



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

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of San Bernardino  
San Bernardino, California**

**Date: April 2, 2018  
Filing Ref: SBO19**

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 **2018-19**. 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 the **Summary of Claimable Costs** (attached) are formally approved as actual costs for fiscal year **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, 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            | 9. Real Estate Services              |
| 2. Auditor-Controller                  | 10. General Services Group (ISF)     |
| 3. County Counsel                      | 11. Telecommunication Services (ISF) |
| 4. Facilities Management - Custodial   | 12. Computer Operations (ISF)        |
| 5. Facilities Management - Grounds     | 13. Fleet Management (ISF)           |
| 6. Facilities Management - Maintenance | 14. Risk Management (ISF)            |
| 7. Human Resources                     | 15. Flood Control Equipment (ISF)    |
| 8. Information Systems Development     |                                      |

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 2018-19 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF SAN BERNARDINO**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Oscar Valdez

**Jim Reisinger, Manager  
Local Government Policy Section  
Local Govt Programs & Services Division**

Name  
Auditor-Controller/Treasurer/Tax Collector

Title

4-12-2018

4-25-2018

Date

Date

**Negotiated by Ou Saelee  
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment

**COUNTY WIDE COST ALLOCATION PLAN  
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				Real Est - Project Mgmt Div. AAA-ANE
			Building Depre	Computer Software + Equipment Depre	Utilities	Rent	
Fund	Dept						
<b>Operating Units</b>							
<b>Internal Service Funds</b>							
IAG	PUR	Printing Services	36,913	0	20,680	0	0
IAJ	ISD	IS - Computer Operations (all funds)	322,389	0	478,613	0	0
IAM	ISD	IS - Telecommunication Svcs (all funds)	159,896	0	174,603	0	0
IAV	PUR	Surplus Property & Storage Operations	103,966	0	58,800	0	0
IAY	PUR	Mail/Courier Services	23,825	0	13,475	0	0
IBP	RMG	Risk Management (all funds)	89,814	0	80,460	0	0
IFM	FLT	Fleet Management (all funds)	0	0	149,774	0	0
IPD	ISD	IS - Business Solutions Department	0	0	0	0	0
<b>Operating Units</b>							
<b>Enterprise Funds</b>							
EAA	SWM	PW - Solid Waste Mgmt - Op (all funds)	0	0	115,413	0	0
EAD	MCR	Arrowhead Rgnl Med Center (all funds)	0	0	17,520	0	394
<b>Operating Units</b>							
<b>General Fund Operating Units</b>							
AAA	APT	Airports (all funds)	61,637	11,414	266,391	0	0
AAA	ASR	Assessor/Rec/Cnty Clerk (all funds)	454,087	126,211	256,902	0	0
AAA	AWM	Agriculture/Weights & Meas (all funds)	56,899	9,184	31,571	0	0
AAA	BDF	Board of Supervisors (all funds)	103,368	1,633	50,069	0	0
AAA	CBD	Clerk of the Board (all funds)	44,132	938	22,315	0	0
AAA	CCM	County Museum (all funds)	491,240	2,731	467,563	0	0
AAA	CCP	Regional Parks (all funds)	729,896	43,359	1,287,522	0	0
AAA	CCS	PH - California Children's Services	0	33,679	0	0	0
AAA	CTN	CTC - Court Judicial Benefits	0	0	0	0	0
AAA	DAT	District Attorney (all funds)	1,491,348	83,424	358,348	0	0
AAA	DCS	Child Support Services (all funds)	0	0	0	0	0
AAA	DPA	Human Services Admin Claim (all funds)	82,265	0	45,339	0	0
AAA	EDF	Economic Development Agency (all funds)	64,175	322	32,450	0	0
AAA	EMC	PH - Indigent Ambulance	0	0	0	0	0

