



**BETTY T. YEE**  
**California State Controller**  
Division of Accounting and Reporting

**NEGOTIATION AGREEMENT**  
**COUNTYWIDE COST ALLOCATION PLAN**

**County of Madera**  
**Madera, California**

**Date: December 12, 2016**  
**Filing Ref: MAD17**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2016-17** 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.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS**

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The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for the **2014-15** fiscal year and as estimated costs for the **2016-17** 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, 2016**, for further allocation to federal grants and contracts performed by the respective county departments.

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

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|----------------------------------|------------------------------------|
| 1. Employee Fringe Benefits      | 7. Central Services                |
| 2. RMA Building Maintenance      | 8. CAO-311/CRM                     |
| 3. RMA Grounds Maintenance       | 9. Auditor-Controller              |
| 4. Insurance                     | 10. Central Garage (ISF)           |
| 5. Information Technology System | 11. Self-Insurance (ISF)           |
| 6. Personnel                     | 12. Microwave Radio Services (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.

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**SECTION III: CONDITIONS**

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**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 2 CFR Part 225, 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:** There are no adjustments in the 2016-17 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF MADERA**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

**BY** Original signed by

**BY** Original signed by Anita Dagan for

Todd E. Miller

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

Name

Auditor-Controller

Title

12-15-2016

1-10-2017

Date

Date

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

cc: State and Federal Agencies

Attachment

**County of Madera  
OMB A-87 Cost Allocation Plan**

FY 2014/2015  
11/14/2016

Summary Schedule

Department	100 Board of Supervisor	220 Purchasing	330 Revenue Services	400 Assessor	410 Assessor PTAP	510 Tax Collector	820 Civil Service Commission	1340 RMA- Spec Dist Svcs	1350 RMA- Flood Control Svc	1351 RMA- Fresno River Cle
1 Building Depreciation	\$81,227	\$0	\$1,338	\$156,206	\$0	\$37,192	\$0	\$3,277	\$0	\$0
2 Equipment Depreciation	442	0	1,191	51	0	0	0	7,125	2,253	0
3 Utilities & Audit	31,431	0	0	59,711	0	14,086	5	2,424	0	0
4 210 County Admin Officer	4,199	0	0	5,869	0	957	12	6,308	0	0
5 1310 RMA- Administration	0	0	0	0	0	0	0	8,157	0	0
6 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1315 RMA- Engineering Admin	0	0	0	0	0	0	0	113,876	0	0
8 1320 RMA- Bldg Operations	13,419	0	0	25,807	0	6,144	0	0	0	0
9 1330 RMA- Bldg Maintenance	28,002	0	334	34,021	0	7,763	0	470	0	0
10 1360 RMA- Grounds	3,044	0	0	5,854	0	1,394	0	0	0	0
11 230 Insurance	25,120	0	0	71,889	0	16,322	0	55,326	0	0
12 240 Information Technology	46,536	0	6,648	122,987	0	29,916	0	19,944	0	0
13 810 Personnel	8,842	0	0	26,034	0	5,895	0	21,122	0	0
14 2100 Central Services	3,134	436	0	6,531	0	1,481	0	5,103	0	0
15 2150 CAO - 311/CRM Cust Svc Ctr	1,264	0	0	3,721	0	842	0	(16,204)	0	0
16 310 Auditor-Controller	13,094	0	0	21,548	0	4,139	37	21,075	0	0
17 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
18 700 County Counsel	27,947	0	0	0	0	3,076	0	26,006	0	0
19 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>287,701</b>	<b>436</b>	<b>9,511</b>	<b>540,230</b>	<b>0</b>	<b>129,209</b>	<b>54</b>	<b>274,007</b>	<b>2,253</b>	<b>0</b>
Less: Prior Year Allocations	386,330	340	43,923	502,423	0	129,687	47	335,598	15,476	0
Carry-Forward	(98,629)	96	(34,412)	37,807	0	(479)	7	(61,591)	(13,223)	0
<b>Proposed Costs</b>	<b>\$189,072</b>	<b>\$532</b>	<b>\$(24,901)</b>	<b>\$578,038</b>	<b>\$0</b>	<b>\$128,730</b>	<b>\$61</b>	<b>\$212,416</b>	<b>\$(10,970)</b>	<b>\$0</b>

**County of Madera  
OMB A-87 Cost Allocation Plan**

FY 2014/2015  
11/14/2016

Summary Schedule

Department	1370 RMA- Bldg Inspection	1375 RMA- Fire Protection	1380 RMA- Refuse Disposal	1381 RMA- Engr Used Oil Opp	1382 RMA- Paleon	1383 RMA- Ref Disp	1700 Utilities	1800 Building Program	1900 Advertising	2200 Spec Payments
1 Building Depreciation	\$1,357	\$0	\$510	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	277	0	1,769	0	0	0	0	1,122	0	0
3 Utilites & Audit	1,298	270	0	0	0	0	750	0	0	676
4 210 County Admin Officer	3,817	597	0	0	0	0	1,660	0	0	1,495
5 1310 RMA- Administration	4,458	1,328	0	0	0	0	0	0	0	0
6 1311 RMA - Gen Svcs	91,839	27,356	0	0	0	0	0	0	0	0
7 1315 RMA- Engineering Admin	62,234	0	0	0	0	0	0	0	0	0
8 1320 RMA- Bldg Operations	0	0	0	0	0	0	0	0	0	0
9 1330 RMA- Bldg Maintenance	0	0	0	0	0	0	0	0	0	0
10 1360 RMA- Grounds	0	0	0	0	0	0	0	0	0	0
11 230 Insurance	30,143	8,979	59	0	0	0	0	0	0	0
12 240 Information Technology	0	0	3,324	0	0	0	0	0	0	0
13 810 Personnel	11,543	3,438	0	0	0	0	0	0	0	0
14 2100 Central Services	2,789	831	0	0	0	0	0	0	0	0
15 2150 CAO - 311/CRM Cust Svc Ctr	1,650	491	(285)	0	0	0	0	0	0	0
16 310 Auditor-Controller	11,328	2,538	0	0	0	0	5,355	0	0	4,826
17 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
18 700 County Counsel	0	0	0	0	0	0	0	0	0	0
19 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>222,732</b>	<b>45,828</b>	<b>5,377</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,765</b>	<b>1,122</b>	<b>0</b>	<b>6,997</b>
Less: Prior Year Allocations	292,942	29,068	12,866	0	0	0	7,767	324	0	4,704
Carry-Forward	(70,209)	16,760	(7,488)	0	0	0	(3)	798	0	2,293
<b>Proposed Costs</b>	<b>\$152,523</b>	<b>\$62,588</b>	<b>\$(2,111)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,762</b>	<b>\$1,920</b>	<b>\$0</b>	<b>\$9,290</b>

