From: Pennick, Deborah (SAO)
To: clerk washtucna; Leslie Trachsler
Cc: Shaw, Alisha (SAO); Anabel Martinez; Angela Broeckel; Ann Marie Gale; Annie Pillers; White, Bradley (SAO); Brandon Suchy; bridgeport@bridgeportwa.net; Carrie Lnenicka; Cathleen Koch; Cheryl Grant; Cheryl Loeffler (fairfieldwa@gmail.com); Chris Mathis; Cindy Endahl; David Leath; David Ledbetter; Debbie Kilpatrick; Debbie Zabell; DonNell Ellsworth; Dora Banister; Erin Gwinn; Fred Munoz; Helen Marie Groh; Jeanette Coppersmith; Jeff Kison; Jenna McDonald; Jennifer Lee; JoAnn Denney; Joy Culp; Joyce Beeson; Julie Garrett; Karen Hand; Karen Wallace; Kathy Martinez; Kathy Millick; Kristine Shuler; Kylie Buell; Kynda Browning; Lexi Behrens; Linda Mead; Lisa Sheppard; DOR Whitman REET 1; Marsha Peterson; Mary DeGon; Melissa Bulger; Michelle Bredstrand; Michelle Fry; Michelle Gaines; Nancy Schanze (nschanze@quincywashington.us); Nautice Pham; Nickole Schutte; Omak; Pat Dieter; R.J. Stevenson; Randy Hinchliffe; Rick Knorr; DOR Ferry County Treasurer; Sandy Hutchinson; Shani Hergert; Sharon Bounds; Spencer Williams; Stefani Bowden; Stephanie Keller; Steve Austin; Susan Pearson; Tina Evenson; Tina Swink; Tricia Poitevint; Tricia Rux; Tricia Sima; Vickie Strong; William Mulholland
Subject: RE: Cost Allocation Plan
Date: Wednesday, June 1, 2022 2:03:08 PM
Attachments: image001.png
image002.png

Hello EWFOA group,
MRSC has a cost allocation page that was developed in consultation with SAO and also has some example policies. This might be a good starting point.
https://mrsc.org/Home/Explore-Topics/Finance/Accounting-and-Internal-Controls/Cost-Allocation

Debbie Pennick, CPA
Assistant Director, Center for Government Innovation
Helping local governments help the people they serve
Office of the Washington State Auditor
(564) 999-0818|
Help us continue moving the #GoodGovernment needle. Apply at sao.wa.gov/jobs.

From: clerk washtucna <clerk.washtucna@gmail.com>
Sent: Wednesday, June 1, 2022 1:51 PM
To: Leslie Trachsler <LTrachsler@ephrata.org>
Cc: Shaw, Alisha (SAO) <shawa@sao.wa.gov>; Anabel Martinez <amartinez@cityofmattawa-wa.gov>; Angela Broeckel <lacrosse@pionnet.com>; Ann Marie Gale <agale@libertylakewa.gov>; Annie Pillers <garfield-town@completebbs.com>; White, Bradley (SAO) <whitebd@sao.wa.gov>; Brandon Suchy <bsuchy@ci.richland.wa.us>; bridgeport@bridgeportwa.net; Carrie Lnenicka <CLnenicka@ephrata.org>; Cathleen Koch <ckoch@connellwa.org>; Cheryl Grant <cagrant10@gmail.com>; Cheryl Loeffler (fairfieldwa@gmail.com) <fairfieldwa@gmail.com>; Chris Mathis <finance@colfaxwa.org>; Cindy Endahl <cityofnewport@newport-wa.org>; David Leath <d.leath@centurytel.net>; David Ledbetter <David.Ledbetter@co.whitman.wa.us>; Debbie Kilpatrick <debbie.kilpatrick@co.whitman.wa.us>; Pennick, Deborah (SAO) <pennickd@sao.wa.gov>; Debbie Zabell <dzabell@cityoftoppenish.us>; DonNell Ellsworth <waverlytown@gmail.com>; Dora Banister <townofsouthcleelum@gmail.com>; Erin Gwinn <egwinn@westrichland.org>; Fred Munoz <fmtieton@centurytel.net>; Helen Marie Groh <townofhartline@yahoo.com>; Jeanette Coppersmith <townhall@televar.com>; Jeff Kison <jkison@ci.richland.wa.us>; Jenna McDonald <clerk@rosaliatown.org>; Jennifer Lee <clerk@townofcusick.com>; JoAnn Denney <joann.oroville@nvinet.com>; Joy Culp <cor2@rcabletv.com>; Joyce Beeson <cityclerk@palouse.com>; Julie Garrett <jgarrett@libertylake.org>; Karen Hand <sladmin@smwireless.net>; Karen Wallace <town_of_malden@yahoo.com>; Kathy Martinez <kmartinez@cityofprosser.com>; Kathy Millick <kathy@libertylake.org>; Kristine Shuler <kshuler@cityofwarden.org>; Kylie Buell <clerk@townlind.com>; Kynda Browning

