



JOHN CHIANG
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of San Bernardino
San Bernardino, California

Date: July 6, 2007
Filing Ref: SBO08

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2007-08** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS

The indirect overhead and support service costs listed in **Summary of Claimable Costs** (attached) are formally approved as actual costs for the **2005-06** fiscal year and as estimated costs for the **2007-08** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2007**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|--|--|
| 1. Employee Fringe Benefits | 13. Network Services (ISF) |
| 2. Auditor-Controller | 14. Garage (ISF) |
| 3. Architecture and Engineering | 15. Fleet Management – Motorpool (ISF) |
| 4. County Counsel | 16. Printing Services (ISF) |
| 5. Emerging Technologies | 17. Computer Operations Department (ISF) |
| 6. Facilities Management - Custodial | 18. IBT 800 MHZ Rebanding Project (ISF) |
| 7. Facilities Management - Grounds | 19. Central Mail Services (ISF) |
| 8. Facilities Management - Maintenance | 20. Records Management (ISF) |
| 9. Human Resources | 21. Central Stores (ISF) |
| 10. Real Estate Services | 22. Risk Management Division (ISF) |
| 11. Systems Development | 23. Solid Waste Management Division
(ISF) |
| 12. Public Services Group | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF SAN BERNARDINO

**JOHN CHIANG
CALIFORNIA STATE CONTROLLER**

Original Signed By

Original Signed By

Larry Walker

Michael J. Havey, Chief

Name

Bureau of Payments

Auditor/Controller-Recorder

Division of Accounting and Reporting

Title

July 19, 2007

July 25, 2007

Date

Date

Negotiated by Jay Lal

Telephone (916) 327-2284

cc: State and Federal Agencies

Attachment

SUMMARY OF CLAIMABLE COSTS

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED FROM ...

COSTS ALLOCATED TO ...

Fund	Dept		Space Use	Equipment Use	Utilities	Rent	Auditor/ Controller AAA-ACR
Operating Units							
Internal Service Funds							
IAG	PUR	Printing Services	6,149	0	20,720	0	24,826
IAJ	(various)	IS - Computer Operations	53,070	0	176,166	0	49,181
IAM	(various)	IS - Network Services	11,246	0	102,221	0	54,758
IAV	PUR	Central Stores	25,369	0	105,926	0	107,961
IAY	PUR	Mail Services	3,049	0	12,731	0	25,693
IBA	VHS	Fleet Mgmt - Motor Pool	0	0	17,410	0	36,786
IBP	RMG	HRD - Risk Management (all funds)	39,175	0	53,496	0	290,018
ICB	VHS	Fleet Mgmt - Garage/Warehouse	0	0	144,207	0	129,362
IRM	ACR	ACR-Records Management	12,361	0	51,611	0	(5,615)
Operating Units							
Enterprise Funds							
EAA	SWM	Solid Waste Management (all funds)	0	0	81,211	0	188,351
EAD	MCR	Arrowhead Regional Medical Center (all funds)	0	0	53,378	0	788,856
Operating Units							
General Fund Operating Units							
AAA	ADS	Behavioral Health - Alcohol & Drug Services	161	635	3,415	0	36,170
AAA	APT	Airports Administration	37,898	35,811	307,563	0	21,255
AAA	ASR	Assessor	39,898	14,359	126,947	0	62,624
AAA	AWM	Agriculture/Weights & Measures	6,356	45,360	26,537	0	18,417
AAA	BDF	Board of Supervisors (all districts)	94,542	2,240	82,626	0	25,888
AAA	CBD	Clerk of the Board	15,291	343	12,666	0	6,766
AAA	CCM	County Museum	134,674	15,885	209,994	91,996	31,132
AAA	CCP	Regional Parks	371,743	118,953	1,535,603	0	100,585
AAA	CCS	California Children's Services	0	2,280	0	0	33,723
AAA	CTN	Trial Courts - State Ineligible Costs	0	0	0	(4,031)	795
AAA	DAT	District Attorney	171,673	19,253	242,472	6,995	167,966
AAA	DCS	HSS - Child Support Services	0	0	0	0	152,022
AAA	DOS	D.A. - Child Abduction	0	0	0	0	2,832

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED FROM ...