**County of Madera  
OMB A-87 Cost Allocation Plan**

FY 2014/2015  
11/14/2016

Summary Schedule

Department	2300 Trial Ct Funding	2600 Family Law	3310 County Clerk- Clerk	3320 County Clerk- Recorder	3330 County Clerk- Elections	3400 Grand Jury	3510 D.A.- Prosecution	3530 D.A.- Citizens Opr PS	3540 D.A.- Stat Rape VPGant	3541 D.A.- WC Fund
1 Building Depreciation	\$0	\$0	\$34,112	\$35,526	\$25,573	\$0	\$7,161	\$0	\$0	\$0
2 Equipment Depreciation	0	0	7,713	2,147	57,822	0	5,935	0	0	0
3 Utilities & Audit	124	0	13,062	13,232	10,198	72	2,792	95	131	0
4 210 County Admin Officer	274	0	3,082	421	2,421	1,103	6,809	211	290	0
5 1310 RMA- Administration	0	0	0	0	0	0	0	0	0	0
6 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1315 RMA- Engineering Admin	0	0	0	0	0	0	0	0	0	0
8 1320 RMA- Bldg Operations	0	0	5,636	5,869	4,225	0	4,042	0	0	0
9 1330 RMA- Bldg Maintenance	0	0	8,372	7,885	19,526	0	15,619	0	0	0
10 1360 RMA- Grounds	0	0	1,278	1,331	1,167	0	0	0	0	0
11 230 Insurance	0	0	18,169	11,150	12,184	11	64,172	1,924	2,565	0
12 240 Information Technology	0	0	0	43,212	0	0	93,071	0	0	0
13 810 Personnel	0	0	6,631	3,930	4,421	0	24,315	737	982	0
14 2100 Central Services	0	0	1,655	1,004	1,108	0	5,874	178	237	0
15 2150 CAO - 311/CRM Cust Svc Ctr	0	0	948	562	632	0	3,475	105	140	0
16 310 Auditor-Controller	885	0	5,033	2,060	6,571	512	24,275	813	1,109	0
17 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
18 700 County Counsel	0	0	16,203	0	0	0	2,097	0	0	0
19 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>1,283</b>	<b>0</b>	<b>121,895</b>	<b>128,329</b>	<b>145,847</b>	<b>1,698</b>	<b>259,637</b>	<b>4,064</b>	<b>5,455</b>	<b>0</b>
Less: Prior Year Allocations	1,398	0	84,856	120,195	110,837	1,701	226,536	3,701	5,228	47
Carry-Forward	(114)	0	37,039	8,133	35,010	(3)	33,101	363	227	(47)
<b>Proposed Costs</b>	<b>\$1,169</b>	<b>\$0</b>	<b>\$158,934</b>	<b>\$136,462</b>	<b>\$180,857</b>	<b>\$1,695</b>	<b>\$292,738</b>	<b>\$4,428</b>	<b>\$5,683</b>	<b>\$(47)</b>

**County of Madera  
OMB A-87 Cost Allocation Plan**

FY 2014/2015  
11/14/2016

Summary Schedule

Department	3542 D.A.- Auto Ins Fund	3543 D.A.- Spousal Abuse	3544 D.A.- DUI Prosecution	3545 D.A.- Prison Crimes Pr	3546 D.A.- Comm Gun Viol Gr	3548 DA Fed Vertical Pose	3550 D.A.- Welfare Fraud	3560 D.A.- Child Sppt Investg	3600 Public Defender	3700 Child Support
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Utilities & Audit	0	0	149	117	0	218	1,061	0	3,201	4,680
4 210 County Admn Officer	0	0	1,588	258	0	309	4,237	0	7,085	6,634
5 1310 RMA- Administration	0	0	0	0	0	0	0	0	0	0
6 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1315 RMA- Engineering Admn	0	0	0	0	0	0	0	0	0	0
8 1320 RMA- Bldg Operations	0	0	0	0	0	0	0	0	0	0
9 1330 RMA- Bldg Maintenance	0	0	0	0	0	0	2,645	0	0	0
10 1360 RMA- Grounds	0	0	0	0	0	0	0	0	0	0
11 230 Insurance	0	0	2,565	2,565	0	5,131	21,805	0	0	6,170
12 240 Information Technology	0	0	0	0	0	0	26,592	0	0	10,703
13 810 Personnel	0	0	982	982	0	1,965	8,351	0	0	18,375
14 2100 Central Services	0	0	237	237	0	475	2,017	0	0	(0)
15 2150 CAO - 311/CRM Cust Svc Ctr	0	0	140	140	0	281	1,193	0	0	4,645
16 310 Auditor-Controller	0	0	1,237	1,009	0	1,348	9,068	0	22,861	27,579
17 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
18 700 County Counsel	0	0	0	0	0	0	0	0	0	0
19 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	27,420	0
<b>Total Current Allocations</b>	<b>0</b>	<b>0</b>	<b>6,899</b>	<b>5,309</b>	<b>0</b>	<b>9,727</b>	<b>76,970</b>	<b>0</b>	<b>60,566</b>	<b>78,785</b>
Less: Prior Year Allocations	47	0	5,518	4,985	0	709	63,570	0	52,976	93,795
Carry-Forward	(47)	0	1,381	324	0	9,017	13,400	0	7,590	(15,010)
<b>Proposed Costs</b>	<b>\$(47)</b>	<b>\$0</b>	<b>\$8,281</b>	<b>\$5,634</b>	<b>\$0</b>	<b>\$18,744</b>	<b>\$90,370</b>	<b>\$0</b>	<b>\$68,155</b>	<b>\$63,775</b>

**County of Madera  
OMB A-87 Cost Allocation Plan**

FY 2014/2015  
11/14/2016

Summary Schedule

Department	4010 Sheriff- Administration	4012 Sheriff- Coroner	4013 Sheriff- Emerg Svcs	4014 Sheriff- Narc Enf Team	4015 Bass Lake Substation	4017 Sheriff K-9	4020 Sheriff- Fed Loc Law Enf	4021 Sheriff- Calema SHSGP 09- 0019	4022 Sheriff- CALEMA SHSGP 2011- 0077	4023 Sheriff- Emerg Png
1 Building Depreciation	\$108,041	\$0	\$0	\$0	\$15,094	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	117,394	0	2,383	0	7,942	0	0	0	0	0
3 Utilities & Audit	11,653	0	0	0	0	0	0	0	6	728
4 210 County Admin Officer	29,884	0	0	0	0	0	0	0	14	1,976
5 1310 RMA- Administration	0	0	0	0	0	0	0	0	0	0
6 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1315 RMA- Engineering Admin	0	0	0	0	0	0	0	0	0	0
8 1320 RMA- Bldg Operations	20,427	0	0	6,437	0	0	0	0	0	0
9 1330 RMA- Bldg Maintenance	8,205	52,455	0	12,349	1,559	0	0	0	0	0
10 1360 RMA- Grounds	5,734	8,540	0	0	0	0	0	0	0	0
11 230 Insurance	203,465	0	0	70	0	0	0	0	0	10,261
12 240 Information Technology	305,806	0	0	0	0	0	0	0	0	0
13 810 Personnel	77,120	0	0	0	0	0	0	0	0	3,930
14 2100 Central Services	18,630	0	0	0	0	0	0	0	0	949
15 2150 CAO - 311/CRM Cust Svc Ctr	11,022	0	0	0	0	0	0	0	0	562
16 310 Auditor-Controller	96,976	0	0	0	0	0	0	0	44	4,030
17 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
18 700 County Counsel	3,803	0	0	0	0	0	0	0	0	0
19 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>1,018,161</b>	<b>60,995</b>	<b>2,383</b>	<b>18,856</b>	<b>24,595</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63</b>	<b>22,436</b>
Less: Prior Year Allocations	812,750	32,437	2,325	12,270	16,312	0	0	111	984	11,381
Carry-Forward	205,410	28,558	58	6,586	8,282	0	0	(111)	(921)	11,056
<b>Proposed Costs</b>	<b>\$1,223,571</b>	<b>\$89,553</b>	<b>\$2,441</b>	<b>\$25,442</b>	<b>\$32,877</b>	<b>\$0</b>	<b>\$0</b>	<b>\$(111)</b>	<b>\$(858)</b>	<b>\$33,492</b>



