JOHN CHIANG
California State Controller

# NEGOTIATION AGREEMENT
# COUNTYWIDE COST ALLOCATION PLAN

**County of Merced** **Date: September 26, 2014**
**Merced, California** **Filing Ref: MER15**

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 **2014-15** 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 **Schedule A** (attached) are formally approved as actual costs for the **2012-13** fiscal year and as estimated costs for the **2014-15** 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, 2014**, 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
2. County Executive Office
3. Human Resources
4. Risk Management A
5. Risk Management B
6. Auditor-Controller A
7. Maintenance Services
8. County Counsel
9. Administrative Services
10. Revenue & Reimbursement
11. Treasurer
12. Fleet Service Management (ISF)
13. Administrative Services (ISF)
14. Insurance Pool (ISF)

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 MERCED**

**BY** **Original signed by**

**Lisa Cardella-Presto**
**Name**

**Auditor-Controller**
**Title**

**9-29-2014**
**Date**

**JOHN CHIANG**
**CALIFORNIA STATE CONTROLLER**

**BY** **Original signed by Anita Dagan for**

**Hitomi Sekine, Bureau Chief**
**Local Government Policy and Reporting**
**Division of Accounting and Reporting**

**9-30-2014**
**Date**

**Negotiated by Darlene Justice**
**Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment

# MAXIMUS
## Allocated Costs By Department



| Central Service Departments | 10000 BD OF SUPV | 10400 BD EQUAL | 11200 ASSESSOR | 11300 TAX COLL | 14000 REG VOTERS | 14200 ELECTIONS | 15000 RADIO COMM |
|---|---|---|---|---|---|---|---|
| BLDG USE CHARGE | 10,775 | 0 | 21,482 | 6,297 | 3,700 | 5,385 | 0 |
| EQUIPMENT USE CHARGE | 4,888 | 0 | 13,585 | 12,840 | 53,092 | 12,304 | 0 |
| 10100 COUNTY EXECUTIVE | 216,742 | 0 | 22,663 | 2,707 | 2,670 | 1,712 | 0 |
| 13000 HUMAN RESOURCES | 12,152 | 0 | 24,672 | 7,903 | 2,150 | 3,492 | 0 |
| 19000 RISK MANAGEMENT | 34 | 0 | 224 | 56 | 54 | 41 | 0 |
| RISK MANAGEMENT B | 1,859 | 0 | 3,768 | 1,077 | 667 | 916 | 0 |
| 11000 AUD/CONTR A | 10,573 | 271 | 14,727 | 12,375 | 5,255 | 10,487 | 0 |
| AUDITOR-CONTROLLER B | 732 | 0 | 0 | 871 | 0 | 828 | 0 |
| 16000 MAINTENANCE | 49,308 | 0 | 98,302 | 28,817 | 16,933 | 24,643 | 0 |
| 12500 COUNTY COUNCIL | 248,120 | 0 | 40,140 | 27,008 | 1,361 | 26,676 | 0 |
| 11500 ADMIN SVCS | 24,996 | 51 | 51,703 | 18,047 | 10,653 | 13,300 | 0 |
| 11100 REVENUE & | 0 | 0 | 7,263 | 260,953 | 0 | 0 | 0 |
| 11400 TREASURER | 0 | 0 | 0 | 136,018 | 0 | 0 | 0 |
| 10200 SPECIAL AUDITING | 0 | 0 | 0 | 0 | 12 | 0 | 0 |
| Total Allocated | 580,179 | 322 | 298,529 | 514,969 | 96,547 | 99,784 | 0 |
| Roll Forward | 21,817 | ( 157) | ( 14,957) | ( 347,022) | ( 34,163) | ( 8,558) | 0 |
| Cost With Roll Forward | 601,996 | 165 | 283,572 | 167,947 | 62,384 | 91,226 | 0 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 601,996 | 165 | 283,572 | 167,947 | 62,384 | 91,226 | 0 |


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# MAXIMUS
## Allocated Costs By Department



| Central Service Departments | 16200 TAX/ASSESS | 17000/17100 CAP IMPR | 17200 NEW JAIL | 17300 CP MH FAC | 17400 CP JUS FAC | 17500 CP FIRE | 17600 CP HEALTH |
|---|---|---|---|---|---|---|---|
| BLDG USE CHARGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EQUIPMENT USE CHARGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10100 COUNTY EXECUTIVE | 0 | 391 | 0 | 0 | 0 | 0 | 0 |
| 13000 HUMAN RESOURCES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19000 RISK MANAGEMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RISK MANAGEMENT B | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11000 AUD/CONTR A | 465 | 4,790 | 155 | 0 | 0 | 30 | 118 |
| AUDITOR-CONTROLLER B | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16000 MAINTENANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12500 COUNTY COUNCIL | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11500 ADMIN SVCS | 0 | 11,088 | 411 | 0 | 0 | 0 | 0 |
| 11100 REVENUE & | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11400 TREASURER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10200 SPECIAL AUDITING | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Allocated | 465 | 16,269 | 566 | 0 | 0 | 30 | 118 |
| Roll Forward | 189 | 1,264 | 508 | ( 122) | ( 47) | 14 | 0 |
| Cost With Roll Forward | 654 | 17,533 | 1,074 | ( 122) | ( 47) | 44 | 118 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 654 | 17,533 | 1,074 | ( 122) | ( 47) | 44 | 118 |


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# MAXIMUS
## Allocated Costs By Department