**COUNTY WIDE COST ALLOCATION PLAN  
SUMMARY OF CLAIMABLE COSTS**

**COSTS ALLOCATED FROM ...**

Auditor- Controller AAA-ATX	County Adm'n. Office AAA- CAO/FAB	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC	Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	IS - Geographical Info System AAA-ISD
6,662	4,563	0	(152)	(230)	728	9,291	1,028
71,971	36,398	0	(1,493)	(2,257)	8,235	6,581	8,199
56,108	26,414	10,098	(237)	(1,483)	3,794	(7,191)	5,963
(2,136)	1,143	0	(7)	(668)	1,001	2,340	257
6,320	6,279	0	(38)	(153)	324	12,803	1,414
365,087	17,347	625,204	(307)	(463)	1,561	19,429	3,907
86,440	24,794	(2,691)	(21)	(1,643)	2,550	58,015	5,015
29,983	24,580	131,567	0	0	0	(6,647)	5,537
95,669	23,852	(13,392)	(606)	(756)	3,077	21,695	4,630
1,551,702	1,015,125	(4,934)	0	(26,754)	8	1,361,282	228,661
82,883	5,337	82,141	(15)	(22)	71	10,928	1,202
167,333	66,243	109,859	(1,888)	(2,626)	9,070	66,008	65,636
52,169	18,134	13,209	(393)	(550)	1,619	41,692	4,085
34,309	18,335	297,994	(286)	(431)	1,484	44,693	4,492
8,620	3,454	43,872	(131)	(171)	571	7,076	1,000
20,088	5,978	22,494	(1,527)	(3,128)	8,050	14,573	3,002
73,651	22,040	59,480	(98)	(149)	537	56,614	4,803
62,054	44,498	(1,794)	0	0	43	96,144	10,023
49	0	0	0	0	0	0	0
283,001	149,546	34,124	(3,157)	(4,523)	15,514	318,987	33,620
227,247	122,990	354	0	0	22	95,814	27,704
2,362,421	1,531,567	38,645	(1,780)	(505)	1,909	1,844,259	345,933
10,616	2,549	13	(187)	(270)	915	(22,021)	(1,738)
450	0	0	0	0	0	0	0

**COUNTY WIDE COST ALLOCATION PLAN  
SUMMARY OF CLAIMABLE COSTS**

**COSTS ALLOCATED FROM ...**

Fund/Dept	Purchasing AAA-PUR	Real Est Services AAA- RPR/RNT	Total Actual
<b>Operating Units</b>			
<b>Internal Service Funds</b>			
IAG PUR	11,417	0	90,901
IAJ ISD	93,451	0	1,022,085
IAM ISD	58,989	47,760	534,714
IAV PUR	1,057	0	165,754
IAY PUR	634	0	64,882
IBP RMG	9,303	0	1,211,343
IFM FLT	56,874	13,019	392,127
IPD ISD	9,303	0	194,321
<b>Operating Units</b>			
<b>Enterprise Funds</b>			
EAA SWM	20,086	29,684	299,350
EAD MCR	220,943	19,365	4,383,312
<b>Operating Units</b>			
<b>General Fund Operating Units</b>			
AAA APT	16,069	192,429	730,464
AAA ASR	56,029	173	1,373,038
AAA AWM	2,749	0	230,369
AAA BDF	7,400	0	563,060
AAA CBD	846	0	132,520
AAA CCM	19,874	10,029	1,060,969
AAA CCP	18,394	11,264	2,307,312
AAA CCS	2,960	0	247,608
AAA CTN	0	0	49
AAA DAT	35,943	8,603	2,804,777
AAA DCS	46,726	0	520,856
AAA DPA	135,103	9,316	6,394,472
AAA EDF	33,829	0	120,652
AAA EMC	0	0	450

**COUNTY WIDE COST ALLOCATION PLAN  
SUMMARY OF CLAIMABLE COSTS**

**COSTS ALLOCATED FROM ...**

Fixed Costs	Carry Forward	Total Claimable
73,253	17,648	108,548
912,210	109,875	1,131,960
355,401	179,313	714,027
106,833	58,921	224,675
60,971	3,911	68,793
786,040	425,303	1,636,645
354,186	37,941	430,067
255,112	(60,791)	133,530
107,168	192,182	491,533
3,799,960	583,352	4,966,664
694,675	35,789	766,253
1,262,906	110,132	1,483,170
170,642	59,727	290,095
531,875	31,185	594,245
155,898	(23,378)	109,143
925,176	135,793	1,196,762
3,374,322	(1,067,010)	1,240,301
230,364	17,244	264,852
49	0	49
2,243,403	561,374	3,366,152
463,418	57,438	578,295
5,308,326	1,086,146	7,480,619
118,303	2,349	123,000
337	113	563

