



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

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Merced
Merced, California

Date: August 22, 2016
Filing Ref: MER17

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.

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 **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.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|-----------------------------|------------------------------------|
| 1. Employee Fringe Benefits | 8. County Counsel |
| 2. County Executive Office | 9. Administrative Services |
| 3. Human Resources | 10. Revenue & Reimbursement |
| 4. Risk Management A | 11. Treasurer |
| 5. Risk Management B | 12. Fleet Service Management (ISF) |
| 6. Auditor-Controller A | 13. Administrative Services (ISF) |
| 7. Maintenance Services | 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 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.

SECTION IV: ACCEPTANCE

COUNTY OF MERCED

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

Lisa Cardella-Presto

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

**Name
Auditor-Controller**

Title

9-5-2016

9-12-2016

Date

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	16200 TAX/ASSESS
BLDG USE CHARGE	10,775	0	21,482	6,297	3,700	2,528	0
EQUIPMENT USE CHARGE	4,888	0	14,148	12,840	53,092	12,304	0
10100 COUNTY EXECUTIVE	316,648	0	17,821	5,683	4,634	1,672	0
13000 HUMAN RESOURCES	22,444	0	31,889	14,882	2,515	4,765	0
19000 RISK MANAGEMENT	36	0	226	69	58	36	0
RISK MANAGEMENT B	2,067	0	4,172	1,202	732	490	0
11000 AUD/CONTR A	9,366	384	14,367	11,900	4,721	9,205	423
AUDITOR-CONTROLLER B	38	0	0	259	0	1,319	0
16000 MAINTENANCE	46,351	0	92,450	27,062	15,902	12,511	0
12500 COUNTY COUNCIL	382,602	0	61,124	16,274	4,185	20,215	0
11500 ADMIN SVCS	16,394	71	35,513	14,545	8,497	(25,571)	0
11100 REVENUE &	0	0	1,293	153,322	0	0	0
11400 TREASURER	0	0	0	212,450	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	27	0
Total Allocated	811,609	455	294,485	476,785	98,036	39,501	423
Roll Forward	231,430	133	(4,044)	(38,184)	1,489	(60,283)	(42)
Cost With Roll Forward	1,043,039	588	290,441	438,601	99,525	(20,782)	381
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,043,039	588	290,441	438,601	99,525	(20,782)	381



MAXIMUS
Allocated Costs By Department

Central Service Departments	17000/17100 CAP IMPR	17200 NEW JAIL	17300 CP MH FAC	17500 CP FIRE	17600 CP HEALTH	17700 CP EMER OP CTR	18000 ADVERTISE
BLDG USE CHARGE	0	0	0	0	0	0	0
EQUIPMENT USE CHARGE	0	0	0	0	0	0	0
10100 COUNTY EXECUTIVE	2,215	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	2,856	705	0	22	99	125	115
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	4,567	0	0	0	0	457	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	9,638	705	0	22	99	582	115
Roll Forward	(6,631)	139	0	(8)	(19)	(1,555)	(450)
Cost With Roll Forward	3,007	844	0	14	80	(973)	(335)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,007	844	0	14	80	(973)	(335)



MAXIMUS
Allocated Costs By Department

Central Service Departments	18100 SPG FAIR	18200/300 COM AV-EC-DEV	18400 UC DEVELOPMENT	18500 MERCED COUNTY RDA	19600 COUNTY SURVEYOR	19900 DPW ADMIN	20100 CHILD SUPPORT
BLDG USE CHARGE	1,169	2	0	0	0	5,837	0
EQUIPMENT USE CHARGE	0	4,590	0	0	0	1,355	0
10100 COUNTY EXECUTIVE	8,765	8,786	0	0	0	16,611	48,230
13000 HUMAN RESOURCES	13,824	14,404	0	0	0	29,460	64,126
19000 RISK MANAGEMENT	157	49	0	0	0	38	779
RISK MANAGEMENT B	11,759	64	0	0	0	1,306	851
11000 AUD/CONTR A	14,347	7,027	0	4	0	45,878	35,897
AUDITOR-CONTROLLER B	2,005	850	0	0	0	950	1,016
16000 MAINTENANCE	212	11	0	0	0	7,766	0
12500 COUNTY COUNCIL	19,907	44,934	1,948	0	0	71,643	3,847
11500 ADMIN SVCS	11,903	8,706	0	0	0	18,393	34,601
11100 REVENUE &	(406)	633	0	0	0	110	41
11400 TREASURER	0	(15)	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	4,795
Total Allocated	83,642	90,041	1,948	4	0	199,347	194,183
Roll Forward	15,047	(12,671)	1,928	(26)	(803)	64,622	19,678
Cost With Roll Forward	98,689	77,370	3,876	(22)	(803)	263,969	213,861
Adjustments	0	0	0	0	0	0	0
Proposed Costs	98,689	77,370	3,876	(22)	(803)	263,969	213,861