| Central Service Departments | 17700 CP EMER OP CTR | 17800 CP JUVENILE | 17900 CP ANIMAL CONTROL | 18000 ADVERTISE | 18100 SPG FAIR | 18200/300 COM AV-EC-DEV | 18400 UC DEVELOPMENT |
|---|---|---|---|---|---|---|---|
| BLDG USE CHARGE | 0 | 0 | 0 | 0 | 1,169 | 2 | 0 |
| EQUIPMENT USE CHARGE | 0 | 0 | 0 | 0 | 0 | 4,590 | 0 |
| 10100 COUNTY EXECUTIVE | 0 | 0 | 0 | 0 | 6,197 | 8,118 | 0 |
| 13000 HUMAN RESOURCES | 0 | 0 | 0 | 0 | 10,277 | 21,282 | 0 |
| 19000 RISK MANAGEMENT | 0 | 0 | 0 | 0 | 130 | 32 | 0 |
| RISK MANAGEMENT B | 0 | 0 | 0 | 0 | 8,606 | 60 | 0 |
| 11000 AUD/CONTR A | 700 | 0 | 0 | 154 | 15,111 | 9,326 | 20 |
| AUDITOR-CONTROLLER B | 0 | 0 | 0 | 0 | 5,423 | 3,343 | 0 |
| 16000 MAINTENANCE | 0 | 0 | 0 | 0 | 236 | 12 | 0 |
| 12500 COUNTY COUNCIL | 0 | 0 | 0 | 0 | 13,289 | 44,294 | 0 |
| 11500 ADMIN SVCS | 1,437 | 0 | 0 | 411 | 11,206 | 9,910 | 0 |
| 11100 REVENUE & | 0 | 0 | 0 | 0 | ( 3,049) | 1,788 | 0 |
| 11400 TREASURER | 0 | 0 | 0 | 0 | 0 | ( 45) | 0 |
| 10200 SPECIAL AUDITING | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Allocated | 2,137 | 0 | 0 | 565 | 68,595 | 102,712 | 20 |
| Roll Forward | 1,995 | 0 | ( 55) | 269 | ( 6,421) | ( 11,309) | ( 14,839) |
| Cost With Roll Forward | 4,132 | 0 | ( 55) | 834 | 62,174 | 91,403 | ( 14,819) |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 4,132 | 0 | ( 55) | 834 | 62,174 | 91,403 | ( 14,819) |


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# MAXIMUS
## Allocated Costs By Department



| Central Service Departments | 18500 MERCED COUNTY RDA | 76600 RETIRE BD | 19500 TOBAC SECR | 19600 COUNTY SURVEYOR | 19900 DPW ADMIN | 20100 CHILD SUPPORT | 20200 GRAND JURY |
|---|---|---|---|---|---|---|---|
| BLDG USE CHARGE | 0 | 0 | 0 | 0 | 5,837 | 0 | 0 |
| EQUIPMENT USE CHARGE | 0 | 0 | 0 | 0 | 1,355 | 0 | 0 |
| 10100 COUNTY EXECUTIVE | 0 | 10,044 | 0 | 0 | 13,377 | 36,128 | 362 |
| 13000 HUMAN RESOURCES | 0 | 7,067 | 0 | 0 | 13,576 | 57,529 | 0 |
| 19000 RISK MANAGEMENT | 0 | 52 | 0 | 0 | 32 | 706 | 0 |
| RISK MANAGEMENT B | 0 | 523 | 0 | 0 | 1,007 | 839 | 0 |
| 11000 AUD/CONTR A | 30 | 10,240 | 0 | 0 | 37,821 | 37,929 | 2,735 |
| AUDITOR-CONTROLLER B | 0 | 1,089 | 0 | 0 | 0 | 13,969 | 453 |
| 16000 MAINTENANCE | 0 | ( 880) | 0 | 0 | 15,670 | 0 | 0 |
| 12500 COUNTY COUNCIL | 0 | 46,699 | 0 | 803 | 25,142 | 2,590 | 11,832 |
| 11500 ADMIN SVCS | 0 | 1,007 | 0 | 0 | 20,623 | 19,500 | 1 |
| 11100 REVENUE & | 0 | 0 | 0 | 0 | 285 | 0 | 0 |
| 11400 TREASURER | 0 | 2,027 | 0 | 0 | 0 | 0 | 0 |
| 10200 SPECIAL AUDITING | 0 | 0 | 0 | 0 | 0 | 5,315 | 0 |
| Total Allocated | 30 | 77,868 | 0 | 803 | 134,725 | 174,505 | 15,383 |
| Roll Forward | ( 2,635) | ( 12,293) | 0 | ( 63) | 10,497 | ( 6,103) | 1,935 |
| Cost With Roll Forward | ( 2,605) | 65,575 | 0 | 740 | 145,222 | 168,402 | 17,318 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | ( 2,605) | 65,575 | 0 | 740 | 145,222 | 168,402 | 17,318 |


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# MAXIMUS
## Allocated Costs By Department



| Central Service Departments | 20400 DIST ATTNY | 20401 DA VIC WIT | 20402 DA GANG PREVENTION | 20403 DA CH ABD | 20404 DA ANTI DRUG | 20405 DA FAM VIOL | 20406 DA SAPP |
|---|---|---|---|---|---|---|---|
| BLDG USE CHARGE | 136,821 | 0 | 0 | 0 | 0 | 0 | 0 |
| EQUIPMENT USE CHARGE | 20,428 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10100 COUNTY EXECUTIVE | 30,457 | 2,586 | 0 | 0 | 446 | 0 | 0 |
| 13000 HUMAN RESOURCES | 39,631 | 1,634 | 0 | 0 | 281 | 0 | 0 |
| 19000 RISK MANAGEMENT | 591 | 52 | 0 | 0 | 10 | 0 | 0 |
| RISK MANAGEMENT B | 8,859 | 63 | 0 | 0 | 10 | 0 | 0 |
| 11000 AUD/CONTR A | 34,527 | 5,983 | 20 | 5 | 3,700 | 0 | 0 |
| AUDITOR-CONTROLLER B | 1,832 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16000 MAINTENANCE | 49,002 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12500 COUNTY COUNCIL | 15,931 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11500 ADMIN SVCS | 9,325 | 1,558 | 0 | 0 | 1,481 | 0 | 0 |
| 11100 REVENUE & | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11400 TREASURER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10200 SPECIAL AUDITING | 296 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Allocated | 347,700 | 11,876 | 20 | 5 | 5,928 | 0 | 0 |
| Roll Forward | 142,174 | ( 4,153) | 4 | ( 1,518) | ( 1,526) | 0 | 0 |
| Cost With Roll Forward | 489,874 | 7,723 | 24 | ( 1,513) | 4,402 | 0 | 0 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 489,874 | 7,723 | 24 | ( 1,513) | 4,402 | 0 | 0 |