**County of Madera**  
**OMB A-87 Cost Allocation Plan**

FY 2014/2015  
11/14/2016

Summary Schedule

Department	4024 Sheriff- CalOES SHSGP 2013- 00110	4025 Sheriff- Homeland Sec	4026 Sheriff- CalEMA SHSGP 2010	4027 Sheriff- OES SHSGP	4028 Sheriff- OES SHSGP 07-08	4029 Sheriff- CalEMA SHSGP 08- 06	4030 Bass Lake Seasonal Ptrl	4031 Sheriff- CALOES SHSGP 2014- 0093	4035 Sheriff- Multi Jur	4040 Fed Comm Svc Offer
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	1,859	0	0	0	0	0	0	414	0	0
3 Utilities & Audit	105	70	0	0	0	0	226	37	0	0
4 210 County Admin Officer	464	155	0	0	0	0	500	396	0	0
5 1310 RMA- Administration	0	0	0	0	0	0	0	0	0	0
6 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1315 RMA- Engineering Admin	0	0	0	0	0	0	0	0	0	0
8 1320 RMA- Bldg Operations	0	0	0	0	0	0	0	0	0	0
9 1330 RMA- Bldg Maintenance	0	0	0	0	0	0	0	0	0	0
10 1360 RMA- Grounds	0	0	0	0	0	0	0	0	0	0
11 230 Insurance	0	0	0	0	0	0	8,337	0	0	0
12 240 Information Technology	0	0	0	0	0	0	0	0	0	0
13 810 Personnel	0	0	0	0	0	0	3,193	0	0	0
14 2100 Central Services	0	0	0	0	0	0	771	0	0	0
15 2150 CAO - 311/CRM Cust Svc Ctr	0	0	0	0	0	0	456	0	0	0
16 310 Auditor-Controller	481	499	0	0	0	0	2,182	262	0	0
17 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
18 700 County Counsel	0	0	0	0	0	0	0	0	0	0
19 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>2,909</b>	<b>723</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,666</b>	<b>1,109</b>	<b>0</b>	<b>0</b>
Less: Prior Year Allocations	0	0	1,815	0	0	0	16,349	0	0	0
Carry-Forward	0	0	(1,815)	0	0	0	(683)	0	0	0
<b>Proposed Costs</b>	<b>\$2,909</b>	<b>\$723</b>	<b>\$(1,815)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,983</b>	<b>\$1,109</b>	<b>\$0</b>	<b>\$0</b>

**County of Madera  
OMB A-87 Cost Allocation Plan**

FY 2014/2015  
11/14/2016

Summary Schedule

Department	4042 Sheriff- FEMA Grant	4043 Sheriff- RED ADA ARRA NARC	4045 Fed Univ Hire Grant	4046 Sheriff- FED DOM Cannibas	4050 S.C.O. Public Safety	4052 Sheriff- Multi Jur	4054 Sheriff- Cascade Casino	4055 Sheriff- Cleep HI Tech Gr	4056 Sheriff- Citizen Corps	4061 Sheriff- Hosp Grant
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	85
3 Utilities & Audit	0	0	0	73	211	0	680	0	0	0
4 210 County Admin Officer	0	0	0	418	468	0	1,505	0	0	0
5 1310 RMA- Administration	0	0	0	0	0	0	0	0	0	0
6 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1315 RMA- Engineering Admin	0	0	0	0	0	0	0	0	0	0
8 1320 RMA- Bldg Operations	0	0	0	0	0	0	0	0	0	0
9 1330 RMA- Bldg Maintenance	0	0	0	0	0	0	0	0	0	0
10 1360 RMA- Grounds	0	0	0	0	0	0	0	0	0	0
11 230 Insurance	0	0	0	0	5,772	0	12,827	0	0	0
12 240 Information Technology	0	0	0	0	0	0	0	0	0	0
13 810 Personnel	0	0	0	0	2,210	0	4,912	0	0	0
14 2100 Central Services	0	0	0	0	534	0	1,187	0	0	0
15 2150 CAO - 311/CRM Cust Svc Ctr	0	0	0	0	316	0	702	0	0	0
16 310 Auditor-Controller	0	0	0	332	1,904	0	5,732	0	0	0
17 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
18 700 County Counsel	0	0	0	0	0	0	0	0	0	0
19 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>823</b>	<b>11,416</b>	<b>0</b>	<b>27,545</b>	<b>0</b>	<b>0</b>	<b>85</b>
Less: Prior Year Allocations	0	13,006	0	1,027	10,029	0	25,223	0	0	49
Carry-Forward	0	(13,006)	0	(205)	1,388	0	2,322	0	0	36
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$(13,006)</b>	<b>\$0</b>	<b>\$618</b>	<b>\$12,804</b>	<b>\$0</b>	<b>\$29,866</b>	<b>\$0</b>	<b>\$0</b>	<b>\$121</b>

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Department	4062 Sheriff- Rural Crime	4063 Sheriff- YOSE HI	4064 Sheriff- Civil	4066 Sheriff- Off HWY Veh Enf	4067 Sheriff- OCJP JAIBG	4069 Sheriff- FM/RCH Trash Rmvl	4070 Sheriff- Anti Drug	4071 Sheriff- Meth	4072 Sheriff JSTC Asst Byrne Gr	4073 Sheriff- USDJ Marshals Svc
1 Building Depreciation	\$0	\$0	\$636	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	2,706	0	3,166	8,275	0	0	0	0	0	0
3 Utilities & Audit	327	0	611	13	0	0	504	298	20	0
4 210 County Admin Officer	724	0	1,352	29	0	0	1,116	660	359	0
5 1310 RMA- Administration	0	0	0	0	0	0	0	0	0	0
6 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1315 RMA- Engineering Admin	0	0	0	0	0	0	0	0	0	0
8 1320 RMA- Bldg Operations	3,898	0	0	0	0	0	0	0	0	0
9 1330 RMA- Bldg Maintenance	0	0	2,113	0	0	0	0	0	0	0
10 1360 RMA- Grounds	0	0	110	0	0	0	0	0	0	0
11 230 Insurance	5,131	0	13,528	0	0	0	12,185	6,413	0	0
12 240 Information Technology	0	0	0	0	0	0	0	0	0	0
13 810 Personnel	1,965	0	5,158	0	0	0	4,666	2,456	0	0
14 2100 Central Services	475	0	1,246	0	0	0	1,127	593	0	0
15 2150 CAO - 311/CRM Cust Svc Ctr	281	0	737	0	0	0	667	351	0	0
16 310 Auditor-Controller	2,687	0	5,282	95	0	0	4,432	2,568	143	0
17 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
18 700 County Counsel	0	0	0	0	0	0	0	0	0	0
19 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>18,194</b>	<b>0</b>	<b>33,939</b>	<b>8,412</b>	<b>0</b>	<b>0</b>	<b>24,698</b>	<b>13,340</b>	<b>522</b>	<b>0</b>
Less: Prior Year Allocations	18,775	0	109,206	2,086	0	0	37,627	6,289	223	0
Carry-Forward	(581)	0	(75,267)	6,327	0	0	(12,929)	7,051	298	0
<b>Proposed Costs</b>	<b>\$17,613</b>	<b>\$0</b>	<b>\$(41,328)</b>	<b>\$14,739</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,769</b>	<b>\$20,391</b>	<b>\$820</b>	<b>\$0</b>

