



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

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of San Luis Obispo  
San Luis Obispo, California**

**Date: October 16, 2020  
Filing Ref: SLO21**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2020-21**. 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. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by 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 **Exhibit A** (attached) are formally approved as actual costs for fiscal year **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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          | 8. Auditor-Controller-Treasurer-Tax Collector |
| 2. Risk Management                   | 9. Maintenance Projects                       |
| 3. County Counsel                    | 10. Garage ISF                                |
| 4. Human Resources                   | 11. Public Works ISF                          |
| 5. Facilities Management             | 12. Combined Insurance Funds ISF              |
| 6. Information Technology Department |   |
| 7. 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 cost 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 county departments' costs 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 and 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 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 by 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 Uniform Guidance, 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 fiscal year 2020-21 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF SAN LUIS OBISPO**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

**BY** Original signed by

**BY** Original signed by

James W. Hamilton

**SANDEEP SINGH, Manager  
Local Government Policy Section  
Local Govt Programs & Services Division**

**Name  
Auditor-Controller/Treasurer-Tax Collector**

**Title**

10-16-2020

10-16-2020

**Date**

**Date**

**Negotiated by Kirsten Ford  
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment: Exhibit A

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Exhibit A

Cost Exhibit

Department	Claimable Totals	100-Board of Supervisors	103-Short-Term Financing	106-Contributions to Other Agencies	109-Assessor	110-Clerk	130-Health Mgmt	131-Grand Jury	132-District Attorney
001-Building Depreciation	\$2,779,408	\$156,117	-	-	\$336,369	\$152,227	-	-	\$4,308
002-Equipment Depreciation	\$1,290,358	\$1,379	-	-	\$31,434	\$29,157	-	-	\$34,760
104-County Administrative Office	\$1,428,581	\$4,444	-	-	\$28,194	\$12,360	\$1,927	\$1,157	\$46,397
105-Risk Management	\$502,781	\$756	-	-	\$4,980	\$1,251	-	-	\$6,596
111-County Counsel	\$3,697,037	\$263,662	-	-	\$14,662	\$61,945	-	\$5,333	\$17,387
112-Human Resources	\$3,833,511	\$17,228	-	-	\$113,418	\$28,713	-	-	\$149,310
113-Facilities Management	\$4,109,339	\$78,980	-	-	\$161,239	\$35,700	(\$157)	-	\$344,302
114-Information Technology Department (ITD)	\$10,395,841	\$43,606	-	-	\$323,041	\$236,063	\$7,496	\$35,926	\$781,708
116-Central Services	\$3,656,881	\$45,811	\$568	-	\$18,202	\$47,226	\$2,880	\$256	\$29,520
117-Auditor/Controller/Treasurer-Tax Collector	\$4,407,385	\$15,254	\$786	\$3,755	\$31,867	\$41,235	\$5,988	\$5,238	\$154,182
200-Maintenance Projects	\$3,389,093	\$26,589	-	-	\$174,854	\$93,136	-	\$7,780	\$223,211
<b>Total Actual Costs</b>	<b>\$39,590,216</b>	<b>\$723,726</b>	<b>\$1,454</b>	<b>\$3,755</b>	<b>\$1,288,249</b>	<b>\$789,023</b>	<b>\$19,094</b>	<b>\$57,689</b>	<b>\$1,791,642</b>
Roll Forward Amounts	\$3,965,766	(\$1,143,078)	\$371	\$39	(\$422,963)	\$36,187	\$532	(\$199)	\$47,639
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$43,155,983</b>	<b>(\$419,351)</b>	<b>\$2,324</b>	<b>\$3,794</b>	<b>\$865,386</b>	<b>\$825,210</b>	<b>\$19,725</b>	<b>\$57,490</b>	<b>\$1,839,281</b>

