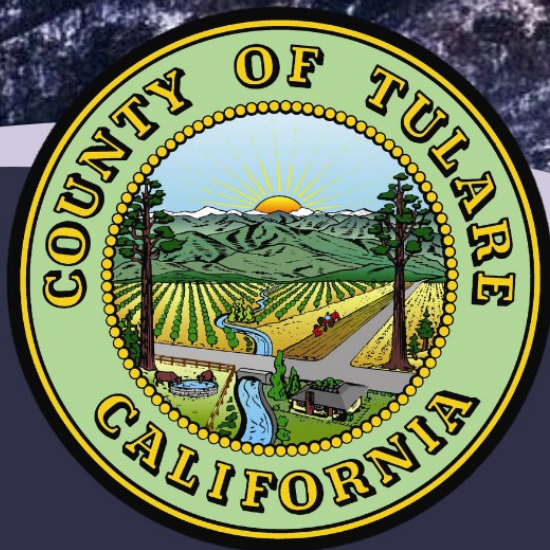




# COUNTY OF TULARE

COST ALLOCATION PLAN YEAR 2024-2025

BASED ON FISCAL YEAR 2022-2023



**COUNTY OF TULARE  
CALIFORNIA**

# **COST ALLOCATION PLAN**

FOR USE IN THE  
FISCAL YEAR 2024/2025

PREPARED BY ALEJANDRO CHAVEZ  
IN ACCORDANCE WITH 2 CFR 200

CASS COOK  
AUDITOR /CONTROLLER

**Exhibit 1401**

**CERTIFICATE OF COST ALLOCATION PLAN**

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this proposed dated 12/29/23 to establish cost allocations or billings for fiscal year ended June 30, 2023 are allowable in accordance with the requirements of 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

**County of Tulare**

Governmental Unit



Signature

**Cass Cook**

Name of Official

**Auditor-Controller**

Title

12/29/23

Date of Execution

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Table of Contents

|                                                                               |                |               |
|-------------------------------------------------------------------------------|----------------|---------------|
| <b>Summary Data</b>                                                           | <b>Summary</b> | <b>Page #</b> |
| Schedule A - Allocated Costs By Department . . . . .                          | A              | 1             |
| Schedule B - Fixed Costs Proposed . . . . .                                   | B              | 10            |
| Schedule C - Summary Of Allocated Costs . . . . .                             | C              | 12            |
| Schedule D - Detail Of Allocated Costs . . . . .                              | D              | 14            |
| Schedule E - Summary Of Allocation Basis . . . . .                            | E              | 18            |
| <b>BLDG DEPR</b>                                                              | <b>Detail</b>  | <b>Page #</b> |
| Schedule .2 - Detail Costs To Be Allocated. . . . .                           | 1.2            | 20            |
| Schedule .3 - Costs To Be Allocated By Activity. . . . .                      | 1.3            | 21            |
| Schedule .4 - Detail Activity Allocations-BUILDINGS ASSIGNED . . . . .        | 1.4.1          | 26            |
| Schedule .4 - Detail Activity Allocations-253-TULARE HHSA . . . . .           | 1.4.2          | 27            |
| Schedule .4 - Detail Activity Allocations-254-TULARE HILLMAN HEALTH . . . . . | 1.4.3          | 28            |
| Schedule .4 - Detail Activity Allocations-266-TULARE AG BUILDING . . . . .    | 1.4.4          | 29            |
| Schedule .4 - Detail Activity Allocations-289-AG WAREHOUSE OFFICE . . . . .   | 1.4.5          | 30            |
| Schedule .4 - Detail Activity Allocations-301-VISALIA COURTHOUSE . . . . .    | 1.4.6          | 31            |
| Schedule .4 - Detail Activity Allocations-302-COUNTY ADMINISTRATION . . . . . | 1.4.7          | 32            |
| Schedule .4 - Detail Activity Allocations-303-EDUCATION ANNEX . . . . .       | 1.4.8          | 33            |
| Schedule .4 - Detail Activity Allocations-306-MAIN JAIL . . . . .             | 1.4.9          | 34            |
| Schedule .4 - Detail Activity Allocations-310-CO-COUNSEL/RISK BLDG . . . . .  | 1.4.10         | 35            |
| Schedule .4 - Detail Activity Allocations-315-VISALIA GOVT. PLAZA . . . . .   | 1.4.11         | 36            |
| Schedule .4 - Detail Activity Allocations-432-STORAGE BLDG . . . . .          | 1.4.12         | 37            |
| Schedule .4 - Detail Activity Allocations-438-VISALIA JJ CENTER . . . . .     | 1.4.13         | 38            |
| Schedule .4 - Detail Activity Allocations-441-VISALIA PRE-TRIAL FAC . . . . . | 1.4.14         | 39            |
| Schedule .4 - Detail Activity Allocations-444-TULARE CO. CORR. FAC. . . . .   | 1.4.15         | 40            |
| Schedule .4 - Detail Activity Allocations-446-BOB WILEY DET. FAC. . . . .     | 1.4.16         | 41            |
| Schedule .4 - Detail Activity Allocations-447-MEN'S CORR. FAC. . . . .        | 1.4.17         | 42            |
| Schedule .4 - Detail Activity Allocations-539-PORTERVILLE COURT . . . . .     | 1.4.18         | 43            |
| Schedule .4 - Detail Activity Allocations-330-CIGNA BUILDING . . . . .        | 1.4.19         | 44            |
| Schedule .4 - Detail Activity Allocations-197-LEMON COVE FIRE ST . . . . .    | 1.4.20         | 45            |
| Schedule .4 - Detail Activity Allocations-304-BURREL PLAZA . . . . .          | 1.4.21         | 46            |
| Schedule .5 - Allocation Summary. . . . .                                     | 1.5            | 47            |
| <b>EQUIP DEPR</b>                                                             | <b>Detail</b>  | <b>Page #</b> |
| Schedule .2 - Detail Costs To Be Allocated. . . . .                           | 2.2            | 55            |
| Schedule .3 - Costs To Be Allocated By Activity. . . . .                      | 2.3            | 56            |
| Schedule .4 - Detail Activity Allocations-EQUIP DEPRECIATION . . . . .        | 2.4.1          | 57            |
| Schedule .5 - Allocation Summary. . . . .                                     | 2.5            | 59            |
| <b>ANNUAL AUDIT</b>                                                           | <b>Detail</b>  | <b>Page #</b> |
| Schedule .2 - Detail Costs To Be Allocated. . . . .                           | 3.2            | 60            |
| Schedule .3 - Costs To Be Allocated By Activity. . . . .                      | 3.3            | 61            |
| Schedule .4 - Detail Activity Allocations-ACFR AUDIT . . . . .                | 3.4.1          | 62            |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Table of Contents

|                                                                            |               |               |
|----------------------------------------------------------------------------|---------------|---------------|
| Schedule .5 - Allocation Summary. . . . .                                  | 3.5           | 65            |
| <b>AUDITOR</b>                                                             | <b>Detail</b> | <b>Page #</b> |
| Schedule .2 - Detail Costs To Be Allocated. . . . .                        | 4.2           | 67            |
| Schedule .3 - Costs To Be Allocated By Activity. . . . .                   | 4.3           | 68            |
| Schedule .4 - Detail Activity Allocations-AUDIT DIVISION . . . . .         | 4.4.1         | 69            |
| Schedule .4 - Detail Activity Allocations-GA - CLAIMS, PR, ADMIN . . . . . | 4.4.2         | 70            |
| Schedule .5 - Allocation Summary. . . . .                                  | 4.5           | 73            |
| <b>CAO</b>                                                                 | <b>Detail</b> | <b>Page #</b> |
| Schedule .2 - Detail Costs To Be Allocated. . . . .                        | 5.2           | 75            |
| Schedule .3 - Costs To Be Allocated By Activity. . . . .                   | 5.3           | 76            |
| Schedule .4 - Detail Activity Allocations-DEPARTMENTAL SUPPORT . . . . .   | 5.4.1         | 77            |
| Schedule .5 - Allocation Summary. . . . .                                  | 5.5           | 80            |
| <b>COUNSEL</b>                                                             | <b>Detail</b> | <b>Page #</b> |
| Schedule .2 - Detail Costs To Be Allocated. . . . .                        | 6.2           | 82            |
| Schedule .3 - Costs To Be Allocated By Activity. . . . .                   | 6.3           | 83            |
| Schedule .4 - Detail Activity Allocations-ATTORNEY . . . . .               | 6.4.1         | 84            |
| Schedule .4 - Detail Activity Allocations-PARALEGAL . . . . .              | 6.4.2         | 86            |
| Schedule .5 - Allocation Summary. . . . .                                  | 6.5           | 88            |
| <b>HR</b>                                                                  | <b>Detail</b> | <b>Page #</b> |
| Schedule .2 - Detail Costs To Be Allocated. . . . .                        | 7.2           | 90            |
| Schedule .3 - Costs To Be Allocated By Activity. . . . .                   | 7.3           | 91            |
| Schedule .4 - Detail Activity Allocations-HRD . . . . .                    | 7.4.1         | 92            |
| Schedule .5 - Allocation Summary. . . . .                                  | 7.5           | 95            |
| <b>PURCHASING</b>                                                          | <b>Detail</b> | <b>Page #</b> |
| Schedule .2 - Detail Costs To Be Allocated. . . . .                        | 8.2           | 97            |
| Schedule .3 - Costs To Be Allocated By Activity. . . . .                   | 8.3           | 98            |
| Schedule .4 - Detail Activity Allocations-PURCHASING . . . . .             | 8.4.1         | 99            |
| Schedule .5 - Allocation Summary. . . . .                                  | 8.5           | 102           |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Allocated Costs By Department

| Central Service Departments | AG COMMISSIONER | ASSESSOR | ASSESSOR<br>CLERK-RECORDER | REGISTRAR OF<br>VOTERS | AUDITOR PROP TAX<br>ACTG | BOARD OF<br>SUPERVISORS | CAPITAL PROJECTS |
|-----------------------------|-----------------|----------|----------------------------|------------------------|--------------------------|-------------------------|------------------|
| BLDG DEPR                   | 42,310          | 19,532   | 6,567                      | 16,894                 | 2,487                    | 15,727                  | 2,176            |
| EQUIP DEPR                  | 56,269          | 30,595   | 0                          | 36,333                 | 0                        | 0                       | 28,839           |
| ANNUAL AUDIT                | 1,454           | 618      | 1,241                      | 708                    | 91                       | 206                     | 703              |
| AUDITOR                     | 42,699          | 18,161   | 36,466                     | 20,797                 | 2,676                    | 6,044                   | 20,636           |
| CAO                         | 14,721          | 19,643   | 2,608                      | 5,596                  | 1,368                    | 2,577                   | 1,639            |
| COUNSEL                     | 33,907          | 58,636   | 0                          | 51,353                 | 1,343                    | 500,132                 | 0                |
| HR                          | 64,620          | 60,486   | 13,081                     | 9,018                  | 4,063                    | 7,699                   | 3,421            |
| PURCHASING                  | 3,735           | 5,322    | 1,494                      | 466                    | 93                       | 1,027                   | 41,920           |
| Total Allocated             | 259,715         | 212,993  | 61,457                     | 141,165                | 12,121                   | 533,412                 | 99,334           |
| Roll Forward                | 78,580          | 36,988   | 16,752                     | 37,338                 | ( 3,424)                 | ( 218,242)              | 55,112           |
| Cost With Roll Forward      | 338,295         | 249,981  | 78,209                     | 178,503                | 8,697                    | 315,170                 | 154,446          |
| Adjustments                 | 0               | 0        | 0                          | 0                      | 0                        | 0                       | 0                |
| Proposed Costs              | 338,295         | 249,981  | 78,209                     | 178,503                | 8,697                    | 315,170                 | 154,446          |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Allocated Costs By Department

| Central Service Departments | CHILD SUPPORT<br>SERVICES | COOPERATIVE<br>EXTENSION | DISTRICT ATTORNEY | DA-WELFARE FRAUD | FIRE      | GEN SERVICES ADMIN | GEN SERVICES<br>MUSUEM |
|-----------------------------|---------------------------|--------------------------|-------------------|------------------|-----------|--------------------|------------------------|
| BLDG DEPR                   | 0                         | 41,958                   | 73,591            | 0                | 251,674   | 3,972              | 180,343                |
| EQUIP DEPR                  | 1,695                     | 18,122                   | 168,704           | 0                | 1,071,774 | 0                  | 0                      |
| ANNUAL AUDIT                | 649                       | 73                       | 1,899             | 144              | 2,103     | 154                | 186                    |
| AUDITOR                     | 19,053                    | 2,159                    | 55,678            | 4,231            | 64,338    | 25,800             | 5,468                  |
| CAO                         | 22,351                    | 1,344                    | 43,821            | 0                | 49,283    | 3,797              | 431                    |
| COUNSEL                     | 29,089                    | 0                        | 33,433            | 0                | 55,242    | 138,044            | 0                      |
| HR                          | 89,820                    | 5,987                    | 144,070           | 11,976           | 166,512   | 12,555             | 1,711                  |
| PURCHASING                  | 3,735                     | 466                      | 8,870             | 280              | 12,697    | 1,867              | 747                    |
| Total Allocated             | 166,392                   | 70,109                   | 530,066           | 16,631           | 1,673,623 | 186,189            | 188,886                |
| Roll Forward                | 25,828                    | 10,584                   | 35,369            | 1,804            | 740,588   | 44,491             | 880                    |
| Cost With Roll Forward      | 192,220                   | 80,693                   | 565,435           | 18,435           | 2,414,211 | 230,680            | 189,766                |
| Adjustments                 | 0                         | 0                        | 0                 | 0                | 0         | 0                  | 0                      |
| Proposed Costs              | 192,220                   | 80,693                   | 565,435           | 18,435           | 2,414,211 | 230,680            | 189,766                |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Allocated Costs By Department

| Central Service Departments | GEN SERVICES<br>PARKS | GEN SERVICES<br>PROPERTY MGT | HHSA ADMIN | HHSA ANIMAL<br>CONTROL | HHSA DRUG/ALCOHOL | HHSA HEALTH | HHSA KTAAA |
|-----------------------------|-----------------------|------------------------------|------------|------------------------|-------------------|-------------|------------|
| BLDG DEPR                   | 124,681               | 249                          | 100,965    | 64,887                 | 0                 | 183,179     | 400        |
| EQUIP DEPR                  | 64,747                | 3,934                        | 5,011      | 38,705                 | 0                 | 63,369      | 0          |
| ANNUAL AUDIT                | 1,105                 | 122                          | 2,604      | 957                    | 1,832             | 13,242      | 1,848      |
| AUDITOR                     | 32,466                | 3,569                        | 105,655    | 28,119                 | 53,822            | 389,019     | 54,282     |
| CAO                         | 4,071                 | 2,635                        | 58,697     | 3,362                  | 26,270            | 122,490     | 17,550     |
| COUNSEL                     | 0                     | 0                            | 504,260    | 12,504                 | 0                 | 0           | 0          |
| HR                          | 17,963                | 3,421                        | 154,822    | 16,252                 | 30,793            | 307,078     | 14,542     |
| PURCHASING                  | 4,575                 | 280                          | 16,805     | 4,948                  | 6,815             | 61,807      | 12,604     |
| Total Allocated             | 249,608               | 14,210                       | 948,819    | 169,734                | 119,532           | 1,140,184   | 101,226    |
| Roll Forward                | 26,027                | 3,118                        | 421,084    | 30,698                 | 37,409            | 172,364     | 34,901     |
| Cost With Roll Forward      | 275,635               | 17,328                       | 1,369,903  | 200,432                | 156,941           | 1,312,548   | 136,127    |
| Adjustments                 | 0                     | 0                            | 0          | 0                      | 0                 | 0           | 0          |
| Proposed Costs              | 275,635               | 17,328                       | 1,369,903  | 200,432                | 156,941           | 1,312,548   | 136,127    |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Allocated Costs By Department

| Central Service Departments | HHSA MENTAL<br>HEALTH | HHSA SOCIAL<br>SERVICES | INSURANCE RISK | ISF COPIERS | ISF CUSTODIAL | ISF GROUNDS | ISF IT     |
|-----------------------------|-----------------------|-------------------------|----------------|-------------|---------------|-------------|------------|
| BLDG DEPR                   | 99,378                | 66,969                  | 11,242         | 0           | 389           | 0           | 70,234     |
| EQUIP DEPR                  | 60,792                | 466                     | 0              | 0           | 0             | 0           | 11,126     |
| ANNUAL AUDIT                | 7,696                 | 9,552                   | 947            | 58          | 795           | 337         | 1,618      |
| AUDITOR                     | 225,975               | 211,504                 | 27,740         | 1,698       | 23,342        | 9,901       | 50,455     |
| CAO                         | 184,538               | 504,369                 | 111,857        | 942         | 7,252         | 1,188       | 45,256     |
| COUNSEL                     | 0                     | 718,534                 | 418,999        | 0           | 0             | 0           | 6,440      |
| HR                          | 198,445               | 909,253                 | 13,686         | 0           | 36,781        | 5,133       | 100,478    |
| PURCHASING                  | 26,515                | 43,880                  | 1,027          | 280         | 4,014         | 3,174       | 28,289     |
| Total Allocated             | 803,339               | 2,464,527               | 585,498        | 2,978       | 72,573        | 19,733      | 313,896    |
| Roll Forward                | 193,386               | 432,663                 | 297,178        | 384         | 11,159        | 6,180       | ( 465,282) |
| Cost With Roll Forward      | 996,725               | 2,897,190               | 882,676        | 3,362       | 83,732        | 25,913      | ( 151,386) |
| Adjustments                 | 0                     | 0                       | 0              | 0           | 0             | 0           | 0          |
| Proposed Costs              | 996,725               | 2,897,190               | 882,676        | 3,362       | 83,732        | 25,913      | ( 151,386) |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Allocated Costs By Department