<tekoaclerk@gmail.com>; Lexi Behrens <cityhall@sprague-wa.net>; Linda Mead <lmead@cityoftoppenish.us>; Lisa Sheppard <springdale.townhall@gmail.com>; DOR Whitman REET 1 <LoriN@co.whitman.wa.us>; Marsha Peterson <waterville@nwi.net>; Mary DeGon <townofoakesdale@msn.com>; Melissa Bulger <tow@wilburwa.com>; Michelle Bredstrand <cdutility@couleedam.org>; Michelle Fry <mfry@connellwa.org>; Michelle Gaines <winthropclerk@townofwinthrop.com>; Nancy Schanze (nschanze@quincywashington.us) <nschanze@quincywashington.us>; Nautice Pham <npham@spokanecounty.org>; Nickole Schutte <clerk@newport-wa.org>; Omak <clerk@omakcity.com>; Pat Dieter <pdieter@scwd3.org>; R.J. Stevenson <rstevenson@libertylakewa.gov>; Randy Hinchliffe <administrator@cityofwaitsburg.com>; Rick Knorr <rknorr@scld.org>; DOR Ferry County Treasurer <treasurer@co.ferry.wa.us>; Sandy Hutchinson <townclerk@potc.net>; Shani Hergert <stjohn@stjohncable.com>; Sharon Bounds <sbounds@cityofzillah.us>; Spencer Williams <swilliams@othellowa.gov>; Stefani Bowden <cdclerk@couleedam.org>; Stephanie Keller <skeller@quincywashington.us>; Steve Austin <saustin@clarkston-wa.com>; Susan Pearson <spearson@wapato-city.org>; Tina Evenson <cityclerk@cityofgeorge.org>; Tina Swink <metfalls@potc.net>; Tricia Poitevint <tpoitevint@libertylake.org>; Tricia Rux <reardancityclerk@gmail.com>; Tricia Sima <mansfield@nwi.net>; Vickie Strong <vstrong@colville.wa.us>; William Mulholland <wfmulholland/cpa@aol.com>
Subject: Re: Cost Allocation Plan

External Email

Town of Washtucna could use one as well. My last audit just wanted one for payroll.

Teresa Correll
Clerk/Treasurer
Town of Washtucna
165 S. Main St
Washtucna, WA 99371
509.646.3253 phone
509.646.1913 fax

On Wed, Jun 1, 2022 at 1:19 PM Leslie Trachsler <LTrachsler@ephrata.org> wrote:

> Dear EWFOA Members,
> Stefani Bowden with the Town of Coulee Dam is looking for some assistance. Please see her request below. Thank you all!
> We have been working on our cost allocation plan for years now and can't seem to get a decent one adopted. Our auditor is pushing hard for us to get it done. Could you help me reach out to the other EWFOA members to see if any other small towns have already adopted one and would be willing to share it with us?
> Thanks,
> ***Stefani Bowden***
> *Clerk/Treasurer*
> THE TOWN OF COULEE DAM

Town of Coulee Dam,
300 Lincoln Ave, Coulee Dam, WA 99116
Phone: 509-633-0320, Fax: 509-633-3252
cdclerk@couleedam.org
Leslie Trachsler, CMC
City Clerk/Finance Director
City of Ephrata, WA
509-754-4601 Ext 120