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	134-Child Support Service	135-Public Defender	136-Sheriff	137-Animal Services	138-Emergency Services	139-Probation	140-County Fire	141-Ag Commissioner
001-Building Depreciation	\$2,779,408	-	-	\$521,671	\$69,313	\$19,963	\$351,750	\$24,680	\$14,203
002-Equipment Depreciation	\$1,290,358	-	-	\$432,758	\$5,070	\$38,674	\$51,409	\$131,814	\$5,233
104-County Administrative Office	\$1,428,581	\$12,275	\$18,378	\$209,864	\$11,604	\$3,906	\$68,385	\$54,906	\$18,823
105-Risk Management	\$502,781	\$1,774	-	\$28,782	\$1,324	\$441	\$9,644	\$1,391	\$3,152
111-County Counsel	\$3,697,037	-	-	\$232,384	\$1,937	\$9,562	\$23,696	\$12,949	\$7,686
112-Human Resources	\$3,833,511	\$40,199	-	\$500,110	\$30,149	\$10,050	\$220,508	-	\$72,000
113-Facilities Management	\$4,109,339	\$8,928	-	\$1,131,214	\$80,787	\$25,764	\$368,897	\$231,227	\$50,908
114-Information Technology Department (ITD)	\$10,395,841	\$22,769	\$83,912	\$3,601,538	\$66,757	\$136,047	\$796,164	\$976,773	\$118,988
116-Central Services	\$3,656,881	\$15,052	\$891	\$72,505	\$15,688	\$10,152	\$85,651	\$49,763	\$9,465
117-Auditor/Controller/Treasurer-Tax Collector	\$4,407,385	\$33,214	\$59,898	\$520,264	\$38,342	\$15,740	\$245,629	\$173,576	\$58,834
200-Maintenance Projects	\$3,389,093	-	-	\$504,281	\$666	\$12,549	\$281,834	\$58,482	\$54,204
<b>Total Actual Costs</b>	<b>\$39,590,216</b>	<b>\$134,211</b>	<b>\$163,079</b>	<b>\$7,965,371</b>	<b>\$301,607</b>	<b>\$282,837</b>	<b>\$2,496,559</b>	<b>\$1,745,459</b>	<b>\$433,487</b>
Roll Forward Amounts	\$3,665,766	(\$5,431)	\$11,991	\$1,095,369	(\$141,852)	\$87,341	\$68,603	\$483,749	(\$108,405)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$43,155,983</b>	<b>\$128,781</b>	<b>\$175,070</b>	<b>\$9,060,739</b>	<b>\$159,755</b>	<b>\$370,177</b>	<b>\$2,564,162</b>	<b>\$2,229,209</b>	<b>\$325,082</b>

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	142-Planning	143-Court Operations Fund	160-Public Health	166-Environmental Health	180-Social Services	183-Med Assis't Prog	184-Law Enforcement Medical Care	186-Veteran's Services
001-Building Depreciation	\$2,779,408	\$85,652	-	\$232,335	\$365,302	-	-	-	-
002-Equipment Depreciation	\$1,290,358	\$173,988	-	\$30,698	\$207,233	-	-	-	-
104-County Administrative Office	\$1,428,581	\$80,155	\$1,020	\$77,233	\$216,833	\$180,463	-	\$35,302	\$10,762
105-Risk Management	\$502,781	\$5,968	-	\$11,728	\$21,309	\$32,992	-	\$125	\$504
111-County Counsel	\$3,697,037	\$764,652	-	\$140,785	\$174,835	\$800,120	-	-	\$5,296
112-Human Resources	\$3,833,511	\$136,389	-	\$597,561	\$473,162	\$703,868	-	\$5,319	\$11,485
113-Facilities Management	\$4,109,339	\$274,249	-	\$208,568	\$49,959	\$27,992	-	-	\$113
114-Information Technology Department (ITD)	\$10,395,841	\$572,809	-	\$302,879	\$241,807	\$329,243	-	\$72,694	\$30,864
116-Central Services	\$3,656,881	\$44,051	\$3,728	\$35,054	\$57,964	\$2,296,141	-	\$5,388	\$1,484
117-Audit/Controls/Treasurer-Tax Collector	\$4,407,385	\$121,208	-	\$243,116	\$588,491	\$521,875	-	\$75,309	\$9,395
200-Maintenance Projects	\$3,389,093	\$81,300	-	\$120,380	\$143,168	\$24,191	-	-	\$20,839
<b>Total Actual Costs</b>	<b>\$39,590,216</b>	<b>\$2,350,050</b>	<b>\$4,748</b>	<b>\$2,000,337</b>	<b>\$2,541,054</b>	<b>\$5,018,885</b>	<b>-</b>	<b>\$194,039</b>	<b>\$90,744</b>
Roll Forward Amounts	\$3,565,766	\$423,753	-	\$530,212	\$309,010	\$53,569	-	(\$19,246)	\$22,905
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$43,155,983</b>	<b>\$2,783,804</b>	<b>\$4,748</b>	<b>\$2,830,549</b>	<b>\$2,850,075</b>	<b>\$5,102,455</b>	<b>-</b>	<b>\$174,792</b>	<b>\$113,650</b>