MAXIMUS
Allocated Costs By Department

Central Service Departments	20200 GRAND JURY	20400 DIST ATTNY	20401 DA VIC WIT	20402 DA GANG PREVENTION	20403 DA CH ABD	20404 DA ANTI DRUG	20408 DA STAT RAPE
BLDG USE CHARGE	0	221,515	0	0	0	0	0
EQUIPMENT USE CHARGE	0	21,833	0	0	0	0	0
10100 COUNTY EXECUTIVE	0	41,545	3,805	0	0	543	0
13000 HUMAN RESOURCES	0	54,019	2,770	0	0	396	0
19000 RISK MANAGEMENT	0	661	70	0	0	12	0
RISK MANAGEMENT B	0	11,732	75	0	0	11	0
11000 AUD/CONTR A	2,710	31,114	5,450	15	0	2,270	0
AUDITOR-CONTROLLER B	118	2,673	0	0	0	0	0
16000 MAINTENANCE	0	72,367	0	0	0	0	0
12500 COUNTY COUNCIL	10,463	54,317	0	0	0	0	0
11500 ADMIN SVCS	25	8,905	3,067	0	0	1,145	0
11100 REVENUE &	0	0	0	0	0	0	0
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	260	0	0	0	0	0
Total Allocated	13,316	520,941	15,237	15	0	4,377	0
Roll Forward	(2,067)	173,241	3,361	(5)	(5)	(1,551)	(123)
Cost With Roll Forward	11,249	694,182	18,598	10	(5)	2,826	(123)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	11,249	694,182	18,598	10	(5)	2,826	(123)



MAXIMUS
Allocated Costs By Department

Central Service Departments	20409 DA WEL FRAUD	20410 DA INS FRAD	20411 DA RURAL CRIM	20600 PUBLIC DEF	20000 TRIAL COURTS	21200 SUP IND DEF	22000 SHERIFF COURT SECURITY
BLDG USE CHARGE	0	0	0	4,606	0	213	0
EQUIPMENT USE CHARGE	0	0	0	1,532	0	0	0
10100 COUNTY EXECUTIVE	2,425	0	0	16,559	0	(34)	0
13000 HUMAN RESOURCES	1,765	0	0	28,044	0	0	0
19000 RISK MANAGEMENT	52	0	0	238	0	0	0
RISK MANAGEMENT B	48	0	0	1,707	0	39	0
11000 AUD/CONTR A	4,428	663	7	12,736	93	1,941	0
AUDITOR-CONTROLLER B	0	0	0	195	0	0	0
16000 MAINTENANCE	0	0	0	43,478	0	917	0
12500 COUNTY COUNCIL	0	0	0	5,064	0	444	0
11500 ADMIN SVCS	2,713	970	0	25,959	0	298	0
11100 REVENUE &	0	0	0	96,600	0	0	0
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	11,431	1,633	7	236,718	93	3,818	0
Roll Forward	1,384	(1,813)	(82)	(1,583)	11	(4,689)	0
Cost With Roll Forward	12,815	(180)	(75)	235,135	104	(871)	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	12,815	(180)	(75)	235,135	104	(871)	0