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Department	4074 Sheriff- Court Security	4075 Sheriff- Gang Task Force	4080 Sheriff- Auto Theft	4090 Sheriff- OCJP/Net	4610 Dept of Correction	4630 DOC COPS	4710 Probation	4711 Adult Services Div	4712 Juvenile Services Div	4713 Probation CCP Training
1 Building Depreciation	\$0	\$0	\$0	\$0	\$942,573	\$0	\$9,346	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	14,660	1,029	9,550	0	0	0
3 Utilities & Audit	1,738	0	0	55	34,834	49	3,561	0	0	0
4 210 County Admin Officer	5,106	0	0	436	33,310	737	9,456	0	0	0
5 1310 RMA- Administration	0	0	0	0	0	0	0	0	0	0
6 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1315 RMA- Engineering Admin	0	0	0	0	0	0	0	0	0	0
8 1320 RMA- Bldg Operations	0	0	0	0	0	0	40,042	0	7,328	0
9 1330 RMA- Bldg Maintenance	0	0	0	0	0	0	12,811	14,113	19,370	0
10 1360 RMA- Grounds	0	0	0	0	10,843	0	8,526	7,123	8,159	0
11 230 Insurance	33,991	0	0	0	280,592	0	82,642	0	992	0
12 240 Information Technology	0	0	0	0	206,086	0	229,354	0	0	0
13 810 Personnel	13,017	0	0	0	101,435	0	30,946	0	0	0
14 2100 Central Services	3,145	0	0	0	24,504	0	7,476	0	0	0
15 2150 CAO - 311/CRM Cust Svc Ctr	1,860	0	0	0	14,497	0	4,423	0	0	0
16 310 Auditor-Controller	14,735	0	0	391	122,521	347	30,952	0	0	1
17 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
18 700 County Counsel	0	0	0	0	167	0	0	0	0	0
19 4710 Probation- Revenue Svcs	0	0	0	0	13,246	0	0	0	0	0
<b>Total Current Allocations</b>	<b>73,591</b>	<b>0</b>	<b>0</b>	<b>881</b>	<b>1,799,268</b>	<b>2,162</b>	<b>479,085</b>	<b>21,236</b>	<b>35,849</b>	<b>2</b>
Less: Prior Year Allocations	12,733	32,694	0	614	1,493,006	847	338,205	46,296	61,894	775
Carry-Forward	60,858	(32,694)	0	267	306,263	1,315	140,880	(25,060)	(26,045)	(773)
<b>Proposed Costs</b>	<b>\$134,450</b>	<b>\$(32,694)</b>	<b>\$0</b>	<b>\$1,148</b>	<b>\$2,105,531</b>	<b>\$3,477</b>	<b>\$619,965</b>	<b>\$(3,824)</b>	<b>\$9,804</b>	<b>\$(771)</b>

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Department	4714 Probation CCP Planning	4720 Juvenile Hall	4740 State Corr Schools	4770 Juvenile Boot Camp	4781 Probation YFP Grant	4782 Juv Crime & Acct Grant	4783 Prob YG FR PAR/Mntr New	4785 Prob AB1913 Juv Just PRM	4787 Youth Offender Block Grant	4788 Proud Parent Prog Gmt DOC/CSA
1 Building Depreciation	\$0	\$235,344	\$0	\$32,830	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	1,253	0	3,235	164	0	0	0	0	0
3 Utilities & Audit	120	7,749	0	0	0	0	0	509	467	152
4 210 County Admin Officer	266	13,187	0	0	0	0	0	1,441	1,663	337
5 1310 RMA- Administration	0	0	0	0	0	0	0	0	0	0
6 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1315 RMA- Engineering Admin	0	0	0	0	0	0	0	0	0	0
8 1320 RMA- Bldg Operations	0	0	0	0	0	0	0	0	0	0
9 1330 RMA- Bldg Maintenance	0	93,727	0	5,845	0	0	0	0	0	0
10 1360 RMA- Grounds	0	17,795	9,686	7,906	0	0	0	0	0	0
11 230 Insurance	0	139,737	0	0	0	0	0	12,827	10,261	0
12 240 Information Technology	0	99,719	0	0	0	0	0	0	0	0
13 810 Personnel	0	50,349	0	0	0	0	0	4,912	3,930	0
14 2100 Central Services	0	12,163	0	0	0	0	0	1,187	949	0
15 2150 CAO - 311/CRM Cust Svc Ctr	0	7,196	0	0	0	0	0	702	562	0
16 310 Auditor-Controller	857	44,420	0	0	0	0	0	4,511	4,036	1,088
17 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
18 700 County Counsel	0	0	0	0	0	0	0	0	0	0
19 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>1,242</b>	<b>722,640</b>	<b>9,686</b>	<b>49,817</b>	<b>164</b>	<b>0</b>	<b>0</b>	<b>26,089</b>	<b>21,868</b>	<b>1,577</b>
Less: Prior Year Allocations	53	648,011	8,689	47,160	401	0	0	14,639	19,840	1,860
Carry-Forward	1,190	74,629	998	2,658	(237)	0	0	11,450	2,028	(284)
<b>Proposed Costs</b>	<b>\$2,432</b>	<b>\$797,269</b>	<b>\$10,684</b>	<b>\$52,475</b>	<b>\$(73)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$37,539</b>	<b>\$23,897</b>	<b>\$1,293</b>

