



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

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

**County of San Benito**  
**Hollister, California**

**Date: September 30, 2016**  
**Filing Ref: SBE17**

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 the **Exhibit 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
2. Information Technology
3. County Counsel
4. Auditor
5. Maintenance

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 SAN BENITO**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

**BY Original signed by**

**BY Original signed by Anita Dagan for**

**Joe Paul Gonzalez**

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

**Name  
County Auditor**

**Title**

**10-5-2016**

**10-6-2016**

**Date**

**Date**

**Negotiated by Sandeep Singh  
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachment

Exhibit A

Cost Exhibit

Department	Total	15,1075							
		10,1000 Board of Supervisors	15,1005 Clerk of the Board	Geographical Info Systems	30,1155 Treasurer	35,1170 Assessor	30,1160 Tax Collector	20,1115 General Elections	15,1025 Grand Jury
- Building Use Allowance	\$65,614	\$3,849	-	-	\$1,441	\$9,589	\$1,230	\$2,087	-
15,1015 Annual Audit	\$97,573	\$887	\$396	\$364	\$624	\$2,672	\$627	\$965	\$47
15,1010 Admin Officer	\$642,562	\$6,153	\$2,985	\$1,586	\$2,724	\$18,415	\$5,019	\$5,122	\$203
15,1065 Information Tech	\$304,772	\$1,086	\$5,955	\$3,156	\$4,094	\$12,384	\$6,189	\$5,779	-
25,1210 County Counsel	\$558,175	\$47,810	\$3,699	-	\$5,789	\$6,139	\$2,758	\$6,205	\$5,001
20,1140 Risk Management/Insurance	\$903,136	\$4,045	\$1,889	\$626	\$1,806	\$12,156	\$4,532	\$4,386	-
20,1145 Auditor	\$1,368,100	\$12,290	\$5,748	\$4,024	\$6,910	\$36,893	\$9,411	\$11,667	\$516
15,1080 Internal Services	\$440,712	\$4,572	\$2,515	-	-	\$13,535	\$4,572	\$1,829	-
70,1290 Maintenance	\$674,310	\$19,548	-	-	\$4,191	\$30,325	\$4,765	\$7,653	-
<b>Total Actual Costs</b>	<b>\$5,054,954</b>	<b>\$100,241</b>	<b>\$23,187</b>	<b>\$9,755</b>	<b>\$27,579</b>	<b>\$142,107</b>	<b>\$39,102</b>	<b>\$45,893</b>	<b>\$5,766</b>
<b>Roll Forward Amounts</b>	<b>\$516,330</b>	<b>(\$9,946)</b>	<b>\$1,132</b>	<b>\$1,348</b>	<b>(\$6,684)</b>	<b>\$891</b>	<b>(\$850)</b>	<b>(\$15,010)</b>	<b>\$307</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$5,570,221</b>	<b>\$90,296</b>	<b>\$24,320</b>	<b>\$11,103</b>	<b>\$20,895</b>	<b>\$142,999</b>	<b>\$38,252</b>	<b>\$30,883</b>	<b>\$6,073</b>

Exhibit A

Cost Exhibit (continued)