**COUNTY WIDE COST ALLOCATION PLAN  
SUMMARY OF CLAIMABLE COSTS**

<b>COSTS ALLOCATED TO ...</b>			<b>COSTS ALLOCATED FROM ...</b>				
Fund	Dept		Building Depre	Computer Software + Equipment Depre	Utilities	Rent	Real Est - Project Mgmt Div. AAA-ANE
AAA	FLP	CTC - Drug Court Programs	0	0	0	0	0
AAA	GJY	CTC - Grand Jury	9,709	0	26,463	0	0
AAA	HCC	Health Administration (all funds)	0	0	0	0	0
AAA	IDC	CTC - Indigent Defense (all funds)	0	0	0	0	0
AAA	JPL	Capital Facilities Leases	0	0	0	0	0
AAA	LIT	Litigation	0	0	0	0	0
AAA	LNJ	Law and Justice Group (all funds)	0	0	0	0	0
AAA	LUS	Land Use Services Dept (all funds)	265,566	281,913	130,271	0	0
AAA	MLH	Behavioral Health (all funds)	0	0	183,923	0	0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	1,531	0	0	0
AAA	PBD	Public Defender	226,480	49,628	165,723	0	0
AAA	PGD	Public Guardian-Conservator (all funds)	82,618	4,190	47,864	0	0
AAA	PHL	Public Health (all funds)	314,615	346,867	436,237	0	0
AAA	PRB	Probation-Admin, Corr & Det (all funds)	3,647,216	805,162	1,619,048	0	0
AAA	ROV	Registrar of Voters	160,462	64,699	90,753	0	0
AAA	SCL	County Schools	0	0	1,124	0	0
AAA	SHR	Sheriff/Coroner/Pub Admin (all funds)	11,481,963	8,605,714	7,802,641	0	0
AAA	SVR	PW - Surveyor (all funds)	18,933	34,271	23,483	0	0
AAA	TRC	CTC - Trial Court Funding MOE	0	0	0	0	0
AAA	VAF	Veterans Affairs	56,434	0	25,091	0	0
<b>Operating Units</b>							
<b>Other Operating Units</b>							
(various)	(various)	Brd-Gov'd Special Districts (all funds)	50,720	418,249	14,152	0	0
AAF	OOA	Aging and Adult Services	0	8,833	0	0	0
CJV	CIP	Capital Improvement Fund (all funds)	0	0	0	0	66,071
FPD	106	SBC Fire Protect District (all funds)	489,993	4,342,384	91,936	0	0
RFZ	097	Flood Control District (all funds)	59,564	30,024	67,829	0	0
RHH	498	IHSS Public Authority	0	2,326	0	0	0
RRC	903	Children & Families First Commission	0	0	0	0	0
RSC	HPS	Preschool Services	202,474	183,935	17,068	27,797	0
SAA	TRA	PW - Transportation (all funds)	164,377	2,246,390	151,208	0	0
SAC	JOB	Workforce Development (all funds)	0	3,910	0	0	0



**COUNTY WIDE COST ALLOCATION PLAN  
SUMMARY OF CLAIMABLE COSTS**

**COSTS ALLOCATED FROM ...**

Auditor- Controller AAA-ATX	County Admn. Office AAA- CAO/FAB	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC	Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	IS - Geographical Info System AAA-ISD
480	0	0	0	0	0	0	0
2,720	0	6,078	(79)	(119)	380	0	0
1,412	226	0	0	0	0	467	51
2,619	0	0	0	0	0	0	0
(6,947)	0	0	0	0	0	0	0
154	0	0	0	0	0	0	0
1,012	214	191	0	0	0	463	48
82,753	37,296	(16,253)	(799)	(1,125)	3,918	86,994	134,656
684,101	319,855	(8,173)	(1,444)	(1,767)	6,043	195,082	73,017
9,682	3,717	0	0	0	28	7,369	837
138,601	74,310	6,461	(2,176)	(1,881)	7,908	158,591	16,739
29,394	6,685	(49,598)	(138)	(502)	1,227	13,436	1,506
358,510	196,370	23,422	(2,197)	(2,912)	9,856	(31,933)	47,882
675,083	348,561	38,479	(7,305)	(14,991)	53,739	446,521	79,734
53,832	11,142	47,956	(486)	(1,033)	2,633	46,259	5,345
17,400	0	73,273	0	0	0	0	0
2,001,072	1,127,942	(109,615)	(8,735)	(21,466)	147,569	2,185,875	253,859
21,042	6,208	(1,833)	(136)	(205)	653	4,861	7,746
1,647	0	0	0	0	0	0	0
19,211	6,493	1,340	(160)	(240)	721	14,602	1,463
220,073	43,903	(915)	(351)	(260)	476	7,616	9,877
24,165	17,502	(2,995)	0	0	0	37,190	3,942
20,586	0	(34,379)	(7)	(675)	1,078	0	0
587,943	296,898	(2,306)	(981)	(703)	3,055	403,211	66,734
89,385	46,775	27,673	(525)	(1,786)	2,766	45,021	11,025
19,361	12,165	538	0	0	17	21,333	2,740
5,589	0	(1,808)	0	0	0	26,518	1,457
355,891	193,198	(814)	(2)	(168)	2,395	1,001,103	43,291
184,277	88,410	14,377	(902)	(1,369)	5,128	183,212	23,996
103,909	28,678	(182)	0	0	21	100,105	6,524