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Total	201-Public Works Special Services	215-Farm Advisor	230-Capital Projects	245-Roads	266-County Wide Automation	275-Organizational Management	277-CSAC Debt Service	280-Community Development
001-Building Depreciation	\$2,779,408	\$5,300	\$284	-	\$1,426	-	-	-	-
002-Equipment Depreciation	\$1,290,358	\$2,205	\$1,755	-	-	-	-	-	-
104-County Administrative Office	\$1,428,581	\$5,366	\$3,347	-	\$41,187	\$4,217	\$2,343	-	\$2,625
105-Risk Management	\$502,781	-	\$378	-	-	-	-	-	-
111-County Counsel	\$3,697,037	-	-	-	-	-	-	-	-
112-Human Resources	\$3,833,511	-	\$8,614	-	-	-	-	-	-
113-Facilities Management	\$4,109,339	-	\$23,533	\$468	\$17,841	-	-	-	-
114-Information Technology Department (ITD)	\$10,395,841	\$27,775	\$54,601	\$1,748	\$48,807	\$341,795	\$1,711	-	\$10,521
116-Central Services	\$3,656,881	\$1,983	\$2,062	\$11,205	\$32,199	\$3,183	\$1,113	\$688	\$445
117-Audit/Controls/Treasurer-Tax Collector	\$4,407,385	\$15,213	\$5,987	-	\$121,422	\$10,033	\$15,105	\$153	\$5,224
200-Maintenance Projects	\$3,389,093	-	\$8,834	-	\$17,210	-	-	-	-
<b>Total Actual Costs</b>	<b>\$39,590,216</b>	<b>\$50,841</b>	<b>\$110,395</b>	<b>\$13,421</b>	<b>\$378,791</b>	<b>\$364,227</b>	<b>\$20,272</b>	<b>\$821</b>	<b>\$19,815</b>
Roll Forward Amounts	\$3,965,766	\$10,613	\$12,545	(\$108,885)	\$204,702	\$47,124	\$22,487	\$786	(\$5,287)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$43,155,983</b>	<b>\$71,455</b>	<b>\$122,941</b>	<b>(\$95,463)</b>	<b>\$583,494</b>	<b>\$411,352</b>	<b>\$42,760</b>	<b>\$1,608</b>	<b>\$14,528</b>

