\$ -	\$ 521,961	\$ 1,090,860	\$ 35,608	\$ 113,496	\$ 39,499

Building Usage Cost Distribution				PW/Parks			Fair Exhibit Hall	Mental Health & Triage	Bldg. 5 - Twin County
Building Description	Fixed Asset #	Fund	Agy	Burfoot PW/Parks	McLane Building	McLane Shop			
Moved from Tilley (changed name Tilley Expansion Factory) now known as Burfoot Caretaker Residence	99901147000	1190	34	73,753					
ACCOUNTABILITY & RESTITUTION CTR (ARC) Moved From CIP 2010	JUSTICE CENTER	5220	25						
Courthouse Admin. Building #1	New FA# Lakeridge-01, fka Lakeridge-01-A (combined Lakeridge-01-B & Lakeridge-01B	5220	25						
Courthouse Court Bldg #2	New FA# Lakeridge-02, fka Lakeridge-02-A included in new total (Lakeridge-02-A & Lakeridge-02-B).	5220	25						
Coroner Bldg	New Coroner Bld	5220	03						
Courthouse Building #3 & Jail	FKA Lakeridge-03-A FA# Lakeridge-03-A, 03-B, 03-C, 03-F, Lakeridge-02-C & Lakeridge-02-D consolidated to Lakeridge-3	5220	25						
Fair Building - 2012 Export \$714,072.88 Review	Fair Exhbt Hall	1030	03				987,767		
Building 4	Lakeridge-04	5220	25						
McLane Building	McLane Building	5210	25		490,620				
McLane Shop	McLane Shop	5210	25			174,660			
Satellite Jail - Entered into MUNIS as 3400 Building (not Satellite Jail)	3400Bldg	3080	03						
3400 Bldg Door Enlargement Prjct	F00005203	5210	25						
Juvenile Detention & Fam Court	Thirtysecond-02	5220	25						
Juvenile Detention & Fam Court	Thirtysecond-2B	0010	06						
Juvenile Detention & Fam Court	Thirtysecond-2A	0010	05						
Juvenile Remediation - #3140	Thirtysecond-R	5220	25						
Juvenile Remediation - #1210	Thirtysecond-RR	5220	25						
32nd Ct Residence	Thirtysecond001	5220	25						
Treat Triage Fac	Triage Facility	5220	25					6,105,499	
Jail Annex Basement Storage	Lakeridge-05-01 - Not currently combined	0010	11						
Jail Annex Basement Storage	Lakeridge-05-02 - Not currently combined	1450	11						
Buildings-Jail Annex	Lakeridge-005 - Not currently combined	5220	25						
Jail Annex-Lakeridge 005 Improvement	Lakeridge-005A - Not currently combined	3140	03						
Public Health Building	412Lilly	5220	25						
Equip Shed Littlerock	LittleRk-01	1190	34						
Equip Shed Mud Bay	MudBay-01	1190	34						
Equip Shed Rainer	RDRainier-01	1190	34						
Equip Shed Rochester	RDRochester-01	1190	34						

Building Usage Cost Distribution				PW/Parks			Fair Exhibit Hall	Mental Health & Triage	Bldg. 5 - Twin County
Building Description	Fixed Asset #	Fund	Agy	Burfoot PW/Parks	McLane Building	McLane Shop			
	Formerly FA# Tilley-01, consolidated w/other Tilley fixed asset numbers along with costs from completed CIP FA# TILLEY EXP PRJ. assigned FA# TILLEY-A								
Tilley Building A - Administration		1190	34						
Tilley Building B - Traffic	Tilley-B	1190	34						
Tilley Building C	Tilley-C	1190	34						
Tilley Building D	Tilley-D	1190	34						
Tilley Building E	Tilley-E	1190	34						
Tilley Building F Tilley Fuel Station	Tilley-F	1190	34						
Tilley Storage	Tilley-02	1190	34						
Tilley Sand Shed	Tilley-04	1190	34						
**Building#5	Bldg# 5	5220	25						2,593,646
**Emergency Service Center-01	Pacific-01 combined Pacific-01A, Pacific-01B & activated/combined Pacific-01 CIP	5220	25						
Total Cost				\$ 73,753	\$ 490,620	\$ 174,660	\$ 987,767	\$ 6,105,499	\$ 2,593,646
Annual Cost (40 Year Life)				\$ 1,844	\$ 12,266	\$ 4,367	\$ 24,694	\$ 152,637	\$ 64,841
Unallocated Cost									(64,841)
Allocated Cost				\$ 1,844	\$ 12,266	\$ 4,367	\$ 24,694	\$ 152,637	\$ -

Building Usage Cost Distribution				Roads					
Building Description	Fixed Asset #	Fund	Agy	Little Rock	Mud Bay	Pacific 01A	Rainier Rd 1	Rochester Equip Shed	Tilly Buildings
Moved from Tilley (changed name Tilley Expansion Factory) now known as Burfoot Caretaker Residence	99901147000	1190	34						
ACCOUNTABILITY & RESTITUTION CTR (ARC) Moved From CIP 2010	JUSTICE CENTER	5220	25						
Courthouse Admin. Building #1	New FA# Lakeridge-01, fka Lakeridge-01-A (combined Lakeridge-01-B & Lakeridge-01B	5220	25						
Courthouse Court Bldg #2	New FA# Lakeridge-02, fka Lakeridge-02-A included in new total (Lakeridge-02-A & Lakeridge-02-B).	5220	25						
Coroner Bldg	New Coroner Bld	5220	03						
Courthouse Building #3 & Jail	FKA Lakeridge-03-A FA# Lakeridge-03-A, 03-B, 03-C, 03-F, Lakeridge-02-C & Lakeridge-02-D consolidated to Lakeridge-3	5220	25						
Fair Building - 2012 Export \$714,072.88 Review	Fair Exhbt Hall	1030	03						
Building 4	Lakeridge-04	5220	25						
McLane Building	McLane Building	5210	25						
McLane Shop	McLane Shop	5210	25						
Satellite Jail - Entered into MUNIS as 3400 Building (not Satellite Jail)	3400Bldg	3080	03						
3400 Bldg Door Enlargement Prjct	F00005203	5210	25						
Juvenile Detention & Fam Court	Thirtysecond-02	5220	25						
Juvenile Detention & Fam Court	Thirtysecond-2B	0010	06						
Juvenile Detention & Fam Court	Thirtysecond-2A	0010	05						
Juvenile Remediation - #3140	Thirtysecond-R	5220	25						
Juvenile Remediation - #1210	Thirtysecond-RR	5220	25						
32nd Ct Residence	Thirtysecond001	5220	25						
Treat Triage Fac	Triage Facility	5220	25						
Jail Annex Basement Storage	Lakeridge-05-01 - Not currently combined	0010	11						
Jail Annex Basement Storage	Lakeridge-05-02 - Not currently combined	1450	11						
Buildings-Jail Annex	Lakeridge-005 - Not currently combined	5220	25						
Jail Annex-Lakeridge 005 Improvement	Lakeridge-005A - Not currently combined	3140	03						
Public Health Building	412Lilly	5220	25						
Equip Shed LittleRock	LittleRk-01	1190	34	1,100					
Equip Shed Mud Bay	MudBay-01	1190	34		32,916				
Equip Shed Rainer	RDRainier-01	1190	34				39,134		
Equip Shed Rochester	RDRochester-01	1190	34					22,237	

Building Usage Cost Distribution				Roads											
Building Description	Fixed Asset #	Fund	Agy	Little Rock	Mud Bay	Pacific 01A	Rainier Rd 1	Rochester Equip Shed	Tilly Buildings						
	Formerly FA# Tilley-01, consolidated w/other Tilley fixed asset numbers along with costs from completed CIP FA# TILLEY EXP PRJ. assigned FA# TILLEY-A	1190	34						7,163,301						
Tilley Building A - Administration	Tilley-B	1190	34						2,060,053						
Tilley Building B - Traffic	Tilley-C	1190	34						7,485,982						
Tilley Building C	Tilley-D	1190	34						1,390,893						
Tilley Building D	Tilley-E	1190	34						4,495,365						
Tilley Building E	Tilley-F	1190	34						1,275,816						
Tilley Building F Tilley Fuel Station	Tilley-02	1190	34						237,471						
Tilley Storage	Tilley-04	1190	34						36,489						
Tilley Sand Shed	Bldg# 5	5220	25												
**Building#5	Pacific-01 combined Pacific-01A, Pacific-01B & activated/combined Pacific-01 CIP	5220	25			3,861,366									
**Emergency Service Center-01															
Total Cost				\$	1,100	\$	32,916	\$	3,861,366	\$	39,134	\$	22,237	\$	24,145,370
Annual Cost (40 Year Life)				\$	28	\$	823	\$	96,534	\$	978	\$	556	\$	603,634
Unallocated Cost															
Allocated Cost				\$	28	\$	823	\$	96,534	\$	978	\$	556	\$	603,634

Board Of County Commissioners

Background & Overview

This Department funds service costs for elected positions on the Board of County Commissioners (BOCC) and their supporting staff. This Department also funds the Board's budget function, the County Manager, the public information function for all public information officers and miscellaneous projects pertaining to major construction projects such as the Accountability and Restitution Center (ARC).

The cost of the BOCC was initially excluded from the County's billable cost plan. These costs were initially excluded for the following reasons:

1. The BOCC assumed that legislative intent was to fund general administrative service costs (including the cost of this Office and the BOCC) from general property taxes since the tax levy could be increased up to 6% annually by the BOCC to fund costs (and increases in costs) of General Fund services.
2. It appeared to be inequitable to bill these service costs to County funds when they could not be legally billed to outside serviced agencies.

These rationales collapsed with enactment of Initiative 747 limiting property taxes to 1% per year and resulting funding shortfalls to the General Fund. The BOCC decided to include this service cost within the County's billable cost plan in 2010 for the following reasons:

1. This service cost, along with other general administrative services provided by the General Fund, were no longer adequately funded through property taxes and therefore should be charged to those funds that benefit from services provided by this Department
2. It is not inequitable or unfair to bill the cost of these services to benefitting funds even though this service cost cannot be billed to outside serviced agencies because this is merely a reflection or a consequence of what the County is legally authorized to do and not do for outside agencies

Board Of County Commissioners - Continued

3. Billing this service cost to benefitting funds is equitable and appropriate since County managed funds truly benefit from the oversight, management, and budget and hiring deliberations and decisions provided by the BOCC.

BOCC's costs were allocated within the full cost plan by multiple methods in plan years prior to their inclusion as a billable cost in the County's billable cost plan. These costs were allocated as follows: 1/5 by budget, 1/5 by FTE, 1/5 by Board hearing hours, 1/5 by Board agenda items and 1/5 by both Board hearing hours and Board agenda items.

It was concluded that these allocation methods were too complex and convoluted because they did not provide a readily discernible connection between the allocated cost and service provided. Furthermore, agenda items and board hearing hours did not accurately reflect the time, efforts and accomplishments of the Commissioner's Office. Some agenda items and briefings were merely routine or perfunctory and others were the culmination of many hours and extended efforts that, in some cases, spanned multiple years. Finally, numerous funds that clearly received approval and guidance from the BOCC for their annual projects and activities were not included within any of the agenda items or board hearings and therefore were not allocated any cost for the BOCC.

The BOCC therefore modified the allocation method for the Board's services as follows: 1/2 of the cost by adjusted budget and the other 1/2 by FTE. The Board concluded that their time is primarily spent on authorization and control of the County's programs and activities through the budget approval process and by approving or not approving the creation, termination or staffing of filled and unfilled staff positions.

Board Of County Commissioners

Budget Office

- Functions** - Budget development, coordination, facilitation and management
- Allocation** - Cost allocated by adjusted budget
- Cost Plan** - Cost allocated in A-87 and Full Cost plans

County Manager

- Functions** - Facilitates and implements deliberations and decisions of the BOCC including overall administration of County's functions and activities and coordination of these activities with other elected departments
- Allocation** - Cost allocated by number permanent staff
- Cost Plan** - Cost allocated in A-87 and Full Cost plans

Board of County Commissioners

- Functions** - Overall administration of the County's functions and activities including approval of all policies and programs, budgetary approval of all programs, functions and activities and the hiring and staffing of County Departments
- Allocation** - 1/2 of cost allocated by number permanent staff and the other 1/2 of cost allocated by adjusted budget
- Cost Plan** - Cost allocated in Full Cost plan. Cost excluded from A-87 plan.

Board Of County Commissioners - Continued

Public Information

- Functions** - Provides public information services to the public for the BOCC and other departments and offices
- Allocation** - Cost allocated by number permanent staff
- Cost Plan** - Unreimbursed cost allocated in A-87 and Full Cost plans

Mental Health

- Functions** - Coordinates and administers funding for mental health treatment with County departments and programs that provide mental health services to the public from the mental health treatment sales tax
- Allocation** - Unallocated in all cost plans (service cost is reimbursed by statutorily authorized service fees and sales taxes)
- Cost Plan** - Cost excluded from all cost plans

Commissioners Employee Time Distribution	Total %	Admin	Budget Office	CAO	Public Information			
					General	PW - Roads	Solid Waste	Emergency Services
Employee Position								
Budget Manager	100.00%		100.00%					
Admin Aide To Valenzuela	100.00%							
Clerk of the Board	100.00%							
Admin Aide To Sandra Romero	100.00%							
Senior Management Analyst	100.00%		100.00%					
Public Information Specialist	100.00%				52.00%	9.00%		13.00%
Resource Development Spec	100.00%							
Commissioners Assistant	100.00%							
Public Information Specialist	100.00%				70.94%		3.17%	7.72%
Executive Assistant	100.00%			100.00%				
CAO	100.00%			100.00%				
Admin Aide To Cathy Wolfe	100.00%							
Commissioner - District 3	100.00%							
Commissioner - District 2	100.00%							
HCR Public Info Program Manager	100.00%				96.90%			3.10%
Admin Assistant	100.00%							
TST Program Manager	100.00%							
Commissioner - District 1	100.00%							
Total Percent Allocated	1800.00%	0.00%	200.00%	200.00%	219.84%	9.00%	3.17%	23.82%

Commissioners Employee Time Distribution	Public Information				BOCC		Mental Health TST
	Storm Water	Fair	Public Health	Parks	Budget	Human Res Human Res	
Employee Position							
Budget Manager							
Admin Aide To Valenzuela					50.00%	50.00%	
Clerk of the Board					50.00%	50.00%	
Admin Aide To Sandra Romero					50.00%	50.00%	
Senior Management Analyst							
Public Information Specialist	5.00%			21.00%			
Resource Development Spec							100.00%
Commissioners Assistant					50.00%	50.00%	
Public Information Specialist		7.81%	8.63%	1.73%			
Executive Assistant							
CAO							
Admin Aide To Cathy Wolfe					50.00%	50.00%	
Commissioner - District 3					50.00%	50.00%	
Commissioner - District 2					50.00%	50.00%	
<i>HCR Public Info Program Manager</i>							
Admin Assistant					50.00%	50.00%	
TST Program Manager							100.00%
Commissioner - District 1					50.00%	50.00%	
Total Percent Allocated	5.00%	7.81%	8.63%	22.73%	450.00%	450.00%	200.00%

Commissioners Employee Salary Distribution	Total %	Admin	Budget Office	CAO	Public Information			
					General	PW - Roads	Solid Waste	Emergency Services
Employee Position								
Budget Manager	126,308	-	126,308	-	-	-	-	-
Admin Aide To Valenzuela	84,974	-	-	-	-	-	-	-
Clerk of the Board	77,235	-	-	-	-	-	-	-
Admin Aide To Sandra Romero	5,300	-	-	-	-	-	-	-
Senior Management Analyst	120,942	-	120,942	-	-	-	-	-
Public Information Specialist	92,255	-	-	-	47,973	8,303	-	11,993
Resource Development Spec	43,815	-	-	-	-	-	-	-
Commissioners Assistant	69,299	-	-	-	-	-	-	-
Public Information Specialist	45,319	-	-	-	32,149	-	1,437	3,499
Executive Assistant	80,682	-	-	80,682	-	-	-	-
CAO	160,036	-	-	160,036	-	-	-	-
Admin Aide To Cathy Wolfe	89,249	-	-	-	-	-	-	-
Commissioner - District 3	129,061	-	-	-	-	-	-	-
Commissioner - District 2	135,947	-	-	-	-	-	-	-
HCR Public Info Program Manager	107,479	-	-	-	104,147	-	-	3,332
Admin Assistant	75,747	-	-	-	-	-	-	-
TST Program Manager	107,523	-	-	-	-	-	-	-
Commissioner - District 1	129,229	-	-	-	-	-	-	-
Total Payroll Cost	1,680,400	-	247,250	240,718	184,269	8,303	1,437	18,824
Computed %	100.00%	0.00%	14.71%	14.33%	10.97%	0.49%	0.09%	1.12%
Distributed Admin.	-	-	-	-	-	-	-	-
Dist. Payroll Cost	\$ 1,680,400	\$ -	\$ 247,250	\$ 240,718	\$ 184,269	\$ 8,303	\$ 1,437	\$ 18,824

Commissioners Employee Salary Distribution	Public Information				BOCC		Mental Health TST
	Storm Water	Fair	Public Health	Parks	Budget	Human Res Human Res	
Employee Position							
Budget Manager	-	-	-	-	-	-	-
Admin Aide To Valenzuela	-	-	-	-	42,487	42,487	-
Clerk of the Board	-	-	-	-	38,618	38,617	-
Admin Aide To Sandra Romero	-	-	-	-	2,650	2,650	-
Senior Management Analyst	-	-	-	-	-	-	-
Public Information Specialist	4,613	-	-	19,373	-	-	-
Resource Development Spec	-	-	-	-	-	-	43,815
Commissioners Assistant	-	-	-	-	34,650	34,649	-
Public Information Specialist	-	3,539	3,911	784	-	-	-
Executive Assistant	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-
Admin Aide To Cathy Wolfe	-	-	-	-	44,625	44,624	-
Commissioner - District 3	-	-	-	-	64,531	64,530	-
Commissioner - District 2	-	-	-	-	67,974	67,973	-
HCR Public Info Program Manager	-	-	-	-	-	-	-
Admin Assistant	-	-	-	-	37,874	37,873	-
TST Program Manager	-	-	-	-	-	-	107,523
Commissioner - District 1	-	-	-	-	64,615	64,614	-
Total Payroll Cost	4,613	3,539	3,911	20,157	398,024	398,017	151,338
Computed %	0.27%	0.21%	0.23%	1.20%	23.69%	23.69%	9.01%
Distributed Admin.	-	-	-	-	-	-	-
Dist. Payroll Cost	\$ 4,613	\$ 3,539	\$ 3,911	\$ 20,157	\$ 398,024	\$ 398,017	\$ 151,338

Commissioners Departmental Cost Distribution Description	Total %	Admin	Budget Office	CAO	Public Information			
					General	PW - Roads	Solid Waste	Emergency Services
Salaries & Benefits	\$ 1,680,400	\$ -	\$ 247,250	\$ 240,718	\$ 184,269	\$ 8,303	\$ 1,437	\$ 18,824
Other Wages & Benefits	(59)	-	(9)	(8)	(6)	-	-	(1)
Total Wages & Benefits	1,680,341	-	247,241	240,710	184,263	8,303	1,437	18,823
Supplies	9,564	-	1,407	1,370	1,049	47	8	107
HCR Supplies	-	-	-	-	-	-	-	-
Procured Services	15,049	-	2,214	2,156	1,650	74	13	169
Intergovernmental Services	-	-	-	-	-	-	-	-
Capital Outlays	24,581	-	3,617	3,521	2,695	121	21	275
Debt Service	5,807	-	854	832	637	29	5	65
Interfund Services	137,730	-	20,265	19,730	15,103	681	118	1,543
Procurements & Interfunds	192,731	-	28,357	27,609	21,134	952	165	2,159
Total Cost	1,873,072	-	275,598	268,319	205,397	9,255	1,602	20,982
Less: Capital, Debt & Intergov.	(30,388)	-	(4,471)	(4,353)	(3,332)	(150)	(26)	(340)
Allowable Cost	1,842,684	-	271,127	263,966	202,065	9,105	1,576	20,642
Unallocated Cost	(165,959)							
Allocated Cost	\$ 1,676,725	\$ -	\$ 271,127	\$ 263,966	\$ 202,065	\$ 9,105	\$ 1,576	\$ 20,642

Commissioners Departmental Cost Distribution	Public Information				BOCC		Mental Health TST
	Storm Water	Fair	Public Health	Parks	Budget	Human Res Human Res	
Description							
Salaries & Benefits	\$ 4,613	\$ 3,539	\$ 3,911	\$ 20,157	\$ 398,024	\$ 398,017	\$ 151,338
Other Wages & Benefits	-	-	-	(1)	(14)	(20)	
Total Wages & Benefits	4,613	3,539	3,911	20,156	398,010	397,997	151,338
Supplies	26	20	22	115	2,265	2,265	863
HCR Supplies							
Procured Services	41	32	35	181	3,565	3,564	1,355
Intergovernmental Services	-	-	-	-	-	-	-
Capital Outlays	67	52	57	295	5,822	5,822	2,216
Debt Service	16	12	14	70	1,375	1,375	523
Interfund Services	378	290	321	1,652	32,623	32,623	12,403
Procurements & Interfunds	528	406	449	2,313	45,650	45,649	17,360
Total Cost	5,141	3,945	4,360	22,469	443,660	443,646	168,698
Less: Capital, Debt & Intergov.	(83)	(64)	(71)	(365)	(7,197)	(7,197)	(2,739)
Allowable Cost	5,058	3,881	4,289	22,104	436,463	436,449	165,959
Unallocated Cost							(165,959)
Allocated Cost	\$ 5,058	\$ 3,881	\$ 4,289	\$ 22,104	\$ 436,463	\$ 436,449	\$ -

Commissioners Cost Reallocation	Total %	Admin	Budget Office	CAO	Public Information			
					General	PW - Roads	Solid Waste	Emergency Services
Description								
A-87 BOCC								
1st Allocation	\$ 250,770	\$ -	\$ 36,898	\$ 35,923	\$ 27,499	\$ 1,239	\$ 214	\$ 2,809
Re-Allocated Cost	\$ 251,291	\$ -	\$ 36,974	\$ 35,998	\$ 27,556	\$ 1,242	\$ 215	\$ 2,815
Re-Allocated Allowable Cost	\$ 109,618	\$ -	\$ 36,974	\$ 35,998	\$ 27,556	\$ 1,242	\$ 215	\$ 2,815
Full Cost BOCC								
1st Allocation	\$ 287,867	\$ -	\$ 42,356	\$ 41,237	\$ 31,567	\$ 1,422	\$ 246	\$ 3,225
Re-Allocated Cost	\$ 288,465	\$ -	\$ 42,444	\$ 41,323	\$ 31,632	\$ 1,425	\$ 247	\$ 3,231
Re-Allocated Allowable Cost	\$ 262,486	\$ -	\$ 42,444	\$ 41,323	\$ 31,632	\$ 1,425	\$ 247	\$ 3,231

Commissioners Cost Reallocation	Public Information				BOCC		Mental Health TST
	Storm Water	Fair	Public Health	Parks	Budget	Human Res Human Res	
Description							
A-87 BOCC							
1st Allocation	\$ 688	\$ 528	\$ 584	\$ 3,008	\$ 59,398	\$ 59,397	\$ 22,585
Re-Allocated Cost	\$ 690	\$ 529	\$ 585	\$ 3,014	\$ 59,521	\$ 59,520	\$ 22,631
Re-Allocated Allowable Cost	\$ 690	\$ 529	\$ 585	\$ 3,014			
Full Cost BOCC							
1st Allocation	\$ 790	\$ 606	\$ 670	\$ 3,453	\$ 68,185	\$ 68,184	\$ 25,926
Re-Allocated Cost	\$ 792	\$ 608	\$ 671	\$ 3,460	\$ 68,327	\$ 68,325	\$ 25,979
Re-Allocated Allowable Cost	\$ 792	\$ 608	\$ 671	\$ 3,460	\$ 68,327	\$ 68,325	

Human Resources

Background & Overview

Thurston County's Human Resources Department provides human resource administration and management services to all departments throughout the Thurston County governmental unit. The department has three internal service funds and one external service included within their time distribution tables. These internal service funds and external service costs are excluded from allocated and billed costs in both the A-87 and Full Cost plans.

Unallocated and unbilled service costs in this table are reconciled to fund and activity costs reported in the County's financial system to ensure segregation of costs between allocable and un-allocable costs is accurate and appropriate. Directly billed or previously billed costs are also deducted as un-allocable costs from this table if applicable to the overall activity or from the allocation table if applicable to specific funds.

Human Resources

Civil Service

- Functions** - Recruits, tests, hires, and promotes all Sheriff's Office employees in compliance with Chapter 41.14 RCW
- Allocation** - 47% allocation to Corrections and 53% allocation to Sheriff based on user surveys and usage
- Cost Plan** - Cost allocated in A-87 and Full Cost plans

Citizen Boards

- Functions** - Manages, supports and assists the following County Boards and Commissions : Board of Equalization - hears property tax assessment appeals; LEOFF Disability Board - administers medical services and disability retirement benefits for LEOFF Plan 1 members; and the Thurston County Citizen's Commission on Salaries for Elected Officials - deliberates and advises County elected officials on appropriate and equitable salaries for elected officials.
- Allocation** - Unallocated in all cost plans
- Cost Plan** - Cost excluded from all cost plans

Labor Relations

- Functions** - Responsible for recommending and guiding the County's labor relations policies and practices and acts as management representative with the unions for contract negotiations, grievances, arbitrations and hearings. Monitors statewide trends and advises and counsels management on employee relation issues including discipline and discharge matters.
- Allocation** - Cost allocated by number of permanent staff
- Cost Plan** - Cost allocated in A-87 and Full Cost plans

Human Resources - Continued

Personnel Benefits

- Responsible for the administration of employee benefit programs which includes negotiating
- Functions** - provider contracts, providing employee information, monthly bill processing, and problem claims resolution
- Allocation** - Cost allocated by number of permanent staff.
- Cost Plan** - Cost allocated in A-87 and Full Cost plans

Personnel Services

- Provides advice to County departments, offices and employees on personnel issues and functions and administers general personnel regulations. Responsibilities include coordination of
- Functions** - employment recruitment, new hire orientation, exit interviews, employee relations, consultations, maintenance of classification and pay systems and maintenance of the human resources information system.
- Allocation** - Cost allocated by number permanent staff
- Cost Plan** - Cost allocated in A-87 and Full Cost plans

Human Resources - Continued

Training

- Functions** - Provides and facilitates training for County departments, offices and employees including training on safety and risk management, harassment prevention, conflict resolution, and on the management and supervision of offices, departments and programs
- Allocation** - Cost allocated by number of permanent staff
- Cost Plan** - Cost allocated in A-87 and Full Cost plans

Risk Management

- Functions** - Manages liability, safety, and property protection programs. Responsibilities include identifying risks, purchasing insurance and bonds, managing liability and industrial insurance claims, providing safety and risk management training for County staff, and developing risk control plans.
- Allocation** - 100% exclusion from cost plan (services are fully paid by user fees)
- Cost Plan** - Cost excluded from all cost plans

Funds 5030 and 5060

- Functions** - Fund 5030 (Unemployment Compensation) accounts for interfund contributions used to self insure the County against unemployment claims and settlements from former County employees. Fund 5060 (Benefits Administration) accounts for interfund contributions used to finance benefits administration costs for County employees.
- Allocation** - 100% exclusion from cost plan (services are fully paid by user fees)
- Cost Plan** - Cost excluded from all cost plans

Human Resources Employee Time Distribution

Employee Position	Total	Admin	Citizen Boards	Civil Service	Labor Relations	Personnel Benefits	Personnel Services	Fund 5050 Risk Man	Training	Fund 5060 Benefits Admin.	Fund 5030 Unemploy Admin
Community Program Manager	100.00%		100.00%								
Compensation & Ben Manager	100.00%				20.00%	40.00%	40.00%				
Director	100.00%				25.00%	10.00%	35.00%				30.00%
Human Resource Specialist	100.00%									100.00%	
Human Resource Specialist	100.00%									100.00%	
Human Resource Specialist	100.00%							100.00%	0.00%		
Human Resources Analyst	100.00%				15.00%		72.30%				12.70%
Human Resources Analyst	100.00%			100.00%							
Human Resources Assistant	100.00%						70.00%		30.00%		
Senior Office Assistant	100.00%						70.00%		30.00%		
Business Applications Admin	100.00%				20.00%	35.00%	35.00%		10.00%		
Risk Analyst	100.00%							100.00%	0.00%		
Risk Manager	100.00%						0.00%	100.00%			
Senior Office Assistant	100.00%					10.00%	90.00%				
Administrative Assist 1	100.00%		100.00%								
Administrative Assist II	100.00%					15.00%	75.00%				10.00%
Sr. Human Resources Analyst	100.00%				25.00%		65.00%				10.00%
Human Resource Specialist	100.00%				5.00%	10.00%	44.00%	20.90%		20.10%	
Sr. Human Resources Analyst	100.00%						30.00%		70.00%		
Total Percent Allocated	1900.00%	0.00%	200.00%	100.00%	110.00%	120.00%	626.30%	320.90%	140.00%	220.10%	62.70%

Human Resources Employee Salary Distribution

Employee Position	Total	Admin	Citizen Boards	Civil Service	Labor Relations	Personnel Benefits	Personnel Services	Fund 5050 Risk Man	Training	Fund 5060 Benefits Admin.	Fund 5030 Unemploy Admin
Community Program Manager	\$ 96,543	-	\$ 96,543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Compensation & Ben Manager	126,063	-	-	-	25,213	50,425	50,425	-	-	-	-
Director	143,255	-	-	-	35,814	14,326	50,139	-	-	-	42,976
Human Resource Specialist	73,079	-	-	-	-	-	-	-	-	73,079	-
Human Resource Specialist	75,920	-	-	-	-	-	-	-	-	75,920	-
Human Resource Specialist	75,887	-	-	-	-	-	-	75,887	-	-	-
Human Resources Analyst	90,354	-	-	-	13,553	-	65,326	-	-	-	11,475
Human Resources Analyst	64,997	-	-	64,997	-	-	-	-	-	-	-
Human Resources Assistant	78,399	-	-	-	-	-	54,879	-	23,520	-	-
Senior Office Assistant	63,103	-	-	-	-	-	44,172	-	18,931	-	-
Business Applications Admin	107,756	-	-	-	21,551	37,715	37,715	-	10,775	-	-
Risk Analyst	111,369	-	-	-	-	-	-	111,369	-	-	-
Risk Manager	126,063	-	-	-	-	-	-	126,063	-	-	-
Senior Office Assistant	29,997	-	-	-	-	3,000	26,997	-	-	-	-
Administrative Assist 1	74,579	-	74,579	-	-	-	-	-	-	-	-
Administrative Assist II	80,228	-	-	-	-	12,034	60,171	-	-	-	8,023
Sr. Human Resources Analyst	111,634	-	-	-	27,909	-	72,562	-	-	-	11,163
Human Resource Specialist	65,350	-	-	-	3,268	6,535	28,754	13,658	-	13,135	-
Sr. Human Resources Analyst	101,807	-	-	-	-	-	30,542	-	71,265	-	-
Total Payroll Cost	\$ 1,696,383	\$ -	\$ 171,122	\$ 64,997	\$ 127,308	\$ 124,035	\$ 521,682	\$ 326,977	\$ 124,491	\$ 162,134	\$ 73,637
Computed Payroll %	100.00%	0.00%	15.09%	5.73%	11.23%	10.94%	46.02%		10.98%		
Distributed Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distributed Payroll Cost	\$ 1,696,383	\$ -	\$ 171,122	\$ 64,997	\$ 127,308	\$ 124,035	\$ 521,682	\$ 326,977	\$ 124,491	\$ 162,134	\$ 73,637

Human Resources Departmental Cost Distribution

Cost Description	Total	Admin	Citizen Boards	Civil Service	Labor Relations	Personnel Benefits	Personnel Services	Fund 5050 Risk Man	Training	Fund 5060 Benefits Admin.	Fund 5030 Unemploy Admin
Salaries & Benefits	\$ 1,696,383	\$ -	\$ 171,122	\$ 64,997	\$ 127,308	\$ 124,035	\$ 521,682	\$ 326,977	\$ 124,491	\$ 162,134	\$ 73,637
Other Wages & Benefits	(55,751)		(8,407)	(3,193)	(6,254)	(6,094)	(25,629)	(39)	(6,116)	(51)	32
Total Wages & Benefits	1,640,632	-	162,715	61,804	121,054	117,941	496,053	326,938	118,375	162,083	73,669
Supplies	14,189	-	2,142	814	1,593	1,552	6,530	-	1,558	-	-
Procured Services	69,655	-	10,514	3,994	7,822	7,621	32,054	-	7,650	-	-
Intergovernmental Services	-	-	-	-	-	-	-	-	-	-	-
Capital Outlays	13,790	-	2,082	791	1,549	1,509	6,346	-	1,513	-	-
Debt Service	3,527	-	532	202	396	386	1,623	-	388	-	-
Interfund Services	213,322	-	32,201	12,231	23,956	23,340	98,168	-	23,426	-	-
Procurements & Interfunds	314,483	-	47,471	18,032	35,316	34,408	144,721	-	34,535	-	-
Total Cost	1,955,115	-	210,186	79,836	156,370	152,349	640,774	326,938	152,910	162,083	73,669
Less: Capital, Debt & Intergov.	(17,317)	-	(2,614)	(993)	(1,945)	(1,895)	(7,969)		(1,901)	-	-
Allowable Cost	1,937,798	-	207,572	78,843	154,425	150,454	632,805	326,938	151,009	162,083	73,669
Unallocated Cost	(813,262)		(207,572)					(326,938)	(43,000)	(162,083)	(73,669)
Allocated Cost	\$ 1,124,536	\$ -	\$ -	\$ 78,843	\$ 154,425	\$ 150,454	\$ 632,805	\$ -	\$ 108,009	\$ -	\$ -

Human Resources Cost Reallocation

Cost Description	Total	Admin	Citizen Boards	Civil Service	Labor Relations	Personnel Benefits	Personnel Services	Fund 5050 Risk Man	Training	Fund 5060 Benefits Admin.	Fund 5030 Unemploy Admin
A-87 Human Resources											
1st Allocation	\$ 117,106	\$ -	\$ 17,677	\$ 6,714	\$ 13,151	\$ 12,813	\$ 53,890	\$ -	\$ 12,860	\$ -	\$ -
Re-Allocated Cost	\$ 117,508	\$ -	\$ 17,738	\$ 6,737	\$ 13,196	\$ 12,857	\$ 54,075	\$ -	\$ 12,904	\$ -	\$ -
Re-Allocated Allowable Cost	\$ 99,770			\$ 6,737	\$ 13,196	\$ 12,857	\$ 54,075		\$ 12,904		
Full Cost Human Resources											
1st Allocation	\$ 143,229	\$ -	\$ 21,620	\$ 8,212	\$ 16,085	\$ 15,671	\$ 65,912	\$ -	\$ 15,729	\$ -	\$ -
Re-Allocated Cost	\$ 153,620	\$ -	\$ 23,189	\$ 8,808	\$ 17,252	\$ 16,808	\$ 70,694	\$ -	\$ 16,870	\$ -	\$ -
Re-Allocated Allowable Cost	\$ 130,431			\$ 8,808	\$ 17,252	\$ 16,808	\$ 70,694		\$ 16,870		

Financial Services

Background & Overview

Thurston County's Financial Services Department provides budget, financial and accounting services to all departments throughout the Thurston County governmental unit. Some of these services are also provided to other governmental units. The entire cost of this department is allocated and billed in both the A-87 and Full Cost plans except for any non-allocable time such as time spent in support of the elections office.

This Department provides a broad range of financial services not only to other departments but also to the BOCC, financial committees (FMC) and other local, state and federal agencies. Therefore, a variety of allocation methods are used to allocate and distribute service costs for these activities to the benefitting funds.

Auditor's Office - Financial Services

Administration

- Provides general oversight and supervision of the financial services function including personnel
- Functions** - management, performance review and hiring, departmental budget development and monitoring and other miscellaneous office management functions
- Allocation** - Cost allocated to department's functions by personnel cost
- Cost Plan** - Cost allocated in plans by function as noted below

Account Reporting

- Develops and processes system, departmental, month end and year end financial reports in compliance with County policies & procedures, GAAP and state statutes for both internal and external reporting purposes which includes the following activities and duties:
- The MUNIS financial system is adjusted, closed and reconciled month end and year end
 - Adjustments are prepared, reviewed, and processed in MUNIS month end and year end
 - System financial reports are extracted from MUNIS for internal and external reporting
- Functions** -
- MUNIS modules are updated using month end and year end data entry processes & procedures
 - MUNIS modules are tested and upgraded annually during scheduled release dates
 - Year end data entry is coordinated County-Wide in compliance with GAAP & FIT for CAFR
 - Year end adjustments are recorded and processed by FS in compliance with GAAP & FIT
 - CAFR reporting model is updated and reconciled by FS in compliance with GAAP & FIT
 - CAFR is published & distributed in compliance with GAAP and SAO & GFOA timelines
- Allocation** - Cost allocated by adjusted expenditure
- Cost Plan** - Cost allocated in A-87 and Full Cost plans

Auditors Office - Financial Services - Continued

Budget Billing

- Functions** - Coordinates and develops the indirect cost plan and monitors departmental and fund budgets
- Allocation** - Cost allocated by adjusted budget
- Cost Plan** - Cost allocated in A-87 and Full Cost plans

Budget Processing

- Functions** - Develops budgets for inter-departmental billing and departmental budget data entry. Audits the preliminary budget and coordinates budget data entry. Processes and reviews budget adjustments and maintains the budget system.
- Allocation** - Cost allocated by budget transfers/amendments and budget completion journals processed in MUNIS
- Cost Plan** - Cost allocated in A-87 and Full Cost plans

Rate/Cost Analysis

- Functions** - Projects costs and computes and restructures rates for the County's utility and law and justice systems and computes costs for special projects and alternative forms of service delivery as requested by management
- Allocation** - 100% allocation to the serviced utility or program
- Cost Plan** - Cost allocated in A-87 and Full Cost plans

Auditors Office - Financial Services - Continued

Financial Policies And Procedures

- Functions** - Researches and coordinates changes in financial policies and procedures with the Financial Management Committee (FMC)
- Allocation** - Cost allocated by number of permanent accounting staff
- Cost Plan** - Cost allocated in A-87 and Full Cost plans

Capital Assets

- Functions** - Updates and maintains the capital asset accounting system. Coordinates and monitors departmental and fund adjustments to the capital asset accounting system. Reconciles and prepares month and year end capital asset processes and reports. Coordinates and assists departments in safeguarding, controlling and accounting for capital assets. Coordinates the audit of capital assets with SAO.
- Allocation** - Cost allocated by number of capital asset transactions processed in MUNIS
- Cost Plan** - Cost allocated in A-87 and Full Cost plans

Auditors Office - Financial Services - Continued

Grant Accounting

- Assists departments in developing and submitting grant funding requests from state and federal grantor agencies. Monitors and assists departments in complying with state and federal guidelines including compliance with Circulars A-87 and A-102 (and all superseding circulars and guidelines) on allowable grant activities and costs and in complying with sub-recipient monitoring and grant reporting requirements. Reviews and reconciles all grant accountability worksheets and prepares the year end Schedule of Expenditures of Federal Awards (SEFA) in compliance with grant reporting requirements.
- Functions** -
- Allocation** - Cost allocated by grant expenditure.
- Cost Plan** - Cost allocated in A-87 and Full Cost plans

Internal Audit

- Audits County departments, programs, funds, projects and processes as directed by the Financial Management Committee (FMC) and BOCC. Reviews and reports on internal controls and
- Functions** - performs performance and efficiency audits as directed by the FMC and BOCC. Reviews and verifies the year end financial report (CAFR) for accuracy, propriety and compliance with GAAP. Coordinates and assists the external audit process as a liaison to the State Auditor.
- Allocation** - Cost allocated by adjusted expenditure
- Cost Plan** - Cost allocated in A-87 and Full Cost plans

Auditors Office - Financial Services - Continued

Payroll

- Processes and distributes payroll on a semi-monthly basis to all County employees. Updates, maintains and reconciles the Eden payroll system semi-monthly. Coordinates, reviews and approves payroll processes and procedures with other departments. Maintains, implements and
- Functions** - upgrades the Eden payroll system. Develops, maintains and updates various logs and approval documents. Develops and updates policies and procedures for payroll processes and procedures. Prepares and reconciles year end payroll tax and financial reports. Processes year end payroll accruals.
- Allocation** - 50% of cost allocated to County funds by number of processed W-2s and the remaining 50% by authorized FTEs. Cost allocated to billable outside agency funds by number of processed W-2s.
- Cost Plan** - Cost allocated in A-87 and Full Cost plans

General Ledger & A/R Adjustments

- Prepares, reviews and processes general ledger adjustments, including revenue and account receivable adjustments, in the County's financial system. Coordinates, assists, reviews and
- Functions** - approves the preparation and processing of general ledger adjustments with departments, programs and funds. Prepares, reviews and processes correcting journal entries and adjustments. Maintains and updates the general ledger module on a month and year end basis.
- Allocation** - Cost allocated by the number general ledger journal entry and reversal transactions processed in MUNIS
- Cost Plan** - Cost allocated in A-87 and Full Cost plans

Auditors Office - Financial Services - Continued

Invoices

Functions	- Coordinates, reviews, approves and processes all automated, manual, intergovernmental and journal payment voucher invoices for all County departments and funds and for statutorily mandated or serviced non-county agencies. Maintains and updates payment voucher invoice, vendor and warrant processing modules in the financial system. Develops, maintains and updates various logs and approval documents. Develops and updates policies and procedures for vendor invoice payment processes. Prepares and reconciles year end tax and financial reports.
Allocation	- Cost allocated by number of accounts payable invoice entry transactions processed in MUNIS with weighted reduction for outside agency funds based on effort and procedures performed for each agency
Cost Plan	- Cost allocated in A-87 and Full Cost plans

Non-Reimbursable

Functions	- Comprises the un-allocable time by the County Auditor and any staff time spent on elections and other non-allocable administrative time within the Auditor's Office
Allocation	- Unallocated in all cost plans
Cost Plan	- Cost excluded from all cost plans

Auditor - Financial Services Employee Time Distribution	Total %	Admin	Account Reporting		Budget Billing		Budget Process	Rate/Cost Analysis				
			Year End Report	Munis Maint	Cost Plan	Budget Analysis		District Court	Grand Mound	Public Health	Superior Court	Great Wolf
Employee Position												
County Auditor	100.00%	27.24%										
Dep. Auditor Of Fin.	100.00%	78.01%	5.63%			6.44%						
Voucher Auditor/Dept Acct	100.00%	17.12%		1.04%		7.87%						
Accounting Anaylst	100.00%	62.33%	12.43%		4.74%							
Fin Srv Division Man.	100.00%	43.91%	44.40%			1.72%						
Budget Analyst	100.00%	0.00%					48.85%					
Fixed Asset Analyst	100.00%	0.00%	1.22%									
Payroll/Acctg. Assist.	100.00%	0.00%										
Systems Manager	100.00%	0.00%		98.85%								
Financial Analyst	100.00%	19.18%	27.36%			0.97%	1.28%					
Senior Financial Analyst	100.00%	0.00%	55.76%		27.67%			0.77%				10.58%
Voucher Auditor	100.00%	0.00%										
Dept Accountant	100.00%	0.00%										
Voucher Auditor	100.00%	0.00%										
Payroll Systems Man.	100.00%	0.00%		7.14%								
Lead Voucher Auditor	100.00%	0.00%										
Total % Allocated	1600.00%	247.79%	146.80%	107.03%	32.41%	17.00%	50.13%	0.77%	0.00%	0.00%	0.00%	10.58%

Auditor - Financial Services Employee Time Distribution	Rate/Cost Analysis				Finance Pol & Proc	Capital Assets	Grant Acctg	Internal Audit	Payroll	Accnt Report		Invoices	Non- Reim- Bursable
	Sheriff	Jail	Fund 3080	Solid Waste						G/L Adjust	Accnt Rec		
Employee Position													
County Auditor													72.76%
Dep. Auditor Of Fin.					9.92%								
Voucher Auditor/Dept Acct						4.91%	15.08%		23.99%	4.41%	1.17%	24.20%	0.21%
Accounting Anaylst					2.23%	0.17%						18.10%	
Fin Srv Division Man.					0.62%	1.20%	0.48%		1.77%	1.01%	0.19%	3.74%	0.96%
Budget Analyst						12.54%				38.61%			
Fixed Asset Analyst						92.39%				6.39%			
Payroll/Acctg. Assist.						0.34%			99.53%	0.13%			
Systems Manager					0.43%								0.72%
Financial Analyst					7.76%	1.48%	15.06%			13.50%	13.41%		
Senior Financial Analyst		4.84%											0.38%
Voucher Auditor												100.00%	
Dept Accountant			3.22%			3.31%			18.11%	9.70%	0.83%	64.83%	
Voucher Auditor												100.00%	
Payroll Systems Man.									92.86%				
Lead Voucher Auditor												100.00%	
Total % Allocated	0.00%	4.84%	3.22%	0.00%	20.96%	116.34%	30.62%	0.00%	236.26%	73.75%	15.60%	410.87%	75.03%

Auditor - Financial Services Employee Salary Distribution	Total %	Admin	Account Reporting		Budget Billing		Budget Process	Rate/Cost Analysis				
			Year End Report	Munis Maint	Cost Plan	Budget Analysis		District Court	Grand Mound	Public Health	Superior Court	Great Wolf
Employee Position												
County Auditor	\$ 135,461	\$ 36,901	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dep. Auditor Of Fin.	108,018	84,265	6,081	-	-	6,956	-	-	-	-	-	-
Voucher Auditor/Dept Acct	71,702	12,275	-	746	-	5,643	-	-	-	-	-	-
Accounting Anaylst	93,234	58,113	11,589	-	4,419	-	-	-	-	-	-	-
Fin Srv Division Man.	127,281	55,889	56,513	-	-	2,189	-	-	-	-	-	-
Budget Analyst	93,304	-	-	-	-	-	45,579	-	-	-	-	-
Fixed Asset Analyst	84,075	-	1,026	-	-	-	-	-	-	-	-	-
Payroll/Acctg. Assist.	72,803	-	-	-	-	-	-	-	-	-	-	-
Systems Manager	108,209	-	-	106,965	-	-	-	-	-	-	-	-
Financial Analyst	99,116	19,010	27,118	-	-	961	1,269	-	-	-	-	-
Senior Financial Analyst	113,919	-	63,521	-	31,521	-	-	877	-	-	-	12,053
Voucher Auditor	53,728	-	-	-	-	-	-	-	-	-	-	-
Dept Accountant	72,829	-	-	-	-	-	-	-	-	-	-	-
Voucher Auditor	60,430	-	-	-	-	-	-	-	-	-	-	-
Payroll Systems Man.	108,240	-	-	7,728	-	-	-	-	-	-	-	-
Lead Voucher Auditor	83,939	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
Total Payroll Cost	1,486,288	266,453	165,848	115,439	35,940	15,749	46,848	877	-	-	-	12,053
Computed %	100.00%	0.00%	14.83%	10.32%	3.21%	1.41%	4.19%	0.08%	0.00%	0.00%	0.00%	1.08%
Distributed Admin.	-	(266,453)	39,502	27,496	8,560	3,751	11,158	209	-	-	-	2,871
Dist. Payroll Cost	\$ 1,486,288	\$ -	\$ 205,350	\$ 142,935	\$ 44,500	\$ 19,500	\$ 58,006	\$ 1,086	\$ -	\$ -	\$ -	\$ 14,924

Auditor - Financial Services Employee Salary Distribution	Rate/Cost Analysis				Finance Pol & Proc	Capital Assets	Grant Acctg	Internal Audit	Payroll	Acct Report		Invoices	Non- Reim- Bursable
	Sheriff	Jail	Fund 3080	Solid Waste						G/L Adjust	Acct Rec		
Employee Position													
County Auditor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,560
Dep. Auditor Of Fin.	-	-	-	-	10,716	-	-	-	-	-	-	-	-
Voucher Auditor/Dept Acct	-	-	-	-	-	3,521	10,813	-	17,201	3,162	839	17,352	150
Accounting Anaylst	-	-	-	-	2,079	158	-	-	-	-	-	16,876	-
Fin Srv Division Man.	-	-	-	-	789	1,527	611	-	2,253	1,286	242	4,760	1,222
Budget Analyst	-	-	-	-	-	11,700	-	-	-	36,025	-	-	-
Fixed Asset Analyst	-	-	-	-	-	77,677	-	-	-	5,372	-	-	-
Payroll/Acctg. Assist.	-	-	-	-	-	248	-	-	72,461	94	-	-	-
Systems Manager	-	-	-	-	465	-	-	-	-	-	-	-	779
Financial Analyst	-	-	-	-	7,691	1,467	14,927	-	-	13,381	13,292	-	-
Senior Financial Analyst	-	5,514	-	-	-	-	-	-	-	-	-	-	433
Voucher Auditor	-	-	-	-	-	-	-	-	-	-	-	53,728	-
Dept Accountant	-	-	2,345	-	-	2,411	-	-	13,189	7,064	604	47,216	-
Voucher Auditor	-	-	-	-	-	-	-	-	-	-	-	60,430	-
Payroll Systems Man.	-	-	-	-	-	-	-	-	100,512	-	-	-	-
Lead Voucher Auditor	-	-	-	-	-	-	-	-	-	-	-	83,939	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Payroll Cost	-	5,514	2,345	-	21,740	98,709	26,351	-	205,616	66,384	14,977	284,301	101,144
Computed %	0.00%	0.49%	0.21%	0.00%	1.94%	8.82%	2.36%	0.00%	18.38%	5.93%	1.34%	25.41%	
Distributed Admin.	-	1,313	559	-	5,178	23,511	6,276	-	48,974	15,812	3,567	67,716	-
Dist. Payroll Cost	\$ -	\$ 6,827	\$ 2,904	\$ -	\$ 26,918	\$ 122,220	\$ 32,627	\$ -	\$ 254,590	\$ 82,196	\$ 18,544	\$ 352,017	\$ 101,144

Auditor - Financial Services Cost Distribution	Total %	Admin	Account Reporting		Budget Billing		Budget Process	Rate/Cost Analysis				
			Year End Report	Munis Maint	Cost Plan	Budget Analysis		District Court	Grand Mound	Public Health	Superior Court	Great Wolf
Description												
Salaries & Benefits	\$ 1,486,288	\$ -	\$ 205,350	\$ 142,935	\$ 44,500	\$ 19,500	\$ 58,006	\$ 1,086	\$ -	\$ -	\$ -	\$ 14,924
Other Wages & Ben.	(26)	-	(4)	(3)	(1)	-	(1)	-	-	-	-	-
Total Wages & Ben.	1,486,262	-	205,346	142,932	44,499	19,500	58,005	1,086	-	-	-	14,924
Supplies	13,340	-	1,978	1,377	429	188	559	10	-	-	-	144
Procured Services	23,068	-	3,420	2,380	741	325	966	18	-	-	-	249
Intergov. Services	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlays	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	4,945	-	733	510	159	70	207	4	-	-	-	53
Interfund Services	327,899	-	48,612	33,836	10,534	4,616	13,732	257	-	-	-	3,533
Procure. & Interfunds	369,252	-	54,743	38,103	11,863	5,199	15,464	289	-	-	-	3,979
Total Cost	1,855,514	-	260,089	181,035	56,362	24,699	73,469	1,375	-	-	-	18,903
Less: Cap./Debt/Interg.	(4,945)	-	(733)	(510)	(159)	(70)	(207)	(4)	-	-	-	(53)
Allowable Cost	1,850,569	-	259,356	180,525	56,203	24,629	73,262	1,371	-	-	-	18,850
Unallocated Cost	(101,144)											
Allocated Cost	\$ 1,749,425	\$ -	\$ 259,356	\$ 180,525	\$ 56,203	\$ 24,629	\$ 73,262	\$ 1,371	\$ -	\$ -	\$ -	\$ 18,850

Auditor - Financial Services Cost Distribution	Rate/Cost Analysis				Finance Pol & Proc	Capital Assets	Grant Acctg	Internal Audit	Payroll	Accnt Report		Invoices	Non- Reim- Bursable
	Sheriff	Jail	Fund 3080	Solid Waste						G/L Adjust	Accnt Rec		
Description													
Salaries & Benefits	\$ -	\$ 6,827	\$ 2,904	\$ -	\$ 26,918	\$ 122,220	\$ 32,627	\$ -	\$ 254,590	\$ 82,196	\$ 18,544	\$ 352,017	\$ 101,144
Other Wages & Ben.	-	-	-	-	(1)	(2)	(1)	-	(5)	(2)	-	(6)	-
Total Wages & Ben.	-	6,827	2,904	-	26,917	122,218	32,626	-	254,585	82,194	18,544	352,011	101,144
Supplies	-	66	28	-	259	1,177	314	-	2,452	792	179	3,388	-
Procured Services	-	114	48	-	448	2,035	543	-	4,240	1,369	309	5,863	-
Intergov. Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlays	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	24	10	-	96	436	116	-	909	293	66	1,259	-
Interfund Services	-	1,616	687	-	6,372	28,933	7,724	-	60,268	19,458	4,390	83,331	-
Procure. & Interfunds	-	1,820	773	-	7,175	32,581	8,697	-	67,869	21,912	4,944	93,841	-
Total Cost	-	8,647	3,677	-	34,092	154,799	41,323	-	322,454	104,106	23,488	445,852	101,144
Less: Cap./Debt/Interg.	-	(24)	(10)	-	(96)	(436)	(116)	-	(909)	(293)	(66)	(1,259)	-
Allowable Cost	-	8,623	3,667	-	33,996	154,363	41,207	-	321,545	103,813	23,422	444,593	101,144
Unallocated Cost													(101,144)
Allocated Cost	\$ -	\$ 8,623	\$ 3,667	\$ -	\$ 33,996	\$ 154,363	\$ 41,207	\$ -	\$ 321,545	\$ 103,813	\$ 23,422	\$ 444,593	\$ -

Auditor - Financial Services Cost Reallocation	Total %	Admin	Account Reporting		Budget Billing		Budget Process	Rate/Cost Analysis				
			Year End Report	Munis Maint	Cost Plan	Budget Analysis		District Court	Grand Mound	Public Health	Superior Court	Great Wolf
Description												
A-87 Financial Services												
1st Allocation	\$ 117,609	\$ -	\$ 17,436	\$ 12,136	\$ 3,778	\$ 1,656	\$ 4,925	\$ 92	\$ -	\$ -	\$ -	\$ 1,267
Re-Allocated Cost	\$ 121,667	\$ -	\$ 18,037	\$ 12,555	\$ 3,909	\$ 1,713	\$ 5,095	\$ 95	\$ -	\$ -	\$ -	\$ 1,311
Re-Alloc. Allow. Cost	\$ 121,667	\$ -	\$ 18,037	\$ 12,555	\$ 3,909	\$ 1,713	\$ 5,095	\$ 95	\$ -	\$ -	\$ -	\$ 1,311
Full Cost Fin. Services												
1st Allocation	\$ 146,587	\$ -	\$ 21,732	\$ 15,126	\$ 4,709	\$ 2,064	\$ 6,139	\$ 115	\$ -	\$ -	\$ -	\$ 1,579
Re-Allocated Cost	\$ 154,087	\$ -	\$ 22,844	\$ 15,900	\$ 4,950	\$ 2,169	\$ 6,453	\$ 121	\$ -	\$ -	\$ -	\$ 1,660
Re-Alloc. Allow. Cost	\$ 154,087	\$ -	\$ 22,844	\$ 15,900	\$ 4,950	\$ 2,169	\$ 6,453	\$ 121	\$ -	\$ -	\$ -	\$ 1,660

Auditor - Financial Services Cost Reallocation	Rate/Cost Analysis				Finance Pol & Proc	Capital Assets	Grant Acctg	Internal Audit	Payroll	Acct Report		Invoices	Non- Reim- Bursable
	Sheriff	Jail	Fund 3080	Solid Waste						G/L Adjust	Acct Rec		
Description													
A-87 Financial Services													
1st Allocation	\$ -	\$ 580	\$ 247	\$ -	\$ 2,286	\$ 10,377	\$ 2,770	\$ -	\$ 21,617	\$ 6,979	\$ 1,575	\$ 29,889	\$ -
Re-Allocated Cost	\$ -	\$ 600	\$ 255	\$ -	\$ 2,364	\$ 10,735	\$ 2,866	\$ -	\$ 22,362	\$ 7,220	\$ 1,629	\$ 30,920	\$ -
Re-Alloc. Allow. Cost	\$ -	\$ 600	\$ 255	\$ -	\$ 2,364	\$ 10,735	\$ 2,866	\$ -	\$ 22,362	\$ 7,220	\$ 1,629	\$ 30,920	\$ -
Full Cost Fin. Services													
1st Allocation	\$ -	\$ 723	\$ 307	\$ -	\$ 2,849	\$ 12,934	\$ 3,453	\$ -	\$ 26,943	\$ 8,699	\$ 1,963	\$ 37,253	\$ -
Re-Allocated Cost	\$ -	\$ 759	\$ 323	\$ -	\$ 2,994	\$ 13,596	\$ 3,630	\$ -	\$ 28,321	\$ 9,144	\$ 2,063	\$ 39,159	\$ -
Re-Alloc. Allow. Cost	\$ -	\$ 759	\$ 323	\$ -	\$ 2,994	\$ 13,596	\$ 3,630	\$ -	\$ 28,321	\$ 9,144	\$ 2,063	\$ 39,159	\$ -

Non-Departmental, Planning & Emergency Services

Background & Overview

The Non-Departmental cost center initially included only activity costs for miscellaneous personnel services, association dues and regional planning. However, association dues were the only costs that were initially included within the County's billable cost plan.

Miscellaneous personnel services was added to the County's billable cost plan in 2010. Miscellaneous personnel services is a "catch all category" for miscellaneous personnel costs not funded by other funds and departments that are funded out of the Non-Departmental Department in the General Fund (for example - retirement cash outs, recruitment, labor relations and miscellaneous personnel administration).

Regional Planning was added to the County's billable cost plan when the Planning Department was added to this plan in 2010. Emergency Management was then added in 2011. The Planning & Emergency Management Departments could be included in other sections of the cost plan (for example - in the "Other Departments" cost center or in a separate cost center). However, the Planning Department was included since it's allocation also ties to Regional Planning which is funded out of Non-Departmental . Emergency Services was then added to Non-Departmental since the reasons and timing of it's inclusion were similar to those for Planning.

The Planning Department was initially financed out of the Land Use and Permitting Fund with a substantial subsidy provided by the General Fund to support the activities of this function. The Board concluded that it was unfair and inequitable to finance this function out of the Land Use and Permitting Fund which was being converted to a self supporting fee based operating fund. The Board therefore re-classed the Planning function as a separate Department and moved the cost of this activity to the General Fund.

Non-Departmental, Planning & Emergency Services - Continued

Emergency Services was initially funded out of the Roads Fund. The Board also concluded that it was unfair and inequitable to charge the entire net unfunded cost of this function to Roads. Consequently, the Board re-classed this function as a separate Department and moved the cost of this activity to the General Fund.

One of the key issues pertaining to these departments that received some deliberation and consideration by the Board was the general type and nature of services provided by the Planning and Emergency Management Departments. Specifically, was there an expectation to receive these services from, and were these services provided directly to, the public or alternatively was this service provision and expectation present in other departments and funds in the County's governmental unit.

The Board concluded there was not an expectation for the direct provision of these services from the County's residents and constituents. The public's service expectations included services such as crime response and prevention, road maintenance and prevention and response to public health emergencies. Activities and services of the Planning and Emergency Management Departments limited and controlled the frequency and severity of these and other directly provided public services thereby both controlling and limiting their service costs and enhancing the provision of these services to the public.

The Board therefore concluded the services and activities of the Planning and Emergency Management Departments were internal services provided to other funds and departments in Thurston County's governmental unit. This cost center includes separate narratives describing in more detail the services provided by these two Departments to other departments and funds within the County's governmental unit and how their service cost is computed and allocated to benefitting funds.

Non-Departmental, Planning & Emergency Services

Non-Departmental

Personnel Services

- This function includes costs for the following activities: retirement cashouts and employee recruitment costs for employees funded out of the General Fund, labor relations and personnel
- Functions** - administration costs not funded out of the Human Resources Department, municipal code updates, miscellaneous printing & publication costs not funded out of other departments or funds and employee recognition
- Allocation** - Retirement cashouts and employee recruitment costs are directly charged to the appropriate Department within the General Fund with the remaining cost allocated by FTE on a County-Wide basis
- Cost Plan** - Cost allocated in A-87 and Full Cost plans

Association Dues

- Functions** - Includes the cost of membership in professional associations and organizations
- Allocation** - Cost allocated by number of permanent staff
- Cost Plan** - Cost allocated in Full Cost plan. Cost excluded from A-87 plan.