| Central Service Departments | ISF MAIL | ISF MAINTENANCE | ISF MOTOR POOL | ISF PRINT | ISF RADIO | ISF UTILITIES | LIBRARY |
|-----------------------------|----------|-----------------|----------------|-----------|-----------|---------------|---------|
| BLDG DEPR                   | 9,669    | 11,584          | 31,896         | 9,667     | 0         | 0             | 177,361 |
| EQUIP DEPR                  | 0        | 0               | 0              | 0         | 0         | 0             | 66,824  |
| ANNUAL AUDIT                | 164      | 4,096           | 3,967          | 896       | 249       | 819           | 795     |
| AUDITOR                     | 4,719    | 120,295         | 116,536        | 26,306    | 7,311     | 24,062        | 23,342  |
| CAO                         | 2,489    | 16,755          | 11,513         | 3,386     | 2,098     | 18,280        | 8,934   |
| COUNSEL                     | 0        | 0               | 0              | 0         | 0         | 0             | 3,350   |
| HR                          | 856      | 36,781          | 9,409          | 5,987     | 4,277     | 0             | 46,443  |
| PURCHASING                  | 1,961    | 32,303          | 11,670         | 3,174     | 3,454     | 466           | 4,855   |
| Total Allocated             | 19,858   | 221,814         | 184,991        | 49,416    | 17,389    | 43,627        | 331,904 |
| Roll Forward                | 723      | 25,653          | 40,807         | 13,899    | 4,219     | 16,730        | 54,607  |
| Cost With Roll Forward      | 20,581   | 247,467         | 225,798        | 63,315    | 21,608    | 60,357        | 386,511 |
| Adjustments                 | 0        | 0               | 0              | 0         | 0         | 0             | 0       |
| Proposed Costs              | 20,581   | 247,467         | 225,798        | 63,315    | 21,608    | 60,357        | 386,511 |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Allocated Costs By Department

| Central Service Departments | LAFCO  | PROBATION ALL<br>OTHER | PROBATION CJ<br>REALIGNMENT | PROBATION AATU | PROBATION JUVENILE<br>HALL | PROBATION YOUTH<br>FACILITY | PUBLIC DEFENDER |
|-----------------------------|--------|------------------------|-----------------------------|----------------|----------------------------|-----------------------------|-----------------|
| BLDG DEPR                   | 0      | 42,536                 | 0                           | 0              | 361,779                    | 112,469                     | 43,923          |
| EQUIP DEPR                  | 0      | 71,240                 | 0                           | 0              | 0                          | 0                           | 35,401          |
| ANNUAL AUDIT                | 135    | 1,861                  | 354                         | 141            | 899                        | 73                          | 713             |
| AUDITOR                     | 3,972  | 65,959                 | 10,391                      | 4,145          | 26,267                     | 2,130                       | 20,953          |
| CAO                         | 0      | 36,313                 | 14,768                      | 2,986          | 21,420                     | 5,217                       | 22,624          |
| COUNSEL                     | 4,442  | 80,561                 | 0                           | 0              | 0                          | 0                           | 48,618          |
| HR                          | 0      | 86,238                 | 25,662                      | 11,120         | 54,744                     | 15,397                      | 78,021          |
| PURCHASING                  | 0      | 14,845                 | 2,334                       | 747            | 4,669                      | 0                           | 4,295           |
| Total Allocated             | 8,549  | 399,553                | 53,509                      | 19,139         | 469,778                    | 135,286                     | 254,548         |
| Roll Forward                | 3,963  | ( 85,385)              | ( 413)                      | 3,519          | ( 54,122)                  | ( 58,264)                   | 63,448          |
| Cost With Roll Forward      | 12,512 | 314,168                | 53,096                      | 22,658         | 415,656                    | 77,022                      | 317,996         |
| Adjustments                 | 0      | 0                      | 0                           | 0              | 0                          | 0                           | 0               |
| Proposed Costs              | 12,512 | 314,168                | 53,096                      | 22,658         | 415,656                    | 77,022                      | 317,996         |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Allocated Costs By Department

| Central Service Departments | RMA ALL OTHER | RMA FLOOD CONTROL | RMA PUBLIC TRANSIT | SOLID WASTE | RMA ROADS<br>DEPARTMENT | TCAG   | SHERIFF COUNTY JAIL |
|-----------------------------|---------------|-------------------|--------------------|-------------|-------------------------|--------|---------------------|
| BLDG DEPR                   | 55,933        | 149               | 0                  | 5,617       | 55,109                  | 0      | 1,103,189           |
| EQUIP DEPR                  | 70,589        | 0                 | 0                  | 0           | 0                       | 0      | 121,891             |
| ANNUAL AUDIT                | 2,839         | 240               | 168                | 2,479       | 9,954                   | 386    | 2,121               |
| AUDITOR                     | 83,368        | 7,051             | 4,921              | 72,913      | 292,391                 | 11,340 | 62,312              |
| CAO                         | 54,611        | 8,496             | 12,160             | 27,702      | 170,538                 | 0      | 89,483              |
| COUNSEL                     | 283,959       | 2,296             | 0                  | 11,506      | 20,099                  | 10,527 | 0                   |
| HR                          | 60,818        | 0                 | 0                  | 49,365      | 150,545                 | 17,963 | 251,479             |
| PURCHASING                  | 16,898        | 934               | 2,054              | 16,525      | 58,537                  | 2,801  | 6,069               |
| Total Allocated             | 629,015       | 19,166            | 19,303             | 186,107     | 757,173                 | 43,017 | 1,636,544           |
| Roll Forward                | 173,457       | ( 5,187)          | ( 12,294)          | 62,596      | 147,112                 | 11,961 | 45,839              |
| Cost With Roll Forward      | 802,472       | 13,979            | 7,009              | 248,703     | 904,285                 | 54,978 | 1,682,383           |
| Adjustments                 | 0             | 0                 | 0                  | 0           | 0                       | 0      | 0                   |
| Proposed Costs              | 802,472       | 13,979            | 7,009              | 248,703     | 904,285                 | 54,978 | 1,682,383           |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Allocated Costs By Department

| Central Service Departments | SHERIFF COURT<br>SECURITY | SHERIFF CORONER -<br>ALL OTHER | TAX COLLECTOR | TREASURER | COURTS  | COURTS - COUNTY<br>PORTION | WIB     |
|-----------------------------|---------------------------|--------------------------------|---------------|-----------|---------|----------------------------|---------|
| BLDG DEPR                   | 0                         | 391,905                        | 4,972         | 2,487     | 269,717 | 15,626                     | 0       |
| EQUIP DEPR                  | 0                         | 1,446,573                      | 10,533        | 15,282    | 0       | 0                          | 0       |
| ANNUAL AUDIT                | 180                       | 6,406                          | 1,232         | 192       | 704     | 1,082                      | 2,244   |
| AUDITOR                     | 5,296                     | 194,589                        | 36,178        | 5,641     | 20,666  | 31,775                     | 65,910  |
| CAO                         | 13,855                    | 95,060                         | 3,834         | 2,474     | 1,513   | 7,487                      | 25,006  |
| COUNSEL                     | 0                         | 370,082                        | 26,237        | 30,156    | 0       | 10,601                     | 4,921   |
| HR                          | 54,744                    | 309,644                        | 11,407        | 2,424     | 0       | 4,277                      | 23,096  |
| PURCHASING                  | 93                        | 27,168                         | 2,614         | 1,027     | 0       | 187                        | 7,375   |
| Total Allocated             | 74,168                    | 2,841,427                      | 97,007        | 59,683    | 292,600 | 71,035                     | 128,552 |
| Roll Forward                | 8,972                     | 280,528                        | 16,016        | ( 5,284)  | 4,130   | 2,229                      | 20,096  |
| Cost With Roll Forward      | 83,140                    | 3,121,955                      | 113,023       | 54,399    | 296,730 | 73,264                     | 148,648 |
| Adjustments                 | 0                         | 0                              | 0             | 0         | 0       | 0                          | 0       |
| Proposed Costs              | 83,140                    | 3,121,955                      | 113,023       | 54,399    | 296,730 | 73,264                     | 148,648 |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Allocated Costs By Department

| Central Service Departments | TCRTA  | PROBATION DJJ<br>REALIGNMENT | ALL OTHERS | SubTotal   | Direct Billed | Unallocated | Total      |
|-----------------------------|--------|------------------------------|------------|------------|---------------|-------------|------------|
| BLDG DEPR                   | 0      | 0                            | 547,267    | 4,632,659  | 0             | 0           | 4,632,659  |
| EQUIP DEPR                  | 0      | 0                            | 0          | 3,498,814  | 0             | 0           | 3,498,814  |
| ANNUAL AUDIT                | 390    | 14                           | 1,515      | 100,250    | 0             | 0           | 100,250    |
| AUDITOR                     | 11,442 | 403                          | 31,063     | 2,935,400  | 83,834        | 267,698     | 3,286,932  |
| CAO                         | 0      | 2,339                        | 18,523     | 1,959,520  | 0             | 116,766     | 2,076,286  |
| COUNSEL                     | 10,545 | 0                            | 127,392    | 3,607,208  | 1,970,750     | 1,033,723   | 6,611,681  |
| HR                          | 5,133  | 2,566                        | 12,723     | 3,734,785  | 81,904        | 0           | 3,816,689  |
| PURCHASING                  | 2,334  | 0                            | 280        | 527,401    | 0             | 0           | 527,401    |
| Total Allocated             | 29,844 | 5,322                        | 738,763    | 20,996,037 | 2,136,488     | 1,418,187   | 24,550,712 |
| Roll Forward                | 0      | 0                            | 17,274     | 2,860,746  | 0             | 0           | 2,860,746  |
| Cost With Roll Forward      | 29,844 | 5,322                        | 756,037    | 23,856,783 | 2,136,488     | 1,418,187   | 27,411,458 |
| Adjustments                 | 0      | 0                            | 0          | 0          | 0             | 0           | 0          |
| Proposed Costs              | 29,844 | 5,322                        | 756,037    | 23,856,783 | 2,136,488     | 1,418,187   | 27,411,458 |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Fixed Costs Proposed

| Receiving Departments     | Final Costs<br>Fiscal 2025 | Fixed Costs | Roll Forward | Actual Costs<br>w/ Roll Fwd | Adjustments | Proposed Costs<br>Future Period |
|---------------------------|----------------------------|-------------|--------------|-----------------------------|-------------|---------------------------------|
| AG COMMISSIONER           | 259,715                    | 181,135     | 78,580       | 338,295                     | 0           | 338,295                         |
| ASSESSOR                  | 212,993                    | 176,005     | 36,988       | 249,981                     | 0           | 249,981                         |
| ASSESSOR CLERK-RECORDER   | 61,457                     | 44,705      | 16,752       | 78,209                      | 0           | 78,209                          |
| REGISTRAR OF VOTERS       | 141,165                    | 103,827     | 37,338       | 178,503                     | 0           | 178,503                         |
| AUDITOR PROP TAX ACTG     | 12,121                     | 15,545      | ( 3,424)     | 8,697                       | 0           | 8,697                           |
| BOARD OF SUPERVISORS      | 533,412                    | 751,654     | ( 218,242)   | 315,170                     | 0           | 315,170                         |
| CAPITAL PROJECTS          | 99,334                     | 44,222      | 55,112       | 154,446                     | 0           | 154,446                         |
| CHILD SUPPORT SERVICES    | 166,392                    | 140,564     | 25,828       | 192,220                     | 0           | 192,220                         |
| COOPERATIVE EXTENSION     | 70,109                     | 59,525      | 10,584       | 80,693                      | 0           | 80,693                          |
| DISTRICT ATTORNEY         | 530,066                    | 494,697     | 35,369       | 565,435                     | 0           | 565,435                         |
| DA-WELFARE FRAUD          | 16,631                     | 14,827      | 1,804        | 18,435                      | 0           | 18,435                          |
| FIRE                      | 1,673,623                  | 933,035     | 740,588      | 2,414,211                   | 0           | 2,414,211                       |
| GEN SERVICES ADMIN        | 186,189                    | 141,698     | 44,491       | 230,680                     | 0           | 230,680                         |
| GEN SERVICES MUSUEM       | 188,886                    | 188,006     | 880          | 189,766                     | 0           | 189,766                         |
| GEN SERVICES PARKS        | 249,608                    | 223,581     | 26,027       | 275,635                     | 0           | 275,635                         |
| GEN SERVICES PROPERTY MGT | 14,210                     | 11,092      | 3,118        | 17,328                      | 0           | 17,328                          |
| HHSA ADMIN                | 948,819                    | 527,735     | 421,084      | 1,369,903                   | 0           | 1,369,903                       |
| HHSA ANIMAL CONTROL       | 169,734                    | 139,036     | 30,698       | 200,432                     | 0           | 200,432                         |
| HHSA DRUG/ALCOHOL         | 119,532                    | 82,123      | 37,409       | 156,941                     | 0           | 156,941                         |
| HHSA HEALTH               | 1,140,184                  | 967,820     | 172,364      | 1,312,548                   | 0           | 1,312,548                       |
| HHSA KTAAA                | 101,226                    | 66,325      | 34,901       | 136,127                     | 0           | 136,127                         |
| HHSA MENTAL HEALTH        | 803,339                    | 609,953     | 193,386      | 996,725                     | 0           | 996,725                         |
| HHSA SOCIAL SERVICES      | 2,464,527                  | 2,031,864   | 432,663      | 2,897,190                   | 0           | 2,897,190                       |
| INSURANCE RISK            | 585,498                    | 288,320     | 297,178      | 882,676                     | 0           | 882,676                         |
| ISF COPIERS               | 2,978                      | 2,594       | 384          | 3,362                       | 0           | 3,362                           |
| ISF CUSTODIAL             | 72,573                     | 61,414      | 11,159       | 83,732                      | 0           | 83,732                          |
| ISF GROUNDS               | 19,733                     | 13,553      | 6,180        | 25,913                      | 0           | 25,913                          |
| ISF IT                    | 313,896                    | 779,178     | ( 465,282)   | ( 151,386)                  | 0           | ( 151,386)                      |
| ISF MAIL                  | 19,858                     | 19,135      | 723          | 20,581                      | 0           | 20,581                          |
| ISF MAINTENANCE           | 221,814                    | 196,161     | 25,653       | 247,467                     | 0           | 247,467                         |
| ISF MOTOR POOL            | 184,991                    | 144,184     | 40,807       | 225,798                     | 0           | 225,798                         |
| ISF PRINT                 | 49,416                     | 35,517      | 13,899       | 63,315                      | 0           | 63,315                          |
| ISF RADIO                 | 17,389                     | 13,170      | 4,219        | 21,608                      | 0           | 21,608                          |
| ISF UTILITIES             | 43,627                     | 26,897      | 16,730       | 60,357                      | 0           | 60,357                          |
| LIBRARY                   | 331,904                    | 277,297     | 54,607       | 386,511                     | 0           | 386,511                         |
| LAFCO                     | 8,549                      | 4,586       | 3,963        | 12,512                      | 0           | 12,512                          |
| PROBATION ALL OTHER       | 399,553                    | 484,938     | ( 85,385)    | 314,168                     | 0           | 314,168                         |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Fixed Costs Proposed

| Receiving Departments       | Final Costs<br>Fiscal 2025 | Fixed Costs | Roll Forward | Actual Costs<br>w/ Roll Fwd | Adjustments | Proposed Costs<br>Future Period |
|-----------------------------|----------------------------|-------------|--------------|-----------------------------|-------------|---------------------------------|
| PROBATION CJ REALIGNMENT    | 53,509                     | 53,922      | ( 413)       | 53,096                      | 0           | 53,096                          |
| PROBATION AATU              | 19,139                     | 15,620      | 3,519        | 22,658                      | 0           | 22,658                          |
| PROBATION JUVENILE HALL     | 469,778                    | 523,900     | ( 54,122)    | 415,656                     | 0           | 415,656                         |
| PROBATION YOUTH FACILITY    | 135,286                    | 193,550     | ( 58,264)    | 77,022                      | 0           | 77,022                          |
| PUBLIC DEFENDER             | 254,548                    | 191,100     | 63,448       | 317,996                     | 0           | 317,996                         |
| RMA ALL OTHER               | 629,015                    | 455,558     | 173,457      | 802,472                     | 0           | 802,472                         |
| RMA FLOOD CONTROL           | 19,166                     | 24,353      | ( 5,187)     | 13,979                      | 0           | 13,979                          |
| RMA PUBLIC TRANSIT          | 19,303                     | 31,597      | ( 12,294)    | 7,009                       | 0           | 7,009                           |
| SOLID WASTE                 | 186,107                    | 123,511     | 62,596       | 248,703                     | 0           | 248,703                         |
| RMA ROADS DEPARTMENT        | 757,173                    | 610,061     | 147,112      | 904,285                     | 0           | 904,285                         |
| TCAG                        | 43,017                     | 31,056      | 11,961       | 54,978                      | 0           | 54,978                          |
| SHERIFF COUNTY JAIL         | 1,636,544                  | 1,590,705   | 45,839       | 1,682,383                   | 0           | 1,682,383                       |
| SHERIFF COURT SECURITY      | 74,168                     | 65,196      | 8,972        | 83,140                      | 0           | 83,140                          |
| SHERIFF CORONER - ALL OTHER | 2,841,427                  | 2,560,899   | 280,528      | 3,121,955                   | 0           | 3,121,955                       |
| TAX COLLECTOR               | 97,007                     | 80,991      | 16,016       | 113,023                     | 0           | 113,023                         |
| TREASURER                   | 59,683                     | 64,967      | ( 5,284)     | 54,399                      | 0           | 54,399                          |
| COURTS                      | 292,600                    | 288,470     | 4,130        | 296,730                     | 0           | 296,730                         |
| COURTS - COUNTY PORTION     | 71,035                     | 68,806      | 2,229        | 73,264                      | 0           | 73,264                          |
| WIB                         | 128,552                    | 108,456     | 20,096       | 148,648                     | 0           | 148,648                         |
| TCRTA                       | 29,844                     | NA          | NA           | 29,844                      | 0           | 29,844                          |
| PROBATION DJJ REALIGNMENT   | 5,322                      | NA          | NA           | 5,322                       | 0           | 5,322                           |
| ALL OTHERS                  | 738,763                    | 721,489     | 17,274       | 756,037                     | 0           | 756,037                         |
| SubTotal                    | 20,996,037                 | 18,100,125  | 2,860,746    | 23,856,783                  | 0           | 23,856,783                      |
| Direct Billed               | 2,136,488                  |             |              |                             |             | 2,136,488                       |
| Unallocated                 | 1,418,187                  |             |              |                             |             | 1,418,187                       |
| Total                       | 24,550,712                 |             |              |                             |             | 27,411,458                      |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Summary Of Allocated Costs