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Department	4788 JABG- ART/AMYVP T	4792 PROB- JAG (ARRA)	5000 Fire Prevention	5010 Fire Chikchansi Indian	5410 Agricultural Comm	5910 Planning	5920 Planning Comm	5935 RMA- Ping Watershed Assess	5936 RMA Ping- Madera Ranchos	5937 RMA- Ping Fairmead
1 Building Depreciation	\$0	\$0	\$132,919	\$0	\$4,529	\$1,299	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	300,660	16,299	10,063	1,215	0	0	0	0
3 Utilities & Audit	0	0	5,664	668	2,379	3,030	9	0	0	0
4 210 County Admin Officer	0	0	14,110	1,793	3,372	6,183	19	0	0	0
5 1310 RMA- Administration	0	0	0	0	0	4,932	0	0	0	0
6 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1315 RMA- Engineering Admin	0	0	0	0	0	68,855	0	0	0	0
8 1320 RMA- Bldg Operations	0	0	2,802	0	0	0	0	0	0	0
9 1330 RMA- Bldg Maintenance	0	0	39,816	0	7,210	4,226	0	0	0	0
10 1360 RMA- Grounds	0	0	22,975	0	12,398	0	0	0	0	0
11 230 Insurance	0	0	141,252	0	42,466	33,349	1,283	0	0	0
12 240 Information Technology	0	0	113,015	0	59,832	152,903	0	0	0	0
13 810 Personnel	0	0	53,051	0	15,964	12,771	491	0	0	0
14 2100 Central Services	0	0	12,816	0	3,857	3,085	119	0	0	0
15 2150 CAO - 311/CRM Cust Svc Ctr	0	0	7,582	0	2,282	1,825	70	0	0	0
16 310 Auditor-Controller	0	0	49,910	4,772	13,726	16,137	150	0	0	0
17 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
18 700 County Counsel	0	0	1,764	0	191	0	0	0	0	0
19 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>0</b>	<b>0</b>	<b>898,335</b>	<b>23,532</b>	<b>178,268</b>	<b>309,812</b>	<b>2,142</b>	<b>0</b>	<b>0</b>	<b>0</b>
Less: Prior Year Allocations	0	0	679,576	16,932	166,367	391,690	7,924	0	0	0
Carry-Forward	0	0	218,759	6,600	11,901	(81,878)	(5,782)	0	0	0
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,117,094</b>	<b>\$30,132</b>	<b>\$190,169</b>	<b>\$227,935</b>	<b>\$(3,641)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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Department	6000 Animal Control	6100 LAFCO	6200 Predatory Animal Control	6810 Health Administration	6811 HCC Grant	6821 Hlth/C C Gr	6822 Health Bioterrorism	6823 Nat'l B/T Hosp Prepare	6830 Child Health Disease Pre	6831 Health-CHDP Foster Care
1 Building Depreciation	\$15,010	\$0	\$0	\$12,811	\$0	\$0	\$216	\$71	\$164	\$0
2 Equipment Depreciation	3,539	0	0	9,446	0	0	10,521	0	0	0
3 Utilities & Audit	1,227	0	76	9,013	0	0	216	188	432	166
4 210 County Admin Officer	4,604	0	169	13,719	0	0	1,250	267	927	236
5 1310 RMA- Administration	0	0	0	0	0	0	0	0	0	0
6 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1315 RMA- Engineering Admin	0	0	0	0	0	0	0	0	0	0
8 1320 RMA- Bldg Operations	5,965	0	0	0	0	0	0	0	0	0
9 1330 RMA- Bldg Maintenance	25,218	0	0	59,004	0	0	0	0	0	0
10 1360 RMA- Grounds	3,838	0	0	17,243	0	0	0	0	0	0
11 230 Insurance	41,835	0	0	12,864	0	0	0	0	0	0
12 240 Information Technology	39,888	0	0	21,778	0	0	0	0	0	0
13 810 Personnel	15,719	0	0	84,558	0	0	0	0	0	0
14 2100 Central Services	3,797	0	0	17,444	0	0	0	0	0	0
15 2150 CAO - 311/CRM Cust Svc Ctr	2,247	0	0	9,743	0	0	0	0	0	0
16 310 Auditor-Controller	11,565	0	545	54,095	0	0	989	861	1,976	761
17 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
18 700 County Counsel	0	0	0	7,555	0	0	0	0	0	0
19 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>174,451</b>	<b>0</b>	<b>791</b>	<b>329,272</b>	<b>0</b>	<b>0</b>	<b>13,192</b>	<b>1,387</b>	<b>3,498</b>	<b>1,163</b>
Less: Prior Year Allocations	172,247	7,732	653	255,998	33,933	12,472	46,654	2,830	18,661	3,763
Carry-Forward	2,204	(7,732)	138	73,274	(33,933)	(12,472)	(33,462)	(1,443)	(15,163)	(2,599)
<b>Proposed Costs</b>	<b>\$176,655</b>	<b>\$(7,732)</b>	<b>\$928</b>	<b>\$402,546</b>	<b>\$(33,933)</b>	<b>\$(12,472)</b>	<b>\$(20,270)</b>	<b>\$(56)</b>	<b>\$(11,665)</b>	<b>\$(1,436)</b>

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Department	6840 Health Senior Citizens	6851 Health-Aids Program	6852 Health-Ryan White	6853 Health-AIDS HOPWA	6860 Tobacco Education	6862 Health-CDC/Pan Flu	6863 Hlth CDC H1N1	6864 Health-HPP H1N1	6870 Women/infant/Children	6880 CA Children Services
1 Building Depreciation	\$0	\$143	\$0	\$0	\$171	\$0	\$0	\$0	\$5,352	\$768
2 Equipment Depreciation	646	207	0	0	0	0	0	0	8,190	0
3 Utilities & Audit	1	22	83	88	209	78	0	0	2,945	1,558
4 210 County Admin Officer	1	345	747	125	610	1,054	0	0	10,782	3,152
5 1310 RMA- Administration	0	0	0	0	0	0	0	0	0	0
6 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1315 RMA- Engineering Admin	0	0	0	0	0	0	0	0	0	0
8 1320 RMA- Bldg Operations	0	0	0	0	0	0	0	0	0	0
9 1330 RMA- Bldg Maintenance	0	0	0	0	0	0	0	0	20,186	0
10 1360 RMA- Grounds	0	0	0	0	0	0	0	0	15,381	0
11 230 Insurance	0	0	0	0	0	0	0	0	3,894	0
12 240 Information Technology	0	0	0	0	0	0	0	0	0	0
13 810 Personnel	0	0	0	0	0	0	0	0	21,764	0
14 2100 Central Services	0	0	0	0	0	0	0	0	5,281	0
15 2150 CAO - 311/CRM Cust Svc Ctr	0	0	0	0	0	0	0	0	3,124	0
16 310 Auditor-Controller	4	99	380	402	954	355	0	0	17,365	7,126
17 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
18 700 County Counsel	0	0	0	0	0	0	0	0	0	0
19 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>652</b>	<b>816</b>	<b>1,210</b>	<b>615</b>	<b>1,944</b>	<b>1,487</b>	<b>0</b>	<b>0</b>	<b>114,263</b>	<b>12,605</b>
Less: Prior Year Allocations	8,481	15,724	991	0	18,133	1,287	0	0	202,254	48,476
Carry-Forward	(7,830)	(14,908)	219	0	(16,190)	200	0	0	(87,991)	(35,871)
<b>Proposed Costs</b>	<b>\$(7,178)</b>	<b>\$(14,092)</b>	<b>\$1,429</b>	<b>\$615</b>	<b>\$(14,246)</b>	<b>\$1,687</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26,271</b>	<b>\$(23,267)</b>



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Department	6891 Adolescent Fam Life	6892 Health Child Safety Seat	6894 Health Cal Learn	6901 BHS Control	6910 Mental Health	6911 BHS Madera Accss PT	6912 BHS Recov Res Ctr	6913 BHS Matrix Child Welf Ref Prog	6914 Beh Hlth MHSA Prop 63	6915 BHS- Prev Early Inter
1 Building Depreciation	\$142	\$0	\$256	\$0	\$92,940	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciatlon	0	0	0	0	0	0	0	0	0	0
3 Utilities & Audit	180	0	291	0	17,612	616	0	43	4,373	858
4 210 County Admin Officer	255	0	728	0	31,258	1,364	0	94	11,253	1,900
5 1310 RMA- Administration	0	0	0	0	0	0	0	0	0	0
6 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1315 RMA- Engineering Admin	0	0	0	0	0	0	0	0	0	0
8 1320 RMA- Bldg Operations	0	0	0	0	0	0	0	0	0	0
9 1330 RMA- Bldg Maintenance	0	0	0	0	0	0	0	0	0	0
10 1360 RMA- Grounds	0	0	0	0	0	0	0	0	0	0
11 230 Insurance	0	0	0	0	9,976	875	0	0	6,563	350
12 240 Information Technology	0	0	0	0	22,837	0	0	0	0	0
13 810 Personnel	0	0	0	0	62,330	4,912	0	0	36,841	1,965
14 2100 Central Services	0	0	0	0	(0)	0	0	0	0	475
15 2150 CAO - 311/CRM Cust Svc Ctr	0	0	0	0	7,699	702	0	0	5,265	281
16 310 Auditor-Controller	823	0	1,333	0	90,539	5,276	0	305	37,800	6,481
17 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
18 700 County Counsel	0	0	0	0	572	0	0	0	0	0
19 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>1,400</b>	<b>0</b>	<b>2,608</b>	<b>0</b>	<b>335,763</b>	<b>13,744</b>	<b>0</b>	<b>442</b>	<b>102,095</b>	<b>12,310</b>
Less: Prior Year Allocations	15,340	0	9,621	0	268,705	9,637	0	1,648	91,869	13,841
Carry-Forward	(13,940)	0	(7,013)	0	67,058	4,107	0	(1,206)	10,226	(1,531)
<b>Proposed Costs</b>	<b>\$(12,540)</b>	<b>\$0</b>	<b>\$(4,405)</b>	<b>\$0</b>	<b>\$402,821</b>	<b>\$17,851</b>	<b>\$0</b>	<b>\$(765)</b>	<b>\$112,322</b>	<b>\$10,779</b>