MAXIMUS
Allocated Costs By Department

Central Service Departments	22100 SHERIFF	23000 CORR FAC	23100 INM WELFARE	23300 JUV HALL	23400 PROBATE	23700 STATE INST	25000 FIRE DEPT
BLDG USE CHARGE	35,263	420,066	0	419,594	12,357	0	1,628
EQUIPMENT USE CHARGE	206,656	41,753	0	9,213	13,600	0	0
10100 COUNTY EXECUTIVE	98,883	51,737	1,087	28,241	50,904	0	39,986
13000 HUMAN RESOURCES	134,698	85,325	823	41,614	62,061	0	24,028
19000 RISK MANAGEMENT	1,879	1,064	23	571	829	0	397
RISK MANAGEMENT B	56,059	25,725	21	26,045	4,885	0	8,262
11000 AUD/CONTR A	88,438	44,051	2,940	26,124	45,382	208	41,428
AUDITOR-CONTROLLER B	5,818	230	0	89	538	0	0
16000 MAINTENANCE	154,152	57,720	0	(220,942)	87,163	0	30,495
12500 COUNTY COUNCIL	110,349	12,398	0	0	18,307	0	7,808
11500 ADMIN SVCS	32,617	41,853	4,352	9,847	46,298	0	38,458
11100 REVENUE &	10,182	0	0	0	677,250	0	(2,187)
11400 TREASURER	(15)	0	0	0	0	0	(60)
10200 SPECIAL AUDITING	301	0	0	0	663	0	0
Total Allocated	935,280	781,922	9,246	340,396	1,020,237	208	190,243
Roll Forward	75,541	259,498	765	(17,023)	285,361	198	(83,409)
Cost With Roll Forward	1,010,821	1,041,420	10,011	323,373	1,305,598	406	106,834
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,010,821	1,041,420	10,011	323,373	1,305,598	406	106,834



MAXIMUS
Allocated Costs By Department

Central Service Departments	25100 EMER SVCS	26000 CREEK PROJ	27000 AG COMM	27100 SPEC PEST	27200 WGHTS/MEAS	27300 BLDG INSP	27400 PROF SVCS
BLDG USE CHARGE	0	0	11,207	0	2,145	4,520	0
EQUIPMENT USE CHARGE	60,216	0	14,093	1,273	5,191	1,543	0
10100 COUNTY EXECUTIVE	0	0	20,022	0	2,175	4,578	0
13000 HUMAN RESOURCES	0	0	23,955	0	3,896	5,948	0
19000 RISK MANAGEMENT	0	0	287	0	35	87	0
RISK MANAGEMENT B	0	0	1,076	0	43	907	0
11000 AUD/CONTR A	1,448	552	15,696	837	4,229	8,638	0
AUDITOR-CONTROLLER B	0	0	12,756	0	2,082	701	26
16000 MAINTENANCE	0	0	26,685	0	0	19,423	0
12500 COUNTY COUNCIL	0	0	13,603	0	0	24,809	0
11500 ADMIN SVCS	7,802	2,741	30,860	886	454	10,812	0
11100 REVENUE &	0	0	18,455	0	0	0	0
11400 TREASURER	0	0	0	0	(15)	(45)	0
10200 SPECIAL AUDITING	487	0	227	0	0	0	0
Total Allocated	69,953	3,293	188,922	2,996	20,235	81,921	26
Roll Forward	(33,985)	(624)	43,653	(285)	3,291	21,319	(9,025)
Cost With Roll Forward	35,968	2,669	232,575	2,711	23,526	103,240	(8,999)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	35,968	2,669	232,575	2,711	23,526	103,240	(8,999)