Department	Total	45.1206 District Attorney	15.1030 Public Defender	40.1176 Sheriff	40.1186 Unet Anti-Drug Task Force	40.1195 Jail	50.1215 Probation	50.1220 Juvenile Hall	50.1225 Gang Prevention
- Building Use Allowance	\$65,614	\$11,463	-	-	-	-	\$9,225	-	-
15.1015 Annual Audit	\$97,573	\$2,381	\$1,869	\$9,981	\$163	\$8,686	\$3,892	\$2,806	\$366
15.1010 Admin Officer	\$642,562	\$15,869	\$8,155	\$59,303	\$712	\$50,684	\$27,366	\$16,812	\$1,599
15.1065 Information Tech	\$304,772	\$10,773	-	\$64,635	\$1,914	\$14,247	\$14,760	\$6,110	\$1,374
25.1210 County Counsel	\$558,175	\$843	-	\$10,461	-	-	\$164	-	-
20.1140 Risk Management/Insurance	\$903,136	\$22,892	-	\$256,724	-	\$58,041	\$17,933	\$10,103	\$1,082
20.1145 Auditor	\$1,368,100	\$32,289	\$20,686	\$127,537	\$1,805	\$109,965	\$54,325	\$36,008	\$4,055
15.1060 Internal Services	\$440,712	\$10,975	-	\$31,551	-	\$25,607	\$20,806	\$9,145	-
70.1290 Maintenance	\$674,310	\$32,520	-	\$58,543	-	\$164,260	\$37,516	\$21,311	-
<b>Total Actual Costs</b>	<b>\$5,054,954</b>	<b>\$140,005</b>	<b>\$30,711</b>	<b>\$618,735</b>	<b>\$4,594</b>	<b>\$431,509</b>	<b>\$185,987</b>	<b>\$102,296</b>	<b>\$8,476</b>
<b>Roll Forward Amounts</b>	<b>\$516,330</b>	<b>\$30,973</b>	<b>\$14,271</b>	<b>(\$51,628)</b>	<b>\$339</b>	<b>\$159,136</b>	<b>(\$747)</b>	<b>\$493</b>	<b>(\$3,329)</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$5,571,284</b>	<b>\$170,978</b>	<b>\$44,982</b>	<b>\$567,107</b>	<b>\$4,932</b>	<b>\$590,645</b>	<b>\$185,240</b>	<b>\$102,790</b>	<b>\$5,147</b>

Exhibit A

Cost Exhibit (continued)

Department	Total	60.1250 Agricultural Commissioner	100.1256 Co Surveyor	20.1120 County Clerk	20.1125 Recorder	40.1200 Coroner	30.1165 Public Admin	15.1045 Emergency	65.1265 Planning & Zoning
- Building Use Allowance	\$65,614	-	-	\$1,391	\$3,478	-	-	-	-
15.1015 Annual Audit	\$97,573	\$1,652	\$1,066	\$333	\$557	\$185	\$9	\$344	\$2,015
15.1010 Admin Officer	\$642,562	\$10,859	\$4,652	\$1,911	\$3,801	\$808	\$1,411	\$2,185	\$11,305
15.1065 Information Tech	\$304,772	\$11,502	-	\$6,063	\$7,871	-	-	\$8,634	\$17,776
25.1210 County Counsel	\$558,175	\$2,966	-	\$1,609	-	-	-	\$492	\$208,020
20.1140 Risk Management/Insurance	\$903,136	\$7,439	\$1,933	\$5,257	\$2,214	\$174	\$938	\$3,115	\$9,926
20.1145 Auditor	\$1,368,100	\$22,239	\$11,800	\$4,182	\$7,648	\$2,051	\$1,589	\$4,550	\$25,025
15.1080 Internal Services	\$440,712	\$7,316	-	\$915	\$2,744	-	\$2,744	\$1,372	\$5,029
70.1290 Maintenance	\$674,310	\$25,905	-	\$5,276	\$10,385	\$694	\$1,709	\$2,726	\$28,057
<b>Total Actual Costs</b>	<b>\$5,054,954</b>	<b>\$89,878</b>	<b>\$19,450</b>	<b>\$26,936</b>	<b>\$38,699</b>	<b>\$3,912</b>	<b>\$8,401</b>	<b>\$23,419</b>	<b>\$307,154</b>
<b>Roll Forward Amounts</b>	<b>\$516,330</b>	<b>\$8,572</b>	<b>(\$5,428)</b>	<b>\$6,150</b>	<b>\$6,246</b>	<b>\$1,827</b>	<b>\$8,174</b>	<b>\$2,915</b>	<b>\$52,478</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$5,571,284</b>	<b>\$98,450</b>	<b>\$14,022</b>	<b>\$33,086</b>	<b>\$44,944</b>	<b>\$5,740</b>	<b>\$16,576</b>	<b>\$26,333</b>	<b>\$359,631</b>

Exhibit A

Cost Exhibit (continued)