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# MAXIMUS
## Allocated Costs By Department



| Central Service Departments | 20407 DA CAR CRIM | 20408 DA STAT RAPE | 20409 DA WEL FRAUD | 20410 DA INS FRAD | 20411 DA RURAL CRIM | 20600 PUBLIC DEF | 20900 CT AUTO SYS |
|---|---|---|---|---|---|---|---|
| BLDG USE CHARGE | 0 | 0 | 0 | 0 | 0 | 4,606 | 0 |
| EQUIPMENT USE CHARGE | 0 | 0 | 0 | 0 | 0 | 1,713 | 0 |
| 10100 COUNTY EXECUTIVE | 0 | 17 | 2,209 | 0 | 0 | 11,830 | 0 |
| 13000 HUMAN RESOURCES | 0 | 9 | 1,396 | 0 | 0 | 10,260 | 0 |
| 19000 RISK MANAGEMENT | 0 | 0 | 54 | 0 | 0 | 198 | 0 |
| RISK MANAGEMENT B | 0 | 0 | 53 | 0 | 0 | 1,358 | 0 |
| 11000 AUD/CONTR A | 0 | 97 | 4,812 | 2,158 | 89 | 13,797 | 0 |
| AUDITOR-CONTROLLER B | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16000 MAINTENANCE | 0 | 0 | 0 | 0 | 0 | 38,823 | 0 |
| 12500 COUNTY COUNCIL | 0 | 0 | 0 | 0 | 0 | 2,845 | 0 |
| 11500 ADMIN SVCS | 0 | 0 | 1,523 | 1,288 | 0 | 20,707 | 0 |
| 11100 REVENUE & | 0 | 0 | 0 | 0 | 0 | 132,164 | 0 |
| 11400 TREASURER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10200 SPECIAL AUDITING | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Allocated | 0 | 123 | 10,047 | 3,446 | 89 | 238,301 | 0 |
| Roll Forward | 0 | ( 8,127) | ( 3,075) | ( 3,251) | ( 3,372) | ( 89,813) | 0 |
| Cost With Roll Forward | 0 | ( 8,004) | 6,972 | 195 | ( 3,283) | 148,488 | 0 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 0 | ( 8,004) | 6,972 | 195 | ( 3,283) | 148,488 | 0 |


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# MAXIMUS
## Allocated Costs By Department



| Central Service Departments | 20000 TRIAL COURTS | 21200 SUP IND DEF | SHERIFF | 22100 SHERIFF | 23000 CORR FAC | 23100 INM WELFARE | 23300 JUV HALL |
|---|---|---|---|---|---|---|---|
| BLDG USE CHARGE | 0 | 213 | 0 | 39,230 | 419,702 | 0 | 419,594 |
| EQUIPMENT USE CHARGE | 0 | 0 | 0 | 168,124 | 41,801 | 0 | 8,882 |
| 10100 COUNTY EXECUTIVE | 0 | 446 | 0 | 83,083 | 38,856 | 1,250 | 25,745 |
| 13000 HUMAN RESOURCES | 0 | 316 | 0 | 94,269 | 96,519 | 791 | 38,751 |
| 19000 RISK MANAGEMENT | 0 | 0 | 0 | 1,802 | 915 | 31 | 600 |
| RISK MANAGEMENT B | 0 | 46 | 0 | 6,690 | 21,539 | 31 | 18,465 |
| 11000 AUD/CONTR A | 82 | 3,824 | 0 | 100,525 | 47,085 | 3,378 | 31,714 |
| AUDITOR-CONTROLLER B | 0 | 0 | 0 | 24,523 | 0 | 0 | 0 |
| 16000 MAINTENANCE | 0 | 976 | 0 | 180,379 | ( 183,945) | 0 | ( 209,856) |
| 12500 COUNTY COUNCIL | 0 | 2,213 | 0 | 96,729 | 7,340 | 0 | 9,184 |
| 11500 ADMIN SVCS | 0 | 473 | 0 | 28,824 | 32,612 | 3,000 | 14,340 |
| 11100 REVENUE & | 0 | 0 | 0 | 34,842 | 0 | 0 | 0 |
| 11400 TREASURER | 0 | 0 | 0 | ( 75) | 0 | 0 | 0 |
| 10200 SPECIAL AUDITING | 0 | 0 | 0 | 794 | 0 | 0 | 0 |
| Total Allocated | 82 | 8,507 | 0 | 859,739 | 522,424 | 8,481 | 357,419 |
| Roll Forward | 17 | 1,535 | ( 6,033) | 27,426 | ( 504,724) | ( 7,980) | ( 221,910) |
| Cost With Roll Forward | 99 | 10,042 | ( 6,033) | 887,165 | 17,700 | 501 | 135,509 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 99 | 10,042 | ( 6,033) | 887,165 | 17,700 | 501 | 135,509 |


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# MAXIMUS
## Allocated Costs By Department



| Central Service Departments | 23400 PROBATE | 23700 STATE INST | 25000 FIRE DEPT | 25100 EMER SVCS | 26000 CREEK PROJ | 27000 AG COMM | 27100 SPEC PEST |
|---|---|---|---|---|---|---|---|
| BLDG USE CHARGE | 12,357 | 0 | 1,628 | 0 | 0 | 11,207 | 0 |
| EQUIPMENT USE CHARGE | 12,805 | 0 | 0 | 37,146 | 0 | 13,373 | 1,273 |
| 10100 COUNTY EXECUTIVE | 35,276 | 0 | 108,629 | 55,431 | 0 | 15,179 | 0 |
| 13000 HUMAN RESOURCES | 48,218 | 0 | 10,938 | 351 | 0 | 16,785 | 0 |
| 19000 RISK MANAGEMENT | 696 | 0 | 404 | 10 | 0 | 248 | 0 |
| RISK MANAGEMENT B | 3,359 | 0 | 6,418 | 10 | 0 | 855 | 0 |
| 11000 AUD/CONTR A | 44,384 | 10 | 47,368 | 3,306 | 576 | 17,197 | 977 |
| AUDITOR-CONTROLLER B | 4,261 | 0 | 3,584 | 0 | 0 | 1,241 | 0 |
| 16000 MAINTENANCE | 75,060 | 0 | 17,715 | 0 | 0 | 27,279 | 0 |
| 12500 COUNTY COUNCIL | 9,126 | 0 | 22,665 | 0 | 0 | 6,248 | 0 |
| 11500 ADMIN SVCS | 42,683 | 0 | 53,595 | 6,645 | 3,341 | 16,295 | 1,031 |
| 11100 REVENUE & | 444,839 | 0 | 33 | 0 | 0 | 19,085 | 0 |
| 11400 TREASURER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10200 SPECIAL AUDITING | 1,812 | 0 | 675 | 1,039 | 0 | 277 | 0 |
| Total Allocated | 734,876 | 10 | 273,652 | 103,938 | 3,917 | 145,269 | 3,281 |
| Roll Forward | 153,039 | ( 233) | 81,122 | 23,803 | 591 | ( 1,428) | ( 2,256) |
| Cost With Roll Forward | 887,915 | ( 223) | 354,774 | 127,741 | 4,508 | 143,841 | 1,025 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 887,915 | ( 223) | 354,774 | 127,741 | 4,508 | 143,841 | 1,025 |