Other

- Functions** - To account for and provide all other Non-Departmental costs and services.
- Allocation** - Unallocated in all cost plans.
- Cost Plan** - Cost excluded from all cost plans.

Non-Departmental, Planning & Emergency Services - Continued

Non-Departmental - Continued

Regional Planning

- Thurston Regional Planning Council (TRPC) is an intergovernmental board governed by local government jurisdictions within Thurston County. Their primary objective, as it relates to Thurston County, is to develop plans and policies that enhance, improve and sustain services provided by County departments to the residents of Thurston County. Plans and policies for growth management and land use are general in nature but also include specific plans for transportation, sustainable development, environmental quality and commute trip
- Functions** - reduction. These plans and policies provide the guidelines for plans and policies that are subsequently developed by the County's Planning Department and then implemented by the County's Land Use and Permitting Department. These implemented plans provide direct impacts and benefits to the operations and services of the County's Roads, Parks, Stormwater, Water/Sewer and Solid Waste programs and indirectly impact the quality and types of services provided by the Public Health Department and the County's Law and Justice programs. TRPC also acts as a regional clearinghouse for planning and demographic information and data.
- Cost allocated by estimated benefit to the County public service departments and programs. Programs that benefit in relatively equal proportions from this service are County's Roads, Parks, Stormwater, Permitting, Water/Sewer (Grand Mound), Solid Waste, Public Health and Law & Justice. Allocation of service cost is therefore allocated equally to these benefitting County programs.
- Allocation** -
- Cost Plan** - Cost allocated in Full Cost plan. Cost excluded from A-87 plan.

Non-Departmental, Planning & Emergency Services - Continued

Planning Department

- Functions** - The Planning Department's mission is to plan for sustainable land use and development within the unincorporated areas of Thurston County. This involves drafting or revising land use or land development plans and regulations including comprehensive and subarea plans, and zoning and subdivision ordinances.
- Allocation** - Allocated by actual effort and estimated benefit from planning activities. Justification for allocation and specific method of allocation is noted in "Allocation of Planning Costs in Thurston County's Cost Plan" narrative.
- Cost Plan** - Cost allocated in Full Cost plan. Cost excluded from A-87 plan.

Emergency Services

- Functions** - The Emergency Management Department coordinates County-Wide emergency management services with all other County departments and with numerous local, state and federal organizations. The services provided to County departments are primarily two fold. The 1st is to prepare for emergencies and disasters before they happen. The 2nd is to mitigate and respond to emergencies and disasters when they happen.
- Allocation** - Cost allocated by net book value of infra-structure assets owned or managed by benefitting County departments which includes buildings, infra-structure, other improvements and construction in progress for assets that are being of have been placed into service but excludes construction in progress for assets that have not been placed into service, land, right of way, leasehold improvements, mineral rights, capital leases, equipment and other types of moveable assets. Justification and basis for allocation is described in more detail in the "Emergency Service Cost Allocation/Billing Policies" narrative.
- Cost Plan** - Cost allocated in Full Cost plan. Cost excluded from A-87 plan.

Non-Departmental, Planning & Emergency Services Departmental Cost Distribution

Cost Description	Total	Non-Departmental				Planning	Emergency Services
		Personnel Services	Association Dues	Regional Planning	Other		
Salaries & Benefits	\$ 1,712,685	\$ 124,723			\$ 111,190	\$ 818,639	\$ 658,133
Other Wages & Ben.	-						
Total Wages & Benefits	1,712,685	124,723	-	-	111,190	818,639	658,133
Supplies	172,664	24,414		-	48,948	22,517	76,785
Procured Services	1,411,723	65,927	70,979	-	465,295	90,734	718,788
Intergovernmental Services	762,306	-		197,395	523,647	26,366	14,898
Capital Outlays	20,978	-			2,940	8,860	9,178
Debt Service	241	-			227		14
Interfund Services & Transfers	4,332,484	2,409			3,903,728	138,593	287,754
Procurements & Interfunds	6,700,396	92,750	70,979	197,395	4,944,785	287,070	1,107,417
Total Cost	8,413,081	217,473	70,979	197,395	5,055,975	1,105,709	1,765,550
Computed %	100.00%	2.58%	0.84%	2.35%	60.10%	13.14%	20.99%
Less: Capital & Debt	(21,219)	-	-	-	(3,167)	(8,860)	(9,192)
Allowable Cost	8,391,862	217,473	70,979	197,395	5,052,808	1,096,849	1,756,358
Unallocated Cost	(6,180,353)				(5,052,808)	(196,547)	(930,998)
Allocated Cost	\$ 2,211,509	\$ 217,473	\$ 70,979	\$ 197,395	\$ -	\$ 900,302	\$ 825,360

Non-Departmental, Planning & Emergency Services Cost Reallocation

Cost Description	Total	Non-Departmental				Planning	Emergency Services
		Personnel Services	Association Dues	Regional Planning	Other		
A-87 Non-Departmental							
1st Allocation	\$ 38,721	\$ 1,001	\$ 327	\$ 909	\$ 23,270	\$ 5,089	\$ 8,126
Re-Allocated Cost	\$ 41,572	\$ 1,075	\$ 351	\$ 975	\$ 24,983	\$ 5,464	\$ 8,724
Re-Allocated Allowable Cost	\$ 1,075	\$ 1,075					
Full Cost Non-Departmental							
1st Allocation	\$ 66,140	\$ 1,710	\$ 558	\$ 1,552	\$ 39,748	\$ 8,693	\$ 13,880
Re-Allocated Cost	\$ 71,686	\$ 1,853	\$ 605	\$ 1,682	\$ 43,081	\$ 9,422	\$ 15,044
Re-Allocated Allowable Cost	\$ 28,605	\$ 1,853	\$ 605	\$ 1,682		\$ 9,422	\$ 15,044

Non-Departmental Expenditures											
Organization		BASUB		Object		Expended	Pers Serv	Plan	Assoc Dues	Unalloc	Notes
#	Description	#	Description	#	Description						
0123B734	Excess Retirement	1729	Refunds to Terminated Employees	510000	Salaries & Wages	\$ 63,488	\$ 63,488	\$ -	\$ -	\$ -	Retirement Cashouts for General Fund Departments
0123B203	ARC Transition Main Fac	2360		510000	Salaries & Wages	62,423	-	-	-	62,423	ARC Transition Team budget - Cost for Corrections staff doing prep work for the transition to the ARC
0123B738	Admin Code Compliance	1610		510000	Salaries & Wages	43,525	43,525	-	-	-	PAO Civil Attny cost for working on code compliance issues.
0123B203	ARC Transition Main Fac	2360		512000	Holiday Pay	199		-	-	199	ARC Transition Team budget - Cost for Corrections staff doing prep work for the transition to the ARC
0123B105	ARC Transition Investigation	2121		515000	Overtime	14,013	-	-	-	14,013	ARC Transition Team budget - Overtime cost for Patrol staff doing background checks on new Corrections Deputies & Technicians
0123B203	ARC Transition Main Fac	2360		515000	Overtime	1,229	-	-	-	1,229	ARC Transition Team budget - Cost for Corrections staff doing prep work for the transition to the ARC
0123B203	ARC Transition Main Fac	2360		517000	Uniform Allowance	1,950	-	-	-	1,950	ARC Transition Team budget - Cost for Corrections staff doing prep work for the transition to the ARC
0123B105	ARC Transition Investigation	2121		521000	Social Security	1,070	-	-	-	1,070	ARC Transition Team budget - Overtime cost for Patrol staff doing background checks on new Corrections Deputies & Technicians
0123B203	ARC Transition Main Fac	2360		521000	Social Security	5,034	-			5,034	ARC Transition Team budget - Cost for Corrections staff doing prep work for the transition to the ARC
0123B734	Excess Retirement	1729		521000	Social Security	4,470	4,470	-	-	-	Retirement Cashouts for General Fund Departments
0123B738	Admin	1610		521000	Social Security	3,357	3,357	-	-	-	PAO Civil Attny cost for working on code compliance issues.
0123B105	ARC Transition Investigation	2121		522000	Retirement	734	-	-	-	734	ARC Transition Team budget - Overtime cost for Patrol staff doing background checks on new Corrections Deputies & Technicians
0123B203	ARC Transition Main Fac	2360		522000	Retirement	5,635	-	-	-	5,635	ARC Transition Team budget - Cost for Corrections staff doing prep work for the transition to the ARC
0123B738	Admin Code Compliance	1610		522000	Retirement	3,133	3,133	-	-	-	PAO Civil Attny cost for working on code compliance issues.

Non-Departmental Expenditures											
Organization		BASUB		Object		Expended	Pers Serv	Plan	Assoc Dues	Unalloc	Notes
#	Description	#	Description	#	Description						
0123B734	Excess Retirement	1729	Refunds to Terminated Employees	522000	Retirement	248	248	-	-		Retirement Cashouts for General Fund Departments
0123B203	ARC Transition Main Fac	2360		523000	Medical/Dental	16,424	-	-	-	16,424	ARC Transition Team budget - Cost for Corrections staff doing prep work for the transition to the ARC
0123B738	County Projects	1610	Executive Admin	523000	Medical/Dental	5,203	5,203	-	-	-	PAO Civil Attny cost for working on code compliance issues.
0123B203	ARC Transition Main Fac	2360		524000	Workers Comp	1,405	-	-	-	1,405	ARC Transition Team budget - Cost for Corrections staff doing prep work for the transition to the ARC
0123B738	Admin Code Compliance	1610		524000	Workers Comp	112	112			-	PAO Civil Attny cost for working on code compliance issues.
0123B105	ARC Transition Investigation	2121		525000	Unemployment Comp	126	-			126	ARC Transition Team budget - Overtime cost for Patrol staff doing background checks on new Corrections Deputies & Technicians
0123B203	ARC Transition Main Fac	2360		525000	Unemployment Comp	592	-			592	ARC Transition Team budget - Cost for Corrections staff doing prep work for the transition to the ARC
0123B734	Excess Retirement	1729	Refunds to Terminated Employees	525000	Unemployment Comp	571	571	-	-	-	Retirement Cashouts for General Fund Departments
0123B738	Admin Code Compliance	1610		525000	Unemployment Comp	392	392	-	-	-	PAO Civil Attny cost for working on code compliance issues.
0123B203	ARC Transition Main Fac	2360		527000	Long Term Disability	356	-	-	-	356	ARC Transition Team budget - Cost for Corrections staff doing prep work for the transition to the ARC
0123B738	Admin Code Compliance	1620		527000	Long Term Disability	224	224			-	PAO Civil Attny cost for working on code compliance issues.
0123B737	County Projects	1310	Executive Admin	531000	Supplies	23,955	23,955		-	-	\$23k is the cost for on-line code updates, the small amount left is the swearing in ceremony & meeting lunches. The code updates NEED to be allocated
0123B732	Employee Recognition	1310	Executive Admin	531000	Supplies	376	376	-	-	-	Community Employee Projects
0123B710	Comm Entity	5720		531000	Supplies	83	83				Regional Health Care Initiative - I think this should be allocated county wide
0123B203	ARC Transition Main Fac	2360		531001	Supplies	1,757				1,757	ARC Transition Team budget - Cost for Corrections staff doing prep work for the transition to the ARC

Non-Departmental Expenditures											
Organization		BASUB		Object		Expended	Pers Serv	Plan	Assoc Dues	Unalloc	Notes
#	Description	#	Description	#	Description						
0123B203	ARC Transition Main Fac	2360	Information Services	531003	Supplies Uniforms	2,811		-	-	2,811	ARC Transition Team budget - Cost for Corrections staff doing prep work for the transition to the ARC
0123B203	ARC Transition Main Fac	2360	Information Services	535000	Small Tools & Equip	4,159				4,159	ARC Transition Team budget - Cost for Corrections staff doing prep work for the transition to the ARC
0123B737	County Projects	1310	Information Services	535000	Small Tools & Equip	12,859		-	-	12,859	This is for the Court eDocs process the County is implementing. Not sure how to treat it. This amount is just the tip of the iceberg! It effects the Sheriffs Office, District & Superior Court, OAC, PAO in addition to private attorneys & Central Services.
0123B203	ARC Transition Main Fac	2360	Detention/Correction Admin	535001	At-Risk Small	2,174	-	-	-	2,174	ARC Transition Team budget - Cost for Corrections staff doing prep work for the transition to the ARC
0123B737	County Projects	1310		535001	At-Risk Small	25,188	-	-	-	25,188	This is for the Court eDocs process the County is implementing. Not sure how to treat it. This amount is just the tip of the iceberg! It effects the Sheriffs Office, District & Superior Court, OAC, PAO in addition to private attorneys & Central Services.
0123B710	Comm Entity	5720	Detention/Correction Admin	541000	Professional Services	73,653	-		-	73,653	Visitor Convention Bureau Support - I think this should be allocated county wide
0123B712	Community Youth Services	2720	Juvenile Services-Intake	541000	Professional Services		-	-	-	-	
0123B713	Dispute Resolution Ctr	5720	Information Services	541000	Professional Services		-	-	-	-	
0123B714	Economic Dev Council	5880	Planning-Development	541000	Professional Services	5,000	-		-	5,000	Cannot allocate per SAO
0123B715	Big Brothers/Sisters	5110	Education Svs-Youth Svs	541000	Professional Services		-	-	-	-	
0123B717	Housing Authority	5920	Housing & Community Svs	541000	Professional Services		-	-	-	-	
0123B718	RSVP	5585	AAA-RSVP	541000	Professional Services		-	-	-	-	
0123B719	ROOF	5110	Welfare-Administration	541000	Prof Svs			-	-	-	
0123B720	Salvation Army	5110	Welfare-Administration	541000	Professional Services					-	
0123B721	BHR	5110	Welfare-Administration	541000	Professional Services					-	

Non-Departmental Expenditures											
Organization		BASUB		Object		Expended	Pers Serv	Plan	Assoc Dues	Unalloc	Notes
#	Description	#	Description	#	Description						
0123B732	Employee Recogn	1310	Executive Admin	541000	Professional Services	1,603	1,603			-	Community Employee Projects
0123B737	County Projects	1310	Executive Admin	541000	Professional Services	215,581		-	-	215,581	Service contract w/ TCTV - tape & televise BoCC mtgs
0123B753	Printg/Publications	1130	Official Publication Svs	541000	Professional Services			-	-	-	
0123B754	Labor Relations	1620	Personnel Services	541000	Professional Services		-				
0123B755	Legal Support	1310	Executive Admin	541000	Professional Services		-	-	-		
0123B759	Uncl Indigent Burials	5130	Coroner	541000	Professional Services		-	-	-	-	
0123B761	OACCA	3170	Pollution Control	541000	Professional Services	63,045	-	-	-	63,045	
0123B737	Historic Commission	1310		541006	Prof SVS-Credit CA	11				11	Credit Card Fees
0123B755	Legal Support	1310	Executive Admin	541007	Legal Advice	56,904				56,904	Legal Svce bill from Landfill lawsuit - Paid for PAO out of settlement \$
0123B737	County Projects	1310	Executive Admin	541007	Legal Fees	14,181		-	-	14,181	Payments on cable franchise contracts
0123B203	ARC Transition Main Fac	1310		542000	Communication	1,195	-	-	-	1,195	ARC Transition Team Budget
0123B752	Boundary Reveiw Board	5860	Planning/Community Development	543000	Travel	150	-		-	150	BRB
0123B752	Boundary Reveiw Board	5860		543000	Travel	4,517	4,517				BRB
0123B755	Legal Support	1310	Executive Admin	544000	Prog Support-Legal Ads	3,073	3,073	-	-	-	Legal Ads related to public hearing notices
0123B203	ARC Transition Main Fac	2360	Executive Admin	548000	Repairs & Maint	18		-	-	18	ARC Transition Team budget - Cost for Corrections staff doing prep work for the transition to the ARC
0123B737	County Projects	1310	Executive Admin	545000	OP Rentals & Leases					-	Community Employee Projects
0123B737	County Projects	1310	Executive Admin	549000	Comm/Employee Project	55,535	55,535	-	-		\$43,833 is PEG funding sent to TCTV. The rest is the bus pass program, the annual internet fee for the county codes, \$2500 to the JBLM Steering Committee.
0123B731	Comm Trip Reduction	4330	General Svs	549000	Community/Empl Proj-Ctr	461	461	-	-	-	Community Employee Projects
0123B703	Historic Preservation			549000		35,196	-		-	35,196	Historical Preservation

Non-Departmental Expenditures												
Organization			BASUB		Object		Expended	Pers Serv	Plan	Assoc Dues	Unalloc	Notes
#	Description	#	Description	#	Description							
0123B753	Printg/Publications	1130	Official Publication Svs	549000	Printing/Publications	738	738	-	-			Preliminary budget printing costs
0123B203	ARC Transition Main Fac	2360		549000	Misc	361	-			361		ARC Transition Team budget - Cost for Corrections staff doing prep work for the transition to the ARC
0123B755	Legal Support	1310	Executive Admin	549000	Program Support-Legal Ads			-	-	-		
0123B736	Association Dues	1990	Misc General Gov Serv	549000	Misc-Assoc Dues	70,979	-	-	70,979	-		
0123B737	County Projects	1310	Executive Admin	549000	Comm Tell		-	-	-	-		
0123B737	County Projects	1310	Executive Admin	549007	Train/Conf					-		Community Employee Projects
0123B760	Animal Control	3930	Animal Control Support	551000	I/G Svs-Animal Control	523,576	-	-	-	523,576		
0123B791	Assessment	5810	Planning/Com Dev - Admin	551000	I/G Svs-Reg Plan Assessmt	197,395	-	197,395	-	-		
0123B793	Historic Commission	7390	Other Community Events	551000	Intrgovt Svs		-	-	-	-		
0123B751	Property Tax Assessmer	1820	Prop Mgmt Svs-Admin	554000	I/G Svs-Co Property Assm	71	-	-	-	71		DNR annual forest land assessment
0123B203	ARC Transition Main Fac	2360		575000	Cap Leases/in	2,940				2,940		ARC Transition Team budget - Cost for Corrections staff doing prep work for the transition to the ARC
0123B737	INTI/Fdebt		Interest Interfund Debt	582000	Interest/Interfund Debt	-				-		
0123B203	ARC Transition Main Fac	2360		583000	Interest-Long	227	-	-	-	227		ARC Transition Team budget - Cost for Corrections staff doing prep work for the transition to the ARC
0123B737	County Projects	1310	Executive Admin	591000	IF Professional Service		-	-	-	-		Services received from Public Information Officers - BoCC Budget
0123B738	Admin Code Compliance	1610		591002	IF-Pro Svs IT	687				687		GF interfund costs
0123B738	Admin Code Compliance	1610		591003	IF- Pro Svs Infrs	17	17					GF interfund costs
0123B738	Admin Code Compliance	1610		591008	Geo Data Srvs	339,363				339,363		GF portion of Geodata
0123B732	Employee Recognition	1310	Executive Admin	593000	IF Supplies	2,392	2,392					Fair Admission Tickets - Employee Recognition
0123B737	County Projects	1310		593000	IF Supplies	2,500				2,500		Cost for server space for District Court eDocs process
0123B737	Rentals	1310	Rentals	595001	Co Owned Rentals	317,880				317,880		Space use for the ARC & 3400 building
0123B737	Property Maint Reserve	1310	Legislative-Facilities	598001	IF CAP CONT	162,115				162,115		Building reserves for ARC - will be paid for out of Corrections in 2013.

Non-Departmental Expenditures												
Organization			BASUB	Object		Expended	Pers Serv		Plan	Assoc Dues	Unalloc	Notes
#	Description	#	Description	#	Description							
0123B762	OT Fair	9700	Operating Transfer-Out	599103	O/Tfair	15,000	-	-	-	15,000		
0123B763	OT to Parks 1320	9700	Operating Transfer-Out	599132	O/T #1320 Parks & Rec	30,000	-	-	-	30,000		
0123B773	OT-OPBD		Operating Transfer-Out	599140	O/T #OPBD	58,607				58,607		
0123B773	OT-Jail Capital		Operating Transfer-Out	599308	OT-Jail Capital	281,907	-	-	-	281,907	\$291116 is for the Work Release Facility and the balance is to cover Gina Suomi's time for helping with overall project management with the ARC, Work Release, eDocs & Video Court	
0123B764	OT to PH/SS 1500	9700	Operating Transfer-Out	599150	O/T #1500 Hum Ser Rev Coun	1,069,569	-	-	-	1,069,569		
0123B768	OT to PH/SS 1500	9700	Operating Transfer-Out	599150	O/T #1500 Hum Ser Rev Coun	49,795	-	-	-	49,795		
0123B769	OT to PH/SS 1500	9700	Operating Transfer-Out	599150	O/T #1500 Hum Ser Rev Coun		-	-	-	-		
0123B770	OT to PH/SS 1500	9700	Operating Transfer-Out	599150	O/T #1500 Hum Ser Rev Coun	75,000	-	-	-	75,000		
0123B771	OT to PH/SS 1500	9700	Operating Transfer-Out	599150	O/T #1500 Hum Ser Rev Coun	88,165	-	-	-	88,165		
0123B737	OT-GO Bonds	1310	Operating Transfer-Out	599226	OT Bonds	310,414				310,414	Debt payment for new ECC & 3400 building improvements	
0123B765	OT-Dev Srv	9700	Operating Transfer-Out	599412	OT-Dev Srv	877,990				877,990	Covers permit center costs that cannot be paid for by permit fees	
0123B793	Historic Commission	7390	Other Community Events	599412	OT-Dev Srv	28,145				28,145		
0123B767	OT to LEOFF I	9700	Operating Transfer-Out	599142	OT LEOFF	196,591				196,591		
0123B737	County Projects	1310	Executive Admin	599521	OT Central Services					-		
Total						\$ 5,541,822	\$ 217,473	\$ 197,395	\$ 70,979	\$ 5,055,975		

Allocation and Billing of Planning Service Costs

General Services

The Thurston County governmental unit provides a variety of external services to the residents of Thurston County. These services can be categorized for our governmental unit into the following functional types: public safety, health, transportation, culture and recreation, and utilities and environment.

Thurston County also provides a variety of internal services to other departments and funds within the governmental unit. One of these services, along with financial, legal and administrative services, is planning services provided by the Planning Department to the County's public service departments and programs.

Planning Department Services

The Planning Department's mission is to plan for sustainable land use and development within the unincorporated areas of Thurston County. Planning for sustainable land use and development primarily involves developing and revising land use and development plans and accompanying regulations. These plans and regulations enhance, improve and sustain public services provided by County departments to the residents of Thurston County.

Land use and development plans include comprehensive, subarea and joint plans. Regulations include zoning and subdivision ordinances which must be consistent with controlling land use plans.

The Comprehensive Plan is one of several plans that guide land development in unincorporated parts of Thurston County. Thurston County's Comprehensive Plan regulates growth and development within the rural areas of the County which primarily consists of land outside the cities urban growth areas. The County also has separate subarea plans for Nisqually Valley, Rochester and Grand Mound. Joint plans guide land use between each city's city limit and its urban growth area boundary. Seven joint plans regulate urban growth for Bucoda, Olympia, Lacey, Tumwater, Yelm, Tenino, and Rainier. Joint plans are jointly adopted by both the city and County.

Allocation and Billing of Planning Service Costs- Continued

Land use and development plans and accompanying zoning and development regulations guide Thurston County's physical development by identifying increases in expected demands and uses of County services and facilities due to increases and changes in population and development. These plans regulate population growth thereby providing the regulatory framework for sustained services to the public by the County's public service departments. The services and facilities identified within these plans also provide County departments with the information and resources needed to enhance, improve and provide transportation, law enforcement, public health, utility and other services to the public on an ongoing basis.

addressed at any given time. The impacts and benefits in any year will shift based on shifting needs and objectives over time. The following provides some relevant illustrations of needs and objectives in 2012 along with activities, services and benefitting departments:

- The shoreline master, Chehalis water/flood issue and CRS floodplain administration plans, which are driven by the need to improve water quality, will enhance, improve and sustain services provided by the County's Roads, Parks, Stormwater, Permitting, Public Health and programs
- The asphalt plants special use permit, mineral lands extraction and mineral lands designation challenge plans, which are driven by the need to protect the environment, will enhance, improve and sustain services provided by the County's Roads and Permitting programs
- The capital facilities plan, which is driven by the need to provide sufficient facilities to accommodate growth and increases in demands for public services, will enhance, improve and sustain services provided by the County's Roads, Water/Sewer, Parks, Solid Waste, Stormwater and Permitting programs
- Plans and regulations pertaining to impact fees and development rights, which are driven by the need to fund needed facilities and services during the regulatory and permitting process, will enhance, improve and sustain services provided by the County's Roads, Parks and Permitting programs

Allocation and Billing of Planning Service Costs- Continued

Allocation of Cost

Planning Department employees track all actual time on Planning Department projects and activities. The percentage of time spent on each project/activity by each employee is then applied to the actual cost incurred for each employee to compute cost per project/activity per employee from the prior year. The computed cost per project/activity per employee is then apportioned on a dollar value basis to apportion the total departmental cost to each project/activity with the total for all projects and activities equal to 1 or 100%.

Programs benefitting from the Planning Department's activities are then identified, evaluated and re-evaluated annually. The assessed benefit to a benefitting program for each project/activity is specified in percentages with the total percentage for each project and activity equal to 1 or 100%.

This assessed benefit to a program for each project/activity is then applied to the previously apportioned departmental cost for each project/activity to compute the billable apportioned service benefit to each program for each project/activity with the total percentage benefit for all projects and activities (and for all programs) equal to 1 or 100%. The computed percentage benefits are then adjusted for grant funded projects to eliminate funded projects from these billable benefit estimates.

The total departmental cost for the Planning Department for the prior year is then extracted from MUNIS and compiled and reported in the accompanying cost center table in the cost plan. The net unfunded cost is then applied to the computed percentage benefits to each benefitting County program to compute a billable service cost to that program from the prior year.

Planning Department Net Cost Computation						
Organization		Object		Project		Actual
#	Description	#	Description	#	Description	
0136P199	36 Lrp-Bocc Special Projects	333150	Dept Of The Interior	36904	Prairie Habitat	\$ 49,935
0136P199	36 Lrp-Bocc Special Projects	331660	Dept Of The EPA	36906	EPA Science to Local Policy	93,463
0136P199	36 Lrp-Bocc Special Projects	334031	St Grant-Dept Of Ecology	36302	Sg-Doe Smp Comp Updates	16,192
0136P199	36 Lrp-Bocc Special Projects	333660	Environmental Protect Agency	36911	Puget Sound Partnership	10,806
0136P199	36 Lrp-Bocc Special Projects	334031	St Grant-Dept Of Ecology	36905	Nisqually Watershed Phase IV	4,455
0136P199	36 Lrp-Bocc Special Projects	339180	ARRA-Direct-Dept Of Energy	36903	Arra-Dept Of Energy	-
0136P100	36 Long Range Planning	343130	Flood Control Services			442
0136P100	36 Long Range Planning	349310	If Natural Resource Svs			21,254
0136P199	36 Long Range Planning	333100	FI - Dept of Agriculture	36907	Community Forestry Assistance	
Total Planning Revenues						196,547
Excluded Revenues						
Net Planning Revenues						196,547
0136P100	36 Long Range Planning	510000	Salaries			536,762
0136P100	36 Long Range Planning	512000	Holiday Pay			19
0136P100	36 Long Range Planning	515000	Overtime			442
0136P100	36 Long Range Planning	521000	Social Security			44,419
0136P100	36 Long Range Planning	522000	Retirement			42,927
0136P100	36 Long Range Planning	523000	Medical/Dental/Life			104,219
0136P100	36 Long Range Planning	524000	Workers Compensation-L&I			1,751
0136P100	36 Long Range Planning	525000	Unemployment Compensation			5,377
0136P100	36 Long Range Planning	527000	Long Term Disability			3,387
0136P100	36 Long Range Planning	531000	Supplies			17,002
0136P100	36 Long Range Planning	535000	Minor Equipment			4,694
0136P100	36 Long Range Planning	541000	Professional Services			21,872
0136P100	36 Long Range Planning	541007	Prof Svs-Legal Fees			
0136P100	36 Long Range Planning	543000	Travel			14
0136P100	36 Long Range Planning	544000	Advertising			10,670
0136P100	36 Long Range Planning	545000	Operating Leases/Rentals			680
0136P100	36 Long Range Planning	548000	Repairs & Maintenance			3,697
0136P100	36 Long Range Planning	549000	Miscellaneous			602
0136P100	36 Long Range Planning	549007	Misc-Trgn/Conf Registration			
0136P100	36 Long Range Planning	551000	IG Professional Service			
0136P100	36 Long Range Planning	564000	Machinery & Equipment			8,860
0136P100	36 Long Range Planning	591000	If Professional Services			1,759
0136P100	36 Long Range Planning	591001	If Prof Svs-Records			6,360
0136P100	36 Long Range Planning	591002	If Prof Svs-It			35,827
0136P100	36 Long Range Planning	591003	If Prof Svs-Infrastructure			7,077
0136P100	36 Long Range Planning	591005	IF Labor			

Planning Department Net Cost Computation						
Organization		Object		Project		Actual
#	Description	#	Description	#	Description	
0136P100	36 Long Range Planning	591007	IF Training			
0136P100	36 Long Range Planning	591008	GeoData			42,245
0136P100	36 Long Range Planning	592001	If Communications-Phone			5,590
0136P100	36 Long Range Planning	592002	If Communications-Mailroom			1,672
0136P100	36 Long Range Planning	592003	If Communications-Postage			2,282
0136P100	36 Long Range Planning	592004	If Comm Svs-Long Distance/Scan			1,600
0136P100	36 Long Range Planning	595000	If Op Rentals			150
0136P100	36 Long Range Planning	595001	If Op Rentals-Co Owned			17,054
0136P100	36 Long Range Planning	595002	If Op Rentals-Co Owned			80
0136P100	36 Long Range Planning	596000	If Insurance Services			11,521
0136P100	36 Long Range Planning	598001	If Capital Contributions-Bldgs			5,236
0136P199	36 Lrp-Bocc Special Projects	510000	Salaries	36906	EPA Science to Local Policy	2,211
0136P199	36 Lrp-Bocc Special Projects	510000	Salaries	36903	Arra-Dept Of Energy	
0136P199	36 Lrp-Bocc Special Projects	510000	Salaries	36904	Prairie Habitat	15,865
0136P199	36 Lrp-Bocc Special Projects	510000	Salaries	36302	Sg-Doe Smp Comp Updates	
0136P199	36 Lrp-Bocc Special Projects	510000	Salaries	36908	Habitat Conservation Plan	44,507
0136P199	36 Lrp-Bocc Special Projects	510000	Salaries	36911	Puget Sound Partnership	7,905
0136P199	36 Lrp-Bocc Special Projects	516000	Extra Help	36909	SMP Update	4,090
0136P199	36 Lrp-Bocc Special Projects	521000	Social Security	36909	SMP Update	313
0136P199	36 Lrp-Bocc Special Projects	521000	Social Security	36911	Puget Sound Partnership	465
0136P199	36 Lrp-Bocc Special Projects	521000	Social Security	36906	EPA Science to Local Policy	169
0136P199	36 Lrp-Bocc Special Projects	522000	Retirement	36911	Puget Sound Partnership	491
0136P199	36 Lrp-Bocc Special Projects	522000	Retirement	36906	EPA Science to Local Policy	159
0136P199	36 Lrp-Bocc Special Projects	523000	Medical/Dental/Life	36906	EPA Science to Local Policy	1,135
0136P199	36 Lrp-Bocc Special Projects	523000	Medical/Dental/Life	36911	Puget Sound Partnership	1,819
0136P199	36 Lrp-Bocc Special Projects	524000	Workers Compensation-L&I	36904	Prairie Habitat	9
0136P199	36 Lrp-Bocc Special Projects	524000	Workers Compensation-L&I	36909	SMP Update	15
0136P199	36 Lrp-Bocc Special Projects	524000	Workers Compensation-L&I	36911	Puget Sound Partnership	26
0136P199	36 Lrp-Bocc Special Projects	525000	Unemployment Compensation	36909	SMP Update	37
0136P199	36 Lrp-Bocc Special Projects	525000	Unemployment Compensation	36906	EPA Science to Local Policy	20
0136P199	36 Lrp-Bocc Special Projects	525000	Unemployment Compensation	36911	Puget Sound Partnership	61
0136P199	36 Lrp-Bocc Special Projects	527000	Long Term Disability	36906	EPA Science to Local Policy	
0136P199	36 Lrp-Bocc Special Projects	527000	Long Term Disability	36909	SMP Update	
0136P199	36 Lrp-Bocc Special Projects	527000	Long Term Disability	36911	Puget Sound Partnership	39
0136P199	36 Lrp-Bocc Special Projects	531000	Supplies	36302	Sg-Doe Smp Comp Updates	
0136P199	36 Lrp-Bocc Special Projects	531000	Supplies	36904	US Fish Wildlife Prairie Habitat	172
0136P199	36 Lrp-Bocc Special Projects	531000	Supplies	36908	Habitat Conservation Plan	649
0136P199	36 Lrp-Bocc Special Projects	531000	Supplies	3690C	Dept Energy Climate Resilient	

Planning Department Net Cost Computation						
Organization		Object		Project		Actual
#	Description	#	Description	#	Description	
0136P199	36 Lrp-Bocc Special Projects	535000	Minor Equipment	3690C	Dept Energy Climate Resilient	
0136P199	36 Lrp-Bocc Special Projects	535000	Minor Equipment	36904	US Fish Wildlife Prairie Habitat	
0136P199	36 Lrp-Bocc Special Projects	535001	Minor Equipment	36302	Sg-Doe Smp Comp Updates	
0136P199	36 Lrp-Bocc Special Projects	535001	Minor Equipment	36904	US Fish Wildlife Prairie Habitat	
0136P199	36 Lrp-Bocc Special Projects	535001	Minor Equipment	3690C	Dept Energy Climate Resilient	
0136P199	36 Lrp-Bocc Special Projects	541000	Professional Services	36904	US Fish Wildlife Prairie Habitat	
0136P199	36 Lrp-Bocc Special Projects	541000	Professional Services	36907	Comm Forest Assist	
0136P199	36 Lrp-Bocc Special Projects	541000	Professional Services	36906	EPA Science to Local Policy	50,304
0136P199	36 Lrp-Bocc Special Projects	541000	Professional Services	36908	Habitat Conservation Plan	1,450
0136P199	36 Lrp-Bocc Special Projects	542000	Communications	36302	Sg-Doe Smp Comp Updates	
0136P199	36 Lrp-Bocc Special Projects	543000	Travel	36906	EPA Science to Local Policy	128
0136P199	36 Lrp-Bocc Special Projects	543000	Travel	36908	Habitat Conservation Plan	11
0136P199	36 Lrp-Bocc Special Projects	544000	Advertising	36904	US Fish Wildlife Prairie Habitat	130
0136P199	36 Lrp-Bocc Special Projects	544000	Advertising	36906	EPA Science to Local Policy	
0136P199	36 Lrp-Bocc Special Projects	544000	Advertising	36908	Habitat Conservation Plan	1,120
0136P199	36 Lrp-Bocc Special Projects	545000	Rentals	36904	US Fish Wildlife Prairie Habitat	
0136P199	36 Lrp-Bocc Special Projects	548000	Repairs & Maintenance	36908	Habitat Conservation Plan	56
0136P199	36 Lrp-Bocc Special Projects	549000	Miscellaneous	3690C	Dept Energy Climate Resilient	
0136P199	36 Lrp-Bocc Special Projects	549007	Miscellaneous	36302	Sg-Doe Smp Comp Updates	
0136P199	36 Lrp-Bocc Special Projects	549007	Miscellaneous	36904	US Fish Wildlife Prairie Habitat	
0136P199	36 Lrp-Bocc Special Projects	549007	Miscellaneous	3690C	Dept Energy Climate Resilient	
0136P199	36 Lrp-Bocc Special Projects	551000	Professional Services	36906	EPA Science to Local Policy	26,366
0136P199	36 Lrp-Bocc Special Projects	591000	If Labor	36904	Dept of Energy - Audits County	36
0136P199	36 Lrp-Bocc Special Projects	591000	If Labor	36908	Habitat Conservation Plan	79
0136P199	36 Lrp-Bocc Special Projects	591005	If Labor	36904	US Fish Wildlife Prairie Habitat	
0136P199	36 Lrp-Bocc Special Projects	591005	If Labor	36904	US Fish Wildlife Prairie Habitat	
0136P199	36 Lrp-Bocc Special Projects	591005	If Labor	3690A	Dept Energy - Energy Efficient	
0136P199	36 Lrp-Bocc Special Projects	591005	If Labor	3690B	Dept of Energy - Audits County	
0136P199	36 Lrp-Bocc Special Projects	591005	If Labor	3690C	Dept Energy Climate Resilient	
0136P199	36 Lrp-Bocc Special Projects	595002	If Pool Car	36906	Dept of Energy - Retrofit County Bldg	25
Total Planning Expenditures						1,105,709
Net Planning Revenues						(196,547)
Net Planning Expenditures						\$ 909,162

Planning Department
Percentage Time Distribution By Employee & Project

Program/Project	Total	Admin	Employee Position											
			Director	Senior Planner	Associate Planner	GIS Analyst I	Planner - Prior Year	Senior Planner	Natural Resources Program Manager	Planner Prior Year	Senior Planner	Assistant Planner	Community Program Manager	Associate Planner
Non Grant 100	197.3%		20.4%	16.4%	0.0%	53.7%	19.2%	5.5%	0.0%	58.6%	23.6%	0.0%	0.0%	0.0%
Min Lands Des Ch 201	44.3%		6.8%	2.8%	0.0%	0.3%	34.3%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%
Min Lands Ext 202	1.8%		0.5%	0.1%	0.0%	0.0%	1.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asphalt Plants 203	33.0%		1.7%	2.7%	0.0%	1.9%	24.6%	2.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Parks Plan 204	2.8%		0.6%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%
Capital Fac Plan 205	12.0%		0.5%	0.1%	0.0%	0.0%	0.0%	0.1%	10.7%	0.0%	0.5%	0.0%	0.0%	0.0%
Chambers/FL 206	15.9%		1.1%	7.4%	0.0%	1.5%	0.0%	0.3%	0.0%	0.0%	5.6%	0.0%	0.0%	0.0%
PS/Salmon Rec 207	8.0%		0.5%	0.0%	0.0%	0.0%	0.0%	7.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Ken Lake-R 208	0.9%		0.3%	0.5%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Joint Plan Coord-R 209	3.3%		0.7%	0.5%	0.0%	0.0%	0.0%	0.4%	0.0%	0.0%	1.6%	0.0%	0.0%	0.0%
Shoreline Master 210	103.7%		1.0%	0.0%	0.0%	0.2%	0.0%	2.5%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%
Public Records Request 211	1.0%		0.1%	0.1%	0.0%	0.1%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRS Floodplain Admin 212	2.0%		0.0%	0.0%	0.0%	1.9%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Shellfish Initiative 213	0.8%		0.0%	0.0%	0.0%	0.0%	0.0%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Variety Rural Densities GMA 214	9.8%		0.3%	0.1%	0.0%	9.1%	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Impact Fees 301	11.9%		7.0%	3.9%	0.0%	0.7%	0.1%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Trans Dev Rights 302	1.9%		1.6%	0.0%	0.0%	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Conserv Futures 303	1.0%		0.4%	0.0%	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Chehalis Water Flood Issues 304	0.5%		0.3%	0.0%	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grand Mound Rezone 305	0.7%		0.3%	0.2%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
Open Space 306	7.7%		0.1%	0.0%	0.0%	0.0%	7.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Schrader Crown Ranch-LTA 401	9.5%		0.8%	0.7%	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	7.4%	0.0%	0.0%	0.0%
Petra Lewin -LTA 402	7.9%		0.6%	0.7%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	6.4%	0.0%	0.0%	0.0%
Weyerhaeuser 403	7.4%		0.5%	0.7%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	6.0%	0.0%	0.0%	0.0%
Rezoning Site Specific 404	13.9%		0.4%	1.3%	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	11.5%	0.0%	0.0%	0.0%
Open Space 405	0.3%		0.3%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
AHSS/LIO 501	65.1%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	65.1%	0.0%
Habitat Cons Plan 502	268.7%		20.1%	51.6%	88.5%	13.8%	1.8%	45.6%	0.0%	19.2%	28.1%	0.0%	0.0%	0.0%
EPA Grant 503	91.4%		7.4%	0.1%	0.0%	1.9%	0.0%	9.0%	0.0%	0.0%	0.3%	0.0%	0.0%	72.7%
HUD Challenge 504	1.9%		0.9%	0.7%	0.0%	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Non Reimbursements 950	69.3%		0.0%	0.0%	0.0%	0.8%	0.0%	0.0%	68.6%	0.0%	0.0%	0.0%	0.0%	0.0%
Admin - Holiday/Leave 900	204.1%		24.8%	7.3%	11.5%	11.8%	9.7%	25.3%	20.7%	22.3%	8.4%	0.0%	34.9%	27.3%
Total Percent Allocated	1200.0%		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

**Planning Department
Salary Distribution By Employee & Project**

Program/Project	Total	Admin	Employee Position											
			Director	Senior Planner	Associate Planner	GIS Analyst I	Planner - Prior Year	Senior Planner	Natural Resources Program Manager	Planner Prior Year	Senior Planner	Assistant Planner	Community Program Manager	Associate Planner
Non Grant 100	\$ 142,049		\$ 27,114	\$ 16,069	\$ -	\$ 41,399	\$ 16,934	\$ 5,989	\$ -	\$ 22,064	\$ 12,479	\$ -	\$ -	\$ -
Min Lands Des Ch 201	42,334		9,045	2,728	-	197	30,243	-	-	-	121	-	-	-
Min Lands Ext 202	1,792		681	60	-	-	1,051	-	-	-	-	-	-	-
Asphalt Plants 203	30,329		2,213	2,683	-	1,429	21,748	2,255	-	-	-	-	-	-
Parks Plan 204	2,907		809	1,997	-	-	-	-	-	-	100	-	-	-
Capital Fac Plan 205	13,540		724	119	-	-	-	141	12,295	-	261	-	-	-
Chambers/FL 206	13,118		1,405	7,274	-	1,183	-	282	-	-	2,974	-	-	-
PS/Salmon Rec 207	8,883		638	-	-	-	-	8,244	-	-	-	-	-	-
Ken Lake-R 208	1,012		426	537	-	49	-	-	-	-	-	-	-	-
Joint Plan Coord-R 209	2,782		979	537	-	-	-	423	-	-	844	-	-	-
Shoreline Master 210	8,649		1,298	-	-	148	-	2,748	-	-	-	4,455	-	-
Public Records Request 211	913		85	60	-	49	719	-	-	-	-	-	-	-
CRS Floodplain Admin 212	1,619		-	-	-	1,479	-	141	-	-	-	-	-	-
Shellfish Initiative 213	916		-	-	-	-	-	916	-	-	-	-	-	-
Variety Rural Densities GMA 214	7,866		426	89	-	6,998	-	352	-	-	-	-	-	-
Impact Fees 301	14,008		9,343	3,801	-	542	111	211	-	-	-	-	-	-
Trans Dev Rights 302	2,350		2,128	-	-	-	221	-	-	-	-	-	-	-
Conserv Futures 303	1,039		596	-	-	444	-	-	-	-	-	-	-	-
Chehalis Water Flood Issues 304	538		341	-	-	197	-	-	-	-	-	-	-	-
Grand Mound Rezone 305	815		426	209	-	-	-	141	-	-	40	-	-	-
Open Space 306	6,809		85	-	-	-	6,724	-	-	-	-	-	-	-
Schrader Crown Ranch-LTA 401	6,053		1,000	641	-	493	-	-	-	-	3,919	-	-	-
Petra Lewin -LTA 402	5,026		851	701	-	99	-	-	-	-	3,376	-	-	-
Weyerhaeuser 403	4,621		617	730	-	99	-	-	-	-	3,175	-	-	-
Rezoning Site Specific 404	8,461		553	1,297	-	542	-	-	-	-	6,069	-	-	-
Open Space 405	443		383	60	-	-	-	-	-	-	-	-	-	-
AHSS/LIO 501	51,972		-	-	-	-	-	-	-	-	-	-	51,972	-
Habitat Cons Plan 502	226,609		26,731	50,665	65,145	10,646	1,605	49,747	-	7,220	14,850	-	-	-
EPA Grant 503	24,000		9,833	89	-	1,429	-	9,794	-	-	161	-	-	2,693
HUD Challenge 504	2,165		1,192	641	-	-	332	-	-	-	-	-	-	-
Non Reimbursements 950	79,236		-	-	-	591	-	-	78,644	-	-	-	-	-
Admin - Holiday/Leave 900	159,466		33,031	7,214	8,468	9,118	8,605	27,622	23,742	8,393	4,421	-	27,842	1,010
Total Percent Allocated	\$ 872,319		\$ 132,954	\$ 98,200	\$ 73,613	\$ 77,131	\$ 88,294	\$ 109,007	\$ 114,681	\$ 37,677	\$ 52,790	\$ 4,455	\$ 79,814	\$ 3,703

Planning Department
Dollar Value Distribution By Employee & Project

Program/Project	Total	Admin	Employee Position											
			Director	Senior Planner	Associate Planner	GIS Analyst I	Planner - Prior Year	Senior Planner	Natural Resources Program Manager	Planner Prior Year	Senior Planner	Assistant Planner	Community Program Manager	Associate Planner
Non Grant 100	16.3%	3.6%	3.1%	1.8%	0.0%	4.7%	1.9%	0.7%	0.0%	2.5%	1.4%	0.0%	0.0%	0.0%
Min Lands Des Ch 201	4.9%	1.1%	1.0%	0.3%	0.0%	0.0%	3.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Min Lands Ext 202	0.2%	0.0%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asphalt Plants 203	3.5%	0.8%	0.3%	0.3%	0.0%	0.2%	2.5%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Parks Plan 204	0.3%	0.1%	0.1%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Fac Plan 205	1.6%	0.3%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	1.4%	0.0%	0.0%	0.0%	0.0%	0.0%
Chambers/FL 206	1.5%	0.3%	0.2%	0.8%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.3%	0.0%	0.0%	0.0%
PS/Salmon Rec 207	1.0%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Ken Lake-R 208	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Joint Plan Coor-R 209	0.3%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
Shoreline Master 210	1.0%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.3%	0.0%	0.0%	0.0%	0.5%	0.0%	0.0%
Public Records Request 211	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRS Floodplain Admin 212	0.2%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Shellfish Initiative 213	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Variety Rural Densities GMA 214	0.9%	0.2%	0.0%	0.0%	0.0%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Impact Fees 301	1.6%	0.4%	1.1%	0.4%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Trans Dev Rights 302	0.3%	0.1%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Conserv Futures 303	0.1%	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Chehalis Water Flood Issues 304	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grand Mound Rezone 305	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Open Space 306	0.8%	0.2%	0.0%	0.0%	0.0%	0.0%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Schrader Crown Ranch-LTA 401	0.7%	0.2%	0.1%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.4%	0.0%	0.0%	0.0%
Petra Lewin -LTA 402	0.6%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.0%	0.0%	0.0%
Weyerhauser 403	0.5%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.0%	0.0%	0.0%
Rezones Site Specific 404	1.0%	0.2%	0.1%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.7%	0.0%	0.0%	0.0%
Open Space 405	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
AHSS/LIO 501	6.0%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	6.0%	0.0%
Habitat Cons Plan 502	26.0%	5.8%	3.1%	5.8%	7.5%	1.2%	0.2%	5.7%	0.0%	0.8%	1.7%	0.0%	0.0%	0.0%
EPA Grant 503	2.8%	0.6%	1.1%	0.0%	0.0%	0.2%	0.0%	1.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.3%
HUD Challenge 504	0.2%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Non Reimbursements 950	9.1%	2.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	9.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Admin - Holiday/Leave 900	18.3%	-18.3%	3.8%	0.8%	1.0%	1.0%	1.0%	3.2%	2.7%	1.0%	0.5%	0.0%	3.2%	0.1%
Total Percent Allocated	100.0%	0.0%	15.2%	11.3%	8.4%	8.8%	10.1%	12.5%	13.1%	4.3%	6.1%	0.5%	9.1%	0.4%

Program Percentage Value & Benefit Distribution By Project

Program/Project	Total	Public Works				Resource Stewardship		Public Health	General Fund
		Roads	Water & Sewer	Solid Waste	Parks	Land Use & Permits	Stormwater		Law & Justice
Non Grant 100	100.0%								100.0%
Mineral Lands Designation Challenge	100.0%	50.0%				50.0%			
Mineral Lands Extraction R (M)	100.0%	50.0%				50.0%			
Asphalt Plants Special Use Permit	100.0%	100.0%							
Parks Plan	100.0%				100.0%				
Capital Facilities Plan	100.0%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%		
Chambers/French Loop - Oly UGA-R (M)	100.0%	25.0%				25.0%	25.0%	25.0%	
Puget Sound/Salmon Recovery	100.0%	33.3%				33.3%	33.3%		
Ken Lake-R (M)	100.0%	25.0%				25.0%	25.0%	25.0%	
Joint Plan Coordination - R	100.0%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
Shoreline Master Plan	100.0%	20.0%			20.0%	20.0%	20.0%	20.0%	
Public Records Request	100.0%	14.3%		14.3%	14.3%	14.3%	14.3%	14.3%	14.3%
CRS Floodplain Administration	100.0%	25.0%				25.0%	25.0%	25.0%	
Shellfish Initiative	100.0%					33.3%	33.3%	33.3%	
Variety of Rural Densities GMA Compliance	100.0%	16.7%			16.7%	16.7%	16.7%	16.7%	16.7%
Impact Fees	100.0%	33.3%			33.3%	33.3%			
Transfer of Development Rights	100.0%					100.0%			
Conservation Futures	100.0%								100.0%
Chehalis Water / Flood Issues	100.0%	25.0%				25.0%	25.0%	25.0%	
Grand Mound Rezone	100.0%	14.3%	14.3%		14.3%	14.3%	14.3%	14.3%	14.3%
Open Space 306	100.0%								100.0%
Schrader Crown Ranch - LTA	100.0%	50.0%				50.0%			
Petra Lewin - LTA	100.0%	50.0%				50.0%			
Weyerhaeuser - LTA	100.0%	50.0%				50.0%			
Rezoned Site Specific	100.0%								100.0%
Open Space 405	100.0%	20.0%			20.0%	20.0%	20.0%	20.0%	
Grants (AHSS/LIO 501)	100.0%								100.0%
Habitat Cons Plan 502	100.0%	20.0%	20.0%		20.0%	20.0%	20.0%		
Science to Local Policy/EPA Grant	100.0%	20.0%			20.0%	20.0%	20.0%	20.0%	
HUD Challenge (match only)	100.0%	14.3%		14.3%	14.3%	14.3%	14.3%	14.3%	14.3%
Non Reimbursements 950	100.0%								100.0%

Planning Department **Program Dollar Value Distribution By Project**

Program/Project	Total	Public Works				Resource Stewardship		Public Health	General Fund Law & Justice
		Roads	Water & Sewer	Solid Waste	Parks	Land Use & Permits	Stormwater		
Non Grant 100	19.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	19.9%
Mineral Lands Designation Challenge	5.9%	3.0%	0.0%	0.0%	0.0%	3.0%	0.0%	0.0%	0.0%
Mineral Lands Extraction R (M)	0.3%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
Asphalt Plants Special Use Permit	4.3%	4.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Parks Plan	0.4%	0.0%	0.0%	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%
Capital Facilities Plan	1.9%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.0%	0.0%
Chambers/French Loop - Oly UGA-R (M)	1.8%	0.5%	0.0%	0.0%	0.0%	0.5%	0.5%	0.5%	0.0%
Puget Sound/Salmon Recovery	1.2%	0.4%	0.0%	0.0%	0.0%	0.4%	0.4%	0.0%	0.0%
Ken Lake-R (M)	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Joint Plan Coordination - R	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Shoreline Master Plan	1.2%	0.2%	0.0%	0.0%	0.2%	0.2%	0.2%	0.2%	0.0%
Public Records Request	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRS Floodplain Administration	0.2%	0.1%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.0%
Shellfish Initiative	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Variety of Rural Densities GMA Compliance	1.1%	0.2%	0.0%	0.0%	0.2%	0.2%	0.2%	0.2%	0.2%
Impact Fees	2.0%	0.7%	0.0%	0.0%	0.7%	0.7%	0.0%	0.0%	0.0%
Transfer of Development Rights	0.3%	0.0%	0.0%	0.0%	0.0%	0.3%	0.0%	0.0%	0.0%
Conservation Futures	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
Chehalis Water / Flood Issues	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grand Mound Rezone	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Open Space 306	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.0%
Schrader Crown Ranch - LTA	0.8%	0.4%	0.0%	0.0%	0.0%	0.4%	0.0%	0.0%	0.0%
Petra Lewin - LTA	0.7%	0.4%	0.0%	0.0%	0.0%	0.4%	0.0%	0.0%	0.0%
Weyerhaeuser - LTA	0.6%	0.3%	0.0%	0.0%	0.0%	0.3%	0.0%	0.0%	0.0%
Rezones Site Specific	1.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.2%
Open Space 405	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants (AHSS/LIO 501)	7.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	7.3%
Habitat Cons Plan 502	31.8%	6.4%	6.4%	0.0%	6.4%	6.4%	6.4%	0.0%	0.0%
Science to Local Policy/EPA Grant	3.4%	0.7%	0.0%	0.0%	0.7%	0.7%	0.7%	0.7%	0.0%
HUD Challenge (match only)	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Non Reimbursements 950	11.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.1%
Total Percent	100.0%	18.0%	6.7%	0.4%	9.0%	14.1%	8.9%	1.9%	40.9%

**Planning Department
Program Dollar Value Distribution By Project
Grant Funding Adjustment**

Program/Project	Total	Public Works				Resource Stewardship		Public Health	General Fund
		Roads	Water & Sewer	Solid Waste	Parks	Land Use & Permits	Stormwater		Law & Justice
% of Grant Revenues to Total Expenditures:									
Grant Revenues	\$ 196,547								
Total Expenditures	1,105,709								
Subtotal 1	17.8%								
% of Expenditures for:									
Grants (AHSS/LIO 501)	7.3%								
Science to Local Policy/EPA Grant	3.4%								
Subtotal 2	10.7%								
Difference Between Subtotal 1 & 2	7.1%								
Excluded Grant Project Expenditures:									
Grants (AHSS/LIO 501)	-7.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-7.3%
Science to Local Policy/EPA Grant	-3.4%	-0.7%	0.0%	0.0%	-0.7%	-0.7%	-0.7%	-0.7%	0.0%
Habitat Cons Plan 502	-7.1%	-1.4%	-1.4%	0.0%	-1.4%	-1.4%	-1.4%	0.0%	0.0%
Excluded Grant Project Expenditures	-17.8%	-2.1%	-1.4%	0.0%	-2.1%	-2.1%	-2.1%	-0.7%	-7.3%
Percent Expended	100.0%	18.0%	6.7%	0.4%	9.0%	14.1%	8.9%	1.9%	40.9%
Percentages Billed	82.2%	15.9%	5.3%	0.4%	6.9%	12.0%	6.8%	1.2%	33.6%
Percentages Allocated	100.0%	19.3%	6.5%	0.5%	8.4%	14.6%	8.3%	1.4%	40.9%

Allocation and Billing of Emergency Service Costs

General Services

The Thurston County governmental unit provides a variety of external services to the residents of Thurston County. These services can be categorized for our governmental unit into the following functional types: public safety, health, transportation, culture and recreation, and utilities and environment.

Thurston County also provides a variety of internal services to other departments and funds within the governmental unit. One of these services, along with financial, legal and administrative services, is emergency services provided by the Emergency Management Department to the County's public service departments and programs.

Emergency Management Services

The Emergency Management Department coordinates County-Wide emergency management services with all other County departments and with numerous local, state and federal organizations. The purpose of this effort is to save lives, prevent injury, and protect property and the environment by taking reasonable and affordable measures to mitigate, prepare for, respond to, and recover from disasters. The services provided are primarily two fold. The 1st is to prepare for emergencies and disasters before they happen. The 2nd is to mitigate and respond to emergencies and disasters when they happen.

Emergency Management coordinates emergency response with County departments and local, state and federal agencies. This effort is primarily addressed within the Comprehensive Emergency Management Plan. The purpose of this plan is to coordinate and guide all phases of departmental emergency management and County organizational behavior before, during and after a disaster by:

- Developing a comprehensive program that defines for all County departments who does what, when, where, and how to mitigate, prepare for, respond to, and recover from the effects of natural, technological and human-caused hazards
- Providing a foundation for establishing mutual understanding among government agencies, County departments, the business community, volunteers, and the public

Allocation and Billing of Emergency Service Costs - Continued

- Providing for the utilization of government and private sector resources efficiently and effectively
- Coordinating with the emergency management plans and programs of the federal government, the State of Washington, emergency management jurisdictions within the County, and surrounding jurisdictions

Emergency Management is also primarily focused on those disasters and threats with the highest likelihood of incurrence which represent the greatest threat in loss of life and property damage to the residents of Thurston County. Emergency Management therefore focuses on the following threats by performing the following types of activities for the following departments:

- Flood prevention and mitigation for Public Works and Resource Stewardship Departments by monitoring lake and river water levels, issuing response alerts, managing response coordination and by providing access to flood insurance programs
- Terrorism prevention and mitigation for the Sheriff's Office by coordinating the monitoring, training and risk assessments for explosions and biological and chemical threats
- Natural hazard mitigation the Public Works and Resource Stewardship Departments by coordinating the monitoring, training and risk assessments for earthquakes, volcanoes and tsunamis
- Disease prevention and mitigation for the Public Health Department by coordinating the monitoring, training and risk assessments for HIN1 influenza and other seasonal viruses

Allocation of Cost

Emergency service work is iterative, or repetitive, but also varies in emphasis from time to time with the actual impact and resulting benefits broadly distributed. This broad distribution of benefits is a direct result of providing services that impact and benefit multiple County funds and departments. Costs cannot be tracked or billed on an hourly basis since multiple funds and departments benefit from the same activity. These costs must therefore be based on other factors that correlate and represent the overall impacts and benefits of this work that is broadly distributed.

Allocation and Billing of Emergency Service Costs - Continued

The Emergency Management Department coordinates County-Wide emergency management services with all other County departments as noted above. The coordination of County-Wide emergency management services with local, state and federal organizations is also coordinated at the behest and interest of County departments to provide and ensure quality and reliable service to the public. This work is governed by the Comprehensive Emergency Management Plan, also as noted above, which defines who, what, where, when and how to mitigate, prepare for, respond to and recover from emergencies for each and every department within the County. Emergency management services by the Emergency Management Department are therefore internal services that assist and support County funds and departments in their efforts to mitigate and respond to emergencies.

Emergency Management coordinates emergency services with other departments to protect both County and private infra-structure along with protecting the lives and well being of County residents and employees. Private infra-structure is somewhat reflective of, and corresponds to, the proportional values of County owned infra-structure. Protecting and preserving these assets and related lives and well being of residents who use these assets facilitates and enhances the quality and reliability of services provided by County departments to the public. The value of these services therefore corresponds to the value of County owned assets and managed activities utilized to provide these services to the public. Therefore, the cost of County owned infra-structure is used to allocate the cost of these services to benefitting County funds.

The net un-funded cost is therefore allocated to benefitting funds based on the net book value of infra-structure owned and managed by that fund. For example, the Roads Fund provides transportation services to the unincorporated areas of the County on County owned roads and right of ways. The net unfunded cost for emergency services is allocated to the Roads Fund based on the value of Roads infra-structure which reflects and correlates to the value of emergency services provided by the Emergency Management to the Roads Fund to protect public and private roadways and to protect residents and employees traveling on these roadways.

