



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Tuolumne
Sonora, California**

**Date: September 30, 2014
Filing Ref: TUO15**

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 the **Summary Schedule** (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 | 10. Liability Insurance (ISF) |
| 2. County Administrative Office | 11. Purchasing & Special Services (ISF) |
| 3. Human Resources | 12. Telecommunications (ISF) |
| 4. Auditor-Controller | 13. Unemployment Insurance (ISF) |
| 5. Revenue Recovery | 14. Employee Group Insurance (ISF) |
| 6. Facilities Management | 15. Employee Leave Liability (ISF) |
| 7. Information Systems & Services | 16. Post Retirement Insurance (ISF) |
| 8. County Counsel | 17. Fleet/Radio Services (ISF) |
| 9. Workers' Compensation (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 TUOLUMNE

**JOHN CHIANG
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

Deborah Bautista

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

Name

Auditor-Controller

Title

10-1-2014

10-6-2014

Date

Date

**Negotiated by Darryl Mar
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment

Tuolumne County
OMB A-87 Cost Allocation Plan for Use in FY 2014/2015

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Summary Schedule

Department	101100 BOARD OF SUPERVISORS	305100 JAMESTOWN MINE	109100 EC DEV & PROMO	109200 COUNTY FILM COMMISSIO	102300 ASSESSOR/ RECORDER	102310 MICROGRA PHICS	102335 ARCHIVES	102340 ASSESSOR- AB 719	105100 ELECTIONS	108100 PLANT ACQUISITIO N
1 BUILDING USE ALLOW	\$7,987	\$0	\$0	\$0	\$24,814	\$0	\$0	\$0	\$4,070	\$0
2 EQUIPMENT USE	4,413	755	0	0	3,008	7,719	8,641	0	52,233	0
3 101300 CO ADMIN OFFICER	2,628	51	3,504	0	5,031	141	486	0	1,729	12,876
4 104100 HUMAN RESOURCES	3,018	0	0	0	7,042	0	503	0	503	0
5 102100 AUDITOR-CONTROLLER	8,012	613	14,057	0	13,037	907	3,235	0	4,572	139
6 102200 TREAS-TAX COLLECTOR	582	840	1,185	0	991	366	539	0	711	0
7 102400 REVENUE RECOVERY	0	0	0	0	0	0	0	0	0	0
8 107100 FACILITIES MAINT	17,475	120	898	0	54,294	0	9,412	0	8,905	0
9 110500 INFO SYSTEMS & TECH	28,085	0	706	0	38,413	0	512	0	7,769	0
10 103100 COUNTY COUNSEL	41,473	0	1,787	0	1,350	0	0	0	651	0
Total Current Allocations	113,673	2,379	22,137	0	147,981	9,134	23,328	0	81,143	13,015
Less: Fixed Costs (& Adjustments)	109,833	5,006	15,850	0	237,865	13,856	28,100	889	128,247	16,255
Carry-Forward	3,840	(2,627)	6,287	0	(89,884)	(4,722)	(4,772)	(889)	(47,104)	(3,240)
Proposed Costs	\$117,512	\$(248)	\$28,423	\$0	\$58,097	\$4,411	\$18,556	\$(889)	\$34,039	\$9,775

