



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

## NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

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

**Date:  
Filing Ref:**

**June 10, 2024  
SLO25**

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 **2024-25**. 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 **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, 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. County Administrative Office      | 9. Maintenance Projects                       |
| 3. County Counsel                    | 10. Garage ISF                                |
| 4. Human Resources                   | 11. Public Works ISF                          |
| 5. Facilities Management             | 12. Combined Insurance 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 2024-25 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF SAN LUIS OBISPO**

**BY Original signed by**  
\_\_\_\_\_  
**James W. Hamilton**  
\_\_\_\_\_  
**Name**  
**Auditor Controller Treasurer**  
**Tax Collector**  
\_\_\_\_\_  
**Title**  
**06-11-2024**  
\_\_\_\_\_  
**Date**

**MALIA M. COHEN**  
**CALIFORNIA STATE CONTROLLER**

**BY Original signed by**  
\_\_\_\_\_  
**SANDEEP SINGH**  
**Manager**  
**Local Government Policy Section**  
**Local Govt Programs and Services Division**  
**06-11-2024**  
\_\_\_\_\_  
**Date**

cc: State and Federal Agencies  
Attachment: Exhibit A

**Negotiated by Tatyana Boltovskaya**  
**Telephone (916) 306-7775**

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Exhibit A

Cost Exhibit

Department	Claimable Totals	100-Board of Superiors	103-Short-Term Financing	106-Contribution to Other Agencies	109-Attorney	110-Clerk	119-Communication and Outreach	130-Admin Mgmt	131-Grand Jury
001-Building Depreciation	\$2,485,845	\$9,834	-	-	\$28,026	\$101,439	-	-	-
002-Equipment Depreciation	\$782,941	\$987	-	-	\$64,125	\$29,027	-	-	-
104-County Administrative Office	\$645,730	\$2,370	-	-	\$13,186	\$4,644	\$231	\$2,182	\$644
111-County Counsel	\$4,341,776	\$787,500	-	-	\$11,200	\$141,126	-	-	\$38,416
112-Human Resources	\$5,370,665	\$17,065	-	-	\$98,453	\$28,880	\$2,625	-	-
113-Facilities Management	\$5,141,474	\$7,947	-	-	\$23,457	\$106,520	-	-	\$11,244
114-Information Technology Department (ITD)	\$14,473,210	\$114,489	-	-	\$480,877	\$138,247	\$4,296	\$25,992	\$34,382
116-Central Services	\$4,596,862	\$119,362	-	-	\$21,028	\$66,953	-	\$4,354	\$902
117-Audit/Controls/Treasurer/Tax Collector	\$5,153,466	\$16,600	\$844	\$3,366	\$82,844	\$45,101	\$2,261	\$10,930	\$5,669
118-Talent Development	\$828,897	\$2,718	-	-	\$15,679	\$4,599	\$418	-	-
200-Maintenance Projects	\$2,236,790	\$2,698	-	-	\$5,133	\$4,645	-	-	-
<b>Total Actual Costs</b>	<b>\$45,757,356</b>	<b>\$1,238,571</b>	<b>\$844</b>	<b>\$3,366</b>	<b>\$1,214,007</b>	<b>\$561,182</b>	<b>\$9,831</b>	<b>\$43,457</b>	<b>\$91,257</b>
Roll Forward Amounts	\$10,039,674	\$638,586	(\$1,211)	\$1,077	\$18,381	(\$96,600)	\$3,399	\$26,575	\$32,423
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$55,797,030</b>	<b>\$1,877,157</b>	<b>(\$367)</b>	<b>\$4,433</b>	<b>\$1,232,388</b>	<b>\$564,582</b>	<b>\$13,230</b>	<b>\$70,032</b>	<b>\$123,680</b>