Emergency Management Department Net Cost Computation						
Organization		Object		Project		Actual
#	Description	#	Description	#	Description	
0129H100	Federal Direct Homeland Security	331970	Homeland Security	29118	Homeland Security	\$ -
0129H100	Federal Direct Homeland Security	331970	Homeland Security	29120	Homeland Security	30,199
0129H100	FI - Dept of Homeland Security	333970	Homeland Security	29101	Homeland Security	100,838
0129H100	FI - Dept of Homeland Security	333970	Homeland Security	29103	Homeland Security	-
0129H100	FI - Dept of Homeland Security	333970	Homeland Security	29104	Homeland Security	-
0129H100	FI - Dept of Homeland Security	333970	Homeland Security	29105	Homeland Security	-
0129H100	FI - Dept of Homeland Security	333970	Homeland Security	29106	Homeland Security	-
0129H100	FI - Dept of Homeland Security	333970	Homeland Security	29107	Homeland Security	-
0129H100	FI - Dept of Homeland Security	333970	Homeland Security	CW008	Homeland Security	2,911
0129H100	FI - Dept of Homeland Security	333970	Homeland Security	29110	Homeland Security	77,335
0129H100	FI - Dept of Homeland Security	333970	Homeland Security	29116	Homeland Security	33,989
0129H200	FI - Dept of Homeland Security	333970	Homeland Security	29104	Homeland Security	256,359
0129H200	FI - Dept of Homeland Security	333970	Homeland Security	29105	Homeland Security	346,512
0129H200	FI - Dept of Homeland Security	333970	Homeland Security	29106	Homeland Security	13,800
0129H200	FI - Dept of Homeland Security	333970	Homeland Security	29107	Homeland Security	33,407
0129H200	FI - Dept of Homeland Security	333970	Homeland Security	29108	Homeland Security	20,738
0129H200	FI - Dept of Homeland Security	333970	Homeland Security	29109	Homeland Security	12,574
0129H100	SG- WA State Military Dept	334018	SG-Military	CW008	January 2012 Storm	485
1140H101	IG Ambul Rescue & Em Serv	338260	IG Ambul Rescue & Em Serv			1,851
1140H101	Investment Interest	361110	Investment Interest			45
Total Emergency Management Revenues						931,043
Excluded Revenues						(45)
Net Emergency Management Revenues						930,998
0129H100	Emergency Mangement	510000	Salaries			235,452
0129H100	Emergency Mangement	510000	Salaries	29100	Emergency Mangement General	33,145
0129H100	Emergency Mangement	510000	Salaries	29101	EM Performance Grant	60,300
0129H100	Emergency Mangement	510000	Salaries	29102	Emergency Performance Expo	432
0129H100	Emergency Mangement	510000	Salaries	29110	RCPGP Resource Mgmnt	39,389
0129H100	Emergency Mangement	510000	Salaries	29111	RCPGP Coordination Plan	2,871
0129H100	Emergency Mangement	510000	Salaries	29112	RCPGP Mgmnt & Admin	335
0129H100	Emergency Mangement	510000	Salaries	29113	RCPGP Evacuation & Sheltering	377
0129H100	Emergency Mangement	510000	Salaries	29115	RCPGP Regional Transp Recovery	66
0129H100	Emergency Mangement	510000	Salaries	29116	Hazard Mitigation Grant	755
0129H200	Emergency Mangement	510000	Salaries			16,904
0129H200	Emergency Mangement	510000	Salaries	29104	HSR3 Planning	79,839

Emergency Management Department Net Cost Computation						
Organization		Object		Project		Actual
#	Description	#	Description	#	Description	
0129H200	Emergency Mangement	510000	Salaries	29108	HSR 3 Mgmnt & Admin	14,644
0129H100	Emergency Mangement	515000	Overtime			979
0129H100	Emergency Mangement	515000	Overtime	29102	Emergency Performance Expo	15
0129H100	Emergency Mangement	515000	Overtime	CW008	January 2012 Storm	2,547
0129H200	Emergency Mangement	515000	Overtime	29104	HSR3 Planning	76
0129H200	Emergency Mangement	515000	Overtime	29106	HSR3 Training	2,075
0129H100	Emergency Mangement	516000	Extra Help			
0129H200	Emergency Mangement	516000	Extra Help			
0129H100	Emergency Mangement	521000	Social Security			18,045
0129H100	Emergency Mangement	521000	Social Security	29100	Emergency Mangement General	2,521
0129H100	Emergency Mangement	521000	Social Security	29101	EM Performance Grant	4,592
0129H100	Emergency Mangement	521000	Social Security	29102	Emergency Performance Expo	34
0129H100	Emergency Mangement	521000	Social Security	29110	RCPGP Resource Mgmnt	3,012
0129H100	Emergency Mangement	521000	Social Security	29111	RCPGP Coordination Plan	220
0129H100	Emergency Mangement	521000	Social Security	29112	RCPGP Mgmnt & Admin	26
0129H100	Emergency Mangement	521000	Social Security	29113	RCPGP Evacuation & Sheltering	29
0129H100	Emergency Mangement	521000	Social Security	29115	RCPGP Regional Transp Recovery	5
0129H100	Emergency Mangement	521000	Social Security	29116	Hazard Mitigation Grant	58
0129H100	Emergency Mangement	521000	Social Security	CW008	January 2012 Storm	188
0129H200	Emergency Mangement	521000	Social Security			1,292
0129H200	Emergency Mangement	521000	Social Security	29104	HSR3 Planning	6,103
0129H200	Emergency Mangement	521000	Social Security	29106	HSR3 Training	160
0129H200	Emergency Mangement	521000	Social Security	29108	HSR3 Mgmnt & Admin	1,118
0129H100	Emergency Mangement	522000	Retirement			17,035
0129H100	Emergency Mangement	522000	Retirement	29100	Emergency Mangement General	2,374
0129H100	Emergency Mangement	522000	Retirement	29101	EM Performance Grant	4,332
0129H100	Emergency Mangement	522000	Retirement	29102	Emergency Performance Expo	32
0129H100	Emergency Mangement	522000	Retirement	29110	RCPGP Resource Mgmnt	2,825
0129H100	Emergency Mangement	522000	Retirement	29111	RCPGP Coordination Plan	206
0129H100	Emergency Mangement	522000	Retirement	29112	RCPGP Mgmnt & Admin	24
0129H100	Emergency Mangement	522000	Retirement	29113	RCPGP Evacuation & Sheltering	27
0129H100	Emergency Mangement	522000	Retirement	29115	RCPGP Regional Transp Recovery	5
0129H100	Emergency Mangement	522000	Retirement	29116	Hazard Mitigation Grant	54
0129H100	Emergency Mangement	522000	Retirement	CW008	January 2012 Storm	185
0129H200	Emergency Mangement	522000	Retirement			1,226
0129H200	Emergency Mangement	522000	Retirement	29104	HSR3 Planning	5,741
0129H200	Emergency Mangement	522000	Retirement	29106	HSR3 Training	149

Emergency Management Department Net Cost Computation						
Organization		Object		Project		Actual
#	Description	#	Description	#	Description	
0129H200	Emergency Mangement	522000	Retirement	29108	HSR 3 Mgmnt & Admin	1,053
0129H100	Emergency Mangement	523000	Medical/Dental/Life			38,449
0129H100	Emergency Mangement	523000	Medical/Dental/Life	29100	Emergency Mangement General	9,437
0129H100	Emergency Mangement	523000	Medical/Dental/Life	29101	EM Performance Grant	6,320
0129H100	Emergency Mangement	523000	Medical/Dental/Life	29102	Emergency Performance Expo	117
0129H100	Emergency Mangement	523000	Medical/Dental/Life	29110	RCPGP Resource Mgmnt	7,628
0129H100	Emergency Mangement	523000	Medical/Dental/Life	29111	RCPGP Coordination Plan	449
0129H100	Emergency Mangement	523000	Medical/Dental/Life	29112	RCPGP Mgmnt & Admin	50
0129H100	Emergency Mangement	523000	Medical/Dental/Life	29113	RCPGP Evacuation & Sheltering	74
0129H100	Emergency Mangement	523000	Medical/Dental/Life	29115	RCPGP Regional Transp Recovery	10
0129H100	Emergency Mangement	523000	Medical/Dental/Life	29116	Hazard Mitigation Grant	80
0129H200	Emergency Mangement	523000	Medical/Dental/Life			3,857
0129H200	Emergency Mangement	523000	Medical/Dental/Life	29104	HSR3 Planning	17,612
0129H200	Emergency Mangement	523000	Medical/Dental/Life	29108	HSR 3 Mgmnt & Admin	2,499
0129H100	Emergency Mangement	524000	Workers Compensation-L&I			697
0129H100	Emergency Mangement	524000	Workers Compensation-L&I	29100	Emergency Mangement General	142
0129H100	Emergency Mangement	524000	Workers Compensation-L&I	29101	EM Performance Grant	176
0129H100	Emergency Mangement	524000	Workers Compensation-L&I	29102	Emergency Performance Expo	2
0129H100	Emergency Mangement	524000	Workers Compensation-L&I	29110	RCPGP Resource Mgmnt	115
0129H100	Emergency Mangement	524000	Workers Compensation-L&I	29111	RCPGP Coordination Plan	7
0129H100	Emergency Mangement	524000	Workers Compensation-L&I	29112	RCPGP Mgmnt & Admin	1
0129H100	Emergency Mangement	524000	Workers Compensation-L&I	29116	Hazard Mitigation Grant	2
0129H200	Emergency Mangement	524000	Workers Compensation-L&I			59
0129H200	Emergency Mangement	524000	Workers Compensation-L&I	29104	HSR3 Planning	268
0129H200	Emergency Mangement	524000	Workers Compensation-L&I	29108	HSR 3 Mgmnt & Admin	37
0129H100	Emergency Mangement	525000	Unemployment Compensation			2,128
0129H100	Emergency Mangement	525000	Unemployment Compensation	29100	Emergency Mangement General	298
0129H100	Emergency Mangement	525000	Unemployment Compensation	29101	EM Performance Grant	543
0129H100	Emergency Mangement	525000	Unemployment Compensation	29102	Emergency Performance Expo	4
0129H100	Emergency Mangement	525000	Unemployment Compensation	29110	RCPGP Resource Mgmnt	355
0129H100	Emergency Mangement	525000	Unemployment Compensation	29111	RCPGP Coordination Plan	26
0129H100	Emergency Mangement	525000	Unemployment Compensation	29112	RCPGP Mgmnt & Admin	3
0129H100	Emergency Mangement	525000	Unemployment Compensation	29113	RCPGP Evacuation & Sheltering	3
0129H100	Emergency Mangement	525000	Unemployment Compensation	29115	RCPGP Regional Transp Recovery	1
0129H100	Emergency Mangement	525000	Unemployment Compensation	29116	Hazard Mitigation Grant	7
0129H100	Emergency Mangement	525000	Unemployment Compensation	CW008	January 2012 Storm	23
0129H200	Emergency Mangement	525000	Unemployment Compensation			152

Emergency Management Department Net Cost Computation						
Organization		Object		Project		Actual
#	Description	#	Description	#	Description	
0129H200	Emergency Mangement	525000	Unemployment Compensation	29104	HSR3 Planning	719
0129H200	Emergency Mangement	525000	Unemployment Compensation	29106	HSR3 Training	19
0129H200	Emergency Mangement	525000	Unemployment Compensation	29108	HSR 3 Mgmnt & Admin	132
0129H100	Emergency Mangement	527000	Long Term Disability			1,342
0129H100	Emergency Mangement	527000	Long Term Disability	29100	Emergency Mangement General	189
0129H100	Emergency Mangement	527000	Long Term Disability	29101	EM Performance Grant	344
0129H100	Emergency Mangement	527000	Long Term Disability	29102	Emergency Performance Expo	2
0129H100	Emergency Mangement	527000	Long Term Disability	29110	RCPGP Resource Mgmnt	225
0129H100	Emergency Mangement	527000	Long Term Disability	29111	RCPGP Coordination Plan	16
0129H100	Emergency Mangement	527000	Long Term Disability	29112	RCPGP Mgmnt & Admin	2
0129H100	Emergency Mangement	527000	Long Term Disability	29113	RCPGP Evacuation & Sheltering	2
0129H100	Emergency Mangement	527000	Long Term Disability	29116	Hazard Mitigation Grant	4
0129H200	Emergency Mangement	527000	Long Term Disability			96
0129H200	Emergency Mangement	527000	Long Term Disability	29106	HSR3 Training	455
0129H200	Emergency Mangement	527000	Long Term Disability	29108	HSR 3 Mgmnt & Admin	83
0129H100	Emergency Mangement	531000	Supplies			29,548
0129H100	Emergency Mangement	531000	Supplies	29101	EM Performance Grant	2,842
0129H100	Emergency Mangement	531000	Supplies	29102	Emergency Performance Expo	1,255
0129H100	Emergency Mangement	531000	Supplies	29109	HSR3 Citizen's Corp	70
0129H100	Emergency Mangement	531000	Supplies	29110	RCPGP Resource Mgmnt	1,972
0129H100	Emergency Mangement	531000	Supplies	CW008	January 2012 Storm	602
0129H200	Emergency Mangement	531000	Supplies			65
0129H200	Emergency Mangement	531000	Supplies	29104	HSR3 Planning	4,565
0129H200	Emergency Mangement	531000	Supplies	29105	HSR3 Equipment	2,166
0129H200	Emergency Mangement	531000	Supplies	29106	HSR3 Training	2,062
0129H200	Emergency Mangement	531000	Supplies	29107	HSR3 Excercise	4,282
0129H200	Emergency Mangement	531000	Supplies	29108	HSR3 Mgmnt & Admin	-
0129H200	Emergency Mangement	531000	Supplies	29109	HSR3 Citizen Corp	664
0129H200	Emergency Mangement	532000	Supplies	29104	HSR3 Planning	205
0129H100	Emergency Mangement	535000	Minor Equipment			15,950
0129H100	Emergency Mangement	535000	Minor Equipment	29101	EM Performance Grant	596
0129H200	Emergency Mangement	535000	Minor Equipment			(48)
0129H200	Emergency Mangement	535000	Minor Equipment	29105	HSR3 Equipment	881
0129H100	Emergency Mangement	535001	At Risk Minor Equipment			9,108
0129H100	Emergency Mangement	541000	Professional Services			27,208
0129H100	Emergency Mangement	541000	Professional Services	29101	EM Performance Grant	
0129H100	Emergency Mangement	541000	Professional Services	29102	Emergency Performance Expo	

Emergency Management Department Net Cost Computation						
Organization		Object		Project		Actual
#	Description	#	Description	#	Description	
0129H100	Emergency Mangement	541000	Professional Services	29110	RCPGP Resource Mgmnt	144,481
0129H100	Emergency Mangement	541000	Professional Services	29116	Hazard Mitigation Grant	36,946
0129H100	Emergency Mangement	541000	Professional Services	29300	Mid-Jan 2011 Flooding	
0129H200	Emergency Mangement	541000	Professional Services	29104	HSR3 Planning	97,684
0129H200	Emergency Mangement	541000	Professional Services	29105	HSR3 Equipment	322,684
0129H200	Emergency Mangement	541000	Professional Services	29106	HSR3 Training	2,806
0129H200	Emergency Mangement	541000	Professional Services	29107	HSR3 Excercise	26,453
0129H200	Emergency Mangement	541000	Professional Services	29109	HSR3 Citizen Corp	6,350
0129H100	Emergency Mangement	542000	Communications			19,547
0129H100	Emergency Mangement	542000	Communications	29110	RCPGP Resource Mgmnt	11
0129H100	Emergency Mangement	543000	Travel			1,060
0129H100	Emergency Mangement	543000	Travel	29101	EM Performance Grant	3,837
0129H100	Emergency Mangement	543000	Travel	29102	Emergency Performance Expo	111
0129H100	Emergency Mangement	543000	Travel	29110	RCPGP Resource Mgmnt	1,940
0129H100	Emergency Mangement	543000	Travel	29111	RCPGP Coordination Plan	452
0129H100	Emergency Mangement	543000	Travel	29113	RCPGP Evacuation & Sheltering	39
0129H100	Emergency Mangement	543000	Travel	29117	RCPGP Patient Tracking/Family Asst	53
0129H100	Emergency Mangement	543000	Travel	29118	IEMC Intergr Emerg Mgmt Course	
0129H200	Emergency Mangement	543000	Travel			2,331
0129H200	Emergency Mangement	543000	Travel	29104	HSR3 Planning	
0129H200	Emergency Mangement	543000	Travel	29106	HSR3 Training	2,465
0129H200	Emergency Mangement	543000	Travel	29107	HSR3 Excercise	759
0129H200	Emergency Mangement	543000	Travel	29108	HSR3 Mgmnt & Admin	
0129H200	Emergency Mangement	543000	Travel	29109	HSR3 Citizen Corp	595
0129H100	Emergency Mangement	544000	Advertising			52
0129H100	Emergency Mangement	544000	Advertising	29102	Emergency Performance Expo	
0129H200	Emergency Mangement	544000	Advertising	29108	HSR3 Mgmnt & Admin	264
0129H100	Emergency Mangement	545000	Operating Leases/Rentals			798
0129H100	Emergency Mangement	545000	Operating Leases/Rentals	29110	RCPGP Resource Mgmnt	288
0129H200	Emergency Mangement	545000	Operating Leases/Rentals	29107	HSR3 Excercise	200
0129H200	Emergency Mangement	546000	Insurance	29102	Emergency Performance Expo	339
0129H100	Emergency Mangement	548000	Repairs & Maintenance			4,511
0129H100	Emergency Mangement	549000	Miscellaneous			5,144
0129H100	Emergency Mangement	549000	Miscellaneous	29101	EM Performance Grant	274
0129H100	Emergency Mangement	549000	Miscellaneous	29102	Emergency Performance Expo	1,432
0129H200	Emergency Mangement	549000	Miscellaneous	29105	HSR3 Equipment	331
0129H200	Emergency Mangement	549000	Miscellaneous	29106	HSR3 Training	1,981

Emergency Management Department Net Cost Computation						
Organization		Object		Project		Actual
#	Description	#	Description	#	Description	
0129H200	Emergency Mangement	549000	Miscellaneous	29108	HSR 3 Mgmt & Admin	156
0129H200	Emergency Mangement	549000	Miscellaneous	29109	HSR3 Citizen Corp	931
0129H100	Emergency Mangement	549007	Misc-Trgn/Conf Registration			1,025
0129H100	Emergency Mangement	549007	Misc-Trgn/Conf Registration	29101	EM Performance Grant	2,675
0129H200	Emergency Mangement	549007	Misc-Trgn/Conf Registration	29104	HSR3 Planning	200
0129H200	Emergency Mangement	549007	Misc-Trgn/Conf Registration	29106	HSR3 Training	375
0129H200	Emergency Mangement	549007	Misc-Trgn/Conf Registration	29107	HSR3 Excercise	
0129H200	Emergency Mangement	549007	Misc-Trgn/Conf Registration	29109	HSR3 Citizen Corp	
0129H200	Emergency Mangement	552000	IG Pauments-Fed/State/Local			4,415
0129H200	Emergency Mangement	552000	IG Pauments-Fed/State/Local	29105	HSR3 Equipment	10,483
0129H100	Emergency Mangement	564000	Machinery & Equipment			
0129H200	Emergency Mangement	564000	Machinery & Equipment	29105	HSR3 Equipment	7,910
0129H200	Emergency Mangement	564000	Machinery & Equipment	29106	HSR3 Training	617
0129H100	Emergency Mangement	575000	Capital Leases			651
0129H100	Emergency Mangement	583000	Interest Long Term Debt			14
0129H100	Emergency Mangement	591000	If Professional Services			10,946
0129H100	Emergency Mangement	591000	If Professional Services	29120	FEMA Coop Tech Prtng Deshutes	30,199
0129H100	Emergency Mangement	591000	If Professional Services	29107	HSR3 Excercise	1,615
0129H100	Emergency Mangement	591002	If Prof Svs-It			60,258
0129H100	Emergency Mangement	591003	If Prof Svs-Infrastructure			12,494
0129H100	Emergency Mangement	591008	GeoData			18,324
0129H100	Emergency Mangement	592001	If Communications-Phone			5,132
0129H100	Emergency Mangement	592002	If Communications-Mail			2,373
0129H100	Emergency Mangement	592003	If Communications-Postage			861
0129H100	Emergency Mangement	592004	If Comm Svs-Long Distance/Scan			4,650
0129H200	Emergency Mangement	592004	If Comm Svs-Long Distance/Scan			1,683
0129H100	Emergency Mangement	593000	IF Supplies			307
0129H100	Emergency Mangement	595000	If Op Rentals			50
0129H100	Emergency Mangement	595000	If Op Rentals	29104	HSR3 Planning	135
0129H100	Emergency Mangement	595000	If Op Rentals	29106	HSR3 Training	75
0129H100	Emergency Mangement	595001	If Op Rentals-Co Owned			68,531
0129H100	Emergency Mangement	595002	If Op Rentals-Poolcar			394
0129H100	Emergency Mangement	595003	If Op Rentals-Rent			5,093
0129H100	Emergency Mangement	595004	If Op Rentals-Equipment Reserve			4,250
0129H100	Emergency Mangement	596000	If Insurance Services			9,797
0129H100	Emergency Mangement	598000	Repairs & Maintenance			8,028
0129H100	Emergency Mangement	598000	Repairs & Maintenance	29105	HSR3 Equipment	5,026

Emergency Management Department Net Cost Computation						
Organization		Object		Project		Actual
#	Description	#	Description	#	Description	
0129H100	Emergency Mangement	598001	If Capital Contributions-Bldgs			14,262
0129H100	Emergency Mangement	599315	Tilley Master Plan	29103	EOC Construction Grant	20,000
1140H101	Emergency Mngt Council	531000	Supplies	29102	Emergency Preparedness Expo	803
1140H101	Emergency Mngt Council	544000	Advertising	29102	Emergency Preparedness Expo	2,197
1140H101	Emergency Mngt Council	549000	Miscellaneous			
1140H101	Emergency Mngt Council	591004	IF Prof Services-Indirect Costs			271
Total Emergency Management Expenditures						1,765,550
Net Emergency Management Revenues						(930,998)
Net Emergency Management Expenditures						\$ 834,552

Emergency Management Cost Distribution & Allocation				2012			2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
0010	04	Treasurer	1/2 Or Spacesaver Storage Unit	-		-			-	-	00004788	Changes to 2012 due to depreciation, new assets and retirements Note: Infrastructure determined to be all but the following: Equipment, Capital Leases, Leasehold improvements and Land including Right of ways and Mineral Rights
1010	04	Treasurer	1/2 Space saver Storage Unit	-		-	-		-	-	00004788A	
		Treasurer	Total	-	-	-	-	-	-	-		
0010	05	Clerk Clerk	Wiring & Phone Installation Total	1,197 1,197	(1,197) (1,197)	- -	1,244 1,244	(1,244) (1,244)	- -	- -	THIRTYSECOND-2A	Immaterial and below the capitalization threshold
0010	06	Superior Court Superior Court	Fjc Phone Lines Total	- -	- -	- -	- -	- -	- -	- -	THIRTYSECOND-2B	
0010	09	Prosecuting Attorney Prosecuting Attorney	Lincdoc Eforms Software Total	34,436 34,436	(34,436) (34,436)	0 0	43,045 43,045	(43,045) (43,045)	- -	- (0)	FG0005064	Software is excluded since it is protected thru the preservation and backup policies of Central Services instead of Emergency Management
0010	11	Corrections Corrections	Jail Remodel Total	144,666 144,666	- -	144,666 144,666	138,975 138,975	(138,975) (138,975)	- -	(144,666) (144,666)	LAKERIDGE-03-C	

Emergency Management Cost Distribution & Allocation				2012			2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
0010	22	Human Resources	Office Remodeling	7,210	(7,210)	-	7,210	(7,210)	-	-	LAKERIDGE-04-A	Combined into FA# LAKERIDGE-04 no longer in fund 0010 - 22 asset in fund 5220
		Human Resources	Total	7,210	(7,210)	-	7,210	(7,210)	-	-		
1030	27F	Rs-Fair	Land	7,635	(7,635)	-	7,635	(7,635)	-	-	11827121901	Land & ROW Excluded
1030	27F	Rs-Fair	Land	8,017	(8,017)	-	8,017	(8,017)	-	-	11827122000	Land & ROW Excluded
1030	27F	Rs-Fair	Land	10,673	(10,673)	-	10,673	(10,673)	-	-	11827130100	Land & ROW Excluded
1030	27F	Rs-Fair	Land	2,500	(2,500)	-	2,500	(2,500)	-	-	11827130200	Land & ROW Excluded
												Updated current year cost - Land & ROW Excluded
1030	27F	Rs-Fair	Land	1,315	(1,315)	-	1,315	-	1,315	1,315	11827140100	
1030	27F	Rs-Fair	Lake Building	22,616	-	22,616	23,751	-	23,751	1,136	CARPENTER-01-B	
1030	27F	Rs-Fair	Heritage Hall	-	-	-	-	-	-	-	CARPENTER-03-A	
1030	27F	Rs-Fair	Heritage Hall Flr Improvement	36,512	-	36,512	41,921	-	41,921	5,409	CARPENTER-03-C	
1030	27F	Rs-Fair	K. Sharp Building	-	-	-	324	-	324	324	CARPENTER-04-A	
1030	27F	Rs-Fair	Peterson Barn	-	-	-	-	-	-	-	CARPENTER-06-A	
1030	27F	Rs-Fair	Benoschek Building	-	-	-	465	-	465	465	CARPENTER-07-A	
1030	27F	Rs-Fair	Benoschek Roof Replacement	-	-	-	-	-	-	-	CARPENTER-07-B	
1030	27F	Rs-Fair	Sokolik Building	-	-	-	-	-	-	-	CARPENTER-08-A	
1030	27F	Rs-Fair	East Restrooms #1	-	-	-	839	-	839	839	CARPENTER-09-A	
1030	27F	Rs-Fair	West Restrooms #2	-	-	-	1,678	-	1,678	1,678	CARPENTER-10-A	
1030	27F	Rs-Fair	Fair Board Office	-	-	-	-	-	-	-	CARPENTER-11-A	
1030	27F	Rs-Fair	R.E. Munson Food Building	-	-	-	-	-	-	-	CARPENTER-12-A	
1030	27F	Rs-Fair	Fair Hood Less 5%	1,925	-	1,925	2,345	-	2,345	420	CARPENTER-12-B	
1030	27F	Rs-Fair	M. Deck Cml Building	-	-	-	475	-	475	475	CARPENTER-13-A	
1030	27F	Rs-Fair	Swine Bldg	-	-	-	-	-	-	-	CARPENTER-14-A	
1030	27F	Rs-Fair	Shop	-	-	-	-	-	-	-	CARPENTER-15-A	
1030	27F	Rs-Fair	Sheep Barn	-	-	-	-	-	-	-	CARPENTER-16-A	
1030	27F	Rs-Fair	Horse Barn A	-	-	-	-	-	-	-	CARPENTER-17-A	
1030	27F	Rs-Fair	Horse Barn B	-	-	-	-	-	-	-	CARPENTER-18-A	
1030	27F	Rs-Fair	Horse Barn C	-	-	-	-	-	-	-	CARPENTER-19-A	
1030	27F	Rs-Fair	Sheep/Goat Barn	-	-	-	-	-	-	-	CARPENTER-20-A	
1030	27F	Rs-Fair	Simons Barn	-	-	-	-	-	-	-	CARPENTER-21-A	
1030	27F	Rs-Fair	4-H Office	-	-	-	-	-	-	-	CARPENTER-22-A	
1030	27F	Rs-Fair	Information Booth	-	-	-	-	-	-	-	CARPENTER-23-A	
1030	27F	Rs-Fair	Chitty Barn	-	-	-	-	-	-	-	CARPENTER-24-A	
1030	27F	Rs-Fair	Fir Building	-	-	-	1,692	-	1,692	1,692	CARPENTER-26-A	
1030	27F	Rs-Fair	Outdoor Stage	-	-	-	-	-	-	-	CARPENTER-28	
1030	27F	Rs-Fair	Beekeeper/History	1,645	-	1,645	2,065	-	2,065	420	CARPENTER-29	
1030	27F	Rs-Fair	Gazebo	1,444	-	1,444	1,805	-	1,805	361	CARPENTER-30	

Emergency Management Cost Distribution & Allocation				2012			2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
1030	27F	Rs-Fair	Sheriff'S Office	1,645		1,645	2,065		2,065	420	CARPENTER-32	
1030	27F	Rs-Fair	Little Church	-		-	-		-	-	CARPENTER-34	
1030	27F	Rs-Fair	Gas Shack	627		627	787		787	160	CARPENTER-35	
1030	27F	Rs-Fair	Market Animal Scales Cover	-		-	-		-	-	CARPENTER-40	
1030	27F	Rs-Fair	Camper Gate Ticket Booth	-		-	-		-	-	CARPENTER-43	
1030	27F	Rs-Fair	Ffa Office	-		-	-		-	-	CARPENTER-44	
1030	27F	Rs-Fair	Caretaker'S Residence	10,828		10,828	12,890		12,890	2,062	CARPENTER-45	
1030	27F	Rs-Fair	Descutes Grange Food Booth	10,000		10,000	10,500		10,500	500	CARPENTER-47	
1030	27F	Rs-Fair	Open Class Beef Barn	40,000		40,000	42,000		42,000	2,000	CARPENTER-48	
1030	27F	Rs-Fair	Hicks Lake Barn	5,010	(5,010)	-	5,507		5,507	5,507	CARPENTER-49	Asset destroyed by fire 02/13/2013
1030	27F	Rs-Fair	Buildings-Fair Exhibit Hall	714,073		714,073	738,767		738,767	24,694	FAIR EXHBT HALL	
1030	27F	Rs-Fair	Fair Campground	12,084		12,084	-		-	(12,084)	F00002001	Updated current year cost
1030	27F	Rs-Fair	Fair Sewer System	103,586		103,586	5,388		5,388	(98,198)	CARPENTER-45I	Updated current year cost
1030	27F	Rs-Fair	Heritage Hall Improvements	487,382		487,382	-		-	(487,382)	CARPENTER-03-D	Updated current year cost
1030	27F	Rs-Fair	Main Gate	-		-	-		-	-	00004201	
1030	27F	Rs-Fair	Main Gate - Ada Parking Lot Improvements	3,233		3,233	27		27	(3,206)	00004201A	Updated current year cost
1030	27F	Rs-Fair	Parking Lot Lights	-		-	-		-	-	00004202	
1030	27F	Rs-Fair	Chain Link Fence	-		-	-		-	-	00004203	
1030	27F	Rs-Fair	Hood	-		-	-		-	-	00004209	
1030	27F	Rs-Fair	Water System	-		-	-		-	-	00004210	
1030	27F	Rs-Fair	Sidewalks/Roads	-		-	-		-	-	00004211	
1030	27F	Rs-Fair	Electrical System	-		-	-		-	-	00004213	
1030	27F	Rs-Fair	Peterson Barn Roof Fans	-		-	-		-	-	00004214	
1030	27F	Rs-Fair	Arena	-		-	153		153	153	00004216	
1030	27F	Rs-Fair	Manure Pit	-		-	698		698	698	00004217	
1030	27F	Rs-Fair	Fire Supression System	51		51	586,511		586,511	586,460	00004218	Updated current year cost
1030	27F	Rs-Fair	Waterline Fairgrounds	-		-	117,397		117,397	117,397	00005351	Updated current year cost
1030	27F	Rs-Fair	Waterlines - Carpenter Rd	-		-	13,225		13,225	13,225	00004212	Updated current year cost
		Rs-Fair	Total	1,482,798	(35,150)	1,447,648	1,643,414	(28,825)	1,614,589	166,941		
1190	34	Pw-Parks	Main Picnic Shelter	-		-	-		-	-	00004147	
1190	34	Pw-Parks	Design Of Park	120		120	1,563		1,563	1,442	00005517	
1190	34	Pw-Parks	Fencing	68,362		68,362	89,949		89,949	21,588	00005538	
1190	34	Pw-Parks	Chain Link Fencing	2,042		2,042	2,626		2,626	584	00005539	

Emergency Management Cost Distribution & Allocation				2012			2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
1190	34	Pw-Parks	Chehalis Western Trail	241,439		241,439	303,083		303,083	61,644	00005540	
1190	34	Pw-Parks	Dock	25,133		25,133	30,933		30,933	5,800	00005541	
1190	34	Pw-Parks	Griffin Athletic Fields	160,555		160,555	168,583		168,583	8,028	00007722	
1190	34	Pw-Parks	Septic System	4,260		4,260	4,822		4,822	562	00007727	
1190	34	Pw-Parks	Yelm-Tenino Trail	183,634		183,634	198,625		198,625	14,991	00007729	
1190	34	Pw-Parks	Kenneydell Phase II	185,487		185,487	200,130		200,130	14,644	00007730	
1190	34	Pw-Parks	Phase II Development	267,100		267,100	293,809		293,809	26,710	00007731	
1190	34	Pw-Parks	Gate-Belmore	49,258	(49,258)	0	49,258		49,258	49,258	09060012000	Updated current year cost - Land & ROW Excluded
1190	34	Pw-Parks	Gate-Belmore	28,783	(28,783)	0	28,783		28,783	28,783	09190007000	Updated current year cost - Land & ROW Excluded
1190	34	Pw-Parks	John Chambers Land Claim	2,200	(2,200)	-	2,200		2,200	2,200	09210004000	Updated current year cost - Land & ROW Excluded
1190	34	Pw-Parks	Gate-Belmore	24,332	(24,332)	0	24,332		24,332	24,332	09240003000	Updated current year cost - Land & ROW Excluded
1190	34	Pw-Parks	23/23 Yelm/Tenino Trail	8,696	(8,696)	(0)	8,696		8,696	8,696	09280014000	Updated current year cost - Land & ROW Excluded
1190	34	Pw-Parks	Gate-Belmore	16,617	(16,617)	0	16,617		16,617	16,617	09310004000	Updated current year cost - Land & ROW Excluded
1190	34	Pw-Parks	Burfoot Park	15,250	(15,250)	-	15,250		15,250	15,250	09320008000	Updated current year cost - Land & ROW Excluded
1190	34	Pw-Parks	Burfoot Park	24,440	(24,440)	-	24,440		24,440	24,440	09320012000	Excluded
1190	34	Pw-Parks	Burfoot Road Improvement	3,500		3,500	5,000		5,000	1,500	09320012000A	Road Improvement
1190	34	Pw-Parks	Burfoot Park	57,450	(57,450)	-	57,450		57,450	57,450	09320013000	Land & ROW Excluded
1190	34	Pw-Parks	Burfoot Park	6,000	(6,000)	-	6,000		6,000	6,000	09320016000	Land & ROW Excluded
1190	34	Pw-Parks	Black River-Mima Prairie Glacial Heritage	86,000	(86,000)	-	86,000		86,000	86,000	09380002000	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Missing Link	300	(300)	-	300		300	300	09430002000	Land & ROW Excluded
1190	34	Pw-Parks	Guerin Park	74,430	(74,430)	-	74,430		74,430	74,430	09860024001	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	438	(438)	-	438		438	438	11601230100	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Missing Link	11,500	(11,500)	-	11,500		11,500	11,500	11601310100	Land & ROW Excluded

Emergency Management Cost Distribution & Allocation				2012			2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
1190	34	Pw-Parks	Chehalis Western Missing Link	9,420	(9,420)	-	9,420		9,420	9,420	11602140100	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Missing Link	438	(438)	-	438		438	438	11602410000	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Missing Link	6,134	(6,134)	-	6,134		6,134	6,134	11612130000	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Missing Link	14,897	(14,897)	-	14,897		14,897	14,897	11612210100	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Missing Link	19,278	(19,278)	-	19,278		19,278	19,278	11612410100	Land & ROW Excluded
1190	34	Pw-Parks	14/23 Yelm/Tenino Trail	8,696	(8,696)	-	8,696		8,696	8,696	11613310100	Land & ROW Excluded
1190	34	Pw-Parks	15/23 Yelm/Tenino Trail	8,696	(8,696)	-	8,696		8,696	8,696	11613420000	Land & ROW Excluded
1190	34	Pw-Parks	16/23 Yelm/Tenino Trail	8,696	(8,696)	-	8,696		8,696	8,696	11614440100	Land & ROW Excluded
1190	34	Pw-Parks	19-16-1W Yelm/Tenino Trail	8,696	(8,696)	-	8,696		8,696	8,696	11619421200	Land & ROW Excluded
1190	34	Pw-Parks	20/23 Yelm/Tenino Trail	8,696	(8,696)	-	8,696		8,696	8,696	11620300000	Land & ROW Excluded
1190	34	Pw-Parks	19/23 Yelm/Tenino Trail	8,696	(8,696)	-	8,696		8,696	8,696	11621300000	Land & ROW Excluded
1190	34	Pw-Parks	18/23 Yelm/Tenino Trail	8,696	(8,696)	-	8,696		8,696	8,696	11622130000	Land & ROW Excluded
1190	34	Pw-Parks	17/23 Yelm/Tenino Trail	8,696	(8,696)	-	8,696		8,696	8,696	11623210100	Land & ROW Excluded
1190	34	Pw-Parks	22/23 Yelm/Tenino Trail	8,696	(8,696)	-	8,696		8,696	8,696	11630231400	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	65,280	(65,280)	-	65,280		65,280	65,280	11705130200	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	60,000	(60,000)	-	60,000		60,000	60,000	11709220000	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	31,040	(31,040)	-	31,040		31,040	31,040	11709240100	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	66,560	(66,560)	-	66,560		66,560	66,560	11709310000	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	30,400	(30,400)	-	30,400		30,400	30,400	11721210100	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	36,160	(36,160)	-	36,160		36,160	36,160	11721230100	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	63,200	(63,200)	-	63,200		63,200	63,200	11721300000	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	4,480	(4,480)	-	4,480		4,480	4,480	11728220000	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trailhead	21,280	(21,280)	-	21,280		21,280	21,280	11728230300	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	6,400	(6,400)	-	6,400		6,400	6,400	11728230400	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	45,120	(45,120)	-	45,120		45,120	45,120	11728310200	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	10,400	(10,400)	-	10,400		10,400	10,400	11728310400	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	40,640	(40,640)	-	40,640		40,640	40,640	11728320100	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	12,320	(12,320)	-	12,320		12,320	12,320	11728420000	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	11,830	(11,830)	-	11,830		11,830	11,830	11728430500	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	25,600	(25,600)	-	25,600		25,600	25,600	11729110100	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trailhead	6,240	(6,240)	-	6,240		6,240	6,240	11729140100	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	25,120	(25,120)	-	25,120		25,120	25,120	11729140200	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	48,480	(48,480)	-	48,480		48,480	48,480	11820221100	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	16,160	(16,160)	-	16,160		16,160	16,160	11820230100	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	1,280	(1,280)	-	1,280		1,280	1,280	11820230600	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	20,000	(20,000)	-	20,000		20,000	20,000	11820240700	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	11,680	(11,680)	-	11,680		11,680	11,680	11820240800	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	1,200	(1,200)	-	1,200		1,200	1,200	11820241300	Land & ROW Excluded

Emergency Management Cost Distribution & Allocation				2012			2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
1190	34	Pw-Parks	Chehalis Western Trail	11,040	(11,040)	-	11,040		11,040	11,040	11820310300	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	14,880	(14,880)	-	14,880		14,880	14,880	11820310500	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	14,880	(14,880)	-	14,880		14,880	14,880	11820340400	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	14,240	(14,240)	-	14,240		14,240	14,240	11829210500	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	15,520	(15,520)	-	15,520		15,520	15,520	11829240100	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	13,600	(13,600)	-	13,600		13,600	13,600	11829310100	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	19,360	(19,360)	-	19,360		19,360	19,360	11829340200	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	38,080	(38,080)	-	38,080		38,080	38,080	11832130100	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	1,920	(1,920)	-	1,920		1,920	1,920	11832210300	Land & ROW Excluded
1190	34	Pw-Parks	Land - 32-18-1W	67,800	(67,800)	-	67,800		67,800	67,800	11832410000	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Wester Trail	51,680	(51,680)	-	51,680		51,680	51,680	11832420000	Land & ROW Excluded
1190	34	Pw-Parks	Kenneydell -Emmerick	192,182	(192,182)	-	192,182		192,182	192,182	12705320100	Land & ROW Excluded
1190	34	Pw-Parks	Kenneydell-Emerick	192,182	(192,182)	-	192,182		192,182	192,182	12705320300	Land & ROW Excluded
1190	34	Pw-Parks	Gate-Belmore	15,134	(15,134)	-	15,134		15,134	15,134	12707440600	Land & ROW Excluded
1190	34	Pw-Parks	Gate-Belmore	59,166	(59,166)	-	59,166		59,166	59,166	12718110300	Land & ROW Excluded
1190	34	Pw-Parks	Gate-Belmore	57,270	(57,270)	-	57,270		57,270	57,270	12719320100	Land & ROW Excluded
1190	34	Pw-Parks	Frye Cove Park	13,120	(13,120)	-	13,120		13,120	13,120	12919410100	Land & ROW Excluded
1190	34	Pw-Parks	Frye Cove Park	63,000	(63,000)	-	63,000		63,000	63,000	12920320000	Land & ROW Excluded
1190	34	Pw-Parks	Frye Cove Park	55,560	(55,560)	-	55,560		55,560	55,560	12920330100	Land & ROW Excluded
1190	34	Pw-Parks	Indian Road Park Tidelands	61,600	(61,600)	-	61,600		61,600	61,600	12926420100	Land & ROW Excluded
1190	34	Pw-Parks	Parks	80,712	(80,712)	-	80,712		80,712	80,712	13602340300	Land & ROW Excluded
1190	34	Pw-Parks	Gate-Belmore	62,908	(62,908)	-	62,908		62,908	62,908	13610440900	Land & ROW Excluded
1190	34	Pw-Parks	Gate-Belmore	27,003	(27,003)	-	27,003		27,003	27,003	13611220400	Land & ROW Excluded
1190	34	Pw-Parks	Black River-Mima Prairie									
			Glacial Heritag	214,300	(214,300)	-	214,300		214,300	214,300	13614200000	Land & ROW Excluded
1190	34	Pw-Parks	Black River-Mima Prairie	68,600	(68,600)	-	68,600		68,600	68,600	13614310000	Land & ROW Excluded
			Glacial Heritag									
1190	34	Pw-Parks	Black River-Mima Prairie	56,400	(56,400)	-	56,400		56,400	56,400	13614320000	Land & ROW Excluded
			Glacial Heritag									
1190	34	Pw-Parks	Black River-Mima Prairie	79,800	(79,800)	-	79,800		79,800	79,800	13614330000	Land & ROW Excluded
			Glacial Heritag									
1190	34	Pw-Parks	Black River-Mima Prairie	36,100	(36,100)	-	36,100		36,100	36,100	13615110000	Land & ROW Excluded
1190	34	Pw-Parks	Gate-Belmore	286,350	(286,350)	-	286,350		286,350	286,350	13615110100	Land & ROW Excluded
			Blake River-Mima Prairie									
1190	34	Pw-Parks	Glacial Heritag	29,700	(29,700)	-	29,700		29,700	29,700	13615120200	Land & ROW Excluded
			Black River-Mima Prairie									
1190	34	Pw-Parks	Glacial Heritag	67,900	(67,900)	-	67,900		67,900	67,900	13615130000	Land & ROW Excluded
			Black River-Mima Prairie									
1190	34	Pw-Parks	Glacial Heritag	68,000	(68,000)	-	68,000		68,000	68,000	13615140000	Land & ROW Excluded
			Black River-Mima Prairie									
1190	34	Pw-Parks	Glacial Heritag	7,800	(7,800)	-	7,800		7,800	7,800	13615230000	Land & ROW Excluded
			Black River-Mima Prairie									
1190	34	Pw-Parks	Glacial Heritag	42,500	(42,500)	-	42,500		42,500	42,500	13615240000	Land & ROW Excluded

Emergency Management Cost Distribution & Allocation				2012			2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
1190	34	Pw-Parks	Black River-Mima Prairie Glacial Heritag	68,000	(68,000)	-	68,000		68,000	68,000	13615310000	Land & ROW Excluded
1190	34	Pw-Parks	Black River-Mima Prairie Glacial Heritag	30,400	(30,400)	-	30,400		30,400	30,400	13615320000	Land & ROW Excluded
1190	34	Pw-Parks	Black River-Mima Prairie Glacial Heritag	68,000	(68,000)	-	68,000		68,000	68,000	13615340000	Land & ROW Excluded
1190	34	Pw-Parks	Black River-Mima Prairie Glacial Heritag	68,000	(68,000)	-	68,000		68,000	68,000	13615410000	Land & ROW Excluded
1190	34	Pw-Parks	Black River-Mima Prairie Glacial Heritag	68,000	(68,000)	-	68,000		68,000	68,000	13615440000	Land & ROW Excluded
1190	34	Pw-Parks	Black River-Mima Prairie Glacial Heritag	45,104	(45,104)	-	45,104		45,104	45,104	13616440000	Land & ROW Excluded
1190	34	Pw-Parks	Gate-Belmore	13,650	(13,650)	-	13,650		13,650	13,650	13619440100	Land & ROW Excluded
1190	34	Pw-Parks	Gate-Belmore	17,211	(17,211)	-	17,211		17,211	17,211	13620330200	Land & ROW Excluded
1190	34	Pw-Parks	Black River-Mima Prairie Glacial Heritag	53,700	(53,700)	-	53,700		53,700	53,700	13622110000	Land & ROW Excluded
1190	34	Pw-Parks	Black River-Mima Prairie Glacial Heritag	73,100	(73,100)	-	73,100		73,100	73,100	13622120000	Land & ROW Excluded
1190	34	Pw-Parks	Black River-Mima Prairie Glacial Heritag	298,900	(298,900)	-	298,900		298,900	298,900	13622200000	Land & ROW Excluded
1190	34	Pw-Parks	Black River-Mima Prairie Glacial Heritag	73,800	(73,800)	-	73,800		73,800	73,800	13622320000	Land & ROW Excluded
1190	34	Pw-Parks	Black River-Mima Prairie Glacial Heritag	1,900	(1,900)	-	1,900		1,900	1,900	13622330000	Land & ROW Excluded
1190	34	Pw-Parks	Black River-Mima Prairie Glacial Heritag	34,000	(34,000)	-	34,000		34,000	34,000	13623220000	Land & ROW Excluded
1190	34	Pw-Parks	Black River Natural Area	2,300	(2,300)	-	2,300		2,300	2,300	13630110100	Land & ROW Excluded
1190	34	Pw-Parks	Gate-Belmore	39,466	(39,466)	-	39,466		39,466	39,466	13630120100	Land & ROW Excluded
1190	34	Pw-Parks	Gate-Belmore	59,347	(59,347)	-	59,347		59,347	59,347	13725140200	Land & ROW Excluded
1190	34	Pw-Parks	Gate-Belmore	59,941	(59,941)	-	59,941		59,941	59,941	13736240400	Land & ROW Excluded
1190	34	Pw-Parks	8/23 Yelm/Tenino Trail	12,414	(12,414)	-	12,414		12,414	12,414	21603130000	Land & ROW Excluded
1190	34	Pw-Parks	9/23 Yelm/Tenino Trail	8,696	(8,696)	-	8,696		8,696	8,696	21604410000	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Missing Link	44,691	(44,691)	-	44,691		44,691	44,691	21607330200	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Missing Link	2,629	(2,629)	-	2,629		2,629	2,629	21607340300	Land & ROW Excluded
1190	34	Pw-Parks	11/23 Yelm/Tenino Trail	8,696	(8,696)	-	8,696		8,696	8,696	21608400000	Land & ROW Excluded
1190	34	Pw-Parks	10/23 Yelm/Tenino Trail	8,696	(8,696)	-	8,696		8,696	8,696	21609120000	Land & ROW Excluded
1190	34	Pw-Parks	12/23 Yelm/Tenino Trail	8,696	(8,696)	-	8,696		8,696	8,696	21617200000	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Missing Link	33,956	(33,956)	-	33,956		33,956	33,956	21617240300	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Missing Link	40,309	(40,309)	-	40,309		40,309	40,309	21617430100	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Missing Link	657	(657)	-	657		657	657	21618120000	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Missing Link	21,469	(21,469)	-	21,469		21,469	21,469	21618130100	Land & ROW Excluded

Emergency Management Cost Distribution & Allocation				2012			2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
1190	34	Pw-Parks	13/23 Yelm/Tenino Trail	8,696	(8,696)	-	8,696		8,696	8,696	21618130500	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Missing Link	14,678	(14,678)	-	14,678		14,678	14,678	21618200100	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Missing Link	41,405	(41,405)	-	41,405		41,405	41,405	21620100100	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Missing Link	19,059	(19,059)	-	19,059		19,059	19,059	21620410000	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Missing Ling	9,530	(9,530)	-	9,530		9,530	9,530	21620410100	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Missing Link	68,691	(68,691)	-	68,691		68,691	68,691	21621300400	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Missing Link	42,062	(42,062)	-	42,062		42,062	42,062	21621340000	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Missing Link	14,678	(14,678)	-	14,678		14,678	14,678	21627210000	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Missing Link	3,659	(3,659)	-	3,659		3,659	3,659	21627220000	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Missing Link	36,366	(36,366)	-	36,366		36,366	36,366	21628110000	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Missing Link	14,503	(14,503)	-	14,503		14,503	14,503	21628120000	Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Missing Link	13,144	(13,144)	-	13,144		13,144	13,144	21628210000	Land & ROW Excluded
1190	34	Pw-Parks	3/23 Yelm/Tenino Trail	8,696	(8,696)	-	8,696		8,696	8,696	21724440000	Land & ROW Excluded
1190	34	Pw-Parks	4/23 Yelm/Tenino Trail	8,696	(8,696)	-	8,696		8,696	8,696	21725240000	Land & ROW Excluded
1190	34	Pw-Parks	4/23 Yelm/Tenino Trail	8,696	(8,696)	-	8,696		8,696	8,696	21726440000	Land & ROW Excluded
1190	34	Pw-Parks	7/23 Yelm/Tenino Trail	8,696	(8,696)	-	8,696		8,696	8,696	21734440000	Land & ROW Excluded
1190	34	Pw-Parks	6/23 Yelm/Tenino Trail	8,696	(8,696)	-	8,696		8,696	8,696	21735130100	Land & ROW Excluded
1190	34	Pw-Parks	Lake Lawrence Park	82,500	(82,500)	-	82,500		82,500	82,500	22628220000	Land & ROW Excluded
1190	34	Pw-Parks	Yelm/Tenino Rr Trail	8,696	(8,696)	-	8,696		8,696	8,696	22719332700	Land & ROW Excluded
1190	34	Pw-Parks	1 Of 23 Yelm/Tenino Trail	8,696	(8,696)	-	8,696		8,696	8,696	22719332800	Land & ROW Excluded
1190	34	Pw-Parks	Deschutes Falls Park	77,978	(77,978)	-	77,978		77,978	77,978	23510130000	Land & ROW Excluded
1190	34	Pw-Parks	Deschutes Falls Park	193,464	(193,464)	-	193,464		193,464	193,464	23510130100	Land & ROW Excluded
1190	34	Pw-Parks	Deschutes Falls Park	107,317	(107,317)	-	107,317		107,317	107,317	23510200000	Land & ROW Excluded
1190	34	Pw-Parks	Deschutes Falls Park	228,558	(228,558)	-	228,558		228,558	228,558	23510210000	Land & ROW Excluded
1190	34	Pw-Parks	Deschutes Falls Park	123,291	(123,291)	-	123,291		123,291	123,291	23510220000	Land & ROW Excluded
1190	34	Pw-Parks	Deschutes Falls Park	46,590	(46,590)	-	46,590		46,590	46,590	23510220200	Land & ROW Excluded
1190	34	Pw-Parks	Deshutes Falls Park	23,242	(23,242)	-	23,242		23,242	23,242	23510230000	Land & ROW Excluded
1190	34	Pw-Parks	Cooper Point Road Property	205,743	(205,743)	-	205,743		205,743	205,743	35100000400	Land & ROW Excluded
1190	34	Pw-Parks	Cooper Point Road Property	216,636	(216,636)	-	216,636		216,636	216,636	35100000401	Land & ROW Excluded
1190	34	Pw-Parks	Cooper Point Road Property	99,354	(99,354)	-	99,354		99,354	99,354	35100000501	Land & ROW Excluded
1190	34	Pw-Parks	Cooper Point Road Property	107,206	(107,206)	-	107,206		107,206	107,206	35100000503	Land & ROW Excluded
1190	34	Pw-Parks	Cooper Point Road Property	12,028	(12,028)	-	12,028		12,028	12,028	35100000504	Land & ROW Excluded
1190	34	Pw-Parks	Cooper Point Road Property	80,972	(80,972)	-	80,972		80,972	80,972	35100001500	Land & ROW Excluded
1190	34	Pw-Parks	Cooper Point Road Property	82,561	(82,561)	-	82,561		82,561	82,561	35100001600	Land & ROW Excluded

Emergency Management Cost Distribution & Allocation				2012			2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
1190	34	Pw-Parks	Land Donation - Lassen Trust	6,400	(6,400)	-	6,400	(6,400)	-	-	35904101900	Land & ROW Excluded
1190	34	Pw-Parks	Land Donation - Lassen Trust	10,069	(10,069)	-	10,069	(10,069)	-	-	35904200100	Land & ROW Excluded
1190	34	Pw-Parks	Land Donation - Lassen Trust	6,068	(6,068)	-	6,068	(6,068)	-	-	35904302100	Land & ROW Excluded
1190	34	Pw-Parks	Land Donation - Lassen Trust	5,690	(5,690)	-	5,690	(5,690)	-	-	35904400100	Land & ROW Excluded
1190	34	Pw-Parks	Land Donation - Lassen Trust	5,711	(5,711)	-	5,711	(5,711)	-	-	35904502500	Land & ROW Excluded
1190	34	Pw-Parks	Land Donation - Lassen Trust	52,143	(52,143)	-	52,143	(52,143)	-	-	35905100800	Land & ROW Excluded
1190	34	Pw-Parks	Land Donation - Lassen Trust	15,111	(15,111)	-	15,111	(15,111)	-	-	35905300200	Land & ROW Excluded
1190	34	Pw-Parks	Land Donation - Lassen Trust	14,111	(14,111)	-	14,111	(14,111)	-	-	35905400100	Land & ROW Excluded
1190	34	Pw-Parks	Land Donation - Lassen Trust	7,493	(7,493)	-	7,493	(7,493)	-	-	35905500900	Land & ROW Excluded
1190	34	Pw-Parks	Land	17,486	(17,486)	-	17,486	(17,486)	-	-	35905501600	Land & ROW Excluded
1190	34	Pw-Parks	Land Donation - Lassen Trust	1,000	(1,000)	-	1,000	(1,000)	-	-	35905501700	Land & ROW Excluded
1190	34	Pw-Parks	Donated Land For Park (Lassen)	400	(400)	-	400	(400)	-	-	35905503400	Land & ROW Excluded
1190	34	Pw-Parks	Lassen Trust Donation	15,584	(15,584)	(0)	15,584		15,584	15,584	35905900800	Land & ROW Excluded
1190	34	Pw-Parks	Deschutes River Park	240,800	(240,800)	-	240,800		240,800	240,800	40002000000	Updated current year cost - Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	157,700	(155,700)	2,000	157,700		157,700	155,700	40002100000	Updated current year cost - Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	127,200	(127,200)	-	127,200		127,200	127,200	40005600000	Updated current year cost - Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	91,040	(91,040)	-	91,040		91,040	91,040	40104000000	Updated current year cost - Land & ROW Excluded
1190	34	Pw-Parks	Gate Lot (Parks)	6,709	(6,709)	0	6,709		6,709	6,709	50300900100	Updated current year cost - Land & ROW Excluded
1190	34	Pw-Parks	Gate To Belmore Trail	57,748	(57,748)	0	57,748		57,748	57,748	50301000000	Updated current year cost - Land & ROW Excluded
1190	34	Pw-Parks	Yelm To Tenino	1,500	(1,500)	-	1,500		1,500	1,500	65080100000	Updated current year cost - Land & ROW Excluded
1190	34	Pw-Parks	Yelm To Tenino Trail	1,500	(1,500)	-	1,500		1,500	1,500	65080500000	Updated current year cost - Land & ROW Excluded
1190	34	Pw-Parks	Chehalis Western Trail	7,887	(7,887)	(0)	7,887		7,887	7,887	65900300000	Excluded

Emergency Management Cost Distribution & Allocation				2012			2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
1190	34	Pw-Parks	Chehalis Western Trail	200	(200)	-	200		200	200	75360100000	Updated current year cost - Land & ROW Excluded
1190	34	Pw-Parks	Lot 18 Val Ac Ranch-Walberg	47,807	(47,807)	-	47,807	(47,807)	-	-	81270001800	Land & ROW Excluded
1190	34	Pw-Parks	Escrow/Tax/Lot19 Val Acres	63,684	(63,684)	0	63,684	(63,684)	-	(0)	81270001900	Land & ROW Excluded
1190	34	Pw-Parks	Nisq Flood Damaged Property	26,502	(26,502)	0	26,502		26,502	26,502	81270002000	Updated current year cost - Land & ROW Excluded
1190	34	Pw-Parks	Nisq Flood Damaged Property	35,131	(35,131)	0	35,131		35,131	35,131	81270002100	Updated current year cost - Land & ROW Excluded
1190	34	Pw-Parks	Merged 81800100500 & 800	3,050	(3,050)	-	3,050		3,050	3,050	81800100501	Excluded
1190	34	Pw-Parks	Mobile Home	20,506		20,506	24,677		24,677	4,171	999-004-44600	Separate Structure
1190	34	Pw-Parks	Burfoot Caretaker Residence	61,952		61,952	64,903		64,903	2,950	99901147000	Separate Structure
1190	34	Pw-Parks	Burfoot Park-Tidelands	2,800	(2,800)	-	2,800		2,800	2,800	92040000000	Land & ROW Excluded
1190	34	Pw-Parks	Burfoot Park Tidelands	2,800	(2,800)	-	2,800		2,800	2,800	92044700000	Land & ROW Excluded
1190	34	Pw-Parks	Burfoot Park Tidelands	350	(350)	-	350		350	350	92044900000	Land & ROW Excluded
1190	34	Pw-Parks	Indian Road Park Tidelands	900	(900)	-	900		900	900	92056800000	Land & ROW Excluded
1190	34	Pw-Parks	Indian Road Park Tidelands	7,000	(7,000)	-	7,000		7,000	7,000	93022500000	Land & ROW Excluded
1190	34	Pw-Parks	Phase I Development	3,064		3,064	6,407		6,407	3,343	F00003003	Improvements
1190	34	Pw-Parks	Glacial Heritage Access Road	5,701		5,701	6,059		6,059	358	F00003006	Improvements
1190	34	Pw-Parks	Cw Trestle Improvements	-		-	11,924		11,924	11,924	F00003008	
1190	34	Pw-Parks	Caretaker Roof Improvements	8,793		8,793	10,280		10,280	1,486	F00003009	Improvements
1190	34	Pw-Parks	Walkway/Trail Improvements	7,284		7,284	8,515		8,515	1,231	F00003012	Improvements
1190	34	Pw-Parks	Irrigation Improvements - Cip	31,988		31,988	31,988		31,988	-	F00003013	Improvements
1190	34	Pw-Parks	Picnic Area Improvements	9,234		9,234	10,795		10,795	1,561	F00003016	Improvements
1190	34	Pw-Parks	Burfoot Trail Improvements	5,562		5,562	6,502		6,502	940	F00003017	Improvements
1190	34	Pw-Parks	Parking Lot	-		-	-		-	-	FRYE-COVE PRKNG	
1190	34	Pw-Parks	Compost Building (Toilet)	-		-	421		421	421	FRYECOVE-01	
1190	34	Pw-Parks	Parking Lot/Road	-		-	-		-	-	GIDDINGS-01	
1190	34	Pw-Parks	Glacial Heritage Care Takers House	-		-	-		-	-	MIMAMOUNDS-01	2011 SHOWS NBV AS \$9,116,952. I BELIEVE THIS TO BE A FORMULA ERROR
		Pw-Parks	Total	8,931,075	(7,633,357)	1,297,718	9,116,952	(253,171)	8,863,782	7,566,064		