**COUNTY WIDE COST ALLOCATION PLAN  
SUMMARY OF CLAIMABLE COSTS**

**COSTS ALLOCATED FROM ...**

Fund/Dept	Purchasing AAA-PUR	Real Est Services AAA- RPR/RNT	Total Actual
AAA FLP	0	0	480
AAA GJY	2,537	0	47,689
AAA HCC	0	0	2,156
AAA IDC	0	0	2,619
AAA JPL	0	0	(6,947)
AAA LIT	2,537	0	2,691
AAA LNJ	0	0	1,928
AAA LUS	26,429	0	1,031,619
AAA MLH	95,989	44,226	1,590,851
AAA OCH	1,269	0	24,434
AAA PBD	18,606	0	858,989
AAA PGD	846	0	137,527
AAA PHL	94,086	14,079	1,804,881
AAA PRB	107,194	1,987	7,800,429
AAA ROV	11,840	386	493,788
AAA SCL	634	0	92,432
AAA SHR	358,794	38,401	33,864,016
AAA SVR	7,189	0	122,211
AAA TRC	0	0	1,647
AAA VAF	0	0	124,954
<b>Operating Units</b>			
<b>Other Operating Units</b>			
(various) (various)	32,349	78,170	874,058
AAF OOA	12,474	0	101,111
CJV CIP	102,754	111,114	266,542
FPD 106	187,326	27,985	6,493,476
RFZ 097	30,657	232,566	640,974
RHH 498	9,937	1,215	69,632
RRC 903	0	1,774	33,531
RSC HPS	62,583	53,699	2,142,450
SAA TRA	42,497	88,738	3,190,341
SAC JOB	15,011	17,301	275,278

**COUNTY WIDE COST ALLOCATION PLAN  
SUMMARY OF CLAIMABLE COSTS**

**COSTS ALLOCATED FROM ...**

Fixed Costs	Carry Forward	Total Claimable
448	32	511
27,924	19,765	67,454
2,319	(163)	1,993
2,845	(226)	2,393
(32,793)	25,846	18,900
7,080	(4,389)	(1,698)
30,168	(28,240)	(26,312)
1,596,837	(565,218)	466,402
1,099,200	491,651	2,082,501
20,213	4,221	28,656
725,514	133,475	992,464
151,172	(13,645)	123,883
1,688,694	116,187	1,921,068
6,156,322	1,644,107	9,444,536
402,443	91,345	585,134
136,044	(43,612)	48,821
26,815,248	7,048,768	40,912,784
109,365	12,846	135,057
1,275	372	2,018
143,071	(18,117)	106,838
872,080	1,978	876,035
80,010	21,101	122,212
550,090	(283,548)	(17,006)
4,356,292	2,137,184	8,630,659
499,758	141,216	782,190
36,851	32,781	102,412
25,308	8,223	41,754
2,048,027	94,423	2,236,873
3,147,683	42,658	3,232,999
189,965	85,313	360,590