Arch. & Eng. AAA-ANE	County Admin. Office AAA-CAO	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC	Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	Purch. AAA-PUR
0	2,631	0	5,361	1,235	9,732	6,519	0
0	20,604	0	28,091	7,372	80,887	13,723	50,678
0	14,932	0	6,127	588	43,029	(31,463)	44,044
0	1,556	0	23,583	5,126	28,175	3,856	2,027
0	5,491	0	2,985	616	9,592	13,769	1,106
0	684	1,674	0	0	2,658	1,695	24,878
0	12,155	672,333	146	0	7,633	14,895	1,106
0	16,941	1,674	9	1,098	11,998	62,852	1,474
0	181	0	11,529	2,498	14,672	450	0
0	13,292	65,555	1,469	(18,208)	19,231	35,106	22,298
0	508,260	95,982	0	114,401	1,007	1,311,115	83,296
0	12,476	0	0	0	94	45,403	0
96,808	4,884	41,774	1,363	0	1,911	13,765	11,978
0	36,653	94,547	50,674	18,832	33,416	122,925	10,873
0	11,262	8,131	(12,856)	1,276	32,837	27,909	553
3,810	16,964	513,409	61,048	18,200	128,564	23,848	6,818
0	2,679	27,392	10,075	3,013	21,556	8,890	6,634
0	10,996	27,902	61,508	98,099	37,469	25,410	2,396
(2,902)	28,077	75,480	4,422	670	6,918	85,310	14,190
0	27,024	0	0	0	0	69,435	2,396
0	(22,881)	0	37,076	0	20,010	0	553
0	83,346	15,690	83,610	36,455	135,756	219,631	15,296
0	93,805	7,172	23	0	318	198,931	7,003
0	1,040	0	0	0	0	2,576	0

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED FROM ...

Fund/Dept	Real Est Services AAA- RPR/RNT	IS System Dev AAA-SDD	Fac. Mgmt Admin/Util AAA- FMT/UTL	Public Services Group AAA-PSG	Total Actual
Operating Units					
Internal Service Funds					
IAG PUR	0	440	512	0	78,126
IAJ (various)	0	80,573	4,356	0	564,702
IAM (various)	70,719	15,298	2,527	0	334,026
IAV PUR	0	24,785	2,619	0	330,983
IAY PUR	0	918	315	0	76,264
IBA VHS	0	1,013	430	47,052	134,280
IBP RMG	0	2,069	1,323	0	1,094,348
ICB VHS	0	3,336	3,566	37,871	414,388
IRM ACR	0	30	1,276	0	88,993
Operating Units					
Enterprise Funds					
EAA SWM	40,267	45,977	2,008	60,823	557,379
EAD MCR	5,041	64,578	1,320	0	3,027,235
Operating Units					
General Fund Operating Units					
AAA ADS	773	1,995	84	0	101,206
AAA APT	73,906	817	7,709	58,528	715,971
AAA ASR	20,147	570,251	3,139	0	1,205,282
AAA AWM	108	17,978	656	47,052	231,575
AAA BDF	9,603	83,737	2,043	952	1,074,292
AAA CBD	0	85,216	313	0	200,834
AAA CCM	6,611	2,598	5,192	66,561	828,424
AAA CCP	8,945	5,620	38,443	75,742	2,467,799
AAA CCS	126	4,520	0	0	139,503
AAA CTN	0	0	0	0	31,522
AAA DAT	17,574	112,550	5,995	0	1,334,262
AAA DCS	2,861	17,636	0	0	479,769
AAA DOS	0	174	0	0	6,622

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED FROM ...

Cost Estimation	Total Estimated	Roll Forward	Total Claimable
13,357	91,483	(5,265)	86,218
191,577	756,279	(272,601)	483,678
71,978	406,004	25,878	431,882
52,409	383,393	41,439	424,832
14,886	91,151	17,989	109,140
30,711	164,991	(136,082)	28,910
93,158	1,187,505	17,457	1,204,962
62,171	476,560	163,068	639,628
6,728	95,721	(25,932)	69,790
121,302	678,681	318,291	996,971
512,352	3,539,587	214,302	3,753,889
13,533	114,739	(11,048)	103,691
40,475	756,446	(7,460)	748,986
143,193	1,348,475	229,314	1,577,789
32,805	264,379	9,831	274,210
52,338	1,126,630	208,497	1,335,127
17,971	218,805	81,026	299,831
78,051	906,474	49,485	955,959
73,635	2,541,434	(271,847)	2,269,587
17,724	157,227	23,585	180,812
25,660	57,183	24,389	81,572
133,598	1,467,860	(220,132)	1,247,729
73,405	553,174	(211,574)	341,600
1,085	7,708	(651)	7,057

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED FROM ...