Emergency Management Cost Distribution & Allocation				2012			2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
1190	34	Pw-Roads	Frye-Cove Parking	215,634	(215,634)	0	215,634		215,634	215,634	FA # left blank for 2011. FA# FRYE-COVE PRKNG. Duplicate see Cell L293 above. Note: FA# acq amount s/b \$26,987.41 Book Val \$0.00	Retired/inactivated by Assessors Office and segged into other parcels
1190 - P	34	Pw-Roads	Land - Tilley Expansion Project	119,103	(119,103)	-		-	-	-	12722110300	
1190	34	Pw-Roads	Land	334,737	(334,737)	0	334,737	(334,737)	-	(0)	12722140101	
1190	34	Pw-Roads	Land	667	(667)	-	667	(667)	-	-	12722140102	
1190	34	Pw-Roads	Land	667	(667)	-	667	(667)	-	-	12722140103	
1190	34	Pw-Roads	Land	667	(667)	-	667	(667)	-	-	12722140104	
1190	34	Pw-Roads	Old Gravel Pit (Purch Date?)	23,200	(23,200)	-	23,200		23,200	23,200	21626310100	
1190	34	Pw-Roads	1969 Rambler Tilley Rd Expansion	90,522	(90,522)	-	96,180		96,180	96,180	9521 TILLEY	Retired/demolished as part of Tilley Master Plan
1190	34	Pw-Roads	Shop - Tilley Expansion Project	15,340	(15,340)	-	15,930		15,930	15,930	9521 TILLEY SHP	Retired/demolished as part of Tilley Master Plan
1190	34	Pw-Roads	Equip Shed Littlerock	-		-	-		-	-	LITTLERK-01	
1190	34	Pw-Roads	Equip Shed Mud Bay	11,273		11,273	12,145		12,145	873	MUDBAY-01	
1190	34	Pw-Roads	Eoc Copier Wall Retainage	261	(261)	0	261		261	261	PACIFIC-01A	Retired and combined with Pacific-01 - Fund 5220
1190	34	Pw-Roads	Equip Shed Rainier	6,004		6,004	8,063		8,063	2,059	RDRAINIER-01	
1190	34	Pw-Roads	Equip Shed Rochester	6,368		6,368	7,444		7,444	1,076	RDROCHESTER-01	
1190	34	Pw-Roads	Tilley Building (A)	254,519		254,519	236,230		236,230	(18,289)	TILLEY-01	
1190	34	Pw-Roads	Tilley Complex	231,849		231,849	215,189		215,189	(16,660)	TILLEY-01-A	
1190	34	Pw-Roads	Tilley Office Remodel	231,377		231,377	220,820		220,820	(10,557)	TILLEY-01-B	
1190	34	Pw-Roads	Tilley Block Building	118,736		118,736	112,799		112,799	(5,937)	TILLEY-02	
1190	34	Pw-Roads	Tilley Sand Shed	22,654		22,654	21,741		21,741	(912)	TILLEY-04	
1190	34	Pw-Roads	Tilley Traffic Building	1,531,177		1,531,177	1,487,325		1,487,325	(43,852)	TILLEY-TRAF	
1190	34	Pw-Roads	Fencing Rainier/Roch	41		41	-		-	(41)	00003788	
1190	34	Pw-Roads	Cyclone Fence/Tilley Pit	118		118	-		-	(118)	00003790	
1190	34	Pw-Roads	Traffic Paint Storage Facil	1,466		1,466	1,047		1,047	(419)	00003830	
1190	34	Pw-Roads	Alarm System-Tilley	807		807	621		621	(186)	00003846	
1190	34	Pw-Roads	Fencing-Rainier Pit	7,989		7,989	6,912		6,912	(1,077)	00007154	
1190	34	Pw-Roads	Tilley-Err-Shop Remodel	90,196		90,196	84,149		84,149	(6,047)	TILLEY-01-A-ERR	

Emergency Management Cost Distribution & Allocation				2012			2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
1190	34	Pw-Roads	Cip-Woodland Crd Sanitary Sewer 92919	2,465,790		2,465,790	978,742		978,742	(1,487,048)	F00000536	Large adjustment of NBV from 2011 - 2012. This is a CIP Improvement of \$1,487,048
1190	34	Pw-Roads	Tilley Bldg A Remodel-Start 2007	212,574		212,574	212,574		212,574	-	TILLEY-01-C	
1190	34	Pw-Roads	Cip-Tilley Site Improvement	182,479		182,479	279,650		279,650	97,172	TILLEY-05	
1190	34	Pw-Roads	Culvert Infrastructure Subsys	92,219		92,219	89,470		89,470	(2,749)	F00002242	
1190	34	Pw-Roads	Drainage Structure Subsystems	89,437		89,437	86,781		86,781	(2,656)	F00002243	
1190	34	Pw-Roads	Sign Infrastructure Subsystem 2004	70		70	-		-	(70)	F00002244	
		Pw-Roads	Total	6,357,939	(800,797)	5,557,142	4,749,645	(336,737)	4,412,908	(1,144,234)		
3010	34	3010 Pw-Construction	Land	13,600	(13,600)	-	-	-	-	-	31150003801	Land & ROW Excluded
3010	34	3010 Pw-Construction	Asphalt Overlay	3,317,152		3,317,152	4,292,298		4,292,298	975,146	F000002220	
3010	34	3010 Pw-Construction	Roads Infrastructure	53,038,302		53,038,302	70,642,248	(15,000,000)	55,642,248	2,603,946	F00002217	Current year amount excludes prior year land and ROW
3010	34	3010 Pw-Construction	Culvert Infrastructure Subsystem	331,968		331,968	350,984		350,984	19,016	F00002221	
3010	34	3010 Pw-Construction	Drainage Structure Subsystems	880,063		880,063	800,057		800,057	(80,006)	F00002222	
3010	34	3010 Pw-Construction	Cedar Flats Bridge	737,474		737,474	758,007		758,007	20,533	F00002228	
3010	34	3010 Pw-Construction	Uncompleted Cip Roads	20,687,191		20,687,191	20,157,401		20,157,401	(529,790)	UNCOMPLETED CIP	
		3010 Pw-Construction	Total	79,005,750	(13,600)	78,992,150	97,000,995	(15,000,000)	82,000,995	3,008,845		
1400	41	Housing & Community Renewal	Nisqually Valley Flood Buy-Out	8,997	(8,997)	-	8,997	(8,997)	-	-	65160004100	Land & ROW Excluded
1400	41	Housing & Community Renewal	Nisq Flood Land	7,731	(7,731)	-	7,731	(7,731)	-	-	65160004200	Land & ROW Excluded
1400	41	Housing & Community Renewal	Nisq Flood Land	8,731	(8,731)	-	8,731	(8,731)	-	-	65160004300	Land & ROW Excluded
1400	41	Housing & Community Renewal	Nisqually Valley Flood Buy-Out	8,747	(8,747)	-	8,747	(8,747)	-	-	65160004500	Land & ROW Excluded
1400	41	Housing & Community Renewal	Nisqually Valley Flood Buy-Out	8,747	(8,747)	-	8,747	(8,747)	-	-	65160004600	Land & ROW Excluded
1400	41	Housing & Community Renewal	Nisqually Valley Flood Buyout	25,642	(25,642)	-	25,642	(25,642)	-	-	81270000700	Land & ROW Excluded
1400	41	Housing & Community Renewal	Nisq Flood Land	25,642	(25,642)	-	25,642	(25,642)	-	-	81270000800	Land & ROW Excluded
1400	41	Housing & Community Renewal	Nisq Flood Land	32,708	(32,708)	-	32,708	(32,708)	-	-	81270000900	Land & ROW Excluded
1400	41	Housing & Community Renewal	Nisq Flood Land	25,610	(25,610)	-	25,610	(25,610)	-	-	81270001000	Land & ROW Excluded

Emergency Management Cost Distribution & Allocation							2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
1400	41	Housing & Community Renewal	Nisq Flood Land	77,306	(77,306)	-	77,306	(77,306)	-	-	81270001100	Land & ROW Excluded
1400	41	Housing & Community Renewal	Nisq Flood Land	25,610	(25,610)	-	25,610	(25,610)	-	-	81270001200	Land & ROW Excluded
1400	41	Housing & Community Renewal	Nisq Flood Land	25,610	(25,610)	-	25,610	(25,610)	-	-	81270001400	Land & ROW Excluded
1400	41	Housing & Community Renewal	Nisq Flood Land	29,293	(29,293)	-	29,293	(29,293)	-	-	81270001500	Land & ROW Excluded
1400	41	Housing & Community Renewal	Nisq Flood Land	15,381	(15,381)	-	15,381	(15,381)	-	-	81270003600	Land & ROW Excluded
1400	41	Housing & Community Renewal	Nisqually Valley Flood Buy-Out	69,468	(69,468)	-	69,468	(69,468)	-	-	81270003700	Land & ROW Excluded
1400	41	Housing & Community Renewal	Nisqually Valley Flood Buy-Out	15,361	(15,361)	-	15,361	(15,361)	-	-	81270003800	Land & ROW Excluded
1400	41	Housing & Community Renewal	Nisq Flood Land	15,361	(15,361)	-	15,361	(15,361)	-	-	81270003900	Land & ROW Excluded
1400	41	Housing & Community Renewal	Nisqually Flood Buy Out	14,470	(14,470)	-	14,470	(14,470)	-	-	81270004100	Land & ROW Excluded
1400	41	Housing & Community Renewal	Nisq Flood Land	12,361	(12,361)	-	12,361	(12,361)	-	-	81270004101	Land & ROW Excluded
		Housing & Community Renewal	Total	452,772	(452,772)	-	452,772	(452,772)	-	-		
3080	03	3080 - Jail Capital Projects	Land-Satelite Jail Parcel	423,400	(423,400)	-		-	-	-	12821340100	Updated current year cost - Transferred to fund 5220
3080	03	3080 - Jail Capital Projects	Land-Coroner Lot	212,700	(212,700)	-		-	-	-	12821340200	Updated current year cost - Transferred to fund 5220
3080	03	3080 - Jail Capital Projects	Land-Property Adj. To Juvy Bldg	950,711	(950,711)	-		-	-	-	12828320000	Updated current year cost - Transferred to fund 5220
3080	03	3080 - Jail Capital Projects	Land-4 Properties Adj To Juvy	697,597	(697,597)	-		-	-	-	12828320200	Updated current year cost - Transferred to fund 5220
3080	03	3080 - Jail Capital Projects	Ferguson St. Property	195,000	(195,000)	-		-	-	-	63280000000	Updated current year cost - Transferred to fund 5220
3080	03	3080 - Jail Capital Projects	Ferguson Rd Ext	37,384	(37,384)	-		-	-	-	FERGUSON RD EXT	Updated current year cost - Transferred to fund 5220
3080	03	3080 - Jail Capital Projects	Ferguson St Bldg - Corrections Svs Admn	548,632	(548,632)	0	570,289	(570,289)	-	(0)	FERGUSON BLDG	Transferred to fund 5220
3080	03	3080 - Jail Capital Projects	Ferguson Building Remodel	17,323	(17,323)	-	20,787	(20,787)	-	-	FERGUSON RMDL	Transferred to fund 5220

Emergency Management Cost Distribution & Allocation				2012			2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
3080 - Jail Capital Projects Total				3,082,747	(3,082,747)	0	591,076	(591,076)	-	(0)		
3140	03	3140 - Co Bldgs Fund	Land-2400 Evergreen Park Dr	280,000	(280,000)	-	-	-	-	-	46830000700	Updated current year cost - Transferred to fund 5220
		3140 - Co Bldgs Fund	Total	280,000	(280,000)	-	-	-	-	-		
3150	25	3150 - Tilley Master Plan	Tilley Master Plan	21,066,290	(21,066,290)	-	-	-	-	-	TILLEY EXP PRJ	Updated current year cost - Transferred to fund 5220
		3150 - Tilley Master Plan	Total	21,066,290	(21,066,290)	-	-	-	-	-		
4030	34	4030 - Solid Waste Public Works	Sargent Pit - Drop Box Parcel	-	-	-	204,000	-	204,000	204,000	13627210000	Updated current year cost
4030	34	4030 - Solid Waste Public Works	Summit Lake - Drop Box Parcel	-	-	-	43,000	-	43,000	43,000	14814140101	Updated current year cost
4030	34	4030 - Solid Waste Public Works	Land	750,803	(750,803)	-	750,803	(750,803)	-	-	63800000000	Land & ROW Excluded
4030	34	4030 - Solid Waste Public Works	Land	1	(1)	-	1	(1)	-	-	64800000100	
4030	34	4030 - Solid Waste Public Works	Equipment Storage Building	548,632	-	548,632	241,667	-	241,667	(306,965)	00003763	Updated current year cost
4030	34	4030 - Solid Waste Public Works	8X24 Ot Trailer	-	-	-	-	-	-	-	00005738	
4030	34	4030 - Solid Waste Public Works	94-Mixed Waste Processing Building	2,284,306	-	2,284,306	2,425,603	-	2,425,603	141,297	00005781	
4030	34	4030 - Solid Waste Public Works	8 X 10 X 8 Storage Shed	-	-	-	-	-	-	-	00005784	
4030	34	4030 - Solid Waste Public Works	Buildings 6X16 Trailer @ Summit Lk	-	-	-	-	-	-	-	00006301	
4030	34	4030 - Solid Waste Public Works	Inbound Tollhouse Building	178,099	-	178,099	202,386	-	202,386	24,287	00008413	
4030	34	4030 - Solid Waste Public Works	Inbound Kiosk Building	25,827	-	25,827	29,349	-	29,349	3,522	00008414	
4030	34	4030 - Solid Waste Public Works	Outbound Tollhouse	181,328	-	181,328	206,054	-	206,054	24,726	00008415	
4030	34	4030 - Solid Waste Public Works	Outbound Kiosk Building	25,827	-	25,827	29,349	-	29,349	3,522	00008416	
4030	34	4030 - Solid Waste Public Works	Building Gazebo - 12' X 24'	-	-	-	-	-	-	-	CLPARK-01	

Emergency Management Cost Distribution & Allocation				2012			2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
4030	34	4030 - Solid Waste Public Works	Sw-Flare Storage Building	57,153		57,153	60,984		60,984	3,831	F00001008	
4030	34	4030 - Solid Waste Public Works	Carport At Hazohouse	7,864		7,864	9,361		9,361	1,498	F00001033	
4030	34	4030 - Solid Waste Public Works	Sw - Lakeside Devel - Hazohouse	2,003,148		2,003,148	2,109,041		2,109,041	105,893	F00001038	
4030	34	4030 - Solid Waste Public Works	Cascade 8X22 Storage Container	0		0	0		0	-	HAZO-04	
4030	34	4030 - Solid Waste Public Works	Yard Bard 10X10 (Dog Park For Storage)	-		-	-		-	-	HAZO-07	
4030	34	4030 - Solid Waste Public Works	10X10X70 Shed (Compost Site)	-		-	-		-	-	HAZO-08	
4030	34	4030 - Solid Waste Public Works	40 X 24 Office Trailer	33,016		33,016	37,058		37,058	4,042	JOBSHACK2	
4030	34	4030 - Solid Waste Public Works	Landfill Tollhouse	-		-	-		-	-	LANDFILL-01	
4030	34	4030 - Solid Waste Public Works	Used Office Trailer	-		-	-		-	-	LFJOB-01	
4030	34	4030 - Solid Waste Public Works	Recycle Storage	-		-	-		-	-	LF-RECYCLE-03	
4030	34	4030 - Solid Waste Public Works	Lf - Storage Building	-		-	-		-	-	LF-STORAGE-02	
4030	34	4030 - Solid Waste Public Works	1975 Prowler Trailer	-		-	-		-	-	LF-TRAIL-04	
4030	34	4030 - Solid Waste Public Works	8X16 Job Shack	-		-	-		-	-	LF-TRAIL-05	
4030	34	4030 - Solid Waste Public Works	Rainier Tollhouse	-		-	-		-	-	RAINIER-01	
4030	34	4030 - Solid Waste Public Works	Buildings - Rochester Tollhouse	-		-	-		-	-	ROCHESTER-01	
4030	34	4030 - Solid Waste Public Works	Yard Waste Composting Site	50,053		50,053	75,080		75,080	25,027	00003755	
4030	34	4030 - Solid Waste Public Works	Water Main Extension	-		-	-		-	-	00003756	
4030	34	4030 - Solid Waste Public Works	Hazo House Expansion	-		-	-		-	-	00003757	
4030	34	4030 - Solid Waste Public Works	Recycle Center Expansion	4,370		4,370	8,740		8,740	4,370	00003758	
4030	34	4030 - Solid Waste Public Works	Sewer Service Connection	-		-	-		-	-	00003759	
4030	34	4030 - Solid Waste Public Works	Leachate Pretreatment Fac.	54,632		54,632	59,382		59,382	4,751	00003760	

Emergency Management Cost Distribution & Allocation				2012			2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
4030	34	4030 - Solid Waste Public Works	Landfill Access Road	-		-	-		-	-	00003762	
4030	34	4030 - Solid Waste Public Works	Lf Bond Const. Project	-		-	-		-	-	00003765	
4030	34	4030 - Solid Waste Public Works	Flare Station Expansion	-		-	-		-	-	00003766	
4030	34	4030 - Solid Waste Public Works	Groundwater Moint Wells	773		773	721		721	(52)	00003769	
4030	34	4030 - Solid Waste Public Works	Flapper Plates/Safety Chains	-		-	-		-	-	00005729	
4030	34	4030 - Solid Waste Public Works	Flapper Plates/Safety Chains	-		-	-		-	-	00005730	
4030	34	4030 - Solid Waste Public Works	Used Oil Concrete Slabs	-		-	573		573	573	00005731	
4030	34	4030 - Solid Waste Public Works	Mast Gardener/Parking Area/Com	309		309	618		618	309	00005732	
4030	34	4030 - Solid Waste Public Works	Well Const & Retainage 84	-		-	-		-	-	00005742	
4030	34	4030 - Solid Waste Public Works	Light Tower At Landfill 85	-		-	-		-	-	00005743	
4030	34	4030 - Solid Waste Public Works	Summit Lake Sta Improve (86)	-		-	-		-	-	00005744	
4030	34	4030 - Solid Waste Public Works	Rainier Ts Improv (87)	-		-	-		-	-	00005745	
4030	34	4030 - Solid Waste Public Works	Rochester Ts Improvement (87)	-		-	-		-	-	00005746	
4030	34	4030 - Solid Waste Public Works	Org Recycle Ctr (88)	-		-	-		-	-	00005747	
4030	34	4030 - Solid Waste Public Works	Gas Collection Sys (88-89)	47,180		47,180	94,359		94,359	47,179	00005748	
4030	34	4030 - Solid Waste Public Works	Mineral Rights	2,900		2,900	5,800		5,800	2,900	00005749	
4030	34	4030 - Solid Waste Public Works	Public Tipping Area (89-90)	-		-	-		-	-	00005750	
4030	34	4030 - Solid Waste Public Works	Misc Landfil D/C (89)	-		-	-		-	-	00005751	
4030	34	4030 - Solid Waste Public Works	Groundwater Wells (89-90)	-		-	-		-	-	00005752	
4030	34	4030 - Solid Waste Public Works	Landfill Design (90-91)	-		-	-		-	-	00005753	
4030	34	4030 - Solid Waste Public Works	Entrance Light FI & Ts (90)	-		-	-		-	-	00005754	

Emergency Management Cost Distribution & Allocation				2012			2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
4030	34	4030 - Solid Waste Public Works	1995-Cell #1 Modifications	-		-	-		-	-	00005755	
4030	34	4030 - Solid Waste Public Works	95 - Lf Drainage Pta Correction	25,589		25,589	31,987		31,987	6,398	00005756	
4030	34	4030 - Solid Waste Public Works	95 Cell #1 Gas Extraction System	162,971		162,971	173,897		173,897	10,926	00005757	
4030	34	4030 - Solid Waste Public Works	94-Transtion Cell 1	-		-	-		-	-	00005779	
4030	34	4030 - Solid Waste Public Works	94 - Gas Wells	50,970		50,970	54,611		54,611	3,641	00005782	
4030	34	4030 - Solid Waste Public Works	94-Groundwater Wells	4,844		4,844	5,217		5,217	373	00005783	
4030	34	4030 - Solid Waste Public Works	95-Closed Lp Pk-Berm/Bldg Site	-		-	-		-	-	00005798	
4030	34	4030 - Solid Waste Public Works	95-Concrete Slab-Oil Filter Co	-		-	-		-	-	00005799	
4030	34	4030 - Solid Waste Public Works	Corr 96 Gas Vault Replacement	29,290		29,290	35,148		35,148	5,858	00006336	
4030	34	4030 - Solid Waste Public Works	Corr 96 Closed Loop Park Trail	-		-	-		-	-	00006337	
4030	34	4030 - Solid Waste Public Works	Coor.96 S. Lk Plat Mods	-		-	-		-	-	00006338	
4030	34	4030 - Solid Waste Public Works	Corr 96 Air Injection System	-		-	-		-	-	00006339	
4030	34	4030 - Solid Waste Public Works	96 Temporary Cover	-		-	-		-	-	00006340	
4030	34	4030 - Solid Waste Public Works	Job Shack Parking Area	-		-	-		-	-	00006626	
4030	34	4030 - Solid Waste Public Works	97 Drainage Corr-Compost Ctr	4,894		4,894	5,873		5,873	979	00006627	
4030	34	4030 - Solid Waste Public Works	97 - Closed Loop Park	18,753		18,753	21,433		21,433	2,679	00006629	
4030	34	4030 - Solid Waste Public Works	Oil Filter Container - Recy Ct	-		-	-		-	-	00006631	
4030	34	4030 - Solid Waste Public Works	Oil Filter Container - Rainier	-		-	-		-	-	00006632	
4030	34	4030 - Solid Waste Public Works	Oil Filter Container - Sum Lak	-		-	-		-	-	00006633	
4030	34	4030 - Solid Waste Public Works	98-Cell#1 Temp Cvr & Gas System	-		-	-		-	-	00007592	
4030	34	4030 - Solid Waste Public Works	98 - Ne Vicinity Gas Ext Wells	39,497		39,497	41,965		41,965	2,468	00007593	

Emergency Management Cost Distribution & Allocation				2012			2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
4030	34	4030 - Solid Waste Public Works	98 0 Leachate Pump Station	-		-	-		-	-	00007594	
4030	34	4030 - Solid Waste Public Works	98-Pta Repairs	44,634		44,634	51,010		51,010	6,376	00007595	
4030	34	4030 - Solid Waste Public Works	98-Gas Coll. Vault & Lid Repa	-		-	-		-	-	00007596	
4030	34	4030 - Solid Waste Public Works	98 Groundwater Wells	25,734		25,734	27,342		27,342	1,608	00007597	
4030	34	4030 - Solid Waste Public Works	98 - Rainer New Oil Recycle P	-		-	-		-	-	00007598	
4030	34	4030 - Solid Waste Public Works	98 - Rochester New Oil Recycle	-		-	-		-	-	00007599	
4030	34	4030 - Solid Waste Public Works	C/D Yard	14,262		14,262	16,300		16,300	2,038	00007660	
4030	34	4030 - Solid Waste Public Works	Gas System Mod	206,872		206,872	248,246		248,246	41,374	00007661	
4030	34	4030 - Solid Waste Public Works	Leachate Pond Mod	159,489		159,489	168,871		168,871	9,382	00007663	
4030	34	4030 - Solid Waste Public Works	00-Sw Compost Fac Silt Barrier	24,107		24,107	26,538		26,538	2,431	00008417	
4030	34	4030 - Solid Waste Public Works	00- Relocate Effluent Flow Mtr	65,529		65,529	78,857		78,857	13,328	00008433	
4030	34	4030 - Solid Waste Public Works	Sw-Rochester Drop Box Upgrades	287,504		287,504	386,077		386,077	98,573	F00001009	
4030	34	4030 - Solid Waste Public Works	Sw-Closed Loop Park Upgrades	5,757		5,757	8,760		8,760	3,003	F00001012	
4030	34	4030 - Solid Waste Public Works	Sw-Pta Expansion - Warc	155,525		155,525	168,486		168,486	12,961	F00001013	
4030	34	4030 - Solid Waste Public Works	Sw/ Metal Recover Site	151,785		151,785	182,142		182,142	30,357	F00001023	
4030	34	4030 - Solid Waste Public Works	Sw - Transfer Station Access Road	288,528		288,528	362,195		362,195	73,667	F00001024	
4030	34	4030 - Solid Waste Public Works	Warc Entrance Gate	92,701		92,701	106,104		106,104	13,403	F00001029	
4030	34	4030 - Solid Waste Public Works	Sw - Pta Expansion Rainier Drop Box	91,340		91,340	98,952		98,952	7,612	F00001041	
4030	34	4030 - Solid Waste Public Works	Sw-Hazohouse Remodel	268,161		268,161	268,161		268,161	-	F000001011	
4030	34	4030 - Solid Waste Public Works	Sw - Lakeside Devel - Tollbooth	44,618		44,618	44,618		44,618	(0)	F00001036	
4030	34	4030 - Solid Waste Public Works	Sw - Lakeside Devel - Transfer Station	18,420		18,420	18,420		18,420	-	F00001037	

Emergency Management Cost Distribution & Allocation				2012			2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
4030	34	4030 - Solid Waste Public Works	Sw/Warc/Lakeside Area Development	829,780		829,780	829,780		829,780	-	F00001043	
4030	34	4030 - Solid Waste Public Works	Sw/Lakeside Dvlpmnt Warc Recyle Area	40,462		40,462	42,601		42,601	2,139	F00001044	
4030	34	4030 - Solid Waste Public Works	Sw/Rainier Site Improvement	518,469		518,469	48,730		48,730	(469,739)	F00001045	
		4030 - Solid Waste Public Works	Total	9,926,707	(750,804)	9,175,902	10,146,252	(750,804)	9,395,448	219,545		
						-			-	-		
4040	34	4040 - Solid Waste Reserve For Closure - Pw	Gas Collection System	3,581		3,581	3,841		3,841	260	00005748A	
4040	34	4040 - Solid Waste Reserve For Closure - Pw	Pc - Gas Monitoring Well Relocations	5,129		5,129	6,172		6,172	1,043	F00001030	
4040	34	4040 - Solid Waste Reserve For Closure - Pw	Sw - Warc Stormwater Upgrades	118,967		118,967	118,967		118,967	-	F00001039	
4040	34	4040 - Solid Waste Reserve For Closure - Pw	Sw - Dog Park	231,307		231,307	243,535		243,535	12,228	F00001040	
4040	34	4040 - Solid Waste Reserve For Closure - Pw	Sw-Intercity Transit Park & Ride	16,129		16,129	16,129		16,129	-	F00001046	
		4040 - Solid Waste Reserve For Closure - Pw	Total	375,114	-	375,114	388,645	-	388,645	13,532		
						-			-			
4060	27W	4060 - Rs-Water Resources	Jim Court Stormwater Treatment System	64,901	(64,901)	-	64,901		64,901	64,901	F00000511	Retired in Current Year
4060	27W	4060 - Rs-Water Resources	Evergreen Terrace	454,546	(454,546)	-	454,546		454,546	454,546	F00000524	Retired in Current Year
4060	27W	4060 - Rs-Water Resources	Tanglewilde East Stormceptor Hidden Forest Stormwater Facility	77,130	(77,130)	-	77,130		77,130	77,130	00006581	Retired in Current Year
4060	27W	4060 - Rs-Water Resources	Forest Glen Sw Constr	279,469		279,469	279,469		279,469	(0)	00006588	
4060	27W	4060 - Rs-Water Resources	Mt.Aire Sw Constr	58,017	(58,017)	-	58,017		58,017	58,017	00006646	Retired in Current Year
4060	27W	4060 - Rs-Water Resources	Evergreen Terrace Sw Constr	41,380	(41,380)	-	41,380		41,380	41,380	00006647	Retired in Current Year
4060	27W	4060 - Rs-Water Resources	Blvd Road Sw Retention Pond	53,546	(53,546)	-	53,546		53,546	53,546	00006648	Retired in Current Year
4060	27W	4060 - Rs-Water Resources	CATCH BASIN TYPE I SUBSYSTEM	112,710	(112,710)	-	112,710		112,710	112,710	00006650	Retired in Current Year
4060	27W	4060 - Rs-Water Resources	CATCH BASIN TYPE II SUBSYSTEM									Reorganization of Infrastructure for fund 4060 & 4070
4060	27W	4060 - Rs-Water Resources		945,166		945,166			-	(945,166)	F00000550	Reorganization of Infrastructure for fund 4060 & 4070
4060	27W	4060 - Rs-Water Resources		407,216		407,216			-	(407,216)	F00000551	

Emergency Management Cost Distribution & Allocation				2012			2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
4060	27W	4060 - Rs-Water Resources	CATCH BASIN TYPE II DRYWELL SUBSYSTEM	475,607		475,607				- (475,607)	F00000552	Reorganization of Infrastructure for fund 4060 & 4070
4060	27W	4060 - Rs-Water Resources	CATCH BASIN TYPE II WITH FILTER SUBSYSTE	80,044		80,044				- (80,044)	F00000553	Reorganization of Infrastructure for fund 4060 & 4070
4060	27W	4060 - Rs-Water Resources	CATCH BASIN TYPE II W/FLOW RESTRICTOR SS	48,599		48,599				- (48,599)	F00000554	Reorganization of Infrastructure for fund 4060 & 4070
4060	27W	4060 - Rs-Water Resources	CATCH BASIN TYPE II W/ TMT SUBSYSTEM	533,202		533,202				- (533,202)	F00000555	Reorganization of Infrastructure for fund 4060 & 4070
4060	27W	4060 - Rs-Water Resources	CATCH BASIN OTHER SUBSYSTEM	6,510		6,510				- (6,510)	F00000556	Reorganization of Infrastructure for fund 4060 & 4070
4060	27W	4060 - Rs-Water Resources	CATCH BASIN OTHER SUBSYSTEM	510,159		510,159				- (510,159)	F00000557	Reorganization of Infrastructure for fund 4060 & 4070
4060	27W	4060 - Rs-Water Resources	PIPES SUBSYSTEM	1,367,096		1,367,096				- (1,367,096)	F00000558	Reorganization of Infrastructure for fund 4060 & 4070
4060	27W	4060 - Rs-Water Resources	DITCHES SUBSYSTEM	953,514		953,514				- (953,514)	F00000559	Reorganization of Infrastructure for fund 4060 & 4070
4060	27W	4060 - Rs-Water Resources	SWALES SUBSYSTEM	598,484		598,484				- (598,484)	F00000560	Reorganization of Infrastructure for fund 4060 & 4070
4060	27W	4060 - Rs-Water Resources	CULVERTS SUBSYSTEM	43,044		43,044				- (43,044)	F00000561	Reorganization of Infrastructure for fund 4060 & 4070
4060	27W	4060 - Rs-Water Resources	DRY PONDS SUBSYSTEM	812,355		812,355				- (812,355)	F00000562	Reorganization of Infrastructure for fund 4060 & 4070
4060	27W	4060 - Rs-Water Resources	WET PONDS SUBSYSTEM	267,422		267,422				- (267,422)	F00000563	Reorganization of Infrastructure for fund 4060 & 4070
4060	27W	4060 - Rs-Water Resources	OTHER INFRASTRUCTURE SUBSYSTEM	341,406		341,406				- (341,406)	F00000564	Reorganization of Infrastructure for fund 4060 & 4070
4060 - Rs-Water Resources Total				8,531,523	(862,230)	7,669,293	1,141,697	-	1,141,697	(6,527,596)		
4070	27W	4070 - Rs-Water Resources	Pacific Ave Wetland	116,042	(116,042)	-	116,042		116,042	116,042	00007640	Retired in Current Year
4070	27W	4070 - Rs-Water Resources	Mallard Pond	676,034	(676,034)	-	676,034		676,034	676,034	00007642	Retired in Current Year
4070	27W	4070 - Rs-Water Resources	Thompson Place	590,790	(590,790)	-	590,790		590,790	590,790	00008039	Retired in Current Year

Emergency Management Cost Distribution & Allocation				2012			2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
4070	27W	4070 - Rs-Water Resources	Athens Beach Drainage Retro Fit	32,049	(32,049)	-	32,049		32,049	32,049	F00000512	Retired in Current Year
4070	27W	4070 - Rs-Water Resources	Stwr - Lakemont & 49Th	312,390	(312,390)	-	312,390		312,390	312,390	F00000516	Retired in Current Year
4070	27W	4070 - Rs-Water Resources	Cip-Evergreen Terrace Phase li	141,930	(141,930)	-	141,930		141,930	141,930	F00000541	Retired in Current Year
4070	27W	4070 - Rs-Water Resources	Donnelly Drive Cip	69,900	(69,900)	0			-	(0)	F00000525	Retired in Current Year
4070	27W	4070 - Rs-Water Resources	Nisqually Bluff Meridian Outfall	724,756		724,756	514,490		514,490	(210,266)	F00000526	Improvement
4070	27W	4070 - Rs-Water Resources	Cip Woodland Creek Retrofit	493,987	(493,987)	-	297,756		297,756	297,756	F00000534	Retired in Current Year
4070	27W	4070 - Rs-Water Resources	Cip-Landscape Characterization	297,322	(297,322)	0			-	(0)	F00000543	Retired in Current Year
4070	27W	4070 - Rs-Water Resources	In-Lieu Fee Program	8,850	(8,850)	(0)			-	0	F00000545	Retired in Current Year
4070	27W	4070 - Rs-Water Resources	Lake Forest Phase I	61,372	(61,372)	-	61,372		61,372	61,372	00007637	Retired in Current Year
4070	27W	4070 - Rs-Water Resources	Lake Forest Phase li	33,588	(33,588)	-	33,588		33,588	33,588	00007638	Retired in Current Year
4070	27W	4070 - Rs-Water Resources	Tanglewilde South Cip	194,897	(194,897)	-	194,897		194,897	194,897	00007639	Retired in Current Year
4070	27W	4070 - Rs-Water Resources	Carpenter Loop	152,752	(152,752)	-	152,752		152,752	152,752	00007641	Retired in Current Year
4070	27W	4070 - Rs-Water Resources	Mcallister Treatment Upgrade	104,733	(104,733)	-	104,733		104,733	104,733	00007643	Retired in Current Year
4070	27W	4070 - Rs-Water Resources	Timberlakes	437,149	(437,149)	-	437,149		437,149	437,149	F00000502	Retired in Current Year
4070	27W	4070 - Rs-Water Resources	Hawaiian Court	205,719	(205,719)	-	205,719		205,719	205,719	F00000503	Retired in Current Year
4070	27W	4070 - Rs-Water Resources	Cip-Vactor Waste Decant Facility -Design	483,461		483,461	503,961		503,961	20,500	F00000535	
4070	27W	4070 - Rs-Water Resources	Cip Evergreen Terrace Phase lii	244,580	(244,580)	-	236,179		236,179	236,179	F00000542	Retired in Current Year
4070	27W	4070 - Rs-Water Resources	Sw Infrastructure Asset Management	858,543		858,543	635,550		635,550	(222,993)	F000004131	
4070 - Rs-Water Resources Total				6,240,844	(4,174,084)	2,066,760	5,247,380	-	5,247,380	3,180,619		
4200	34	4200-Pw/Boston Hrbr Wtr/Swr Utility	Land For Wwtp Facility	25,000	(25,000)	-	25,000	(25,000)	-	-	35904600100	Land & ROW Excluded
4200	34	4200-Pw/Boston Hrbr Wtr/Swr Utility	Wastewater Treatment Plant Lab	102,256		102,256	120,301		120,301	18,045	BOSTONHARBOR-01	
4200	34	4200-Pw/Boston Hrbr Wtr/Swr Utility	Pump House @ Reservoir	7,486		7,486	9,213		9,213	1,727	ZANGLE-01	
4200	34	4200-Pw/Boston Hrbr Wtr/Swr Utility	Reservoir Fema Replacement	529,735		529,735	517,786		517,786	(11,949)	ZANGLE-02	

Emergency Management Cost Distribution & Allocation				2012			2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
4200	34	4200-Pw/Boston Hrbr Wtr/Swr Utility	Boston Harbor Reservoir	-	-	-	-	-	-	-	00003654	
4200	34	4200-Pw/Boston Hrbr Wtr/Swr Utility	Piping, Reservoir, Wells, Mtrs	-	-	-	-	-	-	-	00005282	
4200	34	4200-Pw/Boston Hrbr Wtr/Swr Utility	Tanks-Pumps-Pipes-Plant- Outfall	-	-	-	-	-	-	-	00005283	
4200	34	4200-Pw/Boston Hrbr Wtr/Swr Utility	Bh Sewer Asset Mgmt Plan	-	-	-	-	-	-	-	F00005101	
4200	34	4200-Pw/Boston Hrbr Wtr/Swr Utility	Bh Water Asset Mgmt Plan	-	-	-	-	-	-	-	F00005102	
4200	34	4200-Pw/Boston Hrbr Wtr/Swr Utility	Boston Harbor Infrastructure	594,452		594,452	625,877		625,877	31,425	F00005130	
		4200-Pw/Boston Hrbr Wtr/Swr Utility	Total	1,258,929	(25,000)	1,233,929	1,298,177	(25,000)	1,273,177	39,248		
4210	34	4210 Public Works-Utilities	Well #6 Rehabilitation	-		-	-		-	-	F00005121	
4210	34	4210 Public Works-Utilities	Bh Plc Wwtp	-		-	-		-	-	F00005123	
4210	34	4210 Public Works-Utilities	Bh Wtp Backwash Effluent Water	-		-	-		-	-	F00005124	
4210	34	4210 Public Works-Utilities	Bh Green Sand Filter	-		-	-		-	-	F00005120	
		4210 Public Works-Utilities	Total	-	-	-	-	-	-	-		
4300	34	4300 Public Works-Utilities Tamoshan	Wastewater Treatment Plant	836,972		836,972	857,896		857,896	20,924	TAM-WWTP-HEMLOC	
4300	34	4300 Public Works-Utilities Tamoshan	Tamoshan Bev Bch Asset Mgmt Plan	-		-	-		-	-	F00005103	
4300	34	4300 Public Works-Utilities Tamoshan	Tamoshan I&I Preliminary Evaluation	-		-	-		-	-	F00005108	
4300	34	4300 Public Works-Utilities Tamoshan	Wwtp Construction In Progress	-		-	-		-	-	HEMLOCK ROAD	
4300	34	4300 Public Works-Utilities Tamoshan	Tamoshan Sewer Infrastructure	506,059		506,059	532,811		532,811	26,752	F00005133	
		4300 Public Works-Utilities Tamoshan	Total	1,343,031	-	1,343,031	1,390,707	-	1,390,707	47,676		
4340	34	4340- Public Works- Grand Mound Sewer	Land For Wwtp Facility Delaney	75,335	(75,335)	-	75,335	(75,335)	-	-	51303900000A	Land & ROW Excluded
4340	34	4340- Public Works- Grand Mound Sewer	Vacuum Site - Land Grand Mound	17,617	(17,617)	-	17,617		17,617	17,617	55701100100	Land & ROW Excluded
4340	34	4340- Public Works- Grand Mound Sewer	Wastewater Treatment Plant Facility/Lab	6,877,921		6,877,921	7,125,774		7,125,774	247,853	GRANDMOUNDWAY	

Emergency Management Cost Distribution & Allocation				2012			2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
4340	34	4340- Public Works- Grand Mound Sewer	Grand Mound Sewer Infrastructure	2,466,167		2,466,167	2,595,754		2,595,754	129,587	F00005131	
4340	34	4340- Public Works- Grand Mound Sewer	Darnell Short Subdiv-Sewer Line	-		-			-	-	GMS-138	
4340	34	4340- Public Works- Grand Mound Sewer	Grand Mound Sewer Asset Mgmt Plan	-		-			-	-	F00005105	
4340	34	4340- Public Works- Grand Mound Sewer	Hwy 99 Swr Force Main/Lift Sta/Ww	-		-			-	-	GMS-LIFT STA/WW	
4340	34	4340- Public Works- Grand Mound Sewer	Emergency Outfall Repair	-		-			-	-	GMS-OUTFALL REP	
4340	34	4340 Public Works-Utilities Tamoshan	Wsdot Sewer Intertie	-		-			-	-	GMS-WS DOT	
		4340 Public Works-Utilities Tamoshan	Total	9,437,040	(92,952)	9,344,088	9,814,480	(75,335)	9,739,145	395,057		
4350	34	4350 - Grand Mound Water - Public Works	Well Site Land Kuper	72,823	(72,823)	(0)	72,823		72,823	72,823	51303300000	Land & ROW Excluded
4350	34	4350 - Grand Mound Water - Public Works	Pump House & Well	3,060,648		3,060,648	3,168,354		3,168,354	107,706	TEASTREET	
4350	34	4350 - Grand Mound Water - Public Works	Water Rights	-		-			-	-	00006321	
4350	34	4350 - Grand Mound Water - Public Works	Fence And Gate	-		-			-	-	00006623	
4350	34	4350 - Grand Mound Water - Public Works	Well Easement At Church	27,120	(27,120)	-			-	-	09340003002/3	Easement - Should not be included
4350	34	4350 - Grand Mound Water - Public Works	Darnell Sht Subdiv Waterline	-		-			-	-	GMW-138	
4350	34	4350 - Grand Mound Water - Public Works	203Rd/99 Water Main Extension	-		-			-	-	GMW-203RD/99	
4350	34	4350 - Grand Mound Water - Public Works	Cfp Hwy 99 To 9 Water Main	-		-			-	-	GMW-HWY 99/9	
4350	34	4350 - Grand Mound Water - Public Works	Ph Corrosion Control Project	-		-			-	-	GMW-PH COROSION	
4350	34	4350 - Grand Mound Water - Public Works	Grand Mound Water Rights Acq	58,574		58,574	62,501		62,501	3,927	GMW-WR ACQUISIT	
4350	34	4350 - Grand Mound Water - Public Works	Grand Mound Water Rights Acq	-		-	-		-	-		
4350	34	4350 - Grand Mound Water - Public Works	Wtr Rts-Marilyn H. Norton	537,480		537,480	537,480		537,480	-	GMW-WR04	
4350	34	4350 - Grand Mound Water - Public Works	Port Of Centrailia Water Rights	485,478		485,478	485,478		485,478	-	GMW-WR05	
4350	34	4350 - Grand Mound Water - Public Works	Watercrossing Design [Wsdot]	442,644	(442,644)	-			-	-	GMW-WSDOT	Retired in Prior Year

Emergency Management Cost Distribution & Allocation				2012			2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
4350	34	4350 - Grand Mound Water - Public Works	Grand Mound Water Asset Mgmt Plan	22,947		22,947			-	(22,947)	F00005106 - IN 2010 REPORTED AS FA#GRAND MOUND WATER ASSET MGMT PLAN	FA# TEASTREET Transferred from Fund 4450
4350	34	4350 - Grand Mound Water - Public Works	Watercrossing Design [Wsdot]	10,315	(10,315)	0			-	(0)	GMW-WSDOT- IN 2010 REPORTED AS FA# WATERCROSSING DESIGN (WSDOT)	Retired in Prior Year
4350	34	4350 - Grand Mound Water - Public Works	Gm Water Infrastructure	1,077,426		1,077,426	1,118,702		1,118,702	41,276	F00005132	
		4350 - Grand Mound Water - Public Works	Total	5,795,456	(552,902)	5,242,554	5,445,339	-	5,445,339	202,785		
4400	34	4400 Public Works-Utilities Tamoshan/Bev Beach	Land Wwtp Facility	200	(200)	-	200	(200)	-	-	78730000801	Land & ROW Excluded
4400	34	4400 Public Works-Utilities Tamoshan/Bev Beach	Land Old Well At Beach	200	(200)	-	200	(200)	-	-	78730004201	Land & ROW Excluded
4400	34	4400 Public Works-Utilities Tamoshan/Bev Beach	Building For Gas Generator For Well	33,656		33,656	34,478		34,478	822	63RD GENERATOR	
4400	34	4400 Public Works-Utilities Tamoshan/Bev Beach	Wastewater Treatment Plant	34,033		34,033	44,244		44,244	10,211	SIXTYTHIRD-01	
4400	34	4400 Public Works-Utilities Tamoshan/Bev Beach	Well & Reservoir	-		-	-		-	-	SIXTYTHIRD-02	
4400	34	4400 Public Works-Utilities Tamoshan/Bev Beach	Reservoir Improvements	277,210	(277,210)	-			-	-	00003753	Retired in Prior Year
4400	34	4400 Public Works-Utilities Tamoshan/Bev Beach	Wwtp Improvement	35,322		35,322			-	(35,322)	00003754	Retired in Prior Year
4440	34	4400 Public Works-Utilities Tamoshan/Bev Beach	Gm Plc Sewer-Plant Monitoring System			-	106,077		106,077	106,077	F00005116	Retired in Prior Year
4440	34	4400 Public Works-Utilities Tamoshan/Bev Beach	Gm Wastewater Trmt Plant Expansion			-	7,757		7,757	7,757	F000005114	Retired in Prior Year

Emergency Management Cost Distribution & Allocation				2012			2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
4400	34	4400 Public Works-Utilities Tamoshan/Bev Beach	Tamoshan Water Asset Mgmt	7,304	(7,304)	(0)			-	0	F00005104	Retired in Prior Year
4400	34	4400 Public Works-Utilities Tamoshan/Bev Beach	Tamoshan I&I Preliminary Evaluation	4,783	(4,783)	0			-	(0)	F00005109	Retired in Prior Year
4400	34	4400 Public Works-Utilities Tamoshan/Bev Beach	Tam Eval Of Beach Pressure Main	616	(616)	(0)	5,459		5,459	5,459	F00005110	Retired in Prior Year
4400	34	4400 Public Works-Utilities Tamoshan/Bev Beach	Tamoshan Sewer System Cfp	5,459		5,459	277,826		277,826	272,367	F00005111	Updated Current Year Cost
4400	34	4400 Public Works-Utilities Tamoshan/Bev Beach	Tamoshan Water Infrastructure	268,863		268,863			-	(268,863)	F00005134	
		4400 Public Works-Utilities Tamoshan/Bev Beach	Total	667,645	(290,313)	377,332	476,240	(400)	475,840	98,508		
4410	34	4410 Public Works-Utilities Olympic View	Olympic View Asset Mgmt Plan	3,202	(3,202)	0			-	(0)	F00005107	Retired in Prior Year
4410	34	4410 Public Works-Utilities Olympic View	Olympic View Sewer System	66,000		66,000	77,000		77,000	11,000	F00005119	
		4410 Public Works-Utilities Olympic View	Total	69,202	(3,202)	66,000	77,000	-	77,000	11,000		
						-			-	-		
4420	34	4420 Public Works-Utilities Olympic View	Tam Sewer System Collection Imp 94021	926,122		926,122	248,530		248,530	(677,592)	F00005112	Updated Current Year Cost
		4420 Public Works-Utilities Olympic View	Total	926,122	-	926,122	248,530	-	248,530	(677,592)		
4440	34	4400 Public Works-Utilities Tamoshan/Bev Beach	Gm Bio-Solids Handling & Dewatering	898,800		898,800	778,564		778,564	(120,236)	F00005113	Updated Current Year Cost
		4400 Public Works-Utilities Tamoshan/Bev Beach	Total	898,800	-	898,800	778,564	-	778,564	(120,236)		
4450	34	4450 Public Works-Utilities	Gm 2Nd Reservoir	11,836	(11,836)	(0)			-	0	F00005118	Retired in Prior Year
4450	34	4450 Public Works-Utilities	Grand Mound Well & Pump #3	16,975	(16,975)	-			-	-	F00005126	Retired in Prior Year
4450	34	4450 Public Works-Utilities	Grand Mound Well & Pump #4	16,793	(16,793)	-			-	-	F00005127	Retired in Prior Year

Emergency Management Cost Distribution & Allocation				2012			2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
4450	34	4450 Public Works-Utilities	Gm Plc Water-Plant Monitoring System	70,475	(70,475)	-	-	-	-	-	F00005116A	Retired in Prior Year
		4450 Public Works-Utilities Total		116,079	(116,079)	(0)	-	-	-	0		
5210	25	5210 Central Svs/Facilities	Land	250	(250)	-	-	-	-	-	09010020000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	100	(100)	-	100	(100)	-	-	09010022010	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Tax Foreclosure - Land	2,550	(2,550)	-	2,550	(2,550)	-	-	09010043000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	316	(316)	-	316	(316)	-	-	09090039000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	4,930	(4,930)	-	4,930	(4,930)	-	-	09320007000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Forclosed Land	400	(400)	-	400	(400)	-	-	09440057004	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	2,500	(2,500)	-	2,500	(2,500)	-	-	09480058000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	800	(800)	-	800	(800)	-	-	09550005000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Tax Foreclosure Land	414	(414)	-	414	(414)	-	-	09570004002	Land & ROW Excluded
			Surplus Land From Wa State									
5210	25	5210 Central Svs/Facilities	Dot	200	(200)	-	200	(200)	-	-	09610023015	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Quit Claim Deed Land	300	(300)	-	300	(300)	-	-	09700040003	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Emergency Services Center	669,461	(669,461)	-	669,461	(669,461)	-	-	09840020000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	280	(280)	-	280	(280)	-	-	09860036000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	3,500	(3,500)	-	3,500	(3,500)	-	-	09940011000	Land & ROW Excluded
			Deed To County-Tax									
5210	25	5210 Central Svs/Facilities	Foreclosure	507	(507)	-	507	(507)	-	-	11602220100	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	304	(304)	-	304	(304)	-	-	11629130200	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	304	(304)	-	304	(304)	-	-	11629130300	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	1	(1)	-	1	(1)	-	-	11629140000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Forclosed Land	495	(495)	-	495	(495)	-	-	11629230100	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	1	(1)	-	1	(1)	-	-	11629230600	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	385	(385)	-	385	(385)	-	-	11629240400	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	9,760	(9,760)	-	9,760	(9,760)	-	-	11705130100	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	257	(257)	-	-	-	-	-	11732410409	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	16,298	(16,298)	-	16,298	(16,298)	-	-	11804210200	Land & ROW Excluded
			Deed To County-Tax Foreclosure									
5210	25	5210 Central Svs/Facilities	Deed To County-Tax Foreclosure	708	(708)	-	708	(708)	-	-	11813410300	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land-Health Property	472,493	(472,493)	-	472,493	(472,493)	-	-	11817220700	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Tax Foreclosure - Land	1,350	(1,350)	-	1,350	(1,350)	-	-	11817230201	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	200	(200)	-	200	(200)	-	-	11820142000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	10	(10)	-	10	(10)	-	-	11820220500	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	292,552	(292,552)	-	292,552	(292,552)	-	-	11820221000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	1	(1)	-	1	(1)	-	-	11823130401	Land & ROW Excluded
			Deed To County-Tax									
5210	25	5210 Central Svs/Facilities	Foreclosure	522	(522)	-	522	(522)	-	-	11826230203	Land & ROW Excluded
			Foreclosure Recorded# 0302-									
5210	25	5210 Central Svs/Facilities	9128	700	(700)	-	700	(700)	-	-	11835310600	Land & ROW Excluded

Emergency Management Cost Distribution & Allocation				2012			2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
5210	25	5210 Central Svs/Facilities	Deed To County-Tax Foreclosure	487	(487)	-	487	(487)	-	-	11835420402	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	10	(10)	-	10	(10)	-	-	11907240000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	120,133	(120,133)	-	120,133	(120,133)	-	-	11916210900	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	34,600	(34,600)	-	34,600	(34,600)	-	-	11923420200	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Tax Foreclosure	731	(731)	-	731	(731)	-	-	11931430400	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Tax Foreclosure - Land	8,100	(8,100)	-	8,100	(8,100)	-	-	11932111200	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	48,895	(48,895)	-	48,895	(48,895)	-	-	11933320100	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Deed To County/Tax Foreclosure	576	(576)	-	576	(576)	-	-	12608210500	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Deed To County/Tax Foreclosure	542	(542)	-	542	(542)	-	-	12701310000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	293	(293)	-	293	(293)	-	-	12701340700	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	300	(300)	-	300	(300)	-	-	12701340701	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Tax Forclosure/Deed To County	532	(532)	-	532	(532)	-	-	12705240101	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	350,335	(350,335)	-	350,335	(350,335)	-	-	12706410300	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Gifted Land - Bradley	6,800	(6,800)	-	6,800	(6,800)	-	-	12713230405	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	200	(200)	-	200	(200)	-	-	12715140000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	200	(200)	-	200	(200)	-	-	12732340000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land-Juvenile Center	700,548	(700,548)	-	700,548	(700,548)	-	-	12828310000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land-Juvenile Property 2Nd Half	534,634	(534,634)	-	534,634	(534,634)	-	-	12828310200	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	25,000	(25,000)	-	25,000	(25,000)	-	-	12836420600	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	7,500	(7,500)	-	7,500	(7,500)	-	-	12908121001	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Tax Foreclosure - Land	1,800	(1,800)	-	1,800	(1,800)	-	-	12917240001	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	2,000	(2,000)	-	2,000	(2,000)	-	-	12925311000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Forclosed Land	474	(474)	-	474	(474)	-	-	13522330300	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Forclosed Land	474	(474)	-	474	(474)	-	-	13522330400	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	45,874	(45,874)	-	45,874	(45,874)	-	-	13622120100	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	1	(1)	-	1	(1)	-	-	13727220000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	236	(236)	-	236	(236)	-	-	13734430300	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	33,750	(33,750)	-	33,750	(33,750)	-	-	13736110100	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Forclosed Land	463	(463)	-	463	(463)	-	-	13824230100	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	168,100	(168,100)	-	168,100	(168,100)	-	-	13923440200	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	200	(200)	-	200	(200)	-	-	14511330200	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	10	(10)	-	-	-	-	-	14625330000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	200	(200)	-	200	(200)	-	-	14635230000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	607	(607)	-	607	(607)	-	-	21611430000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Deed To County-Tax Foreclosure	477	(477)	-	477	(477)	-	-	21621100103	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Tax Foreclosure	60,600	(60,600)	-	60,600	(60,600)	-	-	21625330600	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	358	(358)	-	-	-	-	-	21706214700	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	15	(15)	-	15	(15)	-	-	21712340100	Land & ROW Excluded

Emergency Management Cost Distribution & Allocation				2012			2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
5210	25	5210 Central Svs/Facilities	Land	800	(800)	-	-	-	-	-	21819340000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	200	(200)	-	200	(200)	-	-	21832330000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Deed To County-Tax Foreclosure	224	(224)	-	224	(224)	-	-	21834110000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Deed To County-Tax Foreclosure	324	(324)	-	324	(324)	-	-	21834110100	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Deed To County-Tax Foreclosure	224	(224)	-	224	(224)	-	-	21835230100	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Deed To County-Tax Foreclosure	461	(461)	-	461	(461)	-	-	21835440200	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	1	(1)	-	1	(1)	-	-	21930340100	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	1	(1)	-	1	(1)	-	-	21930341100	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	750	(750)	-	750	(750)	-	-	22634320200	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	409	(409)	-	409	(409)	-	-	22635230103	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	200	(200)	-	200	(200)	-	-	23619140207	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	1	(1)	-	1	(1)	-	-	33203700008	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Forclosed Land	493	(493)	-	493	(493)	-	-	33600200300	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Lots 12&13, Block 20, Div 1	43,582	(43,582)	-	43,582	(43,582)	-	-	33702001200	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	28,146	(28,146)	-	28,146	(28,146)	-	-	33800004100	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	200	(200)	-	200	(200)	-	-	34400001200	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	286	(286)	-	286	(286)	-	-	35901900300	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	1	(1)	-	1	(1)	-	-	35902801600	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	236	(236)	-	236	(236)	-	-	35904401500	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Deed To County-Tax Foreclosure	870	(870)	-	870	(870)	-	-	35905002200	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	260	(260)	-	260	(260)	-	-	35905100200	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	200	(200)	-	200	(200)	-	-	36100001010	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	200	(200)	-	200	(200)	-	-	38100301100	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	1,091	(1,091)	-	1,091	(1,091)	-	-	38340100000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Tax Foreclosure	1,000	(1,000)	-	1,000	(1,000)	-	-	39120306200	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	200	(200)	-	200	(200)	-	-	39912000201	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Tax Foreclosure - Land	2,350	(2,350)	-	2,350	(2,350)	-	-	43305500001	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	406	(406)	-	406	(406)	-	-	44210301300	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	428	(428)	-	428	(428)	-	-	44210301400	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	428	(428)	-	428	(428)	-	-	44210301500	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	428	(428)	-	428	(428)	-	-	44210301600	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	428	(428)	-	428	(428)	-	-	44210301700	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	426	(426)	-	426	(426)	-	-	44920100000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land Foreclosed	459	(459)	-	459	(459)	-	-	45950200000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	700	(700)	-	700	(700)	-	-	46701500000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	65,990	(65,990)	-	65,990	(65,990)	-	-	46830000300	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	87,580	(87,580)	-	87,580	(87,580)	-	-	46830000500	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	197,365	(197,365)	-	197,365	(197,365)	-	-	46830001501	Land & ROW Excluded

Emergency Management Cost Distribution & Allocation				2012			2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
5210	25	5210 Central Svs/Facilities	Land	103,779	(103,779)	-	103,779	(103,779)	-	-	46830001502	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	874	(874)	-	874	(874)	-	-	46870040800	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	1,086	(1,086)	-	1,086	(1,086)	-	-	48640004500	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Tax Foreclosure - Land	391	(391)	-	391	(391)	-	-	49401002600	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	400	(400)	-	-	-	-	-	52500500207	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	506	(506)	-	506	(506)	-	-	52890100000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	1	(1)	-	1	(1)	-	-	53300100501	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	1	(1)	-	1	(1)	-	-	53300300102	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	283	(283)	-	283	(283)	-	-	55660100000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	1	(1)	-	1	(1)	-	-	57000203500	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	886	(886)	-	886	(886)	-	-	58410000300	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	1	(1)	-	1	(1)	-	-	61870100000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land-Coroner Property	213,643	(213,643)	-	213,643	(213,643)	-	-	63040001400	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	227	(227)	-	227	(227)	-	-	64140100000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Quit Claim Deed	100	(100)	-	100	(100)	-	-	64200000000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	1	(1)	-	1	(1)	-	-	65150000601	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	200	(200)	-	200	(200)	-	-	70203901300	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	200	(200)	-	200	(200)	-	-	70204701200	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Tax Foreclosure - Land	1,700	(1,700)	-	1,700	(1,700)	-	-	71840100000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	200	(200)	-	200	(200)	-	-	73000600001	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	200	(200)	-	200	(200)	-	-	73002300700	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	200	(200)	-	200	(200)	-	-	73200300200	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	5,000	(5,000)	-	5,000	(5,000)	-	-	73200600100	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	200	(200)	-	200	(200)	-	-	73600301000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	200	(200)	-	200	(200)	-	-	74700001201	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	223	(223)	-	223	(223)	-	-	75900600000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	223	(223)	-	223	(223)	-	-	75900700000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	3,000	(3,000)	-	3,000	(3,000)	-	-	77024100000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Tax Foreclosure - Land	2,800	(2,800)	-	2,800	(2,800)	-	-	78206100400	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	1	(1)	-	1	(1)	-	-	78306102400	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	School/Steimcoom Holding									
5210	25	5210 Central Svs/Facilities	Pond	1,000	(1,000)	-	1,000	(1,000)	-	-	79010005600	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	1	(1)	-	1	(1)	-	-	79700001000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Tax Foreclosure	1,400	(1,400)	-	1,400	(1,400)	-	-	80200102000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	182	(182)	-	182	(182)	-	-	80410001400	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	182	(182)	-	182	(182)	-	-	80430002400	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Deed To County/Tax									
5210	25	5210 Central Svs/Facilities	Foreclosure	471	(471)	-	471	(471)	-	-	80700000105	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	1	(1)	-	1	(1)	-	-	81800100300	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	2,400	(2,400)	-	2,400	(2,400)	-	-	82200800403	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Deed To County-Tax									
5210	25	5210 Central Svs/Facilities	Foreclosure	484	(484)	-	484	(484)	-	-	82500200701	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	1	(1)	-	-	-	-	-	83005600800	Land & ROW Excluded

Emergency Management Cost Distribution & Allocation				2012			2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
5210	25	5210 Central Svs/Facilities	Land	4,500	(4,500)	-	4,500	(4,500)	-	-	83014600000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	1	(1)	-	1	(1)	-	-	83170001101	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	13,000	(13,000)	-	13,000	(13,000)	-	-	83450001400	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	1	(1)	-	1	(1)	-	-	83450001500	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	1	(1)	-	1	(1)	-	-	85410102500	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Tax Foreclosure	2,117	(2,117)	-	2,117	(2,117)	-	-	85420302400	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	300	(300)	-	300	(300)	-	-	85421003900	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	223	(223)	-	223	(223)	-	-	85860100000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Tideland Property	200	(200)	-	200	(200)	-	-	91007500000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land	300	(300)	-	300	(300)	-	-	93021101000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	3400 Bldg D00R Enlargement Prjct	8,807		8,807	8,331		8,331	(476)	F00005203	Improvement
5210	25	5210 Central Svs/Facilities	Special Proj Remodel	-		-	-		-	-	LAKERIDGE-01 D	
5210	25	5210 Central Svs/Facilities	Mottman Building	5,561		5,561	4,866		4,866	(695)	MOTTMAN-01	Improvement
5210	25	5210 Central Svs/Facilities	Land-Tax Foreclosure	950	(950)	-	-		-	-	12817420000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land-Tax Foreclosure	4,150	(4,150)	-	-		-	-	31150003700	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land-Tax Foreclosure	14,500	(14,500)	-	-		-	-	32701000001	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land-Tax Foreclosure	16,350	(16,350)	-	-		-	-	40700100200	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land-Tax Foreclosure	11,800	(11,800)	-	-		-	-	40700101000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land-Tax Foreclosure	15,550	(15,550)	-	-		-	-	40700200100	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land-Tax Foreclosure	11,900	(11,900)	-	-		-	-	40700300200	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land-Tax Foreclosure	5,400	(5,400)	-	-		-	-	40700301200	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land-Tax Foreclosure	2,800	(2,800)	-	-		-	-	43020200000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land-Tax Foreclosure	18,250	(18,250)	-	-		-	-	53870100000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land-Tax Foreclosure	11,900	(11,900)	-	-		-	-	65133102500	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land-Tax Foreclosure	4,350	(4,350)	-	-		-	-	69360200000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land-Tax Foreclosure	4,000	(4,000)	-	-		-	-	71160300000	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land-Tax Foreclosure	32,250	(32,250)	-	-		-	-	78306102300	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land-Tax Foreclosure	6,700	(6,700)	-	-		-	-	80070012201	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land-Tax Foreclosure	48,350	(48,350)	-	-		-	-	83200400100	Land & ROW Excluded
5210	25	5210 Central Svs/Facilities	Land-Tax Foreclosure	49,900	(49,900)	-	-		-	-	83300400100	Land & ROW Excluded
5210 Central Svs/Facilities Total				4,713,013	(4,698,645)	14,368	4,450,665	(4,437,469)	13,197	(1,171)		
5220	25	5220 - Central Services Reserve	Land-Triage Property	367,934	(367,934)	-	367,934	(367,934)	-	-	118181410000	
5220	25	5220 - Central Services Reserve	Land - 4131 W Mud Bay Rd	113,450	(113,450)	-	113,450	(113,450)	-	-	12817320700	
5220	25	5220 - Central Services Reserve	Land-Satelite Jail Parcel			-	423,400	(423,400)	-	-		Land & ROW Excluded
5220	25	5220 - Central Services Reserve	Land-Coroner Lot			-	212,700	(212,700)	-	-		Land & ROW Excluded