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# MAXIMUS
## Allocated Costs By Department



| Central Service Departments | 27200 WGHTS/MEAS | 27300 BLDG INSP | 27400 PROF SVCS | 27900 F&G FLY FISH | 28000 RECORDER | 28100 CORONER | 28200 AFFORDABLE HOUSING |
|---|---|---|---|---|---|---|---|
| BLDG USE CHARGE | 2,145 | 4,520 | 0 | 0 | 6,626 | 15,072 | 0 |
| EQUIPMENT USE CHARGE | 5,191 | 2,854 | 0 | 0 | 28,421 | 3,967 | 0 |
| 10100 COUNTY EXECUTIVE | 1,352 | 3,182 | 0 | 0 | 3,629 | 2,345 | 0 |
| 13000 HUMAN RESOURCES | 3,534 | 6,512 | 0 | 0 | 4,794 | 11,618 | 0 |
| 19000 RISK MANAGEMENT | 32 | 67 | 0 | 0 | 65 | 47 | 0 |
| RISK MANAGEMENT B | 33 | 811 | 0 | 0 | 1,161 | 209 | 0 |
| 11000 AUD/CONTR A | 4,049 | 8,715 | 10 | 0 | 15,194 | 7,679 | 1,995 |
| AUDITOR-CONTROLLER B | 0 | 0 | 0 | 0 | 1,128 | 0 | 3,464 |
| 16000 MAINTENANCE | 0 | 20,681 | 0 | 0 | 30,321 | 36,080 | 0 |
| 12500 COUNTY COUNCIL | 0 | 2,818 | 8,836 | 0 | 2,562 | 601 | 33 |
| 11500 ADMIN SVCS | 623 | 10,487 | 205 | 0 | 23,607 | 4,223 | 1 |
| 11100 REVENUE & | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11400 TREASURER | ( 15) | ( 45) | 0 | 0 | ( 180) | 0 | 0 |
| 10200 SPECIAL AUDITING | 0 | 0 | 0 | 0 | 0 | 0 | 1,106 |
| Total Allocated | 16,944 | 60,602 | 9,051 | 0 | 117,328 | 81,841 | 6,599 |
| Roll Forward | ( 17,387) | 4,383 | ( 44,946) | 0 | ( 23,845) | ( 5,114) | 3,483 |
| Cost With Roll Forward | ( 443) | 64,985 | ( 35,895) | 0 | 93,483 | 76,727 | 10,082 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | ( 443) | 64,985 | ( 35,895) | 0 | 93,483 | 76,727 | 10,082 |


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# MAXIMUS
## Allocated Costs By Department



| Central Service Departments | 28300 EAST F&G | 28400 LB SPORTS | 28500 PLANNING | 28600 LAFCO | 28700 AN CONTROL | 28800 PRED AN CO | 29000 ARPT COMM |
|---|---|---|---|---|---|---|---|
| BLDG USE CHARGE | 0 | 0 | 9,152 | 0 | 169,853 | 0 | 0 |
| EQUIPMENT USE CHARGE | 0 | 0 | 15,298 | 0 | 14,920 | 0 | 0 |
| 10100 COUNTY EXECUTIVE | 0 | 0 | 10,418 | 0 | 7,669 | 0 | 0 |
| 13000 HUMAN RESOURCES | 0 | 0 | 16,392 | 0 | 13,081 | 0 | 0 |
| 19000 RISK MANAGEMENT | 0 | 0 | 109 | 0 | 165 | 0 | 0 |
| RISK MANAGEMENT B | 0 | 0 | 1,630 | 0 | 6,040 | 0 | 0 |
| 11000 AUD/CONTR A | 213 | 168 | 25,951 | 0 | 20,965 | 86 | 81 |
| AUDITOR-CONTROLLER B | 0 | 0 | 1,551 | 0 | 20,521 | 0 | 0 |
| 16000 MAINTENANCE | 0 | 0 | 41,879 | 0 | 160,569 | 0 | 0 |
| 12500 COUNTY COUNCIL | 0 | 0 | 313,751 | 0 | 22,132 | 0 | 1,004 |
| 11500 ADMIN SVCS | 205 | 205 | 22,723 | 0 | ( 7,647) | 0 | 0 |
| 11100 REVENUE & | 0 | 0 | 622 | 0 | 0 | 0 | 0 |
| 11400 TREASURER | 0 | 0 | ( 45) | 0 | ( 90) | 0 | 0 |
| 10200 SPECIAL AUDITING | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Allocated | 418 | 373 | 459,431 | 0 | 428,178 | 86 | 1,085 |
| Roll Forward | 17 | 18 | ( 78,033) | 0 | 22,026 | 19 | ( 7,924) |
| Cost With Roll Forward | 435 | 391 | 381,398 | 0 | 450,204 | 105 | ( 6,839) |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 435 | 391 | 381,398 | 0 | 450,204 | 105 | ( 6,839) |


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# MAXIMUS
## Allocated Costs By Department