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Department	108300 CRIMINAL JUSTICE FAC	108200 COURTHOU SE CONSTRUC	110600 SURVEYOR	8000'S COURTS	201100 GRAND JURY	201150 LAW LIBRARY	201900 COURTS- GENERAL	201200 DISTRICT ATTORNEY	201245 VIOLENCE AGAINST WOMEN	1160-201340 CHILD SUPPORT SVCS
1 BUILDING USE ALLOW	\$0	\$0	\$2,670	\$61,101	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT USE	0	0	3,358	0	0	0	0	2,873	0	0
3 101300 CO ADMIN OFFICER	0	0	0	0	93	0	3,020	6,892	0	0
4 104100 HUMAN RESOURCES	0	0	1,006	0	0	0	0	7,546	0	0
5 102100 AUDITOR-CONTROLLER	1,392	316	0	(7,138)	684	533	6,105	16,545	0	(600)
6 102200 TREAS-TAX COLLECTOR	0	0	0	3,985	1,185	582	905	1,702	0	0
7 102400 REVENUE RECOVERY	0	0	0	63,337	0	0	0	0	0	0
8 107100 FACILITIES MAINT	0	0	8,396	148,836	0	4,027	0	51,233	0	10,299
9 110500 INFO SYSTEMS & TECH	0	0	1,025	0	0	0	121	27,361	0	(665)
10 103100 COUNTY COUNSEL	0	0	0	1,039	0	0	0	534	0	19
Total Current Allocations	1,392	316	16,454	271,161	1,962	5,142	10,150	114,686	0	9,053
Less: Fixed Costs (& Adjustments)	61,906	1,138	42,157	190,797	15,726	4,481	14,174	201,528	1,387	39,897
Carry-Forward	(60,514)	(822)	(25,703)	80,364	(13,764)	661	(4,024)	(86,842)	(1,387)	(30,844)
Proposed Costs	\$(59,123)	\$(507)	\$(9,249)	\$351,526	\$(11,803)	\$5,802	\$6,126	\$27,843	\$(1,387)	\$(21,790)

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Department	201210 VICTI/WIT PROG	201220 SPOUSAL ABUSER PROT	201240 STAT RAPE VERTICAL PRG	201400 PUBLIC DEFENDER	202100-135 SHERIFF- CORONER	202102 SHERIFF HOMICIDE INVEST	202175 SHERIFF- COURTRM	202200 SHERIFF- COMMO	203100 COUNTY JAIL	202400 SHERIFF- COPY PROG
1 BUILDING USE ALLOW	\$0	\$0	\$0	\$0	\$60,776	\$0	\$0	\$3,307	\$75,349	\$0
2 EQUIPMENT USE	4,458	85	534	2,890	234,270	0	0	20,736	25,228	627
3 101300 CO ADMIN OFFICER	794	0	367	3,013	33,196	0	2,257	4,857	18,604	0
4 104100 HUMAN RESOURCES	1,509	0	503	3,169	30,182	0	3,018	6,539	21,631	0
5 102100 AUDITOR-CONTROLLER	4,425	0	2,758	7,273	53,776	0	5,613	11,735	37,304	0
6 102200 TREAS-TAX COLLECTOR	517	0	517	582	4,114	0	0	1,680	2,154	0
7 102400 REVENUE RECOVERY	0	0	0	12,541	0	0	0	0	0	0
8 107100 FACILITIES MAINT	0	0	0	25,066	15,442	466	0	0	367,431	0
9 110500 INFO SYSTEMS & TECH	1,759	0	512	5,325	89,561	0	3,075	8,153	28,364	0
10 103100 COUNTY COUNSEL	0	0	0	58	6,614	0	0	0	0	0
Total Current Allocations	13,462	85	5,191	59,918	527,932	466	13,963	57,008	576,065	627
Less: Fixed Costs (& Adjustments)	13,691	85	4,999	74,709	1,069,881	9,281	14,677	137,892	380,587	627
Carry-Forward	(229)	(0)	192	(14,791)	(541,949)	(8,815)	(714)	(80,884)	195,478	0
Proposed Costs	\$13,233	\$85	\$5,383	\$45,127	\$(14,017)	\$(8,349)	\$13,249	\$(23,877)	\$771,543	\$628