MAXIMUS
Allocated Costs By Department

Central Service Departments	28000 RECORDER	28100 CORONER	28200 AFFORDABLE HOUSING	28300 EAST F&G	28400 LB SPORTS	28500 PLANNING	28600 LAFCO
BLDG USE CHARGE	6,626	15,340	0	0	0	9,152	0
EQUIPMENT USE CHARGE	27,959	7,070	0	0	0	15,298	0
10100 COUNTY EXECUTIVE	4,724	3,261	0	0	0	20,447	0
13000 HUMAN RESOURCES	9,051	6,197	0	0	0	18,158	0
19000 RISK MANAGEMENT	81	58	0	0	0	108	0
RISK MANAGEMENT B	1,292	275	0	0	0	1,801	0
11000 AUD/CONTR A	12,215	6,697	220	161	125	18,988	11
AUDITOR-CONTROLLER B	3,205	26	0	0	0	16,679	0
16000 MAINTENANCE	28,609	36,535	0	0	0	39,329	0
12500 COUNTY COUNCIL	2,768	270	0	0	0	124,941	0
11500 ADMIN SVCS	11,425	6,396	0	0	0	14,216	0
11100 REVENUE &	0	0	0	0	0	0	0
11400 TREASURER	(30)	0	0	0	0	(60)	0
10200 SPECIAL AUDITING	0	0	49	0	0	0	0
Total Allocated	107,925	82,125	269	161	125	279,057	11
Roll Forward	(9,403)	284	(6,330)	(257)	(248)	(180,374)	0
Cost With Roll Forward	98,522	82,409	(6,061)	(96)	(123)	98,683	11
Adjustments	0	0	0	0	0	0	0
Proposed Costs	98,522	82,409	(6,061)	(96)	(123)	98,683	11



MAXIMUS
Allocated Costs By Department

Central Service Departments	28700 AN CONTROL	28800 PRED AN CO	29000 ARPT COMM	29400 COUNTY CLERK	30000 ROADS	40001 HEALTH ADMIN	40002 PUB HLTH SVC
BLDG USE CHARGE	169,853	0	0	981	6,330	14,041	2,813
EQUIPMENT USE CHARGE	14,920	0	0	3,220	0	24,132	14,696
10100 COUNTY EXECUTIVE	8,383	0	0	543	32,381	39,297	2,634
13000 HUMAN RESOURCES	16,520	0	0	4,028	32,387	49,699	1,917
19000 RISK MANAGEMENT	168	0	0	12	578	117	44
RISK MANAGEMENT B	8,206	0	0	190	8,894	1,531	324
11000 AUD/CONTR A	18,311	97	19	4,161	50,007	17,838	5,907
AUDITOR-CONTROLLER B	106	0	0	0	821	4,183	0
16000 MAINTENANCE	164,741	0	0	4,349	21,607	17,957	5,375
12500 COUNTY COUNCIL	6,435	0	1,731	782	34,475	30,996	0
11500 ADMIN SVCS	(9,341)	228	0	1,418	59,906	(74,361)	4,222
11100 REVENUE &	0	0	0	0	0	(1,694)	0
11400 TREASURER	(30)	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	1,734	0	16
Total Allocated	398,272	325	1,750	19,684	249,120	123,736	37,948
Roll Forward	(29,906)	239	665	(1,851)	(16,505)	107,613	(12,504)
Cost With Roll Forward	368,366	564	2,415	17,833	232,615	231,349	25,444
Adjustments	0	0	0	0	0	0	0
Proposed Costs	368,366	564	2,415	17,833	232,615	231,349	25,444



MAXIMUS
Allocated Costs By Department

Central Service Departments	40003 MED CARE SVC	40005 EMER MED	40007 CHILD SVCS	40010 CHILD HLTH	40011 VITAL STATS	40013 PREVENTION	40016 ENVIR HLTH
BLDG USE CHARGE	0	18,457	4,166	1,953	1,265	18,137	35,983
EQUIPMENT USE CHARGE	0	38,425	1,605	0	289	6,254	2,287
10100 COUNTY EXECUTIVE	0	1,839	9,345	2,718	543	5,602	11,288
13000 HUMAN RESOURCES	0	787	4,124	1,802	396	3,481	51,395
19000 RISK MANAGEMENT	0	23	180	57	12	107	200
RISK MANAGEMENT B	0	1,819	587	242	133	1,935	3,745
11000 AUD/CONTR A	0	7,580	29,443	6,433	5,687	14,682	25,330
AUDITOR-CONTROLLER B	0	0	0	0	0	0	30
16000 MAINTENANCE	0	35,276	7,961	3,731	2,418	41,086	67,026
12500 COUNTY COUNCIL	0	0	0	0	0	0	23,310
11500 ADMIN SVCS	0	30,535	9,278	2,700	2,225	30,270	15,829
11100 REVENUE &	0	0	0	0	0	0	(432)
11400 TREASURER	0	0	0	0	(15)	0	(60)
10200 SPECIAL AUDITING	0	385	901	377	0	185	0
Total Allocated	0	135,126	67,590	20,013	12,953	121,739	235,931
Roll Forward	0	77,561	6,739	(281)	(803)	(19,599)	106,515
Cost With Roll Forward	0	212,687	74,329	19,732	12,150	102,140	342,446
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	212,687	74,329	19,732	12,150	102,140	342,446