| Department                | Total Expenditures | Cost Adjustments | Total Allocated |
|---------------------------|--------------------|------------------|-----------------|
| BLDG DEPR                 | 4,688,597          | 0                |                 |
| EQUIP DEPR                | 3,507,060          | 0                |                 |
| ANNUAL AUDIT              | 102,000            | 0                |                 |
| AUDITOR                   | 3,278,764          | 0                |                 |
| CAO                       | 1,986,766          | 0                |                 |
| COUNSEL                   | 6,724,801          | 0                |                 |
| HR                        | 3,745,115          | 0                |                 |
| PURCHASING                | 517,609            | 0                |                 |
| AG COMMISSIONER           |                    |                  | 259,715         |
| ASSESSOR                  |                    |                  | 212,993         |
| ASSESSOR CLERK-RECORDER   |                    |                  | 61,457          |
| REGISTRAR OF VOTERS       |                    |                  | 141,165         |
| AUDITOR PROP TAX ACTG     |                    |                  | 12,121          |
| BOARD OF SUPERVISORS      |                    |                  | 533,412         |
| CAPITAL PROJECTS          |                    |                  | 99,334          |
| CHILD SUPPORT SERVICES    |                    |                  | 166,392         |
| COOPERATIVE EXTENSION     |                    |                  | 70,109          |
| DISTRICT ATTORNEY         |                    |                  | 530,066         |
| DA-WELFARE FRAUD          |                    |                  | 16,631          |
| FIRE                      |                    |                  | 1,673,623       |
| GEN SERVICES ADMIN        |                    |                  | 186,189         |
| GEN SERVICES MUSUEM       |                    |                  | 188,886         |
| GEN SERVICES PARKS        |                    |                  | 249,608         |
| GEN SERVICES PROPERTY MGT |                    |                  | 14,210          |
| HHSA ADMIN                |                    |                  | 948,819         |
| HHSA ANIMAL CONTROL       |                    |                  | 169,734         |
| HHSA DRUG/ALCOHOL         |                    |                  | 119,532         |
| HHSA HEALTH               |                    |                  | 1,140,184       |
| HHSA KTAAA                |                    |                  | 101,226         |
| HHSA MENTAL HEALTH        |                    |                  | 803,339         |
| HHSA SOCIAL SERVICES      |                    |                  | 2,464,527       |
| INSURANCE RISK            |                    |                  | 585,498         |
| ISF COPIERS               |                    |                  | 2,978           |
| ISF CUSTODIAL             |                    |                  | 72,573          |
| ISF GROUNDS               |                    |                  | 19,733          |
| ISF IT                    |                    |                  | 313,896         |
| ISF MAIL                  |                    |                  | 19,858          |
| ISF MAINTENANCE           |                    |                  | 221,814         |
| ISF MOTOR POOL            |                    |                  | 184,991         |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Summary Of Allocated Costs

| Department                  | Total Expenditures | Cost Adjustments | Total Allocated |                |
|-----------------------------|--------------------|------------------|-----------------|----------------|
| ISF PRINT                   |                    |                  | 49,416          |                |
| ISF RADIO                   |                    |                  | 17,389          |                |
| ISF UTILITIES               |                    |                  | 43,627          |                |
| LIBRARY                     |                    |                  | 331,904         |                |
| LAFCO                       |                    |                  | 8,549           |                |
| PROBATION ALL OTHER         |                    |                  | 399,553         |                |
| PROBATION CJ REALIGNMENT    |                    |                  | 53,509          |                |
| PROBATION AATU              |                    |                  | 19,139          |                |
| PROBATION JUVENILE HALL     |                    |                  | 469,778         |                |
| PROBATION YOUTH FACILITY    |                    |                  | 135,286         |                |
| PUBLIC DEFENDER             |                    |                  | 254,548         |                |
| RMA ALL OTHER               |                    |                  | 629,015         |                |
| RMA FLOOD CONTROL           |                    |                  | 19,166          |                |
| RMA PUBLIC TRANSIT          |                    |                  | 19,303          |                |
| SOLID WASTE                 |                    |                  | 186,107         |                |
| RMA ROADS DEPARTMENT        |                    |                  | 757,173         |                |
| TCAG                        |                    |                  | 43,017          |                |
| SHERIFF COUNTY JAIL         |                    |                  | 1,636,544       |                |
| SHERIFF COURT SECURITY      |                    |                  | 74,168          |                |
| SHERIFF CORONER - ALL OTHER |                    |                  | 2,841,427       |                |
| TAX COLLECTOR               |                    |                  | 97,007          |                |
| TREASURER                   |                    |                  | 59,683          |                |
| COURTS                      |                    |                  | 292,600         |                |
| COURTS - COUNTY PORTION     |                    |                  | 71,035          |                |
| WIB                         |                    |                  | 128,552         |                |
| TCRTA                       |                    |                  | 29,844          |                |
| PROBATION DJJ REALIGNMENT   |                    |                  | 5,322           |                |
| ALL OTHERS                  |                    |                  | 738,763         |                |
| Direct Billed Total         |                    |                  | 2,136,488       |                |
| Unallocated Total           |                    |                  | 1,418,187       |                |
| Totals                      | 24,550,712         | 0                | 24,550,712      | Deviation<br>0 |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Detail Of Allocated Costs

| Department             | BLDG DEPR    | EQUIP DEPR   | ANNUAL AUDIT | AUDITOR      | CAO          | COUNSEL      | HR           |
|------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                        | 1.5          | 2.5          | 3.5          | 4.5          | 5.5          | 6.5          | 7.5          |
| BLDG DEPR              | ( 4,688,597) | 0            | 0            | 0            | 0            | 0            | 0            |
| EQUIP DEPR             | 0            | ( 3,507,060) | 0            | 0            | 0            | 0            | 0            |
| ANNUAL AUDIT           | 0            | 0            | ( 102,000)   | 0            | 0            | 0            | 0            |
| AUDITOR                | 9,910        | 2,698        | 358          | ( 3,327,652) | 4,761        | 5,118        | 23,349       |
| CAO                    | 14,648       | 0            | 244          | 7,167        | ( 2,096,827) | 73,719       | 10,103       |
| COUNSEL                | 25,513       | 0            | 480          | 14,078       | 8,730        | ( 6,812,283) | 34,965       |
| HR                     | 3,006        | 747          | 413          | 11,992       | 5,567        | 121,765      | ( 3,891,949) |
| PURCHASING             | 2,861        | 4,801        | 255          | 7,483        | 1,483        | 0            | 6,843        |
| AG COMMISSIONER        | 42,310       | 56,269       | 1,454        | 42,699       | 14,721       | 33,907       | 64,620       |
| ASSESSOR               | 19,532       | 30,595       | 618          | 18,161       | 19,643       | 58,636       | 60,486       |
| ASSESSOR               | 6,567        | 0            | 1,241        | 36,466       | 2,608        | 0            | 13,081       |
| REGISTRAR OF VOTERS    | 16,894       | 36,333       | 708          | 20,797       | 5,596        | 51,353       | 9,018        |
| AUDITOR PROP TAX ACTG  | 2,487        | 0            | 91           | 2,676        | 1,368        | 1,343        | 4,063        |
| BOARD OF SUPERVISORS   | 15,727       | 0            | 206          | 6,044        | 2,577        | 500,132      | 7,699        |
| CAPITAL PROJECTS       | 2,176        | 28,839       | 703          | 20,636       | 1,639        | 0            | 3,421        |
| CHILD SUPPORT SERVICES | 0            | 1,695        | 649          | 19,053       | 22,351       | 29,089       | 89,820       |
| COOPERATIVE EXTENSION  | 41,958       | 18,122       | 73           | 2,159        | 1,344        | 0            | 5,987        |
| DISTRICT ATTORNEY      | 73,591       | 168,704      | 1,899        | 55,678       | 43,821       | 33,433       | 144,070      |
| DA-WELFARE FRAUD       | 0            | 0            | 144          | 4,231        | 0            | 0            | 11,976       |
| FIRE                   | 251,674      | 1,071,774    | 2,103        | 64,338       | 49,283       | 55,242       | 166,512      |
| GEN SERVICES ADMIN     | 3,972        | 0            | 154          | 25,800       | 3,797        | 138,044      | 12,555       |
| GEN SERVICES MUSUEM    | 180,343      | 0            | 186          | 5,468        | 431          | 0            | 1,711        |
| GEN SERVICES PARKS     | 124,681      | 64,747       | 1,105        | 32,466       | 4,071        | 0            | 17,963       |
| GEN SERVICES PROPERTY  | 249          | 3,934        | 122          | 3,569        | 2,635        | 0            | 3,421        |
| HHSA ADMIN             | 100,965      | 5,011        | 2,604        | 105,655      | 58,697       | 504,260      | 154,822      |
| HHSA ANIMAL CONTROL    | 64,887       | 38,705       | 957          | 28,119       | 3,362        | 12,504       | 16,252       |
| HHSA DRUG/ALCOHOL      | 0            | 0            | 1,832        | 53,822       | 26,270       | 0            | 30,793       |
| HHSA HEALTH            | 183,179      | 63,369       | 13,242       | 389,019      | 122,490      | 0            | 307,078      |
| HHSA KTA AAA           | 400          | 0            | 1,848        | 54,282       | 17,550       | 0            | 14,542       |
| HHSA MENTAL HEALTH     | 99,378       | 60,792       | 7,696        | 225,975      | 184,538      | 0            | 198,445      |
| HHSA SOCIAL SERVICES   | 66,969       | 466          | 9,552        | 211,504      | 504,369      | 718,534      | 909,253      |
| INSURANCE RISK         | 11,242       | 0            | 947          | 27,740       | 111,857      | 418,999      | 13,686       |
| ISF COPIERS            | 0            | 0            | 58           | 1,698        | 942          | 0            | 0            |
| ISF CUSTODIAL          | 389          | 0            | 795          | 23,342       | 7,252        | 0            | 36,781       |
| ISF GROUNDS            | 0            | 0            | 337          | 9,901        | 1,188        | 0            | 5,133        |
| ISF IT                 | 70,234       | 11,126       | 1,618        | 50,455       | 45,256       | 6,440        | 100,478      |
| ISF MAIL               | 9,669        | 0            | 164          | 4,719        | 2,489        | 0            | 856          |
| ISF MAINTENANCE        | 11,584       | 0            | 4,096        | 120,295      | 16,755       | 0            | 36,781       |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Detail Of Allocated Costs

| Department             | BLDG DEPR | EQUIP DEPR | ANNUAL AUDIT | AUDITOR | CAO     | COUNSEL   | HR      |
|------------------------|-----------|------------|--------------|---------|---------|-----------|---------|
|                        | 1.5       | 2.5        | 3.5          | 4.5     | 5.5     | 6.5       | 7.5     |
| ISF MOTOR POOL         | 31,896    | 0          | 3,967        | 116,536 | 11,513  | 0         | 9,409   |
| ISF PRINT              | 9,667     | 0          | 896          | 26,306  | 3,386   | 0         | 5,987   |
| ISF RADIO              | 0         | 0          | 249          | 7,311   | 2,098   | 0         | 4,277   |
| ISF UTILITIES          | 0         | 0          | 819          | 24,062  | 18,280  | 0         | 0       |
| LIBRARY                | 177,361   | 66,824     | 795          | 23,342  | 8,934   | 3,350     | 46,443  |
| LAFCO                  | 0         | 0          | 135          | 3,972   | 0       | 4,442     | 0       |
| PROBATION ALL OTHER    | 42,536    | 71,240     | 1,861        | 65,959  | 36,313  | 80,561    | 86,238  |
| PROBATION CJ           | 0         | 0          | 354          | 10,391  | 14,768  | 0         | 25,662  |
| PROBATION AATU         | 0         | 0          | 141          | 4,145   | 2,986   | 0         | 11,120  |
| PROBATION JUVENILE     | 361,779   | 0          | 899          | 26,267  | 21,420  | 0         | 54,744  |
| PROBATION YOUTH        | 112,469   | 0          | 73           | 2,130   | 5,217   | 0         | 15,397  |
| PUBLIC DEFENDER        | 43,923    | 35,401     | 713          | 20,953  | 22,624  | 48,618    | 78,021  |
| RMA ALL OTHER          | 55,933    | 70,589     | 2,839        | 83,368  | 54,611  | 283,959   | 60,818  |
| RMA FLOOD CONTROL      | 149       | 0          | 240          | 7,051   | 8,496   | 2,296     | 0       |
| RMA PUBLIC TRANSIT     | 0         | 0          | 168          | 4,921   | 12,160  | 0         | 0       |
| SOLID WASTE            | 5,617     | 0          | 2,479        | 72,913  | 27,702  | 11,506    | 49,365  |
| RMA ROADS DEPARTMENT   | 55,109    | 0          | 9,954        | 292,391 | 170,538 | 20,099    | 150,545 |
| TCAG                   | 0         | 0          | 386          | 11,340  | 0       | 10,527    | 17,963  |
| SHERIFF COUNTY JAIL    | 1,103,189 | 121,891    | 2,121        | 62,312  | 89,483  | 0         | 251,479 |
| SHERIFF COURT SECURITY | 0         | 0          | 180          | 5,296   | 13,855  | 0         | 54,744  |
| SHERIFF CORONER - ALL  | 391,905   | 1,446,573  | 6,406        | 194,589 | 95,060  | 370,082   | 309,644 |
| TAX COLLECTOR          | 4,972     | 10,533     | 1,232        | 36,178  | 3,834   | 26,237    | 11,407  |
| TREASURER              | 2,487     | 15,282     | 192          | 5,641   | 2,474   | 30,156    | 2,424   |
| COURTS                 | 269,717   | 0          | 704          | 20,666  | 1,513   | 0         | 0       |
| COURTS - COUNTY        | 15,626    | 0          | 1,082        | 31,775  | 7,487   | 10,601    | 4,277   |
| WIB                    | 0         | 0          | 2,244        | 65,910  | 25,006  | 4,921     | 23,096  |
| TCRTA                  | 0         | 0          | 390          | 11,442  | 0       | 10,545    | 5,133   |
| PROBATION DJJ          | 0         | 0          | 14           | 403     | 2,339   | 0         | 2,566   |
| ALL OTHERS             | 547,267   | 0          | 1,515        | 31,063  | 18,523  | 127,392   | 12,723  |
| Direct Billings        | 0         | 0          | 0            | 83,834  | 0       | 1,970,750 | 81,904  |
| Unallocated            | 0         | 0          | 0            | 267,698 | 116,766 | 1,033,723 | 0       |
| Total                  | 0         | 0          | 0            | 0       | 0       | 0         | 0       |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Detail Of Allocated Costs

| Department             | PURCHASING | Total Plan Allocated |
|------------------------|------------|----------------------|
|                        | 8.5        |                      |
| BLDG DEPR              | 0          | 0                    |
| EQUIP DEPR             | 0          | 0                    |
| ANNUAL AUDIT           | 0          | 0                    |
| AUDITOR                | 2,694      | 0                    |
| CAO                    | 4,180      | 0                    |
| COUNSEL                | 3,716      | 0                    |
| HR                     | 3,344      | 0                    |
| PURCHASING             | ( 541,335) | 0                    |
| AG COMMISSIONER        | 3,735      | 259,715              |
| ASSESSOR               | 5,322      | 212,993              |
| ASSESSOR               | 1,494      | 61,457               |
| REGISTRAR OF VOTERS    | 466        | 141,165              |
| AUDITOR PROP TAX ACTG  | 93         | 12,121               |
| BOARD OF SUPERVISORS   | 1,027      | 533,412              |
| CAPITAL PROJECTS       | 41,920     | 99,334               |
| CHILD SUPPORT SERVICES | 3,735      | 166,392              |
| COOPERATIVE EXTENSION  | 466        | 70,109               |
| DISTRICT ATTORNEY      | 8,870      | 530,066              |
| DA-WELFARE FRAUD       | 280        | 16,631               |
| FIRE                   | 12,697     | 1,673,623            |
| GEN SERVICES ADMIN     | 1,867      | 186,189              |
| GEN SERVICES MUSUEM    | 747        | 188,886              |
| GEN SERVICES PARKS     | 4,575      | 249,608              |
| GEN SERVICES PROPERTY  | 280        | 14,210               |
| HHSA ADMIN             | 16,805     | 948,819              |
| HHSA ANIMAL CONTROL    | 4,948      | 169,734              |
| HHSA DRUG/ALCOHOL      | 6,815      | 119,532              |
| HHSA HEALTH            | 61,807     | 1,140,184            |
| HHSA KTAAA             | 12,604     | 101,226              |
| HHSA MENTAL HEALTH     | 26,515     | 803,339              |
| HHSA SOCIAL SERVICES   | 43,880     | 2,464,527            |
| INSURANCE RISK         | 1,027      | 585,498              |
| ISF COPIERS            | 280        | 2,978                |
| ISF CUSTODIAL          | 4,014      | 72,573               |
| ISF GROUNDS            | 3,174      | 19,733               |
| ISF IT                 | 28,289     | 313,896              |
| ISF MAIL               | 1,961      | 19,858               |
| ISF MAINTENANCE        | 32,303     | 221,814              |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Detail Of Allocated Costs