**COUNTY WIDE COST ALLOCATION PLAN  
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
Fund	Dept		Building Depre	Computer Software + Equipment Depre	Utilities	Rent	Real Est - Project Mgmt Div. AAA-ANE
SAP	CLB	County Library (all funds)	531,107	132,007	30,374	0	0
SAU	ECD	CDH - General Admin	0	0	0	0	0
SCJ	CAO	Courthouse Temp Construction	0	0	0	0	0
SCM	CAO	Criminal Justice Temp Const	0	0	0	0	0
SFH	CAO	Disaster Recovery Fund	0	0	0	0	0
SMI	ICM	I.C.E.M.A. (all funds)	0	220,500	0	0	0
<b>Operating Units</b>							
<b>All Other</b>							
(various)	(various)	All Other (all funds)	3,848,137	146,722	691,176	0	0
(various)	(various)	Self-Gov'd Specl Districts (all funds)	0	0	0	0	0
MPA	500	Mojave Desert AQMD (all funds)	0	0	0	0	0
NFY	870	S A N B A G (all funds)	0	0	0	0	0
NGJ	875	Inland Library System (all funds)	0	0	0	0	0
NHY	890	L A F C O	0	0	0	0	0
NIA	900	County Law Library (all funds)	0	0	0	0	0
PAB	RET	Board of Retirement - Admin (all funds)	0	0	0	0	0
SQE	SSV	San Sevaine/Cedar Glen RDA (all funds)	0	0	0	0	0
<b>Totals</b>			<b>25,926,215</b>	<b>18,242,154</b>	<b>15,544,172</b>	<b>27,797</b>	<b>66,465</b>

**COUNTY WIDE COST ALLOCATION PLAN  
SUMMARY OF CLAIMABLE COSTS**

**COSTS ALLOCATED FROM ...**

Auditor- Controller AAA-ATX	County Adm'n. Office AAA- CAO/FAB	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC	Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	IS - Geographical Info System AAA-ISD
165,203	69,911	(1,375)	(101)	(535)	9,788	156,818	15,748
57,291	8,506	(3,894)	(1)	0	0	17,331	1,916
738	0	0	0	0	0	0	0
736	0	0	0	0	0	0	0
107	0	0	0	0	0	0	0
11,360	4,554	(1,970)	0	0	0	9,277	1,026
37,681	620	(1,540)	202,136	(56,324)	189,908	47,748	3,041
(8,471)	0	(1,137)	0	0	0	25,527	0
(72)	0	0	0	0	0	0	(552)
(2,542)	0	0	0	0	0	35,531	22,045
730	0	0	0	0	0	623	70
4,027	1,750	0	0	0	0	3,568	764
(24)	0	0	0	0	0	0	0
32,091	0	0	0	0	0	46,223	4,275
359	0	(146)	0	0	0	0	0
<b>11,656,871</b>	<b>6,123,053</b>	<b>1,447,098</b>	<b>163,288</b>	<b>(154,843)</b>	<b>510,393</b>	<b>9,348,905</b>	<b>1,605,172</b>

**COUNTY WIDE COST ALLOCATION PLAN  
SUMMARY OF CLAIMABLE COSTS**

**COSTS ALLOCATED FROM ...**

Fund/Dept	Purchasing AAA-PUR	Real Est Services AAA- RPR/RNT	Total Actual
SAP CLB	40,806	14,041	1,163,792
SAU ECD	2,749	26,694	110,592
SCJ CAO	0	0	738
SCM CAO	0	0	736
SFH CAO	0	0	107
SMI ICM	4,229	271	249,246
<b>Operating Units</b>			
<b>All Other</b>			
(various) (various)	1,269	53,559	5,164,132
(various) (various)	2,114	0	18,034
MPA 500	0	0	(624)
NFY 870	0	0	55,034
NGJ 875	0	0	1,422
NHY 890	0	0	10,109
NIA 900	0	0	(24)
PAB RET	0	0	82,589
SQE SSV	0	1,678	1,891
	<b>2,132,681</b>	<b>1,149,525</b>	<b>93,788,946</b>

**COUNTY WIDE COST ALLOCATION PLAN  
SUMMARY OF CLAIMABLE COSTS**

**COSTS ALLOCATED FROM ...**

Fixed Costs	Carry Forward	Total Claimable
820,406	343,386	1,507,177
57,550	53,042	163,633
468	270	1,009
468	268	1,004
127	(20)	88
329,177	(79,931)	169,315
3,710,660	1,453,472	6,817,603
39,199	(21,165)	(3,131)
(87)	(537)	(1,162)
34,621	20,413	75,448
1,149	273	1,695
13,236	(3,127)	6,982
(611)	587	563
50,795	31,794	114,384
2,936	(1,045)	846
<b>78,240,375</b>	<b>15,548,571</b>	<b>109,337,517</b>