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Department	202300 TUOLUMNE NARC TEAM	203200 PROBATION DEPT	203400 JAIL REMOVAL	1107-204100 CO FIRE DEPT	206100 AGRI- WEIGHTS & MEASURES	206200 AIR POLLUTION CONTROL	207200 LAFCO	207100 CDD- COMM DEV DEPT	207300 ANIMAL CONTROL	207975 CODE COMPLIANC E DEPT
1 BUILDING USE ALLOW	\$0	\$10,108	\$0	\$0	\$7,506	\$0	\$0	\$18,332	\$0	\$0
2 EQUIPMENT USE	34,636	40,238	55	0	2,390	3,881	0	8,444	10,990	0
3 101300 CO ADMIN OFFICER	2,821	14,895	0	12,775	1,818	1,979	0	12,044	3,104	0
4 104100 HUMAN RESOURCES	2,012	18,612	0	1,509	2,012	1,006	0	11,821	4,402	0
5 102100 AUDITOR-CONTROLLER	9,976	36,837	0	25,870	6,793	5,448	602	23,342	11,687	0
6 102200 TREAS-TAX COLLECTOR	1,831	1,896	0	14,389	517	409	237	1,896	1,508	0
7 102400 REVENUE RECOVERY	0	89,590	0	0	0	0	0	0	0	0
8 107100 FACILITIES MAINT	9,164	117,991	0	20,359	20,204	0	0	57,653	51,437	0
9 110500 INFO SYSTEMS &TECH	4,227	54,828	0	2,479	3,098	1,025	0	73,949	8,166	0
10 103100 COUNTY COUNSEL	0	2,137	0	97	223	311	(991)	7,067	2,554	(3,527)
Total Current Allocations	64,667	387,132	55	77,478	44,561	14,059	(152)	214,547	93,847	(3,527)
Less: Fixed Costs (& Adjustments)	52,112	406,218	55	81,967	62,940	20,218	233	287,629	92,865	6,214
Carry-Forward	12,555	(19,086)	0	(4,489)	(18,379)	(6,159)	(385)	(73,082)	982	(9,741)
Proposed Costs	\$77,221	\$368,046	\$55	\$72,989	\$26,183	\$7,900	\$(537)	\$141,465	\$94,829	\$(13,267)

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Department	1125-207950 FISH & WILDLIFE	1101-301100 PUB WKS- ADM & ENG	1101-301105 ENGINEERI NG	1101-301110 ENGINEERI NG PROJ	1101-301115 TRAFFIC & ENGINRNG	1101-301200 PUB WKS- ROAD MAINT	1101-301300 ROAD CONSTRUC TION	301450 SPECIAL DEPT ADMIN	1140-401100 HEALTH	1140-401130 TOBACCO CONTROL
1 BUILDING USE ALLOW	\$0	\$75,473	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT USE	0	0	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICER	5	(20,244)	0	0	0	14,710	0	0	9,472	646
4 104100 HUMAN RESOURCES	0	6,036	0	0	0	15,091	0	0	8,149	905
5 102100 AUDITOR-CONTROLLER	419	27,215	0	0	0	16,588	566	2,649	31,319	4,984
6 102200 TREAS-TAX COLLECTOR	22	15,703	0	0	0	0	0	0	10,727	991
7 102400 REVENUE RECOVERY	0	0	0	0	0	0	0	0	0	0
8 107100 FACILITIES MAINT	0	237,361	0	0	0	0	0	0	68,244	0
9 110500 INFO SYSTEMS &TECH	0	7,002	0	0	0	20,977	0	0	8,632	1,144
10 103100 COUNTY COUNSEL	0	(4,969)	0	0	0	0	0	0	(12,262)	0
Total Current Allocations	446	343,578	0	0	0	67,366	566	2,649	124,282	8,671
Less: Fixed Costs (& Adjustments)	1,681	568,656	12,469	16,593	356	106,820	0	0	149,552	5,525
Carry-Forward	(1,235)	(225,078)	(12,469)	(16,593)	(356)	(39,454)	0	0	(25,270)	3,146
Proposed Costs	\$(788)	\$118,499	\$(12,469)	\$(16,593)	\$(356)	\$27,912	\$566	\$2,649	\$99,011	\$11,817