| Department             | PURCHASING | Total Plan Allocated |
|------------------------|------------|----------------------|
|                        | 8.5        |                      |
| ISF MOTOR POOL         | 11,670     | 184,991              |
| ISF PRINT              | 3,174      | 49,416               |
| ISF RADIO              | 3,454      | 17,389               |
| ISF UTILITIES          | 466        | 43,627               |
| LIBRARY                | 4,855      | 331,904              |
| LAFCO                  | 0          | 8,549                |
| PROBATION ALL OTHER    | 14,845     | 399,553              |
| PROBATION CJ           | 2,334      | 53,509               |
| PROBATION AATU         | 747        | 19,139               |
| PROBATION JUVENILE     | 4,669      | 469,778              |
| PROBATION YOUTH        | 0          | 135,286              |
| PUBLIC DEFENDER        | 4,295      | 254,548              |
| RMA ALL OTHER          | 16,898     | 629,015              |
| RMA FLOOD CONTROL      | 934        | 19,166               |
| RMA PUBLIC TRANSIT     | 2,054      | 19,303               |
| SOLID WASTE            | 16,525     | 186,107              |
| RMA ROADS DEPARTMENT   | 58,537     | 757,173              |
| TCAG                   | 2,801      | 43,017               |
| SHERIFF COUNTY JAIL    | 6,069      | 1,636,544            |
| SHERIFF COURT SECURITY | 93         | 74,168               |
| SHERIFF CORONER - ALL  | 27,168     | 2,841,427            |
| TAX COLLECTOR          | 2,614      | 97,007               |
| TREASURER              | 1,027      | 59,683               |
| COURTS                 | 0          | 292,600              |
| COURTS - COUNTY        | 187        | 71,035               |
| WIB                    | 7,375      | 128,552              |
| TCRTA                  | 2,334      | 29,844               |
| PROBATION DJJ          | 0          | 5,322                |
| ALL OTHERS             | 280        | 738,763              |
| Direct Billings        | 0          | 2,136,488            |
| Unallocated            | 0          | 1,418,187            |
| Total                  | 0          | 24,550,712           |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule E - Summary of Allocation Basis

| Department                       | Allocation Basis:                             | Allocation Source:                                     |
|----------------------------------|-----------------------------------------------|--------------------------------------------------------|
| BLDG DEPR                        |                                               |                                                        |
| 1.4.1 BUILDINGS ASSIGNED         | BUILDINGS ASSIGNED TO SPECIFIC DEPARTMENTS    | COUNTY BLDG RECORDS                                    |
| 1.4.2 253-TULARE HHSA            | SQUARE FT OCCUPIED BY EACH DEPT               | COUNTY BLDG RECORDS                                    |
| 1.4.3 254-TULARE HILLMAN HEALTH  | SQUARE FT OCCUPIED BY EACH DEPT               | COUNTY BLDG RECORDS                                    |
| 1.4.4 266-TULARE AG BUILDING     | SQUARE FT OCCUPIED BY EACH DEPT               | COUNTY BLDG RECORDS                                    |
| 1.4.5 289-AG WAREHOUSE OFFICE    | SQUARE FT OCCUPIED BY EACH DEPT               | COUNTY BLDG RECORDS                                    |
| 1.4.6 301-VISALIA COURTHOUSE     | SQUARE FT OCCUPIED BY EACH DEPT               | COUNTY BLDG RECORDS                                    |
| 1.4.7 302-COUNTY ADMINISTRATION  | SQUARE FT OCCUPIED BY EACH DEPT               | COUNTY BLDG RECORDS                                    |
| 1.4.8 303-EDUCATION ANNEX        | SQUARE FT OCCUPIED BY EACH DEPT               | COUNTY BLDG RECORDS                                    |
| 1.4.9 306-MAIN JAIL              | SQUARE FT OCCUPIED BY EACH DEPT               | COUNTY BLDG RECORDS                                    |
| 1.4.10 310-CO-COUNSEL/RISK BLDG  | SQUARE FT OCCUPIED BY EACH DEPT               | COUNTY BLDG RECORDS                                    |
| 1.4.11 315-VISALIA GOVT. PLAZA   | SQUARE FT OCCUPIED BY EACH DEPT               | COUNTY BLDG RECORDS                                    |
| 1.4.12 432-STORAGE BLDG          | SQUARE FT OCCUPIED BY EACH DEPT               | COUNTY BLDG RECORDS                                    |
| 1.4.13 438-VISALIA JJ CENTER     | SQUARE FT OCCUPIED BY EACH DEPT               | COUNTY BLDG RECORDS                                    |
| 1.4.14 441-VISALIA PRE-TRIAL FAC | SQUARE FT OCCUPIED BY EACH DEPT               | COUNTY BLDG RECORDS                                    |
| 1.4.15 444-TULARE CO. CORR. FAC. | SQUARE FT OCCUPIED BY EACH DEPT               | COUNTY BLDG RECORDS                                    |
| 1.4.16 446-BOB WILEY DET. FAC.   | SQUARE FT OCCUPIED BY EACH DEPT               | COUNTY BLDG RECORDS                                    |
| 1.4.17 447-MEN'S CORR. FAC.      | SQUARE FT OCCUPIED BY EACH DEPT               | COUNTY BLDG RECORDS                                    |
| 1.4.18 539-PORTERVILLE COURT     | SQUARE FT OCCUPIED BY EACH DEPT               | COUNTY BLDG RECORDS                                    |
| 1.4.19 197-LEMON COVE FIRE ST    | SQUARE FT OCCUPIED BY EACH DEPT               | COUNTY BLDG RECORDS                                    |
| 1.4.20 330-CIGNA BUILDING        | SQUARE FT OCCUPIED BY EACH DEPT               | COUNTY BLDG RECORDS                                    |
| 1.4.21 304-BURREL PLAZA          | SQUARE FT OCCUPIED BY EACH DEPT               | COUNTY BLDG RECORDS                                    |
| EQUIP DEPR                       |                                               |                                                        |
| 2.4.1 EQUIP DEPRECIATION         | EQUIPMENT ASSIGNED TO SPECIFIC DEPARTMENTS    | COUNTY EQUIP RECORDS                                   |
| ANNUAL AUDIT                     |                                               |                                                        |
| 3.4.1 ACFR AUDIT                 | NUMBER OF ACCOUNTING SYSTEM DOCUMENTS BY DEPT | AFIN RECORDS TOTALING CR, GAX, DC, JV, MD, PRC RECORDS |
| AUDITOR                          |                                               |                                                        |
| 4.4.1 AUDIT DIVISION             | DIRECT LABOR HOURS                            | INTERNAL AUDIT TIME RECORDS                            |
| 4.4.2 GA - CLAIMS, PR, ADMIN     | NUMBER OF ACCOUNTING SYSTEM DOCUMENTS BY DEPT | AFIN RECORDS TOTALING CR, GAX, DC, JV, MD, PRC RECORDS |



COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule E - Summary of Allocation Basis

| Department                 | Allocation Basis:                        | Allocation Source:                                 |
|----------------------------|------------------------------------------|----------------------------------------------------|
| CAO                        |                                          |                                                    |
| 5.4.1 DEPARTMENTAL SUPPORT | CURRENT BUDGETED EXPENDITURES            | YEAR END CURRENT BUDGETED EXPENDITURES IN AFIN     |
| COUNSEL                    |                                          |                                                    |
| 6.4.1 ATTORNEY             | ACTUAL HOURS BY GROSS WAGES AND BENEFITS | PAYROLL RECORDS & TIME RECORDS                     |
| 6.4.2 PARALEGAL            | ACTUAL HOURS BY GROSS WAGES AND BENEFITS | PAYROLL RECORDS & TIME RECORDS                     |
| HR                         |                                          |                                                    |
| 7.4.1 HRD                  | COUNTY EMPLOYEE HEADCOUNT BY DEPT        | ENTERPRISE PAYROLL SYSTEM                          |
| PURCHASING                 |                                          |                                                    |
| 8.4.1 PURCHASING           | NUMBER OF PURCHASE ORDERS PER DEPT       | REPORT GENERATED FROM COUNTY GENERAL LEDGER SYSTEM |



PLAN YEAR 2024/2025  
FISCAL YEAR 2022/2023

COUNTY OF TULARE  
COST ALLOCATION PLAN

**BUILDING DEPRECIATION\***

DESCRIPTION OF COSTS TO BE ALLOCATED

Depreciation expenses are allocated based on each department's occupancy (square footage) of each building, with each department receiving the appropriate portion of original building costs plus improvements and financing costs. Building costs are taken from the County's capital asset inventory as of June 30, 2023. According to the useful life designated in the Annual Comprehensive Financial Report (ACFR), depreciation is calculated straight-line basis. Buildings purchased with Federal or State funds are excluded from the depreciation allocations in the Cost Plan.

\*BLDG DEPR

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .2 - Costs To Be Allocated  
For Department BLDG DEPR

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total     |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 4,688,597      |                |           | 4,688,597 |
| Total Allocated Additions:            |                |                | 0         | 0         |
| Total To Be Allocated:                | 4,688,597      | 0              |           | 4,688,597 |

**COUNTY OF TULARE**  
**PLAN YEAR 2024-2025**  
**FISCAL YEAR 2022-2023**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BLDG DEPR**

|                         | Total     | General & Admin | BUILDINGS ASSIGNED | 253-TULARE HHSA | 254-TULARE HILLMAN |
|-------------------------|-----------|-----------------|--------------------|-----------------|--------------------|
| Other Expense & Cost    |           |                 |                    |                 |                    |
| BUILDING DEPR           | 4,688,597 | 0               | 1,577,446          | 21,598          | 86,667             |
| Departmental Totals     |           |                 |                    |                 |                    |
| Total Expenditures      | 4,688,597 | 0               | 1,577,446          | 21,598          | 86,667             |
| Deductions              |           |                 |                    |                 |                    |
| Total Deductions        | 0         | 0               | 0                  | 0               | 0                  |
| Functional Cost         | 4,688,597 | 0               | 1,577,446          | 21,598          | 86,667             |
| Allocation Step 1       |           |                 |                    |                 |                    |
| 1st Allocation          | 4,688,597 | 0               | 1,577,446          | 21,598          | 86,667             |
| Allocation Step 2       |           |                 |                    |                 |                    |
| 2nd Allocation          | 0         | 0               | 0                  | 0               | 0                  |
| Total For 010 BLDG DEPR |           |                 |                    |                 |                    |
| Total Allocated         | 4,688,597 | 0               | 1,577,446          | 21,598          | 86,667             |

**COUNTY OF TULARE**  
**PLAN YEAR 2024-2025**  
**FISCAL YEAR 2022-2023**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BLDG DEPR**

|                         | 266-TULARE AG BUILDING | 289-AG WAREHOUSE | 301-VISALIA COURTHOUSE | 302-COUNTY | 303-EDUCATION ANNEX |
|-------------------------|------------------------|------------------|------------------------|------------|---------------------|
| Other Expense & Cost    |                        |                  |                        |            |                     |
| BUILDING DEPR           | 83,838                 | 430              | 349,907                | 29,556     | 4,384               |
| Departmental Totals     |                        |                  |                        |            |                     |
| Total Expenditures      | 83,838                 | 430              | 349,907                | 29,556     | 4,384               |
| Deductions              |                        |                  |                        |            |                     |
| Total Deductions        | 0                      | 0                | 0                      | 0          | 0                   |
| Functional Cost         | 83,838                 | 430              | 349,907                | 29,556     | 4,384               |
| Allocation Step 1       |                        |                  |                        |            |                     |
| 1st Allocation          | 83,838                 | 430              | 349,907                | 29,556     | 4,384               |
| Allocation Step 2       |                        |                  |                        |            |                     |
| 2nd Allocation          | 0                      | 0                | 0                      | 0          | 0                   |
| Total For 010 BLDG DEPR |                        |                  |                        |            |                     |
| Total Allocated         | 83,838                 | 430              | 349,907                | 29,556     | 4,384               |

**COUNTY OF TULARE**  
**PLAN YEAR 2024-2025**  
**FISCAL YEAR 2022-2023**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BLDG DEPR**

|                         | 306-MAIN JAIL | 310-CO-COUNSEL/RISK | 315-VISALIA GOVT. PLAZA | 432-STORAGE BLDG | 438-VISALIA JJ CENTER |
|-------------------------|---------------|---------------------|-------------------------|------------------|-----------------------|
| Other Expense & Cost    |               |                     |                         |                  |                       |
| BUILDING DEPR           | 87,218        | 35,691              | 311,392                 | 22,588           | 627,919               |
| Departmental Totals     |               |                     |                         |                  |                       |
| Total Expenditures      | 87,218        | 35,691              | 311,392                 | 22,588           | 627,919               |
| Deductions              |               |                     |                         |                  |                       |
| Total Deductions        | 0             | 0                   | 0                       | 0                | 0                     |
| Functional Cost         | 87,218        | 35,691              | 311,392                 | 22,588           | 627,919               |
| Allocation Step 1       |               |                     |                         |                  |                       |
| 1st Allocation          | 87,218        | 35,691              | 311,392                 | 22,588           | 627,919               |
| Allocation Step 2       |               |                     |                         |                  |                       |
| 2nd Allocation          | 0             | 0                   | 0                       | 0                | 0                     |
| Total For 010 BLDG DEPR |               |                     |                         |                  |                       |
| Total Allocated         | 87,218        | 35,691              | 311,392                 | 22,588           | 627,919               |

**COUNTY OF TULARE**  
**PLAN YEAR 2024-2025**  
**FISCAL YEAR 2022-2023**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BLDG DEPR**

|                         | 441-VISALIA PRE-TRIAL | 444-TULARE CO. CORR. | 446-BOB WILEY DET. FAC. | 447-MEN'S CORR. FAC. | 539-PORTERVILLE COURT |
|-------------------------|-----------------------|----------------------|-------------------------|----------------------|-----------------------|
| Other Expense & Cost    |                       |                      |                         |                      |                       |
| BUILDING DEPR           | 429,534               | 20,881               | 630,556                 | 21,841               | 12,376                |
| Departmental Totals     |                       |                      |                         |                      |                       |
| Total Expenditures      | 429,534               | 20,881               | 630,556                 | 21,841               | 12,376                |
| Deductions              |                       |                      |                         |                      |                       |
| Total Deductions        | 0                     | 0                    | 0                       | 0                    | 0                     |
| Functional Cost         | 429,534               | 20,881               | 630,556                 | 21,841               | 12,376                |
| Allocation Step 1       |                       |                      |                         |                      |                       |
| 1st Allocation          | 429,534               | 20,881               | 630,556                 | 21,841               | 12,376                |
| Allocation Step 2       |                       |                      |                         |                      |                       |
| 2nd Allocation          | 0                     | 0                    | 0                       | 0                    | 0                     |
| Total For 010 BLDG DEPR |                       |                      |                         |                      |                       |
| Total Allocated         | 429,534               | 20,881               | 630,556                 | 21,841               | 12,376                |

**COUNTY OF TULARE**  
**PLAN YEAR 2024-2025**  
**FISCAL YEAR 2022-2023**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BLDG DEPR**

|                         | 197-LEMON COVE FIRE ST | 330-CIGNA BUILDING | 304-BURREL PLAZA |
|-------------------------|------------------------|--------------------|------------------|
| Other Expense & Cost    |                        |                    |                  |
| BUILDING DEPR           | 3,236                  | 306,328            | 25,211           |
| Departmental Totals     |                        |                    |                  |
| Total Expenditures      | 3,236                  | 306,328            | 25,211           |
| Deductions              |                        |                    |                  |
| Total Deductions        | 0                      | 0                  | 0                |
| Functional Cost         | 3,236                  | 306,328            | 25,211           |
| Allocation Step 1       |                        |                    |                  |
| 1st Allocation          | 3,236                  | 306,328            | 25,211           |
| Allocation Step 2       |                        |                    |                  |
| 2nd Allocation          | 0                      | 0                  | 0                |
| Total For 010 BLDG DEPR |                        |                    |                  |
| Total Allocated         | 3,236                  | 306,328            | 25,211           |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department BLDG DEPR

