



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Alpine**  
**Markleeville, California**

**Date: September 29, 2017**  
**Filing Ref: ALP18**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** 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 **2015-16** fiscal year and as estimated costs for the **2017-18** 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, 2017**, 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

2. Central Services

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 200, incurred by the cost center responsible for providing the service.

Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

**E. NOTIFICATION TO STATE AND FEDERAL AGENCIES:** Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

**F. SPECIAL REMARKS:** None.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF ALPINE**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Carol McElroy

**Jim Reisinger, Manager  
Local Government Policy and Reporting  
Local Govt Programs and Services Division**

Name

CAO/Finance Director

Title

10-2-2017

10-5-2017

Date

Date

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

cc: State and Federal Agencies

Attachment

**ALPINE COUNTY, CALIFORNIA**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2017-18**

FY 2015-2016  
 3/6/2017

Summary Schedule

Department	101 BOARD & CONSULT	128 INSURANCE	109 INFORMATI ON TECHNOLO	104 COUNTY CLERK	113 COUNTY ASSESSOR	114 RECORDER	116 ELECTIONS	126 CHAMBER OF COMMERCE	133 RETIREE BENEFITS	134 SURVEYOR/ ENGR
1 BUILDING DEPRECIATION	\$2,468	\$0	\$0	\$1,185	\$1,911	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	4,584	0	0	1,492	2,034	1,001	0	0	0	0
4 102 CAO	40	0	17	36	40	12	2	9	47	1
5 103 PERSONNEL	10,082	0	0	6,049	6,352	1,714	0	0	0	0
6 105 AUDITOR-CONTROLLER	5,852	42	2,181	6,025	6,470	2,642	736	1,003	6,602	241
7 107 CENTRAL SERVICES	1,702	4	499	2,474	25,461	739	(350)	257	1,378	37
8 110 TREAS-TAX COLLECTOR	188	6	66	224	144	133	105	8	310	22
9 119 BUILDINGS & GROUND	37,362	0	0	18,283	29,487	0	0	0	0	0
<b>Total Current Allocations</b>	<b>62,279</b>	<b>52</b>	<b>2,764</b>	<b>35,767</b>	<b>71,899</b>	<b>6,240</b>	<b>493</b>	<b>1,277</b>	<b>8,337</b>	<b>301</b>
Less: Prior Year Allocations	0	53	1,693	33,853	60,481	5,416	479	866	7,170	303
Carry-Forward	0	(1)	1,071	1,914	11,418	824	14	411	1,167	(2)
<b>Proposed Costs</b>	<b>\$62,279</b>	<b>\$52</b>	<b>\$3,835</b>	<b>\$37,682</b>	<b>\$83,317</b>	<b>\$7,064</b>	<b>\$507</b>	<b>\$1,689</b>	<b>\$9,504</b>	<b>\$299</b>

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**ALPINE COUNTY, CALIFORNIA**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2017-18**

FY 2015-2016  
 3/6/2017

Summary Schedule

Department	138 GRAND JURY	141 COUNTY COUNSEL	146 DISTRICT ATTORNEY	147 PUBLIC DEFENDER	292 ANTI DRUG ABUSE	149 COUNTY SHERIFF	154 BV MAINTENAN CE	150 JAIL COSTS	294 VICTIM WITNESS	158 PROBATION DEPT
1 BUILDING DEPRECIATION	\$0	\$0	\$839	\$0	\$0	\$3,694	\$0	\$0	\$0	\$90
2 132 RISK MANAGEMENT	1,484	0	4,609	0	0	30,852	480	0	1,303	1,085
4 102 CAO	1	24	30	6	0	336	8	11	6	14
5 103 PERSONNEL	0	0	3,831	0	0	34,784	0	0	1,008	2,984
6 105 AUDITOR-CONTROLLER	137	3,124	6,002	846	0	48,822	1,279	1,215	2,777	3,257
7 107 CENTRAL SERVICES	30	1,247	2,415	168	0	18,642	233	323	161	1,434
8 110 TREAS-TAX COLLECTOR	6	97	393	47	0	1,091	0	0	244	222
9 119 BUILDINGS & GROUND	0	0	1,208	0	0	56,997	0	0	0	1,870
<b>Total Current Allocations</b>	<b>1,657</b>	<b>4,492</b>	<b>19,328</b>	<b>1,066</b>	<b>0</b>	<b>195,219</b>	<b>2,000</b>	<b>1,550</b>	<b>5,498</b>	<b>10,956</b>
Less: Prior Year Allocations	582	3,526	17,612	786	0	177,150	0	451	4,529	10,247
Carry-Forward	1,075	966	1,716	280	0	18,069	0	1,099	969	709
<b>Proposed Costs</b>	<b>\$2,733</b>	<b>\$5,457</b>	<b>\$21,045</b>	<b>\$1,347</b>	<b>\$0</b>	<b>\$213,287</b>	<b>\$2,000</b>	<b>\$2,648</b>	<b>\$6,467</b>	<b>\$11,664</b>