Department	Total	15.1050 Animal Control	65.1270 Housing & Econ Dev	65.1275 Abandon Vehicle	65.1280 General Plan Update	65.1285 Land Dev Project	15.1090 COG/Transit	15.1055 CMSP	15.1100 Comm Programs
- Building Use Allowance	\$65,614	-	-	-	-	-	-	-	-
15.1015 Annual Audit	\$97,573	\$463	\$157	\$80	\$269	\$2,069	-	-	-
15.1010 Admin Officer	\$642,562	\$2,020	\$688	\$347	\$1,173	\$9,031	-	-	-
15.1065 Information Tech	\$304,772	-	\$101	-	-	-	\$508	-	-
25.1210 County Counsel	\$558,175	\$459	-	-	-	-	-	-	-
20.1140 Risk Management/Insurance	\$903,136	-	\$475	\$240	\$24	-	\$3,495	-	-
20.1145 Auditor	\$1,368,100	\$5,123	\$1,744	\$881	\$2,976	\$22,906	\$12,063	-	-
15.1080 Internal Services	\$440,712	-	-	-	-	-	-	-	-
70.1290 Maintenance	\$674,310	-	-	-	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$5,054,954</b>	<b>\$8,065</b>	<b>\$3,165</b>	<b>\$1,549</b>	<b>\$4,442</b>	<b>\$34,007</b>	<b>\$16,066</b>	-	-
<b>Roll Forward Amounts</b>	<b>\$516,330</b>	<b>\$3,432</b>	<b>(\$3,441)</b>	<b>(\$1,355)</b>	<b>\$2,472</b>	<b>\$32,949</b>	<b>\$830</b>	-	-
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$5,571,284</b>	<b>\$11,497</b>	<b>(\$277)</b>	<b>\$193</b>	<b>\$6,913</b>	<b>\$66,956</b>	<b>\$16,697</b>	-	-

Exhibit A

Cost Exhibit (continued)

Department	Total	15.1060 First Five	80.1310 Veteran Services	55.1235 Library	15.1110 Ag Ext 4H Adv	70.1300 Veteran's Memorial Park	70.1305 Recreation	70.1295 PW Admin & Eng	70.1210 Road
- Building Use Allowance	\$65,614	-	-	-	-	-	-	-	-
15.1015 Annual Audit	\$97,573	-	\$159	\$1,360	\$21	\$133	\$113	-	\$3,385
15.1010 Admin Officer	\$642,562	-	\$694	\$8,445	\$90	\$1,037	\$493	-	\$24,816
15.1065 Information Tech	\$304,772	-	\$2,697	\$17,454	-	\$54	-	-	\$16,748
25.1210 County Counsel	\$558,175	\$8,294	-	\$4,432	-	-	-	-	-
20.1140 Risk Management/Insurance	\$903,136	\$1,334	\$77	\$5,537	-	\$648	\$2,488	-	\$19,952
20.1145 Auditor	\$1,368,100	\$4,602	\$1,762	\$17,772	\$227	\$1,965	\$1,251	-	\$48,352
15.1080 Internal Services	\$440,712	-	-	\$5,029	-	\$915	-	-	\$20,120
70.1290 Maintenance	\$674,310	-	-	\$89,217	-	-	-	-	\$20,937
<b>Total Actual Costs</b>	<b>\$5,054,954</b>	<b>\$14,231</b>	<b>\$5,389</b>	<b>\$149,246</b>	<b>\$338</b>	<b>\$4,752</b>	<b>\$4,344</b>	<b>-</b>	<b>\$154,310</b>
<b>Roll Forward Amounts</b>	<b>\$516,330</b>	<b>\$10,589</b>	<b>(\$764)</b>	<b>\$11,387</b>	<b>(\$121)</b>	<b>(\$524)</b>	<b>(\$5,171)</b>	<b>(\$37,500)</b>	<b>(\$6,629)</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$5,571,284</b>	<b>\$24,820</b>	<b>\$4,625</b>	<b>\$160,634</b>	<b>\$216</b>	<b>\$4,229</b>	<b>(\$626)</b>	<b>(\$37,500)</b>	<b>\$147,681</b>