Activity - BUILDINGS ASSIGNED

| Receiving Department        | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| FIRE                        | 232,550          | 14.7422               | 232,550          |               | 232,550          |                  | 232,550          |
| GEN SERVICES ADMIN          | 1,325            | 0.0840                | 1,325            |               | 1,325            |                  | 1,325            |
| GEN SERVICES MUSUEM         | 180,343          | 11.4326               | 180,343          |               | 180,343          |                  | 180,343          |
| GEN SERVICES PARKS          | 124,384          | 7.8852                | 124,384          |               | 124,384          |                  | 124,384          |
| HHSA ADMIN                  | 733              | 0.0465                | 733              |               | 733              |                  | 733              |
| HHSA ANIMAL CONTROL         | 64,887           | 4.1134                | 64,887           |               | 64,887           |                  | 64,887           |
| HHSA HEALTH                 | 75,050           | 4.7577                | 75,050           |               | 75,050           |                  | 75,050           |
| HHSA KTAAA                  | 400              | 0.0254                | 400              |               | 400              |                  | 400              |
| HHSA MENTAL HEALTH          | 99,378           | 6.2999                | 99,378           |               | 99,378           |                  | 99,378           |
| HHSA SOCIAL SERVICES        | 44,561           | 2.8249                | 44,561           |               | 44,561           |                  | 44,561           |
| ISF IT                      | 15,535           | 0.9848                | 15,535           |               | 15,535           |                  | 15,535           |
| ISF MOTOR POOL              | 31,896           | 2.0220                | 31,896           |               | 31,896           |                  | 31,896           |
| LIBRARY                     | 177,361          | 11.2436               | 177,361          |               | 177,361          |                  | 177,361          |
| PROBATION JUVENILE HALL     | 22,585           | 1.4317                | 22,585           |               | 22,585           |                  | 22,585           |
| PROBATION YOUTH FACILITY    | 112,469          | 7.1298                | 112,469          |               | 112,469          |                  | 112,469          |
| RMA ALL OTHER               | 25,468           | 1.6145                | 25,468           |               | 25,468           |                  | 25,468           |
| RMA ROADS DEPARTMENT        | 36,405           | 2.3078                | 36,405           |               | 36,405           |                  | 36,405           |
| SHERIFF COUNTY JAIL         | 26,133           | 1.6567                | 26,133           |               | 26,133           |                  | 26,133           |
| SHERIFF CORONER - ALL OTHER | 245,899          | 15.5884               | 245,899          |               | 245,899          |                  | 245,899          |
| ALL OTHERS                  | 60,084           | 3.8089                | 60,084           |               | 60,084           |                  | 60,084           |
| SubTotal                    | 1,577,446        | 100.0000              | 1,577,446        |               | 1,577,446        |                  | 1,577,446        |
| Total                       | 1,577,446        | 100.0000              | 1,577,446        |               | 1,577,446        |                  | 1,577,446        |

Allocation Basis: BUILDINGS ASSIGNED TO SPECIFIC DEPARTMENTS  
Allocation Source: COUNTY BLDG RECORDS

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department BLDG DEPR

Activity - 253-TULARE HHSA

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| HHSA HEALTH          | 6,002            | 31.8054               | 6,869            |               | 6,869            |                  | 6,869            |
| HHSA SOCIAL SERVICES | 12,869           | 68.1946               | 14,729           |               | 14,729           |                  | 14,729           |
| SubTotal             | 18,871           | 100.0000              | 21,598           |               | 21,598           |                  | 21,598           |
| Total                | 18,871           | 100.0000              | 21,598           |               | 21,598           |                  | 21,598           |

Allocation Basis: SQUARE FT OCCUPIED BY EACH DEPT  
Allocation Source: COUNTY BLDG RECORDS

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department BLDG DEPR

Activity - 254-TULARE HILLMAN HEALTH

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| HHSa HEALTH          | 34,800           | 62.0255               | 53,756           |               | 53,756           |                  | 53,756           |
| ISF IT               | 1,224            | 2.1816                | 1,891            |               | 1,891            |                  | 1,891            |
| ISF MAINTENANCE      | 4,036            | 7.1935                | 6,234            |               | 6,234            |                  | 6,234            |
| ALL OTHERS           | 16,046           | 28.5994               | 24,786           |               | 24,786           |                  | 24,786           |
| SubTotal             | 56,106           | 100.0000              | 86,667           |               | 86,667           |                  | 86,667           |
| Total                | 56,106           | 100.0000              | 86,667           |               | 86,667           |                  | 86,667           |

Allocation Basis: SQUARE FT OCCUPIED BY EACH DEPT  
Allocation Source: COUNTY BLDG RECORDS

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department BLDG DEPR

Activity - 266-TULARE AG BUILDING

| Receiving Department  | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| AG COMMISSIONER       | 12,668           | 50.0000               | 41,919           |               | 41,919           |                  | 41,919           |
| COOPERATIVE EXTENSION | 12,668           | 50.0000               | 41,919           |               | 41,919           |                  | 41,919           |
| SubTotal              | 25,336           | 100.0000              | 83,838           |               | 83,838           |                  | 83,838           |
| Total                 | 25,336           | 100.0000              | 83,838           |               | 83,838           |                  | 83,838           |

Allocation Basis: SQUARE FT OCCUPIED BY EACH DEPT  
Allocation Source: COUNTY BLDG RECORDS

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department BLDG DEPR

Activity - 289-AG WAREHOUSE OFFICE

| Receiving Department  | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| AG COMMISSIONER       | 8,314            | 91.0226               | 391              |               | 391              |                  | 391              |
| COOPERATIVE EXTENSION | 820              | 8.9774                | 39               |               | 39               |                  | 39               |
| SubTotal              | 9,134            | 100.0000              | 430              |               | 430              |                  | 430              |
| Total                 | 9,134            | 100.0000              | 430              |               | 430              |                  | 430              |

Allocation Basis: SQUARE FT OCCUPIED BY EACH DEPT  
Allocation Source: COUNTY BLDG RECORDS

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department BLDG DEPR

Activity - 301-VISALIA COURTHOUSE

| Receiving Department        | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| AUDITOR                     | 5,435            | 2.3482                | 8,216            |               | 8,216            |                  | 8,216            |
| ASSESSOR                    | 12,546           | 5.4205                | 18,967           |               | 18,967           |                  | 18,967           |
| ASSESSOR CLERK-RECORDER     | 4,344            | 1.8768                | 6,567            |               | 6,567            |                  | 6,567            |
| AUDITOR PROP TAX ACTG       | 1,645            | 0.7107                | 2,487            |               | 2,487            |                  | 2,487            |
| DISTRICT ATTORNEY           | 24,504           | 10.5869               | 37,044           |               | 37,044           |                  | 37,044           |
| ISF IT                      | 4,818            | 2.0816                | 7,284            |               | 7,284            |                  | 7,284            |
| PUBLIC DEFENDER             | 12,868           | 5.5596                | 19,453           |               | 19,453           |                  | 19,453           |
| SHERIFF CORONER - ALL OTHER | 284              | 0.1227                | 429              |               | 429              |                  | 429              |
| TAX COLLECTOR               | 3,289            | 1.4210                | 4,972            |               | 4,972            |                  | 4,972            |
| TREASURER                   | 1,645            | 0.7107                | 2,487            |               | 2,487            |                  | 2,487            |
| COURTS                      | 128,553          | 55.5414               | 194,344          |               | 194,344          |                  | 194,344          |
| COURTS - COUNTY PORTION     | 2,970            | 1.2832                | 4,490            |               | 4,490            |                  | 4,490            |
| ALL OTHERS                  | 28,554           | 12.3367               | 43,167           |               | 43,167           |                  | 43,167           |
| SubTotal                    | 231,455          | 100.0000              | 349,907          |               | 349,907          |                  | 349,907          |
| Total                       | 231,455          | 100.0000              | 349,907          |               | 349,907          |                  | 349,907          |

Allocation Basis: SQUARE FT OCCUPIED BY EACH DEPT  
Allocation Source: COUNTY BLDG RECORDS

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department BLDG DEPR

Activity - 302-COUNTY ADMINISTRATION

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| CAO                  | 7,094            | 46.7880               | 13,829           |               | 13,829           |                  | 13,829           |
| BOARD OF SUPERVISORS | 8,068            | 53.2120               | 15,727           |               | 15,727           |                  | 15,727           |
| SubTotal             | 15,162           | 100.0000              | 29,556           |               | 29,556           |                  | 29,556           |
| Total                | 15,162           | 100.0000              | 29,556           |               | 29,556           |                  | 29,556           |

Allocation Basis: SQUARE FT OCCUPIED BY EACH DEPT  
Allocation Source: COUNTY BLDG RECORDS

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department BLDG DEPR

Activity - 303-EDUCATION ANNEX

| Receiving Department        | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| HR                          | 16,556           | 68.5719               | 3,006            |               | 3,006            |                  | 3,006            |
| PURCHASING                  | 2,720            | 11.2657               | 494              |               | 494              |                  | 494              |
| SHERIFF CORONER - ALL OTHER | 2,150            | 8.9049                | 390              |               | 390              |                  | 390              |
| ALL OTHERS                  | 2,718            | 11.2575               | 494              |               | 494              |                  | 494              |
| SubTotal                    | 24,144           | 100.0000              | 4,384            |               | 4,384            |                  | 4,384            |
| Total                       | 24,144           | 100.0000              | 4,384            |               | 4,384            |                  | 4,384            |

Allocation Basis: SQUARE FT OCCUPIED BY EACH DEPT  
Allocation Source: COUNTY BLDG RECORDS

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department BLDG DEPR

Activity - 306-MAIN JAIL

| Receiving Department        | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| ISF MAINTENANCE             | 144              | 0.2486                | 217              |               | 217              |                  | 217              |
| SHERIFF COUNTY JAIL         | 29,853           | 51.5418               | 44,954           |               | 44,954           |                  | 44,954           |
| SHERIFF CORONER - ALL OTHER | 27,923           | 48.2096               | 42,047           |               | 42,047           |                  | 42,047           |
| SubTotal                    | 57,920           | 100.0000              | 87,218           |               | 87,218           |                  | 87,218           |
| Total                       | 57,920           | 100.0000              | 87,218           |               | 87,218           |                  | 87,218           |

Allocation Basis: SQUARE FT OCCUPIED BY EACH DEPT  
Allocation Source: COUNTY BLDG RECORDS

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department BLDG DEPR

Activity - 310-CO-COUNSEL/RISK BLDG

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| COUNSEL              | 11,814           | 68.5028               | 24,449           |               | 24,449           |                  | 24,449           |
| INSURANCE RISK       | 5,432            | 31.4972               | 11,242           |               | 11,242           |                  | 11,242           |
| SubTotal             | 17,246           | 100.0000              | 35,691           |               | 35,691           |                  | 35,691           |
| Total                | 17,246           | 100.0000              | 35,691           |               | 35,691           |                  | 35,691           |

Allocation Basis: SQUARE FT OCCUPIED BY EACH DEPT  
Allocation Source: COUNTY BLDG RECORDS

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department BLDG DEPR

Activity - 315-VISALIA GOVT. PLAZA

| Receiving Department    | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| REGISTRAR OF VOTERS     | 8,951            | 5.4253                | 16,894           |               | 16,894           |                  | 16,894           |
| HHSA ADMIN              | 51,143           | 30.9987               | 96,527           |               | 96,527           |                  | 96,527           |
| HHSA HEALTH             | 6,113            | 3.7052                | 11,538           |               | 11,538           |                  | 11,538           |
| ISF CUSTODIAL           | 206              | 0.1249                | 389              |               | 389              |                  | 389              |
| ISF IT                  | 24,120           | 14.6195               | 45,524           |               | 45,524           |                  | 45,524           |
| ISF MAIL                | 5,123            | 3.1051                | 9,669            |               | 9,669            |                  | 9,669            |
| ISF PRINT               | 5,122            | 3.1045                | 9,667            |               | 9,667            |                  | 9,667            |
| RMA ALL OTHER           | 15,558           | 9.4299                | 29,364           |               | 29,364           |                  | 29,364           |
| RMA FLOOD CONTROL       | 79               | 0.0479                | 149              |               | 149              |                  | 149              |
| SOLID WASTE             | 2,976            | 1.8038                | 5,617            |               | 5,617            |                  | 5,617            |
| RMA ROADS DEPARTMENT    | 9,910            | 6.0066                | 18,704           |               | 18,704           |                  | 18,704           |
| COURTS - COUNTY PORTION | 1,584            | 0.9601                | 2,990            |               | 2,990            |                  | 2,990            |
| ALL OTHERS              | 34,100           | 20.6685               | 64,360           |               | 64,360           |                  | 64,360           |
| SubTotal                | 164,985          | 100.0000              | 311,392          |               | 311,392          |                  | 311,392          |
| Total                   | 164,985          | 100.0000              | 311,392          |               | 311,392          |                  | 311,392          |

Allocation Basis: SQUARE FT OCCUPIED BY EACH DEPT  
Allocation Source: COUNTY BLDG RECORDS

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department BLDG DEPR

Activity - 432-STORAGE BLDG

| Receiving Department        | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| AUDITOR                     | 3,000            | 7.5000                | 1,694            |               | 1,694            |                  | 1,694            |
| CAO                         | 1,450            | 3.6250                | 819              |               | 819              |                  | 819              |
| COUNSEL                     | 1,184            | 2.9600                | 669              |               | 669              |                  | 669              |
| PURCHASING                  | 3,100            | 7.7500                | 1,751            |               | 1,751            |                  | 1,751            |
| ASSESSOR                    | 1,000            | 2.5000                | 565              |               | 565              |                  | 565              |
| CAPITAL PROJECTS            | 500              | 1.2500                | 282              |               | 282              |                  | 282              |
| DISTRICT ATTORNEY           | 2,250            | 5.6250                | 1,271            |               | 1,271            |                  | 1,271            |
| GEN SERVICES ADMIN          | 500              | 1.2500                | 282              |               | 282              |                  | 282              |
| HHSA ADMIN                  | 6,562            | 16.4050               | 3,705            |               | 3,705            |                  | 3,705            |
| ISF MAINTENANCE             | 1,000            | 2.5000                | 565              |               | 565              |                  | 565              |
| PROBATION ALL OTHER         | 4,070            | 10.1750               | 2,298            |               | 2,298            |                  | 2,298            |
| PUBLIC DEFENDER             | 5,150            | 12.8750               | 2,908            |               | 2,908            |                  | 2,908            |
| RMA ALL OTHER               | 1,950            | 4.8750                | 1,101            |               | 1,101            |                  | 1,101            |
| SHERIFF CORONER - ALL OTHER | 2,220            | 5.5500                | 1,254            |               | 1,254            |                  | 1,254            |
| ALL OTHERS                  | 6,064            | 15.1600               | 3,424            |               | 3,424            |                  | 3,424            |
| SubTotal                    | 40,000           | 100.0000              | 22,588           |               | 22,588           |                  | 22,588           |
| Total                       | 40,000           | 100.0000              | 22,588           |               | 22,588           |                  | 22,588           |

Allocation Basis: SQUARE FT OCCUPIED BY EACH DEPT  
Allocation Source: COUNTY BLDG RECORDS

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department BLDG DEPR

Activity - 438-VISALIA JJ CENTER

| Receiving Department        | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| COUNSEL                     | 100              | 0.0629                | 395              |               | 395              |                  | 395              |
| DISTRICT ATTORNEY           | 6,110            | 3.8435                | 24,134           |               | 24,134           |                  | 24,134           |
| HHSa HEALTH                 | 5,995            | 3.7712                | 23,680           |               | 23,680           |                  | 23,680           |
| HHSa SOCIAL SERVICES        | 1,944            | 1.2229                | 7,679            |               | 7,679            |                  | 7,679            |
| PROBATION ALL OTHER         | 10,187           | 6.4082                | 40,238           |               | 40,238           |                  | 40,238           |
| PROBATION JUVENILE HALL     | 85,873           | 54.0187               | 339,194          |               | 339,194          |                  | 339,194          |
| PUBLIC DEFENDER             | 5,051            | 3.1773                | 19,951           |               | 19,951           |                  | 19,951           |
| SHERIFF CORONER - ALL OTHER | 160              | 0.1006                | 632              |               | 632              |                  | 632              |
| COURTS                      | 19,082           | 12.0036               | 75,373           |               | 75,373           |                  | 75,373           |
| ALL OTHERS                  | 24,467           | 15.3911               | 96,643           |               | 96,643           |                  | 96,643           |
| SubTotal                    | 158,969          | 100.0000              | 627,919          |               | 627,919          |                  | 627,919          |
| Total                       | 158,969          | 100.0000              | 627,919          |               | 627,919          |                  | 627,919          |

Allocation Basis: SQUARE FT OCCUPIED BY EACH DEPT  
Allocation Source: COUNTY BLDG RECORDS

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department BLDG DEPR

Activity - 441-VISALIA PRE-TRIAL FAC

| Receiving Department        | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| HHSa HEALTH                 | 3,843            | 2.8602                | 12,286           |               | 12,286           |                  | 12,286           |
| PUBLIC DEFENDER             | 504              | 0.3751                | 1,611            |               | 1,611            |                  | 1,611            |
| SHERIFF COUNTY JAIL         | 126,623          | 94.2416               | 404,799          |               | 404,799          |                  | 404,799          |
| SHERIFF CORONER - ALL OTHER | 842              | 0.6267                | 2,692            |               | 2,692            |                  | 2,692            |
| COURTS - COUNTY PORTION     | 2,548            | 1.8964                | 8,146            |               | 8,146            |                  | 8,146            |
| SubTotal                    | 134,360          | 100.0000              | 429,534          |               | 429,534          |                  | 429,534          |
| Total                       | 134,360          | 100.0000              | 429,534          |               | 429,534          |                  | 429,534          |

Allocation Basis: SQUARE FT OCCUPIED BY EACH DEPT  
Allocation Source: COUNTY BLDG RECORDS

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department BLDG DEPR

Activity - 444-TULARE CO. CORR. FAC.