MAXIMUS
Allocated Costs By Department

Central Service Departments	40020 JAIL HLTH	40025 HLTH ED/PR	40028 LABORATORY	40031 MAT & C/H	40034 HLTH NURSE	40600 FIRST FIVE	41500 MENTAL HEALTH
BLDG USE CHARGE	0	15,218	17,492	7,870	0	0	182,940
EQUIPMENT USE CHARGE	0	1,151	3,862	312	932	5,680	0
10100 COUNTY EXECUTIVE	0	4,578	1,087	7,212	0	3,599	165,649
13000 HUMAN RESOURCES	0	2,952	791	4,945	0	2,498	176,856
19000 RISK MANAGEMENT	0	69	23	127	0	35	2,311
RISK MANAGEMENT B	0	1,559	1,710	902	0	64	19,446
11000 AUD/CONTR A	0	13,207	4,123	15,737	0	13,881	225,220
AUDITOR-CONTROLLER B	0	0	0	0	0	7,260	8,275
16000 MAINTENANCE	0	29,086	33,430	15,041	0	0	5,350
12500 COUNTY COUNCIL	0	0	0	0	0	6,452	191,125
11500 ADMIN SVCS	0	23,922	24,711	14,439	0	11,207	29,920
11100 REVENUE &	0	0	0	0	0	0	4,035
11400 TREASURER	0	0	0	0	0	0	(30)
10200 SPECIAL AUDITING	0	875	0	925	0	0	4,855
Total Allocated	0	92,617	87,229	67,510	932	50,676	1,015,952
Roll Forward	0	49,206	3,481	14,379	(11,051)	16,677	48,106
Cost With Roll Forward	0	141,823	90,710	81,889	(10,119)	67,353	1,064,058
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	141,823	90,710	81,889	(10,119)	67,353	1,064,058



MAXIMUS
Allocated Costs By Department

Central Service Departments	488-491 SCEAP	49500 MAP	50000/51000 HSA	50500 IHSS	53000 AID TO IND	55000 DEPT WRKFRC INVST	57000 DEPT WRKFRC INVST
BLDG USE CHARGE	0	0	7,397	0	0	0	0
EQUIPMENT USE CHARGE	0	0	0	0	0	0	0
10100 COUNTY EXECUTIVE	0	0	350,014	983	0	18,685	0
13000 HUMAN RESOURCES	0	0	354,472	(6,897)	0	34,515	0
19000 RISK MANAGEMENT	0	0	5,656	12	0	243	0
RISK MANAGEMENT B	0	0	27,489	19	0	1,324	0
11000 AUD/CONTR A	0	3,830	329,004	4,266	613	32,211	0
AUDITOR-CONTROLLER B	0	0	11,024	0	0	76	0
16000 MAINTENANCE	0	0	(207,888)	0	0	0	0
12500 COUNTY COUNCIL	0	0	99,980	0	0	6,934	0
11500 ADMIN SVCS	0	68	107,120	2,055	0	6,624	457
11100 REVENUE &	0	0	173,833	0	0	0	0
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	86,515	476	0	4,342	0
Total Allocated	0	3,898	1,344,616	914	613	104,954	457
Roll Forward	0	(93,862)	110,792	(9,436)	(200)	(1,742)	(5,498)
Cost With Roll Forward	0	(89,964)	1,455,408	(8,522)	413	103,212	(5,041)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	(89,964)	1,455,408	(8,522)	413	103,212	(5,041)