**ALPINE COUNTY, CALIFORNIA**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2017-18**

FY 2015-2016  
 3/6/2017

Summary Schedule

Department	162 BV FIRE DEPT	160/164 EMERGENC Y SVCS	165 EAST ALPINE FIRE	166 KIRKWOOD EMS	168 BV EMS	167 BUILDING DEPT	170 AGRICULTU RAL COMMISSIO	175 CDA	176 PLANNING DEPT	179 LOCAL AGENCY FORMATION
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$86	\$0	\$0	\$42	\$0
2 132 RISK MANAGEMENT	0	0	7,571	0	458	1,037	0	2,298	1,664	206
4 102 CAO	8	9	28	0	1	20	2	56	16	0
5 103 PERSONNEL	0	0	968	0	0	2,016	0	8,066	2,016	0
6 105 AUDITOR-CONTROLLER	1,609	1,141	5,821	0	620	3,803	194	9,620	2,721	281
7 107 CENTRAL SERVICES	229	270	827	0	38	1,650	48	4,026	988	5
8 110 TREAS-TAX COLLECTOR	150	28	509	0	22	186	3	432	58	19
9 119 BUILDINGS & GROUND	0	0	0	0	0	1,112	0	0	545	0
<b>Total Current Allocations</b>	<b>1,996</b>	<b>1,448</b>	<b>15,725</b>	<b>0</b>	<b>1,141</b>	<b>9,910</b>	<b>247</b>	<b>24,497</b>	<b>8,050</b>	<b>511</b>
Less: Prior Year Allocations	3,231	1,382	10,728	78	1,507	12,929	204	19,786	11,991	30
Carry-Forward	(1,235)	66	4,997	(78)	(366)	(3,019)	43	4,711	(3,941)	481
<b>Proposed Costs</b>	<b>\$762</b>	<b>\$1,513</b>	<b>\$20,721</b>	<b>\$(78)</b>	<b>\$774</b>	<b>\$6,891</b>	<b>\$290</b>	<b>\$29,209</b>	<b>\$4,109</b>	<b>\$992</b>

**ALPINE COUNTY, CALIFORNIA**  
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FY 2015-2016  
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Summary Schedule

Department	182 LOCAL HEALTH DEPT	185 SOLID WASTE	186 WELFARE	190 ONE STOP PROGRAM	191 OFFICE OF EDUCATION	187 SOCIAL SERVICES ASSISTANC E	188 GENERAL RELIEF	194 COUNTY LIBRARY	195/196 CO PARKS	198 MUSEUM
1 BUILDING DEPRECIATION	\$0	\$0	\$27,501	\$0	\$0	\$0	\$0	\$3,011	\$4,710	\$0
2 132 RISK MANAGEMENT	0	0	7,746	587	446	0	0	2,229	0	729
4 102 CAO	3	1	129	7	0	5	0	32	0	4
5 103 PERSONNEL	0	0	14,337	1,412	0	0	0	5,203	0	1,432
6 105 AUDITOR-CONTROLLER	289	469	22,731	3,472	387	970	0	6,969	0	1,349
7 107 CENTRAL SERVICES	77	33	8,518	710	0	157	0	2,959	0	1,195
8 110 TREAS-TAX COLLECTOR	0	75	1,188	498	3	83	0	424	0	80
9 119 BUILDINGS & GROUND	0	0	6,739	0	0	0	0	144,597	0	6,601
<b>Total Current Allocations</b>	<b>369</b>	<b>578</b>	<b>88,889</b>	<b>6,686</b>	<b>835</b>	<b>1,215</b>	<b>0</b>	<b>165,422</b>	<b>4,710</b>	<b>11,390</b>
Less: Prior Year Allocations	293	646	106,771	7,308	0	1,728	25	150,098	25,586	29,795
Carry-Forward	76	(68)	(17,882)	(622)	0	(513)	(25)	15,324	(20,876)	(18,405)
<b>Proposed Costs</b>	<b>\$445</b>	<b>\$510</b>	<b>\$71,007</b>	<b>\$6,065</b>	<b>\$835</b>	<b>\$702</b>	<b>\$(25)</b>	<b>\$180,746</b>	<b>\$(16,165)</b>	<b>\$(7,016)</b>