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	132-District Attorney	134-Child Support Services	135-Public Defender	136-Sheriff	137-Animal Services	138-Emergency Services	139-Probation	140-County Fire
001-Building Depreciation	\$2,485,845	\$1,366	-	\$798	\$700,991	\$40,228	\$19,036	\$409,813	\$88,929
002-Equipment Depreciation	\$782,941	\$2,358	-	-	\$288,672	\$1,193	\$8,422	\$3,699	\$97,889
104-County Administrative Office	\$645,730	\$18,985	\$4,209	\$11,925	\$80,540	\$4,809	\$5,765	\$22,444	\$80,341
111-County Counsel	\$4,341,776	\$27,747	-	-	\$176,495	\$30,225	\$10,636	\$29,616	-
112-Human Resources	\$5,370,665	\$157,239	\$36,387	-	\$566,605	\$24,941	\$10,502	\$192,968	\$1,413
113-Facilities Management	\$5,141,474	\$323,885	\$12,662	\$2,384	\$1,196,101	\$46,285	\$33,010	\$223,042	\$189,304
114-Information Technology Department (ITD)	\$14,473,210	\$645,757	\$59,341	\$199,656	\$2,816,491	\$88,863	\$121,486	\$730,645	\$652,972
116-Central Services	\$4,596,862	\$48,718	\$13,275	-	\$80,625	\$43,925	\$21,019	\$64,657	\$38,101
117-Audit/Controls/Treasury/Tax Collector	\$5,153,466	\$190,847	\$33,449	\$51,411	\$591,680	\$41,707	\$20,427	\$240,358	\$186,516
118-Talent Development	\$528,897	\$21,532	\$5,644	-	\$89,892	\$3,972	\$1,672	\$30,730	-
200-Maintenance Projects	\$2,236,790	\$13,648	-	-	\$153,578	\$21,485	\$1,404	\$142,342	\$43,282
<b>Total Actual Costs</b>	<b>\$45,757,356</b>	<b>\$1,471,081</b>	<b>\$164,967</b>	<b>\$265,176</b>	<b>\$6,821,630</b>	<b>\$347,635</b>	<b>\$255,378</b>	<b>\$2,090,314</b>	<b>\$1,328,748</b>
Roll Forward Amounts	\$10,039,674	\$590	\$4,405	\$111,689	\$72,299	\$138,801	(\$33,081)	\$271,965	\$10,143
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$55,797,030</b>	<b>\$1,471,671</b>	<b>\$209,373</b>	<b>\$377,865</b>	<b>\$7,593,928</b>	<b>\$486,437</b>	<b>\$222,297</b>	<b>\$2,362,279</b>	<b>\$1,338,892</b>

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	141-Ag Commissioner	142-Planning	143-Court Operations Fund	160-Public Health	166-Behavioral Health	168-Social Services	184-Law Enforcement Medical Care	186-Veteran's Services
001-Building Depreciation	\$2,485,845	\$137,333	\$7,082	-	\$187,733	\$176,356	-	-	-
002-Equipment Depreciation	\$782,941	\$1,078	\$172,205	-	\$89,029	-	-	-	-
104-County Administrative Office	\$645,730	\$1,868	\$34,397	\$478	\$42,838	\$87,168	\$82,235	\$7,667	\$2,247
111-County Counsel	\$4,341,776	\$5,034	\$724,179	-	\$155,243	\$309,835	\$842,713	-	\$2,600
112-Human Resources	\$5,370,665	\$54,323	\$136,307	-	\$763,227	\$492,949	\$951,131	-	\$11,814
113-Facilities Management	\$5,141,474	\$3,983	\$321,058	-	\$331,558	\$230,519	\$339,190	-	\$25,281
114-Information Technology Department (ITD)	\$14,473,210	\$223,022	\$498,823	-	\$1,038,934	\$1,580,479	\$1,756,257	\$185,891	\$42,115
116-Central Services	\$4,596,862	\$5,629	\$47,414	-	\$100,867	\$113,113	\$3,289,167	\$2	\$695
117-Audit/Controls/Treasurer/Tax Collector	\$5,153,466	\$53,752	\$133,084	-	\$327,067	\$573,171	\$582,532	\$52,549	\$10,251
118-Talent Development	\$528,897	\$10,243	\$21,114	-	\$45,573	\$53,133	\$109,751	-	\$1,881
200-Maintenance Projects	\$2,236,790	-	\$92,407	-	\$218,860	\$379,433	\$305,944	-	-
<b>Total Actual Costs</b>	<b>\$45,757,356</b>	<b>\$482,664</b>	<b>\$2,251,816</b>	<b>\$478</b>	<b>\$3,300,928</b>	<b>\$4,605,257</b>	<b>\$5,358,920</b>	<b>\$245,908</b>	<b>\$36,895</b>
Roll Forward Amounts	\$10,039,674	\$89,199	\$112,456	(\$3,258)	\$1,354,312	\$2,777,141	\$2,648,484	\$141,165	\$38,668
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$55,797,030</b>	<b>\$571,863</b>	<b>\$2,364,272</b>	<b>(\$2,790)</b>	<b>\$4,655,240</b>	<b>\$7,383,398</b>	<b>\$11,007,404</b>	<b>\$387,073</b>	<b>\$135,563</b>