MAXIMUS
Allocated Costs By Department

Central Service Departments	59000 AAA	60000 LIBRARY	61000 COOP EXT	70000 RECREATION	70100 SPEC REC	70200 PARKS	70400 ART & CULT	
BLDG USE CHARGE	881	101,086	18,341	0	0	72,166	0	0
EQUIPMENT USE CHARGE	3,921	10,480	1,055	628	374	5,244	0	0
10100 COUNTY EXECUTIVE	5,142	28,099	1,630	1,233	0	13,316	0	0
13000 HUMAN RESOURCES	5,639	38,240	3,034	1,601	0	11,197	0	0
19000 RISK MANAGEMENT	89	414	23	7	0	267	0	0
RISK MANAGEMENT B	214	19,124	1,998	24	0	5,477	0	0
11000 AUD/CONTR A	16,781	23,442	2,828	2,597	2,750	18,517	0	0
AUDITOR-CONTROLLER B	102	7,306	102	89	0	140	0	0
16000 MAINTENANCE	(12,786)	148,551	49,746	35	0	6,455	0	0
12500 COUNTY COUNCIL	(537)	7,734	0	0	0	672	0	0
11500 ADMIN SVCS	9,663	5,114	35,755	26	457	15,019	0	0
11100 REVENUE &	0	(949)	0	0	0	0	0	0
11400 TREASURER	0	(105)	0	0	0	0	0	0
10200 SPECIAL AUDITING	798	0	0	0	0	0	0	0
Total Allocated	29,907	388,536	114,512	6,240	3,581	148,470	0	0
Roll Forward	(3,570)	(85,566)	21,083	(1,160)	(496)	10,975	0	0
Cost With Roll Forward	26,337	302,970	135,595	5,080	3,085	159,445	0	0
Adjustments	0	0	0	0	0	0	0	0
Proposed Costs	26,337	302,970	135,595	5,080	3,085	159,445	0	0



MAXIMUS
Allocated Costs By Department

Central Service Departments	70700 DT/SV TRAN	70800 DBT SV JV HALL	70900 DBT SV EMG RETR	71000 TA NOTES	71300 DT/SV JUST	71500 DBT SV DRY LN	71800 DT/SV ASSETS
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	115	0	0	279	89	202	0
AUDITOR-CONTROLLER B	0	0	0	0	0	283	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	115	0	0	279	89	485	0
Roll Forward	0	(134)	(79)	(33)	(5)	(3,601)	0
Cost With Roll Forward	115	(134)	(79)	246	84	(3,116)	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	115	(134)	(79)	246	84	(3,116)	0



MAXIMUS
Allocated Costs By Department

Central Service Departments	71900 DT/SV PENSION	75000 MCMC	75100 SOLID WASTE	75200 CASTLE DEV CTR	75300 CO TRANS	75400 SW CIP	75500 FLEET SVC
BLDG USE CHARGE	0	6,357	0	0	0	0	0
EQUIPMENT USE CHARGE	0	0	0	64,371	0	0	0
10100 COUNTY EXECUTIVE	0	0	0	4,661	0	0	3,261
13000 HUMAN RESOURCES	0	0	2,907	4,338	0	0	2,433
19000 RISK MANAGEMENT	0	0	0	70	0	0	70
RISK MANAGEMENT B	0	0	79	92	179	0	647
11000 AUD/CONTR A	11	150	2,706	20,878	40	0	15,942
AUDITOR-CONTROLLER B	0	209	0	1,380	0	0	51
16000 MAINTENANCE	0	0	0	347	0	0	4,146
12500 COUNTY COUNCIL	0	0	0	2,787	0	0	0
11500 ADMIN SVCS	0	457	0	15,420	0	0	17,211
11100 REVENUE &	0	0	0	0	0	0	0
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	1,002	0	0	0
Total Allocated	11	7,173	5,692	115,346	219	0	43,761
Roll Forward	1	(2,937)	(14,762)	(8,051)	(33,443)	0	423
Cost With Roll Forward	12	4,236	(9,070)	107,295	(33,224)	0	44,184
Adjustments	0	0	0	0	0	0	0
Proposed Costs	12	4,236	(9,070)	107,295	(33,224)	0	44,184