Emergency Management Cost Distribution & Allocation				2012			2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
5220	25	5220 - Central Services Reserve	Land-Property Adj. To Juvy Bldg			-	950,711	(950,711)	-	-		Land & ROW Excluded
5220	25	5220 - Central Services Reserve	Land-4 Properties Adj To Juvy			-	697,597	(697,597)	-	-		Land & ROW Excluded
5220	25	5220 - Central Services Reserve	Ferguson St. Property			-	195,000		195,000	195,000		
5220	25	5220 - Central Services Reserve	Ferguson Lane Property	232,000	(232,000)	-	232,000		232,000	232,000	63290000100	
5220	25	5220 - Central Services Reserve	3400 Building	2,706,611		2,706,611	2,316,949		2,316,949	(389,662)	3400BLDG	
5220	25	5220 - Central Services Reserve	Buildings-Public Health Building	3,181,297		3,181,297	3,294,915		3,294,915	113,618	412LILLY	
5220	25	5220 - Central Services Reserve	Building # 5	2,197,571		2,197,571	1,551,068		1,551,068	(646,503)	BLDG# 5	
5220	25	5220 - Central Services Reserve	Heritage Hall - 5230	9,695		9,695	12,927		12,927	3,232	CARPENTER-03-AA	
5220	25	5220 - Central Services Reserve	Beekeeper/History 1210	815		815	1,023		1,023	208	CARPENTER-29A	
5220	25	5220 - Central Services Reserve	Csa Warehouse	3,053,279		3,053,279	490,333		490,333	(2,562,946)	FERGUSON BLDG1	
5220	25	5220 - Central Services Reserve	Juvenile Family Court Hvac System	644,355		644,355	773,226		773,226	128,871	JAIL HVAC	
5220	25	5220 - Central Services Reserve	Jail Tiers - Crt House Bldg 3 Jail	5,214		5,214	6,257		6,257	1,043	JAIL TIERS	
5220	25	5220 - Central Services Reserve	Accountability & Restitution Ctr (Arc)	41,364,420		41,364,420	42,365,909		42,365,909	1,001,489	JUSTICE CENTER	
5220	25	5220 - Central Services Reserve	Buildings-Jail Annex	598,848		598,848	623,887		623,887	25,039	LAKERIDGE-005	
5220	25	5220 - Central Services Reserve	Courthouse Admin. Building #1	1,444,122	(144,122)	1,300,000	1,379,460		1,379,460	79,460	LAKERIDGE-01-A	Retired 12/12 and combined into one asset number
5220	25	5220 - Central Services Reserve	Permits And Carpeting For Remodel	3,381	(3,381)	(0)	3,257		3,257	3,258	LAKERIDGE-01B	Retired 12/12 and combined into one asset number
5220	25	5220 - Central Services Reserve	Courthouse Administration Building	668,447	(668,447)	0	635,025		635,025	635,025	LAKERIDGE-01-B	Retired 12/12 and combined into one asset number
5220	25	5220 - Central Services Reserve	Courthouse Court Building #2	1,353,772	(1,353,772)	(1)	1,293,155		1,293,155	1,293,155	LAKERIDGE-02-A	Retired 12/12 and combined into one asset number
5220	25	5220 - Central Services Reserve	Courthouse Court Building #2	58,889	(5,889)	53,000	55,945		55,945	2,945	LAKERIDGE-02-B	Retired 12/12 and combined into one asset number

Emergency Management Cost Distribution & Allocation				2012			2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
5220	25	5220 - Central Services Reserve	Jail	15,721	(15,721)	(0)	14,935		14,935	14,935	LAKERIDGE-02-C	Retired 12/12 and combined into one asset number
5220	25	5220 - Central Services Reserve	Jail Expansion	2,441,725	(2,441,725)	(0)	2,330,737		2,330,737	2,330,738	LAKERIDGE-02-D	Retired 12/12 and combined into one asset number
5220	25	5220 - Central Services Reserve	Courthouse Building #3	4,035,151	(4,035,151)	0	3,853,114		3,853,114	3,853,114	LAKERIDGE-03-A	Retired 12/12 and combined into one asset number
5220	25	5220 - Central Services Reserve	Courthouse Building #3	690,589	(690,589)	0	656,203		656,203	656,203	LAKERIDGE-03-B	Retired 12/12 and combined into one asset number
5220	25	5220 - Central Services Reserve	Additions To Building #4	206,946	(206,946)	0	197,850		197,850	197,849	LAKERIDGE-04-B	Retired 12/12 and combined into one asset number
5220	25	5220 - Central Services Reserve	Lakeridge Building #4	610,000	(61,000)	549,000	583,187		583,187	34,187	LAKERIDGE-04-C	Retired 12/12 and combined into one asset number
5220	25	5220 - Central Services Reserve		1,908,459		1,908,459			-	(1,908,459)	LAKERIDGE-01	
5220	25	5220 - Central Services Reserve		1,278,094		1,278,094			-	(1,278,094)	LAKERIDGE-02	
5220	25	5220 - Central Services Reserve		6,647,573		6,647,573			-	(6,647,573)	LAKERIDGE-03	
5220	25	5220 - Central Services Reserve		750,561		750,561			-	(750,561)	LAKERIDGE-04	
5220	25	5220 - Central Services Reserve	Jail Annex Basement Storage	1,769		1,769	1,841		1,841	72	LAKERIDGE-05-01	
5220	25	5220 - Central Services Reserve	Jail Annex Basement Storage	2,533		2,533	2,636		2,636	103	LAKERIDGE-05-02	
5220	25	5220 - Central Services Reserve	Mclane Administrative Building	420,093		420,093	432,359		432,359	12,266	MCLANE BUILDING	
5220	25	5220 - Central Services Reserve	Mclane Fire Station Project	73,686		73,686	77,780		77,780	4,094	MCLANE FIRE	
5220	25	5220 - Central Services Reserve	Mclane Maintenance Shop	149,553		149,553	153,919		153,919	4,366	MCLANE SHOP	
5220	25	5220 - Central Services Reserve	Buildings-Coroner Building	1,144,141		1,144,141	1,183,707		1,183,707	39,566	NEW CORONER BLD	
5220	25	5220 - Central Services Reserve	Emergency Service Center-01	2,334,407		2,334,407	2,364,203		2,364,203	29,796	PACIFIC-01	
5220	25	5220 - Central Services Reserve	Anti Ballistic Window @Esc	3,589	(3,589)	0	1,056		1,056	1,055	PACIFIC-01B	Retired 12/12 and combined into one asset number
5220	25	5220 - Central Services Reserve	1004 San Francisco Ave Ne	9,651		9,651	11,046		11,046	1,395	QUINCE-001	

Emergency Management Cost Distribution & Allocation				2012			2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
5220	25	5220 - Central Services Reserve	32Nd Ct Residence	10,193		10,193	11,666		11,666	1,473	THIRTYSECOND001	
5220	25	5220 - Central Services Reserve	Juvenile Detention & Family Court	10,501,409		10,501,409	10,940,492		10,940,492	439,083	THIRTYSECOND-02	
5220	25	5220 - Central Services Reserve	Juvenile Remediation	2,757,528		2,757,528	2,859,659		2,859,659	102,131	THIRTYSECOND-R	
5220	25	5220 - Central Services Reserve	Juvenile Remediation	29,245		29,245	35,081		35,081	5,836	THIRTYSECOND-RR	
5220	25	5220 - Central Services Reserve	Tilley Complex - 1210	11,500	(11,500)	(1)	10,615		10,615	10,615	TILLEY-01-AA	RETIRED 12/31/2012
5220	25	5220 - Central Services Reserve	Treatment Triage Facility	5,458,762		5,458,762	5,569,569		5,569,569	110,807	TRIAGE FACILITY	
5220	25	5220 - Central Services Reserve	Courthouse Parking Lot	-		-	-		-	-	00002181	
5220	25	5220 - Central Services Reserve	Transformer Courthouse Bldg	-		-	-		-	-	00002198	
5220	25	5220 - Central Services Reserve	Office Wall Rm223 Bldg 1	257	(257)	0	52		52	51	00003725	RETIRED 12/31/2012
5220	25	5220 - Central Services Reserve	Parking Lot Adjacent To Bldg #4	57,336		57,336	68,998		68,998	11,662	00004385	
5220	25	5220 - Central Services Reserve	Heatloup Repair Bldg 1,2	-		-	-		-	-	00005285	
5220	25	5220 - Central Services Reserve	Drainage Ditch New Juvy	-		-	-		-	-	00008302	
5220	25	5220 - Central Services Reserve	32Nd Ave Parking Lot Reseal	13,806		13,806	19,568		19,568	5,762	32ND-PARKINGLOT	
5220	25	5220 - Central Services Reserve	Security Low Voltage Upgrade	1,080,647		1,080,647	1,171,330		1,171,330	90,683	CIP-2007	
5220	25	5220 - Central Services Reserve	Cip - Pa System	58,940		58,940	63,885		63,885	4,945	F00002816	
5220	25	5220 - Central Services Reserve	Duress Alarm System	111,284		111,284	111,284		111,284	-	F00002818	
5220	25	5220 - Central Services Reserve	Jail Annex-Lakeridge 005 Impvmnt	4,031		4,031	5,061		5,061	1,029	LAKERIDGE-005A	Increase from 2010 due to transfer of FA# JUSTICE CENTER = ACCOUNTABILITY & RESITUION CENTER *ARC RETIRED 12/31/2012 & COMBINED WITH LAKERIDGE-3
5220	25	5220 - Central Services Reserve	Sewer Line Improvements	22,919	(22,919)	(0)	26,792		26,792	26,792	LAKERIDGE-03-F	

Emergency Management Cost Distribution & Allocation				2012			2011			Annual \$ Change	Asset	NOTES
Fund	Dept	Dept Description	Asset Description	Book Val	Land & ROW Exclusions	Allocation	Book Val	Land & ROW Exclusions	Allocation			
5220	25	5220 - Central Services Reserve	Customer Service Bldg - 121	-		-	-		-	-	3400BLDG CS-A	RETIRED 01/01/2011 (REFLECTED ON LAST YEARS COAST PLAN
5220	25	5220 - Central Services Reserve	Tilley Rot Investigation Project	-		-	-		-	-	CIP TILLEY BLDG	RETIRED 01/01/2011 (REFLECTED ON LAST YEARS COAST PLAN
5220	25	5220 - Central Services Reserve	Video Arraingment Bldg 3	-		-	-		-	-	F00002168	RETIRED 01/01/2011 (REFLECTED ON LAST YEARS COAST PLAN
5220	25	5220 - Central Services Reserve	Emergency Svs Center - Hvac Sys Upgrade	66,154		66,154	66,154		66,154	(0)	PACIFIC-01 CIP	RETIRED 12/31/2012 (COMBINED W/PACIFIC- 01
5220	25	5220 - Central Services Reserve	Treatment Triage Facility - 1210	19,541	(19,541)	(0)	-		-	0	TRIAGEFACILITY-A	RETIRED 01/01/2011
5220	25	5220 - Central Services Reserve	Fiber Optics Infrastructure Network	495,554		495,554	42,685		42,685	(452,869)	F00002819	
		5220 - Central Services Reserve	Total	101,427,447	(10,397,933)	91,029,514	90,863,590	(2,765,792)	88,097,798	(2,931,716)		
5410	25R	5410 - Er&R Maintenance Central Svs	Removed Tanks Behind Bldg 1	-	-	-			-	-	46830001501A	RETIRED 12/30/2011
5420	25R	5420 - Er&R Replacement Central Svs	Electric Vehicle Charging Station-Tilley						-	-	F00004174	Eliminated \$15,150 from ER&R since it is immaterial and does not impact allocated cost
		5420 - Er&R Replacement Central Svs	Total	-	-	-	-	-	-	-		
		Allocation Total		\$ 272,573,833	\$ (55,371,702)	\$ 217,202,132	\$ 245,512,595	\$ (24,907,855)	\$ 220,604,741	\$ 3,402,609		

Prosecuting Attorney's Office

Background & Overview

The Prosecuting Attorney's Office (PAO) primarily provides prosecutorial services to the citizens of Thurston County to adjudicate court cases administered and processed within the County's District and Superior Court systems. However, the PAO also includes a Civil Support section that provides legal advice and services to the BOCC and other County departments and funds.

This table accumulates and distributes the cost of services for the Civil Support Section of the PAO. The allocated and billed service cost is a direct (and not an indirect) cost since the service cost is billed by service hours directly provided to each fund.

There are several cost exclusions applied to the accumulated full cost in the A-87 plan since OMB Circular A-87 excludes these costs from a computed A-87 cost rate. These exclusions include costs for the elected prosecuting attorney, building replacement and general or undesignated training.

Prosecuting Attorney's Office

Administration

- Functions** - General administration and oversight of prosecutorial and legal functions including personnel management and office management functions such as payroll, budget, vouchers, mail and supplies
- Allocation** - Administrative cost is extracted from "PAO Cost Breakdown" table with the cost then allocated by function based on total distributed cost for each function
- Cost Plan** - Cost allocated in plans by function as noted below

Legal Services

- Functions** - Provides legal services to other County departments and funds
- Allocation** - "PAO Cost Breakdown" table accumulates and totals the cost for legal services for PAO's Civil Section. Cost per fund is then computed and allocated by time spent and hours charged to each fund by PAO's civil attorneys. Any fund transfers or legal retainers are subsequently subtracted from allocated costs.
- Cost Plan** - Cost allocated in A-87 and Full Cost plans

Other

- Functions** - Provide all other legal and prosecutorial services within Thurston County
- Allocation** - Cost (from "PAO Cost Breakdown" table) is unallocated in all cost plans
- Cost Plan** - Cost excluded from all cost plans

Prosecuting Attorney's Office Cost Distribution

Cost Description	Total	Admin	Legal Services	Other
Salaries & Benefits	\$ 6,884,987	\$ 788,978	\$ 1,040,846	\$ 5,055,163
Other Wages & Benefits	-			
Total Wages & Benefits	6,884,987	788,978	1,040,846	5,055,163
Supplies	102,123	14,487	33,011	54,625
Procured Services	186,349	65,244	1,705	119,400
Intergovernmental Services	-			
Capital Outlays	34,418	22,020		12,398
Debt Service	4,816	4,644	-	172
Interfund Services	1,249,236	1,088,319	-	160,917
Procurements & Interfunds	1,576,942	1,194,714	34,716	347,512
Total Cost	8,461,929	1,983,692	1,075,562	5,402,675
Less: Capital, Debt & Intergov.	(39,234)	(26,664)	-	(12,570)
Allowable Cost	8,422,695	1,957,028	1,075,562	5,390,105
Computed %	100.00%	0.00%	16.63%	83.37%
Distributed Administration	-	(1,957,028)	325,551	1,631,477
Redistributed Cost	8,422,695	-	1,401,113	7,021,582
Unallocated Cost	(7,021,582)			(7,021,582)
Allocated Cost - County/Full Cost	\$ 1,401,113	\$ -	\$ 1,401,113	\$ -
Unallocated Cost	(49,839)		(49,839)	
Allocated Cost - A-87	\$ 1,351,274	\$ -	\$ 1,351,274	\$ -

Prosecuting Attorney's Office Cost Reallocation

Cost Description	Total	Admin	Legal Services	Other
A-87 PAO				
1st Allocation	\$ 377,967	\$ -	\$ 62,875	\$ 315,092
Re-Allocated Cost	\$ 399,326	\$ -	\$ 66,428	\$ 332,898
Re-Allocated Allowable Cost	\$ 66,428		\$ 66,428	
Full Cost PAO				
1st Allocation	\$ 512,190	\$ -	\$ 85,203	\$ 426,987
Re-Allocated Cost	\$ 533,549	\$ -	\$ 88,756	\$ 444,793
Re-Allocated Allowable Cost	\$ 88,756		\$ 88,756	

PAO Cost Breakdown									
Organization		Object		Project		Amount			
#	Desc	#	Desc	#		Expended	Admin	Civil	Other
0109A900	Admin	510000	Salaries & Wages			607,008	607,008	-	-
0109A900	Admin	515000	Overtime, Hazardous Duty, Etc				-	-	-
0109A900	Admin	516000	Extra Help				-	-	-
0109A900	Admin	521000	Social Security			42,938	42,938	-	-
0109A900	Admin	522000	Retirement			43,671	43,671	-	-
0109A900	Admin	523000	Med/Dent/Life Ins			86,377	86,377	-	-
0109A900	Admin	524000	L & I			1,622	1,622	-	-
0109A900	Admin	525000	Unemployment Comp			4,123	4,123	-	-
0109A900	Admin	527000	Long Term Disability			3,239	3,239	-	-
0109A900	Admin	531000	Suppl-Office			-	-	-	-
0109A900	Admin	531001	Suppl-Office			4,039	4,039	-	-
0109A900	Admin	531004	Suppl-legal reference materials			10,090	10,090	-	-
0109A900	Admin	531008	Suppl-Compr			227	227	-	-
0109A900	Admin	535000	Minor Eq <\$5000 (Inv #)			131	131	-	-
0109A900	Admin	541000	Prof Svs			2,886	2,886	-	-
0109A900	Admin	541000	Prof Svs	09134	Bldg 5 & FSC Relocation	3,569	3,569	-	-
0109A900	Admin	542000	Communications			96	96	-	-
0109A900	Admin	543000	Travel			2,673	2,673	-	-
0109A900	Admin	544000	Advertise				-	-	-
0109A900	Admin	545000	Copier Rental				-	-	-
0109A900	Admin	547000	Utility Services-Cable Tv				-	-	-
0109A900	Admin	548000	Repairs & Maint			1,984	1,984	-	-
0109A900	Admin	549000	Miscellaneous			40,937	40,937	-	-
0109A900	Admin	549007	Misc Training/conf Registration			1,475	1,475	-	-
0109A900	Admin	575000	Cap Leases			22,020	22,020	-	-
0109A900	Admin	583000	INT LT DEB			4,644	4,644	-	-
0109A900	Admin	591000	Intrfnd-Professional Service				-	-	-
0109A900	Admin	591001	Interfund - Record Svc.			155,634	155,634	-	-
0109A900	Admin	591002	Interfund - Pc Network			341,791	341,791	-	-
0109A900	Admin	591003	IF Infastr			51,125	51,125	-	-
0109A900	Admin	591007	IF-Training				-	-	-
0109A900	Admin	591008	Geo Data			10,449	10,449	-	-
0109A900	Admin	592001	Interfund - Phone Svc			54,558	54,558	-	-
0109A900	Admin	592002	Interfund - Mailroom Svc			16,912	16,912	-	-
0109A900	Admin	592003	Intrfnd-Postage			7,362	7,362	-	-
0109A900	Admin	592004	Intrfnd-Scan			7,010	7,010	-	-
0109A900	Admin	593000	Interfund-Supplies			1,328	1,328	-	-
0109A900	Admin	595001	Interfund - Space Use			321,811	321,811	-	-
0109A900	Admin	595002	Pool Car Usage			877	877	-	-
0109A900	Admin	596000	Interfund - Insurance Risk			96,483	96,483	-	-

PAO Cost Breakdown									
Organization		Object		Project		Amount			
#	Desc	#	Desc	#		Expended	Admin	Civil	Other
0109A900	Admin	598000	Repairs & Maint			897	897	-	-
0109A900	Admin	598001	IF Capital Contributions Bldgs			22,082	22,082		
0109A901	SP Projects	510000	Salaries & Wages	09118	Violence Against Women-Comm Def s	48,910	-	-	48,910
0109A901	SP Projects	521000	Social Security	09118	Violence Against Women-Comm Def s	3,726	-		3,726
0109A901	SP Projects	522000	Retirement	09118	Violence Against Women-Comm Def s	3,516	-		3,516
0109A901	SP Projects	523000	Med/Dent/Life Ins	09118	Violence Against Women-Comm Def s	7,253	-		7,253
0109A901	SP Projects	524000	L & I	09118	Violence Against Women-Comm Def s	119	-		119
0109A901	SP Projects	525000	Unemployment Comp	09118	Violence Against Women-Comm Def s	440	-		440
0109A901	SP Projects	527000	Long Term Disability	09118	Violence Against Women-Comm Def s	271	-		271
0109A901	SP Projects	531000	Suppl-Office	09127	Stop Violence Against Women	2,919	-	-	2,919
0109A901	SP Projects	535000	Minor Eq <\$5,000 (No Inv)	09125	Byrne-Court Delay Reductions	1,304	-	-	1,304
0109A901	SP Projects	535000	Minor Eq <\$5,000 (No Inv)	09127	Stop Violence Against Women	2,898	-	-	2,898
0109A901	SP Projects	541000	Professional Svcs	09118	Violence Against Women-Comm Def s	15,980	-	-	15,980
0109A901	SP Projects	541000	Professional Svcs	09127	Stop Violence Against Women	2,939			2,939
0109A901	SP Projects	541000	Professional Svcs	09131	Nisqually Tribe Donation	2,909			2,909
0109A901	SP Projects	542000	Communications			-	-	-	-
0109A901	SP Projects	543000	Travel	09118	Violence Against Women-Comm Def s	2,493	-	-	2,493
0109A901	SP Projects	543000	Travel	09127	Stop Violence Against Women	5,921			5,921
0109A901	SP Projects	544000	Advertise						-
0109A901	SP Projects	545000	Operating Rentals & Leases				-	-	-
0109A901	SP Projects	548000	Repairs & Maint	09112	FG-DOJ-Court Delay Reduction Pro	1,778	-	-	1,778
0109A901	SP Projects	548000	Repairs & Maint	09125	Byrne-Court Delay Reductions	1,809			1,809
0109A901	SP Projects	549000	Miscellaneous						-
0109A901	SP Projects	549007	Training Conference	09118	Violence Against Women-Comm Def s	1,270			1,270
0109A901	SP Projects	549007	Training Conference	09127	Stop Violence Against Women	1,845			1,845
0109A901	SP Projects	564000	Machine/Equip			-			-
0109A901	SP Projects	591000	Intrfrnd-Professional Service	09118	Violence Against Women-Comm Def s	74,950	-	-	74,950
0109A901	SP Projects	593000	IF Supplies			-			-
0109A902	Travel & Training	543000	Travel			8,346	8,346	-	-
0109A902	Travel & Training	549000	Training/Registrations-MISC			35	35	-	-
0109A902	Travel & Training	549000	Training/Personal Car Mileage				-	-	
0109A902	Travel & Training	549007	Training/Confr			3,243	3,243		
0109A904	Family Support	510000	Salaries & Wages			498,111	-	-	498,111
0109A904	Family Support	515000	Overtime, Hazardous Duty, Etc			-	-	-	-
0109A904	Family Support	516000	Extra Help			17,203	-	-	17,203
0109A904	Family Support	521000	Social Security			38,877	-	-	38,877
0109A904	Family Support	522000	Retirement			35,464	-	-	35,464
0109A904	Family Support	523000	Med/Dent/Life Ins			101,289	-	-	101,289
0109A904	Family Support	524000	L & I			1,771	-	-	1,771
0109A904	Family Support	525000	Unemployment Comp			4,638	-	-	4,638

PAO Cost Breakdown									
Organization		Object		Project		Amount			
#	Desc	#	Desc	#		Expended	Admin	Civil	Other
0109A904	Family Support	527000	Long Term Disability			2,817	-	-	2,817
0109A904	Family Support	531000	Suppl-Office			5,599	-	-	5,599
0109A904	Family Support	531004	Legal Reference Materials			305	-	-	305
0109A904	Family Support	535000	Minor Eq <\$5,000 (No Inv)			-	-	-	-
0109A904	Family Support	541000	Professional Services			17,452	-	-	17,452
0109A904	Family Support	542000	Comm-Postage			600	-	-	600
0109A904	Family Support	543000	Travel			1,270	-	-	1,270
0109A904	Family Support	545000	Operating Rentals & Leases			-	-	-	-
0109A904	Family Support	548000	Repairs & Maint			-	-	-	-
0109A904	Family Support	549000	Miscellaneous			1,253	-	-	1,253
0109A904	Family Support	575000	Cap Leases			3,736	-	-	3,736
0109A904	Family Support	583000	Int Lt Deb			172	-	-	172
0109A904	Family Support	591000	Intrfnd-Professional Service			165	-	-	165
0109A904	Family Support	592003	IF Communications			5,297	-	-	5,297
0109A904	Family Support	595001	IF Operating Rentals			60,978	-	-	60,978
0109A904	Family Support	591007	IF Training			-	-	-	-
0109A904	Family Support	592003	Intrfnd-Postage			-	-	-	-
0109A904	Family Support	592004	Intrfnd-Scan			-	-	-	-
0109A904	Family Support	595001	IF Co Rent			-	-	-	-
0109A912	Crime Victim	510000	Salaries & Wages	09121	Crime Victim Service Center	75,683	-	-	75,683
0109A912	Crime Victim	510000	Salaries & Wages	09133	Cvan-Crime Victims Program	75,607	-	-	75,607
0109A912	Crime Victim	515000	Overtime, Hazardous Duty, Etc			-	-	-	-
0109A912	Crime Victim	521000	Social Security	09121	Crime Victim Service Center	5,536	-	-	5,536
0109A912	Crime Victim	521000	Social Security	09133	Cvan-Crime Victims Program	5,527	-	-	5,527
0109A912	Crime Victim	522000	Retirement	09121	Crime Victim Service Center	4,211	-	-	4,211
0109A912	Crime Victim	522000	Retirement	09133	Cvan-Crime Victims Program	3,608	-	-	3,608
0109A912	Crime Victim	523000	Med/Dent/Life Ins	09121	Crime Victim Service Center	15,604	-	-	15,604
0109A912	Crime Victim	523000	Med/Dent/Life Ins	09133	Cvan-Crime Victims Program	16,325	-	-	16,325
0109A912	Crime Victim	524000	L&I	09121	Crime Victim Service Center	295	-	-	295
0109A912	Crime Victim	524000	L&I	09133	Cvan-Crime Victims Program	290	-	-	290
0109A912	Crime Victim	525000	Unemployment Comp	09121	Crime Victim Service Center	681	-	-	681
0109A912	Crime Victim	525000	Unemployment Comp	09133	Cvan-Crime Victims Program	680	-	-	680
0109A912	Crime Victim	527000	Long Term Disability	09121	Crime Victim Service Center	431	-	-	431
0109A912	Crime Victim	527000	Long Term Disability	09133	Cvan-Crime Victims Program	431	-	-	431
0109A912	Crime Victim	531000	Suppl-Copy Machines	09121	Crime Victim Service Center	3,028	-	-	3,028
0109A912	Crime Victim	535000	Minor Eq <\$5,000 (No Inv)			-	-	-	-
0109A912	Crime Victim	541000	Professional Svcs	09121	Crime Victim Service Center	176	-	-	176
0109A912	Crime Victim	542000	Comm-Postage	09121	Crime Victim Service Center	1,087	-	-	1,087
0109A912	Crime Victim	542000	Comm-Postage	09133	Cvan-Crime Victims Program	186	-	-	186
0109A912	Crime Victim	543000	Travel	09121	Crime Victim Service Center	1,938	-	-	1,938

PAO Cost Breakdown									
Organization		Object		Project		Amount			
#	Desc	#	Desc	#		Expended	Admin	Civil	Other
0109A912	Crime Victim	543000	Travel	09133	Cvan-Crime Victims Program	1,723			1,723
0109A912	Crime Victim	544000	Advertise			-			-
0109A912	Crime Victim	545000	Operating Rentals & Leases	09121	Crime Victim Service Center	1,795	-	-	1,795
0109A912	Crime Victim	545000	Operating Rentals & Leases	09133	Cvan-Crime Victims Program	847			847
0109A912	Crime Victim	549000	Miscellaneous			260			260
0109A912	Crime Victim	549007	Misc Training/conf Registration			75			75
0109A912	Crime Victim	591007	IF Training			-			-
0109A912	Crime Victim	592003	IF Postage			-			-
0109A912	Crime Victim	592004	Intrfnd-Scan	09121	Crime Victim Service Center	792			792
0109A912	Crime Victim	592004	Intrfnd-Scan	09133	Cvan-Crime Victims Program	882			882
0109A912	Crime Victim	595002	Pool Car Usage			-			-
0109A912	Crime Victim	596000	Intrfnd-Insurance Risk			-	-	-	-
1110A913	Victim Advocacy	510000	Salaries & Wages			44,311			44,311
1110A913	Victim Advocacy	510000	Overtime, Hazardous Duty, Etc			12			12
1110A913	Victim Advocacy	521000	Social Security			3,373			3,373
1110A913	Victim Advocacy	522000	Retirement			3,119			3,119
1110A913	Victim Advocacy	523000	Med/Dent/Life Ins			7,975			7,975
1110A913	Victim Advocacy	524000	L & I			185			185
1110A913	Victim Advocacy	525000	Unemployment Comp			399			399
1110A913	Victim Advocacy	527000	Long Term Disability			235			235
1110A913	Victim Advocacy	531000	Supplies	09126	Target Zero-Charitable Contrib	909			909
1110A913	Victim Advocacy	531000	Supplies	09139	Target Zero	900			900
1110A913	Victim Advocacy	531001	Supplies-Office			-			-
1110A913	Victim Advocacy	535000	Minor Eq <\$5,000 (No Inv)			-			-
1110A913	Victim Advocacy	541000	Professional	09128	Target Zero-Prev Underage Drinking	500			500
1110A913	Victim Advocacy	542000	Comm-Postage						-
1110A913	Victim Advocacy	545000	Operating Rentals & Leases	09126	Target Zero-Charitable Contrib	350			350
1110A913	Victim Advocacy	549000	Miscellaneous	09126	Target Zero-Charitable Contrib	4,026			4,026
1110A913	Victim Advocacy	591000	IF Profsvs	09126	Target Zero-Charitable Contrib	130			130
0109A925	ENC Arrest	545000	Operating Rentals & Leases			-	-	-	-
0109A925	ENC Arrest	549000	Miscellaneous				-	-	-
0109A926	ARC-LEGSV	510000	Salaries & Wages					-	-
0109A926	ARC-LEGSV	521000	Social Security					-	-
0109A926	ARC-LEGSV	522000	Retirement					-	-
0109A926	ARC-LEGSV	523000	Med/Dent/Life Ins					-	-
0109A926	ARC-LEGSV	524000	L&I					-	-
0109A926	ARC-LEGSV	525000	Unemployment Comp					-	-
0109A926	ARC-LEGSV	527000	Long Term Disability					-	-
0109A930	Felony OPS	510000	Salaries & Wages			775,473			775,473
0109A930	Felony OPS	510000	Salaries & Wages	09101	Drug Unit	128,136			128,136

PAO Cost Breakdown									
Organization		Object		Project		Amount			
#	Desc	#	Desc	#		Expended	Admin	Civil	Other
0109A930	Felony OPS	510000	Salaries & Wages	09103	Fraud	123,937			123,937
0109A930	Felony OPS	510000	Salaries & Wages	CW006	TST Funding	163,735			163,735
0109A930	Felony OPS	515000	Overtime, Hazardous Duty, Etc			-			-
0109A930	Felony OPS	516000	Extra Help			-			-
0109A930	Felony OPS	521000	Social Security			56,107			56,107
0109A930	Felony OPS	521000	Social Security	09101	Drug Unit	8,878			8,878
0109A930	Felony OPS	521000	Social Security	09103	Fraud	8,721			8,721
0109A930	Felony OPS	521000	Social Security	CW006	TST Funding	12,008			12,008
0109A930	Felony OPS	522000	Retirement			58,115			58,115
0109A930	Felony OPS	522000	Retirement	09101	Drug Unit	9,219			9,219
0109A930	Felony OPS	522000	Retirement	09103	Fraud	8,916			8,916
0109A930	Felony OPS	522000	Retirement	CW006	TST Funding	11,780			11,780
0109A930	Felony OPS	523000	Med/Dent/Life Ins			124,780			124,780
0109A930	Felony OPS	523000	Med/Dent/Life Ins	09101	Drug Unit	14,286			14,286
0109A930	Felony OPS	523000	Med/Dent/Life Ins	09103	Fraud	13,674			13,674
0109A930	Felony OPS	523000	Med/Dent/Life Ins	CW006	TST Funding	21,546			21,546
0109A930	Felony OPS	524000	L & I			2,290			2,290
0109A930	Felony OPS	524000	L & I	09101	Drug Unit	211			211
0109A930	Felony OPS	524000	L & I	09103	Fraud	202			202
0109A930	Felony OPS	524000	L & I	CW006	TST Funding	439			439
0109A930	Felony OPS	525000	Unemployment Comp			6,980			6,980
0109A930	Felony OPS	525000	Unemployment Comp	09101	Drug Unit	1,153			1,153
0109A930	Felony OPS	525000	Unemployment Comp	09103	Fraud	1,115			1,115
0109A930	Felony OPS	525000	Unemployment Comp	CW006	TST Funding	1,474			1,474
0109A930	Felony OPS	527000	Long Term Disability			4,307			4,307
0109A930	Felony OPS	527000	Long Term Disability	09101	Drug Unit	688			688
0109A930	Felony OPS	527000	Long Term Disability	09103	Fraud	661			661
0109A930	Felony OPS	527000	Long Term Disability	CW006	TST Funding	897			897
0109A930	Felony OPS	531000	Suppl-Office			4,254			4,254
0109A930	Felony OPS	531001	Suppl-Office			8,213			8,213
0109A930	Felony OPS	531004	Legal Reference Materials			8,530			8,530
0109A930	Felony OPS	531008	Legal Reference Materials			222			222
0109A930	Felony OPS	535000	Minor Equip			4,150			4,150
0109A930	Felony OPS	541000	Professional Services			11,287			11,287
0109A930	Felony OPS	541007	Prof-Legal			-			-
0109A930	Felony OPS	542000	Communications			-			-
0109A930	Felony OPS	543000	Tvl-Lodging & Meals			438			438
0109A930	Felony OPS	548000	Repairs & Maint			-			-
0109A930	Felony OPS	549000	Miscellaneous			754			754
0109A934	GF-Appeals	510000	Salaries & Wages			113,170			113,170

PAO Cost Breakdown									
Organization		Object		Project		Amount			
#	Desc	#	Desc	#		Expended	Admin	Civil	Other
0109A934	GF-Appeals	516000	Extra Help			6,747			6,747
0109A934	GF-Appeals	521000	Social Security			9,124			9,124
0109A934	GF-Appeals	522000	Retirement			8,142			8,142
0109A934	GF-Appeals	523000	Med/Dent/Life Ins			14,281			14,281
0109A934	GF-Appeals	524000	L & I			268			268
0109A934	GF-Appeals	525000	Unemployment Comp			1,079			1,079
0109A934	GF-Appeals	527000	Long Term Disability			641			641
0109A940	Spec-OPS	510000	Salaries & Wages			286,877			286,877
0109A940	Spec-OPS	521000	Social Security			21,050			21,050
0109A940	Spec-OPS	522000	Retirement			20,639			20,639
0109A940	Spec-OPS	523000	Med/Dent/Life Ins			45,227			45,227
0109A940	Spec-OPS	524000	L & I			676			676
0109A940	Spec-OPS	525000	Unemployment Comp			2,582			2,582
0109A940	Spec-OPS	527000	Long Term Disability			1,585			1,585
0109A940	Spec-OPS	531000	Supplies			-			-
0109A940	Spec-OPS	531001	Suppl-Office			402			402
0109A940	Spec-OPS	535000	Minor Equip			530			530
0109A940	Spec-OPS	541000	Professional Services			5			5
0109A940	Spec-OPS	542000	Communications			991			991
0109A940	Spec-OPS	543000	Tvl-Lodging & Meals			4,292			4,292
0109A940	Spec-OPS	545000	OP Rentals			13,668			13,668
0109A940	Spec-OPS	549000	Miscellaneous						-
0109A943	Spec Victims/Victim Advocacy	510000	Salaries & Wages						-
0109A943	Spec Victims/Victim Advocacy	521000	Social Security						-
0109A943	Spec Victims/Victim Advocacy	522000	Retirement						-
0109A943	Spec Victims/Victim Advocacy	523000	Med/Dent/Life Ins						-
0109A943	Spec Victims/Victim Advocacy	524000	L & I						-
0109A943	Spec Victims/Victim Advocacy	525000	Unemployment Comp						-
0109A943	Spec Victims/Victim Advocacy	527000	Long Term Disability						-
0109A950	Legal Criminal Juvenile	510000	Salaries & Wages			316,976			316,976
0109A950	Legal Criminal Juvenile	515000	Overtime, Hazardous Duty, Etc			-			-
0109A950	Legal Criminal Juvenile	516000	Extra Help			380			380
0109A950	Legal Criminal Juvenile	521000	Social Security			23,928			23,928
0109A950	Legal Criminal Juvenile	522000	Retirement			22,805			22,805
0109A950	Legal Criminal Juvenile	523000	Med/Dent/Life Ins			56,058			56,058
0109A950	Legal Criminal Juvenile	524000	L & I			979			979
0109A950	Legal Criminal Juvenile	525000	Unemployment Comp			2,856			2,856
0109A950	Legal Criminal Juvenile	527000	Long Term Disability			1,764			1,764
0109A950	Legal Criminal Juvenile	531000	Suppl-Office			3,000			3,000
0109A950	Legal Criminal Juvenile	531001	Suppl-Office			1,139			1,139

PAO Cost Breakdown									
Organization		Object		Project		Amount			
#	Desc	#	Desc	#		Expended	Admin	Civil	Other
0109A950	Legal Criminal Juvenile	535000	Minor Equip			-			-
0109A950	Legal Criminal Juvenile	541000	Professional Services			1,859			1,859
0109A950	Legal Criminal Juvenile	542000	Communications			-			-
0109A950	Legal Criminal Juvenile	543000	Tvl-Lodging & Meals			291			291
0109A950	Legal Criminal Juvenile	545000	OP Rentals			-			-
0109A950	Legal Criminal Juvenile	549000	Miscellaneous			-			-
0109A950	Legal Criminal Juvenile	549007	Trng/Conf			-			-
0109A950	Legal Criminal Juvenile	595002	IF Pool Car			-			-
0109A953	Juvenile Victim Advocacy	510000	Salaries & Wages			-			-
0109A953	Juvenile Victim Advocacy	521000	Social Security			-			-
0109A953	Juvenile Victim Advocacy	522000	Retirement			-			-
0109A953	Juvenile Victim Advocacy	523000	Med/Dent/Life Ins			-			-
0109A953	Juvenile Victim Advocacy	524000	L & I			-			-
0109A953	Juvenile Victim Advocacy	525000	Unemployment Comp			-			-
0109A953	Juvenile Victim Advocacy	527000	Long Term Disability			-			-
0109A960	Violence OPS	510000	Salaries & Wages			426,945			426,945
0109A960	Violence OPS	515000	Overtime, Hazardous Duty, Etc			42			42
0109A960	Violence OPS	516000	Extra Help			25,105			25,105
0109A960	Violence OPS	521000	Social Security			34,113			34,113
0109A960	Violence OPS	522000	Retirement			31,056			31,056
0109A960	Violence OPS	523000	Med/Dent/Life Ins			75,459			75,459
0109A960	Violence OPS	524000	L & I			1,537			1,537
0109A960	Violence OPS	525000	Unemployment Comp			4,069			4,069
0109A960	Violence OPS	527000	Long Term Disability			2,382			2,382
0109A960	Violence OPS	531000	Suppl-Office			94			94
0109A960	Violence OPS	531001	Suppl-Office			2,850			2,850
0109A960	Violence OPS	531001	Suppl-Office	09028	Thurs Co Family Justice Center	359			359
0109A960	Violence OPS	535000	Minor Equip			129			129
0109A960	Violence OPS	535000	Minor Equip	09028	Thurs Co Family Justice Center	227			227
0109A960	Violence OPS	541000	Professional Services			786			786
0109A960	Violence OPS	541000	Professional Services	09028	Thurs Co Family Justice Center	3,679			3,679
0109A960	Violence OPS	542000	Communications	09028	Thurs Co Family Justice Center	1,167			1,167
0109A960	Violence OPS	543000	Travel			1,334			1,334
0109A960	Violence OPS	545000	Operating Rentals & Leases	09028	Thurs Co Family Justice Center	2,617			2,617
0109A960	Violence OPS	549000	Miscellaneous			97			97
0109A960	Violence OPS	549000	Miscellaneous	09028	Thurs Co Family Justice Center	66			66
0109A970	District-OPS	510000	Salaries & Wages			429,948			429,948
0109A970	District-OPS	515000	Overtime, Hazardous Duty, Etc			10			10
0109A970	District-OPS	516000	Extra Help			21,740			21,740
0109A970	District-OPS	521000	Social Security			33,890			33,890

PAO Cost Breakdown									
Organization		Object		Project		Amount			
#	Desc	#	Desc	#		Expended	Admin	Civil	Other
0109A970	District-OPS	522000	Retirement			30,846			30,846
0109A970	District-OPS	523000	Med/Dent/Life Ins			70,545			70,545
0109A970	District-OPS	524000	L & I			1,598			1,598
0109A970	District-OPS	525000	Unemployment Comp			4,065			4,065
0109A970	District-OPS	527000	Long Term Disability			2,388			2,388
0109A970	District-OPS	531000	Suppl-Office			-			-
0109A970	District-OPS	531001	Suppl-Office			1,579			1,579
0109A970	District-OPS	531008	Suppl-Computer			603			603
0109A970	District-OPS	535000	Minor Equip			217			217
0109A970	District-OPS	541000	Professional Services			181			181
0109A970	District-OPS	543000	Tvl-Lodging & Meals			900			900
0109A980	Civil OPS	510000	Salaries & Wages			805,191		805,191	
0109A980	Civil OPS	516000	Extra Help			-		-	
0109A980	Civil OPS	521000	Social Security			58,566		58,566	
0109A980	Civil OPS	522000	Retirement			57,928		57,928	
0109A980	Civil OPS	523000	Med/Dent/Life Ins			105,561		105,561	
0109A980	Civil OPS	524000	L & I			1,877		1,877	
0109A980	Civil OPS	525000	Unemployment Comp			7,247		7,247	
0109A980	Civil OPS	527000	Long Term Disability			4,476		4,476	
0109A980	Civil OPS	531000	Supplies			-		-	
0109A980	Civil OPS	531001	Suppl-Office			2,565		2,565	
0109A980	Civil OPS	531004	Supp-Lgl			30,040		30,040	
0109A980	Civil OPS	531008	Supplies-Computer			-		-	
0109A980	Civil OPS	535000	Minor Equip			406		406	
0109A980	Civil OPS	541000	Professional Services			1,270		1,270	
0109A980	Civil OPS	541007	Prof-Legal			-		-	
0109A980	Civil OPS	542000	Communications			188		188	
0109A980	Civil OPS	543000	Travel			114		114	
0109A980	Civil OPS	549000	Miscellaneous			133		133	
01090002	Non Budgetary Expense	566000	Cap Leases			8,662	-	-	8,662
1110A913	Victim Advocacy	510000	Salaries & Wages			198,858			198,858
1110A913	Victim Advocacy	510000	Salaries & Wages	09124	2011/2012 Victim/Witness Assist	13,360			13,360
1110A913	Victim Advocacy	510000	Salaries & Wages	09135	2012/2013 Victim/Witness Assist	13,425			13,425
1110A913	Victim Advocacy	515000	Overtime, Hazardous Duty, Etc			561			561
1110A913	Victim Advocacy	521000	Social Security			15,182			15,182
1110A913	Victim Advocacy	521000	Social Security	09124	2011/2012 Victim/Witness Assist	1,015			1,015
1110A913	Victim Advocacy	521000	Social Security	09135	2012/2013 Victim/Witness Assist	1,021			1,021
1110A913	Victim Advocacy	522000	Retirement			14,349			14,349
1110A913	Victim Advocacy	522000	Retirement	09124	2011/2012 Victim/Witness Assist	959			959
1110A913	Victim Advocacy	522000	Retirement	09135	2012/2013 Victim/Witness Assist	968			968

PAO Cost Breakdown									
Organization		Object		Project		Amount			
#	Desc	#	Desc	#		Expended	Admin	Civil	Other
1110A913	Victim Advocacy	523000	Med/Dent/Life Ins			42,036			42,036
1110A913	Victim Advocacy	523000	Med/Dent/Life Ins	09124	2011/2012 Victim/Witness Assist	3,483			3,483
1110A913	Victim Advocacy	523000	Med/Dent/Life Ins	09135	2012/2013 Victim/Witness Assist	3,507			3,507
1110A913	Victim Advocacy	524000	L & I			788			788
1110A913	Victim Advocacy	524000	L & I	09124	2011/2012 Victim/Witness Assist	53			53
1110A913	Victim Advocacy	524000	L & I	09135	2012/2013 Victim/Witness Assist	53			53
1110A913	Victim Advocacy	525000	Unemployment Comp			1,795			1,795
1110A913	Victim Advocacy	525000	Unemployment Comp	09124	2011/2012 Victim/Witness Assist	120			120
1110A913	Victim Advocacy	525000	Unemployment Comp	09135	2012/2013 Victim/Witness Assist	121			121
1110A913	Victim Advocacy	527000	Long Term Disability			1,133			1,133
1110A913	Victim Advocacy	527000	Long Term Disability	09124	2011/2012 Victim/Witness Assist	76			76
1110A913	Victim Advocacy	527000	Long Term Disability	09135	2012/2013 Victim/Witness Assist	77			77
1110A913	Victim Advocacy	531000	Supplies			32			32
1110A913	Victim Advocacy	531000	Supplies	09130	2012 DV Conference	233			233
1110A913	Victim Advocacy	531001	Supplies-Office			-			-
1110A913	Victim Advocacy	535000	Minor Eq <\$5,000 (No Inv)			-			-
1110A913	Victim Advocacy	541000	Professional Services			140			140
1110A913	Victim Advocacy	541000	Professional Services	09130	2012 DV Conference	2,208			2,208
1110A913	Victim Advocacy	542000	Comm-Postage			421			421
1110A913	Victim Advocacy	543000	Travel			117			117
1110A913	Victim Advocacy	543000	Travel	09130	2012 DV Conference	390			390
1110A913	Victim Advocacy	545000	Operating Rentals & Leases			40			40
1110A913	Victim Advocacy	545000	Operating Rentals & Leases	09130	2012 DV Conference	150			150
1110A913	Victim Advocacy	549000	Miscellaneous			200			200
1110A913	Victim Advocacy	549007	Training Conference			840			840
1110A913	Victim Advocacy	591000	IF Profsvs			-			-
1110A913	Victim Advocacy	591001	Intrfnd-Professional Service			151			151
1110A913	Victim Advocacy	591002	IF Profsvs			632			632
1110A913	Victim Advocacy	591003	IF Infastr			20			20
1110A913	Victim Advocacy	591004	Intrfnd-Prof Svs Indirect Costs			14,878			14,878
1110A913	Victim Advocacy	592002	IF Mailroom			-			-
1110A913	Victim Advocacy	592003	IF Postage			1,785			1,785
1110A913	Victim Advocacy	596000	Anti-Profiteering Fund Interfunds			-			-
1900A915	AntiProfit	591004	IF Orif SVS-Indirect			257			257
Total						\$ 8,461,929	\$ 1,983,692	\$ 1,075,562	\$ 5,402,675

Treasurer's Office

Background & Overview

Thurston County's Treasurers Office provides a variety of financial and transaction processing services to the Thurston County governmental unit and other governmental agencies. The budget and accounting section provides services only to other County funds. However, the warrant and cash receipt processing sections provide services to both County funds and other governmental agencies. The property tax processing section was added to the County's billable plan when the Assessor's Office was added to the billable cost plan in 2010.

The Office is similar to the Auditor's, Prosecuting Attorney's and Assessor Offices since they provide services to County Departments, other governmental agencies and citizens of Thurston County. The Office is similar to the Financial Services Department since they provide a variety of governmental services that require different allocation methods to compute service costs to benefitting funds and agencies. The Office is also similar to the Human Resources department since the department includes funds that are already funded by user and other fees and are therefore excluded from allocated and billed costs in this plan.

Treasurer's Office

Administration

- Functions** - General administration and oversight of the treasury function including personnel management and office management functions such as payroll, budgets, vouchers, mail and supplies
- Allocation** - Cost allocated to department's functions by personnel cost
- Cost Plan** - Cost allocated in plans by function as noted below

Budget And Accounting

- Functions** - Non-treasury services that support general county functions including the budget team, financial policies committee, preparation of year end financial reports and debt management
- Allocation** - Cost allocated by adjusted budget
- Cost Plan** - Cost allocated in all cost plans

Cash Receipts

- Functions** - Receipts and processes fund and agency deposits and provides other non-tax collection functions including accounting, reconciliation and reporting
- Allocation** - Cost allocated by number of cash receipt transactions
- Cost Plan** - Cost allocated in Full Cost plan. Cost excluded from A-87 plan.

Treasurer's Office - Continued

Excise Tax Processing

- Functions** - Processing, accounting, reconciliation and reporting of real estate excise tax transactions
- Allocation** - Unallocated in all cost plans (service cost is reimbursed by statutorily authorized service fees)
- Cost Plan** - Cost excluded from all cost plans

Investment And Banking

- Functions** - Cash management of the total treasury portfolio
- Allocation** - Unallocated in all cost plans (service cost is reimbursed by statutorily authorized service fees)
- Cost Plan** - Cost excluded from all cost plans

Property Taxes

- Functions** - Distribution, collection, processing and reporting of real and personal property taxes for all County jurisdictions
- Allocation** - Cost allocated by property tax levy with General Fund agencies' levy prorated by General Fund agency expenditure
- Cost Plan** - Cost allocated in Full Cost plan. Cost excluded from A-87 plan.

Treasurer's Office - Continued**Warrants**

- Functions** - Redemption, reconciling and reporting of warrants for all County funds and non-county agencies
- Allocation** - Cost allocated by number of processed warrants
- Cost Plan** - Cost allocated in A-87 and Full Cost plans

Funds 1010 and 1120

- Functions** - Fund 1010 (Investment Administration) uses Treasurer's investment service fees on outside agencies to administer Thurston County's investment pool. Fund 1120 (Treasurer's Maintenance and Operations) is a revolving fund that uses Treasurer's assessment collection fees to defray costs of foreclosing and selling property due to delinquent property taxes.
- Allocation** - Unallocated in all cost plans (service cost is reimbursed by statutorily authorized service fees)
- Cost Plan** - Cost excluded from all cost plans

Treasurer's Office Employee Time Distribution

Employee Position	Total %	Admin	Budget & Acctg	Cash Receipt	REET Collection	Invest & Bank	Property Taxes	Warrants	Funds 1010 & 1120
Sr .Customer Svc. Rep.	100.00%	0.00%	0.00%	0.00%	43.00%	0.00%	52.00%	0.00%	5.00%
Sr .Customer Svc. Rep.	100.00%	0.00%	0.00%	0.00%	43.00%	0.00%	52.00%	0.00%	5.00%
Sr. Office Assistant	100.00%	0.00%	0.00%	0.00%	43.00%	0.00%	52.00%	0.00%	5.00%
Customer Svc Representative	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
Revenue Officer	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Chief Treasury Accountant	100.00%	10.00%	7.00%	0.00%	0.00%	0.00%	0.00%	3.00%	80.00%
Accountant	100.00%	10.00%	36.00%	5.00%	4.00%	15.00%	25.00%	5.00%	0.00%
Accounting Analyst	100.00%	0.00%	42.00%	0.00%	0.00%	3.00%	5.00%	50.00%	0.00%
Accounting Analyst	100.00%	0.00%	10.00%	0.00%	0.00%	0.00%	90.00%	0.00%	0.00%
Business Application Tech II	100.00%	20.00%	50.00%	10.00%	0.00%	0.00%	0.00%	0.00%	20.00%
Banking & Cash Manager	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Treasury Systems Manager	100.00%	30.00%	10.00%	0.00%	0.00%	0.00%	50.00%	0.00%	10.00%
Treasurer	100.00%	75.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%
Total Percent Allocated	1300.00%	145.00%	155.00%	15.00%	133.00%	18.00%	426.00%	58.00%	350.00%

Treasurer's Office Employee Salary Distribution

Employee Position	Salary & Benefits	Admin	Budget & Acctg	Cash Receipt	REET Collection	Invest & Bank	Property Taxes	Warrants	Funds 1010 & 1120
Sr .Customer Svc. Rep.	\$ 72,525				\$ 31,186		\$ 37,713		\$ 3,626
Sr .Customer Svc. Rep.	60,762				26,128		31,596		3,038
Sr. Office Assistant	61,308				26,363		31,880		3,065
Customer Svc Representative	2,304						2,304		
Revenue Officer	81,210								81,210
Chief Treasury Accountant	96,104	9,610	6,727					2,883	76,884
Accountant	96,958	9,696	34,905	4,848	3,878	14,544	24,239	4,848	
Accounting Analyst	92,522		38,859			2,776	4,626	46,261	
Accounting Analyst	42,850		4,285				38,565		
Business Application Tech II	90,904	18,181	45,452	9,090					18,181
Banking & Cash Manager	109,847								109,847
Treasury Systems Manager	126,067	37,820	12,607				63,033		12,607
Treasurer	135,663	101,748							33,915
	-								
Total Payroll Cost	1,069,024	177,055	142,835	13,938	87,555	17,320	233,956	53,992	342,373
Computed Payroll %	100.00%	0.00%	25.99%	2.54%	15.93%	3.15%	42.57%	9.82%	
Computed Other %	100.00%	0.00%	25.99%	2.54%	15.93%	3.15%	42.57%	9.82%	0.00%
Distributed Admin.	-	(177,055)	46,015	4,490	28,206	5,580	75,370	17,394	-
Distributed Payroll Cost	\$ 1,069,024	\$ -	\$ 188,850	\$ 18,428	\$ 115,761	\$ 22,900	\$ 309,326	\$ 71,386	\$ 342,373

Treasurer's Office Departmental Cost Distribution

Cost Description	Total	Admin	Budget & Acctg	Cash Receipt	Excise Tax Proc	Invest & Bank	Property Taxes	Warrants	Funds 1010 & 1120
Salaries & Benefits	\$ 1,069,024	\$ -	\$ 188,850	\$ 18,428	\$ 115,761	\$ 22,900	\$ 309,326	\$ 71,386	\$ 342,373
Other Wages & Benefits	1	-	-	-	-	-	-	-	1
Total Wages & Benefits	1,069,025	-	188,850	18,428	115,761	22,900	309,326	71,386	342,374
Supplies	25,150	-	6,536	638	4,007	793	10,706	2,470	-
Procured Services	74,969	-	19,484	1,901	11,943	2,363	31,913	7,365	-
Intergovernmental Services	-	-	-	-	-	-	-	-	-
Capital Outlays	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Interfund Services	199,050	-	51,731	5,048	31,710	6,273	84,733	19,555	-
Procurements & Interfunds	299,169	-	77,751	7,587	47,660	9,429	127,352	29,390	-
Total Cost	1,368,194	-	266,601	26,015	163,421	32,329	436,678	100,776	342,374
Less: Cap., Debt & Intergov.	-	-	-	-	-	-	-	-	-
Allowable Cost	1,368,194	-	266,601	26,015	163,421	32,329	436,678	100,776	342,374
Unallocated Cost	(538,124)				(163,421)	(32,329)			(342,374)
Allocated Cost	\$ 830,070	\$ -	\$ 266,601	\$ 26,015	\$ -	\$ -	\$ 436,678	\$ 100,776	\$ -

Treasurer's Office Cost Reallocation

Cost Description	Total	Admin	Budget & Acctg	Cash Receipt	Excise Tax Proc	Invest & Bank	Property Taxes	Warrants	Funds 1010 & 1120
A-87 Treasurer's Office									
1st Allocation	\$ 59,979	\$ -	\$ 15,588	\$ 1,521	\$ 9,555	\$ 1,890	\$ 25,532	\$ 5,892	\$ -
Re-Allocated Cost	\$ 63,337	\$ -	\$ 16,461	\$ 1,606	\$ 10,090	\$ 1,996	\$ 26,962	\$ 6,222	\$ -
Re-Allocated Allowable Cost	\$ 22,683		\$ 16,461					\$ 6,222	
Full Cost Treasurer's Office									
1st Allocation	\$ 77,823	\$ -	\$ 20,225	\$ 1,974	\$ 12,398	\$ 2,453	\$ 33,128	\$ 7,645	\$ -
Re-Allocated Cost	\$ 83,546	\$ -	\$ 21,713	\$ 2,119	\$ 13,310	\$ 2,633	\$ 35,564	\$ 8,208	\$ -
Re-Allocated Allowable Cost	\$ 67,604		\$ 21,713	\$ 2,119			\$ 35,564	\$ 8,208	

Other Departments

Background & Overview

This section of the cost plan is a catch all category to categorize all other remaining cost centers into an "Other Departments" cost center. The Law Library cost center does not impact the County's billable full cost plan since costs for these services are billed to the law and justice function which is funded by the General Fund. The State Auditor's Office is similar to other billable costs because the accumulated cost of this cost center is allocated and billed to benefitting funds.

Other Departments

Law Library

- Functions** - Maintains and provides legal materials, books and articles for legal research
- Allocation** - Cost allocated by estimated usage of the Law Library by the law enforcement function
- Cost Plan** - Cost allocated in A-87 and Full Cost plans

State Auditor's Office

- Functions** - Audits financial statements and produces an independent external audit report. Reviews and reports on internal controls and on compliance with laws and regulations.
- Allocation** - Cost allocated by adjusted expenditure
- Cost Plan** - Cost allocated in A-87 and Full Cost plans

Single Function Departments Cost Distribution

Cost Description	Law Library	SAO
Salaries	\$ 354	\$ -
Benefits		
Total Wages & Benefits	354	-
Supplies	82,945	-
Procured Services	-	96,304
Intergovernmental Services	-	-
Capital Outlays	-	-
Debt Service	-	-
Interfund Services	12,304	-
Procurements & Interfunds	95,249	96,304
Reported Cost	95,603	96,304
Less: Capital, Debt & Intergov.	-	-
Allowable Cost	95,603	96,304
Unallocated Cost	(63,098)	
Allocated Cost	\$ 32,505	\$ 96,304

Single Function Departments Cost Reallocation

Cost Description	Law Library	SAO
A-87 Single Function Depts		
1st Allocation	\$ 3,142	\$ 683
Re-Allocated Cost	\$ 3,268	\$ 737
Re-Allocated Allowable Cost	\$ 3,268	\$ 737
Full Cost Single Function Depts		
1st Allocation	\$ 3,563	\$ 1,892
Re-Allocated Cost	\$ 3,777	\$ 2,039
Re-Allocated Allowable Cost	\$ 3,777	\$ 2,039

Assumptions Overview

Data driven assumptions compute service costs to service users if a service cost is not directly traceable to a service user. Assumptions are identified and derived from estimated service benefits to service users.

Therefore, it is assumed within each assumption that it is a reasonable (and usually "best available") relationship between the computed cost and provided service to the service user. Any discrepancy between the actual computed cost and provided service in any year will be offset in future years by increases or decreases in services provided by the service provider to that fund.

Assumptions are primarily selected by the service provider based on estimated effort and benefit provided to serviced funds. The resulting bills are then vetted for consistency, fairness and equity when preliminary bills are sent to user funds.

100% of the net allocable cost for each activity is allocated to all County funds. Cost allocation methods within this cost plan use service data from one of the following three categories:

- Direct time charged to each fund
- Number of transactions processed for each fund
- By amounts or transactions associated with, or related to, the provided service (for example - budgeted service cost is assumed to correlate to a fund's budget).

Prior year's actuals are used to compute not only the total allocable service cost but also transactions or other amounts used to compute each fund's resulting share of that cost. Therefore, prior years amounts are always used in the current year to compute the billable cost in the next year for the next budget cycle. For example, actual amounts from 2005 were used in 2006 to compute the billable cost in 2007. Likewise, actual amounts from 2007 were used in 2008 to compute the billable cost in 2009. Therefore, any service cost or allocation adjustments in a billable year (2007) are automatically reflected in the billable cost two years hence (2009).