**ALPINE COUNTY, CALIFORNIA**  
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FY 2015-2016  
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Summary Schedule

Department	(120) HEALTH DEPT	(124) ENVIRONME NTAL HLTH	(121) MENTAL HEALTH	(122) DRUGS & ALCOHOL	(151) TOBACCO	(219/220) ROAD DEPT	214 PARKING/R ECORDS MGMT	(330) FISH & GAME	(276) WATER SHED COORD	(273) BT EMERGENC Y PREP
1 BUILDING DEPRECIATION	\$457	\$0	\$83	\$176	\$0	\$202	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	3,126	729	3,008	3,133	2,155	8,735	0	0	0	1,787
4 102 CAO	47	12	24	48	12	153	0	7	0	14
5 103 PERSONNEL	5,525	403	1,875	4,557	2,339	10,082	0	0	0	1,553
6 105 AUDITOR-CONTROLLER	11,123	4,401	10,795	13,421	5,598	24,963	13	909	0	5,637
7 107 CENTRAL SERVICES	5,392	154	1,278	2,578	880	6,611	0	194	0	401
8 110 TREAS-TAX COLLECTOR	781	548	1,254	1,229	559	1,285	3	39	0	568
9 119 BUILDINGS & GROUND	3,001	0	545	1,157	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>29,452</b>	<b>6,247</b>	<b>18,862</b>	<b>26,299</b>	<b>11,543</b>	<b>52,031</b>	<b>15</b>	<b>1,149</b>	<b>0</b>	<b>9,960</b>
Less: Prior Year Allocations	51,177	0	22,140	27,867	7,001	56,742	333	1,007	20	5,392
Carry-Forward	(21,725)	0	(3,278)	(1,568)	4,542	(4,711)	(318)	142	(20)	4,568
<b>Proposed Costs</b>	<b>\$7,728</b>	<b>\$6,247</b>	<b>\$15,584</b>	<b>\$24,732</b>	<b>\$16,084</b>	<b>\$47,321</b>	<b>\$(302)</b>	<b>\$1,290</b>	<b>\$(20)</b>	<b>\$14,528</b>



**ALPINE COUNTY, CALIFORNIA**  
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Summary Schedule

Department	(240) AIRPORT	280 PAN FLU EPO	(290) COPS GRANT	(291) CAL MMET	(295) LAW ENFORCEM ENT AB443	(310) MPUD	221 CO ROAD IMPROVEM ENT	(340) CSA #1	361 OWP	370 TRANSIT
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	0	2,048	0	0	0	0	0	0	0	720
4 102 CAO	1	5	0	0	(2)	0	0	30	20	9
5 103 PERSONNEL	0	807	0	0	0	0	0	0	0	1,613
6 105 AUDITOR-CONTROLLER	209	4,373	0	0	(175)	0	611	3,855	2,735	2,111
7 107 CENTRAL SERVICES	18	157	0	0	(50)	0	0	867	586	786
8 110 TREAS-TAX COLLECTOR	30	454	0	0	3	0	133	130	116	122
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>259</b>	<b>7,844</b>	<b>0</b>	<b>0</b>	<b>(224)</b>	<b>0</b>	<b>744</b>	<b>4,881</b>	<b>3,457</b>	<b>5,360</b>
Less: Prior Year Allocations	83	0	0	0	1,440	20	1,536	2,355	6,517	0
Carry-Forward	176	0	0	0	(1,664)	(20)	(792)	2,526	(3,060)	0
<b>Proposed Costs</b>	<b>\$435</b>	<b>\$7,844</b>	<b>\$0</b>	<b>\$0</b>	<b>\$(1,888)</b>	<b>\$(20)</b>	<b>\$(49)</b>	<b>\$7,407</b>	<b>\$397</b>	<b>\$5,360</b>