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Department	1140-401200 ENV HEALTH	1140-401250 SOLID WASTE ENFORCE	1140-401260 LOC PRIMACY AGCY	1140-502200 CA CHILDREN SVCS	1145-401295 BEHAVIORA L HEALTH	1145-401400 ALCOHOL & DRUGS	1145-401600 PERINATAL PROG	202135 SHERIFF EMERG MED	1130-404100 SOLID WASTE MGT	1150- 501100/5021 00 SOCIAL SVCS
1 BUILDING USE ALLOW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$890	\$0
2 EQUIPMENT USE	0	0	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICER	0	0	0	376	24,530	0	0	145,825	21,551	35,427
4 104100 HUMAN RESOURCES	2,515	0	0	0	26,460	0	0	0	1,509	53,825
5 102100 AUDITOR-CONTROLLER	0	0	0	952	100,148	261	0	0	8,464	141,751
6 102200 TREAS-TAX COLLECTOR	0	0	0	1,055	25,784	495	0	0	4,243	17,986
7 102400 REVENUE RECOVERY	0	0	0	0	(1,785)	0	0	0	0	0
8 107100 FACILITIES MAINT	0	0	0	0	127,568	0	0	0	2,799	116,839
9 110500 INFO SYSTEMS &TECH	2,562	0	0	0	29,882	0	0	0	2,283	101,928
10 103100 COUNTY COUNSEL	1,185	0	0	0	(8,048)	0	0	0	(5,988)	(140,238)
Total Current Allocations	6,262	0	0	2,383	324,539	756	0	145,825	35,751	327,518
Less: Fixed Costs (& Adjustments)	44,119	0	0	2,338	243,917	6,834	0	154,203	7,755	255,772
Carry-Forward	(37,857)	0	0	45	80,622	(6,078)	0	(8,378)	27,996	71,746
Proposed Costs	\$(31,595)	\$0	\$0	\$2,428	\$405,161	\$(5,321)	\$0	\$137,447	\$63,748	\$399,264

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Department	1140-501300 WIC	505100 VETERANS SVCS OFFICE	1150-502300 CHILD ABUSE PROG	1185-401310 TUOLUMNE CO BH HOUSING	602100 COUNTY LIBRARY	603100 FARM ADVISOR	701100 RECREATIO N	701400 YOUTH CENTERS	701300 STANDARD PARK	705100 COUNTY MUSEUM
1 BUILDING USE ALLOW	\$0	\$0	\$0	\$0	\$54,813	\$712	\$470	\$21,696	\$0	\$0
2 EQUIPMENT USE	0	895	0	0	14,229	4,360	6,725	1,096	3,760	133
3 101300 CO ADMIN OFFICER	2,091	563	0	0	3,585	544	2,156	700	1,072	0
4 104100 HUMAN RESOURCES	0	1,006	0	0	4,150	0	1,207	1,207	1,006	0
5 102100 AUDITOR-CONTROLLER	10,468	3,619	0	0	12,378	351	14,981	5,185	4,790	0
6 102200 TREAS-TAX COLLECTOR	0	237	0	0	1,357	0	1,120	431	883	0
7 102400 REVENUE RECOVERY	0	0	0	0	0	0	0	0	0	0
8 107100 FACILITIES MAINT	0	58,908	0	0	84,063	7,384	158,633	36,188	0	66,157
9 110500 INFO SYSTEMS & TECH	0	1,126	0	0	16,107	161	11,974	1,230	1,025	0
10 103100 COUNTY COUNSEL	0	0	0	0	19	0	262	0	0	0
Total Current Allocations	12,559	66,354	0	0	190,701	13,513	197,529	67,733	12,536	66,290
Less: Fixed Costs (& Adjustments)	0	49,970	0	0	258,535	27,061	237,023	66,486	13,482	44,474
Carry-Forward	0	16,384	0	0	(67,834)	(13,548)	(39,494)	1,247	(946)	21,816
Proposed Costs	\$12,559	\$82,738	\$0	\$0	\$122,867	\$(36)	\$158,035	\$68,980	\$11,590	\$88,105

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Department	202500 BOAT PATROL	5510 LIABILITY INSURANCE	5520 UNEMPLOY MENT INSURANCE	5530 TELECOMM O	5540 WORKERS COMP INSURANCE	5550 PURCHASIN G	5560 EMPLOYEE INSURANCE	5570 EMPLOYEE LEAVE LIAB	5580 POST RETIREMEN T	5590-304100 FLEET SERVICES FUND
1 BUILDING USE ALLOW	\$1,653	\$0	\$0	\$0	\$0	\$2,047	\$0	\$0	\$0	\$0
2 EQUIPMENT USE	38,158	0	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICER	1,923	(5,371)	464	1,966	879	37,696	22,315	0	0	0
4 104100 HUMAN RESOURCES	1,509	94,394	13,710	503	60,496	1,006	0	0	4,528	0
5 102100 AUDITOR-CONTROLLER	7,122	5,354	1,046	5,565	15,706	12,456	19,260	8,091	1,128	11,219
6 102200 TREAS-TAX COLLECTOR	1,766	840	172	732	452	1,529	1,616	0	0	0
7 102400 REVENUE RECOVERY	0	0	0	0	0	0	0	0	0	0
8 107100 FACILITIES MAINT	0	0	0	0	0	11,709	0	0	0	0
9 110500 INFO SYSTEMS & TECH	3,331	0	0	103,178	0	1,025	0	0	0	0
10 103100 COUNTY COUNSEL	0	(26,762)	0	0	0	0	0	0	0	0
Total Current Allocations	55,462	68,455	15,392	111,946	77,534	67,468	43,190	8,091	5,656	11,219
Less: Fixed Costs (& Adjustments)	54,010	(22,041)	2,663	(121,841)	27,513	113,072	42,423	0	0	0
Carry-Forward	1,452	90,496	12,729	233,787	50,021	(45,604)	767	0	0	0
Proposed Costs	\$56,915	\$158,950	\$28,122	\$345,732	\$127,555	\$21,864	\$43,958	\$8,091	\$5,656	\$11,219