Allocation Factors

Allocation factors, which are data sets derived from underlying assumptions, allocate service costs from providers to users in this table. Allocation factors are selected based on the association between a factor (or activity measure) and the benefit provided to the user. Vouchers and warrants processed are allocation factors used to compute voucher and warrant processing costs.

A fund's percentage allocation (or usage) of the service provider's cost is computed from these allocation factors. For example, Medic One's assessment levy (see "Assessments") was \$9,378,600. The total levy assessed in 2012 was \$324,981,435. As a result, Medic One will be allocated 2.886% ($\$9,378,600 / \$324,981,435$) of the cost of the Assessor's Office in the A-87 cost plan. These percentages will be used to allocate a Cost Center's cost in the "Allocation Of Costs - All Cost Plans" table.

Allocation Factors			Assessments		Adj Bud - All Services		Adj Bud - FS Bud Only		Budget Processing	
Fund No	Agy No	Fund/Agency Name								
			Applied Levy		County Plan		County Plan		BUA-BUC	
			Units	%	Units	%	Units	%	Units	%
0010	23	Non-Departmental	\$ 889,640	0.274%	\$ 3,150,644	1.421%	\$ 3,150,644	1.416%	120	1.370%
0010	03	Commissioners	798,059	0.246%	1,921,350	0.867%	1,921,350	0.864%	61	0.697%
0010	22	Human Resources	594,362	0.183%	1,683,223	0.759%	1,683,223	0.757%	106	1.211%
0010	20	Civil Service	-	0.000%	-	0.000%	-	0.000%		0.000%
0010/02	A200-79	Auditor	1,380,714	0.425%	3,347,365	1.510%	3,347,365	1.505%	432	3.214%
0010/02	A280-99	Auditor - Financial Services	737,086	0.227%	1,779,742	0.803%	1,779,742	0.800%		1.720%
0010	01	Assessor	1,483,079	0.456%	3,513,695	1.585%	3,513,695	1.579%	44	0.503%
0010	04	Treasurer	440,681	0.136%	1,113,506	0.502%	1,113,506	0.501%	38	0.434%
0010	05	Clerk	1,378,346	0.424%	3,260,114	1.471%	3,260,114	1.465%	105	1.199%
0010	07	District Court	1,291,073	0.397%	3,133,795	1.414%	3,133,795	1.409%	114	1.302%
0010	06	Superior Court	2,334,245	0.718%	5,697,147	2.570%	5,697,147	2.561%	214	2.444%
0010	24	Assigned Council	1,449,485	0.446%	3,367,490	1.519%	3,367,490	1.514%	143	1.633%
0010	08	Juvenile Probation	2,902,816	0.893%	7,219,585	3.256%	7,219,585	3.245%	220	2.513%
0010	09	Prosecuting Attorney	3,477,096	1.070%	8,223,501	3.709%	8,223,501	3.697%	256	2.924%
0010	10	Sheriff	6,594,167	2.029%	15,604,304	7.038%	15,604,304	7.014%	582	6.647%
0010	11	Corrections	6,339,301	1.951%	14,933,725	6.736%	14,933,725	6.713%	256	2.924%
0010	12	Coroner	393,893	0.121%	981,855	0.443%	981,855	0.441%	42	0.480%
0010	27ERS	WSU Extension	156,979	0.048%	384,071	0.173%	384,071	0.173%	70	0.799%
0010	29A	Emergency Management	742,358	0.228%	1,944,398	0.877%	1,944,398	0.874%	64	0.731%
0010	36	Planning	464,983	0.143%	1,838,213	0.829%	1,838,213	0.826%	60	0.685%
0010	90	State Examiner	41,371	0.013%	115,000	0.052%	115,000	0.052%	1	0.011%
1010	04	Treasurer's M & O		0.000%	-	0.000%	-	0.000%		0.000%
1020	05	Family Court - Clerk		0.000%	360,136	0.162%	360,136	0.162%	25	0.286%
1020	06	Family Court - Superior Court		0.000%	-	0.000%	-	0.000%		0.000%
1030	27FRS	Fair		0.000%	544,130	0.245%	544,130	0.245%	87	0.994%
1040	06	Law Library		0.000%	113,429	0.051%	113,429	0.051%	13	0.148%
1050	02	Auditor - M & O		0.000%	275,435	0.124%	275,435	0.124%	28	0.320%
1070	25	Geo Data		0.000%	-	0.000%	-	0.000%		0.000%
1080	06	Superior Court Family Srv		0.000%	-	0.000%	-	0.000%	14	0.160%
1090	02	Auditor - Election Reserve		0.000%	212,724	0.096%	212,724	0.096%	17	0.194%
1100	03	Det. Fac. Sales Tax Hold.		0.000%	407,622	0.184%	407,622	0.183%	19	0.217%
1110	09	Victim Advocate Program		0.000%	342,517	0.154%	342,517	0.154%	51	0.582%
1120	04	Investment Administration		0.000%	-	0.000%	-	0.000%	-	0.000%
1140	29	Emergency Management Council		0.000%	3,271	0.001%	3,271	0.001%	8	0.091%
1150	03	Real Estate Excise Tax		0.000%	411,167	0.185%	411,167	0.185%	33	0.377%
1160	04	REET Technology Fund		0.000%	75,000	0.034%	75,000	0.034%	5	0.057%
1170	03	Trial Court Improvement		0.000%	103,623	0.047%	103,623	0.047%	8	0.091%

Allocation Factors			Assessments		Adj Bud - All Services		Adj Bud - FS Bud Only		Budget Processing	
Fund No	Agy No	Fund/Agency Name								
			Applied Levy		County Plan		County Plan		BUA-BUC	
			Units	%	Units	%	Units	%	Units	%
1180	03	Treatment Sales Tax		0.000%	300,448	0.136%	300,448	0.135%	8	0.091%
1190	34	County Roads	19,928,933	6.132%	25,362,534	11.440%	25,362,534	11.401%	443	5.059%
1200	40	Veterans	283,119	0.087%	403,278	0.182%	403,278	0.181%	37	0.423%
1280/90	29	Medic One & Reserve	9,378,600	2.886%	5,689,203	2.566%	5,689,203	2.557%	132	1.508%
1300	03	Stadium/Convention/Art Center		0.000%	1,919	0.001%	1,919	0.001%	6	0.069%
1320	27RRS	Recreation Services		0.000%	364,999	0.165%	364,999	0.164%	180	2.056%
1330	34	Parks and Trails		0.000%	979,455	0.442%	979,455	0.440%	120	1.370%
1340	27RRS	Regional Athletic Complex		0.000%	-	0.000%	-	0.000%		0.000%
1350	27NRS	Noxious Weed		0.000%	564,476	0.255%	564,476	0.254%	55	0.628%
1360	04	Tax Refunds		0.000%	-	0.000%	-	0.000%		0.000%
1380	03	Conservation Futures	1,186,187	0.365%	2,179,378	0.983%	2,179,378	0.980%	16	0.183%
1400	41	Housing & Community Renewal		0.000%	5,413,000	2.442%	5,413,000	2.433%	235	2.684%
1420	10	LEOFF I Long Term Care		0.000%	219,000	0.099%	219,000	0.098%	9	0.103%
1440	10	Sheriff's Special Programs		0.000%	51,454	0.023%	51,454	0.023%	15	0.171%
1450	11	Prisoner's Concession		0.000%	353,073	0.159%	353,073	0.159%	29	0.331%
1490	40	PHSS Technology		0.000%	75,144	0.034%	75,144	0.034%	9	0.103%
1500	40	Public Health	855,536	0.263%	7,762,959	3.502%	7,762,959	3.490%	1,084	12.380%
1500-30	41	Social Services/RSN		0.000%	10,454,612	4.716%	10,454,612	4.700%	364	4.157%
1660	04	Rid # 2		0.000%	1,430	0.001%	1,430	0.001%	6	0.069%
1720	27	Long Lake - LMD		0.000%	325,213	0.147%	325,213	0.146%	77	0.879%
1740	27WRS	Lake Lawrence - LMD		0.000%	127,875	0.058%	127,875	0.057%	52	0.594%
1780	27WRS	WRIA Water & Waste		0.000%	1,209,233	0.545%	1,209,233	0.544%	33	0.377%
1840	03	2010 Debt Holding		0.000%	223,393	0.101%	223,393	0.100%	6	0.069%
1850	03	2009 Debt Holding		0.000%	125,000	0.056%	125,000	0.056%	3	0.034%
1900	09	Anti-Profiteering		0.000%	20,257	0.009%	20,257	0.009%	6	0.069%
1910	05	Clerk's Collection		0.000%	441,920	0.199%	441,920	0.199%	20	0.228%
2180	04	G. O. Bonds - 1998		0.000%	-	0.000%	-	0.000%		0.000%
2210	03 & 04	G. O. Bonds - 2002		0.000%	-	0.000%	-	0.000%	1	0.011%
2220	03 & 04	G. O. Bonds - 2004		0.000%	37,140	0.017%	37,140	0.017%	7	0.080%
2230	03 & 04	G.O. Bonds 2005		0.000%	114,025	0.051%	114,025	0.051%	9	0.103%
2240	03 & 04	G.O. Bonds 2007		0.000%	18,025	0.008%	18,025	0.008%	7	0.080%
2250	03 & 04	G.O. Bonds 2009		0.000%	127,960	0.058%	127,960	0.058%	7	0.080%
2260	03 & 04	G.O. Bonds		0.000%	105,850	0.048%	105,850	0.048%	15	0.171%
2261	03 & 04	G.O. Bonds		0.000%	25	0.000%	25	0.000%	4	0.046%
3010	34	Roads Construction In Progress		0.000%	11,448,943	5.164%	11,448,943	5.147%	214	2.444%
3080	03	Jail Capital Projects		0.000%	3,382,629	1.526%	3,382,629	1.521%	32	0.365%
3140	03	County Buildings Fund		0.000%	-	0.000%	-	0.000%		0.000%

Allocation Factors			Assessments		Adj Bud - All Services		Adj Bud - FS Bud Only		Budget Processing	
Fund No	Agy No	Fund/Agency Name								
			Applied Levy		County Plan		County Plan		BUA-BUC	
			Units	%	Units	%	Units	%	Units	%
3150	25	Tilley Master Plan		0.000%	-	0.000%	-	0.000%		0.000%
4030	34	Solid Waste - M & O		0.000%	15,442,528	6.965%	15,442,528	6.942%	357	4.077%
4040	34	Solid Waste - Res. For Closure		0.000%	1,450,072	0.654%	1,450,072	0.652%	109	1.245%
4060	27WRS	Storm & Surface Water Utility		0.000%	4,275,590	1.929%	4,275,590	1.922%	204	2.330%
4070	27WRS&34	Storm & Surface Water Capital		0.000%	1,271,608	0.574%	1,271,608	0.572%	52	0.594%
4124	27LRS	Land Use & Permitting		0.000%	3,690,772	1.665%	3,690,772	1.659%	233	2.661%
4200	34	Boston Harbor Water/Wastewater		0.000%	354,976	0.160%	354,976	0.160%	78	0.891%
4210	04 & 34	Boston Harbor Reserve		0.000%	100,264	0.045%	100,264	0.045%	8	0.091%
4300	34	Tamoshan/Beverly Beach Sewer		0.000%	146,393	0.066%	146,393	0.066%	42	0.480%
4340	34	Grand Mound Wastewater		0.000%	631,516	0.285%	631,516	0.284%	46	0.525%
4350	04 & 34	Grand Mound Water		0.000%	284,977	0.129%	284,977	0.128%	44	0.503%
4380	04	Olympic View Debt Service		0.000%	55	0.000%	55	0.000%	5	0.057%
4400	34	Tamoshan Water/Sewer		0.000%	89,664	0.040%	89,664	0.040%	44	0.503%
4410	34	Olympic View Sewer		0.000%	32,138	0.014%	32,138	0.014%	34	0.388%
4420	04 & 34	Tamoshan Reserve		0.000%	493,044	0.222%	493,044	0.222%	46	0.525%
4440	34	Grand Mound Wastewater		0.000%	192,171	0.087%	192,171	0.086%	26	0.297%
4450	34	Grand Mound Water Cap		0.000%	39,342	0.018%	39,342	0.018%	14	0.160%
4460	04	Tamoshan Beverly Beach Debt		0.000%	-	0.000%	-	0.000%	3	0.034%
4480	04 & 34	Grand Mound Debt Service		0.000%	16,350	0.007%	16,350	0.007%	15	0.171%
4500	40	Community Loan Repayment #2		0.000%	-	0.000%	-	0.000%		0.000%
4510	04 & 40	Community Loan Repayment #1		0.000%	152,046	0.069%	152,046	0.068%	13	0.148%
5030	22	Unemployment Compensation		0.000%	826,036	0.373%	826,036	0.371%	13	0.148%
5050	22	Insurance Risk		0.000%	2,379,631	1.073%	2,379,631	1.070%	68	0.777%
5060	22	Benefits Administration		0.000%	771,411	0.348%	771,411	0.347%	28	0.320%
5210	04 & 25	Central Services/Facilities		0.000%	12,809,597	5.778%	12,809,597	5.758%	318	3.632%
5220	25	Central Services Reserve		0.000%	4,836,223	2.181%	4,836,223	2.174%	164	1.873%
5230	25	Cent Srvs Facilities Engineering		0.000%	418,918	0.189%	418,918	0.188%	42	0.480%
5410	04 & 25	E.R.&R. Maintenance		0.000%	4,245,353	1.915%	4,245,353	1.908%	109	1.245%
5420	25	E.R.&R. Replacement		0.000%	2,804,254	1.265%	2,804,254	1.261%	55	0.628%
6330		State Forest Board		0.000%	-	0.000%	-	0.000%	-	0.000%
6331		Forest Excise		0.000%	-	0.000%	-	0.000%	-	0.000%
6332		Forest Yield		0.000%	-	0.000%	-	0.000%	-	0.000%
6333		Leasehold Suspense		0.000%	-	0.000%	-	0.000%	-	0.000%
6334		Treasurer's Trust		0.000%	-	0.000%	-	0.000%	-	0.000%
6335		Taxes & Refunds Pending		0.000%	-	0.000%	-	0.000%	-	0.000%
6336		Refunded GO Bonds		0.000%	-	0.000%	-	0.000%	-	0.000%
6337		Fiscal Agent Fund		0.000%	-	0.000%	-	0.000%	-	0.000%

Allocation Factors			Assessments		Adj Bud - All Services		Adj Bud - FS Bud Only		Budget Processing	
Fund No	Agy No	Fund/Agency Name	Applied Levy		County Plan		County Plan		BUA-BUC	
			Units	%	Units	%	Units	%	Units	%
6338-9+		State Agencies	62,921,582	19.362%	-	0.000%	-	0.000%	-	0.000%
6340		Cobra/Retiree		0.000%	-	0.000%	-	0.000%	-	0.000%
6350-53		Drainage Districts		0.000%	-	0.000%	-	0.000%	-	0.000%
6410		Cemetery District #1	55,066	0.017%	-	0.000%	-	0.000%	-	0.000%
6411		Cemetery District #2	139,332	0.043%	-	0.000%	-	0.000%	-	0.000%
6420-29		PUD #1	246,146	0.076%	-	0.000%	-	0.000%	-	0.000%
6431		Tanglewilde Parks	51,593	0.016%	-	0.000%	-	0.000%	-	0.000%
6440-49+		Housing Authority		0.000%	-	0.000%	-	0.000%	-	0.000%
6450-51		Intercity Transit		0.000%	-	0.000%	-	0.000%	-	0.000%
6460-64		Timberland Regional Library	9,838,725	3.027%	-	0.000%	-	0.000%	-	0.000%
6470-71		ORCAA		0.000%	-	0.000%	88,412	0.040%	4	0.046%
6480		Conservation District		0.000%	-	0.000%	-	0.000%	-	0.000%
6490		Thurston Regional Planning		0.000%	-	0.000%	218,604	0.098%	97	1.108%
6500-05		ESD #113		0.000%	-	0.000%	-	0.000%	-	0.000%
6510-99		School Districts	126,028,451	38.780%	-	0.000%	-	0.000%	-	0.000%
6610-791		Fire Districts	21,545,588	6.630%	-	0.000%	-	0.000%	-	0.000%
6780		West Thurston Fire	5,160,357	1.588%	-	0.000%	-	0.000%	-	0.000%
6800-02		Port of Olympia	4,738,837	1.458%	-	0.000%	-	0.000%	-	0.000%
6810-70		Cities & Towns	28,733,649	8.842%	-	0.000%	-	0.000%	-	0.000%
6940		Dispute Resolution Center		0.000%	-	0.000%	-	0.000%	-	0.000%
6950		Area Agency On Aging		0.000%	-	0.000%	450,750	0.203%	8	0.091%
6970		Wash State Transit Insur Pool		0.000%	-	0.000%	-	0.000%	-	0.000%
6980-81		LOTT		0.000%	-	0.000%	-	0.000%	-	0.000%
Total			\$ 324,981,435	100.000%	\$ 221,700,556	100.000%	\$ 222,458,322	100.000%	8,756	100.000%

Allocation Factors			Building Usage									
Fund No	Agy No	Fund/Agency Name	Building 1		Building 2		Bldg 3 & Jail		Jail Annex		Building 4	
			Units	%	Units	%	Units	%	Units	%	Units	%
0010	23	Non-Departmental		0.000%		0.000%		0.000%		0.000%	0	0.000%
0010	03	Commissioners	2,362	6.961%		0.000%		0.000%		0.000%		0.000%
0010	22	Human Resources		0.000%		0.000%		0.000%		0.000%	4,496	33.286%
0010	20	Civil Service		0.000%		0.000%		0.000%		0.000%		0.000%
0010/02	A200-79	Auditor	4,653	13.713%		0.000%		0.000%		0.000%		0.000%
0010/02	A280-99	Auditor - Financial Services		0.000%		0.000%		0.000%		0.000%	2,478	18.346%
0010	01	Assessor	4,214	12.419%		0.000%		0.000%		0.000%		0.000%
0010	04	Treasurer	1,939	5.714%		0.000%		0.000%		0.000%		0.000%
0010	05	Clerk		0.000%	4,860	17.696%		0.000%		0.000%		0.000%
0010	07	District Court		0.000%		0.000%	8,536	12.240%		0.000%		0.000%
0010	06	Superior Court		0.000%	16,476	59.991%		0.000%		0.000%		0.000%
0010	24	Assigned Council		0.000%		0.000%		0.000%		0.000%		0.000%
0010	08	Juvenile Probation		0.000%		0.000%		0.000%		0.000%		0.000%
0010	09	Prosecuting Attorney		0.000%	5,451	19.848%	96	0.138%		0.000%		0.000%
0010	10	Sheriff		0.000%		0.000%	11,342	16.263%		0.000%		0.000%
0010	11	Corrections		0.000%		0.000%	49,766	71.359%	3,800	100.000%		0.000%
0010	12	Coroner		0.000%		0.000%		0.000%		0.000%		0.000%
0010	27ERS	WSU Extension		0.000%		0.000%		0.000%		0.000%		0.000%
0010	29A	Emergency Management		0.000%		0.000%		0.000%		0.000%		0.000%
0010	36	Planning	1,415	4.170%		0.000%		0.000%		0.000%		0.000%
0010	90	State Examiner		0.000%		0.000%		0.000%		0.000%		0.000%
1010	04	Treasurer's M & O		0.000%		0.000%		0.000%		0.000%		0.000%
1020	05	Family Court - Clerk		0.000%		0.000%		0.000%		0.000%		0.000%
1020	06	Family Court - Superior Court		0.000%		0.000%		0.000%		0.000%		0.000%
1030	27FRS	Fair		0.000%		0.000%		0.000%		0.000%		0.000%
1040	06	Law Library		0.000%	677	2.465%		0.000%		0.000%		0.000%
1050	02	Auditor - M & O		0.000%		0.000%		0.000%		0.000%		0.000%
1070	25	Geo Data		0.000%		0.000%		0.000%		0.000%		0.000%
1080	06	Superior Court Family Srv		0.000%		0.000%		0.000%		0.000%		0.000%
1090	02	Auditor - Election Reserve		0.000%		0.000%		0.000%		0.000%		0.000%
1100	03	Det. Fac. Sales Tax Hold.		0.000%		0.000%		0.000%		0.000%		0.000%
1110	09	Victim Advocate Program		0.000%		0.000%		0.000%		0.000%		0.000%
1120	04	Investment Administration		0.000%		0.000%		0.000%		0.000%		0.000%
1140	29	Emergency Management Council		0.000%		0.000%		0.000%		0.000%		0.000%
1150	03	Real Estate Excise Tax		0.000%		0.000%		0.000%		0.000%		0.000%
1160	04	REET Technology Fund		0.000%		0.000%		0.000%		0.000%		0.000%
1170	03	Trial Court Improvement		0.000%		0.000%		0.000%		0.000%		0.000%

Allocation Factors			Building Usage									
Fund No	Agy No	Fund/Agency Name	Building 1		Building 2		Bldg 3 & Jail		Jail Annex		Building 4	
			Units	%	Units	%	Units	%	Units	%	Units	%
1180	03	Treatment Sales Tax		0.000%		0.000%		0.000%		0.000%		0.000%
1190	34	County Roads	982	2.894%		0.000%		0.000%		0.000%		0.000%
1200	40	Veterans		0.000%		0.000%		0.000%		0.000%		0.000%
1280/90	29	Medic One & Reserve		0.000%		0.000%		0.000%		0.000%		0.000%
1300	03	Stadium/Convention/Art Center		0.000%		0.000%		0.000%		0.000%		0.000%
1320	27RRS	Recreation Services		0.000%		0.000%		0.000%		0.000%		0.000%
1330	34	Parks and Trails		0.000%		0.000%		0.000%		0.000%		0.000%
1340	27RRS	Regional Athletic Complex		0.000%		0.000%		0.000%		0.000%		0.000%
1350	27NRS	Noxious Weed		0.000%		0.000%		0.000%		0.000%		0.000%
1360	04	Tax Refunds		0.000%		0.000%		0.000%		0.000%		0.000%
1380	03	Conservation Futures		0.000%		0.000%		0.000%		0.000%		0.000%
1400	41	Housing & Community Renewal		0.000%		0.000%		0.000%		0.000%		0.000%
1420	10	LEOFF I Long Term Care		0.000%		0.000%		0.000%		0.000%		0.000%
1440	10	Sheriff's Special Programs		0.000%		0.000%		0.000%		0.000%		0.000%
1450	11	Prisoner's Concession		0.000%		0.000%		0.000%		0.000%		0.000%
1490	40	PHSS Technology		0.000%		0.000%		0.000%		0.000%		0.000%
1500	40	Public Health	2,676	7.886%		0.000%		0.000%		0.000%	1,362	10.084%
1500-30	41	Social Services/RSN		0.000%		0.000%		0.000%		0.000%		0.000%
1660	04	Rid # 2		0.000%		0.000%		0.000%		0.000%		0.000%
1720	27	Long Lake - LMD		0.000%		0.000%		0.000%		0.000%		0.000%
1740	27WRS	Lake Lawrence - LMD		0.000%		0.000%		0.000%		0.000%		0.000%
1780	27WRS	WRIA Water & Waste		0.000%		0.000%		0.000%		0.000%		0.000%
1840	03	2010 Debt Holding		0.000%		0.000%		0.000%		0.000%		0.000%
1850	03	2009 Debt Holding		0.000%		0.000%		0.000%		0.000%		0.000%
1900	09	Anti-Profitteering		0.000%		0.000%		0.000%		0.000%		0.000%
1910	05	Clerk's Collection		0.000%		0.000%		0.000%		0.000%		0.000%
2180	04	G. O. Bonds - 1998		0.000%		0.000%		0.000%		0.000%		0.000%
2210	03 & 04	G. O. Bonds - 2002		0.000%		0.000%		0.000%		0.000%		0.000%
2220	03 & 04	G. O. Bonds - 2004		0.000%		0.000%		0.000%		0.000%		0.000%
2230	03 & 04	G.O. Bonds 2005		0.000%		0.000%		0.000%		0.000%		0.000%
2240	03 & 04	G.O. Bonds 2007		0.000%		0.000%		0.000%		0.000%		0.000%
2250	03 & 04	G.O. Bonds 2009		0.000%		0.000%		0.000%		0.000%		0.000%
2260	03 & 04	G.O. Bonds		0.000%		0.000%		0.000%		0.000%		0.000%
2261	03 & 04	G.O. Bonds		0.000%		0.000%		0.000%		0.000%		0.000%
3010	34	Roads Construction In Progress		0.000%		0.000%		0.000%		0.000%		0.000%
3080	03	Jail Capital Projects		0.000%		0.000%		0.000%		0.000%		0.000%
3140	03	County Buildings Fund		0.000%		0.000%		0.000%		0.000%		0.000%

Allocation Factors			Building Usage									
Fund No	Agy No	Fund/Agency Name	Building 1		Building 2		Bldg 3 & Jail		Jail Annex		Building 4	
			Units	%	Units	%	Units	%	Units	%	Units	%
3150	25	Tilley Master Plan		0.000%		0.000%		0.000%		0.000%		0.000%
4030	34	Solid Waste - M & O		0.000%		0.000%		0.000%		0.000%		0.000%
4040	34	Solid Waste - Res. For Closure		0.000%		0.000%		0.000%		0.000%		0.000%
4060	27WRS	Storm & Surface Water Utility		0.000%		0.000%		0.000%		0.000%	3,921	29.029%
4070	27WRS&34	Storm & Surface Water Capital		0.000%		0.000%		0.000%		0.000%		0.000%
4124	27LRS	Land Use & Permitting	7,047	20.768%		0.000%		0.000%		0.000%		0.000%
4200	34	Boston Harbor Water/Wastewater		0.000%		0.000%		0.000%		0.000%		0.000%
4210	04 & 34	Boston Harbor Reserve		0.000%		0.000%		0.000%		0.000%		0.000%
4300	34	Tamoshan/Beverly Beach Sewer		0.000%		0.000%		0.000%		0.000%		0.000%
4340	34	Grand Mound Wastewater		0.000%		0.000%		0.000%		0.000%		0.000%
4350	04 & 34	Grand Mound Water		0.000%		0.000%		0.000%		0.000%		0.000%
4380	04	Olympic View Debt Service		0.000%		0.000%		0.000%		0.000%		0.000%
4400	34	Tamoshan Water/Sewer		0.000%		0.000%		0.000%		0.000%		0.000%
4410	34	Olympic View Sewer		0.000%		0.000%		0.000%		0.000%		0.000%
4420	04 & 34	Tamoshan Reserve		0.000%		0.000%		0.000%		0.000%		0.000%
4440	34	Grand Mound Wastewater		0.000%		0.000%		0.000%		0.000%		0.000%
4450	34	Grand Mound Water Cap		0.000%		0.000%		0.000%		0.000%		0.000%
4460	04	Tamoshan Beverly Beach Debt		0.000%		0.000%		0.000%		0.000%		0.000%
4480	04 & 34	Grand Mound Debt Service		0.000%		0.000%		0.000%		0.000%		0.000%
4500	40	Community Loan Repayment #2		0.000%		0.000%		0.000%		0.000%		0.000%
4510	04 & 40	Community Loan Repayment #1		0.000%		0.000%		0.000%		0.000%		0.000%
5030	22	Unemployment Compensation		0.000%		0.000%		0.000%		0.000%		0.000%
5050	22	Insurance Risk		0.000%		0.000%		0.000%		0.000%		0.000%
5060	22	Benefits Administration		0.000%		0.000%		0.000%		0.000%		0.000%
5210	04 & 25	Central Services/Facilities	8,213	24.204%		0.000%		0.000%		0.000%	1,250	9.254%
5220	25	Central Services Reserve		0.000%		0.000%		0.000%		0.000%		0.000%
5230	25	Cent Srvs Facilities Engineering	431	1.270%		0.000%		0.000%		0.000%		0.000%
5410	04 & 25	E.R.&R. Maintenance		0.000%		0.000%		0.000%		0.000%		0.000%
5420	25	E.R.&R. Replacement		0.000%		0.000%		0.000%		0.000%		0.000%
6330		State Forest Board		0.000%		0.000%		0.000%		0.000%		0.000%
6331		Forest Excise		0.000%		0.000%		0.000%		0.000%		0.000%
6332		Forest Yield		0.000%		0.000%		0.000%		0.000%		0.000%
6333		Leasehold Suspense		0.000%		0.000%		0.000%		0.000%		0.000%
6334		Treasurer's Trust		0.000%		0.000%		0.000%		0.000%		0.000%
6335		Taxes & Refunds Pending		0.000%		0.000%		0.000%		0.000%		0.000%
6336		Refunded GO Bonds		0.000%		0.000%		0.000%		0.000%		0.000%
6337		Fiscal Agent Fund		0.000%		0.000%		0.000%		0.000%		0.000%

Allocation Factors			Building Usage									
Fund No	Agy No	Fund/Agency Name	Building 1		Building 2		Bldg 3 & Jail		Jail Annex		Building 4	
			Units	%	Units	%	Units	%	Units	%	Units	%
6338-9+		State Agencies		0.000%		0.000%		0.000%		0.000%		0.000%
6340		Cobra/Retiree		0.000%		0.000%		0.000%		0.000%		0.000%
6350-53		Drainage Districts		0.000%		0.000%		0.000%		0.000%		0.000%
6410		Cemetery District #1		0.000%		0.000%		0.000%		0.000%		0.000%
6411		Cemetery District #2		0.000%		0.000%		0.000%		0.000%		0.000%
6420-29		PUD #1		0.000%		0.000%		0.000%		0.000%		0.000%
6431		Tanglewilde Parks		0.000%		0.000%		0.000%		0.000%		0.000%
6440-49+		Housing Authority		0.000%		0.000%		0.000%		0.000%		0.000%
6450-51		InterCity Transit		0.000%		0.000%		0.000%		0.000%		0.000%
6460-64		Timberland Regional Library		0.000%		0.000%		0.000%		0.000%		0.000%
6470-71		ORCAA		0.000%		0.000%		0.000%		0.000%		0.000%
6480		Conservation District		0.000%		0.000%		0.000%		0.000%		0.000%
6490		Thurston Regional Planning		0.000%		0.000%		0.000%		0.000%		0.000%
6500-05		ESD #113		0.000%		0.000%		0.000%		0.000%		0.000%
6510-99		School Districts		0.000%		0.000%		0.000%		0.000%		0.000%
6610-791		Fire Districts		0.000%		0.000%		0.000%		0.000%		0.000%
6780		West Thurston Fire		0.000%		0.000%		0.000%		0.000%		0.000%
6800-02		Port of Olympia		0.000%		0.000%		0.000%		0.000%		0.000%
6810-70		Cities & Towns		0.000%		0.000%		0.000%		0.000%		0.000%
6940		Dispute Resolution Center		0.000%		0.000%		0.000%		0.000%		0.000%
6950		Area Agency On Aging		0.000%		0.000%		0.000%		0.000%		0.000%
6970		Wash State Transit Insur Pool		0.000%		0.000%		0.000%		0.000%		0.000%
6980-81		LOTT		0.000%		0.000%		0.000%		0.000%		0.000%
Total			33,932	100.000%	27,464	100.000%	69,740	100.000%	3,800	100.000%	13,507	100.000%

Allocation Factors			Building Usage								Cash Rec Trans	
Fund No	Agy No	Fund/Agency Name	Health Serv		Building 5		Mottman 3400 Bldg		Juvenile-Family Crt		Units	%
			Units	%	Units	%	Units	%	Units	%		
0010	23	Non-Departmental		0.000%	7,679	100.000%	65,612	100.000%		0.000%	281	1.167%
0010	03	Commissioners		0.000%		0.000%		0.000%		0.000%	1	0.004%
0010	22	Human Resources		0.000%		0.000%		0.000%		0.000%	6	0.025%
0010	20	Civil Service		0.000%		0.000%		0.000%		0.000%		0.000%
0010/02	A200-79	Auditor		0.000%		0.000%		0.000%		0.000%	1,596	4.317%
0010/02	A280-99	Auditor - Financial Services		0.000%		0.000%		0.000%		0.000%		2.311%
0010	01	Assessor		0.000%		0.000%		0.000%		0.000%		0.000%
0010	04	Treasurer		0.000%		0.000%		0.000%		0.000%		0.000%
0010	05	Clerk		0.000%		0.000%		0.000%	4,318	6.805%	1,011	4.199%
0010	07	District Court		0.000%		0.000%		0.000%		0.000%	2,109	8.759%
0010	06	Superior Court		0.000%		0.000%		0.000%	9,343	14.724%	119	0.494%
0010	24	Assigned Council		0.000%		0.000%		0.000%		0.000%	56	0.233%
0010	08	Juvenile Probation		0.000%		0.000%		0.000%	47,859	75.421%	289	1.200%
0010	09	Prosecuting Attorney		0.000%		0.000%		0.000%	1,936	3.051%	149	0.619%
0010	10	Sheriff		0.000%		0.000%		0.000%		0.000%	625	2.596%
0010	11	Corrections		0.000%		0.000%		0.000%		0.000%	1,086	4.510%
0010	12	Coroner		0.000%		0.000%		0.000%		0.000%	20	0.083%
0010	27ERS	WSU Extension		0.000%		0.000%		0.000%		0.000%	25	0.104%
0010	29A	Emergency Management		0.000%		0.000%		0.000%		0.000%	40	0.166%
0010	36	Planning		0.000%		0.000%		0.000%		0.000%	11	0.046%
0010	90	State Examiner		0.000%		0.000%		0.000%		0.000%		0.000%
1010	04	Treasurer's M & O		0.000%		0.000%		0.000%		0.000%		0.000%
1020	05	Family Court - Clerk		0.000%		0.000%		0.000%		0.000%	190	0.789%
1020	06	Family Court - Superior Court		0.000%		0.000%		0.000%		0.000%		0.000%
1030	27FRS	Fair		0.000%		0.000%		0.000%		0.000%	485	2.014%
1040	06	Law Library		0.000%		0.000%		0.000%		0.000%	115	0.478%
1050	02	Auditor - M & O		0.000%		0.000%		0.000%		0.000%	557	2.313%
1070	25	Geo Data		0.000%		0.000%		0.000%		0.000%		0.000%
1080	06	Superior Court Family Srv		0.000%		0.000%		0.000%		0.000%	275	1.142%
1090	02	Auditor - Election Reserve		0.000%		0.000%		0.000%		0.000%	2	0.008%
1100	03	Det. Fac. Sales Tax Hold.		0.000%		0.000%		0.000%		0.000%		0.000%
1110	09	Victim Advocate Program		0.000%		0.000%		0.000%		0.000%	242	1.005%
1120	04	Investment Administration		0.000%		0.000%		0.000%		0.000%		0.000%
1140	29	Emergency Management Council		0.000%		0.000%		0.000%		0.000%	6	0.025%
1150	03	Real Estate Excise Tax		0.000%		0.000%		0.000%		0.000%	6	0.025%
1160	04	REET Technology Fund		0.000%		0.000%		0.000%		0.000%		0.000%
1170	03	Trial Court Improvement		0.000%		0.000%		0.000%		0.000%	3	0.012%

Allocation Factors			Building Usage								Cash Rec Trans	
Fund No	Agy No	Fund/Agency Name	Health Serv		Building 5		Mottman 3400 Bldg		Juvenile-Family Crt		Units	%
			Units	%	Units	%	Units	%	Units	%		
1180	03	Treatment Sales Tax		0.000%		0.000%		0.000%		0.000%		0.000%
1190	34	County Roads		0.000%		0.000%		0.000%		0.000%	968	4.020%
1200	40	Veterans	128	0.289%		0.000%		0.000%		0.000%		0.000%
1280/90	29	Medic One & Reserve		0.000%		0.000%		0.000%		0.000%	38	0.158%
1300	03	Stadium/Convention/Art Center		0.000%		0.000%		0.000%		0.000%		0.000%
1320	27RRS	Recreation Services		0.000%		0.000%		0.000%		0.000%	233	0.968%
1330	34	Parks and Trails		0.000%		0.000%		0.000%		0.000%	327	1.358%
1340	27RRS	Regional Athletic Complex		0.000%		0.000%		0.000%		0.000%		0.000%
1350	27NRS	Noxious Weed		0.000%		0.000%		0.000%		0.000%	18	0.075%
1360	04	Tax Refunds		0.000%		0.000%		0.000%		0.000%		0.000%
1380	03	Conservation Futures		0.000%		0.000%		0.000%		0.000%	2	0.008%
1400	41	Housing & Community Renewal	128	0.289%		0.000%		0.000%		0.000%	1,097	4.556%
1420	10	LEOFF I Long Term Care		0.000%		0.000%		0.000%		0.000%	7	0.029%
1440	10	Sheriff's Special Programs		0.000%		0.000%		0.000%		0.000%		0.000%
1450	11	Prisoner's Concession		0.000%		0.000%		0.000%		0.000%	230	0.955%
1490	40	PHSS Technology		0.000%		0.000%		0.000%		0.000%	1	0.004%
1500	40	Public Health	18,177	41.060%		0.000%		0.000%		0.000%	3,350	13.913%
1500-30	41	Social Services/RSN	25,836	58.361%		0.000%		0.000%		0.000%	346	1.437%
1660	04	Rid # 2		0.000%		0.000%		0.000%		0.000%		0.000%
1720	27	Long Lake - LMD		0.000%		0.000%		0.000%		0.000%		0.000%
1740	27WRS	Lake Lawrence - LMD		0.000%		0.000%		0.000%		0.000%		0.000%
1780	27WRS	WRIA Water & Waste		0.000%		0.000%		0.000%		0.000%		0.000%
1840	03	2010 Debt Holding		0.000%		0.000%		0.000%		0.000%		0.000%
1850	03	2009 Debt Holding		0.000%		0.000%		0.000%		0.000%		0.000%
1900	09	Anti-Profitteering		0.000%		0.000%		0.000%		0.000%	12	0.050%
1910	05	Clerk's Collection		0.000%		0.000%		0.000%		0.000%	78	0.324%
2180	04	G. O. Bonds - 1998		0.000%		0.000%		0.000%		0.000%		0.000%
2210	03 & 04	G. O. Bonds - 2002		0.000%		0.000%		0.000%		0.000%		0.000%
2220	03 & 04	G. O. Bonds - 2004		0.000%		0.000%		0.000%		0.000%		0.000%
2230	03 & 04	G.O. Bonds 2005		0.000%		0.000%		0.000%		0.000%		0.000%
2240	03 & 04	G.O. Bonds 2007		0.000%		0.000%		0.000%		0.000%		0.000%
2250	03 & 04	G.O. Bonds 2009		0.000%		0.000%		0.000%		0.000%		0.000%
2260	03 & 04	G.O. Bonds		0.000%		0.000%		0.000%		0.000%		0.000%
2261	03 & 04	G.O. Bonds		0.000%		0.000%		0.000%		0.000%		0.000%
3010	34	Roads Construction In Progress		0.000%		0.000%		0.000%		0.000%	77	0.320%
3080	03	Jail Capital Projects		0.000%		0.000%		0.000%		0.000%	2	0.008%
3140	03	County Buildings Fund		0.000%		0.000%		0.000%		0.000%		0.000%

Allocation Factors			Building Usage								Cash Rec Trans	
Fund No	Agy No	Fund/Agency Name	Health Serv		Building 5		Mottman 3400 Bldg		Juvenile-Family Crt		Units	%
			Units	%	Units	%	Units	%	Units	%		
3150	25	Tilley Master Plan		0.000%		0.000%		0.000%		0.000%		0.000%
4030	34	Solid Waste - M & O		0.000%		0.000%		0.000%		0.000%	1,874	7.783%
4040	34	Solid Waste - Res. For Closure		0.000%		0.000%		0.000%		0.000%	2	0.008%
4060	27WRS	Storm & Surface Water Utility		0.000%		0.000%		0.000%		0.000%	10	0.042%
4070	27WRS&34	Storm & Surface Water Capital		0.000%		0.000%		0.000%		0.000%	1	0.004%
4124	27LRS	Land Use & Permitting		0.000%		0.000%		0.000%		0.000%	2,395	9.946%
4200	34	Boston Harbor Water/Wastewater		0.000%		0.000%		0.000%		0.000%	604	2.508%
4210	04 & 34	Boston Harbor Reserve		0.000%		0.000%		0.000%		0.000%		0.000%
4300	34	Tamoshan/Beverly Beach Sewer		0.000%		0.000%		0.000%		0.000%	280	1.163%
4340	34	Grand Mound Wastewater		0.000%		0.000%		0.000%		0.000%	593	2.463%
4350	04 & 34	Grand Mound Water		0.000%		0.000%		0.000%		0.000%	602	2.500%
4380	04	Olympic View Debt Service		0.000%		0.000%		0.000%		0.000%		0.000%
4400	34	Tamoshan Water/Sewer		0.000%		0.000%		0.000%		0.000%	272	1.130%
4410	34	Olympic View Sewer		0.000%		0.000%		0.000%		0.000%	6	0.025%
4420	04 & 34	Tamoshan Reserve		0.000%		0.000%		0.000%		0.000%		0.000%
4440	34	Grand Mound Wastewater		0.000%		0.000%		0.000%		0.000%		0.000%
4450	34	Grand Mound Water Cap		0.000%		0.000%		0.000%		0.000%		0.000%
4460	04	Tamoshan Beverly Beach Debt		0.000%		0.000%		0.000%		0.000%		0.000%
4480	04 & 34	Grand Mound Debt Service		0.000%		0.000%		0.000%		0.000%		0.000%
4500	40	Community Loan Repayment #2		0.000%		0.000%		0.000%		0.000%		0.000%
4510	04 & 40	Community Loan Repayment #1		0.000%		0.000%		0.000%		0.000%	2	0.008%
5030	22	Unemployment Compensation		0.000%		0.000%		0.000%		0.000%		0.000%
5050	22	Insurance Risk		0.000%		0.000%		0.000%		0.000%	28	0.116%
5060	22	Benefits Administration		0.000%		0.000%		0.000%		0.000%	5	0.021%
5210	04 & 25	Central Services/Facilities		0.000%		0.000%		0.000%		0.000%	258	1.071%
5220	25	Central Services Reserve		0.000%		0.000%		0.000%		0.000%	50	0.208%
5230	25	Cent Srvs Facilities Engineering		0.000%		0.000%		0.000%		0.000%		0.000%
5410	04 & 25	E.R.&R. Maintenance		0.000%		0.000%		0.000%		0.000%	95	0.395%
5420	25	E.R.&R. Replacement		0.000%		0.000%		0.000%		0.000%	19	0.079%
6330		State Forest Board		0.000%		0.000%		0.000%		0.000%		0.000%
6331		Forest Excise		0.000%		0.000%		0.000%		0.000%		0.000%
6332		Forest Yield		0.000%		0.000%		0.000%		0.000%		0.000%
6333		Leasehold Suspense		0.000%		0.000%		0.000%		0.000%		0.000%
6334		Treasurer's Trust		0.000%		0.000%		0.000%		0.000%		0.000%
6335		Taxes & Refunds Pending		0.000%		0.000%		0.000%		0.000%		0.000%
6336		Refunded GO Bonds		0.000%		0.000%		0.000%		0.000%		0.000%
6337		Fiscal Agent Fund		0.000%		0.000%		0.000%		0.000%		0.000%

Allocation Factors			Building Usage								Cash Rec Trans	
Fund No	Agy No	Fund/Agency Name	Health Serv		Building 5		Mottman 3400 Bldg		Juvenile-Family Crt		Units	%
			Units	%	Units	%	Units	%	Units	%		
6338-9+		State Agencies		0.000%		0.000%		0.000%		0.000%		0.000%
6340		Cobra/Retiree		0.000%		0.000%		0.000%		0.000%		0.000%
6350-53		Drainage Districts		0.000%		0.000%		0.000%		0.000%		0.000%
6410		Cemetery District #1		0.000%		0.000%		0.000%		0.000%		0.000%
6411		Cemetery District #2		0.000%		0.000%		0.000%		0.000%		0.000%
6420-29		PUD #1		0.000%		0.000%		0.000%		0.000%		0.000%
6431		Tanglewilde Parks		0.000%		0.000%		0.000%		0.000%		0.000%
6440-49+		Housing Authority		0.000%		0.000%		0.000%		0.000%		0.000%
6450-51		Intercity Transit		0.000%		0.000%		0.000%		0.000%		0.000%
6460-64		Timberland Regional Library		0.000%		0.000%		0.000%		0.000%		0.000%
6470-71		ORCAA		0.000%		0.000%		0.000%		0.000%		0.000%
6480		Conservation District		0.000%		0.000%		0.000%		0.000%		0.000%
6490		Thurston Regional Planning		0.000%		0.000%		0.000%		0.000%	615	2.554%
6500-05		ESD #113		0.000%		0.000%		0.000%		0.000%		0.000%
6510-99		School Districts		0.000%		0.000%		0.000%		0.000%		0.000%
6610-791		Fire Districts		0.000%		0.000%		0.000%		0.000%		0.000%
6780		West Thurston Fire		0.000%		0.000%		0.000%		0.000%		0.000%
6800-02		Port of Olympia		0.000%		0.000%		0.000%		0.000%		0.000%
6810-70		Cities & Towns		0.000%		0.000%		0.000%		0.000%		0.000%
6940		Dispute Resolution Center		0.000%		0.000%		0.000%		0.000%		0.000%
6950		Area Agency On Aging		0.000%		0.000%		0.000%		0.000%	277	1.150%
6970		Wash State Transit Insur Pool		0.000%		0.000%		0.000%		0.000%		0.000%
6980-81		LOTT		0.000%		0.000%		0.000%		0.000%		0.000%
Total			44,269	100.000%	7,679	100.000%	65,612	100.000%	63,456	100.000%	24,079	100.000%

Allocation Factors			Expen - YE Rep Only		Expenditures - All Services		Planning		Regional Planning	
Fund No	Agy No	Fund/Agency Name	County Plan		County Plan		% Of Actual Effort		% Of Expected Effort	
			Units	%	Units	%	Units	Alloc	Units	Alloc
0010	23	Non-Departmental	\$ 2,070,906	1.116%	\$ 2,070,906	1.113%	107	1.070%	33	0.330%
0010	03	Commissioners	1,857,723	1.001%	1,857,723	0.998%	96	0.960%	29	0.290%
0010	22	Human Resources	1,383,558	0.746%	1,383,558	0.744%	72	0.720%	22	0.220%
0010	20	Civil Service	-	0.000%	-	0.000%	-	0.000%	-	0.000%
0010/02	A200-79	Auditor	3,214,029	1.733%	3,214,029	1.727%	167	1.670%	51	0.510%
0010/02	A280-99	Auditor - Financial Services	1,715,790	0.925%	1,715,790	0.922%	89	0.890%	27	0.270%
0010	01	Assessor	3,452,313	1.861%	3,452,313	1.855%	179	1.790%	55	0.550%
0010	04	Treasurer	1,025,819	0.553%	1,025,819	0.551%	53	0.530%	16	0.160%
0010	05	Clerk	3,208,517	1.730%	3,208,517	1.724%	166	1.660%	51	0.510%
0010	07	District Court	3,005,363	1.620%	3,005,363	1.615%	156	1.560%	48	0.480%
0010	06	Superior Court	5,433,661	2.929%	5,433,661	2.920%	282	2.820%	86	0.860%
0010	24	Assigned Council	3,374,115	1.819%	3,374,115	1.813%	175	1.750%	53	0.530%
0010	08	Juvenile Probation	6,757,181	3.643%	6,757,181	3.632%	350	3.500%	107	1.070%
0010	09	Prosecuting Attorney	8,093,990	4.363%	8,093,990	4.350%	420	4.200%	128	1.280%
0010	10	Sheriff	15,349,915	8.275%	15,349,915	8.250%	796	7.960%	243	2.430%
0010	11	Corrections	14,756,638	7.955%	14,756,638	7.931%	765	7.650%	234	2.340%
0010	12	Coroner	916,904	0.494%	916,904	0.493%	48	0.480%	15	0.150%
0010	27ERS	WSU Extension	365,416	0.197%	365,416	0.196%	19	0.190%	6	0.060%
0010	29A	Emergency Management	1,728,063	0.932%	1,728,063	0.929%	90	0.900%	27	0.270%
0010	36	Planning	1,082,389	0.583%	1,082,389	0.582%	56	0.560%	17	0.170%
0010	90	State Examiner	96,304	0.052%	96,304	0.052%	5	0.050%	2	0.020%
1010	04	Treasurer's M & O	240,117	0.129%	240,117	0.129%		0.000%		0.000%
1020	05	Family Court - Clerk	199,020	0.107%	199,020	0.107%		0.000%		0.000%
1020	06	Family Court - Superior Court	-	0.000%	-	0.000%		0.000%		0.000%
1030	27FRS	Fair	519,341	0.280%	519,341	0.279%		0.000%		0.000%
1040	06	Law Library	95,603	0.052%	95,603	0.051%		0.000%		0.000%
1050	02	Auditor - M & O	162,870	0.088%	162,870	0.088%		0.000%		0.000%
1070	25	Geo Data	-	0.000%	-	0.000%		0.000%		0.000%
1080	06	Superior Court Family Srv	-	0.000%	-	0.000%		0.000%		0.000%
1090	02	Auditor - Election Reserve	73,405	0.040%	73,405	0.039%		0.000%		0.000%
1100	03	Det. Fac. Sales Tax Hold.	313,732	0.169%	313,732	0.169%		0.000%		0.000%
1110	09	Victim Advocate Program	335,176	0.181%	335,176	0.180%		0.000%		0.000%
1120	04	Investment Administration	328,191	0.177%	328,191	0.176%		0.000%		0.000%
1140	29	Emergency Management Council	3,271	0.002%	3,271	0.002%		0.000%		0.000%
1150	03	Real Estate Excise Tax	244,676	0.132%	244,676	0.131%		0.000%		0.000%
1160	04	REET Technology Fund	36,225	0.020%	36,225	0.019%		0.000%		0.000%
1170	03	Trial Court Improvement	47,578	0.026%	47,578	0.026%		0.000%		0.000%

Allocation Factors			Expen - YE Rep Only		Expenditures - All Services		Planning		Regional Planning	
Fund No	Agy No	Fund/Agency Name	County Plan		County Plan		% Of Actual Effort		% Of Expected Effort	
			Units	%	Units	%	Units	Alloc	Units	Alloc
1180	03	Treatment Sales Tax	215,605	0.116%	215,605	0.116%		0.000%		0.000%
1190	34	County Roads	21,490,267	11.585%	21,490,267	11.550%	1,797	17.970%	1,837	18.370%
1200	40	Veterans	390,059	0.210%	390,059	0.210%		0.000%		0.000%
1280/90	29	Medic One & Reserve	4,402,601	2.373%	4,402,601	2.366%		0.000%		0.000%
1300	03	Stadium/Convention/Art Center	1,919	0.001%	1,919	0.001%		0.000%		0.000%
1320	27RRS	Recreation Services	338,707	0.183%	338,707	0.182%		0.000%		0.000%
1330	34	Parks and Trails	795,387	0.429%	795,387	0.427%		0.000%		0.000%
1340	27RRS	Regional Athletic Complex	-	0.000%	-	0.000%		0.000%		0.000%
1350	27NRS	Noxious Weed	512,735	0.276%	512,735	0.276%		0.000%		0.000%
1360	04	Tax Refunds	-	0.000%	-	0.000%		0.000%		0.000%
1380	03	Conservation Futures	170,634	0.092%	170,634	0.092%		0.000%		0.000%
1400	41	Housing & Community Renewal	4,763,330	2.568%	4,763,330	2.560%		0.000%		0.000%
1420	10	LEOFF I Long Term Care	206,465	0.111%	206,465	0.111%		0.000%		0.000%
1440	10	Sheriff's Special Programs	27,330	0.015%	27,330	0.015%		0.000%		0.000%
1450	11	Prisoner's Concession	348,058	0.188%	348,058	0.187%		0.000%		0.000%
1490	40	PHSS Technology	43,188	0.023%	43,188	0.023%		0.000%		0.000%
1500	40	Public Health	7,491,546	4.039%	7,491,546	4.026%	143	1.430%	1,250	12.500%
1500-30	41	Social Services/RSN	9,135,478	4.925%	9,135,478	4.910%		0.000%		0.000%
1660	04	Rid # 2	1,412	0.001%	1,412	0.001%		0.000%		0.000%
1720	27	Long Lake - LMD	137,253	0.074%	137,253	0.074%		0.000%		0.000%
1740	27WRS	Lake Lawrence - LMD	96,528	0.052%	96,528	0.052%		0.000%		0.000%
1780	27WRS	WRIA Water & Waste	101,094	0.054%	101,094	0.054%		0.000%		0.000%
1840	03	2010 Debt Holding	106,238	0.057%	106,238	0.057%		0.000%		0.000%
1850	03	2009 Debt Holding	103,753	0.056%	103,753	0.056%		0.000%		0.000%
1900	09	Anti-Profiteering	257	0.000%	257	0.000%		0.000%		0.000%
1910	05	Clerk's Collection	334,674	0.180%	334,674	0.180%		0.000%		0.000%
2180	04	G. O. Bonds - 1998	-	0.000%	-	0.000%		0.000%		0.000%
2210	03 & 04	G. O. Bonds - 2002	-	0.000%	-	0.000%		0.000%		0.000%
2220	03 & 04	G. O. Bonds - 2004	37,121	0.020%	37,121	0.020%		0.000%		0.000%
2230	03 & 04	G.O. Bonds 2005	114,010	0.061%	114,010	0.061%		0.000%		0.000%
2240	03 & 04	G.O. Bonds 2007	18,006	0.010%	18,006	0.010%		0.000%		0.000%
2250	03 & 04	G.O. Bonds 2009	127,947	0.069%	127,947	0.069%		0.000%		0.000%
2260	03 & 04	G.O. Bonds	103,130	0.056%	103,130	0.055%		0.000%		0.000%
2261	03 & 04	G.O. Bonds	-	0.000%	-	0.000%		0.000%		0.000%
3010	34	Roads Construction In Progress	3,880,405	2.092%	3,880,405	2.085%	974	9.740%	663	6.630%
3080	03	Jail Capital Projects	2,453,567	1.323%	2,453,567	1.319%		0.000%		0.000%
3140	03	County Buildings Fund	-	0.000%	-	0.000%		0.000%		0.000%

Allocation Factors			Expn - YE Rep Only		Expenditures - All Services		Planning		Regional Planning	
Fund No	Agy No	Fund/Agency Name	County Plan		County Plan		% Of Actual Effort		% Of Expected Effort	
			Units	%	Units	%	Units	Alloc	Units	Alloc
3150	25	Tilley Master Plan	-	0.000%	-	0.000%		0.000%		0.000%
4030	34	Solid Waste - M & O	14,105,577	7.604%	14,105,577	7.581%	52	0.520%	1,250	12.500%
4040	34	Solid Waste - Res. For Closure	610,576	0.329%	610,576	0.328%		0.000%		0.000%
4060	27WRS	Storm & Surface Water Utility	3,840,425	2.070%	3,840,425	2.064%	834	8.340%	1,250	12.500%
4070	27WRS&34	Storm & Surface Water Capital	487,889	0.263%	487,889	0.262%		0.000%		0.000%
4124	27LRS	Land Use & Permitting	3,506,308	1.890%	3,506,308	1.884%	1,463	14.630%	1,250	12.500%
4200	34	Boston Harbor Water/Wastewater	298,033	0.161%	298,033	0.160%	62	0.620%		0.000%
4210	04 & 34	Boston Harbor Reserve	12,008	0.006%	12,008	0.006%		0.000%		0.000%
4300	34	Tamoshan/Beverly Beach Sewer	132,839	0.072%	132,839	0.071%	28	0.280%		0.000%
4340	34	Grand Mound Wastewater	543,765	0.293%	543,765	0.292%	385	3.850%	694	6.940%
4350	04 & 34	Grand Mound Water	217,608	0.117%	217,608	0.117%	154	1.540%	556	5.560%
4380	04	Olympic View Debt Service	34	0.000%	34	0.000%		0.000%		0.000%
4400	34	Tamoshan Water/Sewer	59,623	0.032%	59,623	0.032%	12	0.120%		0.000%
4410	34	Olympic View Sewer	24,980	0.013%	24,980	0.013%	5	0.050%		0.000%
4420	04 & 34	Tamoshan Reserve	426,504	0.230%	426,504	0.229%		0.000%		0.000%
4440	34	Grand Mound Wastewater	76,313	0.041%	76,313	0.041%		0.000%		0.000%
4450	34	Grand Mound Water Cap	1,789	0.001%	1,789	0.001%		0.000%		0.000%
4460	04	Tamoshan Beverly Beach Debt	-	0.000%	-	0.000%		0.000%		0.000%
4480	04 & 34	Grand Mound Debt Service	16,225	0.009%	16,225	0.009%		0.000%		0.000%
4500	40	Community Loan Repayment #2	-	0.000%	-	0.000%		0.000%		0.000%
4510	04 & 40	Community Loan Repayment #1	2,150	0.001%	2,150	0.001%		0.000%		0.000%
5030	22	Unemployment Compensation	243,188	0.131%	243,188	0.131%		0.000%		0.000%
5050	22	Insurance Risk	778,914	0.420%	778,914	0.419%		0.000%		0.000%
5060	22	Benefits Administration	206,652	0.111%	206,652	0.111%		0.000%		0.000%
5210	04 & 25	Central Services/Facilities	12,504,518	6.741%	12,504,518	6.720%		0.000%		0.000%
5220	25	Central Services Reserve	1,670,470	0.901%	1,670,470	0.898%		0.000%		0.000%
5230	25	Cent Srvs Facilities Engineering	394,822	0.213%	394,822	0.212%		0.000%		0.000%
5410	04 & 25	E.R.&R. Maintenance	3,825,610	2.062%	3,825,610	2.056%		0.000%		0.000%
5420	25	E.R.&R. Replacement	2,077,768	1.120%	2,077,768	1.117%		0.000%		0.000%
6330		State Forest Board	-	0.000%	-	0.000%		0.000%		0.000%
6331		Forest Excise	-	0.000%	-	0.000%		0.000%		0.000%
6332		Forest Yield	-	0.000%	-	0.000%		0.000%		0.000%
6333		Leasehold Suspense	-	0.000%	-	0.000%		0.000%		0.000%
6334		Treasurer's Trust	-	0.000%	-	0.000%		0.000%		0.000%
6335		Taxes & Refunds Pending	-	0.000%	-	0.000%		0.000%		0.000%
6336		Refunded GO Bonds	-	0.000%	-	0.000%		0.000%		0.000%
6337		Fiscal Agent Fund	-	0.000%	-	0.000%		0.000%		0.000%

Allocation Factors			Expn - YE Rep Only		Expenditures - All Services		Planning		Regional Planning	
Fund No	Agy No	Fund/Agency Name	County Plan		County Plan		% Of Actual Effort		% Of Expected Effort	
			Units	%	Units	%	Units	Alloc	Units	Alloc
6338-9+		State Agencies	-	0.000%	-	0.000%		0.000%		0.000%
6340		Cobra/Retiree	-	0.000%	-	0.000%		0.000%		0.000%
6350-53		Drainage Districts	-	0.000%	-	0.000%		0.000%		0.000%
6410		Cemetery District #1	-	0.000%	-	0.000%		0.000%		0.000%
6411		Cemetery District #2	-	0.000%	-	0.000%		0.000%		0.000%
6420-29		PUD #1	-	0.000%	-	0.000%		0.000%		0.000%
6431		Tanglewilde Parks	-	0.000%	-	0.000%		0.000%		0.000%
6440-49+		Housing Authority	-	0.000%	-	0.000%		0.000%		0.000%
6450-51		Intercity Transit	-	0.000%	-	0.000%		0.000%		0.000%
6460-64		Timberland Regional Library	-	0.000%	-	0.000%		0.000%		0.000%
6470-71		ORCAA	-	0.000%	69,655	0.037%		0.000%		0.000%
6480		Conservation District	-	0.000%	-	0.000%		0.000%		0.000%
6490		Thurston Regional Planning	-	0.000%	182,886	0.098%		0.000%		0.000%
6500-05		ESD #113	-	0.000%	-	0.000%		0.000%		0.000%
6510-99		School Districts	-	0.000%	-	0.000%		0.000%		0.000%
6610-791		Fire Districts	-	0.000%	-	0.000%		0.000%		0.000%
6780		West Thurston Fire	-	0.000%	-	0.000%		0.000%		0.000%
6800-02		Port of Olympia	-	0.000%	-	0.000%		0.000%		0.000%
6810-70		Cities & Towns	-	0.000%	-	0.000%		0.000%		0.000%
6940		Dispute Resolution Center	-	0.000%	-	0.000%		0.000%		0.000%
6950		Area Agency On Aging	-	0.000%	316,853	0.170%		0.000%		0.000%
6970		Wash State Transit Insur Pool	-	0.000%	-	0.000%		0.000%		0.000%
6980-81		LOTT	-	0.000%	-	0.000%		0.000%		0.000%
Total			\$ 185,501,091	100.000%	\$ 186,070,485	100.000%	10,000	100.000%	10,000	100.000%