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| SHERIFF COUNTY JAIL  | 8,162            | 16.6878               | 3,485            |               | 3,485            |                  | 3,485            |
| ALL OTHERS           | 40,748           | 83.3122               | 17,396           |               | 17,396           |                  | 17,396           |
| SubTotal             | 48,910           | 100.0000              | 20,881           |               | 20,881           |                  | 20,881           |
| Total                | 48,910           | 100.0000              | 20,881           |               | 20,881           |                  | 20,881           |

Allocation Basis: SQUARE FT OCCUPIED BY EACH DEPT  
Allocation Source: COUNTY BLDG RECORDS

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department BLDG DEPR

Activity - 446-BOB WILEY DET. FAC.

| Receiving Department        | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| ISF MAINTENANCE             | 504              | 0.3860                | 2,434            |               | 2,434            |                  | 2,434            |
| SHERIFF COUNTY JAIL         | 125,124          | 95.8334               | 604,284          |               | 604,284          |                  | 604,284          |
| SHERIFF CORONER - ALL OTHER | 2,650            | 2.0297                | 12,798           |               | 12,798           |                  | 12,798           |
| ALL OTHERS                  | 2,286            | 1.7509                | 11,040           |               | 11,040           |                  | 11,040           |
| SubTotal                    | 130,564          | 100.0000              | 630,556          |               | 630,556          |                  | 630,556          |
| Total                       | 130,564          | 100.0000              | 630,556          |               | 630,556          |                  | 630,556          |

Allocation Basis: SQUARE FT OCCUPIED BY EACH DEPT  
Allocation Source: COUNTY BLDG RECORDS

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department BLDG DEPR

Activity - 447-MEN'S CORR. FAC.

| Receiving Department        | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| ISF MAINTENANCE             | 3,792            | 8.9935                | 1,964            |               | 1,964            |                  | 1,964            |
| SHERIFF COUNTY JAIL         | 37,709           | 89.4341               | 19,534           |               | 19,534           |                  | 19,534           |
| SHERIFF CORONER - ALL OTHER | 663              | 1.5724                | 343              |               | 343              |                  | 343              |
| SubTotal                    | 42,164           | 100.0000              | 21,841           |               | 21,841           |                  | 21,841           |
| Total                       | 42,164           | 100.0000              | 21,841           |               | 21,841           |                  | 21,841           |

Allocation Basis: SQUARE FT OCCUPIED BY EACH DEPT  
Allocation Source: COUNTY BLDG RECORDS

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department BLDG DEPR

Activity - 539-PORTERVILLE COURT

| Receiving Department        | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| SHERIFF CORONER - ALL OTHER | 4,764            | 21.3959               | 2,648            |               | 2,648            |                  | 2,648            |
| ALL OTHERS                  | 17,502           | 78.6041               | 9,728            |               | 9,728            |                  | 9,728            |
| SubTotal                    | 22,266           | 100.0000              | 12,376           |               | 12,376           |                  | 12,376           |
| Total                       | 22,266           | 100.0000              | 12,376           |               | 12,376           |                  | 12,376           |

Allocation Basis: SQUARE FT OCCUPIED BY EACH DEPT  
Allocation Source: COUNTY BLDG RECORDS

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department BLDG DEPR

Activity - 330-CIGNA BUILDING

| Receiving Department        | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| FIRE                        | 9,493            | 5.4725                | 16,764           |               | 16,764           |                  | 16,764           |
| SHERIFF CORONER - ALL OTHER | 46,873           | 27.0211               | 82,773           |               | 82,773           |                  | 82,773           |
| ALL OTHERS                  | 117,102          | 67.5064               | 206,791          |               | 206,791          |                  | 206,791          |
| SubTotal                    | 173,468          | 100.0000              | 306,328          |               | 306,328          |                  | 306,328          |
| Total                       | 173,468          | 100.0000              | 306,328          |               | 306,328          |                  | 306,328          |

Allocation Basis: SQUARE FT OCCUPIED BY EACH DEPT  
Allocation Source: COUNTY BLDG RECORDS

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department BLDG DEPR

Activity - 197-LEMON COVE FIRE ST

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| FIRE                 | 2,692            | 72.9144               | 2,360            |               | 2,360            |                  | 2,360            |
| ALL OTHERS           | 1,000            | 27.0856               | 876              |               | 876              |                  | 876              |
| SubTotal             | 3,692            | 100.0000              | 3,236            |               | 3,236            |                  | 3,236            |
| Total                | 3,692            | 100.0000              | 3,236            |               | 3,236            |                  | 3,236            |

Allocation Basis: SQUARE FT OCCUPIED BY EACH DEPT  
Allocation Source: COUNTY BLDG RECORDS

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department BLDG DEPR

Activity - 304-BURREL PLAZA

| Receiving Department      | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|---------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| PURCHASING                | 669              | 2.4434                | 616              |               | 616              |                  | 616              |
| CAPITAL PROJECTS          | 2,057            | 7.5128                | 1,894            |               | 1,894            |                  | 1,894            |
| DISTRICT ATTORNEY         | 12,101           | 44.1965               | 11,142           |               | 11,142           |                  | 11,142           |
| GEN SERVICES ADMIN        | 2,568            | 9.3791                | 2,365            |               | 2,365            |                  | 2,365            |
| GEN SERVICES PARKS        | 323              | 1.1797                | 297              |               | 297              |                  | 297              |
| GEN SERVICES PROPERTY MGT | 270              | 0.9861                | 249              |               | 249              |                  | 249              |
| ISF MAINTENANCE           | 185              | 0.6757                | 170              |               | 170              |                  | 170              |
| ALL OTHERS                | 9,207            | 33.6267               | 8,478            |               | 8,478            |                  | 8,478            |
| SubTotal                  | 27,380           | 100.0000              | 25,211           |               | 25,211           |                  | 25,211           |
| Total                     | 27,380           | 100.0000              | 25,211           |               | 25,211           |                  | 25,211           |

Allocation Basis: SQUARE FT OCCUPPIED BY EACH DEPT  
Allocation Source: COUNTY BLDG RECORDS

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .5 - Allocation Summary  
For Department BLDG DEPR

| Receiving Department  | Total BUILDINGS ASSIGNED |         | 253-TULARE HHSA | 254-TULARE HILLMAN | 266-TULARE AG | 289-AG WAREHOUSE | 301-VISALIA |
|-----------------------|--------------------------|---------|-----------------|--------------------|---------------|------------------|-------------|
| AUDITOR               | 9,910                    | 0       | 0               | 0                  | 0             | 0                | 8,216       |
| CAO                   | 14,648                   | 0       | 0               | 0                  | 0             | 0                | 0           |
| COUNSEL               | 25,513                   | 0       | 0               | 0                  | 0             | 0                | 0           |
| HR                    | 3,006                    | 0       | 0               | 0                  | 0             | 0                | 0           |
| PURCHASING            | 2,861                    | 0       | 0               | 0                  | 0             | 0                | 0           |
| AG COMMISSIONER       | 42,310                   | 0       | 0               | 0                  | 41,919        | 391              | 0           |
| ASSESSOR              | 19,532                   | 0       | 0               | 0                  | 0             | 0                | 18,967      |
| ASSESSOR              | 6,567                    | 0       | 0               | 0                  | 0             | 0                | 6,567       |
| REGISTRAR OF VOTERS   | 16,894                   | 0       | 0               | 0                  | 0             | 0                | 0           |
| AUDITOR PROP TAX ACTG | 2,487                    | 0       | 0               | 0                  | 0             | 0                | 2,487       |
| BOARD OF SUPERVISORS  | 15,727                   | 0       | 0               | 0                  | 0             | 0                | 0           |
| CAPITAL PROJECTS      | 2,176                    | 0       | 0               | 0                  | 0             | 0                | 0           |
| COOPERATIVE EXTENSION | 41,958                   | 0       | 0               | 0                  | 41,919        | 39               | 0           |
| DISTRICT ATTORNEY     | 73,591                   | 0       | 0               | 0                  | 0             | 0                | 37,044      |
| FIRE                  | 251,674                  | 232,550 | 0               | 0                  | 0             | 0                | 0           |
| GEN SERVICES ADMIN    | 3,972                    | 1,325   | 0               | 0                  | 0             | 0                | 0           |
| GEN SERVICES MUSUEM   | 180,343                  | 180,343 | 0               | 0                  | 0             | 0                | 0           |
| GEN SERVICES PARKS    | 124,681                  | 124,384 | 0               | 0                  | 0             | 0                | 0           |
| GEN SERVICES PROPERTY | 249                      | 0       | 0               | 0                  | 0             | 0                | 0           |
| HHSA ADMIN            | 100,965                  | 733     | 0               | 0                  | 0             | 0                | 0           |
| HHSA ANIMAL CONTROL   | 64,887                   | 64,887  | 0               | 0                  | 0             | 0                | 0           |
| HHSA HEALTH           | 183,179                  | 75,050  | 6,869           | 53,756             | 0             | 0                | 0           |
| HHSA KTAAG            | 400                      | 400     | 0               | 0                  | 0             | 0                | 0           |
| HHSA MENTAL HEALTH    | 99,378                   | 99,378  | 0               | 0                  | 0             | 0                | 0           |
| HHSA SOCIAL SERVICES  | 66,969                   | 44,561  | 14,729          | 0                  | 0             | 0                | 0           |
| INSURANCE RISK        | 11,242                   | 0       | 0               | 0                  | 0             | 0                | 0           |
| ISF CUSTODIAL         | 389                      | 0       | 0               | 0                  | 0             | 0                | 0           |
| ISF IT                | 70,234                   | 15,535  | 0               | 1,891              | 0             | 0                | 7,284       |
| ISF MAIL              | 9,669                    | 0       | 0               | 0                  | 0             | 0                | 0           |
| ISF MAINTENANCE       | 11,584                   | 0       | 0               | 6,234              | 0             | 0                | 0           |
| ISF MOTOR POOL        | 31,896                   | 31,896  | 0               | 0                  | 0             | 0                | 0           |
| ISF PRINT             | 9,667                    | 0       | 0               | 0                  | 0             | 0                | 0           |
| LIBRARY               | 177,361                  | 177,361 | 0               | 0                  | 0             | 0                | 0           |
| PROBATION ALL OTHER   | 42,536                   | 0       | 0               | 0                  | 0             | 0                | 0           |
| PROBATION JUVENILE    | 361,779                  | 22,585  | 0               | 0                  | 0             | 0                | 0           |
| PROBATION YOUTH       | 112,469                  | 112,469 | 0               | 0                  | 0             | 0                | 0           |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .5 - Allocation Summary  
For Department BLDG DEPR

| Receiving Department  | Total BUILDINGS ASSIGNED |           | 253-TULARE HHSA | 254-TULARE HILLMAN | 266-TULARE AG | 289-AG WAREHOUSE | 301-VISALIA |
|-----------------------|--------------------------|-----------|-----------------|--------------------|---------------|------------------|-------------|
| PUBLIC DEFENDER       | 43,923                   | 0         | 0               | 0                  | 0             | 0                | 19,453      |
| RMA ALL OTHER         | 55,933                   | 25,468    | 0               | 0                  | 0             | 0                | 0           |
| RMA FLOOD CONTROL     | 149                      | 0         | 0               | 0                  | 0             | 0                | 0           |
| SOLID WASTE           | 5,617                    | 0         | 0               | 0                  | 0             | 0                | 0           |
| RMA ROADS DEPARTMENT  | 55,109                   | 36,405    | 0               | 0                  | 0             | 0                | 0           |
| SHERIFF COUNTY JAIL   | 1,103,189                | 26,133    | 0               | 0                  | 0             | 0                | 0           |
| SHERIFF CORONER - ALL | 391,905                  | 245,899   | 0               | 0                  | 0             | 0                | 429         |
| TAX COLLECTOR         | 4,972                    | 0         | 0               | 0                  | 0             | 0                | 4,972       |
| TREASURER             | 2,487                    | 0         | 0               | 0                  | 0             | 0                | 2,487       |
| COURTS                | 269,717                  | 0         | 0               | 0                  | 0             | 0                | 194,344     |
| COURTS - COUNTY       | 15,626                   | 0         | 0               | 0                  | 0             | 0                | 4,490       |
| ALL OTHERS            | 547,267                  | 60,084    | 0               | 24,786             | 0             | 0                | 43,167      |
| Direct Billed         | 0                        | 0         | 0               | 0                  | 0             | 0                | 0           |
| Total                 | 4,688,597                | 1,577,446 | 21,598          | 86,667             | 83,838        | 430              | 349,907     |



| Receiving Department  | 302-COUNTY | 303-EDUCATION | 306-MAIN JAIL | 310-CO-COUNSEL/RIS | 315-VISALIA GOVT. | 432-STORAGE BLDG | 438-VISALIA JJ |
|-----------------------|------------|---------------|---------------|--------------------|-------------------|------------------|----------------|
| AUDITOR               | 0          | 0             | 0             | 0                  | 0                 | 1,694            | 0              |
| CAO                   | 13,829     | 0             | 0             | 0                  | 0                 | 819              | 0              |
| COUNSEL               | 0          | 0             | 0             | 24,449             | 0                 | 669              | 395            |
| HR                    | 0          | 3,006         | 0             | 0                  | 0                 | 0                | 0              |
| PURCHASING            | 0          | 494           | 0             | 0                  | 0                 | 1,751            | 0              |
| AG COMMISSIONER       | 0          | 0             | 0             | 0                  | 0                 | 0                | 0              |
| ASSESSOR              | 0          | 0             | 0             | 0                  | 0                 | 565              | 0              |
| ASSESSOR              | 0          | 0             | 0             | 0                  | 0                 | 0                | 0              |
| REGISTRAR OF VOTERS   | 0          | 0             | 0             | 0                  | 16,894            | 0                | 0              |
| AUDITOR PROP TAX ACTG | 0          | 0             | 0             | 0                  | 0                 | 0                | 0              |
| BOARD OF SUPERVISORS  | 15,727     | 0             | 0             | 0                  | 0                 | 0                | 0              |
| CAPITAL PROJECTS      | 0          | 0             | 0             | 0                  | 0                 | 282              | 0              |
| COOPERATIVE EXTENSION | 0          | 0             | 0             | 0                  | 0                 | 0                | 0              |
| DISTRICT ATTORNEY     | 0          | 0             | 0             | 0                  | 0                 | 1,271            | 24,134         |
| FIRE                  | 0          | 0             | 0             | 0                  | 0                 | 0                | 0              |
| GEN SERVICES ADMIN    | 0          | 0             | 0             | 0                  | 0                 | 282              | 0              |
| GEN SERVICES MUSUEM   | 0          | 0             | 0             | 0                  | 0                 | 0                | 0              |
| GEN SERVICES PARKS    | 0          | 0             | 0             | 0                  | 0                 | 0                | 0              |
| GEN SERVICES PROPERTY | 0          | 0             | 0             | 0                  | 0                 | 0                | 0              |
| HHSA ADMIN            | 0          | 0             | 0             | 0                  | 96,527            | 3,705            | 0              |
| HHSA ANIMAL CONTROL   | 0          | 0             | 0             | 0                  | 0                 | 0                | 0              |
| HHSA HEALTH           | 0          | 0             | 0             | 0                  | 11,538            | 0                | 23,680         |
| HHSA KTAAG            | 0          | 0             | 0             | 0                  | 0                 | 0                | 0              |
| HHSA MENTAL HEALTH    | 0          | 0             | 0             | 0                  | 0                 | 0                | 0              |
| HHSA SOCIAL SERVICES  | 0          | 0             | 0             | 0                  | 0                 | 0                | 7,679          |
| INSURANCE RISK        | 0          | 0             | 0             | 11,242             | 0                 | 0                | 0              |
| ISF CUSTODIAL         | 0          | 0             | 0             | 0                  | 389               | 0                | 0              |
| ISF IT                | 0          | 0             | 0             | 0                  | 45,524            | 0                | 0              |
| ISF MAIL              | 0          | 0             | 0             | 0                  | 9,669             | 0                | 0              |
| ISF MAINTENANCE       | 0          | 0             | 217           | 0                  | 0                 | 565              | 0              |
| ISF MOTOR POOL        | 0          | 0             | 0             | 0                  | 0                 | 0                | 0              |
| ISF PRINT             | 0          | 0             | 0             | 0                  | 9,667             | 0                | 0              |
| LIBRARY               | 0          | 0             | 0             | 0                  | 0                 | 0                | 0              |
| PROBATION ALL OTHER   | 0          | 0             | 0             | 0                  | 0                 | 2,298            | 40,238         |
| PROBATION JUVENILE    | 0          | 0             | 0             | 0                  | 0                 | 0                | 339,194        |
| PROBATION YOUTH       | 0          | 0             | 0             | 0                  | 0                 | 0                | 0              |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .5 - Allocation Summary  
For Department BLDG DEPR