**ALPINE COUNTY, CALIFORNIA**  
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FY 2015-2016  
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Summary Schedule

Department	(400'S) SCHOOLS	115 COURT SERVICES	215 STATE OES	293 OHV GRANT FUND	341 BV PUBLIC SAFETY	342 BV SW ASSESSME NT	343 BV TRANSFER STATION	(500) OTHER TRUST &AGENCY	375 STPUD MITIGATION	376 YOUTH OFFENDER BLOCK
1 BUILDING DEPRECIATION	\$0	\$2,072	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	103	0	0	0	510	0	0	0	0	0
4 102 CAO	0	0	0	0	6	4	4	0	0	12
5 103 PERSONNEL	0	0	0	0	847	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	21,629	18	0	0	1,049	427	621	3,677	0	1,632
7 107 CENTRAL SERVICES	0	1	0	0	163	110	121	0	4,111	360
8 110 TREAS-TAX COLLECTOR	4,707	3	0	0	14	3	36	800	0	61
9 119 BUILDINGS & GROUND	0	43,059	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>26,439</b>	<b>45,153</b>	<b>0</b>	<b>0</b>	<b>2,588</b>	<b>543</b>	<b>782</b>	<b>4,477</b>	<b>4,111</b>	<b>2,065</b>
Less: Prior Year Allocations	41,533	403	0	0	2,433	590	667	7,651	3,248	1,637
Carry-Forward	(15,094)	44,750	0	0	155	(47)	115	(3,174)	863	428
<b>Proposed Costs</b>	<b>\$11,345</b>	<b>\$89,903</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,743</b>	<b>\$496</b>	<b>\$898</b>	<b>\$1,303</b>	<b>\$4,975</b>	<b>\$2,492</b>

**ALPINE COUNTY, CALIFORNIA**  
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Summary Schedule

Department	377 MENTAL HEALTH SVCS ACT	260 CAPITAL OUTLAY	201 DEBT SERVICE FUND	261 HAWKINS PEAK	262 PER CAPITA GRANT	267 LEVIATHAN PEAK	268 MHSA- CAP FACILITY	297 FEDERAL ANTI-DRUG	298 FEDERAL CAL-MMET	299 DEA GRANTS
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	6,013	0	0	0	0	0	0	0	0	0
4 102 CAO	163	0	14	0	0	0	0	0	0	0
5 103 PERSONNEL	16,555	0	0	0	0	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	30,445	369	1,511	0	0	0	64	0	0	0
7 107 CENTRAL SERVICES	4,515	-0	395	0	0	0	0	0	0	0
8 110 TREAS-TAX COLLECTOR	1,808	80	6	0	0	0	14	0	0	0
9 119 BUILDINGS & GROUND	1,700	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>61,198</b>	<b>449</b>	<b>1,926</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>77</b>	<b>0</b>	<b>0</b>	<b>0</b>
Less: Prior Year Allocations	38,740	101	1,547	304	0	101	0	0	0	0
Carry-Forward	22,458	348	379	(304)	0	(101)	0	0	0	0
<b>Proposed Costs</b>	<b>\$83,655</b>	<b>\$798</b>	<b>\$2,304</b>	<b>\$(304)</b>	<b>\$0</b>	<b>\$(101)</b>	<b>\$77</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**ALPINE COUNTY, CALIFORNIA**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2017-18**