Exhibit A

Cost Exhibit (continued)

Department	Total	95.7340 Council of Govt COG	0-70.2020 CAP	70.2020 Road Overlay	80.2280 Human Services	80.2355 Pub Hlth Authority	80.2365 Health	80.2475 Emergency Medical	90.2520 Mental Health
- Building Use Allowance	\$65,614	-	-	-	-	-	-	-	-
15.1015 Annual Audit	\$97,573	-	\$1,567	-	\$16,104	\$259	\$4,633	\$858	\$8,685
15.1010 Admin Officer	\$642,562	-	\$6,836	-	\$149,244	\$2,044	\$32,724	\$5,116	\$56,703
15.1065 Information Tech	\$304,772	-	-	-	\$3,154	\$15,212	\$9,730	\$3,528	\$10,524
25.1210 County Counsel	\$558,175	-	\$81,983	-	\$84,059	\$218	\$711	-	\$16,386
20.1140 Risk Management/Insurance	\$903,136	\$4,050	\$615	-	\$335,198	\$1,329	\$23,441	\$2,651	\$31,453
20.1145 Auditor	\$1,368,100	\$3,461	\$17,341	-	\$255,714	\$3,856	\$64,630	\$10,986	\$116,498
15.1080 Internal Services	\$440,712	\$6,401	-	-	\$158,213	\$1,829	\$25,058	\$2,744	\$37,679
70.1290 Maintenance	\$674,310	-	-	-	\$1,189	\$8,609	\$6,892	\$3,027	\$8,270
<b>Total Actual Costs</b>	<b>\$5,054,954</b>	<b>\$13,913</b>	<b>\$108,341</b>	<b>-</b>	<b>\$1,002,875</b>	<b>\$33,359</b>	<b>\$168,019</b>	<b>\$28,910</b>	<b>\$286,198</b>
<b>Roll Forward Amounts</b>	<b>\$516,330</b>	<b>(\$11,486)</b>	<b>\$68,101</b>	<b>-</b>	<b>\$455,395</b>	<b>\$1,562</b>	<b>\$23,816</b>	<b>(\$4,577)</b>	<b>(\$38,876)</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$5,571,284</b>	<b>\$2,426</b>	<b>\$176,443</b>	<b>-</b>	<b>\$1,458,270</b>	<b>\$34,922</b>	<b>\$191,834</b>	<b>\$24,333</b>	<b>\$247,320</b>

Exhibit A

Cost Exhibit (continued)

Department	Total	85.2530 Child Support	90.2535 Substance	80.2555 CSWD	45.2980 Victim Witness	80.3030 Migrant Housing	15.3040 County Fire	60.3050 Mosquito Abatement	15.3070 Fish & Game
- Building Use Allowance	\$65,614	-	-	-	-	-	-	-	-
15.1015 Annual Audit	\$97,573	\$3,145	\$1,907	\$2,228	\$205	\$635	\$2,137	\$385	-
15.1010 Admin Officer	\$642,562	\$23,309	\$14,255	\$9,721	\$1,351	\$4,598	\$9,325	\$1,680	-
15.1065 Information Tech	\$304,772	\$1,289	-	\$14,332	-	\$610	\$508	-	-
25.1210 County Counsel	\$558,175	\$110	-	\$1,948	-	-	-	-	-
20.1140 Risk Management/Insurance	\$903,136	\$19,519	\$9,191	\$6,169	\$927	\$2,566	-	\$965	-
20.1145 Auditor	\$1,368,100	\$45,193	\$27,537	\$33,065	\$2,761	\$9,011	\$23,654	\$4,261	-
15.1080 Internal Services	\$440,712	\$19,205	\$11,869	-	\$915	\$3,659	-	-	-
70.1290 Maintenance	\$674,310	-	-	\$5,245	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$5,054,954</b>	<b>\$111,771</b>	<b>\$84,780</b>	<b>\$72,707</b>	<b>\$6,159</b>	<b>\$21,076</b>	<b>\$35,624</b>	<b>\$7,292</b>	<b>-</b>
<b>Roll Forward Amounts</b>	<b>\$515,330</b>	<b>(\$9,671)</b>	<b>(\$7,452)</b>	<b>\$7,710</b>	<b>(\$2,046)</b>	<b>(\$4,637)</b>	<b>\$18,095</b>	<b>(\$1,988)</b>	<b>-</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$5,571,284</b>	<b>\$102,099</b>	<b>\$57,327</b>	<b>\$80,418</b>	<b>\$4,112</b>	<b>\$16,442</b>	<b>\$53,720</b>	<b>\$5,303</b>	<b>-</b>