COSTS ALLOCATED TO ...

Fund	Dept		Space Use	Equipment Use	Utilities	Rent	Auditor/ Controller AAA-ACR
AAA	DPA	Human Services System	62,297	0	96,523	0	1,038,626
AAA	EDF	Economic Development Function	0	2,296	0	0	11,012
AAA	EMC	Emergency Medical Care Costs	0	0	0	0	539
AAA	FLP	Family Law Program	0	0	0	0	1,561
AAA	FMH	Facilities Management - Home Repair	0	0	0	0	7,643
AAA	FRN	Franchise Administration	0	0	0	0	1,146
AAA	GJY	Grand Jury	1,658	0	5,017	0	3,461
AAA	HCC	Health Care Costs	0	5,145	0	0	2,523
AAA	IDC	Indigent Defense	0	0	0	0	5,620
AAA	LIT	Litigation Proceeds and Uses	0	0	0	0	195
AAA	LNJ	Law and Justice Group	0	9,849	0	0	893
AAA	LUS	Land Use Services Department	90,419	12,347	98,813	52,325	83,613
AAA	MLH	Behavioral Health	0	0	181,039	1,041	239,764
AAA	OCH	HRD - Employee Health and Wellness	0	0	0	0	4,865
AAA	PBD	Public Defender	78,362	15,083	156,335	0	74,211
AAA	PGD	Public Guardian	8,040	4,374	55,656	0	8,675
AAA	PHL	Public Health	133,123	145,863	336,635	13,912	303,999
AAA	PRB	Probation	1,421,983	57,356	1,214,860	0	353,176
AAA	ROV	Registrar of Voters	15,448	31,306	64,502	0	45,733
AAA	SCL	School Claims	83,347	0	8,070	0	99,114
AAA	SHR	Sheriff	4,545,473	4,634,762	5,044,810	0	1,311,950
AAA	SVR	Surveyor	3,725	36,223	17,277	0	16,185
AAA	TRC	Trial Court Funding	0	0	0	0	1,413
AAA	TTC	Treasurer -Tax Collector	33,007	76,154	79,888	0	357,915
AAA	VAF	Veterans Affairs	4,203	1,766	11,164	0	6,471

Operating Units

Other Operating Units

(various)	(various)	Brd-Gov'd Special Districts (summary)	411,355	2,516,565	87,427	0	688,330
(various)	(various)	Redevelopment Agency - RDA	25,150	959	0	0	5,548
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0	0	0	46,216
(various)	RGP/RPR	EI Mirage Project	0	0	0	0	7
AAF	OOA	Aging and Adult Services	0	6,750	0	0	50,982
CJV	CIP	Capital Projects - All Funds	0	4,297	0	0	12,678

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED FROM ...

Arch. & Eng. AAA-ANE	County Admin. Office AAA-CAO	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC	Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	Purch. AAA-PUR
0	663,997	170,671	24,666	14,747	30,836	1,731,057	49,388
0	5,219	(156)	0	0	20	12,802	21,745
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	1,486	0	0	0	0	3,668	0
0	398	0	0	0	0	986	553
0	0	7,175	142	2,083	2,575	0	0
0	698	0	0	0	0	1,729	553
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	184
0	181	0	0	0	0	450	0
0	32,341	594,523	68,735	17,720	125,941	131,748	9,030
0	98,717	114,185	32,612	24,336	11,050	131,190	14,190
0	2,442	0	0	0	0	5,749	0
0	35,111	36,671	36,811	25,898	63,812	97,315	9,214
0	4,647	0	7,351	8,660	8,553	17,631	4,054
0	157,530	96,968	141,286	78,349	162,997	432,645	68,553
0	198,077	56,760	244,269	32,727	835,818	403,284	35,935
0	6,015	28,061	14,435	3,121	18,632	43,786	5,897
0	0	59,949	0	0	8,919	0	0
0	615,650	407,813	387,286	47,064	1,039,317	1,331,432	155,719
0	6,691	478	3,339	0	5,742	16,186	2,027
0	0	0	0	0	0	0	0
0	27,275	152,379	44,490	10,831	30,005	83,749	23,773
0	3,147	478	7,361	596	5,222	7,799	0
0	0	207,864	52,057	5,194	43,068	63,786	159,958
0	0	4,516	0	0	(1,041)	0	6,634
0	0	44,475	0	0	0	0	0
0	0	(5,751)	0	0	0	0	0
0	25,900	1,957	0	0	0	55,364	6,818
848,211	0	0	0	7,668	97,326	0	70,028

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED FROM ...