| Central Service Departments | 29400 COUNTY CLERK | 30000 ROADS | 40001 HEALTH ADMIN | 40002 PUB HLTH SVC | 40003 MED CARE SVC | 40005 EMER MED | 40007 CHILD SVCS |
|---|---|---|---|---|---|---|---|
| BLDG USE CHARGE | 981 | 6,906 | 14,041 | 2,812 | 0 | 4,518 | 4,166 |
| EQUIPMENT USE CHARGE | 4,802 | 0 | 24,918 | 14,696 | 0 | 25,122 | 1,605 |
| 10100 COUNTY EXECUTIVE | 446 | 27,029 | 12,406 | 4,297 | 0 | 1,557 | 7,497 |
| 13000 HUMAN RESOURCES | 1,657 | 34,389 | 58,488 | 2,717 | 0 | 985 | 4,740 |
| 19000 RISK MANAGEMENT | 10 | 548 | 84 | 72 | 0 | 30 | 162 |
| RISK MANAGEMENT B | 168 | 6,848 | 1,118 | 303 | 0 | 358 | 477 |
| 11000 AUD/CONTR A | 5,868 | 55,050 | 16,187 | 13,460 | 0 | 7,246 | 28,780 |
| AUDITOR-CONTROLLER B | 0 | 0 | 6,567 | 0 | 0 | 0 | 0 |
| 16000 MAINTENANCE | 4,489 | 12,009 | (114,431) | 4,540 | 0 | 7,292 | 6,723 |
| 12500 COUNTY COUNCIL | 226 | 59,223 | 75,487 | 0 | 0 | 0 | 0 |
| 11500 ADMIN SVCS | 2,862 | 62,398 | (83,005) | 6,775 | 0 | 10,283 | 5,897 |
| 11100 REVENUE & | 71 | 0 | 4,263 | 0 | 0 | 0 | 0 |
| 11400 TREASURER | (45) | 0 | 0 | 0 | 0 | (15) | 0 |
| 10200 SPECIAL AUDITING | 0 | 1,225 | 0 | 780 | 0 | 189 | 804 |
| Total Allocated | 21,535 | 265,625 | 16,123 | 50,452 | 0 | 57,565 | 60,851 |
| Roll Forward | (7,701) | 62,787 | 184,725 | (29,546) | 1 | (2,272) | 10,374 |
| Cost With Roll Forward | 13,834 | 328,412 | 200,848 | 20,906 | 1 | 55,293 | 71,225 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 13,834 | 328,412 | 200,848 | 20,906 | 1 | 55,293 | 71,225 |


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# MAXIMUS
## Allocated Costs By Department



| Central Service Departments | 40010 CHILD HLTH | 40011 VITAL STATS | 40013 PREVENTION | 40016 ENVIR HLTH | 40020 JAIL HLTH | 40025 HLTH ED/PR | 40028 LABORATORY |
|---|---|---|---|---|---|---|---|
| BLDG USE CHARGE | 1,953 | 1,265 | 20,004 | 35,983 | 0 | 10,700 | 17,492 |
| EQUIPMENT USE CHARGE | 0 | 289 | 6,254 | 2,287 | 0 | 1,151 | 3,541 |
| 10100 COUNTY EXECUTIVE | 2,586 | 446 | 6,197 | 9,175 | 0 | 0 | 1,233 |
| 13000 HUMAN RESOURCES | 1,634 | 281 | 3,822 | 10,223 | 0 | 0 | 779 |
| 19000 RISK MANAGEMENT | 62 | 10 | 127 | 190 | 0 | 0 | 30 |
| RISK MANAGEMENT B | 201 | 100 | 1,366 | 2,822 | 0 | 757 | 1,267 |
| 11000 AUD/CONTR A | 7,720 | 7,055 | 19,722 | 27,862 | 0 | 45 | 5,593 |
| AUDITOR-CONTROLLER B | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16000 MAINTENANCE | 3,151 | 2,042 | 46,907 | 11,905 | 0 | 17,269 | 28,230 |
| 12500 COUNTY COUNCIL | 0 | 0 | 0 | 12,795 | 0 | 0 | 0 |
| 11500 ADMIN SVCS | 2,573 | 2,298 | 36,835 | 17,433 | 0 | 13,489 | 25,583 |
| 11100 REVENUE & | 0 | 0 | 0 | ( 1,184) | 0 | 0 | 0 |
| 11400 TREASURER | 0 | ( 30) | 0 | ( 75) | 0 | 0 | 0 |
| 10200 SPECIAL AUDITING | 414 | 0 | 104 | 0 | 0 | 0 | 0 |
| Total Allocated | 20,294 | 13,756 | 141,338 | 129,416 | 0 | 43,411 | 83,748 |
| Roll Forward | ( 720) | 1,270 | 12,323 | ( 102,849) | 0 | 42,246 | ( 2,305) |
| Cost With Roll Forward | 19,574 | 15,026 | 153,661 | 26,567 | 0 | 85,657 | 81,443 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 19,574 | 15,026 | 153,661 | 26,567 | 0 | 85,657 | 81,443 |


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# MAXIMUS
## Allocated Costs By Department



| Central Service Departments | 40031 MAT & C/H | 40034 HLTH NURSE | 40600 FIRST FIVE | 41500 MENTAL HEALTH | 488-491 SCEAP | 49500 MAP | 50000/51000 HSA |
|---|---|---|---|---|---|---|---|
| BLDG USE CHARGE | 7,870 | 0 | 0 | 182,729 | 0 | 18,457 | 5,601 |
| EQUIPMENT USE CHARGE | 312 | 1,136 | 5,680 | 0 | 0 | 0 | 0 |
| 10100 COUNTY EXECUTIVE | 3,869 | 4,452 | 3,420 | 110,430 | 0 | 4,330 | 259,988 |
| 13000 HUMAN RESOURCES | 2,446 | 2,814 | 4,836 | 120,366 | 0 | 3,672 | 270,585 |
| 19000 RISK MANAGEMENT | 78 | 97 | 35 | 1,861 | 0 | 97 | 4,751 |
| RISK MANAGEMENT B | 650 | 108 | 68 | 14,593 | 0 | 1,411 | 20,247 |
| 11000 AUD/CONTR A | 12,788 | 12,598 | 14,307 | 289,036 | 0 | 16,398 | 319,062 |
| AUDITOR-CONTROLLER B | 0 | 0 | 0 | 8,772 | 0 | 0 | 10,347 |
| 16000 MAINTENANCE | 12,702 | ( 9,509) | 0 | 22,803 | 0 | 29,787 | 81,141 |
| 12500 COUNTY COUNCIL | 0 | 0 | 925 | 201,324 | 0 | 0 | 28,949 |
| 11500 ADMIN SVCS | 11,450 | 56 | 4,728 | ( 323) | 0 | 23,608 | 106,158 |
| 11100 REVENUE & | 0 | 0 | 0 | 12,496 | 0 | 0 | 37,026 |
| 11400 TREASURER | 0 | 0 | 0 | ( 30) | 0 | 0 | ( 15) |
| 10200 SPECIAL AUDITING | 966 | 231 | 0 | 3,789 | 0 | 0 | 89,984 |
| Total Allocated | 53,131 | 11,983 | 33,999 | 967,846 | 0 | 97,760 | 1,233,824 |
| Roll Forward | 18,604 | ( 51,516) | ( 24,504) | 45,101 | 0 | ( 11,002) | 73,806 |
| Cost With Roll Forward | 71,735 | ( 39,533) | 9,495 | 1,012,947 | 0 | 86,758 | 1,307,630 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 71,735 | ( 39,533) | 9,495 | 1,012,947 | 0 | 86,758 | 1,307,630 |