Exhibit A

Cost Exhibit (continued)

Department	Total	75.3800							957290-957330	
		70.3250 CSA Maint & Ops	70.3500 CAP PRJ/CAP	Integrated Waste	80.4190 Children & Family	95.4530 Cons Courts	95.7280 LAFCO	Local Transit Authority	957370-957390 COG	
- Building Use Allowance	\$65,614	-	-	-	-	\$21,861	-	-	-	
15.1015 Annual Audit	\$97,573	\$828	\$2,179	\$721	-	-	-	-	-	
15.1010 Admin Officer	\$642,562	\$3,613	\$9,509	\$3,603	\$457	-	-	-	-	
15.1065 Information Tech	\$304,772	-	-	\$3,468	-	-	\$101	-	-	
25.1210 County Counsel	\$558,175	\$11,100	\$20,792	\$14,427	\$197	-	\$1,013	-	\$7,459	
20.1140 Risk Management/Insurance	\$903,136	\$131	\$326	\$1,178	\$1,935	-	-	-	-	
20.1145 Auditor	\$1,368,100	\$9,163	\$24,120	\$8,476	\$12,181	-	\$1,503	-	\$19,628	
15.1080 Internal Services	\$440,712	-	-	\$915	\$915	-	-	-	-	
70.1290 Maintenance	\$674,310	-	-	\$427	\$4,113	\$66,938	-	-	-	
<b>Total Actual Costs</b>	<b>\$5,054,954</b>	<b>\$24,834</b>	<b>\$56,927</b>	<b>\$33,214</b>	<b>\$19,797</b>	<b>\$88,799</b>	<b>\$2,618</b>	<b>-</b>	<b>\$27,086</b>	
<b>Roll Forward Amounts</b>	<b>\$516,330</b>	<b>(\$9,604)</b>	<b>(\$88,703)</b>	<b>(\$55,863)</b>	<b>\$521</b>	<b>\$13,960</b>	<b>\$1,063</b>	<b>-</b>	<b>(\$8,755)</b>	
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Claimable Costs</b>	<b>\$5,571,284</b>	<b>\$15,231</b>	<b>(\$31,777)</b>	<b>(\$22,648)</b>	<b>\$20,319</b>	<b>\$102,760</b>	<b>\$3,681</b>	<b>-</b>	<b>\$18,332</b>	

Exhibit A

Cost Exhibit (continued)

Department	Total	-- All Other	2nd Alloc Remains
- Building Use Allowance	\$65,614	-	-
15.1015 Annual Audit	\$97,573	-	-
15.1010 Admin Officer	\$642,562	-	\$3
15.1065 Information Tech	\$304,772	\$448	\$5
25.1210 County Counsel	\$558,175	\$2,631	-
20.1140 Risk Management/Insurance	\$903,136	\$1	\$5
20.1145 Auditor	\$1,368,100	-	\$2
15.1080 Internal Services	\$440,712	-	-
70.1290 Maintenance	\$674,310	\$4,061	\$1
<b>Total Actual Costs</b>	<b>\$5,054,954</b>	<b>\$7,140</b>	<b>\$16</b>
<b>Roll Forward Amounts</b>	<b>\$516,330</b>	<b>(\$37,819)</b>	<b>-</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$5,571,284</b>	<b>(\$30,678)</b>	<b>\$16</b>