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Department	5590-304200 RADIO/COM MUNICATIO NS	4410-733010 HOSPITAL	4420-303100 PUBLIC TRANSPOR T	4430/4440 AIRPORTS	4450-402100 AMBULANC E	4470-917255 TCPPA	4480-402300 VNA	MEMORIAL HALLS	1240-1740 SPECIAL DISTRICTS	1810-207400 CEMETERY
1 BUILDING USE ALLOW	\$0	\$0	\$534	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT USE	0	0	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICER	0	0	0	1,704	16,718	20,870	0	0	3,223	354
4 104100 HUMAN RESOURCES	0	0	0	1,761	1,006	0	0	0	503	0
5 102100 AUDITOR-CONTROLLER	7,077	0	14,814	10,979	24,710	8,461	0	0	7,360	5,515
6 102200 TREAS-TAX COLLECTOR	0	0	2,693	4,868	3,490	1,766	0	0	3,145	3,490
7 102400 REVENUE RECOVERY	0	13,963	0	(200)	(8,834)	0	0	0	0	0
8 107100 FACILITIES MAINT	0	93,377	1,679	168	23,797	33,497	0	91,097	0	0
9 110500 INFO SYSTEMS &TECH	0	0	1,434	18,868	1,655	0	0	0	512	0
10 103100 COUNTY COUNSEL	0	369	(7,327)	(2,593)	(926)	117	0	0	(1,053)	0
Total Current Allocations	7,077	107,708	13,827	35,555	61,614	64,710	0	91,097	13,690	9,358
Less: Fixed Costs (& Adjustments)	0	380,097	17,751	35,418	81,010	138,318	3,209	100,719	9,912	6,051
Carry-Forward	0	(272,389)	(3,924)	137	(19,396)	(73,608)	(3,209)	(9,622)	3,778	3,307
Proposed Costs	\$7,077	\$(164,680)	\$9,903	\$35,692	\$42,219	\$(8,898)	\$(3,209)	\$81,476	\$17,469	\$12,665

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Department	207900 PUBLIC GUARDIAN	ALL OTHER	2nd Allocation Orphans	Total
1 BUILDING USE ALLOW	\$0	\$0	\$0	\$434,307
2 EQUIPMENT USE	0	0	0	541,818
3 101300 CO ADMIN OFFICER	0	135,279	0	630,004
4 104100 HUMAN RESOURCES	0	0	0	430,029
5 102100 AUDITOR-CONTROLLER	78,973	(6,983)	0	930,792
6 102200 TREAS-TAX COLLECTOR	0	0	0	153,412
7 102400 REVENUE RECOVERY	0	11,179	0	179,791
8 107100 FACILITIES MAINT	0	19,300	0	2,237,874
9 110500 INFO SYSTEMS & TECH	0	0	0	723,882
10 103100 COUNTY COUNSEL	0	8,469	0	(138,346)
Total Current Allocations	<u>78,973</u>	<u>167,244</u>	<u>0</u>	<u>6,123,564</u>
Less: Fixed Costs (& Adjustments)	0	206,896	0	7,194,773
Carry-Forward	0	(39,652)	0	(1,198,000)
Proposed Costs	<u><u>\$78,973</u></u>	<u><u>\$127,592</u></u>	<u><u>\$0</u></u>	<u><u>\$4,925,563</u></u>