Fund/Dept	Real Est Services AAA- RPR/RNT	IS System Dev AAA-SDD	Fac. Mgmt Admin/Util AAA- FMT/UTL	Public Services Group AAA-PSG	Total Actual
AAA DPA	203,091	436,671	2,387	0	4,524,957
AAA EDF	0	41,136	0	0	94,074
AAA EMC	0	0	0	0	539
AAA FLP	0	0	0	0	1,561
AAA FMH	0	244	523,802	3,443	540,286
AAA FRN	0	67	0	0	3,149
AAA GJY	0	0	124	0	22,234
AAA HCC	0	117	0	0	10,764
AAA IDC	0	0	0	0	5,620
AAA LIT	0	0	0	0	379
AAA LNJ	0	30	0	0	11,404
AAA LUS	6,681	133,287	2,443	95,251	1,555,216
AAA MLH	25,533	482,397	4,476	0	1,360,532
AAA OCH	0	317	0	0	13,373
AAA PBD	18,336	14,988	3,865	0	666,012
AAA PGD	0	777	1,376	0	129,793
AAA PHL	82,149	63,343	8,346	0	2,225,700
AAA PRB	17,389	328,726	30,038	0	5,230,397
AAA ROV	0	61,055	1,595	75,742	415,328
AAA SCL	0	0	7,750	0	267,148
AAA SHR	83,291	766,188	124,734	0	20,495,490
AAA SVR	0	27,901	427	6,312	142,515
AAA TRC	0	0	0	0	1,413
AAA TTC	0	933,916	1,975	0	1,855,357
AAA VAF	307	526	276	0	49,316
Operating Units					
Other Operating Units					
(various) (various)	77,260	43,402	2,162	259,931	4,618,358
(various) (various)	(25,951)	4,571	0	0	20,386
(various) (various)	0	0	0	0	90,691
(various) RGP/RPR	50,587	0	0	0	44,842
AAF OOA	344	1,480	0	0	149,595
CJV CIP	6,188	0	0	239,848	1,286,244

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED FROM ...

Cost Estimation	Total Estimated	Roll Forward	Total Claimable
652,236	5,177,193	(562,570)	4,614,622
13,538	107,613	28,970	136,583
141	680	(397)	283
410	1,971	370	2,341
94,638	634,924	430,570	1,065,493
483	3,631	(6,774)	(3,143)
1,893	24,127	(898)	23,229
948	11,712	1,598	13,309
1,474	7,094	(1,953)	5,141
68	447	(1,258)	(811)
297	11,700	(784)	10,916
110,954	1,666,169	401,311	2,067,480
270,987	1,631,519	161,395	1,792,913
2,081	15,454	(4,047)	11,408
68,125	734,137	29,145	763,282
8,825	138,619	50,978	189,597
230,925	2,456,625	36,311	2,492,936
458,858	5,689,255	1,207,677	6,896,932
47,914	463,242	22,668	485,910
51,148	318,297	(64,650)	253,647
957,358	21,452,849	1,175,885	22,628,734
19,033	161,548	7,602	169,150
377	1,790	(184)	1,605
236,635	2,091,992	222,347	2,314,338
4,417	53,734	(3,662)	50,072
304,757	4,923,116	767,177	5,690,293
4,238	24,623	(16,471)	8,152
24,296	114,987	18,550	133,537
9,415	54,257	(68,288)	(14,030)
22,863	172,458	(18,308)	154,151
177,526	1,463,769	493,352	1,957,121

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED FROM ...

COSTS ALLOCATED TO ...