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	201-Public Works Special Services	205-Groundwater Sustainability	215-Farm Advisor	222-Community Parks	230-Capital Projects	245-Roads	266-County-Wide Automation	277-CSAC Debt Service
001-Building Depreciation	\$2,485,845	\$5,300	-	\$1,146	\$80,218	-	\$1,426	-	-
002-Equipment Depreciation	\$782,941	\$8,800	-	\$1,508	-	-	-	-	-
104-County Administrative Office	\$645,730	\$2,122	\$3,262	\$4,570	\$4,340	-	\$28,744	\$62	-
111-County Counsel	\$4,341,776	-	-	-	-	-	-	-	-
112-Human Resources	\$5,370,666	-	\$1,313	\$6,564	\$36,756	-	-	-	-
113-Facilities Management	\$5,141,474	-	-	\$48,018	\$65,662	-	\$74,430	-	-
114-Information Technology Department (ITD)	\$14,473,210	\$5,1752	\$22,194	\$41,404	\$136,866	-	\$522,424	\$223,025	-
116-Central Services	\$4,596,862	\$2,177	\$5,373	\$1,633	\$5,066	\$25,368	\$54,572	\$5,805	-
117-Audit/Controls/Treasury/Tax Collector	\$5,153,466	\$15,670	\$8,384	\$6,487	\$77,938	-	\$24,806	\$539	\$181
118-Talent Development	\$528,897	-	\$209	\$1,045	\$5,853	-	-	-	-
200-Maintenance Projects	\$2,236,790	-	-	-	\$18,584	-	\$83,005	-	-
<b>Total Actual Costs</b>	<b>\$45,757,356</b>	<b>\$56,822</b>	<b>\$40,734</b>	<b>\$112,375</b>	<b>\$412,272</b>	<b>\$25,368</b>	<b>\$999,508</b>	<b>\$229,531</b>	<b>\$181</b>
Roll Forward Amounts	\$10,039,674	\$22,417	-	\$17,003	\$103,190	\$5,568	\$587,705	\$219,968	-
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$55,797,030</b>	<b>\$109,239</b>	<b>\$40,734</b>	<b>\$129,378</b>	<b>\$515,462</b>	<b>\$32,936</b>	<b>\$1,587,212</b>	<b>\$449,499</b>	<b>\$181</b>