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Department	6916 BHS Workfc Ed & Trg	6917 Beh Hlth Innovation- MHSA	6918 MHSA Capital Funds	6920 Drug, Alcohol, Perinatal	6921 BHS D/A Madera Cnslng	6922 BHS D/A Oakhurst Cnslng	6923 BHS D/A Chowchilla Cnslng	6924 BHS D/A Drug Court	6925 BHS D/A Perinatal	6926 BHS Drug/Alcohol Adult
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciaton	0	0	0	0	0	0	0	0	0	0
3 Utilities & Audit	5	220	0	176	495	118	62	182	354	430
4 210 County Admin Officer	12	801	0	249	1,410	261	137	402	1,099	951
5 1310 RMA- Administration	0	0	0	0	0	0	0	0	0	0
6 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1315 RMA- Engineering Admin	0	0	0	0	0	0	0	0	0	0
8 1320 RMA- Bldg Operations	0	0	0	0	0	0	0	0	0	0
9 1330 RMA- Bldg Maintenance	0	0	0	0	0	0	0	0	0	0
10 1360 RMA- Grounds	0	0	0	0	0	0	0	0	0	0
11 230 Insurance	0	44	0	0	438	0	0	175	525	613
12 240 Information Technology	0	0	0	0	0	0	0	0	0	0
13 810 Personnel	0	246	0	0	2,456	0	0	982	2,947	3,438
14 2100 Central Services	0	59	0	0	0	0	0	0	0	0
15 2150 CAO - 311/CRM Cust Svc Ctr	0	35	0	0	351	0	0	140	421	491
16 310 Auditor-Controller	39	1,613	0	804	3,971	842	441	1,473	3,056	3,682
17 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
18 700 County Counsel	0	0	0	0	0	0	0	0	0	0
19 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>57</b>	<b>3,017</b>	<b>0</b>	<b>1,228</b>	<b>9,119</b>	<b>1,221</b>	<b>640</b>	<b>3,354</b>	<b>8,403</b>	<b>9,605</b>
Less: Prior Year Allocations	4,715	21,587	22	693	17,846	14,286	5,894	2,385	6,210	9,434
Carry-Forward	(4,658)	(18,570)	(22)	536	(8,726)	(13,065)	(5,254)	969	2,193	170
<b>Proposed Costs</b>	<b>\$(4,602)</b>	<b>\$(15,553)</b>	<b>\$(22)</b>	<b>\$1,764</b>	<b>\$393</b>	<b>\$(11,844)</b>	<b>\$(4,614)</b>	<b>\$4,324</b>	<b>\$10,596</b>	<b>\$9,775</b>

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Department	6930 Ment Health Prop 36 SAPA	6931 Ment Health SB 223 SATTa	6932 BHS OTP OCC	6933 BHS Health	6934 BHS JAG Sub Abuse Off	6940 Beh Hlth Juv Drug Ct	6950 BHS Mentally Ill Off Crime Red	7100 Environment al Health	7111 Env Health LPA Grant	7112 Env Health Int Wst Mgt
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	533	0	0
3 Utilities & Audit	0	0	0	0	0	0	0	2,155	0	0
4 210 County Admin Officer	0	0	0	0	0	0	0	3,054	0	0
5 1310 RMA- Administration	0	0	0	0	0	0	0	5,691	0	0
6 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1315 RMA- Engineering Admin	0	0	0	0	0	0	0	79,448	0	0
8 1320 RMA- Bldg Operations	0	0	0	0	0	0	0	0	0	0
9 1330 RMA- Bldg Maintenance	0	0	0	0	0	0	0	1,089	0	0
10 1360 RMA- Grounds	0	0	0	0	0	0	0	183	0	0
11 230 Insurance	0	0	0	0	0	0	0	38,480	0	0
12 240 Information Technology	0	0	0	0	0	0	0	69,803	0	0
13 810 Personnel	0	0	0	0	0	0	0	14,736	0	0
14 2100 Central Services	0	0	0	0	0	0	0	0	0	0
15 2150 CAO - 311/CRM Cust Svc Ctr	0	0	0	0	0	0	0	2,106	0	0
16 310 Auditor-Controller	0	0	0	0	0	0	0	12,482	0	0
17 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
18 700 County Counsel	0	0	0	0	0	0	0	0	0	0
19 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>229,813</b>	<b>0</b>	<b>0</b>
Less: Prior Year Allocations	0	0	0	0	0	0	0	264,389	0	0
Carry-Forward	0	0	0	0	0	0	0	(34,576)	0	0
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$195,237</b>	<b>\$0</b>	<b>\$0</b>

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Department	7113 Env Health Source Wtr	7114 Env Health N Fork Mill	7115 Env Health Rlf Admin	7117 Env Health Abv Grnd	7118 Env Health Safe Drinking Wtr	7510 Welfare Admin	7511 Welfare FMAA Grant	7512 Welfare Public Auth	7520 Welfare General Relief	7530 Welfare Aids
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$21,606	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Utilities & Audit	0	0	0	0	97	40,770	0	335	309	0
4 210 County Admin Officer	0	0	0	0	214	59,992	0	474	753	0
5 1310 RMA- Administration	0	0	0	0	0	0	0	0	0	0
6 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1315 RMA- Engineering Admin	0	0	0	0	0	0	0	0	0	0
8 1320 RMA- Bldg Operations	0	0	0	0	0	0	0	0	0	0
9 1330 RMA- Bldg Maintenance	0	0	0	0	0	0	0	0	0	0
10 1360 RMA- Grounds	0	0	0	0	0	0	0	0	0	0
11 230 Insurance	0	0	0	0	5,131	46,381	0	5,131	0	0
12 240 Information Technology	0	0	0	0	0	141,592	0	0	0	0
13 810 Personnel	0	0	0	0	1,965	5,065	0	0	0	0
14 2100 Central Services	0	0	0	0	0	0	0	0	0	0
15 2150 CAO - 311/CRM Cust Svc Ctr	0	0	0	0	281	35,957	0	281	0	0
16 310 Auditor-Controller	0	0	0	0	1,041	283,381	0	1,880	1,414	0
17 520 Tax Collector-Treasurer	0	0	0	0	0	9,541	0	0	0	0
18 700 County Counsel	0	0	0	0	0	2,526	0	0	0	0
19 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,728</b>	<b>646,812</b>	<b>0</b>	<b>8,101</b>	<b>2,476</b>	<b>0</b>
Less: Prior Year Allocations	0	0	0	0	0	580,176	0	8,664	4,639	19
Carry-Forward	0	0	0	0	0	66,637	0	(563)	(2,163)	(19)
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,728</b>	<b>\$713,449</b>	<b>\$0</b>	<b>\$7,538</b>	<b>\$313</b>	<b>\$(19)</b>