MAXIMUS
Allocated Costs By Department

Central Service Departments	75600 ADMIN SVC -INFO	75800 ADMIN SVC -SUPP SVC	75901 INS AUTO PHY	75902 INS MED MALP	75903 INS WK COMP	75904 INS GEN LIAB	75905 INS DENTAL
BLDG USE CHARGE	18,723	0	0	0	0	0	0
EQUIPMENT USE CHARGE	0	0	0	0	0	0	0
10100 COUNTY EXECUTIVE	21,510	0	0	0	0	0	0
13000 HUMAN RESOURCES	25,470	0	0	0	0	0	0
19000 RISK MANAGEMENT	363	0	33,548	7,072	270,605	159,302	38,469
RISK MANAGEMENT B	3,809	0	0	0	0	0	0
11000 AUD/CONTR A	34,800	2,399	2,228	68	7,017	1,358	2,202
AUDITOR-CONTROLLER B	16,013	1,252	0	0	0	0	0
16000 MAINTENANCE	80,459	0	0	0	0	0	0
12500 COUNTY COUNCIL	545	0	0	0	0	(460,364)	0
11500 ADMIN SVCS	64,326	2,741	4,339	0	224	228	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	266,018	6,392	40,115	7,140	277,846	(299,476)	40,671
Roll Forward	8,244	(2,315)	(10,586)	760	79,408	34,987	9,642
Cost With Roll Forward	274,262	4,077	29,529	7,900	357,254	(264,489)	50,313
Adjustments	0	0	0	0	0	0	0
Proposed Costs	274,262	4,077	29,529	7,900	357,254	(264,489)	50,313



MAXIMUS
Allocated Costs By Department

Central Service Departments	75906 INS GR LIFE	75907 INS GR HLTH	75908 INS GR VISION	75909 INS MGT LIFE	75910 INS MGT LTD	76500 TRIAL COSTS	76600 RETIRE BD
BLDG USE CHARGE	0	0	0	0	0	6,993	0
EQUIPMENT USE CHARGE	0	0	0	0	0	0	0
10100 COUNTY EXECUTIVE	0	0	0	0	0	0	18,164
13000 HUMAN RESOURCES	0	(330)	0	0	0	45,426	10,545
19000 RISK MANAGEMENT	0	330,837	15,388	5,493	6,993	1,000	63
RISK MANAGEMENT B	0	0	0	0	0	15,944	87
11000 AUD/CONTR A	504	1,555	1,145	463	479	33,052	11,331
AUDITOR-CONTROLLER B	0	0	0	0	0	0	1,345
16000 MAINTENANCE	0	0	0	0	0	39,697	(2,772)
12500 COUNTY COUNCIL	0	0	0	0	0	0	58,438
11500 ADMIN SVCS	0	0	0	0	0	9,167	534
11100 REVENUE &	0	0	0	0	0	0	0
11400 TREASURER	0	(15)	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	504	332,047	16,533	5,956	7,472	151,279	97,735
Roll Forward	(156)	123,189	1,996	(505)	(1,392)	16,785	19,867
Cost With Roll Forward	348	455,236	18,529	5,451	6,080	168,064	117,602
Adjustments	0	0	0	0	0	0	0
Proposed Costs	348	455,236	18,529	5,451	6,080	168,064	117,602