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# MAXIMUS
## Allocated Costs By Department



| Central Service Departments | 50500 IHSS | 53000 AID TO IND | 55000 DEPT WRKFRC INVST | 57000 DEPT WRKFRC INVST | 59000 AAA | 60000 LIBRARY | 61000 COOP EXT |
|---|---|---|---|---|---|---|---|
| BLDG USE CHARGE | 0 | 0 | 0 | 0 | 881 | 94,310 | 18,341 |
| EQUIPMENT USE CHARGE | 0 | 0 | 0 | 0 | 4,854 | 10,731 | 1,055 |
| 10100 COUNTY EXECUTIVE | 719 | 0 | 14,719 | 0 | 4,400 | 24,564 | 1,336 |
| 13000 HUMAN RESOURCES | 666 | 0 | 26,060 | 0 | 4,573 | 35,900 | 1,240 |
| 19000 RISK MANAGEMENT | 7 | 0 | 256 | 0 | 86 | 460 | 22 |
| RISK MANAGEMENT B | 17 | 0 | 1,108 | 0 | 188 | 26,984 | 1,467 |
| 11000 AUD/CONTR A | 5,277 | 813 | 37,329 | 0 | 20,304 | 24,282 | 3,338 |
| AUDITOR-CONTROLLER B | 0 | 0 | 0 | 0 | 0 | 1,104 | 0 |
| 16000 MAINTENANCE | 0 | 0 | 0 | 0 | ( 11,072) | 239,307 | 53,838 |
| 12500 COUNTY COUNCIL | 0 | 0 | 6,863 | 0 | 0 | 4,513 | 166 |
| 11500 ADMIN SVCS | 2,279 | 0 | 15,189 | 5,955 | 8,313 | 8,401 | 12,626 |
| 11100 REVENUE & | 0 | 0 | 0 | 0 | 0 | 3,465 | 0 |
| 11400 TREASURER | 0 | 0 | ( 15) | 0 | 0 | ( 45) | 0 |
| 10200 SPECIAL AUDITING | 1,385 | 0 | 5,187 | 0 | 950 | 126 | 0 |
| Total Allocated | 10,350 | 813 | 106,696 | 5,955 | 33,477 | 474,102 | 93,429 |
| Roll Forward | 3,206 | ( 128) | ( 38,090) | ( 2,891) | ( 16,076) | ( 49,849) | ( 14,180) |
| Cost With Roll Forward | 13,556 | 685 | 68,606 | 3,064 | 17,401 | 424,253 | 79,249 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 13,556 | 685 | 68,606 | 3,064 | 17,401 | 424,253 | 79,249 |


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# MAXIMUS
## Allocated Costs By Department



| Central Service Departments | 70000 RECREATION | 70100 SPEC REC | 70200 PARKS | 70400 ART & CULT | 70700 DT/SV TRAN | 70800 DBT SV JV HALL | 70900 DBT SV EMG RETR |
|---|---|---|---|---|---|---|---|
| BLDG USE CHARGE | 0 | 0 | 72,166 | 0 | 0 | 0 | 0 |
| EQUIPMENT USE CHARGE | 628 | 374 | 4,876 | 0 | 0 | 0 | 0 |
| 10100 COUNTY EXECUTIVE | 889 | 0 | 9,860 | 0 | 0 | 0 | 0 |
| 13000 HUMAN RESOURCES | 2,149 | 0 | 10,712 | 0 | 0 | 0 | 0 |
| 19000 RISK MANAGEMENT | 0 | 0 | 224 | 0 | 0 | 0 | 0 |
| RISK MANAGEMENT B | 22 | 0 | 4,056 | 0 | 0 | 0 | 0 |
| 11000 AUD/CONTR A | 2,865 | 2,881 | 18,316 | 0 | 0 | 134 | 79 |
| AUDITOR-CONTROLLER B | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16000 MAINTENANCE | 0 | 0 | 6,299 | 0 | 0 | 0 | 0 |
| 12500 COUNTY COUNCIL | 0 | 0 | 3,029 | 0 | 0 | 0 | 0 |
| 11500 ADMIN SVCS | 847 | 822 | 7,957 | 0 | 0 | 0 | 0 |
| 11100 REVENUE & | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11400 TREASURER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10200 SPECIAL AUDITING | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Allocated | 7,400 | 4,077 | 137,495 | 0 | 0 | 134 | 79 |
| Roll Forward | ( 605) | ( 3,109) | ( 47,361) | 0 | 0 | 48 | 13 |
| Cost With Roll Forward | 6,795 | 968 | 90,134 | 0 | 0 | 182 | 92 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 6,795 | 968 | 90,134 | 0 | 0 | 182 | 92 |


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# MAXIMUS
## Allocated Costs By Department



| Central Service Departments | 71000 TA NOTES | 71100 DBT/SV JAIL | 71200 DBT/SV MH | 71300 DT/SV JUST | 71400 DT/SV HLTH | 71500 DBT SV DRY LN | 71600 DT/SV ROAD |
|---|---|---|---|---|---|---|---|
| BLDG USE CHARGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EQUIPMENT USE CHARGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10100 COUNTY EXECUTIVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13000 HUMAN RESOURCES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19000 RISK MANAGEMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RISK MANAGEMENT B | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11000 AUD/CONTR A | 312 | 0 | 0 | 94 | 0 | 263 | 0 |
| AUDITOR-CONTROLLER B | 0 | 0 | 0 | 0 | 0 | 3,823 | 0 |
| 16000 MAINTENANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12500 COUNTY COUNCIL | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11500 ADMIN SVCS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11100 REVENUE & | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11400 TREASURER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10200 SPECIAL AUDITING | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Allocated | 312 | 0 | 0 | 94 | 0 | 4,086 | 0 |
| Roll Forward | 57 | 0 | 0 | ( 12) | 0 | ( 350) | 0 |
| Cost With Roll Forward | 369 | 0 | 0 | 82 | 0 | 3,736 | 0 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 369 | 0 | 0 | 82 | 0 | 3,736 | 0 |