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Department	8010 Vet Svc Officer	8020 Pub Adm/Public Guardian	8200 Community Services	9110 County Library	9111 Madera Branch Library	9116 Lib- English Literacy	9121 Lib- Prop 10 MCCFC Gr	9200 Ag Extension Svcs	9410 Sup Ct Mediation	9510 Sup Ct Jury
1 Building Depreciation	\$35,704	\$0	\$0	\$59,549	\$0	\$0	\$0	\$991	\$0	\$0
2 Equipment Depreciation	0	0	0	1,765	0	0	0	2,548	0	0
3 Utilities & Audit	13,288	259	214	1,306	0	0	0	82	0	0
4 210 County Admin Officer	715	889	474	3,519	0	0	0	181	0	0
5 1310 RMA- Administration	0	0	0	0	0	0	0	0	0	0
6 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1315 RMA- Engineering Admin	0	0	0	0	0	0	0	0	0	0
8 1320 RMA- Bldg Operations	5,899	0	0	41,938	0	0	0	11,731	0	0
9 1330 RMA- Bldg Maintenance	9,331	0	0	61,488	0	0	0	1,208	0	0
10 1360 RMA- Grounds	1,338	0	0	22,379	0	0	0	0	0	0
11 230 Insurance	5,382	7,696	2,565	72,296	0	0	0	0	0	0
12 240 Information Technology	13,296	23,268	0	6,648	0	0	0	0	0	0
13 810 Personnel	1,719	2,947	982	24,069	0	0	0	0	0	0
14 2100 Central Services	471	712	237	5,815	0	0	0	0	0	0
15 2150 CAO - 311/CRM Cust Svc Ctr	246	421	140	3,440	0	0	0	0	0	0
16 310 Auditor-Controller	1,598	2,378	1,705	13,616	0	0	0	585	0	0
17 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
18 700 County Counsel	0	0	0	0	0	0	0	0	0	0
19 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>88,987</b>	<b>38,570</b>	<b>6,319</b>	<b>317,827</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,327</b>	<b>0</b>	<b>0</b>
Less: Prior Year Allocations	88,105	86,513	5,713	342,634	0	0	0	27,973	0	0
Carry-Forward	882	(47,943)	606	(24,806)	0	0	0	(10,647)	0	0
<b>Proposed Costs</b>	<b>\$89,869</b>	<b>\$(9,373)</b>	<b>\$6,926</b>	<b>\$293,021</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,680</b>	<b>\$0</b>	<b>\$0</b>

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Department	9603 Sup Ct Fam Law- Ct Rpts	9610 Sup Ct Fam Law Comm	10700 Self- Insurance	10800 ISF- Central Garage	11200 Fish & Game	11300 Microwave Radio	11500 Fire Mitigation Fees	11600 Co- Wide Rd Impact Fee	11801 RDS- Adminstratio n	11802 RDS- A&E
1 Building Depreciation	\$0	\$0	\$0	\$31,336	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Utilities & Audit	0	0	4,367	1,562	4	293	0	0	2,412	4,770
4 210 County Admin Officer	0	0	9,980	5,344	8	1,279	0	0	3,419	11,503
5 1310 RMA- Administration	0	0	0	0	0	0	0	0	2,751	4,363
6 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1315 RMA- Engineering Admin	0	0	0	0	0	0	0	0	38,400	0
8 1320 RMA- Bldg Operations	0	0	0	0	0	0	0	0	0	0
9 1330 RMA- Bldg Maintenance	0	0	0	7,048	0	0	0	0	0	0
10 1360 RMA- Grounds	0	0	0	5,418	0	0	0	0	0	0
11 230 Insurance	0	0	0	1,276	0	0	0	0	1,269	2,013
12 240 Information Technology	0	0	0	9,972	0	3,851	0	0	8,883	0
13 810 Personnel	0	0	0	4,666	0	0	0	0	9,430	11,298
14 2100 Central Services	0	0	0	1,127	0	0	0	0	1,721	2,729
15 2150 CAO - 311/CRM Cust Svc Ctr	0	0	0	667	0	0	0	0	(699)	1,615
16 310 Auditor-Controller	0	0	31,190	11,985	27	2,095	0	0	12,301	36,087
17 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
18 700 County Counsel	0	0	0	0	0	0	0	0	16,573	0
19 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>0</b>	<b>0</b>	<b>45,537</b>	<b>80,402</b>	<b>39</b>	<b>7,518</b>	<b>0</b>	<b>0</b>	<b>96,460</b>	<b>74,378</b>
<b>Less: Prior Year Allocations</b>	<b>0</b>	<b>0</b>	<b>30,165</b>	<b>77,256</b>	<b>73</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>139,219</b>	<b>88,943</b>
<b>Carry-Forward</b>	<b>0</b>	<b>0</b>	<b>15,372</b>	<b>3,146</b>	<b>(34)</b>	<b>4,518</b>	<b>0</b>	<b>0</b>	<b>(42,759)</b>	<b>(14,565)</b>
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$60,909</b>	<b>\$83,548</b>	<b>\$5</b>	<b>\$12,036</b>	<b>\$0</b>	<b>\$0</b>	<b>\$53,700</b>	<b>\$59,814</b>

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Department	11803 RDS- Bridge	11804 RDS- Shop	11805 RDS- Traffic	11806 RDS- Work Crew	11807 RDS- Investigator	11808 RDS- Rights of Way	11809 RDS- Engr Unallocated	11811 RDS- District 1	11812 RDS- District 2	11813 RDS- District 3
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Utilities & Audit	3,160	1,330	838	248	63	137	128	810	941	928
4 210 County Admin Officer	7,624	3,258	2,171	549	139	304	282	2,422	2,084	2,998
5 1310 RMA- Administration	2,276	2,845	2,087	948	285	379	379	2,656	2,656	2,751
6 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1315 RMA- Engineering Admin	0	0	0	0	0	0	0	0	0	0
8 1320 RMA- Bldg Operations	0	0	0	0	0	0	0	0	0	0
9 1330 RMA- Bldg Maintenance	0	0	0	0	0	0	0	0	0	0
10 1360 RMA- Grounds	0	0	0	0	0	0	0	0	0	0
11 230 Insurance	1,050	1,313	963	438	131	175	175	1,225	1,225	1,269
12 240 Information Technology	0	0	0	0	0	0	0	0	0	0
13 810 Personnel	5,895	7,368	5,403	2,456	737	982	982	6,877	6,877	7,123
14 2100 Central Services	1,424	1,780	1,305	593	178	237	237	1,661	1,661	1,721
15 2150 CAO - 311/CRM Cust Svc Ctr	842	1,053	772	351	105	140	140	983	983	1,018
16 310 Auditor-Controller	23,620	10,810	6,952	2,209	579	1,155	1,086	7,011	7,949	7,899
17 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
18 700 County Counsel	0	0	0	0	0	0	0	0	0	0
19 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>45,891</b>	<b>29,756</b>	<b>20,491</b>	<b>7,792</b>	<b>2,217</b>	<b>3,511</b>	<b>3,411</b>	<b>23,646</b>	<b>24,376</b>	<b>25,706</b>
Less: Prior Year Allocations	23,671	48,126	25,522	12,494	625	5,470	4,664	31,216	34,250	47,666
Carry-Forward	22,220	(18,370)	(5,031)	(4,701)	1,592	(1,959)	(1,253)	(7,570)	(9,874)	(21,959)
<b>Proposed Costs</b>	<b>\$68,111</b>	<b>\$11,386</b>	<b>\$15,460</b>	<b>\$3,091</b>	<b>\$3,809</b>	<b>\$1,552</b>	<b>\$2,158</b>	<b>\$16,076</b>	<b>\$14,502</b>	<b>\$3,747</b>