| Receiving Department  | 302-COUNTY | 303-EDUCATION | 306-MAIN JAIL | 310-CO-COUNSEL/RIS | 315-VISALIA GOVT. | 432-STORAGE BLDG | 438-VISALIA JJ |
|-----------------------|------------|---------------|---------------|--------------------|-------------------|------------------|----------------|
| PUBLIC DEFENDER       | 0          | 0             | 0             | 0                  | 0                 | 2,908            | 19,951         |
| RMA ALL OTHER         | 0          | 0             | 0             | 0                  | 29,364            | 1,101            | 0              |
| RMA FLOOD CONTROL     | 0          | 0             | 0             | 0                  | 149               | 0                | 0              |
| SOLID WASTE           | 0          | 0             | 0             | 0                  | 5,617             | 0                | 0              |
| RMA ROADS DEPARTMENT  | 0          | 0             | 0             | 0                  | 18,704            | 0                | 0              |
| SHERIFF COUNTY JAIL   | 0          | 0             | 44,954        | 0                  | 0                 | 0                | 0              |
| SHERIFF CORONER - ALL | 0          | 390           | 42,047        | 0                  | 0                 | 1,254            | 632            |
| TAX COLLECTOR         | 0          | 0             | 0             | 0                  | 0                 | 0                | 0              |
| TREASURER             | 0          | 0             | 0             | 0                  | 0                 | 0                | 0              |
| COURTS                | 0          | 0             | 0             | 0                  | 0                 | 0                | 75,373         |
| COURTS - COUNTY       | 0          | 0             | 0             | 0                  | 2,990             | 0                | 0              |
| ALL OTHERS            | 0          | 494           | 0             | 0                  | 64,360            | 3,424            | 96,643         |
| Direct Billed         | 0          | 0             | 0             | 0                  | 0                 | 0                | 0              |
| Total                 | 29,556     | 4,384         | 87,218        | 35,691             | 311,392           | 22,588           | 627,919        |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .5 - Allocation Summary  
For Department BLDG DEPR

| Receiving Department  | 441-VISALIA | 444-TULARE CO. | 446-BOB WILEY DET. | 447-MEN'S CORR. FAC. | 539-PORTERVILLE | 197-LEMON COVE | 330-CIGNA BUILDING |
|-----------------------|-------------|----------------|--------------------|----------------------|-----------------|----------------|--------------------|
| AUDITOR               | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| CAO                   | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| COUNSEL               | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| HR                    | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| PURCHASING            | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| AG COMMISSIONER       | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| ASSESSOR              | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| ASSESSOR              | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| REGISTRAR OF VOTERS   | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| AUDITOR PROP TAX ACTG | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| BOARD OF SUPERVISORS  | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| CAPITAL PROJECTS      | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| COOPERATIVE EXTENSION | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| DISTRICT ATTORNEY     | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| FIRE                  | 0           | 0              | 0                  | 0                    | 0               | 2,360          | 16,764             |
| GEN SERVICES ADMIN    | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| GEN SERVICES MUSUEM   | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| GEN SERVICES PARKS    | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| GEN SERVICES PROPERTY | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| HHSA ADMIN            | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| HHSA ANIMAL CONTROL   | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| HHSA HEALTH           | 12,286      | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| HHSA KTAAG            | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| HHSA MENTAL HEALTH    | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| HHSA SOCIAL SERVICES  | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| INSURANCE RISK        | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| ISF CUSTODIAL         | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| ISF IT                | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| ISF MAIL              | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| ISF MAINTENANCE       | 0           | 0              | 2,434              | 1,964                | 0               | 0              | 0                  |
| ISF MOTOR POOL        | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| ISF PRINT             | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| LIBRARY               | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| PROBATION ALL OTHER   | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| PROBATION JUVENILE    | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| PROBATION YOUTH       | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .5 - Allocation Summary  
For Department BLDG DEPR

| Receiving Department  | 441-VISALIA | 444-TULARE CO. | 446-BOB WILEY DET. | 447-MEN'S CORR. FAC. | 539-PORTERVILLE | 197-LEMON COVE | 330-CIGNA BUILDING |
|-----------------------|-------------|----------------|--------------------|----------------------|-----------------|----------------|--------------------|
| PUBLIC DEFENDER       | 1,611       | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| RMA ALL OTHER         | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| RMA FLOOD CONTROL     | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| SOLID WASTE           | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| RMA ROADS DEPARTMENT  | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| SHERIFF COUNTY JAIL   | 404,799     | 3,485          | 604,284            | 19,534               | 0               | 0              | 0                  |
| SHERIFF CORONER - ALL | 2,692       | 0              | 12,798             | 343                  | 2,648           | 0              | 82,773             |
| TAX COLLECTOR         | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| TREASURER             | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| COURTS                | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| COURTS - COUNTY       | 8,146       | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| ALL OTHERS            | 0           | 17,396         | 11,040             | 0                    | 9,728           | 876            | 206,791            |
| Direct Billed         | 0           | 0              | 0                  | 0                    | 0               | 0              | 0                  |
| Total                 | 429,534     | 20,881         | 630,556            | 21,841               | 12,376          | 3,236          | 306,328            |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .5 - Allocation Summary  
For Department BLDG DEPR

|                       |                  |
|-----------------------|------------------|
| Receiving Department  | 304-BURREL PLAZA |
| AUDITOR               | 0                |
| CAO                   | 0                |
| COUNSEL               | 0                |
| HR                    | 0                |
| PURCHASING            | 616              |
| AG COMMISSIONER       | 0                |
| ASSESSOR              | 0                |
| ASSESSOR              | 0                |
| REGISTRAR OF VOTERS   | 0                |
| AUDITOR PROP TAX ACTG | 0                |
| BOARD OF SUPERVISORS  | 0                |
| CAPITAL PROJECTS      | 1,894            |
| COOPERATIVE EXTENSION | 0                |
| DISTRICT ATTORNEY     | 11,142           |
| FIRE                  | 0                |
| GEN SERVICES ADMIN    | 2,365            |
| GEN SERVICES MUSUEM   | 0                |
| GEN SERVICES PARKS    | 297              |
| GEN SERVICES PROPERTY | 249              |
| HHSA ADMIN            | 0                |
| HHSA ANIMAL CONTROL   | 0                |
| HHSA HEALTH           | 0                |
| HHSA KTAAA            | 0                |
| HHSA MENTAL HEALTH    | 0                |
| HHSA SOCIAL SERVICES  | 0                |
| INSURANCE RISK        | 0                |
| ISF CUSTODIAL         | 0                |
| ISF IT                | 0                |
| ISF MAIL              | 0                |
| ISF MAINTENANCE       | 170              |
| ISF MOTOR POOL        | 0                |
| ISF PRINT             | 0                |
| LIBRARY               | 0                |
| PROBATION ALL OTHER   | 0                |
| PROBATION JUVENILE    | 0                |
| PROBATION YOUTH       | 0                |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .5 - Allocation Summary  
For Department BLDG DEPR

|                       |                  |  |
|-----------------------|------------------|--|
| Receiving Department  | 304-BURREL PLAZA |  |
| PUBLIC DEFENDER       | 0                |  |
| RMA ALL OTHER         | 0                |  |
| RMA FLOOD CONTROL     | 0                |  |
| SOLID WASTE           | 0                |  |
| RMA ROADS DEPARTMENT  | 0                |  |
| SHERIFF COUNTY JAIL   | 0                |  |
| SHERIFF CORONER - ALL | 0                |  |
| TAX COLLECTOR         | 0                |  |
| TREASURER             | 0                |  |
| COURTS                | 0                |  |
| COURTS - COUNTY       | 0                |  |
| ALL OTHERS            | 8,478            |  |
| Direct Billed         | 0                |  |
| Total                 | 25,211           |  |

PLAN YEAR 2024/2025  
FISCAL YEAR 2022/2023

COUNTY OF TULARE  
COST ALLOCATION PLAN

## EQUIPMENT DEPRECIATION\*

### DESCRIPTION OF COSTS TO BE ALLOCATED

All allowable equipment, including computer equipment and vehicles, is depreciated on a straight-line basis according to the useful life designated in the Annual Comprehensive Financial Report (ACFR). Equipment costs are taken from the County's capital asset inventory as of June 30, 2023, which includes equipment with a minimum value of \$5,000. Equipment purchased with Federal or State funds is excluded from the depreciation allocations in the Cost Plan.

For equipment purchased in fiscal years 2013/2014 and prior, depreciation charged will mirror the ACFR. The ACFR does not charge partial-year depreciation, and the Cost Plan does; therefore, the timing of asset expiration between the ACFR and the Cost Plan will not always coincide. For new assets, the Cost Plan charges partial-year full-month depreciation.

Capital project IT assets were transferred from the general fund cost plan charges to the IT ISF fund. The assets are data processing equipment managed and maintained by IT ISF for departments. The future applicable depreciation will be billed through the ISF billing rates.

**\*EQUIP DEPR**

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .2 - Costs To Be Allocated  
For Department EQUIP DEPR

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total     |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 3,507,060      |                |           | 3,507,060 |
| Total Allocated Additions:            |                |                | 0         | 0         |
| Total To Be Allocated:                | 3,507,060      | 0              |           | 3,507,060 |

**COUNTY OF TULARE**  
**PLAN YEAR 2024-2025**  
**FISCAL YEAR 2022-2023**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department EQUIP DEPR**

|                              | Total     | General & Admin | EQUIP DEPRECIATION |
|------------------------------|-----------|-----------------|--------------------|
| Other Expense & Cost         |           |                 |                    |
| -----<br>ALLOCATED EQUIPMENT | 3,507,060 | 0               | 3,507,060          |
| Departmental Totals          |           |                 |                    |
| -----<br>Total Expenditures  | 3,507,060 | 0               | 3,507,060          |
| Deductions                   |           |                 |                    |
| -----<br>Total Deductions    | 0         | 0               | 0                  |
| Functional Cost              | 3,507,060 | 0               | 3,507,060          |
| Allocation Step 1            |           |                 |                    |
| -----<br>1st Allocation      | 3,507,060 | 0               | 3,507,060          |
| Allocation Step 2            |           |                 |                    |
| -----<br>2nd Allocation      | 0         | 0               | 0                  |
| Total For 020 EQUIP DEPR     |           |                 |                    |
| -----<br>Total Allocated     | 3,507,060 | 0               | 3,507,060          |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department EQUIP DEPR

Activity - EQUIP DEPRECIATION

| Receiving Department        | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| AUDITOR                     | 2,698            | 0.0769                | 2,698            |               | 2,698            |                  | 2,698            |
| HR                          | 747              | 0.0213                | 747              |               | 747              |                  | 747              |
| PURCHASING                  | 4,801            | 0.1369                | 4,801            |               | 4,801            |                  | 4,801            |
| AG COMMISSIONER             | 56,269           | 1.6045                | 56,269           |               | 56,269           |                  | 56,269           |
| ASSESSOR                    | 30,595           | 0.8724                | 30,595           |               | 30,595           |                  | 30,595           |
| REGISTRAR OF VOTERS         | 36,333           | 1.0360                | 36,333           |               | 36,333           |                  | 36,333           |
| CAPITAL PROJECTS            | 28,839           | 0.8223                | 28,839           |               | 28,839           |                  | 28,839           |
| CHILD SUPPORT SERVICES      | 1,695            | 0.0483                | 1,695            |               | 1,695            |                  | 1,695            |
| COOPERATIVE EXTENSION       | 18,122           | 0.5167                | 18,122           |               | 18,122           |                  | 18,122           |
| DISTRICT ATTORNEY           | 168,704          | 4.8104                | 168,704          |               | 168,704          |                  | 168,704          |
| FIRE                        | 1,071,773        | 30.5605               | 1,071,774        |               | 1,071,774        |                  | 1,071,774        |
| GEN SERVICES PARKS          | 64,747           | 1.8462                | 64,747           |               | 64,747           |                  | 64,747           |
| GEN SERVICES PROPERTY MGT   | 3,934            | 0.1122                | 3,934            |               | 3,934            |                  | 3,934            |
| HHSA ADMIN                  | 5,011            | 0.1429                | 5,011            |               | 5,011            |                  | 5,011            |
| HHSA ANIMAL CONTROL         | 38,705           | 1.1036                | 38,705           |               | 38,705           |                  | 38,705           |
| HHSA HEALTH                 | 63,369           | 1.8069                | 63,369           |               | 63,369           |                  | 63,369           |
| HHSA MENTAL HEALTH          | 60,792           | 1.7334                | 60,792           |               | 60,792           |                  | 60,792           |
| HHSA SOCIAL SERVICES        | 466              | 0.0133                | 466              |               | 466              |                  | 466              |
| ISF IT                      | 11,126           | 0.3172                | 11,126           |               | 11,126           |                  | 11,126           |
| LIBRARY                     | 66,824           | 1.9054                | 66,824           |               | 66,824           |                  | 66,824           |
| PROBATION ALL OTHER         | 71,240           | 2.0313                | 71,240           |               | 71,240           |                  | 71,240           |
| PUBLIC DEFENDER             | 35,401           | 1.0094                | 35,401           |               | 35,401           |                  | 35,401           |
| RMA ALL OTHER               | 70,589           | 2.0128                | 70,589           |               | 70,589           |                  | 70,589           |
| SHERIFF COUNTY JAIL         | 121,891          | 3.4756                | 121,891          |               | 121,891          |                  | 121,891          |
| SHERIFF CORONER - ALL OTHER | 1,446,571        | 41.2475               | 1,446,573        |               | 1,446,573        |                  | 1,446,573        |
| TAX COLLECTOR               | 10,533           | 0.3003                | 10,533           |               | 10,533           |                  | 10,533           |
| TREASURER                   | 15,282           | 0.4358                | 15,282           |               | 15,282           |                  | 15,282           |
| SubTotal                    | 3,507,057        | 100.0000              | 3,507,060        |               | 3,507,060        |                  | 3,507,060        |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department EQUIP DEPR

Activity - EQUIP DEPRECIATION

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Alloc - Step1 | Total Alloc - Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|---------------------|---------------------|------------------|
| Total                | 3,507,057        | 100.0000              | 3,507,060        |               | 3,507,060           |                     | 3,507,060        |

Allocation Basis: EQUIPMENT ASSIGNED TO SPECIFIC DEPARTMENTS  
Allocation Source: COUNTY EQUIP RECORDS

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .5 - Allocation Summary  
For Department EQUIP DEPR

| Receiving Department   | Total EQUIP DEPRECIATION |           |
|------------------------|--------------------------|-----------|
| AUDITOR                | 2,698                    | 2,698     |
| HR                     | 747                      | 747       |
| PURCHASING             | 4,801                    | 4,801     |
| AG COMMISSIONER        | 56,269                   | 56,269    |
| ASSESSOR               | 30,595                   | 30,595    |
| REGISTRAR OF VOTERS    | 36,333                   | 36,333    |
| CAPITAL PROJECTS       | 28,839                   | 28,839    |
| CHILD SUPPORT SERVICES | 1,695                    | 1,695     |
| COOPERATIVE EXTENSION  | 18,122                   | 18,122    |
| DISTRICT ATTORNEY      | 168,704                  | 168,704   |
| FIRE                   | 1,071,774                | 1,071,774 |
| GEN SERVICES PARKS     | 64,747                   | 64,747    |
| GEN SERVICES PROPERTY  | 3,934                    | 3,934     |
| HHSA ADMIN             | 5,011                    | 5,011     |
| HHSA ANIMAL CONTROL    | 38,705                   | 38,705    |
| HHSA HEALTH            | 63,369                   | 63,369    |
| HHSA MENTAL HEALTH     | 60,792                   | 60,792    |
| HHSA SOCIAL SERVICES   | 466                      | 466       |
| ISF IT                 | 11,126                   | 11,126    |
| LIBRARY                | 66,824                   | 66,824    |
| PROBATION ALL OTHER    | 71,240                   | 71,240    |
| PUBLIC DEFENDER        | 35,401                   | 35,401    |
| RMA ALL OTHER          | 70,589                   | 70,589    |
| SHERIFF COUNTY JAIL    | 121,891                  | 121,891   |
| SHERIFF CORONER - ALL  | 1,446,573                | 1,446,573 |
| TAX COLLECTOR          | 10,533                   | 10,533    |
| TREASURER              | 15,282                   | 15,282    |
| Direct Billed          | 0                        | 0         |
| Total                  | 3,507,060                | 3,507,060 |



PLAN YEAR 2024/2025  
FISCAL YEAR 2022/2023

COUNTY OF TULARE  
COST ALLOCATION PLAN

**ANNUAL AUDIT**

DESCRIPTION OF COSTS TO BE ALLOCATED

The County contracted with Brown Armstrong Accountancy Corporation to provide an annual financial statement audit for the fiscal year ended June 30, 2023. All audit costs are allocated based on the number of accounting documents processed for each department for the fiscal year ended June 30, 2023. The allocable expenditures are \$55,400 more than the 2023/2024 plan. This amount includes \$24,000 from prior year that was accrued and paid in current year.