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	290-Community Development	305-Parks	330-Mildlife and Grazing	331-Fish and Game	335-Solid Waste Management	351-Emergency Medical Services	375-Driving Under the Influence	377-Library
001-Building Depreciation	\$2,485,845	-	\$8,885	-	-	-	-	\$7,462	\$86,322
002-Equipment Depreciation	\$782,941	-	\$10,128	-	-	-	-	-	\$3,823
104-County Administrative Office	\$645,730	\$543	\$12,152	\$812	\$882	\$461	\$249	\$885	\$11,085
111-County Counsel	\$4,341,776	-	\$25,504	-	-	-	\$1,001	-	-
112-Human Resources	\$5,370,665	\$26,254	\$39,486	-	-	-	-	\$9,208	\$105,985
113-Facilities Management	\$5,141,474	-	\$132,433	-	-	-	-	\$7,702	\$183,390
114-Information Technology Department (ITD)	\$14,473,210	\$13,073	\$136,697	(\$12)	\$533	\$11,096	\$2,427	\$19,986	\$184,958
116-Central Services	\$4,596,862	-	\$1,900	-	-	\$2,903	-	\$2,405	\$42,080
117-Audit/Controls/Treasurer/Tax Collector	\$5,153,466	\$8,438	\$86,717	\$5	\$432	\$3,465	\$1,780	\$8,631	\$125,912
118-Talent Development	\$828,897	\$4,181	\$5,853	-	-	-	-	\$1,453	\$16,306
200-Maintenance Projects	\$2,236,790	-	\$7,231	-	-	-	-	\$5,566	\$113,812
<b>Total Actual Costs</b>	<b>\$45,757,356</b>	<b>\$52,489</b>	<b>\$496,985</b>	<b>\$805</b>	<b>\$1,847</b>	<b>\$17,925</b>	<b>\$5,458</b>	<b>\$54,308</b>	<b>\$873,734</b>
Roll Forward Amounts	\$10,039,674	\$36,412	(\$45,268)	(\$1,199)	(\$26)	-	\$4,383	(\$43,897)	(\$13,599)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$55,797,030</b>	<b>\$88,901</b>	<b>\$451,717</b>	<b>(\$394)</b>	<b>\$1,821</b>	<b>\$17,925</b>	<b>\$9,841</b>	<b>\$20,411</b>	<b>\$860,134</b>



COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	405-Public Works	407-Rec	408-Workers' Comp ISF	409-Liability Insurance ISF	410-Unemployment Insurance ISF	411-Medical Malpractice ISF	412-County Dental Plan ISF	413-OPEB ISF
001-Building Depreciation	\$2,485,845	\$4,866	\$4,565	-	-	-	-	-	-
002-Equipment Depreciation	\$782,941	-	-	-	-	-	-	-	-
104-County Administrative Office	\$645,730	\$52,857	\$4,381	\$4,200	\$3,562	\$63	\$54	\$212	-
111-County Counsel	\$4,341,776	\$622,078	-	-	\$141,493	-	-	-	-
112-Human Resources	\$5,370,665	\$326,825	\$13,591	\$447,516	-	-	-	-	-
113-Facilities Management	\$5,141,474	\$266,878	\$31,039	\$149	-	-	-	-	-
114-Information Technology Department (ITD)	\$14,473,210	\$689,909	\$83,680	\$57,675	\$51,725	\$1,213	\$11,561	\$3,287	-
116-Central Services	\$4,596,862	\$137,605	\$21,481	\$5,079	-	-	-	-	-
117-Audit/Controls/Treasury/Tax Collector	\$5,153,466	\$354,250	\$52,787	\$38,959	\$24,979	\$502	\$4,420	\$1,450	\$20
118-Talent Development	\$528,897	\$49,754	\$2,091	-	-	-	-	-	-
200-Maintenance Projects	\$2,236,790	\$113,082	\$157	-	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$45,757,356</b>	<b>\$2,550,105</b>	<b>\$213,772</b>	<b>\$53,678</b>	<b>\$221,759</b>	<b>\$1,778</b>	<b>\$16,635</b>	<b>\$4,949</b>	<b>\$20</b>
Roll Forward Amounts	\$10,039,674	\$640,057	\$1,705	\$62,239	\$97,214	\$1,410	\$13,257	\$3,879	-
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$55,797,030</b>	<b>\$3,200,163</b>	<b>\$212,064</b>	<b>\$115,917</b>	<b>\$318,973</b>	<b>\$3,189</b>	<b>\$29,892</b>	<b>\$8,828</b>	<b>\$20</b>