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Department	11814 RDS- District 4	11815 RDS- District 5	12000 District 5- Roads	14370 Probation- CCIPA PC1230-123	15010 Madera Co Flood Control	17140 Maint Dist 22A-Imp FD	61322 Probation- Comm Corr Plng	61332 Probation- Local Comm Corr	63860 Madera Co Transit FD	63861 Madera Co High Speed Rail
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Utilities & Audit	786	848	0	1,221	0	9,110	0	2,928	838	0
4 210 County Admin Officer	1,740	1,878	4,091	2,702	0	13,542	0	8,368	2,131	0
5 1310 RMA- Administration	2,276	2,466	0	0	0	0	0	0	0	0
6 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1315 RMA- Engineering Admin	0	0	0	0	0	0	0	0	0	0
8 1320 RMA- Bldg Operations	0	0	0	0	0	0	0	0	0	0
9 1330 RMA- Bldg Maintenance	0	0	0	0	0	0	0	0	0	0
10 1360 RMA- Grounds	0	0	0	0	0	0	0	0	0	0
11 230 Insurance	1,050	1,138	0	32,067	641	0	0	25,012	0	0
12 240 Information Technology	0	0	0	0	0	0	0	0	0	0
13 810 Personnel	5,895	6,386	0	12,280	246	0	0	9,579	0	0
14 2100 Central Services	1,424	1,543	0	2,967	59	0	0	2,314	0	0
15 2150 CAO - 311/CRM Cust Svc Ctr	842	913	0	1,755	35	0	0	1,369	0	0
16 310 Auditor-Controller	6,666	7,198	0	10,907	44	41,666	0	22,618	3,831	0
17 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
18 700 County Counsel	0	0	0	0	0	0	0	0	0	0
19 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>20,679</b>	<b>22,369</b>	<b>4,091</b>	<b>63,897</b>	<b>1,025</b>	<b>64,318</b>	<b>0</b>	<b>72,187</b>	<b>6,800</b>	<b>0</b>
Less: Prior Year Allocations	27,937	29,514	5,303	54,644	0	0	6,503	29,076	4,432	0
Carry-Forward	(7,258)	(7,145)	(1,212)	9,253	0	0	(6,503)	43,111	2,368	0
<b>Proposed Costs</b>	<b>\$13,421</b>	<b>\$15,224</b>	<b>\$2,879</b>	<b>\$73,150</b>	<b>\$1,025</b>	<b>\$64,318</b>	<b>\$(6,503)</b>	<b>\$115,298</b>	<b>\$9,168</b>	<b>\$0</b>



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Department	77010 Law Library	77030, 77090 LAFCO	77070 IHSS	77130 Trial Court Operations	Superior Court	CAO - Unallowable	IT System - CJIS	Auditor Controller - Prop Tax Admin	Auditor Controller - Direct Assesment	Auditor Controller - Unallowed
1 Building Depreciation	\$0	\$0	\$0	\$0	\$39,900	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Utilities & Audit	95	75	52	8,123	0	0	0	0	0	0
4 210 County Admin Officer	209	1,424	430	17,979	0	0	0	0	0	0
5 1310 RMA- Administration	0	0	0	0	0	0	0	0	0	0
6 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1315 RMA- Engineering Admin	0	0	0	0	0	0	0	0	0	0
8 1320 RMA- Bldg Operations	0	0	0	0	0	0	0	0	0	0
9 1330 RMA- Bldg Maintenance	2,118	0	0	0	0	0	0	0	0	0
10 1360 RMA- Grounds	154	0	0	0	0	0	0	0	0	0
11 230 Insurance	5,131	3,207	0	0	3,841	0	0	0	0	0
12 240 Information Technology	0	0	0	0	0	0	0	0	0	0
13 810 Personnel	1,965	1,228	0	93,575	0	0	0	0	0	0
14 2100 Central Services	475	(0)	0	22,605	(0)	0	0	0	0	0
15 2150 CAO - 311/CRM Cust Svc Ctr	281	176	0	13,374	0	0	0	0	0	0
16 310 Auditor-Controller	1,025	753	373	16,679	0	0	0	0	0	0
17 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
18 700 County Counsel	0	0	0	0	0	0	0	0	0	0
19 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>11,452</b>	<b>6,862</b>	<b>855</b>	<b>172,335</b>	<b>43,742</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Less: Prior Year Allocations	12,672	15,671	935	221,469	42,434	0	0	0	0	0
Carry-Forward	(1,220)	(8,809)	(80)	(49,134)	1,307	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$10,232</b>	<b>\$(1,947)</b>	<b>\$775</b>	<b>\$123,201</b>	<b>\$45,049</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**County of Madera  
OMB A-87 Cost Allocation Plan**

FY 2014/2015  
11/14/2016

Summary Schedule

Department	Treasurer - Unallowed	RMA Grounds Maint - Parks	Central Services - Property Tax	All Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$526,061	\$0	\$2,709,334
2 Equipment Depreciation	0	0	0	0	0	627,594
3 Utilities & Audit	0	0	0	37,538	0	421,060
4 210 County Admin Officer	0	0	0	18,578	0	477,934
5 1310 RMA- Administration	0	0	0	0	0	53,685
6 1311 RMA - Gen Svcs	0	0	0	0	0	119,195
7 1315 RMA- Engineering Admin	0	0	0	0	0	362,813
8 1320 RMA- Bldg Operations	0	0	0	16,123	0	227,732
9 1330 RMA- Bldg Maintenance	0	0	0	64,560	0	649,687
10 1360 RMA- Grounds	0	0	0	176,381	0	376,181
11 230 Insurance	0	0	0	44,042	0	1,803,497
12 240 Information Technology	0	0	0	6,648	0	1,938,111
13 810 Personnel	0	0	0	0	0	1,031,910
14 2100 Central Services	0	0	0	1,459	0	211,649
15 2150 CAO - 311/CRM Cust Svc Ctr	0	0	0	0	0	159,922
16 310 Auditor-Controller	0	0	0	12,223	0	1,487,478
17 520 Tax Collector-Treasurer	0	0	0	0	0	9,541
18 700 County Counsel	0	0	0	659	0	109,140
19 4710 Probation- Revenue Svcs	0	0	0	0	0	40,666
<b>Total Current Allocations</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>904,271</b>	<b>0</b>	<b>12,817,129</b>
Less: Prior Year Allocations	0	0	0	340,370	0	11,774,240
Carry-Forward	0	0	0	563,901	0	963,462
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,468,172</b>	<b>\$0</b>	<b>\$13,780,591</b>