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	305-Parks	330-Wildlife and Grading	331-Fish and Game	350-Medical; Indigent Services Prog	351-Emergency Medical Services	375-Driving Under the Influence	377-Library	405-Public Works
001-Building Depreciation	\$2,779,408	\$52,734	-	-	-	-	\$13,107	\$58,205	\$51,475
002-Equipment Depreciation	\$1,290,358	\$22,859	-	-	-	-	-	\$7,536	-
104-County Administrative Office	\$1,428,581	\$33,111	\$562	\$1,365	-	\$1,059	\$3,497	\$27,285	\$113,325
105-Risk Management	\$502,781	\$4,491	-	-	\$1,791	-	\$808	\$5,254	\$35,773
111-County Counsel	\$3,697,037	\$14,505	-	-	-	-	-	-	\$53,825
112-Human Resources	\$3,833,511	\$34,456	-	-	-	-	\$14,357	\$109,111	\$330,204
113-Facilities Management	\$4,109,339	\$822	-	-	-	-	\$7,741	\$52,312	\$59,256
114-Information Technology Department (ITD)	\$10,395,841	\$133,350	\$4	\$70	-	(\$1,249)	\$5,118	\$44,962	\$55,566
116-Central Services	\$3,656,881	\$30,213	-	-	-	-	\$1,241	\$15,528	\$50,328
117-Auditor/Controller/Treasurer-Tax Collector	\$4,407,355	\$145,568	\$10	\$417	-	\$2,478	\$10,573	\$113,851	\$384,302
200-Maintenance Projects	\$3,389,093	\$117,316	-	-	-	-	\$2,057	\$108,771	\$494,991
<b>Total Actual Costs</b>	<b>\$39,590,216</b>	<b>\$589,834</b>	<b>\$876</b>	<b>\$1,852</b>	<b>\$1,791</b>	<b>\$2,288</b>	<b>\$58,610</b>	<b>\$556,124</b>	<b>\$2,339,036</b>
Roll Forward Amounts	\$3,565,766	\$43,348	\$549	\$1,083	\$11,417	(\$5,161)	\$955	\$5,535	\$780,285
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$43,155,983</b>	<b>\$633,182</b>	<b>\$1,725</b>	<b>\$2,934</b>	<b>\$13,207</b>	<b>(\$2,873)</b>	<b>\$59,564</b>	<b>\$562,660</b>	<b>\$3,119,321</b>



COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	407-Rent	408-Workers' Comp ISF	409-Liability Insurance ISF	410-Unemployment Insurance ISF	411-Medical Malpractice ISF	412-County Dental Plan ISF	413-OPEB ISF	425-Airports
001-Building Depreciation	\$2,779,408	-	-	-	-	-	-	-	-
002-Equipment Depreciation	\$1,290,358	-	-	-	-	-	-	-	-
104-County Administrative Office	\$1,428,581	\$1,685	\$10,620	\$5,891	\$72	\$797	\$519	-	\$17,222
105-Risk Management	\$502,781	\$529	\$19,345	-	-	-	-	-	\$2,826
111-County Counsel	\$3,697,037	-	\$263	\$124,432	-	-	-	-	\$56,622
112-Human Resources	\$3,833,511	\$18,664	-	-	-	-	-	-	\$21,535
113-Facilities Management	\$4,109,339	\$13,371	\$1,660	-	-	-	-	-	\$16,174
114-Information Technology Department (ITD)	\$10,395,841	\$21,937	\$5,985	\$4,739	\$51	\$668	\$332	-	\$27,878
116-Central Services	\$3,656,881	\$10,358	\$2,672	\$223	-	-	-	\$223	\$22,464
117-Audit/Controls/Treasurer-Tax Collector	\$4,407,385	\$48,183	\$54,760	\$16,212	\$236	\$1,849	\$1,173	\$19	\$52,411
200-Maintenance Projects	\$3,389,093	\$173,055	-	-	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$39,590,216</b>	<b>\$298,192</b>	<b>\$105,305</b>	<b>\$152,497</b>	<b>\$369</b>	<b>\$3,314</b>	<b>\$2,024</b>	<b>\$242</b>	<b>\$227,132</b>
Roll Forward Amounts	\$3,965,766	\$2,755	(\$65,212)	(\$3,000)	(\$5)	(\$845)	(\$255)	\$71	(\$97,082)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$43,155,983</b>	<b>\$370,948</b>	<b>\$40,094</b>	<b>\$149,497</b>	<b>\$234</b>	<b>\$2,466</b>	<b>\$1,765</b>	<b>\$313</b>	<b>\$130,040</b>