Allocation Factors			Emergency Services		Equip Usage - GF		Fixed Asset Trans		Grant Expend	
Fund No	Agy No	Fund/Agency Name	Cost Of Infra-Structure		Units	%	Units	%	Units	%
			Units	%						
0010	23	Non-Departmental		0.000%		0.000%		0.000%		0.000%
0010	03	Commissioners		0.000%	5,228	1.094%	33	0.309%		0.000%
0010	22	Human Resources		0.000%	2,758	0.577%	38	0.355%		0.000%
0010	20	Civil Service		0.000%		0.000%		0.000%		0.000%
0010/02	A200-79	Auditor		0.000%	114,638	23.996%	88	0.823%	6,563	0.023%
0010/02	A280-99	Auditor - Financial Services		0.000%	62,225	13.025%	36	0.337%		0.000%
0010	01	Assessor		0.000%	3,695	0.773%	91	0.851%		0.000%
0010	04	Treasurer		0.000%	5,898	1.235%	6	0.056%		0.000%
0010	05	Clerk		0.000%	17,313	3.624%	18	0.168%	399,826	1.400%
0010	07	District Court		0.000%	13,924	2.915%	12	0.112%		0.000%
0010	06	Superior Court		0.000%	53,910	11.284%	36	0.337%	1,460,352	5.113%
0010	24	Assigned Council		0.000%	9,544	1.998%	29	0.271%		0.000%
0010	08	Juvenile Probation		0.000%	9,745	2.040%	21	0.196%	1,414,023	4.950%
0010	09	Prosecuting Attorney		0.000%	69,863	14.623%	57	0.533%	1,322,843	4.631%
0010	10	Sheriff		0.000%	70,226	14.699%	320	2.993%	536,461	1.878%
0010	11	Corrections		0.000%	22,766	4.765%	73	0.683%	130,299	0.456%
0010	12	Coroner		0.000%	5,230	1.095%	47	0.440%		0.000%
0010	27ERS	WSU Extension		0.000%	3,109	0.651%	3	0.028%		0.000%
0010	29A	Emergency Management		0.000%	7,378	1.544%	171	1.599%	994,122	3.480%
0010	36	Planning		0.000%	295	0.062%	26	0.243%	170,346	0.596%
0010	90	State Examiner		0.000%		0.000%		0.000%		0.000%
1010	04	Treasurer's M & O		0.000%		0.000%		0.000%		0.000%
1020	05	Family Court - Clerk		0.000%		0.000%		0.000%		0.000%
1020	06	Family Court - Superior Court		0.000%		0.000%		0.000%		0.000%
1030	27FRS	Fair	1,447,648	0.666%		0.000%	101	0.945%		0.000%
1040	06	Law Library		0.000%		0.000%		0.000%		0.000%
1050	02	Auditor - M & O		0.000%		0.000%	30	0.281%		0.000%
1070	25	Geo Data		0.000%		0.000%		0.000%		0.000%
1080	06	Superior Court Family Srv		0.000%		0.000%		0.000%		0.000%
1090	02	Auditor - Election Reserve		0.000%		0.000%	12	0.112%		0.000%
1100	03	Det. Fac. Sales Tax Hold.		0.000%		0.000%		0.000%		0.000%
1110	09	Victim Advocate Program		0.000%		0.000%		0.000%		0.000%
1120	04	Investment Administration		0.000%		0.000%		0.000%		0.000%
1140	29	Emergency Management Council		0.000%		0.000%		0.000%		0.000%
1150	03	Real Estate Excise Tax		0.000%		0.000%	10	0.094%		0.000%
1160	04	REET Technology Fund		0.000%		0.000%		0.000%		0.000%
1170	03	Trial Court Improvement		0.000%		0.000%		0.000%		0.000%

Allocation Factors			Emergency Services		Equip Usage - GF		Fixed Asset Trans		Grant Expend	
Fund No	Agy No	Fund/Agency Name	Cost Of Infra-Structure		Units	%	Units	%	Units	%
			Units	%						
1180	03	Treatment Sales Tax		0.000%		0.000%		0.000%		0.000%
1190	34	County Roads	85,847,009	39.524%		0.000%	877	8.202%	2,192,998	7.678%
1200	40	Veterans		0.000%		0.000%		0.000%		0.000%
1280/90	29	Medic One & Reserve		0.000%		0.000%	133	1.244%	13,219	0.046%
1300	03	Stadium/Convention/Art Center		0.000%		0.000%		0.000%		0.000%
1320	27RRS	Recreation Services		0.000%		0.000%		0.000%		0.000%
1330	34	Parks and Trails		0.000%		0.000%		0.000%	44,995	0.158%
1340	27RRS	Regional Athletic Complex		0.000%		0.000%		0.000%		0.000%
1350	27NRS	Noxious Weed		0.000%		0.000%	9	0.084%	22,585	0.079%
1360	04	Tax Refunds		0.000%		0.000%		0.000%		0.000%
1380	03	Conservation Futures		0.000%		0.000%	72	0.673%	12,193	0.043%
1400	41	Housing & Community Renewal		0.000%		0.000%	95	0.888%	3,174,130	11.113%
1420	10	LEOFF I Long Term Care		0.000%		0.000%		0.000%		0.000%
1440	10	Sheriff's Special Programs		0.000%		0.000%	13	0.122%		0.000%
1450	11	Prisoner's Concession		0.000%		0.000%		0.000%		0.000%
1490	40	PHSS Technology		0.000%		0.000%		0.000%		0.000%
1500	40	Public Health		0.000%		0.000%	47	0.440%	13,062,211	45.731%
1500-30	41	Social Services/RSN		0.000%		0.000%		0.000%		0.000%
1660	04	Rid # 2		0.000%		0.000%		0.000%		0.000%
1720	27	Long Lake - LMD		0.000%		0.000%		0.000%		0.000%
1740	27WRS	Lake Lawrence - LMD		0.000%		0.000%		0.000%		0.000%
1780	27WRS	WRIA Water & Waste		0.000%		0.000%		0.000%	99,120	0.347%
1840	03	2010 Debt Holding		0.000%		0.000%		0.000%		0.000%
1850	03	2009 Debt Holding		0.000%		0.000%		0.000%		0.000%
1900	09	Anti-Profiteering		0.000%		0.000%		0.000%		0.000%
1910	05	Clerk's Collection		0.000%		0.000%	3	0.028%		0.000%
2180	04	G. O. Bonds - 1998		0.000%		0.000%		0.000%		0.000%
2210	03 & 04	G. O. Bonds - 2002		0.000%		0.000%		0.000%		0.000%
2220	03 & 04	G. O. Bonds - 2004		0.000%		0.000%		0.000%		0.000%
2230	03 & 04	G.O. Bonds 2005		0.000%		0.000%		0.000%		0.000%
2240	03 & 04	G.O. Bonds 2007		0.000%		0.000%		0.000%		0.000%
2250	03 & 04	G.O. Bonds 2009		0.000%		0.000%		0.000%		0.000%
2260	03 & 04	G.O. Bonds		0.000%		0.000%		0.000%		0.000%
2261	03 & 04	G.O. Bonds		0.000%		0.000%		0.000%		0.000%
3010	34	Roads Construction In Progress		0.000%		0.000%	8	0.075%	2,792,501	9.776%
3080	03	Jail Capital Projects		0.000%		0.000%	63	0.589%		0.000%
3140	03	County Buildings Fund		0.000%		0.000%		0.000%		0.000%

Allocation Factors			Emergency Services		Equip Usage - GF		Fixed Asset Trans		Grant Expend	
Fund No	Agy No	Fund/Agency Name	Cost Of Infra-Structure		Units	%	Units	%	Units	%
			Units	%						
3150	25	Tilley Master Plan		0.000%		0.000%		0.000%		0.000%
4030	34	Solid Waste - M & O	9,175,902	4.225%		0.000%	492	4.601%	441,448	1.546%
4040	34	Solid Waste - Res. For Closure	375,114	0.173%		0.000%	88	0.823%		0.000%
4060	27WRS	Storm & Surface Water Utility	9,736,053	4.482%		0.000%	260	2.431%	28,288	0.099%
4070	27WRS&34	Storm & Surface Water Capital		0.000%		0.000%	224	2.095%	195,816	0.686%
4124	27LRS	Land Use & Permitting		0.000%		0.000%	49	0.458%		0.000%
4200	34	Boston Harbor Water/Wastewater	1,233,929	0.568%		0.000%	76	0.711%	2,469	0.009%
4210	04 & 34	Boston Harbor Reserve		0.000%		0.000%	30	0.281%		0.000%
4300	34	Tamoshan/Beverly Beach Sewer	2,269,153	1.045%		0.000%	39	0.365%		0.000%
4340	34	Grand Mound Wastewater	10,242,888	4.716%		0.000%	118	1.104%	9,266	0.032%
4350	04 & 34	Grand Mound Water	5,242,554	2.414%		0.000%	130	1.216%		0.000%
4380	04	Olympic View Debt Service		0.000%		0.000%		0.000%		0.000%
4400	34	Tamoshan Water/Sewer	377,332	0.174%		0.000%	85	0.795%		0.000%
4410	34	Olympic View Sewer	66,000	0.030%		0.000%	11	0.103%		0.000%
4420	04 & 34	Tamoshan Reserve		0.000%		0.000%	6	0.056%		0.000%
4440	34	Grand Mound Wastewater		0.000%		0.000%	33	0.309%		0.000%
4450	34	Grand Mound Water Cap		0.000%		0.000%	74	0.692%		0.000%
4460	04	Tamoshan Beverly Beach Debt		0.000%		0.000%		0.000%		0.000%
4480	04 & 34	Grand Mound Debt Service		0.000%		0.000%		0.000%		0.000%
4500	40	Community Loan Repayment #2		0.000%		0.000%		0.000%		0.000%
4510	04 & 40	Community Loan Repayment #1		0.000%		0.000%		0.000%		0.000%
5030	22	Unemployment Compensation		0.000%		0.000%		0.000%		0.000%
5050	22	Insurance Risk		0.000%		0.000%		0.000%		0.000%
5060	22	Benefits Administration		0.000%		0.000%		0.000%		0.000%
5210	04 & 25	Central Services/Facilities	91,188,548	41.983%		0.000%	644	6.023%		0.000%
5220	25	Central Services Reserve		0.000%		0.000%	770	7.201%	32,540	0.114%
5230	25	Cent Srvs Facilities Engineering		0.000%		0.000%		0.000%		0.000%
5410	04 & 25	E.R.&R. Maintenance		0.000%		0.000%	77	0.720%	4,817	0.017%
5420	25	E.R.&R. Replacement		0.000%		0.000%	4,909	45.909%		0.000%
6330		State Forest Board		0.000%		0.000%		0.000%		0.000%
6331		Forest Excise		0.000%		0.000%		0.000%		0.000%
6332		Forest Yield		0.000%		0.000%		0.000%		0.000%
6333		Leasehold Suspense		0.000%		0.000%		0.000%		0.000%
6334		Treasurer's Trust		0.000%		0.000%		0.000%		0.000%
6335		Taxes & Refunds Pending		0.000%		0.000%		0.000%		0.000%
6336		Refunded GO Bonds		0.000%		0.000%		0.000%		0.000%
6337		Fiscal Agent Fund		0.000%		0.000%		0.000%		0.000%

Allocation Factors			Emergency Services		Equip Usage - GF		Fixed Asset Trans		Grant Expend	
Fund No	Agy No	Fund/Agency Name	Cost Of Infra-Structure		Units	%	Units	%	Units	%
			Units	%						
6338-9+		State Agencies		0.000%		0.000%		0.000%		0.000%
6340		Cobra/Retiree		0.000%		0.000%		0.000%		0.000%
6350-53		Drainage Districts		0.000%		0.000%		0.000%		0.000%
6410		Cemetery District #1		0.000%		0.000%		0.000%		0.000%
6411		Cemetery District #2		0.000%		0.000%		0.000%		0.000%
6420-29		PUD #1		0.000%		0.000%		0.000%		0.000%
6431		Tanglewilde Parks		0.000%		0.000%		0.000%		0.000%
6440-49+		Housing Authority		0.000%		0.000%		0.000%		0.000%
6450-51		Intercity Transit		0.000%		0.000%		0.000%		0.000%
6460-64		Timberland Regional Library		0.000%		0.000%		0.000%		0.000%
6470-71		ORCAA		0.000%		0.000%		0.000%		0.000%
6480		Conservation District		0.000%		0.000%		0.000%		0.000%
6490		Thurston Regional Planning		0.000%		0.000%		0.000%		0.000%
6500-05		ESD #113		0.000%		0.000%		0.000%		0.000%
6510-99		School Districts		0.000%		0.000%		0.000%		0.000%
6610-791		Fire Districts		0.000%		0.000%		0.000%		0.000%
6780		West Thurston Fire		0.000%		0.000%		0.000%		0.000%
6800-02		Port of Olympia		0.000%		0.000%		0.000%		0.000%
6810-70		Cities & Towns		0.000%		0.000%		0.000%		0.000%
6940		Dispute Resolution Center		0.000%		0.000%		0.000%		0.000%
6950		Area Agency On Aging		0.000%		0.000%		0.000%		0.000%
6970		Wash State Transit Insur Pool		0.000%		0.000%		0.000%		0.000%
6980-81		LOTT		0.000%		0.000%		0.000%		0.000%
Total			\$ 217,202,132	100.000%	477,745	100.000%	10,693	100.000%	28,563,431	100.000%

Allocation Factors			Legal Serv Hours		Payroll		Staff FTEs - All Services		Staff FTEs - Payroll Only	
Fund No	Agy No	Fund/Agency Name								
			Units	%	Units	%	County-Wide		County-Wide	
							Units	%	Units	%
0010	23	Non-Departmental		0.000%	235,913	0.249%	-	0.000%	-	0.000%
0010	03	Commissioners	1,360.80	14.485%	1,680,341	1.773%	14.80	1.448%	14.80	1.340%
0010	22	Human Resources	439.50	4.678%	1,077,942	1.137%	13.00	1.272%	13.00	1.177%
0010	20	Civil Service		0.000%	-	0.000%	-	0.000%	-	0.000%
0010/02	A200-79	Auditor	450.30	4.793%	2,027,282	2.139%	23.50	2.299%	23.50	2.128%
0010/02	A280-99	Auditor - Financial Services	14.50	0.154%	1,350,801	1.425%	15.00	1.467%	15.00	1.359%
0010	01	Assessor	677.50	7.212%	2,690,640	2.839%	31.00	3.032%	31.00	2.808%
0010	04	Treasurer	156.75	1.669%	726,650	0.767%	9.00	0.880%	9.00	0.815%
0010	05	Clerk	192.00	2.044%	2,627,208	2.772%	34.00	3.326%	34.00	3.079%
0010	07	District Court	27.50	0.293%	2,217,311	2.340%	25.00	2.445%	25.00	2.264%
0010	06	Superior Court	64.25	0.684%	3,544,142	3.740%	40.65	3.976%	40.65	3.682%
0010	24	Assigned Council	43.50	0.463%	2,240,922	2.365%	23.00	2.250%	23.00	2.083%
0010	08	Juvenile Probation	7.00	0.075%	5,503,131	5.807%	61.00	5.966%	61.00	5.525%
0010	09	Prosecuting Attorney	525.65	5.595%	6,572,049	6.935%	66.90	6.543%	66.90	6.059%
0010	10	Sheriff	258.00	2.746%	11,841,433	12.495%	103.50	10.123%	103.50	9.374%
0010	11	Corrections	168.00	1.788%	10,642,725	11.230%	103.00	10.074%	103.00	9.329%
0010	12	Coroner	4.00	0.043%	568,933	0.600%	6.50	0.636%	6.50	0.589%
0010	27ERS	WSU Extension		0.000%	125,496	0.132%	2.05	0.201%	2.05	0.186%
0010	29A	Emergency Management	14.50	0.154%	658,135	0.694%	7.55	0.738%	7.55	0.684%
0010	36	Planning	626.50	6.669%	818,639	0.864%	9.00	0.880%	9.00	0.815%
0010	90	State Examiner		0.000%	-	0.000%	-	0.000%	-	0.000%
1010	04	Treasurer's M & O		0.000%	119,900	0.127%	1.40	0.137%	1.40	0.127%
1020	05	Family Court - Clerk		0.000%	189,570	0.200%	3.00	0.293%	3.00	0.272%
1020	06	Family Court - Superior Court		0.000%	-	0.000%	-	0.000%	-	0.000%
1030	27FRS	Fair	84.00	0.894%	254,292	0.268%	2.55	0.249%	2.55	0.231%
1040	06	Law Library		0.000%	354	0.000%	0.15	0.015%	0.15	0.014%
1050	02	Auditor - M & O		0.000%	12,371	0.013%	0.50	0.049%	0.50	0.045%
1070	25	Geo Data		0.000%	-	0.000%		0.000%	-	0.000%
1080	06	Superior Court Family Srv		0.000%	8,621	0.009%	-	0.000%	-	0.000%
1090	02	Auditor - Election Reserve		0.000%	-	0.000%	-	0.000%	-	0.000%
1100	03	Det. Fac. Sales Tax Hold.		0.000%	-	0.000%	-	0.000%	-	0.000%
1110	09	Victim Advocate Program		0.000%	312,940	0.330%	3.00	0.293%	3.00	0.272%
1120	04	Investment Administration		0.000%	222,475	0.235%	2.10	0.205%	2.10	0.190%
1140	29	Emergency Management Council		0.000%	-	0.000%	-	0.000%	-	0.000%
1150	03	Real Estate Excise Tax		0.000%	-	0.000%	-	0.000%	-	0.000%
1160	04	REETechnology Fund		0.000%	-	0.000%	-	0.000%	-	0.000%
1170	03	Trial Court Improvement		0.000%	-	0.000%	-	0.000%	-	0.000%

Allocation Factors			Legal Serv Hours		Payroll		Staff FTEs - All Services		Staff FTEs - Payroll Only	
Fund No	Agy No	Fund/Agency Name								
			Units	%	Units	%	County-Wide		County-Wide	
							Units	%	Units	%
1180	03	Treatment Sales Tax		0.000%	-	0.000%	2.00	0.196%	2.00	0.181%
1190	34	County Roads	1,058.10	11.263%	9,154,588	9.660%	112.53	11.006%	112.53	10.192%
1200	40	Veterans		0.000%	108,070	0.114%	1.00	0.098%	1.00	0.091%
1280/90	29	Medic One & Reserve	10.50	0.112%	727,603	0.768%	6.95	0.680%	6.95	0.629%
1300	03	Stadium/Convention/Art Center		0.000%	-	0.000%	-	0.000%	-	0.000%
1320	27RRS	Recreation Services	58.50	0.623%	198,239	0.209%	2.00	0.196%	2.00	0.181%
1330	34	Parks and Trails		0.000%	477,925	0.504%	5.40	0.528%	5.40	0.489%
1340	27RRS	Regional Athletic Complex		0.000%	-	0.000%	-	0.000%	-	0.000%
1350	27NRS	Noxious Weed	18.75	0.200%	355,222	0.375%	3.30	0.323%	3.30	0.299%
1360	04	Tax Refunds		0.000%	-	0.000%	-	0.000%	-	0.000%
1380	03	Conservation Futures		0.000%	-	0.000%	-	0.000%	-	0.000%
1400	41	Housing & Community Renewal	129.00	1.373%	154,640	0.163%	2.00	0.196%	2.00	0.181%
1420	10	LEOFF I Long Term Care		0.000%	120,227	0.127%	-	0.000%	-	0.000%
1440	10	Sheriff's Special Programs		0.000%	22,593	0.024%	0.50	0.049%	0.50	0.045%
1450	11	Prisoner's Concession		0.000%	151,182	0.160%	2.00	0.196%	2.00	0.181%
1490	40	PHSS Technology		0.000%	-	0.000%	-	0.000%	-	0.000%
1500	40	Public Health	426.35	4.538%	5,865,965	6.190%	64.35	6.294%	64.35	5.828%
1500-30	41	Social Services/RSN	96.95	1.032%	1,459,443	1.540%	17.25	1.687%	17.25	1.562%
1660	04	Rid # 2		0.000%	-	0.000%	-	0.000%	-	0.000%
1720	27	Long Lake - LMD	44.75	0.476%	40,109	0.042%	0.62	0.061%	0.62	0.056%
1740	27WRS	Lake Lawrence - LMD	3.50	0.037%	22,819	0.024%	0.29	0.028%	0.29	0.026%
1780	27WRS	WRIA Water & Waste		0.000%	84,983	0.090%	1.00	0.098%	1.00	0.091%
1840	03	2010 Debt Holding		0.000%	-	0.000%	-	0.000%	-	0.000%
1850	03	2009 Debt Holding		0.000%	-	0.000%	-	0.000%	-	0.000%
1900	09	Anti-Profiteering		0.000%	-	0.000%	-	0.000%	-	0.000%
1910	05	Clerk's Collection		0.000%	317,353	0.335%	4.00	0.391%	4.00	0.362%
2180	04	G. O. Bonds - 1998		0.000%	-	0.000%	-	0.000%	-	0.000%
2210	03 & 04	G. O. Bonds - 2002		0.000%	-	0.000%	-	0.000%	-	0.000%
2220	03 & 04	G. O. Bonds - 2004		0.000%	-	0.000%	-	0.000%	-	0.000%
2230	03 & 04	G.O. Bonds 2005		0.000%	-	0.000%	-	0.000%	-	0.000%
2240	03 & 04	G.O. Bonds 2007		0.000%	-	0.000%	-	0.000%	-	0.000%
2250	03 & 04	G.O. Bonds 2009		0.000%	-	0.000%	-	0.000%	-	0.000%
2260	03 & 04	G.O. Bonds		0.000%	-	0.000%	-	0.000%	-	0.000%
2261	03 & 04	G.O. Bonds		0.000%	-	0.000%	-	0.000%	-	0.000%
3010	34	Roads Construction In Progress	409.10	4.355%	1,190,477	1.256%	13.66	1.336%	13.66	1.237%
3080	03	Jail Capital Projects		0.000%	30,384	0.032%	-	0.000%	-	0.000%
3140	03	County Buildings Fund		0.000%	-	0.000%	-	0.000%	-	0.000%

Allocation Factors			Legal Serv Hours		Payroll		Staff FTEs - All Services		Staff FTEs - Payroll Only	
Fund No	Agy No	Fund/Agency Name	Units	%	Units	%	County-Wide		County-Wide	
							Units	%	Units	%
3150	25	Tilley Master Plan		0.000%	-	0.000%		0.000%	-	0.000%
4030	34	Solid Waste - M & O	55.10	0.587%	2,519,482	2.659%	33.48	3.275%	33.48	3.032%
4040	34	Solid Waste - Res. For Closure		0.000%	173,862	0.183%	2.88	0.282%	2.88	0.261%
4060	27WRS	Storm & Surface Water Utility	229.00	2.438%	1,793,337	1.892%	18.35	1.795%	18.35	1.662%
4070	27WRS&34	Storm & Surface Water Capital	10.00	0.106%	91,708	0.097%	1.34	0.131%	1.34	0.121%
4124	27LRS	Land Use & Permitting	924.05	9.836%	2,335,900	2.465%	25.50	2.494%	25.50	2.310%
4200	34	Boston Harbor Water/Wastewater		0.000%	158,283	0.167%	2.16	0.211%	2.16	0.196%
4210	04 & 34	Boston Harbor Reserve		0.000%	-	0.000%	-	0.000%	-	0.000%
4300	34	Tamoshan/Beverly Beach Sewer		0.000%	63,510	0.067%	0.74	0.072%	0.74	0.067%
4340	34	Grand Mound Wastewater		0.000%	144,736	0.153%	1.59	0.156%	1.59	0.144%
4350	04 & 34	Grand Mound Water	2.00	0.021%	85,699	0.090%	1.24	0.121%	1.24	0.112%
4380	04	Olympic View Debt Service		0.000%	-	0.000%	-	0.000%	-	0.000%
4400	34	Tamoshan Water/Sewer	5.00	0.053%	27,564	0.029%	0.55	0.054%	0.55	0.050%
4410	34	Olympic View Sewer		0.000%	4,380	0.005%	0.05	0.005%	0.05	0.005%
4420	04 & 34	Tamoshan Reserve		0.000%	16,593	0.018%	0.56	0.055%	0.56	0.051%
4440	34	Grand Mound Wastewater		0.000%	(1,729)	-0.002%	0.15	0.015%	0.15	0.014%
4450	34	Grand Mound Water Cap		0.000%	(7,255)	-0.008%	0.01	0.001%	0.01	0.001%
4460	04	Tamoshan Beverly Beach Debt		0.000%	-	0.000%	-	0.000%	-	0.000%
4480	04 & 34	Grand Mound Debt Service		0.000%	-	0.000%	-	0.000%	-	0.000%
4500	40	Community Loan Repayment #2		0.000%	-	0.000%	-	0.000%	-	0.000%
4510	04 & 40	Community Loan Repayment #1		0.000%	-	0.000%	-	0.000%	-	0.000%
5030	22	Unemployment Compensation		0.000%	230,120	0.243%	0.60	0.059%	0.60	0.054%
5050	22	Insurance Risk	147.25	1.567%	326,938	0.345%	3.10	0.303%	3.10	0.281%
5060	22	Benefits Administration	3.00	0.032%	162,083	0.171%	2.10	0.205%	2.10	0.190%
5210	04 & 25	Central Services/Facilities	649.50	6.914%	6,332,430	6.682%	70.50	6.896%	70.50	6.385%
5220	25	Central Services Reserve		0.000%	-	0.000%	-	0.000%	-	0.000%
5230	25	Cent Srvs Facilities Engineering		0.000%	315,914	0.333%	3.50	0.342%	3.50	0.317%
5410	04 & 25	E.R.&R. Maintenance		0.000%	1,241,093	1.310%	14.00	1.369%	14.00	1.268%
5420	25	E.R.&R. Replacement		0.000%	-	0.000%	-	0.000%	-	0.000%
6330		State Forest Board		0.000%	-	0.000%	-	0.000%	-	0.000%
6331		Forest Excise		0.000%	-	0.000%	-	0.000%	-	0.000%
6332		Forest Yield		0.000%	-	0.000%	-	0.000%	-	0.000%
6333		Leasehold Suspense		0.000%	-	0.000%	-	0.000%	-	0.000%
6334		Treasurer's Trust		0.000%	-	0.000%	-	0.000%	-	0.000%
6335		Taxes & Refunds Pending		0.000%	-	0.000%	-	0.000%	-	0.000%
6336		Refunded GO Bonds		0.000%	-	0.000%	-	0.000%	-	0.000%
6337		Fiscal Agent Fund		0.000%	-	0.000%	-	0.000%	-	0.000%

Allocation Factors			Legal Serv Hours		Payroll		Staff FTEs - All Services		Staff FTEs - Payroll Only	
Fund No	Agy No	Fund/Agency Name	Units	%	Units	%	County-Wide		County-Wide	
							Units	%	Units	%
6338-9+		State Agencies		0.000%	-	0.000%	-	0.000%	-	0.000%
6340		Cobra/Retiree		0.000%	-	0.000%	-	0.000%	-	0.000%
6350-53		Drainage Districts		0.000%	-	0.000%	-	0.000%	-	0.000%
6410		Cemetery District #1		0.000%	-	0.000%	-	0.000%	-	0.000%
6411		Cemetery District #2		0.000%	-	0.000%	-	0.000%	-	0.000%
6420-29		PUD #1		0.000%	-	0.000%	-	0.000%	-	0.000%
6431		Tanglewilde Parks		0.000%	-	0.000%	-	0.000%	-	0.000%
6440-49+		Housing Authority		0.000%	-	0.000%	-	0.000%	-	0.000%
6450-51		Intercity Transit		0.000%	-	0.000%	-	0.000%	-	0.000%
6460-64		Timberland Regional Library		0.000%	-	0.000%	-	0.000%	-	0.000%
6470-71		ORCAA		0.000%	-	0.000%	-	0.000%	15.33	1.388%
6480		Conservation District		0.000%	-	0.000%	-	0.000%	-	0.000%
6490		Thurston Regional Planning		0.000%	-	0.000%	-	0.000%	18.97	1.718%
6500-05		ESD #113		0.000%	-	0.000%	-	0.000%	-	0.000%
6510-99		School Districts		0.000%	-	0.000%	-	0.000%	-	0.000%
6610-791		Fire Districts		0.000%	-	0.000%	-	0.000%	-	0.000%
6780		West Thurston Fire		0.000%	-	0.000%	-	0.000%	-	0.000%
6800-02		Port of Olympia		0.000%	-	0.000%	-	0.000%	-	0.000%
6810-70		Cities & Towns		0.000%	-	0.000%	-	0.000%	-	0.000%
6940		Dispute Resolution Center		0.000%	-	0.000%	-	0.000%	-	0.000%
6950		Area Agency On Aging		0.000%	-	0.000%	-	0.000%	47.43	4.296%
6970		Wash State Transit Insur Pool		0.000%	-	0.000%	-	0.000%	-	0.000%
6980-81		LOTT		0.000%	-	0.000%	-	0.000%	-	0.000%
Total			9,394.65	100.000%	94,766,686	100.000%	1,022.40	100.000%	1,104.13	100.000%

Allocation Factors			Staff Accts		Accounts Payable		G/L Journal Entries		W-2s		Warrants	
Fund No	Agy No	Fund/Agency Name										
			FTE Units	%	Units	%	Units	%	Units	%	Units	%
0010	23	Non-Departmental		0.000%	302	0.553%	250	0.941%	2	0.132%	244	0.232%
0010	03	Commissioners	1.00	2.320%	178	0.326%	207	0.779%	19	1.256%	219	0.208%
0010	22	Human Resources	1.00	2.320%	297	0.543%	272	1.024%	14	0.925%	163	0.155%
0010	20	Civil Service	0.10	0.232%		0.000%		0.000%		0.000%	-	0.000%
0010/02	A200-79	Auditor	0.75	1.740%	733	0.468%	724	0.950%	114	7.535%	379	0.360%
0010/02	A280-99	Auditor - Financial Services	0.75	1.740%		0.874%		1.776%	15	0.991%	202	0.192%
0010	01	Assessor	0.30	0.696%	276	0.505%	186	0.700%	36	2.379%	407	0.387%
0010	04	Treasurer	1.00	2.320%	158	0.289%	166	0.625%	8	0.529%	121	0.115%
0010	05	Clerk	2.50	5.800%	578	1.058%	315	1.186%	34	2.247%	378	0.359%
0010	07	District Court	2.50	5.800%	1,038	1.899%	324	1.220%	55	3.635%	354	0.337%
0010	06	Superior Court	1.00	2.320%	4,780	8.747%	521	1.962%	69	4.560%	640	0.609%
0010	24	Assigned Council	1.00	2.320%	1,852	3.389%	295	1.111%	23	1.520%	397	0.378%
0010	08	Juvenile Probation	2.50	5.800%	512	0.937%	671	2.526%	74	4.891%	796	0.757%
0010	09	Prosecuting Attorney	1.75	4.060%	1,532	2.803%	441	1.660%	78	5.155%	953	0.907%
0010	10	Sheriff	3.50	8.121%	2,194	4.015%	1,108	4.172%	108	7.138%	1,808	1.720%
0010	11	Corrections	2.00	4.640%	2,388	4.370%	583	2.195%	109	7.204%	1,738	1.653%
0010	12	Coroner	0.25	0.580%	171	0.313%	165	0.621%	15	0.991%	108	0.103%
0010	27ERS	WSU Extension	0.40	0.928%	334	0.611%	215	0.810%	11	0.727%	43	0.041%
0010	29A	Emergency Management	0.30	0.696%	678	1.241%	316	1.190%	7	0.463%	204	0.194%
0010	36	Planning	0.30	0.696%	153	0.280%	258	0.971%	10	0.661%	127	0.121%
0010	90	State Examiner		0.000%	8	0.015%		0.000%		0.000%	11	0.011%
1010	04	Treasurer's M & O		0.000%	270	0.494%	49	0.184%	1	0.066%	238	0.226%
1020	05	Family Court - Clerk		0.000%	12	0.022%	19	0.072%	5	0.330%	11	0.010%
1020	06	Family Court - Superior Court		0.000%		0.000%		0.000%		0.000%	-	0.000%
1030	27FRS	Fair	1.00	2.320%	401	0.734%	209	0.787%	33	2.181%	301	0.286%
1040	06	Law Library		0.000%	50	0.091%	51	0.192%		0.000%	33	0.031%
1050	02	Auditor - M & O		0.000%	12	0.022%	67	0.252%		0.000%	12	0.011%
1070	25	Geo Data		0.000%		0.000%		0.000%		0.000%		0.000%
1080	06	Superior Court Family Srv		0.000%	9	0.016%	19	0.072%		0.000%	10	0.010%
1090	02	Auditor - Election Reserve		0.000%	14	0.026%	12	0.045%		0.000%	1	0.001%
1100	03	Det. Fac. Sales Tax Hold.		0.000%		0.000%	43	0.162%		0.000%		0.000%
1110	09	Victim Advocate Program		0.000%	31	0.057%	80	0.301%	4	0.264%	22	0.021%
1120	04	Investment Administration		0.000%	81	0.148%	42	0.158%	3	0.198%	66	0.063%
1140	29	Emergency Management Council		0.000%	7	0.013%	22	0.083%		0.000%	3	0.003%
1150	03	Real Estate Excise Tax		0.000%		0.000%	89	0.335%		0.000%	4	0.004%
1160	04	REET Technology Fund		0.000%	6	0.011%		0.000%		0.000%	5	0.005%
1170	03	Trial Court Improvement		0.000%	3	0.005%	16	0.060%		0.000%	3	0.003%

Allocation Factors			Staff Accts		Accounts Payable		G/L Journal Entries		W-2s		Warrants	
Fund No	Agy No	Fund/Agency Name	FTE Units	%	Units	%	Units	%	Units	%	Units	%
1180	03	Treatment Sales Tax		0.000%	6	0.011%	89	0.335%		0.000%	2	0.002%
1190	34	County Roads	2.00	4.640%	3,623	6.630%	1,464	5.512%	153	10.112%	1,835	1.746%
1200	40	Veterans		0.000%	865	1.583%	131	0.493%	4	0.264%	162	0.154%
1280/90	29	Medic One & Reserve	1.50	3.480%	2,416	4.421%	393	1.480%	45	2.974%	1,146	1.090%
1300	03	Stadium/Convention/Art Center		0.000%		0.000%	13	0.049%		0.000%		0.000%
1320	27RRS	Recreation Services	-	0.000%	312	0.571%	571	2.150%	28	1.851%	101	0.096%
1330	34	Parks and Trails		0.000%	501	0.917%	519	1.954%	9	0.595%	263	0.250%
1340	27RRS	Regional Athletic Complex		0.000%		0.000%		0.000%		0.000%		0.000%
1350	27NRS	Noxious Weed	0.25	0.580%	323	0.591%	129	0.486%	15	0.991%	201	0.191%
1360	04	Tax Refunds		0.000%		0.000%		0.000%		0.000%		0.000%
1380	03	Conservation Futures		0.000%	10	0.018%	34	0.128%		0.000%	9	0.009%
1400	41	Housing & Community Renewal	0.50	1.160%	445	0.814%	1,129	4.251%		0.000%	239	0.227%
1420	10	LEOFF I Long Term Care		0.000%	1,037	1.898%	5	0.019%		0.000%	377	0.359%
1440	10	Sheriff's Special Programs		0.000%	10	0.018%	30	0.113%		0.000%	9	0.009%
1450	11	Prisoner's Concession		0.000%	247	0.452%	28	0.105%	3	0.198%	73	0.069%
1490	40	PHSS Technology		0.000%	3	0.005%	15	0.056%		0.000%	3	0.003%
1500	40	Public Health	2.00	4.640%	1,972	3.609%	3,601	13.558%	98	6.477%	1,471	1.399%
1500-30	41	Social Services/RSN	1.00	2.320%	3,033	5.550%	1,012	3.810%		0.000%		0.000%
1660	04	Rid # 2		0.000%		0.000%	2	0.008%		0.000%		0.000%
1720	27	Long Lake - LMD	0.10	0.232%	26	0.048%	65	0.245%		0.000%	26	0.025%
1740	27WRS	Lake Lawrence - LMD	0.10	0.232%	25	0.046%	64	0.241%		0.000%	23	0.022%
1780	27WRS	WRIA Water & Waste		0.000%	12	0.022%	21	0.079%		0.000%	10	0.010%
1840	03	2010 Debt Holding		0.000%		0.000%	17	0.064%		0.000%		0.000%
1850	03	2009 Debt Holding		0.000%		0.000%	77	0.290%		0.000%		0.000%
1900	09	Anti-Profitteering		0.000%		0.000%	12	0.045%		0.000%		0.000%
1910	05	Clerk's Collection		0.000%	12	0.022%	20	0.075%	7	0.463%	12	0.011%
2180	04	G. O. Bonds - 1998		0.000%		0.000%		0.000%		0.000%		0.000%
2210	03 & 04	G. O. Bonds - 2002		0.000%		0.000%		0.000%		0.000%		0.000%
2220	03 & 04	G. O. Bonds - 2004		0.000%		0.000%	11	0.041%		0.000%		0.000%
2230	03 & 04	G.O. Bonds 2005		0.000%		0.000%	12	0.045%		0.000%		0.000%
2240	03 & 04	G.O. Bonds 2007		0.000%		0.000%	9	0.034%		0.000%		0.000%
2250	03 & 04	G.O. Bonds 2009		0.000%		0.000%	8	0.030%		0.000%		0.000%
2260	03 & 04	G.O. Bonds		0.000%		0.000%	34	0.128%		0.000%		0.000%
2261	03 & 04	G.O. Bonds		0.000%		0.000%	3	0.011%		0.000%		0.000%
3010	34	Roads Construction In Progress	1.00	2.320%	257	0.470%	287	1.081%	2	0.132%	188	0.179%
3080	03	Jail Capital Projects		0.000%	139	0.254%	176	0.663%		0.000%	67	0.064%
3140	03	County Buildings Fund		0.000%		0.000%		0.000%		0.000%		0.000%

Allocation Factors			Staff Accts		Accounts Payable		G/L Journal Entries		W-2s		Warrants	
Fund No	Agy No	Fund/Agency Name	FTE Units	%	Units	%	Units	%	Units	%	Units	%
3150	25	Tilley Master Plan		0.000%		0.000%		0.000%		0.000%		0.000%
4030	34	Solid Waste - M & O	2.00	4.640%	2,396	4.384%	1,096	4.127%	31	2.049%	1,332	1.267%
4040	34	Solid Waste - Res. For Closure		0.000%	417	0.763%	165	0.621%	3	0.198%	236	0.225%
4060	27WRS	Storm & Surface Water Utility	1.00	2.320%	718	1.314%	344	1.295%	19	1.256%	451	0.429%
4070	27WRS&34	Storm & Surface Water Capital		0.000%	52	0.095%	131	0.493%	2	0.132%	36	0.034%
4124	27LRS	Land Use & Permitting	1.00	2.320%	331	0.606%	1,377	5.185%	29	1.917%	142	0.135%
4200	34	Boston Harbor Water/Wastewater	0.25	0.580%	479	0.877%	485	1.826%	1	0.066%	229	0.218%
4210	04 & 34	Boston Harbor Reserve		0.000%	5	0.009%	14	0.053%		0.000%	4	0.004%
4300	34	Tamoshan/Beverly Beach Sewer	0.10	0.232%	230	0.421%	244	0.919%		0.000%	169	0.161%
4340	34	Grand Mound Wastewater	0.66	1.531%	420	0.769%	243	0.915%	1	0.066%	291	0.277%
4350	04 & 34	Grand Mound Water	0.34	0.789%	252	0.461%	247	0.930%	1	0.066%	182	0.173%
4380	04	Olympic View Debt Service		0.000%		0.000%	4	0.015%		0.000%		0.000%
4400	34	Tamoshan Water/Sewer	0.10	0.232%	218	0.399%	228	0.858%		0.000%	157	0.149%
4410	34	Olympic View Sewer	0.05	0.116%	119	0.218%	114	0.429%		0.000%	86	0.082%
4420	04 & 34	Tamoshan Reserve		0.000%	46	0.084%	80	0.301%		0.000%	37	0.035%
4440	34	Grand Mound Wastewater		0.000%	7	0.013%	42	0.158%		0.000%	12	0.011%
4450	34	Grand Mound Water Cap		0.000%	1	0.002%	31	0.117%		0.000%	1	0.001%
4460	04	Tamoshan Beverly Beach Debt		0.000%		0.000%	1	0.004%		0.000%		0.000%
4480	04 & 34	Grand Mound Debt Service		0.000%		0.000%	19	0.072%		0.000%		0.000%
4500	40	Community Loan Repayment #2		0.000%		0.000%		0.000%		0.000%		0.000%
4510	04 & 40	Community Loan Repayment #1		0.000%	18	0.033%	31	0.117%		0.000%	19	0.018%
5030	22	Unemployment Compensation		0.000%	4	0.007%	27	0.102%		0.000%	4	0.004%
5050	22	Insurance Risk		0.000%	183	0.335%	118	0.444%	3	0.198%	56	0.053%
5060	22	Benefits Administration		0.000%	38	0.070%	133	0.501%	2	0.132%	38	0.036%
5210	04 & 25	Central Services/Facilities	1.75	4.060%	4,075	7.457%	1,313	4.944%	77	5.089%	2,585	2.459%
5220	25	Central Services Reserve		0.000%	224	0.410%	861	3.242%		0.000%	142	0.135%
5230	25	Cent Srvs Facilities Engineering		0.000%	131	0.240%	208	0.783%	7	0.463%	110	0.105%
5410	04 & 25	E.R.&R. Maintenance	1.00	2.320%	5,996	10.972%	571	2.150%	14	0.925%	1,496	1.423%
5420	25	E.R.&R. Replacement	0.50	1.160%	322	0.589%	361	1.359%		0.000%	110	0.105%
6330		State Forest Board		0.000%	-	0.000%	-	0.000%	-	0.000%		0.000%
6331		Forest Excise		0.000%	-	0.000%	-	0.000%	-	0.000%		0.000%
6332		Forest Yield		0.000%	-	0.000%	-	0.000%	-	0.000%		0.000%
6333		Leasehold Suspense		0.000%	-	0.000%	-	0.000%	-	0.000%		0.000%
6334		Treasurer's Trust		0.000%	-	0.000%	-	0.000%	-	0.000%		0.000%
6335		Taxes & Refunds Pending		0.000%	-	0.000%	-	0.000%	-	0.000%		0.000%
6336		Refunded GO Bonds		0.000%	-	0.000%	-	0.000%	-	0.000%		0.000%
6337		Fiscal Agent Fund		0.000%	-	0.000%	-	0.000%	-	0.000%		0.000%

Allocation Factors			Staff Accts		Accounts Payable		G/L Journal Entries		W-2s		Warrants	
Fund No	Agy No	Fund/Agency Name	FTE Units	%	Units	%	Units	%	Units	%	Units	%
6338-9+		State Agencies		0.000%	-	0.000%	-	0.000%	-	0.000%		0.000%
6340		Cobra/Retiree		0.000%	-	0.000%	-	0.000%	-	0.000%		0.000%
6350-53		Drainage Districts		0.000%	5	0.009%	-	0.000%	-	0.000%	17	0.016%
6410		Cemetery District #1		0.000%	20	0.037%	-	0.000%	-	0.000%	115	0.109%
6411		Cemetery District #2		0.000%	41	0.075%	-	0.000%	-	0.000%	256	0.244%
6420-29		PUD #1		0.000%	-	0.000%	-	0.000%	-	0.000%	1,464	1.393%
6431		Tanglewilde Parks		0.000%	5	0.009%	-	0.000%	-	0.000%	15	0.014%
6440-49+		Housing Authority		0.000%	-	0.000%	-	0.000%	-	0.000%	12,344	11.743%
6450-51		Intercity Transit		0.000%	-	0.000%	-	0.000%	-	0.000%	3,057	2.908%
6460-64		Timberland Regional Library		0.000%	-	0.000%	-	0.000%	-	0.000%	3,588	3.413%
6470-71		ORCAA		0.000%	-	0.000%	-	0.000%	21	1.388%	540	0.514%
6480		Conservation District		0.000%	-	0.000%	-	0.000%	-	0.000%		0.000%
6490		Thurston Regional Planning	0.50	1.160%	698	1.277%	208	0.783%	26	1.718%	537	0.511%
6500-05		ESD #113		0.000%	-	0.000%	-	0.000%	-	0.000%	11,977	11.394%
6510-99		School Districts		0.000%	-	0.000%	-	0.000%	-	0.000%	30,083	28.618%
6610-791		Fire Districts		0.000%	1,312	2.401%	-	0.000%	-	0.000%	7,864	7.481%
6780		West Thurston Fire		0.000%	248	0.454%	-	0.000%	-	0.000%	1,611	1.533%
6800-02		Port of Olympia		0.000%	-	0.000%	-	0.000%	-	0.000%	2,791	2.655%
6810-70		Cities & Towns		0.000%	-	0.000%	-	0.000%	-	0.000%		0.000%
6940		Dispute Resolution Center		0.000%	-	0.000%	-	0.000%	-	0.000%		0.000%
6950		Area Agency On Aging	1.50	3.480%	1,305	2.388%	147	0.553%	65	4.296%	1,325	1.260%
6970		Wash State Transit Insur Pool		0.000%	-	0.000%	-	0.000%	-	0.000%		0.000%
6980-81		LOTT		0.000%	-	0.000%	-	0.000%	-	0.000%	3,394	3.229%
Total			43.10	100.000%	54,648	100.000%	26,559	100.000%	1,513	100.000%	105,120	100.000%

Expenditure/Budget Allocation Factors

Budgeted and actual user costs for some services (budget development, account reporting and internal and external auditing) are computed using a fund's budgeted or expended amounts. These amounts are adjusted and refined within this table. Expended and budgeted amounts are adjusted to provide more reasonable allocations based on assumed effort and costs.

Frequently, adjustments are tweaked or modified based on input and comments from user funds to enhance equity and fairness in computed costs. For example, amounts expended and budgeted for construction were reduced (based on user input) to 60% of the expended or budgeted amount. Construction amounts are reduced because they usually occur in larger denominations and associated processing costs per transaction are less than for other types of costs.

The fund and reporting category (for graphical overviews) is reported at table left. The amount spent and budgeted per fund by summary object code is reported to the right. "Adjusted Expenditures & Budget" columns report adjusted budgeted and expended amounts for computing budgeting, reporting and auditing service costs to user funds. Adjustments are computed using percentage reductions noted in the "Budget/Expenditure Percentage Reductions " section of the "Other Assumptions" table.

Expend/Budget Allocation Factors			Report Category	Expenditures						
Fund No.	Agy. No.	Fund/Agency Name		Amount	%	Payroll & Benefits	Supplies	Services	Inter-Government	Capital
County-Wide Detail										
0010	23	Non-Departmental	Adm/CP	\$ 5,541,821	2.03%	\$ 235,913	\$ 73,361	\$ 602,200	\$ 721,042	
0010	03	Commissioners	Adm/CP	1,873,072	0.69%	1,680,341	9,564	15,049		24,581
0010	22	Human Resources	Adm/CP	1,392,425	0.51%	1,077,942	14,189	69,655		13,790
0010	20	Civil Service	Adm/CP	-	0.00%					
0010/02	A200-79	Auditor	Adm/Ext	3,230,014	1.18%	2,027,282	148,429	575,338		30,626
0010/02	A280-99	Auditor - Financial Services	Adm/CP	1,728,749	0.63%	1,350,801	13,340	23,068		
0010	01	Assessor	Adm/CP	3,479,641	1.28%	2,690,640	32,122	85,564		8,532
0010	04	Treasurer	Adm/CP	1,025,819	0.38%	726,650	25,150	74,969		
0010	05	Clerk	Protect/Crt	3,229,711	1.18%	2,627,208	92,474	39,394		
0010	07	District Court	Protect/Crt	3,007,741	1.10%	2,217,311	27,798	281,970		
0010	06	Superior Court	Protect/Crt	5,451,027	2.00%	3,544,142	97,953	917,695		13,997
0010	24	Assigned Council	Protect/Pros	3,383,862	1.24%	2,240,922	10,941	677,623		13,648
0010	08	Juvenile Probation	Protect/Corr	6,764,964	2.48%	5,503,131	55,228	180,219		
0010	09	Prosecuting Attorney	Protect/Pros	8,126,498	2.98%	6,572,049	101,859	181,844		8,662
0010	10	Sheriff	Protect/Sher	15,448,467	5.67%	11,841,433	254,290	376,886	10,402	105,521
0010	11	Corrections	Protect/Corr	15,053,246	5.52%	10,642,725	777,340	1,634,426	372,067	13,664
0010	12	Coroner	Protect/Pros	922,746	0.34%	568,933	11,128	157,829	2,712	
0010	27	WSU Extension	Health/Env	368,811	0.14%	125,496	17,860	108,591		
0010	29	Emergency Management	Protect/CP	1,762,279	0.65%	658,135	76,785	718,784	14,898	8,528
0010	36	Planning	Adm/CP	1,105,707	0.41%	818,639	22,517	90,733	26,366	8,860
0010	90	State Examiner	Adm/CP	96,304	0.04%			96,304		
1010	04	Treasurer's M & O	Adm/Fee	240,117	0.09%	119,900	839	106,174		
1020	05	Family Court - Clerk	Protect/Crt	199,020	0.07%	189,570		1,410		
1020	06	Family Court - Superior Court	Protect/Crt	-	0.00%					
1030	27	Fair	Health/Rec	522,798	0.19%	254,292	19,938	120,334	4,610	
1040	06	Law Library	Adm/CP	95,603	0.04%	354	82,945			
1050	02	Auditor - M & O	Adm/Fee	162,870	0.06%	12,371	3,960	50,994		
1070	25	Geo Data	Adm/Ext	-	0.00%					
1080	06	Superior Court	Adm/CP	20,480	0.01%	8,621		11,110		
1090	02	Auditor - Election Reserve	Adm/Fee	73,405	0.03%			70,681		
1100	03	Det. Fac. Sales Tax Hold.	Protect/Corr	6,194,994	2.27%					
1110	09	Victim Advocate Program	Protect/Pros	335,176	0.12%	312,940	265	4,505		
1120	04	Investment Administration	Adm/Fee	328,191	0.12%	222,475	38	105,649		
1140	29	Emergency Management Council	Health/Health	3,271	0.00%		803	2,197		
1150	03	Real Estate Excise Tax	Adm/Ext	4,893,518	1.80%					

Expend/Budget Allocation Factors			Report Category	Expenditures						
Fund No.	Agy. No.	Fund/Agency Name		Amount	%	Payroll & Benefits	Supplies	Services	Inter-Government	Capital
1160	04	REET Technology Fund	Adm/Ext	36,225	0.01%			36,225		
1170	03	Trial Court Improvement	Protect/Pros	100,854	0.04%		8,128	36,108		
1180	03	Treatment Sales Tax	Health/Rec	3,625,202	1.33%			34,194		
1190	34	County Roads	Roads	24,860,144	9.12%	9,154,588	1,388,104	2,801,877	769,675	2,212,367
1200	40	Veterans	Adm/Ext	401,375	0.15%	108,070	2,387	250,276		
1280/90	29	Medic One & Reserve	Health/Health	9,790,044	3.59%	727,603	872,110	638,107	7,165,441	14,326
1300	03	Stadium/Convention/Art Center	Health/Rec	35,452	0.01%					
1320	27	Recreation Services	Health/Rec	338,707	0.12%	198,239	6,164	52,123		
1330	34	Parks and Trails	Health/Rec	813,547	0.30%	477,925	21,944	125,762	24,213	
1340	27	Regional Athletic Complex	Health/Rec	-	0.00%					
1350	27	Noxious Weed	Health/Env	512,735	0.19%	355,222	20,393	26,880		
1360	04	Tax Refunds	Adm/Ext	-	0.00%					
1380	03	Conservation Futures	Health/Env	543,486	0.20%			87,512	203,000	
1400	41	Housing & Community Renewal	Health/Env	4,787,174	1.76%	154,640	2,042	4,547,344	160	
1420	10	LEOFF I Long Term Care	Protect/Sher	206,465	0.08%	120,227		86,238		
1440	10	Sheriff's Special Programs	Protect/Sher	27,330	0.01%	22,593	174	2,533		
1450	11	Prisoner's Concession	Protect/Corr	348,058	0.13%	151,182	14,100	171,637		
1490	40	PHSS Technology	Health/Health	43,188	0.02%		39,700			
1500	40	Public Health	Health/Health	7,866,554	2.89%	5,865,965	226,274	452,740		
1500-30	41	Social Services/RSN	Health/Health	29,501,806	10.82%	1,459,443	17,589	27,143,916		
1660	04	Rid # 2	Roads	28,249	0.01%					
1720	27	Long Lake - LMD	Utility	137,423	0.05%	40,109	149	62,191	227	
1740	27	Lake Lawrence - LMD	Utility	96,698	0.04%	22,819	111	66,165	227	
1780	27	WRIA Water & Waste	Utility	101,094	0.04%	84,983		11,499		
1840	03	2010 Debt Holding	Protect/Corr	2,124,754	0.78%					
1850	03	2009 Debt Holding	Protect/Corr	2,075,057	0.76%					
1900	09	Anti-Profitteering	Protect/Pros	257	0.00%					
1910	05	Clerk's Collection	Protect/Crt	334,674	0.12%	317,353		6,000		
2180	03 & 04	G. O. Bonds - 1998	Protect/Corr	-	0.00%					
2210	03 & 04	G. O. Bonds - 2002	Protect/Corr	-	0.00%					
2220	03 & 04	G. O. Bonds - 2004	Protect/Corr	742,420	0.27%					
2230	03 & 04	G.O. Bonds 2005	Health/Rec	2,280,194	0.84%					
2240	03 & 04	G.O. Bonds 2007	Protect/Corr	360,120	0.13%					
2250	03 & 04	G.O. Bonds 2009	Protect/Corr	2,558,938	0.94%					
2260	04	GO Bonds 2010	Protect/Corr	2,062,591	0.76%					
2261	03 & 04	G.O. Bonds	Protect/Corr	-	0.00%					
3010	34	Roads Construction In Progress	Roads	5,449,242	2.00%	1,190,477	4,086	183,940	4,743	3,913,199
3080	03	Jail Capital Projects	Protect/Corr	3,483,716	1.28%	30,384	581,961	6,117	26	2,575,324

Expend/Budget Allocation Factors			Report Category	Expenditures						
Fund No.	Agy. No.	Fund/Agency Name		Amount	%	Payroll & Benefits	Supplies	Services	Inter-Government	Capital
3140	03	County Buildings Fund	Protect/Corr	-	0.00%					
3150	25	Tilley Master Plan	Roads	-	0.00%					
4030	34	Solid Waste - M & O	Utility	18,215,719	6.68%	2,519,482	250,485	11,981,597	529,788	493,184
4040	34	Solid Waste - Res. For Closure	Utility	744,706	0.27%	173,862	25,219	170,635	3,300	274,611
4060	27	Storm & Surface Water Utility	Utility	5,056,219	1.85%	1,793,337	83,289	281,493	74,497	637,893
4070	27&34	Storm & Surface Water Capital	Utility	4,597,199	1.69%	91,708	903	122,016		
4124	27	Land Use & Permitting	Health/Reg	3,522,103	1.29%	2,335,900	22,982	145,109		
4200	34	Boston Harbor Water/Wastewater	Utility	310,722	0.11%	158,283	22,340	41,767	10,586	
4210	04 & 34	Boston Harbor Reserve	Utility	12,008	0.00%	-	3,135	7,209		
4300	34	Tamoshan/Beverly Beach Sewer	Utility	136,301	0.05%	63,510	7,059	31,911	2,590	
4340	34	Grand Mound Wastewater	Utility	750,508	0.28%	144,736	56,129	207,834	21,519	
4350	04 & 34	Grand Mound Water	Utility	441,111	0.16%	85,699	14,758	20,387	30,855	6,843
4380	04	Olympic View Debt Service	Utility	684	0.00%	-	-	-		
4400	34	Tamoshan Water/Sewer	Utility	63,239	0.02%	27,564	2,328	7,095	4,821	
4410	34	Olympic View Sewer	Utility	27,449	0.01%	4,380	439	11,445	759	
4420	04 & 34	Tamoshan Reserve	Utility	697,542	0.26%	16,593	-	-		677,595
4440	34	Grand Mound Wastewater	Utility	125,466	0.05%	(1,729)	-	-		121,022
4450	34	Grand Mound Water Cap	Utility	1,789	0.00%	(7,255)	2,146	-		
4460	04	Tamoshan Beverly Beach Debt	Utility	-	0.00%	-	-	-		
4480	04 & 34	Grand Mound Debt Service	Utility	324,500	0.12%	-	-	-		
4500	40	Community Loan Repayment #2	Health/Env	-	0.00%					
4510	04 & 40	Community Loan Repayment #1	Health/Env	17,244	0.01%	-	-	-		
5030	22	Unemployment Compensation	Adm/Fee	243,188	0.09%	230,120	-	-		
5050	22	Insurance Risk	Adm/Fee	819,764	0.30%	326,938	426	407,500		
5060	22	Benefits Administration	Adm/Fee	214,913	0.08%	162,083	12	31,183		
5210	04 & 25	Central Services/Facilities	Adm/Fee	12,542,866	4.60%	6,332,430	311,662	4,507,153	10,705	45,717
5220	25	Central Services Reserve	Adm/Fee	2,403,602	0.88%	-	311,171	382,138		1,589,747
5230	25	Cent Srvs Facilities Engineering	Adm/Fee	438,626	0.16%	315,914	3,315	13,595		
5410	25 & 04	E.R.&R. Maintenance	Adm/Fee	4,117,794	1.51%	1,241,093	2,245,569	72,816		
5420	25	E.R.&R. Replacement	Adm/Fee	3,645,428	1.34%	-	80,357	16,853		3,278,449
6330		State Forest Board	Agy/NoBill	-	0.00%					
6331		Forest Excise	Agy/NoBill	-	0.00%					
6332		Forest Yield	Agy/NoBill	-	0.00%					
6333		Leasehold Suspense	Agy/NoBill	-	0.00%					
6334		Treasurer's Trust	Agy/NoBill	-	0.00%					
6335		Taxes & Refunds Pending	Agy/NoBill	-	0.00%					
6336		Refunded GO Bonds	Agy/NoBill	-	0.00%					
6337		Fiscal Agent Fund	Agy/NoBill	-	0.00%					

Expend/Budget Allocation Factors			Report Category	Expenditures						
Fund No.	Agy. No.	Fund/Agency Name		Amount	%	Payroll & Benefits	Supplies	Services	Inter-Government	Capital
6338-9		State Agencies	Agy/NoBill	-	0.00%					
6340		Cobra/Retiree	Agy/Billable	-	0.00%					
6350-53		Drainage Districts	Agy/Billable	-	0.00%					
6410		Cemetery District #1	Agy/Billable	-	0.00%					
6411		Cemetery District #2	Agy/Billable	-	0.00%					
6420-29+		PUD #1	Agy/Billable	-	0.00%					
6431		Tanglewilde Parks	Agy/Billable	-	0.00%					
6440-49+		Housing Authority	Agy/Billable	-	0.00%					
6450-51		Intercity Transit	Agy/Billable	-	0.00%					
6460-64		Timberland Regional Library	Agy/Billable	-	0.00%					
6470-71		ORCAA	Agy/Billed	1,393,097	0.51%	1,387,019				
6480		Conservation District	Agy/Billable	-	0.00%					
6490		Thurston Regional Planning	Agy/Billable	3,657,726	1.34%	2,058,290	101,661	1,406,442	15,964	75,369
6500-05		ESD #113	Agy/Billable	-	0.00%					
6510-99		School Districts	Agy/NoBill	-	0.00%					
6610-791		Fire Districts	Agy/NoBill	-	0.00%					
6780		West Thurston Fire	Agy/Billable	-	0.00%					
6800-02		Port of Olympia	Agy/Billable	-	0.00%					
6810-70		Cities & Towns	Agy/Billable	-	0.00%					
6940		Dispute Resolution Center	Agy/Billable	-	0.00%					
6950		Area Agency On Aging	Agy/Billable	6,337,055	2.32%	3,897,605				
6970		Wash State Trans Insur Pool	Agy/Billable	-	0.00%					
6980-81		LOTT	Agy/Billable	-	0.00%					
Total County-Wide Detail				\$ 272,594,688	100.00%	\$ 102,109,600	\$ 8,721,917	\$ 64,076,757	\$ 10,025,193	\$ 16,166,055
County-Wide Summary										
Administration & Support Services				\$ 50,131,037	18.39%	\$ 19,679,956	3,381,353	\$ 7,684,117	\$ 758,113	\$ 5,000,302
Community Protection				84,325,445	30.93%	47,568,859	2,110,424	5,492,328	400,105	2,739,344
Health, Employment, & Environment				64,572,316	23.69%	11,954,725	1,267,799	33,484,809	7,397,424	14,326
Roads				30,337,635	11.13%	10,345,065	1,392,190	2,985,817	774,418	6,125,566
Utilities				31,840,377	11.68%	5,218,081	468,490	13,023,244	679,169	2,211,148
County-Wide				261,206,810	95.82%	94,766,686	8,620,256	62,670,315	10,009,229	16,090,686