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Department	271 GRANTS CLEARING	272 SAMSHA GRANT	274 HPP	296 COPS(FEDE RAL)	300 EMPG	311 ASSESSOR S SPEC REV	312 RECORDER S SPEC REV	315 TAX COLLECTIO N TRUST	394 SNC PROP 84 GRANT	395 WOODSTOV E REPLACEM
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	0	0	446	0	0	0	0	0	0	0
4 102 CAO	4	0	12	0	0	0	1	0	6	6
5 103 PERSONNEL	0	0	403	0	0	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	571	0	3,797	0	0	24	141	0	774	913
7 107 CENTRAL SERVICES	115	0	346	0	0	3	24	0	189	165
8 110 TREAS-TAX COLLECTOR	30	0	462	0	0	3	11	0	14	64
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	720	0	5,466	0	0	30	177	0	983	1,148
Less: Prior Year Allocations	3,159	249	858	0	0	526	181	0	0	0
Carry-Forward	(2,439)	(249)	4,608	0	0	(496)	(4)	0	0	0
<b>Proposed Costs</b>	<b>\$(1,719)</b>	<b>\$(249)</b>	<b>\$10,074</b>	<b>\$0</b>	<b>\$0</b>	<b>\$(466)</b>	<b>\$172</b>	<b>\$0</b>	<b>\$983</b>	<b>\$1,148</b>

**ALPINE COUNTY, CALIFORNIA**  
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Department	397 TITLE III FIRE SAFETY	399 TOBACCO SETTLEMEN T	515 AB233 COURT DISTRIBUTI ON	516 MH 2011 REALIGNME NT	517 MENTAL HEALTH	519 PH REALIGNME NT	522 SS REALIGNME NT	523 LOCAL REV FUND 2011 H	524 LOCAL REV FUND 2011 P	525 CC PERF INCENTIVES FU
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	0	0	0	0	0	0	0	0	0	0
4 102 CAO	2	2	12	0	0	0	0	0	5	2
5 103 PERSONNEL	0	0	0	0	0	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	260	404	1,533	0	0	0	0	0	633	303
7 107 CENTRAL SERVICES	45	70	361	0	0	0	0	0	145	50
8 110 TREAS-TAX COLLECTOR	19	30	39	0	0	0	0	0	19	25
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>326</b>	<b>507</b>	<b>1,944</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>802</b>	<b>380</b>
Less: Prior Year Allocations	279	47	944	0	0	0	0	0	71	184
Carry-Forward	47	460	1,000	0	0	0	0	0	731	196
<b>Proposed Costs</b>	<b>\$373</b>	<b>\$968</b>	<b>\$2,945</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,534</b>	<b>\$576</b>

**ALPINE COUNTY, CALIFORNIA**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2017-18**

FY 2015-2016  
 3/6/2017

Summary Schedule

Department	595 TRANSPOR TATION - LTF	596 STATE TRANSIT ASST.(S)	264 FACILITY MASTER PLAN	202 150TH ANNIVERSA RY ADH	152 SHERIFF GRANTS	156 INTEROP COMMO CAP MAINT	213 VEHICLE REPLACEM ENT	ALL OTHER	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,765	\$0	\$50,293
2 132 RISK MANAGEMENT	0	0	0	0	0	0	0	0	0	106,405
4 102 CAO	6	0	0	0	1	0	0	0	0	1,600
5 103 PERSONNEL	0	0	0	0	0	0	0	0	0	148,817
6 105 AUDITOR-CONTROLLER	662	0	0	0	127	165	178	242	0	324,446
7 107 CENTRAL SERVICES	176	0	0	0	34	0	0	0	0	109,935
8 110 TREAS-TAX COLLECTOR	0	0	0	0	0	36	39	53	0	22,695
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	36,686	0	390,947
<b>Total Current Allocations</b>	<b>844</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>162</b>	<b>201</b>	<b>217</b>	<b>38,746</b>	<b>0</b>	<b>1,155,137</b>
Less: Prior Year Allocations	2,724	201	2,449	73	1,154	0	0	466	0	1,005,463
Carry-Forward	(1,880)	(201)	(2,449)	(73)	(992)	0	0	38,280	0	62,482
<b>Proposed Costs</b>	<b>\$(1,037)</b>	<b>\$(201)</b>	<b>\$(2,449)</b>	<b>\$(73)</b>	<b>\$(831)</b>	<b>\$201</b>	<b>\$217</b>	<b>\$77,025</b>	<b>\$0</b>	<b>\$1,217,620</b>