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# MAXIMUS
## Allocated Costs By Department



| Central Service Departments | 71700 DT/SV INMAT | 71800 DT/SV ASSETS | 71900 DT/SV PENSION | 75000 MCMC | 75100 SOLID WASTE | 75200 CASTLE DEV CTR | 75300 CO TRANS |
|---|---|---|---|---|---|---|---|
| BLDG USE CHARGE | 0 | 0 | 0 | 6,357 | 0 | 0 | 0 |
| EQUIPMENT USE CHARGE | 0 | 0 | 0 | 0 | 0 | 61,797 | 0 |
| 10100 COUNTY EXECUTIVE | 0 | 0 | 0 | 0 | 0 | 7,155 | 0 |
| 13000 HUMAN RESOURCES | 0 | 0 | 0 | 0 | 582 | 4,465 | 5 |
| 19000 RISK MANAGEMENT | 0 | 0 | 0 | 0 | 0 | 100 | 0 |
| RISK MANAGEMENT B | 0 | 0 | 0 | 0 | 140 | 1,715 | 125 |
| 11000 AUD/CONTR A | 0 | 0 | 10 | 347 | 18,297 | 28,566 | 4,331 |
| AUDITOR-CONTROLLER B | 0 | 0 | 0 | 942 | 0 | 2,508 | 0 |
| 16000 MAINTENANCE | 0 | 0 | 0 | 0 | 73 | 370 | 9,792 |
| 12500 COUNTY COUNCIL | 0 | 0 | 0 | 0 | 184 | 354 | 0 |
| 11500 ADMIN SVCS | 0 | 0 | 0 | 2,464 | 0 | 16,282 | 19,409 |
| 11100 REVENUE & | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11400 TREASURER | 0 | 0 | 0 | 0 | 1,178 | 0 | 0 |
| 10200 SPECIAL AUDITING | 0 | 0 | 0 | 0 | 0 | 85 | 0 |
| Total Allocated | 0 | 0 | 10 | 10,110 | 20,454 | 123,397 | 33,662 |
| Roll Forward | 0 | 0 | ( 6) | ( 273) | ( 144,064) | ( 10,710) | ( 2,085) |
| Cost With Roll Forward | 0 | 0 | 4 | 9,837 | ( 123,610) | 112,687 | 31,577 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 0 | 0 | 4 | 9,837 | ( 123,610) | 112,687 | 31,577 |


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# MAXIMUS
## Allocated Costs By Department



| Central Service Departments | 75400 SW CIP | 75500 FLEET SVC | 75600 ADMIN SVC -INFO | 75700 ADMIN SVC-COMM | 75800 ADMIN SVC -SUPP SVC | 75901 INS AUTO PHY | 75902 INS MED MALP |
|---|---|---|---|---|---|---|---|
| BLDG USE CHARGE | 0 | 0 | 18,723 | 0 | 0 | 0 | 0 |
| EQUIPMENT USE CHARGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10100 COUNTY EXECUTIVE | 0 | 2,670 | 18,334 | 0 | 0 | 0 | 0 |
| 13000 HUMAN RESOURCES | 0 | 2,849 | 24,771 | 0 | 0 | 0 | 0 |
| 19000 RISK MANAGEMENT | 0 | 65 | 345 | 0 | 0 | 43,783 | 6,320 |
| RISK MANAGEMENT B | 0 | 496 | 3,484 | 0 | 0 | 0 | 0 |
| 11000 AUD/CONTR A | 0 | 15,783 | 39,536 | 0 | 3,443 | 2,195 | 60 |
| AUDITOR-CONTROLLER B | 0 | 0 | 0 | 0 | 1,568 | 0 | 0 |
| 16000 MAINTENANCE | 0 | 2,022 | 85,677 | 0 | 0 | 0 | 0 |
| 12500 COUNTY COUNCIL | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11500 ADMIN SVCS | 0 | 19,453 | 66,919 | 0 | 3,696 | 4,723 | 0 |
| 11100 REVENUE & | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11400 TREASURER | 0 | 0 | ( 15) | 0 | 0 | 0 | 0 |
| 10200 SPECIAL AUDITING | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Allocated | 0 | 43,338 | 257,774 | 0 | 8,707 | 50,701 | 6,380 |
| Roll Forward | ( 4,142) | ( 5,119) | ( 6,549) | 0 | 811 | 14,426 | 4,362 |
| Cost With Roll Forward | ( 4,142) | 38,219 | 251,225 | 0 | 9,518 | 65,127 | 10,742 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | ( 4,142) | 38,219 | 251,225 | 0 | 9,518 | 65,127 | 10,742 |


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# MAXIMUS
## Allocated Costs By Department



| Central Service Departments | 75903 INS WK COMP | 75904 INS GEN LIAB | 75905 INS DENTAL | 75906 INS GR LIFE | 75907 INS GR HLTH | 75908 INS GR VISION | 75909 INS MGT LIFE |
|---|---|---|---|---|---|---|---|
| BLDG USE CHARGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EQUIPMENT USE CHARGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10100 COUNTY EXECUTIVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13000 HUMAN RESOURCES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19000 RISK MANAGEMENT | 188,837 | 95,951 | 28,847 | 0 | 207,227 | 13,502 | 5,880 |
| RISK MANAGEMENT B | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11000 AUD/CONTR A | 9,162 | 1,691 | 2,182 | 660 | 1,646 | 1,035 | 581 |
| AUDITOR-CONTROLLER B | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16000 MAINTENANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12500 COUNTY COUNCIL | 0 | ( 433,131) | 0 | 0 | 0 | 0 | 0 |
| 11500 ADMIN SVCS | 439 | 1,026 | 0 | 0 | 0 | 0 | 0 |
| 11100 REVENUE & | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11400 TREASURER | 0 | 0 | 0 | 0 | ( 15) | 0 | 0 |
| 10200 SPECIAL AUDITING | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Allocated | 198,438 | ( 334,463) | 31,029 | 660 | 208,858 | 14,537 | 6,461 |
| Roll Forward | 4,536 | ( 451,566) | ( 34) | 50 | ( 38,148) | 1,531 | 584 |
| Cost With Roll Forward | 202,974 | ( 786,029) | 30,995 | 710 | 170,710 | 16,068 | 7,045 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 202,974 | ( 786,029) | 30,995 | 710 | 170,710 | 16,068 | 7,045 |