Expend/Budget Allocation Factors			Report Category							
Fund No.	Agy. No.	Fund/Agency Name		Expenditures						
				Amount	%	Payroll & Benefits	Supplies	Services	Inter-Government	Capital
Agency			Agency	11,387,878	4.18%	7,342,914	101,661	1,406,442	15,964	75,369
Total County-Wide Summary				\$ 272,594,688	100.00%	\$ 102,109,600	\$ 8,721,917	\$ 64,076,757	\$ 10,025,193	\$ 16,166,055

Expend/Budget Allocation Factors									
Fund No.	Agy. No.	Fund/Agency Name	Expenditures						
			Debt - Principal	Debt - Interest	Interfund Transactions	Operating Transfers	Adjusted Expenditures		
							Amount	%	
County-Wide Detail									
0010	23	Non-Departmental	\$ 2,940	\$ 227	\$ 824,954	\$ 3,081,184	\$ 2,070,906	1.11%	
0010	03	Commissioners	5,067	740	137,730		1,857,723	1.00%	
0010	22	Human Resources	1,867	1,660	213,322		1,383,558	0.74%	
0010	20	Civil Service					-	0.00%	
0010/02	A200-79	Auditor	2,658	1,273	444,408		3,214,029	1.73%	
0010/02	A280-99	Auditor - Financial Services	2,962	1,983	327,899	8,696	1,715,790	0.92%	
0010	01	Assessor			637,609	25,174	3,452,313	1.86%	
0010	04	Treasurer			199,050		1,025,819	0.55%	
0010	05	Clerk	18,330	3,980	448,325		3,208,517	1.72%	
0010	07	District Court	2,338	165	478,159		3,005,363	1.62%	
0010	06	Superior Court	9,856	2,531	864,853		5,433,661	2.92%	
0010	24	Assigned Council	4,448	66	436,214		3,374,115	1.81%	
0010	08	Juvenile Probation	7,132	1,061	1,018,193		6,757,181	3.63%	
0010	09	Prosecuting Attorney	25,756	4,816	1,231,512		8,093,990	4.35%	
0010	10	Sheriff	8,108	1,545	2,808,838	41,444	15,349,915	8.25%	
0010	11	Corrections	11,661	1,068	1,600,295		14,756,638	7.93%	
0010	12	Coroner	3,788	220	178,136		916,904	0.49%	
0010	27	WSU Extension	3,444	130	113,290		365,416	0.20%	
0010	29	Emergency Management	651	14	264,484	20,000	1,728,063	0.93%	
0010	36	Planning			138,592		1,082,389	0.58%	
0010	90	State Examiner					96,304	0.05%	
1010	04	Treasurer's M & O			13,204		240,117	0.13%	
1020	05	Family Court - Clerk			8,040		199,020	0.11%	
1020	06	Family Court - Superior Court					-	0.00%	
1030	27	Fair			123,624		519,341	0.28%	
1040	06	Law Library			12,304		95,603	0.05%	
1050	02	Auditor - M & O			95,545		162,870	0.09%	
1070	25	Geo Data					-	0.00%	
1080	06	Superior Court			749				
1090	02	Auditor - Election Reserve			2,724		73,405	0.04%	
1100	03	Det. Fac. Sales Tax Hold.			4,192	6,190,802	313,732	0.17%	
1110	09	Victim Advocate Program			17,466		335,176	0.18%	
1120	04	Investment Administration			29		328,191	0.18%	
1140	29	Emergency Management Council			271		3,271	0.00%	
1150	03	Real Estate Excise Tax				4,893,518	244,676	0.13%	

Expend/Budget Allocation Factors			Expenditures					
Fund No.	Agy. No.	Fund/Agency Name	Debt - Principal	Debt - Interest	Interfund Transactions	Operating Transfers	Adjusted Expenditures	
							Amount	%
1160	04	REET Technology Fund					36,225	0.02%
1170	03	Trial Court Improvement			538	56,080	47,578	0.03%
1180	03	Treatment Sales Tax			1,959	3,589,049	215,605	0.12%
1190	34	County Roads	10,967	6,048	6,525,455	1,991,063	21,490,267	11.55%
1200	40	Veterans			28,730	11,912	390,059	0.21%
1280/90	29	Medic One & Reserve	2,448	36	364,423	5,550	4,402,601	2.37%
1300	03	Stadium/Convention/Art Center			154	35,298	1,919	0.00%
1320	27	Recreation Services			82,181		338,707	0.18%
1330	34	Parks and Trails			163,703		795,387	0.43%
1340	27	Regional Athletic Complex					-	0.00%
1350	27	Noxious Weed			110,240		512,735	0.28%
1360	04	Tax Refunds					-	0.00%
1380	03	Conservation Futures			20,761	232,213	170,634	0.09%
1400	41	Housing & Community Renewal			58,015	24,973	4,763,330	2.56%
1420	10	LEOFF I Long Term Care					206,465	0.11%
1440	10	Sheriff's Special Programs			2,030		27,330	0.01%
1450	11	Prisoner's Concession			11,139		348,058	0.19%
1490	40	PHSS Technology			3,488		43,188	0.02%
1500	40	Public Health	8,683	5,036	1,284,256	23,600	7,491,546	4.03%
1500-30	41	Social Services/RSN	872	961	872,025	7,000	9,135,478	4.91%
1660	04	Rid # 2				28,249	1,412	0.00%
1720	27	Long Lake - LMD			34,747		137,253	0.07%
1740	27	Lake Lawrence - LMD			7,376		96,528	0.05%
1780	27	WRIA Water & Waste			4,612		101,094	0.05%
1840	03	2010 Debt Holding				2,124,754	106,238	0.06%
1850	03	2009 Debt Holding				2,075,057	103,753	0.06%
1900	09	Anti-Profiteering			257		257	0.00%
1910	05	Clerk's Collection			11,321		334,674	0.18%
2180	03 & 04	G. O. Bonds - 1998					-	0.00%
2210	03 & 04	G. O. Bonds - 2002					-	0.00%
2220	03 & 04	G. O. Bonds - 2004	408,276	334,144			37,121	0.02%
2230	03 & 04	G.O. Bonds 2005	1,660,000	620,194			114,010	0.06%
2240	03 & 04	G.O. Bonds 2007	190,000	170,120			18,006	0.01%
2250	03 & 04	G.O. Bonds 2009	800,000	1,758,938			127,947	0.07%
2260	04	GO Bonds 2010	1,173,137	889,454			103,130	0.06%
2261	03 & 04	G.O. Bonds					-	0.00%
3010	34	Roads Construction In Progress			152,797		3,880,405	2.09%
3080	03	Jail Capital Projects			289,904		2,453,567	1.32%

Expend/Budget Allocation Factors			Expenditures					
Fund No.	Agy. No.	Fund/Agency Name	Debt - Principal	Debt - Interest	Interfund Transactions	Operating Transfers	Adjusted Expenditures	
							Amount	%
3140	03	County Buildings Fund					-	0.00%
3150	25	Tilley Master Plan					-	0.00%
4030	34	Solid Waste - M & O			1,442,578	998,605	14,105,577	7.58%
4040	34	Solid Waste - Res. For Closure			74,120	22,959	610,576	0.33%
4060	27	Storm & Surface Water Utility		22	1,233,327	952,361	3,840,425	2.06%
4070	27&34	Storm & Surface Water Capital			56,982	4,325,590	487,889	0.26%
4124	27	Land Use & Permitting		16,626	1,001,486	-	3,506,308	1.88%
4200	34	Boston Harbor Water/Wastewater			72,746	5,000	298,033	0.16%
4210	04 & 34	Boston Harbor Reserve			1,664	-	12,008	0.01%
4300	34	Tamoshan/Beverly Beach Sewer			29,631	1,600	132,839	0.07%
4340	34	Grand Mound Wastewater			119,654	200,636	543,765	0.29%
4350	04 & 34	Grand Mound Water		1,162	74,543	206,864	217,608	0.12%
4380	04	Olympic View Debt Service		684	-	-	34	0.00%
4400	34	Tamoshan Water/Sewer			21,431	-	59,623	0.03%
4410	34	Olympic View Sewer			8,426	2,000	24,980	0.01%
4420	04 & 34	Tamoshan Reserve			3,354	-	426,504	0.23%
4440	34	Grand Mound Wastewater			5,390	783	76,313	0.04%
4450	34	Grand Mound Water Cap			6,898	-	1,789	0.00%
4460	04	Tamoshan Beverly Beach Debt			-	-	-	0.00%
4480	04 & 34	Grand Mound Debt Service		324,500	-	-	16,225	0.01%
4500	40	Community Loan Repayment #2					-	0.00%
4510	04 & 40	Community Loan Repayment #1		15,888	1,356	-	2,150	0.00%
5030	22	Unemployment Compensation			13,068	-	243,188	0.13%
5050	22	Insurance Risk			41,900	43,000	778,914	0.42%
5060	22	Benefits Administration			12,939	8,696	206,652	0.11%
5210	04 & 25	Central Services/Facilities		12,666	1,322,533	-	12,504,518	6.72%
5220	25	Central Services Reserve			18,195	102,351	1,670,470	0.90%
5230	25	Cent Srvs Facilities Engineering			59,693	46,109	394,822	0.21%
5410	25 & 04	E.R.&R. Maintenance		76,697	250,754	230,865	3,825,610	2.06%
5420	25	E.R.&R. Replacement			-	269,769	2,077,768	1.12%
6330		State Forest Board					-	0.00%
6331		Forest Excise					-	0.00%
6332		Forest Yield					-	0.00%
6333		Leasehold Suspense					-	0.00%
6334		Treasurer's Trust					-	0.00%
6335		Taxes & Refunds Pending					-	0.00%
6336		Refunded GO Bonds					-	0.00%
6337		Fiscal Agent Fund					-	0.00%

Expend/Budget Allocation Factors			Expenditures					
Fund No.	Agy. No.	Fund/Agency Name	Debt - Principal	Debt - Interest	Interfund Transactions	Operating Transfers	Adjusted Expenditures	
							Amount	%
6338-9		State Agencies					-	0.00%
6340		Cobra/Retiree					-	0.00%
6350-53		Drainage Districts					-	0.00%
6410		Cemetery District #1					-	0.00%
6411		Cemetery District #2					-	0.00%
6420-29+		PUD #1					-	0.00%
6431		Tanglewilde Parks					-	0.00%
6440-49+		Housing Authority					-	0.00%
6450-51		Intercity Transit					-	0.00%
6460-64		Timberland Regional Library					-	0.00%
6470-71		ORCAA		6,078			69,655	0.04%
6480		Conservation District					-	0.00%
6490		Thurston Regional Planning					182,886	0.10%
6500-05		ESD #113					-	0.00%
6510-99		School Districts					-	0.00%
6610-791		Fire Districts					-	0.00%
6780		West Thurston Fire					-	0.00%
6800-02		Port of Olympia					-	0.00%
6810-70		Cities & Towns					-	0.00%
6940		Dispute Resolution Center					-	0.00%
6950		Area Agency On Aging		2,439,450			316,853	0.17%
6970		Wash State Trans Insur Pool					-	0.00%
6980-81		LOTT					-	0.00%
Total County-Wide Detail			\$ 4,365,389	\$ 6,700,183	\$ 28,546,790	\$ 31,882,804	\$ 186,070,485	100.00%
County-Wide Summary								
Administration & Support Services			\$ 15,494	\$ 95,246	\$ 4,795,182	\$ 8,721,274	\$ 39,171,919	21.05%
Community Protection			2,663,481	3,168,122	9,674,645	10,508,137	67,386,399	36.22%
Health, Employment, & Environment			1,675,447	658,871	4,201,232	3,917,683	32,381,626	17.40%
Roads			10,967	6,048	6,678,252	2,019,312	25,372,084	13.64%
Utilities			-	326,368	3,197,479	6,716,398	21,189,063	11.39%
County-Wide			4,365,389	4,254,655	28,546,790	31,882,804	185,501,091	99.69%

Expend/Budget Allocation Factors								
Fund No.	Agy. No.	Fund/Agency Name	Expenditures					
			Debt - Principal	Debt - Interest	Interfund Transactions	Operating Transfers	Adjusted Expenditures	
							Amount	%
Agency			-	2,445,528	-	-	569,394	0.31%
Total County-Wide Summary			\$ 4,365,389	\$ 6,700,183	\$ 28,546,790	\$ 31,882,804	\$ 186,070,485	100.00%

Expend/Budget Allocation Factors			Budget						
Fund No.	Agy. No.	Fund/Agency Name	Amount	%	Payroll & Benefits	Supplies	Services	Inter-Government	Capital
County-Wide Detail									
0010	23	Non-Departmental	\$ 7,177,078	2.17%	\$ 750,579	\$ 21,971	\$ 1,149,982	\$ 781,627	\$ 20,000
0010	03	Commissioners	1,925,445	0.58%	1,743,207	13,000	26,000		
0010	22	Human Resources	1,693,668	0.51%	1,212,545	35,861	214,138		
0010	20	Civil Service	-	0.00%					
0010/02	A200-79	Auditor	3,353,539	1.02%	2,216,071	153,642	524,494		2,000
0010/02	A280-99	Auditor - Financial Services	1,784,302	0.54%	1,385,948	30,993	32,123		
0010	01	Assessor	3,541,445	1.07%	2,741,829	22,000	103,000		10,000
0010	04	Treasurer	1,113,506	0.34%	822,752	8,000	80,000		
0010	05	Clerk	3,297,164	1.00%	2,715,172	45,137	44,846		
0010	07	District Court	3,136,173	0.95%	2,287,838	30,120	333,001		
0010	06	Superior Court	5,712,274	1.73%	3,696,526	89,680	1,043,051		
0010	24	Assigned Council	3,371,765	1.02%	2,331,367	11,200	587,091		
0010	08	Juvenile Probation	7,219,585	2.19%	5,706,516	86,941	292,030		
0010	09	Prosecuting Attorney	8,274,900	2.51%	6,632,378	107,964	237,089		48,934
0010	10	Sheriff	15,688,114	4.75%	12,129,301	258,112	319,394	43,261	106,073
0010	11	Corrections	15,130,096	4.58%	10,677,772	1,037,739	1,532,168	247,583	
0010	12	Coroner	987,617	0.30%	629,885	15,866	156,930	2,615	
0010	27	WSU Extension	386,951	0.12%	135,476	12,195	123,049		
0010	29	Emergency Management	1,974,973	0.60%	682,353	110,250	905,758	23,000	25,000
0010	36	Planning	2,008,311	0.61%	961,932	11,062	651,644	223,864	5,500
0010	90	State Examiner	115,000	0.03%			115,000		
1010	04	Treasurer's M & O	-	0.00%					
1020	05	Family Court - Clerk	372,076	0.11%	240,836	40,000	66,000		8,000
1020	06	Family Court - Superior Court	-	0.00%					
1030	27	Fair	547,059	0.17%	255,121	26,300	135,650	3,905	
1040	06	Law Library	113,429	0.03%	1,125	100,000			
1050	02	Auditor - M & O	277,835	0.08%	54,790	22,000	99,400		6,000
1070	25	Geo Data	-	0.00%					
1080	06	Superior Court	53,791	0.02%	13,042		40,000		
1090	02	Auditor - Election Reserve	228,724	0.07%		20,000	166,000		40,000
1100	03	Det. Fac. Sales Tax Hold.	7,918,886	2.40%			8,100		
1110	09	Victim Advocate Program	342,517	0.10%	316,536	3,800	4,500		
1120	04	Investment Administration	-	0.00%					
1140	29	Emergency Management Council	3,271	0.00%		100	2,900		
1150	03	Real Estate Excise Tax	8,127,957	2.46%			1,200		

Expend/Budget Allocation Factors			Budget						
Fund No.	Agy. No.	Fund/Agency Name	Amount	%	Payroll & Benefits	Supplies	Services	Inter-Government	Capital
1160	04	REET Technology Fund	75,000	0.02%			75,000		
1170	03	Trial Court Improvement	162,233	0.05%			100,000		
1180	03	Treatment Sales Tax	4,071,732	1.23%			100,000		
1190	34	County Roads	29,563,163	8.96%	9,901,003	2,054,060	3,770,936	795,437	4,333,500
1200	40	Veterans	414,594	0.13%	105,507	1,500	267,980		
1280/90	29	Medic One & Reserve	12,146,797	3.68%	828,238	1,212,478	954,047	8,397,039	378,200
1300	03	Stadium/Convention/Art Center	35,452	0.01%					
1320	27	Recreation Services	364,999	0.11%	225,795	12,075	43,600		
1330	34	Parks and Trails	1,046,398	0.32%	529,373	93,500	103,980	22,310	125,526
1340	27	Regional Athletic Complex	-	0.00%					
1350	27	Noxious Weed	566,876	0.17%	390,382	24,119	25,898		6,000
1360	04	Tax Refunds	-	0.00%					
1380	03	Conservation Futures	3,798,105	1.15%			50,000		3,495,000
1400	41	Housing & Community Renewal	5,436,856	1.65%	206,783	200	5,146,663	175	
1420	10	LEOFF I Long Term Care	219,000	0.07%	124,000		95,000		
1440	10	Sheriff's Special Programs	51,454	0.02%	44,424		5,000		
1450	11	Prisoner's Concession	353,073	0.11%	161,701	16,503	163,730		
1490	40	PHSS Technology	75,144	0.02%		51,656	20,000		
1500	40	Public Health	8,297,138	2.51%	6,088,759	181,574	671,034		
1500-30	41	Social Services/RSN	33,419,301	10.13%	1,760,961	27,600	30,340,505		500,000
1660	04	Rid # 2	28,600	0.01%					
1720	27	Long Lake - LMD	325,513	0.10%	34,704	2,600	267,884	400	
1740	27	Lake Lawrence - LMD	128,137	0.04%	32,270	1,700	87,050	350	
1780	27	WRIA Water & Waste	1,549,233	0.47%	76,227	5,700	517,306		850,000
1840	03	2010 Debt Holding	4,467,864	1.35%					
1850	03	2009 Debt Holding	2,500,000	0.76%					
1900	09	Anti-Profiteering	20,257	0.01%			20,000		
1910	05	Clerk's Collection	441,920	0.13%	332,235	50,364	38,000		
2180	03 & 04	G. O. Bonds - 1998	-	0.00%					
2210	03 & 04	G. O. Bonds - 2002	-	0.00%					
2220	03 & 04	G. O. Bonds - 2004	742,800	0.23%					
2230	03 & 04	G.O. Bonds 2005	2,280,500	0.69%					
2240	03 & 04	G.O. Bonds 2007	360,500	0.11%					
2250	03 & 04	G.O. Bonds 2009	2,559,200	0.78%					
2260	04	GO Bonds 2010	2,117,000	0.64%					
2261	03 & 04	G.O. Bonds	500	0.00%					
3010	34	Roads Construction In Progress	17,110,883	5.18%	1,228,914		1,575,130		14,154,851
3080	03	Jail Capital Projects	4,927,625	1.49%	35,000		848,775		3,862,489

Expend/Budget Allocation Factors			Budget						
Fund No.	Agy. No.	Fund/Agency Name	Amount	%	Payroll & Benefits	Supplies	Services	Inter-Government	Capital
3140	03	County Buildings Fund	-	0.00%					
3150	25	Tilley Master Plan	-	0.00%					
4030	34	Solid Waste - M & O	19,480,162	5.90%	2,721,021	411,700	12,630,098	451,030	650,000
4040	34	Solid Waste - Res. For Closure	1,878,428	0.57%	258,759	108,945	645,100		575,299
4060	27	Storm & Surface Water Utility	5,271,563	1.60%	1,768,170	106,570	595,305	131,698	58,000
4070	27&34	Storm & Surface Water Capital	1,516,083	0.46%	119,216	3,850	499,850	100	611,000
4124	27	Land Use & Permitting	3,707,605	1.12%	2,383,780	92,256	197,380		5,000
4200	34	Boston Harbor Water/Wastewater	371,550	0.11%	198,404	27,257	51,441	15,765	
4210	04 & 34	Boston Harbor Reserve	100,264	0.03%		98,600			
4300	34	Tamoshan/Beverly Beach Sewer	153,261	0.05%	72,673	7,947	33,305	7,131	
4340	34	Grand Mound Wastewater	843,868	0.26%	157,391	26,573	308,950	25,602	6,365
4350	04 & 34	Grand Mound Water	504,961	0.15%	110,823	13,172	65,010	24,644	6,842
4380	04	Olympic View Debt Service	1,100	0.00%					
4400	34	Tamoshan Water/Sewer	94,900	0.03%	48,292	6,062	10,376	6,982	
4410	34	Olympic View Sewer	35,445	0.01%	5,922	2,467	13,827	741	2,128
4420	04 & 34	Tamoshan Reserve	793,355	0.24%	24,970	5,000			750,777
4440	34	Grand Mound Wastewater	298,644	0.09%	16,565	6,365			266,182
4450	34	Grand Mound Water Cap	50,142	0.02%	1,095	15,000			27,000
4460	04	Tamoshan Beverly Beach Debt	-	0.00%					
4480	04 & 34	Grand Mound Debt Service	327,000	0.10%					
4500	40	Community Loan Repayment #2	-	0.00%					
4510	04 & 40	Community Loan Repayment #1	165,156	0.05%			150,000		
5030	22	Unemployment Compensation	826,036	0.25%	810,968	2,000			
5050	22	Insurance Risk	2,420,881	0.73%	326,634	2,200	2,012,515		1,000
5060	22	Benefits Administration	771,411	0.23%	160,694	3,819	593,607		
5210	04 & 25	Central Services/Facilities	12,948,682	3.92%	6,234,490	385,356	4,827,947	29,323	50,010
5220	25	Central Services Reserve	6,817,448	2.07%		653,957	1,103,846	15,000	4,924,937
5230	25	Cent Srvs Facilities Engineering	462,872	0.14%	332,166	4,000	20,400	200	
5410	25 & 04	E.R.&R. Maintenance	4,667,137	1.41%	1,291,999	2,574,850	104,960		
5420	25	E.R.&R. Replacement	4,845,854	1.47%			16,854		4,629,000
6330		State Forest Board	-	0.00%					
6331		Forest Excise	-	0.00%					
6332		Forest Yield	-	0.00%					
6333		Leasehold Suspense	-	0.00%					
6334		Treasurer's Trust	-	0.00%					
6335		Taxes & Refunds Pending	-	0.00%					
6336		Refunded GO Bonds	-	0.00%					
6337		Fiscal Agent Fund	-	0.00%					

Expend/Budget Allocation Factors			Budget						
Fund No.	Agy. No.	Fund/Agency Name	Amount	%	Payroll & Benefits	Supplies	Services	Inter-Government	Capital
6338-9		State Agencies	-	0.00%					
6340		Cobra/Retiree	-	0.00%					
6350-53		Drainage Districts	-	0.00%					
6410		Cemetery District #1	-	0.00%					
6411		Cemetery District #2	-	0.00%					
6420-29+		PUD #1	-	0.00%					
6431		Tanglewilde Parks	-	0.00%					
6440-49+		Housing Authority	-	0.00%					
6450-51		Intercity Transit	-	0.00%					
6460-64		Timberland Regional Library	-	0.00%					
6470-71		ORCAA	1,768,245	0.54%					
6480		Conservation District	-	0.00%					
6490		Thurston Regional Planning	4,372,083	1.32%	2,205,000	194,667	1,816,450	15,966	140,000
6500-05		ESD #113	-	0.00%					
6510-99		School Districts	-	0.00%					
6610-791		Fire Districts	-	0.00%					
6780		West Thurston Fire	-	0.00%					
6800-02		Port of Olympia	-	0.00%					
6810-70		Cities & Towns	-	0.00%					
6940		Dispute Resolution Center	-	0.00%					
6950		Area Agency On Aging	9,015,000	2.73%					
6970		Wash State Trans Insur Pool	-	0.00%					
6980-81		LOTT	-	0.00%					
Total County-Wide Detail			\$ 330,044,434	100.00%	\$ 101,696,205	\$ 10,802,175	\$ 79,979,277	\$ 11,265,748	\$ 40,680,613
County-Wide Summary									
Administration & Support Services			\$ 65,710,154	19.91%	\$ 21,153,236	\$ 4,066,211	\$ 12,186,090	\$ 1,050,014	\$ 9,688,447
Community Protection			92,403,357	28.00%	48,756,882	1,903,676	6,840,463	316,459	4,050,496
Health, Employment, & Environment			76,349,340	23.13%	12,804,668	1,734,053	38,064,706	8,423,429	4,509,726
Roads			46,702,646	14.15%	11,129,917	2,054,060	5,346,066	795,437	18,488,351
Utilities			33,723,609	10.22%	5,646,502	849,508	15,725,502	664,443	3,803,593
County-Wide			314,889,106	95.41%	99,491,205	10,607,508	78,162,827	11,249,782	40,540,613

Expend/Budget Allocation Factors			Budget						
Fund No.	Agy. No.	Fund/Agency Name	Amount	%	Payroll & Benefits	Supplies	Services	Inter-Government	Capital
Agency			15,155,328	4.59%	2,205,000	194,667	1,816,450	15,966	140,000
Total County-Wide Summary			\$ 330,044,434	100.00%	\$ 101,696,205	\$ 10,802,175	\$ 79,979,277	\$ 11,265,748	\$ 40,680,613

Expend/Budget Allocation Factors			Budget					
Fund No.	Agy. No.	Fund/Agency Name	Debt - Principal	Debt - Interest	Inter. Trans.	Operating Transfers	Adjusted Budget	
							Amount	%
County-Wide Detail								
0010	23	Non-Departmental	\$ 2,940	\$ 228	\$ 840,062	\$ 3,609,689	\$ 3,150,644	1.42%
0010	03	Commissioners	4,180	131	138,927		1,921,350	0.86%
0010	22	Human Resources	9,195	1,800	220,129		1,683,223	0.76%
0010	20	Civil Service					-	0.00%
0010/02	A200-79	Auditor	3,284	2,373	451,675		3,347,365	1.50%
0010/02	A280-99	Auditor - Financial Services	3,800	1,000	330,438		1,779,742	0.80%
0010	01	Assessor			639,616	25,000	3,513,695	1.58%
0010	04	Treasurer			202,754		1,113,506	0.50%
0010	05	Clerk	28,000	11,000	453,009		3,260,114	1.47%
0010	07	District Court	2,338	165	482,711		3,133,795	1.41%
0010	06	Superior Court	13,900	2,023	867,094		5,697,147	2.56%
0010	24	Assigned Council	2,500	2,000	437,607		3,367,490	1.51%
0010	08	Juvenile Probation			1,134,098		7,219,585	3.25%
0010	09	Prosecuting Attorney	25,500	8,000	1,215,035		8,223,501	3.70%
0010	10	Sheriff	7,347	2,058	2,822,568		15,604,304	7.01%
0010	11	Corrections	10,796	450	1,623,588		14,933,725	6.71%
0010	12	Coroner	3,781	220	178,320		981,855	0.44%
0010	27	WSU Extension	1,417	1,615	113,199		384,071	0.17%
0010	29	Emergency Management	2,000	1,500	225,112		1,944,398	0.87%
0010	36	Planning			154,309		1,838,213	0.83%
0010	90	State Examiner					115,000	0.05%
1010	04	Treasurer's M & O					-	0.00%
1020	05	Family Court - Clerk	7,200	2,000	8,040		360,136	0.16%
1020	06	Family Court - Superior Court					-	0.00%
1030	27	Fair			126,083		544,130	0.24%
1040	06	Law Library			12,304		113,429	0.05%
1050	02	Auditor - M & O			95,645		275,435	0.12%
1070	25	Geo Data					-	0.00%
1080	06	Superior Court			749			
1090	02	Auditor - Election Reserve			2,724		212,724	0.10%
1100	03	Det. Fac. Sales Tax Hold.			4,192	7,906,594	407,622	0.18%
1110	09	Victim Advocate Program			17,681		342,517	0.15%
1120	04	Investment Administration					-	0.00%
1140	29	Emergency Management Council			271		3,271	0.00%
1150	03	Real Estate Excise Tax			3,820	8,122,937	411,167	0.18%

Expend/Budget Allocation Factors			Budget					
Fund No.	Agy. No.	Fund/Agency Name	Debt - Principal	Debt - Interest	Inter. Trans.	Operating Transfers	Adjusted Budget	
							Amount	%
1160	04	REET Technology Fund					75,000	0.03%
1170	03	Trial Court Improvement			538	61,695	103,623	0.05%
1180	03	Treatment Sales Tax			1,959	3,969,773	300,448	0.14%
1190	34	County Roads	10,979	6,025	6,739,120	1,952,103	25,362,534	11.40%
1200	40	Veterans			27,695	11,912	403,278	0.18%
1280/90	29	Medic One & Reserve	2,448	36	367,811	6,500	5,689,203	2.56%
1300	03	Stadium/Convention/Art Center			154	35,298	1,919	0.00%
1320	27	Recreation Services			83,529		364,999	0.16%
1330	34	Parks and Trails			171,709		979,455	
1340	27	Regional Athletic Complex					-	0.00%
1350	27	Noxious Weed			120,477		564,476	0.25%
1360	04	Tax Refunds					-	0.00%
1380	03	Conservation Futures			20,761	232,344	2,179,378	0.98%
1400	41	Housing & Community Renewal			58,062	24,973	5,413,000	2.43%
1420	10	LEOFF I Long Term Care					219,000	0.10%
1440	10	Sheriff's Special Programs			2,030		51,454	0.02%
1450	11	Prisoner's Concession			11,139		353,073	0.16%
1490	40	PHSS Technology			3,488		75,144	0.03%
1500	40	Public Health	5,225	3,705	1,323,241	23,600	7,762,959	3.49%
1500-30	41	Social Services/RSN	1,500	1,300	780,435	7,000	10,454,612	4.70%
1660	04	Rid # 2				28,600	1,430	0.00%
1720	27	Long Lake - LMD			19,925		325,213	0.15%
1740	27	Lake Lawrence - LMD			6,767		127,875	0.06%
1780	27	WRIA Water & Waste			100,000		1,209,233	0.54%
1840	03	2010 Debt Holding				4,467,864	223,393	0.10%
1850	03	2009 Debt Holding				2,500,000	125,000	0.06%
1900	09	Anti-Profiteering			257		20,257	0.01%
1910	05	Clerk's Collection			21,321		441,920	0.20%
2180	03 & 04	G. O. Bonds - 1998					-	0.00%
2210	03 & 04	G. O. Bonds - 2002					-	0.00%
2220	03 & 04	G. O. Bonds - 2004	408,500	334,300			37,140	0.02%
2230	03 & 04	G.O. Bonds 2005	1,660,000	620,500			114,025	0.05%
2240	03 & 04	G.O. Bonds 2007	190,000	170,500			18,025	0.01%
2250	03 & 04	G.O. Bonds 2009	800,000	1,759,200			127,960	0.06%
2260	04	GO Bonds 2010	1,315,000	802,000			105,850	0.05%
2261	03 & 04	G.O. Bonds		500			25	0.00%
3010	34	Roads Construction In Progress			151,988		11,448,943	5.15%
3080	03	Jail Capital Projects			181,361		3,382,629	1.52%

Expend/Budget Allocation Factors			Budget					
Fund No.	Agy. No.	Fund/Agency Name	Debt - Principal	Debt - Interest	Inter. Trans.	Operating Transfers	Adjusted Budget	
							Amount	%
3140	03	County Buildings Fund					-	0.00%
3150	25	Tilley Master Plan					-	0.00%
4030	34	Solid Waste - M & O			1,697,883	918,430	15,442,528	6.94%
4040	34	Solid Waste - Res. For Closure			81,655	208,670	1,450,072	0.65%
4060	27	Storm & Surface Water Utility			1,691,820	920,000	4,275,590	1.92%
4070	27&34	Storm & Surface Water Capital			282,067		1,271,608	0.57%
4124	27	Land Use & Permitting		15,614	1,013,575		3,690,772	1.66%
4200	34	Boston Harbor Water/Wastewater			73,683	5,000	354,976	0.16%
4210	04 & 34	Boston Harbor Reserve			1,664		100,264	0.05%
4300	34	Tamoshan/Beverly Beach Sewer			30,605	1,600	146,393	0.07%
4340	34	Grand Mound Wastewater			118,351	200,636	631,516	0.28%
4350	04 & 34	Grand Mound Water		2,362	75,244	206,864	284,977	0.13%
4380	04	Olympic View Debt Service		1,100			55	0.00%
4400	34	Tamoshan Water/Sewer			23,188		89,664	0.04%
4410	34	Olympic View Sewer			8,360	2,000	32,138	0.01%
4420	04 & 34	Tamoshan Reserve			12,608		493,044	0.22%
4440	34	Grand Mound Wastewater			9,532		192,171	0.09%
4450	34	Grand Mound Water Cap			7,047		39,342	0.02%
4460	04	Tamoshan Beverly Beach Debt					-	0.00%
4480	04 & 34	Grand Mound Debt Service		327,000			16,350	0.01%
4500	40	Community Loan Repayment #2					-	0.00%
4510	04 & 40	Community Loan Repayment #1		13,800	1,356		152,046	0.07%
5030	22	Unemployment Compensation			13,068		826,036	0.37%
5050	22	Insurance Risk			35,532	43,000	2,379,631	1.07%
5060	22	Benefits Administration			13,291		771,411	0.35%
5210	04 & 25	Central Services/Facilities		12,797	1,319,357	89,402	12,809,597	5.76%
5220	25	Central Services Reserve			119,708		4,836,223	2.17%
5230	25	Cent Srvs Facilities Engineering			59,997	46,109	418,918	0.19%
5410	25 & 04	E.R.&R. Maintenance		219,300	251,345	224,683	4,245,353	1.91%
5420	25	E.R.&R. Replacement				200,000	2,804,254	1.26%
6330		State Forest Board					-	0.00%
6331		Forest Excise					-	0.00%
6332		Forest Yield					-	0.00%
6333		Leasehold Suspense					-	0.00%
6334		Treasurer's Trust					-	0.00%
6335		Taxes & Refunds Pending					-	0.00%
6336		Refunded GO Bonds					-	0.00%
6337		Fiscal Agent Fund					-	0.00%

Expend/Budget Allocation Factors			Budget					
Fund No.	Agy. No.	Fund/Agency Name	Debt - Principal	Debt - Interest	Inter. Trans.	Operating Transfers	Adjusted Budget	
							Amount	%
6338-9		State Agencies					-	0.00%
6340		Cobra/Retiree					-	0.00%
6350-53		Drainage Districts					-	0.00%
6410		Cemetery District #1					-	0.00%
6411		Cemetery District #2					-	0.00%
6420-29+		PUD #1					-	0.00%
6431		Tanglewilde Parks					-	0.00%
6440-49+		Housing Authority					-	0.00%
6450-51		Intercity Transit					-	0.00%
6460-64		Timberland Regional Library					-	0.00%
6470-71		ORCAA		1,768,245			88,412	0.04%
6480		Conservation District					-	0.00%
6490		Thurston Regional Planning					218,604	0.10%
6500-05		ESD #113					-	0.00%
6510-99		School Districts					-	0.00%
6610-791		Fire Districts					-	0.00%
6780		West Thurston Fire					-	0.00%
6800-02		Port of Olympia					-	0.00%
6810-70		Cities & Towns					-	0.00%
6940		Dispute Resolution Center					-	0.00%
6950		Area Agency On Aging		9,015,000			450,750	0.20%
6970		Wash State Trans Insur Pool					-	0.00%
6980-81		LOTT					-	0.00%
Total County-Wide Detail			\$ 4,521,830	\$ 15,109,847	\$ 29,936,463	\$ 36,052,276	\$ 222,458,322	99.56%
County-Wide Summary								
Administration & Support Services			\$ 23,399	\$ 237,629	\$ 4,932,396	\$ 12,372,732	\$ 49,045,194	22.05%
Community Protection			2,816,862	3,095,916	9,686,450	14,936,153	70,685,538	31.77%
Health, Employment, & Environment			1,670,590	656,570	4,186,110	4,299,488	38,673,908	16.94%
Roads			10,979	6,025	6,891,108	1,980,703	36,812,907	16.55%
Utilities			-	330,462	4,240,399	2,463,200	26,483,009	11.90%
County-Wide			4,521,830	4,326,602	29,936,463	36,052,276	221,700,556	99.22%

Expend/Budget Allocation Factors								
Fund No.	Agy. No.	Fund/Agency Name	Budget					
			Debt - Principal	Debt - Interest	Inter. Trans.	Operating Transfers	Adjusted Budget	
							Amount	%
Agency			-	10,783,245	-	-	757,766	0.34%
Total County-Wide Summary			\$ 4,521,830	\$ 15,109,847	\$ 29,936,463	\$ 36,052,276	\$ 222,458,322	99.56%

Other Assumptions

Other assumptions for computing and allocating plan costs are reported in this table. These assumptions were not included in the prior two tables.

For example, expenditure and budget allocation factor adjustments and reductions (referenced in the prior table) are reported in this table. Building life, library usage and accounts payable service assumptions are also reported in this table.

Other Assumptions	
Description	Amount
Budget/Expenditure Percentage Reductions	
See "Expenditure/Budget Allocation Factors" Table	
Debt Expenditure Adjustment	95.00%
Debt Budget Adjustment	95.00%
Capital Expenditure Adjustment	40.00%
Capital Budget Adjustment	40.00%
Solid Waste Longhaul Contract Payment Adjustment	25.00%
Operating Transfer Expenditure Adjustment	95.00%
Operating Transfer Budget Adjustment	95.00%
Outside Agency Expenditure Adjustment	95.00%
Outside Agency Budget Adjustment	95.00%
Intergovernmental Expenditure Adjustment	75.00%
Intergovernmental Budget Adjustment	75.00%
Public Health Services Expenditure Adjustment	75.00%
Public Health Services Budget Adjustment	75.00%
Longhaul Contract Payment Expenditure	\$ 10,267,410
Longhaul Contract Payment Budget	\$ 10,267,410
Law Library Cost Allocation Assumptions	
See "Law Library" Section in "Allocation of Costs - All Cost Plans" Table)	
Law Library Allocation For PAO	10.00%
Law Library Allocation For District Court	1.00%
Law Library Allocation For Superior Court	22.00%
Law Library Allocation For Juvenile Probation	1.00%

Other Assumptions	
Description	Amount
Law Library Allocation For Sheriff	0.00%
Law Library Allocation For Other	66.00%
Law Library Allocation Total	100.00%
Building Life Assumptions	
See "Building Usage Cost Distribution" Cost Center Table	
Assumed Life Of Buildings	40
Regional Planning	
Expected Percentage of Effort and Benefit to each Benefitting Program	12.50%
Accounts Payable Agency Invoice Transactions	
Fire Districts (6610-791):	
Transactions	8,748
Weighting Work Load Factor	15.00%
Drainage Districts (6350-6352):	
Transactions	32
Weighting Work Load Factor	15.00%
West Thurston Fire: (6780)	
Transactions	1,653
Weighting Work Load Factor	15.00%
Tanglewilde (6431):	
Transactions	30
Weighting Work Load Factor	15.00%

Other Assumptions	
Description	Amount
Cemetary District #1 (6410):	
Transactions	131
Weighting Work Load Factor	15.00%
Cemetary District #2 (6411):	
Transactions	276
Weighting Work Load Factor	15.00%
Thurston Regional Planning: 6490	
Transactions	1,163
Weighting Work Load Factor	60.00%
ORCAA: 6470-6471	
Transactions	625
Weighting Work Load Factor	2.00%
AAA: 6950	
Transactions	2,175
Weighting Work Load Factor	60.00%

Service Costs

Selected service cost measures are computed and reported in this table. For each cost measure, the service provided and total cost of that service is reported on the first line. Data used to quantify and measure that service and total service provided is reported on the second line. The cost per service is reported on the third line by dividing the service cost from line one by services provided from line two.

Cost Per Service							
Description	2012	2011	2010	2009	2008	2007	2006
Assessment Cost	\$3,882,615	\$3,790,877	\$3,683,343	\$3,712,501	\$4,154,485	\$3,901,515	\$3,661,625
Taxes Levied	\$324,981,435	\$315,761,897	\$305,830,687	\$297,821,266	\$280,515,728	\$280,515,722	\$262,449,991
Cost Per Tax Levied	\$0.0119	\$0.0120	\$0.0120	\$0.0125	\$0.0148	\$0.0139	\$0.0140
Association Dues	\$ 70,979	\$ 79,725	\$ 75,629	\$ 82,718	\$ 75,284	\$ 72,915	\$ 70,822
Employees	1,022	1,023	1,012	1,016	1,256	1,210	1,210
Cost Per Employee Served	\$69.42	\$77.90	\$74.70	\$81.45	\$59.96	\$60.24	\$58.51
Budget Cost	\$ 590,552	\$ 665,982	\$ 613,601	\$ 589,780	\$ 580,878	\$ 273,699	\$233,418
Adjusted Budget	\$221,700,556	\$222,932,791	\$200,255,038	\$216,130,462	\$218,983,422	\$209,280,128	\$183,119,182
Budgeting Cost Per Budget Amount	\$0.00266	\$0.00299	\$0.00306	\$0.00273	\$0.00265	\$0.00131	\$0.00127
Allocable Building Usage Cost	\$2,144,966	\$2,205,716	\$2,200,510	\$1,138,424	\$1,173,104	\$1,232,261	\$1,136,578
Square Feet Of Usable Building Space	285,190	333,164	333,164	324,918	323,848	302,407	309,614
Cost Per Square Foot	\$7.52	\$6.62	\$6.60	\$3.50	\$3.62	\$4.07	\$3.67
Allocable Personnel Cost	\$ 1,560,985	\$ 1,445,314	\$ 1,367,680	\$ 1,383,247	\$ 1,499,939	\$ 1,124,262	\$ 974,143
Employees	1,022	1,023	1,012	1,016	1,256	1,210	1,210
Cost Per Employee Served	\$1,526.79	\$1,412.27	\$1,350.93	\$1,362.00	\$1,194.55	\$928.84	\$804.81
Civil Service Cost	\$ 78,843	\$21,690	\$19,670	\$17,241	\$74,190	\$108,189	\$103,745
Sheriff Employees	104	104	104	104	120	113	113
Cost Per Sheriff Employee Served	\$761.77	\$209.57	\$190.05	\$166.58	\$616.96	\$955.31	\$916.07
Account Reporting Cost	\$ 833,711	\$ 847,916	\$ 801,199	\$ 757,308	\$ 803,638	\$ 630,035	\$591,116
Adjusted Expenditures	\$186,070,485	\$189,387,583	\$168,849,119	\$184,635,024	\$186,543,489	\$168,542,970	\$153,047,568
Cost Per Reported Expenditure	\$0.00448	\$0.00448	\$0.00475	\$0.00410	\$0.00431	\$0.00374	\$0.00386
Financial Policies & Procedures Cost	\$34,001	\$37,915	\$26,581	\$26,482	\$27,391	\$26,662	\$28,992
Accounting FTEs	43	43	43	41	45	43	43
Cost Per Accounting FTE	\$788.89	\$879.70	\$625.44	\$653.88	\$611.41	\$623.67	\$678.18

Cost Per Service							
Description	2012	2011	2010	2009	2008	2007	2006
Fixed Asset Accounting Cost	\$154,360	\$130,066	\$124,777	\$133,386	\$154,035	\$149,106	\$112,138
Fixed Asset Transactions	10,693	17,774	48,993	17,812	21,002	19,406	11,196
Cost Per Processed Transaction	\$14.44	\$7.32	\$2.55	\$7.49	\$7.33	\$7.68	\$10.02
Grant Accounting Cost	\$41,208	\$28,740	\$49,394	\$86,426	\$37,387	\$44,891	\$112,138
Grant Expenditure	28,563,431	31,447,485	\$24,853,603	\$30,145,525	\$40,590,792	\$35,419,161	\$11,196
Cost Per Reported Expenditure	\$0.00144	\$0.00091	\$0.00199	\$0.00287	\$0.00092	\$0.00127	\$10.01590
Internal Audit Cost	\$0	\$1,757	\$2,853	\$43,623	\$156,452	\$134,922	\$137,558
Adjusted Expenditures	\$186,070,485	\$189,387,583	\$168,849,119	\$184,635,024	\$186,543,489	\$168,542,970	\$153,047,568
Cost Per Audited Expenditure	\$0.00000	\$0.00001	\$0.00002	\$0.00024	\$0.00084	\$0.00080	\$0.00090
Payroll Processing Costs	\$321,549	\$294,830	\$300,653	\$270,953	\$250,832	\$232,735	\$230,695
Employees	1,022	1,023	1,012	1,016	1,256	1,210	1,210
Cost Per Employee Served	\$314.50	\$288.09	\$296.97	\$266.79	\$199.76	\$192.28	\$190.59
Voucher Processing Costs	\$444,593	\$416,488	\$412,107	\$468,675	\$401,631	\$369,117	\$341,816
Vouchers	54,648	55,871	54,211	52,765	88,848	77,043	74,380
Cost Per Document Processed	\$8.14	\$7.45	\$7.60	\$8.88	\$4.52	\$4.79	\$4.60
Civil Attorney Costs	1,401,114	\$1,239,719	\$1,130,577	\$1,085,200	\$907,956	\$872,515	\$886,955
Civil Attorney Hours	9,395	9,887	10,121	9,162	9,002	8,404	10,699
Cost Per Service Hour	\$149.14	\$125.39	\$111.70	\$118.45	\$100.86	\$103.82	\$82.90
State Examiner Cost	\$96,301	\$106,192	\$123,282	\$97,803	\$110,718	\$114,215	\$114,201
Adjusted Expenditures	\$186,070,485	\$189,387,583	\$168,849,119	\$184,635,024	\$186,543,489	\$168,542,970	\$153,047,568
Cost Per Audited Expenditure	\$0.00052	\$0.00056	\$0.00073	\$0.00053	\$0.00059	\$0.00068	\$0.00075
Cash Receipt Processing Cost	\$26,012	\$43,818	\$45,705	\$42,046	\$43,320	\$22,383	\$11,081
Cash Receipt Transactions	24,079	22,852	25,345	26,834	33,693	33,305	45,754
Cost Per Processed Transaction	\$1.08	\$1.92	\$1.80	\$1.57	\$1.29	\$0.67	\$0.24
Warrant Processing Cost	\$100,778	\$92,552	\$87,861	\$83,992	\$78,465	\$70,748	\$63,519
Warrants	105,120	107,822	113,650	118,063	126,939	129,730	129,916
Cost Per Processed Transaction	\$0.96	\$0.86	\$0.77	\$0.71	\$0.62	\$0.55	\$0.49

Cost Per Service							
Description	2005	2004	2003	2002	2001	2000	1999
Assessment Cost	\$3,489,429	\$3,248,826	\$3,195,074	\$3,200,966	\$3,105,414	\$2,533,061	\$2,363,270
Taxes Levied	\$241,557,026	\$227,024,218	\$211,428,068	\$201,550,753	\$185,783,778	\$185,803,776	\$176,946,946
Cost Per Tax Levied	\$0.0144	\$0.0143	\$0.0151	\$0.0159	\$0.0167	\$0.0136	\$0.0134
Association Dues	\$ 63,241	\$ 66,206	\$61,482	\$66,118	\$61,472	\$59,352	\$59,362
Employees	1,147	1,147	1,142	1,134	1,100	1,091	1,084
Cost Per Employee Served	\$55.12	\$57.72	\$53.82	\$58.29	\$55.86	\$54.42	\$54.76
Budget Cost	\$376,119	\$347,597	\$377,942	\$380,830	\$376,346	\$276,564	\$288,019
Adjusted Budget	\$175,157,931	\$175,970,222	\$141,017,538	\$159,393,314	\$136,284,574	\$119,957,423	\$116,618,667
Budgeting Cost Per Budget Amount	\$0.00215	\$0.00198	\$0.00268	\$0.00239	\$0.00276	\$0.00231	\$0.00247
Allocable Building Usage Cost	\$1,125,973	\$940,499	\$876,734	\$868,002	\$815,715	\$748,703	\$742,941
Square Feet Of Usable Building Space	231,247	231,247	231,247	230,627	230,627	230,627	230,627
Cost Per Square Foot	\$4.87	\$4.07	\$3.79	\$3.76	\$3.54	\$3.25	\$3.22
Allocable Personnel Cost	\$ 879,573	\$777,517	\$714,046	\$690,182	\$550,650	\$467,020	\$459,929
Employees	1,147	1,147	1,142	1,134	1,100	1,091	1,084
Cost Per Employee Served	\$766.67	\$677.85	\$625.03	\$608.49	\$500.39	\$428.21	\$424.29
Civil Service Cost	\$70,380	\$88,704	\$82,232	\$82,694	\$34,385	\$32,434	\$30,883
Sheriff Employees	110	110	110	116	99	99	102
Cost Per Sheriff Employee Served	\$639.82	\$806.40	\$747.56	\$712.88	\$347.32	\$329.28	\$304.27
Account Reporting Cost	\$259,470	\$212,743	\$296,593	\$253,834	\$220,110	\$147,339	\$158,010
Adjusted Expenditures	\$143,762,589	\$137,431,457	\$117,094,689	\$142,675,001	\$113,545,666	\$103,931,172	\$99,928,559
Cost Per Reported Expenditure	\$0.00180	\$0.00155	\$0.00253	\$0.00178	\$0.00194	\$0.00142	\$0.00158
Financial Policies & Procedures Cost	\$22,765	\$18,825	\$24,661	\$46,499	\$67,193	\$74,315	\$76,996
Accounting FTEs	45	44	45	45	45	45	45
Cost Per Accounting FTE	\$508.72	\$424.94	\$554.18	\$1,044.92	\$1,509.96	\$1,670.00	\$1,730.25

Cost Per Service							
Description	2005	2004	2003	2002	2001	2000	1999
Fixed Asset Accounting Cost	\$105,901	\$100,728	\$93,265	\$101,474	\$98,494	\$58,806	\$58,779
Fixed Asset Transactions	6,084	6,084	1,806	4,552	2,164	3,545	4,017
Cost Per Processed Transaction	\$17.41	\$16.56	\$51.64	\$22.29	\$45.51	\$16.59	\$14.63
Grant Accounting Cost	\$33,868	\$44,622	\$41,851	\$43,467	\$34,772	\$35,218	\$31,481
Grant Expenditure	\$28,541,573	\$29,618,995	\$25,569,173	\$20,689,142	\$19,790,017	\$20,747,120	\$21,805,455
Cost Per Reported Expenditure	\$0.00119	\$0.00151	\$0.00164	\$0.00210	\$0.00176	\$0.00170	\$0.00144
Internal Audit Cost	\$104,521	\$149,611	\$140,786	\$132,444	\$109,003	\$39,246	\$78,949
Adjusted Expenditures	\$143,762,589	\$137,431,457	\$117,094,689	\$142,675,001	\$113,545,666	\$103,931,172	\$99,928,559
Cost Per Audited Expenditure	\$0.00073	\$0.00109	\$0.00120	\$0.00093	\$0.00096	\$0.00038	\$0.00079
Payroll Processing Costs	\$217,184	\$203,473	\$210,785	\$213,391	\$207,950	\$114,114	\$125,114
Employees	1,147	1,147	1,142	1,134	1,100	1,091	1,084
Cost Per Employee Served	\$189.31	\$177.39	\$184.51	\$188.13	\$188.97	\$104.63	\$115.42
Voucher Processing Costs	\$340,701	\$328,122	\$331,355	\$295,840	\$320,993	\$242,408	\$200,546
Vouchers	73,398	70,021	188,735	208,992	213,323	227,425	227,461
Cost Per Document Processed	\$4.64	\$4.69	\$1.76	\$1.42	\$1.50	\$1.07	\$0.88
Civil Attorney Costs	\$851,334	\$767,493	\$680,601	\$398,535	\$582,711	\$528,657	\$513,160
Civil Attorney Hours	10,445	9,205	9,445	9,672	9,232	10,136	9,465
Cost Per Service Hour	\$81.51	\$83.38	\$72.06	\$41.20	\$63.12	\$52.16	\$54.22
State Examiner Cost	\$82,046	\$100,843	\$89,329	\$115,380	\$96,830	\$92,007	\$89,209
Adjusted Expenditures	\$143,762,589	\$137,431,457	\$117,094,689	\$142,675,001	\$113,545,666	\$103,931,172	\$99,928,559
Cost Per Audited Expenditure	\$0.00057	\$0.00073	\$0.00076	\$0.00081	\$0.00085	\$0.00089	\$0.00089
Cash Receipt Processing Cost	\$8,988	\$22,302	\$26,982	\$31,488	\$27,502	\$13,443	\$18,132
Cash Receipt Transactions	36,380	30,987	84,843	87,298	83,773	85,012	85,388
Cost Per Processed Transaction	\$0.25	\$0.72	\$0.32	\$0.36	\$0.33	\$0.16	\$0.21
Warrant Processing Cost	\$54,494	\$43,184	\$41,503	\$37,979	\$50,600	\$17,361	\$35,954
Warrants	126,321	277,392	291,126	301,280	305,454	314,602	313,930
Cost Per Processed Transaction	\$0.43	\$0.16	\$0.14	\$0.13	\$0.17	\$0.06	\$0.11

Cost Per Service					
Description	1998	1997	1996	1995	1994
Assessment Cost	\$2,285,185	\$2,233,360	\$2,099,673	\$2,031,028	\$1,986,230
Taxes Levied	\$123,258,833	\$162,426,418	\$199,788,387	\$143,371,234	\$155,754,152
Cost Per Tax Levied	\$0.0185	\$0.0137	\$0.0105	\$0.0142	\$0.0128
Association Dues	\$58,105	\$56,409	\$54,601	\$55,354	\$53,297
Employees	1,072	1,024	985	948	938
Cost Per Employee Served	\$54.20	\$55.09	\$55.43	\$58.39	\$56.82
Budget Cost	\$308,981	\$284,863	\$140,061	\$180,136	\$144,790
Adjusted Budget	\$117,645,695	\$110,810,137	\$96,039,308	\$115,050,854	\$122,091,070
Budgeting Cost Per Budget Amount	\$0.00263	\$0.00257	\$0.00146	\$0.00157	\$0.00119
Allocable Building Usage Cost	\$415,102	\$422,235	\$391,561	\$328,982	\$328,982
Square Feet Of Usable Building Space	173,175	173,175	188,268	189,545	183,184
Cost Per Square Foot	\$2.40	\$2.44	\$2.08	\$1.74	\$1.80
Allocable Personnel Cost	\$460,181	\$461,036	\$512,530	\$475,114	\$387,265
Employees	1,072	1,024	986	948	938
Cost Per Employee Served	\$429.27	\$450.27	\$519.81	\$501.18	\$412.86
Civil Service Cost	\$53,515	\$40,529	\$39,448	\$26,630	\$26,721
Sheriff Employees	102	96	92	N/A	N/A
Cost Per Sheriff Employee Served	\$524.66	\$424.39	\$428.78	N/A	N/A
Account Reporting Cost	\$115,988	\$107,637	\$153,374	\$98,463	\$96,318
Adjusted Expenditures	\$100,334,652	\$91,115,706	\$79,598,426	\$70,399,090	\$78,654,402
Cost Per Reported Expenditure	\$0.00116	\$0.00118	\$0.00193	\$0.00140	\$0.00122
Financial Policies & Procedures Cost	\$66,388	\$71,023	\$59,650	\$37,301	\$67,279
Accounting FTEs	45	45	45	51	51
Cost Per Accounting FTE	\$1,475.29	\$1,596.02	\$1,325.56	\$731.39	\$1,319.20

Cost Per Service					
Description	1998	1997	1996	1995	1994
Fixed Asset Accounting Cost	\$59,400	\$42,261	\$57,728	\$52,555	\$4,638
Fixed Asset Transactions	1,985	3,404	3,404	N/A	N/A
Cost Per Processed Transaction	\$29.92	\$12.41	\$16.96	N/A	N/A
Grant Accounting Cost	\$44,420	\$52,016	\$61,124	\$31,309	\$49,300
Grant Expenditure	\$23,470,991	\$23,926,544	\$22,952,108	\$17,427,890	\$19,603,390
Cost Per Reported Expenditure	\$0.00189	\$0.00217	\$0.00266	\$0.00180	\$0.00251
Internal Audit Cost	\$71,323	\$69,664	\$67,585	\$75,881	N/A
Adjusted Expenditures	\$100,334,652	\$91,115,706	\$79,598,426	\$70,399,090	\$78,654,402
Cost Per Audited Expenditure	\$0.00071	\$0.00076	\$0.00085	\$0.00108	N/A
Payroll Processing Costs	\$110,675	\$113,738	\$113,418	\$106,153	\$185,785
Employees	1,071	1,024	985	948	938
Cost Per Employee Served	\$103.34	\$111.08	\$115.15	\$111.98	\$198.07
Voucher Processing Costs	\$211,208	\$243,327	\$186,651	\$150,561	\$114,939
Vouchers	223,092	221,937	208,303	206,338	201,872
Cost Per Document Processed	\$0.95	\$1.10	\$0.90	\$0.73	\$0.57
Civil Attorney Costs	\$444,586	\$401,744	\$419,287	\$521,156	\$483,597
Civil Attorney Hours	7,852	8,937	9,406	10,002	11,916
Cost Per Service Hour	\$56.62	\$44.95	\$44.58	\$52.11	\$40.58
State Examiner Cost	\$88,999	\$72,338	\$73,081	\$68,685	\$72,056
Adjusted Expenditures	\$100,334,652	\$91,115,706	\$79,598,426	\$70,399,090	\$78,654,402
Cost Per Audited Expenditure	\$0.00089	\$0.00079	\$0.00092	\$0.00098	\$0.00092
Cash Receipt Processing Cost	\$27,694	\$34,548	\$100,024	\$187,539	\$187,460
Cash Receipt Transactions	81,784	85,266	86,458	83,765	93,949
Cost Per Processed Transaction	\$0.34	\$0.41	\$1.16	\$2.24	\$2.00
Warrant Processing Cost	\$43,355	\$36,717	\$31,354	\$22,612	\$22,603
Warrants	146,527	150,798	145,180	335,322	127,805
Cost Per Processed Transaction	\$0.30	\$0.24	\$0.22	\$0.07	\$0.18

Cost Model Reconciliation

Accumulated and allocated costs are reconciled between various tables throughout the cost model within this table. Fund costs from the financial system from the "Expend/Budget Allocation Factors" table ("Exp Table" column) are adjusted for un-allocable, external service and excluded costs from the "Cost Distribution" tables for each cost center within the "Cost Table" columns. These amounts are then adjusted for billing credits from the "Cost Allocation - All Cost Plans" table ("Billing Credits" column). This amount is then adjusted for rounding differences. The computed cost is then compared and reconciled to the allocated cost from the "Cost Allocation - All Cost Plans" table on the far right of this table.

Cost Model Reconciliation										
Cost Center	Exp Table	Cost Tables				Alloc Table	Allocation Adjust-ments	Reconciliation		
	Total Cost	Unallocable Costs	External Service Costs	Add Costs	Note	Billing Credits		Computed Allocated Cost	Allocated Cost From Allocation Table	Diff
Assessor	3,454,467	(8,532)					(2)	3,445,933	3,445,933	-
BOCC	1,873,072	(196,347)					(2)	1,676,723	1,676,723	-
Human Resources	1,392,425	(60,317)	(207,572)			-		1,124,536	1,124,536	-
Financial Services	1,728,749	(4,945)	(101,144)	126,765	Auditor		1	1,749,426	1,749,426	-
Law Library	95,603		(63,098)				-	32,505	32,505	-
Non-Departmental	5,538,655		(5,052,808)				(6)	485,841	485,841	-
Planning	1,105,707	(8,860)	(196,547)		CFP			900,300	900,300	-
Emergency Serv				825,360	Emg Svcs		1	825,361	825,361	-
PAO				1,401,113	Civil PAO	(71,000)	1	1,330,114	1,330,114	-
SAO	96,304						(3)	96,301	96,301	-
Treasurer	1,025,819	1	(195,750)					830,070	830,070	-
Building Usage	-								2,144,966	
Equipment Usage	-								477,745	
Reallocated Costs	-								1,015,441	
Total & Subtotal	\$ 16,310,801	\$ (279,000)	\$ (5,816,919)	\$ 2,353,238		\$ (71,000)	\$ (10)	\$ 12,497,110	\$ 16,135,262	\$ -