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	425-Airports	427-Golf Courses	430-Los Osos Sewer System	720-APCD	760-Pension Trust	791-Law Library	999-Other	2nd Alloc Remains
001-Building Depreciation	\$2,485,645	-	-	-	-	-	-	\$158,244	-
002-Equipment Depreciation	\$782,941	-	-	-	-	-	-	-	-
104-County Administrative Office	\$645,730	\$8,537	\$3,242	\$4,663	-	-	-	\$1,016	\$4,801,140
111-County Counsel	\$4,341,776	\$119,608	-	-	-	\$1,116	\$2,748	\$235,702	\$458,706
112-Human Resources	\$5,370,666	\$33,860	\$29,130	-	\$3,704	-	-	\$7,33,544	\$732,353
113-Facilities Management	\$5,141,474	\$1,786	\$3,401	\$28,957	\$184	\$1,003	-	\$505,922	\$241,702
114-Information Technology Department (ITD)	\$14,473,210	\$16,750	\$7,5002	\$52,760	\$74,911	\$21,654	-	\$402,847	\$2,659,449
116-Central Services	\$4,596,862	\$20,643	\$5,242	\$18,921	\$14,267	\$15	-	\$112,419	\$840,452
117-Audit/Controls/Treasury/Tax Collector	\$5,153,466	\$7,3534	\$26,442	\$24,834	\$3,159	\$309	\$2,452	\$409,309	\$2,566,573
118-Talent Development	\$528,897	\$5,017	\$4,390	-	\$4,181	-	-	-	\$74,704
200-Maintenance Projects	\$2,236,790	-	-	-	-	-	-	\$9,492	-
<b>Total Actual Costs</b>	<b>\$45,757,356</b>	<b>\$434,834</b>	<b>\$146,849</b>	<b>\$130,136</b>	<b>\$100,405</b>	<b>\$24,097</b>	<b>\$5,199</b>	<b>\$2,569,495</b>	<b>\$12,375,078</b>
Roll Forward Amounts	\$10,039,674	\$53,208	\$57,541	\$90,251	\$86,944	(\$5,313)	\$1,208	(\$1,370,760)	-
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$55,797,030</b>	<b>\$498,042</b>	<b>\$214,390</b>	<b>\$220,387</b>	<b>\$187,349</b>	<b>\$17,785</b>	<b>\$6,407</b>	<b>\$1,198,734</b>	<b>\$12,375,078</b>

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	Sub Total	Direct Billed	Unallocated	Total
001-Building Depreciation	\$2,485,545	\$2,485,545	-	-	\$2,485,545
002-Equipment Depreciation	\$782,941	\$782,941	-	-	\$782,941
104-County Administrative Office	\$645,730	\$645,730	\$1,728	\$4,801,140	\$5,448,599
111-County Counsel	\$4,341,716	\$4,341,716	\$91,495	\$458,705	\$4,891,937
112-Human Resources	\$5,370,665	\$5,370,665	\$2,177,259	\$732,353	\$8,280,276
113-Facilities Management	\$5,141,474	\$5,141,474	\$3,337,514	\$241,702	\$8,720,690
114-Information Technology Department (ITD)	\$14,473,210	\$14,473,210	\$5,184,254	\$2,659,449	\$22,316,913
116-Central Services	\$4,596,862	\$4,596,862	\$941,074	\$840,452	\$6,378,388
117-Audit/Controls/Treasurer/Tax Collector	\$5,153,466	\$5,153,466	\$57,452	\$2,566,573	\$7,787,490
118-Tax Development	\$528,897	\$528,897	-	\$74,704	\$603,600
200-Maintenance Projects	\$2,236,790	\$2,236,790	\$55,658	-	\$2,292,448
<b>Total Actual Costs</b>	<b>\$45,757,356</b>	<b>\$45,757,356</b>	<b>\$11,856,393</b>	<b>\$12,375,078</b>	<b>\$69,988,827</b>
Roll Forward Amounts	\$10,039,674	\$10,039,674	-	-	\$10,039,674
Regular Adjustments	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$55,797,030</b>	<b>\$55,797,030</b>	<b>\$11,856,393</b>	<b>\$12,375,078</b>	<b>\$80,028,501</b>