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# MAXIMUS
## Allocated Costs By Department



| Central Service Departments | 75910 INS MGT LTD | 76500 TRIAL COSTS | 76800 LAFCO | 76900 INS LTD PMT | 880-910 SP DIST | 91100 MCAG | 91200 LAW LIBR |
|---|---|---|---|---|---|---|---|
| BLDG USE CHARGE | 0 | 13,387 | 0 | 0 | 0 | 0 | 198 |
| EQUIPMENT USE CHARGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10100 COUNTY EXECUTIVE | 0 | 0 | 0 | 0 | 0 | 0 | 292 |
| 13000 HUMAN RESOURCES | 0 | 5,833 | 0 | 0 | 6,278 | 0 | 185 |
| 19000 RISK MANAGEMENT | 8,313 | 1,118 | 0 | 0 | 914 | 0 | 3 |
| RISK MANAGEMENT B | 0 | ( 19,972) | 0 | 0 | 0 | 0 | 972 |
| 11000 AUD/CONTR A | 551 | 47,013 | 1,552 | 0 | 106,008 | 5,825 | 4,110 |
| AUDITOR-CONTROLLER B | 0 | 0 | 0 | 0 | 128,113 | 908 | 0 |
| 16000 MAINTENANCE | 0 | 67,667 | 0 | 0 | 0 | ( 3,728) | 20,784 |
| 12500 COUNTY COUNCIL | 0 | 0 | 0 | 0 | 1,912 | ( 4,887) | 16 |
| 11500 ADMIN SVCS | 0 | 8,931 | 58 | 0 | 0 | 4,499 | 1,562 |
| 11100 REVENUE & | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11400 TREASURER | 0 | 10,517 | 0 | 0 | ( 180) | ( 15) | 0 |
| 10200 SPECIAL AUDITING | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Allocated | 8,864 | 134,494 | 1,610 | 0 | 243,045 | 2,602 | 28,122 |
| Roll Forward | 249 | ( 514,768) | 387 | 0 | 12,893 | ( 10,178) | ( 3,635) |
| Cost With Roll Forward | 9,113 | ( 380,274) | 1,997 | 0 | 255,938 | ( 7,576) | 24,487 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 9,113 | ( 380,274) | 1,997 | 0 | 255,938 | ( 7,576) | 24,487 |


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# MAXIMUS
## Allocated Costs By Department



| Central Service Departments | 91300 M/M NARC | 91500 VOLTA COMM | 91800 YARTS-JPA | 930-960 CAA | 99831 INS TRUST | 99832 COMM BLDGS | 99833 SCHOOLS |
|---|---|---|---|---|---|---|---|
| BLDG USE CHARGE | 0 | 0 | 0 | 0 | 0 | 41,900 | 0 |
| EQUIPMENT USE CHARGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10100 COUNTY EXECUTIVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13000 HUMAN RESOURCES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19000 RISK MANAGEMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RISK MANAGEMENT B | 0 | 0 | 0 | 0 | 0 | 27,761 | 0 |
| 11000 AUD/CONTR A | 0 | 0 | 1,516 | 0 | 0 | 0 | 123,256 |
| AUDITOR-CONTROLLER B | 0 | 2,406 | 0 | 5,492 | 0 | 0 | 0 |
| 16000 MAINTENANCE | 0 | 0 | 0 | 0 | 0 | 111,913 | 0 |
| 12500 COUNTY COUNCIL | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11500 ADMIN SVCS | 0 | 0 | 2 | 0 | 0 | 51,325 | 0 |
| 11100 REVENUE & | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11400 TREASURER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10200 SPECIAL AUDITING | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Allocated | 0 | 2,406 | 1,518 | 5,492 | 0 | 232,899 | 123,256 |
| Roll Forward | 0 | 781 | ( 1,234) | 4,715 | 0 | 11,310 | ( 15,928) |
| Cost With Roll Forward | 0 | 3,187 | 284 | 10,207 | 0 | 244,209 | 107,328 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 0 | 3,187 | 284 | 10,207 | 0 | 244,209 | 107,328 |


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# MAXIMUS
## Allocated Costs By Department



| Central Service Departments | 99834 CITIES | 99835 TRST FUNDS | 99839 ALL OTHERS | SubTotal | Direct Billed | Unallocated | Total |
|---|---|---|---|---|---|---|---|
| BLDG USE CHARGE | 1,754 | 0 | 91,071 | 2,001,939 | 0 | 0 | 2,001,939 |
| EQUIPMENT USE CHARGE | 0 | 0 | 0 | 654,958 | 0 | 0 | 654,958 |
| 10100 COUNTY EXECUTIVE | 0 | 0 | 0 | 1,305,442 | 8,850 | 472,521 | 1,786,813 |
| 13000 HUMAN RESOURCES | 0 | 0 | 0 | 1,226,882 | 43,123 | 0 | 1,270,005 |
| 19000 RISK MANAGEMENT | 0 | 0 | 0 | 617,961 | 705,463 | 0 | 1,323,424 |
| RISK MANAGEMENT B | 2,175 | 0 | 30,412 | 230,974 | 116,517 | 0 | 347,491 |
| 11000 AUD/CONTR A | 0 | 0 | 0 | 2,018,452 | 7,580 | 588,041 | 2,614,073 |
| AUDITOR-CONTROLLER B | 0 | 0 | 0 | 261,363 | 0 | 0 | 261,363 |
| 16000 MAINTENANCE | 14,799 | 0 | 160,665 | 1,443,460 | 2,961,704 | 0 | 4,405,164 |
| 12500 COUNTY COUNCIL | 0 | 0 | 0 | 969,920 | 1,198,691 | ( 47,508) | 2,121,103 |
| 11500 ADMIN SVCS | 0 | 0 | 43,507 | 1,043,479 | 1,564,649 | 0 | 2,608,128 |
| 11100 REVENUE & | 0 | 0 | 0 | 954,962 | 195,507 | 805,384 | 1,955,853 |
| 11400 TREASURER | 0 | ( 164,588) | 0 | ( 15,838) | 18,144 | 7,863 | 10,169 |
| 10200 SPECIAL AUDITING | 0 | 0 | 0 | 117,545 | 0 | 220,833 | 338,378 |
| Total Allocated | 18,728 | ( 164,588) | 325,655 | 12,831,499 | 6,820,228 | 2,047,134 | 21,698,861 |
| Roll Forward | 6,883 | ( 54,658) | ( 37,521) | ( 2,184,852) | 0 | 0 | ( 2,184,852) |
| Cost With Roll Forward | 25,611 | ( 219,246) | 288,134 | 10,646,647 | 6,820,228 | 2,047,134 | 19,514,009 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 25,611 | ( 219,246) | 288,134 | 10,646,647 | 6,820,228 | 2,047,134 | 19,514,009 |


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