MAXIMUS
Allocated Costs By Department

Central Service Departments	76800 LAFCO	880-910 SP DIST	91100 MCAG	91200 LAW LIBR	91500 VOLTA COMM	91800 YARTS-JPA	930-960 CAA
BLDG USE CHARGE	0	0	0	198	0	0	0
EQUIPMENT USE CHARGE	0	0	0	0	0	0	0
10100 COUNTY EXECUTIVE	0	0	3,089	1,087	0	0	0
13000 HUMAN RESOURCES	0	30,648	0	791	0	0	0
19000 RISK MANAGEMENT	0	990	0	12	0	0	0
RISK MANAGEMENT B	0	0	0	1,289	0	0	0
11000 AUD/CONTR A	1,112	100,664	77	3,670	0	36	0
AUDITOR-CONTROLLER B	0	104,684	0	0	0	0	0
16000 MAINTENANCE	0	0	8,105	16,658	0	0	0
12500 COUNTY COUNCIL	0	435	20	217	0	0	0
11500 ADMIN SVCS	78	0	0	1,752	0	0	0
11100 REVENUE &	0	0	0	0	0	0	0
11400 TREASURER	0	(90)	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	1,190	237,331	11,291	25,674	0	36	0
Roll Forward	(420)	(5,714)	8,689	(2,448)	(2,406)	(1,482)	(5,492)
Cost With Roll Forward	770	231,617	19,980	23,226	(2,406)	(1,446)	(5,492)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	770	231,617	19,980	23,226	(2,406)	(1,446)	(5,492)



MAXIMUS
Allocated Costs By Department

Detail

Central Service Departments	99832 COMM BLDGS	99833 SCHOOLS	99834 CITIES	99835 TRST FUNDS	99839 ALL OTHERS	SubTotal	Direct Billed
BLDG USE CHARGE	52,331	0	1,754	0	94,830	2,094,578	0
EQUIPMENT USE CHARGE	0	0	0	0	0	734,285	0
10100 COUNTY EXECUTIVE	0	0	0	0	0	1,589,525	8,528
13000 HUMAN RESOURCES	0	0	0	0	0	1,619,664	97,395
19000 RISK MANAGEMENT	0	0	0	0	0	888,949	675,617
RISK MANAGEMENT B	35,728	0	2,052	0	43,159	372,667	35,470
11000 AUD/CONTR A	0	203,896	0	0	0	1,880,226	19,820
AUDITOR-CONTROLLER B	0	0	0	0	0	216,304	0
16000 MAINTENANCE	215,822	0	13,100	0	189,869	1,582,174	2,875,091
12500 COUNTY COUNCIL	0	0	0	0	0	1,024,387	1,086,180
11500 ADMIN SVCS	63,600	0	0	0	50,994	1,020,712	2,041,682
11100 REVENUE &	0	0	0	0	0	1,130,086	221,012
11400 TREASURER	0	0	0	(297,962)	0	(86,097)	15,670
10200 SPECIAL AUDITING	0	0	0	0	0	110,195	0
Total Allocated	367,481	203,896	16,906	(297,962)	378,852	14,177,655	7,076,465
Roll Forward	134,582	80,640	(1,822)	(133,374)	53,197	1,346,030	0
Cost With Roll Forward	502,063	284,536	15,084	(431,336)	432,049	15,523,685	7,076,465
Adjustments	0	0	0	0	0	0	0
Proposed Costs	502,063	284,536	15,084	(431,336)	432,049	15,523,685	7,076,465



MAXIMUS
Allocated Costs By Department

Central Service Departments	Unallocated	Total
BLDG USE CHARGE	0	2,094,578
EQUIPMENT USE CHARGE	0	734,285
10100 COUNTY EXECUTIVE	549,603	2,147,656
13000 HUMAN RESOURCES	0	1,717,059
19000 RISK MANAGEMENT	0	1,564,566
RISK MANAGEMENT B	0	408,137
11000 AUD/CONTR A	596,576	2,496,622
AUDITOR-CONTROLLER B	0	216,304
16000 MAINTENANCE	0	4,457,265
12500 COUNTY COUNCIL	0	2,110,567
11500 ADMIN SVCS	0	3,062,394
11100 REVENUE &	99,166	1,450,264
11400 TREASURER	15,053	(55,374)
10200 SPECIAL AUDITING	212,479	322,674
Total Allocated	1,472,877	22,726,997
Roll Forward	0	1,346,030
Cost With Roll Forward	1,472,877	24,073,027
Adjustments	0	0
Proposed Costs	1,472,877	24,073,027