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Total	427-Golf Courses	430-Los Osos Sewer System	720-APCD	760-Pension Trust	791-Law Library	999-Other	222-Regional Parks	118-Talent Development
001-Building Depreciation	\$2,779,408	-	-	-	-	-	\$239,730	\$1,366	-
002-Equipment Depreciation	\$1,290,358	-	-	-	-	-	\$82,096	-	-
104-County Administrative Office	\$1,428,581	\$6,441	\$9,357	-	-	-	-	-	-
105-Risk Management	\$602,781	\$1,874	-	\$1,324	-	-	\$300,266	\$2,017	-
111-County Counsel	\$3,697,037	-	-	-	-	\$1,728	\$287,574	-	-
112-Human Resources	\$3,833,511	\$21,535	-	\$14,586	(\$4,756)	-	\$6,489	\$45,941	\$2,871
113-Facilities Management	\$4,109,339	\$248	-	\$697	(\$14,819)	-	\$747,962	\$3,481	-
114-Information Technology Department (ITD)	\$10,395,841	\$1,966	-	\$16,886	\$53,422	\$2,190	\$711,688	-	-
116-Central Services	\$3,656,881	\$4,645	\$14,303	\$5,838	\$1,577	\$40	\$588,861	-	-
117-Auditor/Controller/Treasurer/Tax Collector	\$4,407,385	\$4,325	\$20,816	(\$13,960)	\$1,609	\$2,203	\$122,907	-	-
200-Maintenance Projects	\$3,389,093	\$1,957	-	-	-	-	\$411,381	\$36,039	-
<b>Total Actual Costs</b>	<b>\$39,590,216</b>	<b>\$39,981</b>	<b>\$44,476</b>	<b>\$25,281</b>	<b>\$37,033</b>	<b>\$5,161</b>	<b>\$3,587,963</b>	<b>\$88,845</b>	<b>\$2,871</b>
Roll Forward Amounts	\$3,965,766	\$8,544	\$36,603	\$11,365	(\$2,255)	\$789	\$300,260	-	-
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$43,155,983</b>	<b>\$48,524</b>	<b>\$79,980</b>	<b>\$37,646</b>	<b>\$34,778</b>	<b>\$5,951</b>	<b>\$4,518,223</b>	<b>\$88,845</b>	<b>\$2,871</b>

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Total	118-Communication and Outreach	450-Slo Flood Control Water	581-CSA 7A	2nd Alloc Remains	Sub Total	Direct Billed	Unallocated	Total
001-Building Depreciation	\$2,779,408	-	-	-	-	\$2,779,408	-	-	\$2,779,408
002-Equipment Depreciation	\$1,290,368	-	-	-	-	\$1,290,368	-	-	\$1,290,368
104-County Administrative Office	\$1,428,581	-	-	-	-	\$1,428,581	-	\$843,416	\$2,271,996
105-Risk Management	\$602,781	-	-	-	\$0	\$602,781	\$370,070	-	\$972,851
111-County Counsel	\$3,697,037	-	-	-	\$0	\$3,697,037	\$163,606	\$716,250	\$4,636,794
112-Human Resources	\$3,833,511	\$1,436	-	-	\$0	\$3,833,511	\$351,792	-	\$4,185,303
113-Facilities Management	\$4,109,339	-	-	-	\$0	\$4,109,339	\$3,507,750	\$2,249	\$7,619,338
114-Information Technology Department (ITD)	\$10,395,841	-	-	-	\$0	\$10,395,841	\$7,318,412	\$1,341,053	\$19,055,305
116-Central Services	\$3,666,881	-	-	-	\$0	\$3,666,881	\$1,106,708	-	\$4,773,589
117-Auditor/Controller/Treasurer-Tax Collector	\$4,407,385	-	-	-	\$0	\$4,407,385	\$66,979	\$1,720,278	\$6,194,642
200-Maintenance Projects	\$3,389,093	-	-	-	\$0	\$3,389,093	\$500,661	-	\$3,889,754
<b>Total Actual Costs</b>	<b>\$39,590,216</b>	<b>\$1,436</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$39,590,216</b>	<b>\$13,385,878</b>	<b>\$4,683,247</b>	<b>\$57,659,341</b>
Roll Forward Amounts	\$3,665,766	-	-	-	-	\$3,665,766	-	-	\$3,665,766
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$43,155,983</b>	<b>\$1,436</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>\$43,155,983</b>	<b>\$13,385,878</b>	<b>\$4,683,247</b>	<b>\$51,225,108</b>