Fund	Dept		Space Use	Equipment Use	Utilities	Rent	Auditor/ Controller AAA-ACR
MPA	500	Mojave Desert AQMD (all funds)	0	0	0	0	2,457
NFY	870	S A N B A G (all funds)	0	0	0	0	7,989
NGJ	875	Inland Library System (all funds)	0	0	0	0	1,804
NHY	890	L A F C O	1,723	0	4,693	0	3,282
NIA	900	Law Library	0	0	0	0	2,297
PAB	RET	Board of Retirement - Admin	0	5,705	0	0	13,745
RFZ	097	Flood Control District (all zones)	15,693	16,227	60,736	0	209,779
RHH	498	IHSS Public Authority	0	1,111	0	0	10,860
RRC	903	Children & Families First Comm.	0	0	0	0	13,163
RSC	HPS	Headstart/Preschool Services	43,896	104,254	35,300	0	219,655
SAA	TRA	Transportation (all funds)	103,187	1,509,796	173,155	0	186,983
SAC	JOB	Jobs and Employment Services (all funds)	0	6,744	0	0	111,285
SAP	CLB	County Library	177,570	39,909	0	0	182,673
SAU	ECD	Economic & Comm. Dev. (all funds)	22,967	7,450	27,662	30	33,710
SFH	CAO	Disaster Recovery Fund	0	0	(406)	0	3,328
STD	905	Authority for the Handicapped	0	0	0	0	77,498
Operating Units							
All Other							
(various)	(various)	All Other	1,308,243	277,438	1,739,712	66,109	208,326
Totals			9,613,524	9,784,848	12,865,769	228,378	8,423,249

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED FROM ...

Arch. & Eng. AAA-ANE	County Admin. Office AAA-CAO	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC	Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	Purch. AAA-PUR
0	0	0	0	0	0	0	0
0	0	39,067	0	0	22	2,807	0
0	0	0	0	0	0	378	0
0	893	0	3,644	329	2,365	456	5,344
0	0	0	0	0	0	0	0
0	0	80,835	0	0	52	27,579	0
0	30,436	66,903	11,912	0	17,485	(50,196)	35,567
0	0	(445)	0	0	0	(10,000)	2,949
0	0	4,136	0	0	0	39,484	0
0	113,642	9,444	454	0	2,560	1,981,394	7,556
0	65,316	32,066	30,179	4,936	33,833	248,874	42,201
0	21,944	18,318	0	0	121	168,906	8,293
0	60,655	10,045	5,893	4,389	8,056	159,899	18,981
0	8,854	1,726	0	0	111	28,499	47,914
0	0	0	0	0	0	0	184
0	0	166	0	0	0	0	0
0	0	101,210	467,836	294,936	870,627	149,955	3,133
945,927	3,090,316	3,991,200	1,961,002	874,854	4,071,486	9,596,936	1,125,971

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED FROM ...

Fund/Dept	Real Est Services AAA- RPR/RNT	IS System Dev AAA-SDD	Fac. Mgmt Admin/Util AAA- FMT/UTL	Public Services Group AAA-PSG	Total Actual
MPA 500	0	(7,650)	0	0	(5,193)
NFY 870	99,513	17,482	0	0	166,881
NGJ 875	0	124	0	0	2,305
NHY 890	0	23,254	116	0	46,099
NIA 900	0	0	0	0	2,297
PAB RET	0	2,351	0	0	130,267
RFZ 097	(104,793)	97,466	1,502	60,823	469,540
RHH 498	0	0	0	0	4,475
RRC 903	0	15	0	0	56,798
RSC HPS	52,110	2,641	873	0	2,573,776
SAA TRA	(105,718)	244,792	4,281	90,660	2,664,542
SAC JOB	26,449	10,621	0	0	372,679
SAP CLB	28,832	9,032	0	66,561	772,493
SAU ECD	8,570	83,972	684	0	272,149
SFH CAO	0	0	(10)	0	3,096
STD 905	0	0	0	0	77,664
Operating Units					
All Other (various) (various)	149,628	316,280	45,941	0	5,999,375
	956,478	5,283,625	852,991	1,293,149	74,959,701

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED FROM ...

Cost Estimation	Total Estimated	Roll Forward	Total Claimable
5,425	232	(18,232)	(18,000)
27,601	194,482	85,223	279,704
462	2,767	(637)	2,130
7,131	53,229	7,596	60,825
2,126	4,423	(3,394)	1,029
3,368	133,634	(90,818)	42,816
112,883	582,423	246,427	828,851
3,108	7,583	(9,934)	(2,351)
3,641	60,439	41,822	102,260
75,515	2,649,291	96,769	2,746,061
197,896	2,862,437	501,381	3,363,818
40,222	412,901	5,907	418,809
104,509	877,002	36,161	913,164
43,890	316,039	13,325	329,364
896	3,992	1,782	5,774
19,245	96,909	8,067	104,976
561,313	6,560,689	862,905	7,423,594
6,860,189	81,819,891	6,351,971	88,171,862