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .2 - Costs To Be Allocated  
For Department ANNUAL AUDIT

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total   |
|---------------------------------------|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 102,000        |                |           | 102,000 |
| Total Allocated Additions:            |                |                | 0         | 0       |
| Total To Be Allocated:                | 102,000        | 0              |           | 102,000 |

**COUNTY OF TULARE**  
**PLAN YEAR 2024-2025**  
**FISCAL YEAR 2022-2023**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ANNUAL AUDIT**

|                            | Total   | General & Admin | ACFR AUDIT |
|----------------------------|---------|-----------------|------------|
| Other Expense & Cost       |         |                 |            |
| -----                      |         |                 |            |
| ANNUAL AUDIT               | 102,000 | 0               | 102,000    |
| Departmental Totals        |         |                 |            |
| -----                      |         |                 |            |
| Total Expenditures         | 102,000 | 0               | 102,000    |
| Deductions                 |         |                 |            |
| -----                      |         |                 |            |
| Total Deductions           | 0       | 0               | 0          |
| Functional Cost            | 102,000 | 0               | 102,000    |
| Allocation Step 1          |         |                 |            |
| -----                      |         |                 |            |
| 1st Allocation             | 102,000 | 0               | 102,000    |
| Allocation Step 2          |         |                 |            |
| -----                      |         |                 |            |
| 2nd Allocation             | 0       | 0               | 0          |
| Total For 030 ANNUAL AUDIT |         |                 |            |
| -----                      |         |                 |            |
| Total Allocated            | 102,000 | 0               | 102,000    |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department ANNUAL AUDIT

Activity - ACFR AUDIT

| Receiving Department      | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|---------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| AUDITOR                   | 365              | 0.3506                | 358              |               | 358              |                  | 358              |
| CAO                       | 249              | 0.2392                | 244              |               | 244              |                  | 244              |
| COUNSEL                   | 490              | 0.4707                | 480              |               | 480              |                  | 480              |
| HR                        | 421              | 0.4044                | 413              |               | 413              |                  | 413              |
| PURCHASING                | 260              | 0.2498                | 255              |               | 255              |                  | 255              |
| AG COMMISSIONER           | 1,484            | 1.4256                | 1,454            |               | 1,454            |                  | 1,454            |
| ASSESSOR                  | 631              | 0.6062                | 618              |               | 618              |                  | 618              |
| ASSESSOR CLERK-RECORDER   | 1,267            | 1.2171                | 1,241            |               | 1,241            |                  | 1,241            |
| REGISTRAR OF VOTERS       | 723              | 0.6945                | 708              |               | 708              |                  | 708              |
| AUDITOR PROP TAX ACTG     | 93               | 0.0893                | 91               |               | 91               |                  | 91               |
| BOARD OF SUPERVISORS      | 210              | 0.2017                | 206              |               | 206              |                  | 206              |
| CAPITAL PROJECTS          | 717              | 0.6888                | 703              |               | 703              |                  | 703              |
| CHILD SUPPORT SERVICES    | 662              | 0.6359                | 649              |               | 649              |                  | 649              |
| COOPERATIVE EXTENSION     | 75               | 0.0720                | 73               |               | 73               |                  | 73               |
| DISTRICT ATTORNEY         | 1,938            | 1.8617                | 1,899            |               | 1,899            |                  | 1,899            |
| DA-WELFARE FRAUD          | 147              | 0.1412                | 144              |               | 144              |                  | 144              |
| FIRE                      | 2,146            | 2.0615                | 2,103            |               | 2,103            |                  | 2,103            |
| GEN SERVICES ADMIN        | 157              | 0.1508                | 154              |               | 154              |                  | 154              |
| GEN SERVICES MUSUEM       | 190              | 0.1825                | 186              |               | 186              |                  | 186              |
| GEN SERVICES PARKS        | 1,128            | 1.0836                | 1,105            |               | 1,105            |                  | 1,105            |
| GEN SERVICES PROPERTY MGT | 124              | 0.1191                | 122              |               | 122              |                  | 122              |
| HHSA ADMIN                | 2,658            | 2.5534                | 2,604            |               | 2,604            |                  | 2,604            |
| HHSA ANIMAL CONTROL       | 977              | 0.9385                | 957              |               | 957              |                  | 957              |
| HHSA DRUG/ALCOHOL         | 1,870            | 1.7964                | 1,832            |               | 1,832            |                  | 1,832            |
| HHSA HEALTH               | 13,519           | 12.9869               | 13,242           |               | 13,242           |                  | 13,242           |
| HHSA KTAAA                | 1,886            | 1.8118                | 1,848            |               | 1,848            |                  | 1,848            |
| HHSA MENTAL HEALTH        | 7,854            | 7.5448                | 7,696            |               | 7,696            |                  | 7,696            |
| HHSA SOCIAL SERVICES      | 9,748            | 9.3643                | 9,552            |               | 9,552            |                  | 9,552            |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department ANNUAL AUDIT

Activity - ACFR AUDIT

| Receiving Department        | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| INSURANCE RISK              | 966              | 0.9280                | 947              |               | 947              |                  | 947              |
| ISF COPIERS                 | 59               | 0.0567                | 58               |               | 58               |                  | 58               |
| ISF CUSTODIAL               | 811              | 0.7791                | 795              |               | 795              |                  | 795              |
| ISF GROUNDS                 | 344              | 0.3305                | 337              |               | 337              |                  | 337              |
| ISF IT                      | 1,651            | 1.5860                | 1,618            |               | 1,618            |                  | 1,618            |
| ISF MAIL                    | 167              | 0.1604                | 164              |               | 164              |                  | 164              |
| ISF MAINTENANCE             | 4,180            | 4.0154                | 4,096            |               | 4,096            |                  | 4,096            |
| ISF MOTOR POOL              | 4,049            | 3.8896                | 3,967            |               | 3,967            |                  | 3,967            |
| ISF PRINT                   | 914              | 0.8780                | 896              |               | 896              |                  | 896              |
| ISF RADIO                   | 254              | 0.2440                | 249              |               | 249              |                  | 249              |
| ISF UTILITIES               | 836              | 0.8031                | 819              |               | 819              |                  | 819              |
| LIBRARY                     | 811              | 0.7791                | 795              |               | 795              |                  | 795              |
| LAFCO                       | 138              | 0.1326                | 135              |               | 135              |                  | 135              |
| PROBATION ALL OTHER         | 1,899            | 1.8242                | 1,861            |               | 1,861            |                  | 1,861            |
| PROBATION CJ REALIGNMENT    | 361              | 0.3468                | 354              |               | 354              |                  | 354              |
| PROBATION AATU              | 144              | 0.1383                | 141              |               | 141              |                  | 141              |
| PROBATION JUVENILE HALL     | 917              | 0.8809                | 899              |               | 899              |                  | 899              |
| PROBATION YOUTH FACILITY    | 74               | 0.0711                | 73               |               | 73               |                  | 73               |
| PUBLIC DEFENDER             | 728              | 0.6993                | 713              |               | 713              |                  | 713              |
| RMA ALL OTHER               | 2,897            | 2.7830                | 2,839            |               | 2,839            |                  | 2,839            |
| RMA FLOOD CONTROL           | 245              | 0.2354                | 240              |               | 240              |                  | 240              |
| RMA PUBLIC TRANSIT          | 171              | 0.1643                | 168              |               | 168              |                  | 168              |
| SOLID WASTE                 | 2,530            | 2.4304                | 2,479            |               | 2,479            |                  | 2,479            |
| RMA ROADS DEPARTMENT        | 10,159           | 9.7591                | 9,954            |               | 9,954            |                  | 9,954            |
| TCAG                        | 394              | 0.3785                | 386              |               | 386              |                  | 386              |
| SHERIFF COUNTY JAIL         | 2,165            | 2.0798                | 2,121            |               | 2,121            |                  | 2,121            |
| SHERIFF COURT SECURITY      | 184              | 0.1768                | 180              |               | 180              |                  | 180              |
| SHERIFF CORONER - ALL OTHER | 6,538            | 6.2806                | 6,406            |               | 6,406            |                  | 6,406            |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department ANNUAL AUDIT

Activity - ACFR AUDIT

| Receiving Department      | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|---------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| TAX COLLECTOR             | 1,257            | 1.2075                | 1,232            |               | 1,232            |                  | 1,232            |
| TREASURER                 | 196              | 0.1883                | 192              |               | 192              |                  | 192              |
| COURTS                    | 718              | 0.6897                | 704              |               | 704              |                  | 704              |
| COURTS - COUNTY PORTION   | 1,104            | 1.0605                | 1,082            |               | 1,082            |                  | 1,082            |
| WIB                       | 2,290            | 2.1999                | 2,244            |               | 2,244            |                  | 2,244            |
| TCRTA                     | 398              | 0.3823                | 390              |               | 390              |                  | 390              |
| PROBATION DJJ REALIGNMENT | 14               | 0.0134                | 14               |               | 14               |                  | 14               |
| ALL OTHERS                | 1,546            | 1.4851                | 1,515            |               | 1,515            |                  | 1,515            |
| SubTotal                  | 104,098          | 100.0000              | 102,000          |               | 102,000          |                  | 102,000          |
| Total                     | 104,098          | 100.0000              | 102,000          |               | 102,000          |                  | 102,000          |

Allocation Basis: NUMBER OF ACCOUNTING SYSTEM DOCUMENTS BY DEPT  
Allocation Source: AFIN RECORDS TOTALING CR, GAX, DC, JV, MD, PRC RECORDS

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .5 - Allocation Summary  
For Department ANNUAL AUDIT

| Receiving Department   | Total  | ACFR AUDIT |
|------------------------|--------|------------|
| AUDITOR                | 358    | 358        |
| CAO                    | 244    | 244        |
| COUNSEL                | 480    | 480        |
| HR                     | 413    | 413        |
| PURCHASING             | 255    | 255        |
| AG COMMISSIONER        | 1,454  | 1,454      |
| ASSESSOR               | 618    | 618        |
| ASSESSOR               | 1,241  | 1,241      |
| REGISTRAR OF VOTERS    | 708    | 708        |
| AUDITOR PROP TAX ACTG  | 91     | 91         |
| BOARD OF SUPERVISORS   | 206    | 206        |
| CAPITAL PROJECTS       | 703    | 703        |
| CHILD SUPPORT SERVICES | 649    | 649        |
| COOPERATIVE EXTENSION  | 73     | 73         |
| DISTRICT ATTORNEY      | 1,899  | 1,899      |
| DA-WELFARE FRAUD       | 144    | 144        |
| FIRE                   | 2,103  | 2,103      |
| GEN SERVICES ADMIN     | 154    | 154        |
| GEN SERVICES MUSUEM    | 186    | 186        |
| GEN SERVICES PARKS     | 1,105  | 1,105      |
| GEN SERVICES PROPERTY  | 122    | 122        |
| HHSA ADMIN             | 2,604  | 2,604      |
| HHSA ANIMAL CONTROL    | 957    | 957        |
| HHSA DRUG/ALCOHOL      | 1,832  | 1,832      |
| HHSA HEALTH            | 13,242 | 13,242     |
| HHSA KTAAA             | 1,848  | 1,848      |
| HHSA MENTAL HEALTH     | 7,696  | 7,696      |
| HHSA SOCIAL SERVICES   | 9,552  | 9,552      |
| INSURANCE RISK         | 947    | 947        |
| ISF COPIERS            | 58     | 58         |
| ISF CUSTODIAL          | 795    | 795        |
| ISF GROUNDS            | 337    | 337        |
| ISF IT                 | 1,618  | 1,618      |
| ISF MAIL               | 164    | 164        |
| ISF MAINTENANCE        | 4,096  | 4,096      |
| ISF MOTOR POOL         | 3,967  | 3,967      |



COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .5 - Allocation Summary  
For Department ANNUAL AUDIT

| Receiving Department   | Total   | ACFR AUDIT |
|------------------------|---------|------------|
| ISF PRINT              | 896     | 896        |
| ISF RADIO              | 249     | 249        |
| ISF UTILITIES          | 819     | 819        |
| LIBRARY                | 795     | 795        |
| LAFCO                  | 135     | 135        |
| PROBATION ALL OTHER    | 1,861   | 1,861      |
| PROBATION CJ           | 354     | 354        |
| PROBATION AATU         | 141     | 141        |
| PROBATION JUVENILE     | 899     | 899        |
| PROBATION YOUTH        | 73      | 73         |
| PUBLIC DEFENDER        | 713     | 713        |
| RMA ALL OTHER          | 2,839   | 2,839      |
| RMA FLOOD CONTROL      | 240     | 240        |
| RMA PUBLIC TRANSIT     | 168     | 168        |
| SOLID WASTE            | 2,479   | 2,479      |
| RMA ROADS DEPARTMENT   | 9,954   | 9,954      |
| TCAG                   | 386     | 386        |
| SHERIFF COUNTY JAIL    | 2,121   | 2,121      |
| SHERIFF COURT SECURITY | 180     | 180        |
| SHERIFF CORONER - ALL  | 6,406   | 6,406      |
| TAX COLLECTOR          | 1,232   | 1,232      |
| TREASURER              | 192     | 192        |
| COURTS                 | 704     | 704        |
| COURTS - COUNTY        | 1,082   | 1,082      |
| WIB                    | 2,244   | 2,244      |
| TCRTA                  | 390     | 390        |
| PROBATION DJJ          | 14      | 14         |
| ALL OTHERS             | 1,515   | 1,515      |
| Direct Billed          | 0       | 0          |
| Total                  | 102,000 | 102,000    |



PLAN YEAR 2024/2025  
FISCAL YEAR 2022/2023

COUNTY OF TULARE  
COST ALLOCATION PLAN

**AUDITOR/CONTROLLER**

DESCRIPTION OF COSTS TO BE ALLOCATED

The Auditor-Controller's Office provides various services to other County departments and some direct services to the public. Services include internal auditing, departmental claims review, payroll processing, welfare claiming, special district assistance, and departmental accounting. Costs are allocated as follows:

1. Internal Audit division costs are allocated based on time records associated with each assignment.
2. All General Accounting, Claims Division, and Payroll costs are allocated based on the number of accounting documents processed for the year ended June 30, 2023.
3. Special District costs are not allowable and are therefore excluded.

All allocated costs are reduced by any direct billings the Auditor-Controller has made.

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .2 - Costs To Be Allocated  
For Department AUDITOR

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total     |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 3,278,764      |                |           | 3,278,764 |
| BLDG DEPR                             | 9,910          |                | 9,910     |           |
| EQUIP DEPR                            | 2,698          |                | 2,698     |           |
| ANNUAL AUDIT                          | 358            |                | 358       |           |
| AUDITOR                               |                | 10,359         | 10,359    |           |
| CAO                                   |                | 4,761          | 4,761     |           |
| COUNSEL                               |                | 5,118          | 5,118     |           |
| HR                                    |                | 23,349         | 23,349    |           |
| PURCHASING                            |                | 2,694          | 2,694     |           |
| Total Allocated Additions:            | 12,966         | 46,281         | 59,247    | 59,247    |
| Total To Be Allocated:                | 3,291,730      | 46,281         |           | 3,338,011 |

**COUNTY OF TULARE**  
**PLAN YEAR 2024-2025**  
**FISCAL YEAR 2022-2023**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department AUDITOR**

|                                 | Total      | General & Admin | AUDIT DIVISION | GA - CLAIMS, PR, ADMIN | SPECIAL DISTRICTS |
|---------------------------------|------------|-----------------|----------------|------------------------|-------------------|
| <b>Wages &amp; Benefits</b>     |            |                 |                |                        |                   |
| SALARIES & BENEFITS             | 2,770,065  | 587,778         | 48,619         | 1,958,655              | 175,013           |
| <b>Other Expense &amp; Cost</b> |            |                 |                |                        |                   |
| SERVICE & SUPPLIES              | 126,340    | 26,808          | 2,217          | 89,333                 | 7,982             |
| ALL OTHER EXPENSES              | 451,747    | 95,856          | 7,929          | 319,421                | 28,541            |
| CAPITAL OUTLAY                  | 0          | 0               | 0              | 0                      | 0                 |
| APPLICABLE CREDITS REVENUE      | ( 69,388)  | ( 14,723)       | ( 1,218)       | ( 49,063)              | ( 4,384)          |
| <b>Departmental Totals</b>      |            |                 |                |                        |                   |
| Total Expenditures              | 3,278,764  | 695,719         | 57,547         | 2,318,346              | 207,152           |
| <b>Deductions</b>               |            |                 |                |                        |                   |
| Total Deductions                | 0          | 0               | 0              | 0                      | 0                 |
| <b>Functional Cost</b>          |            |                 |                |                        |                   |
| Functional Cost                 | 3,278,764  | 695,719         | 57,547         | 2,318,346              | 207,152           |
| <b>Allocation Step 1</b>        |            |                 |                |                        |                   |
| Inbound- All Others             | 12,966     | 12,966          | 0              | 0                      | 0                 |
| Reallocate Admin Costs          |            | ( 708,685)      | 15,789         | 636,062                | 56,834            |
| Unallocated Costs               | ( 263,986) | 0               | 0              | 0                      | ( 263,986)        |
| 1st Allocation                  | 3,027,744  | 0               | 73,336         | 2,954,408              | 0                 |
| <b>Allocation Step 2</b>        |            |                 |                |                        |                   |
| Inbound- All Others             | 46,281     | 46,281          | 0              | 0                      | 0                 |
| Reallocate Admin Costs          |            | ( 46,281)       | 1,031          | 41,538                 | 3,712             |
| Unallocated Costs               | ( 3,712)   | 0               | 0              | 0                      | ( 3,712)          |
| 2nd Allocation                  | 42,569     | 0               | 1,031          | 41,538                 | 0                 |
| <b>Total For 040 AUDITOR</b>    |            |                 |                |                        |                   |
| Total Allocated                 | 3,070,313  | 0               | 74,367         | 2,995,946              | 0                 |

Schedule .4 - Detail Activity Allocations  
For Department AUDITOR

Activity - AUDIT DIVISION

| Receiving Department        | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| FIRE                        | 33               | 3.4591                | 2,537            |               | 2,537            | 36               | 2,573            |
| GEN SERVICES ADMIN          | 273              | 28.6164               | 20,986           |               | 20,986           | 295              | 21,281           |
| HHSA ADMIN                  | 374              | 39.2033               | 28,750           |               | 28,750           | 404              | 29,154           |
| ISF IT                      | 38               | 3.9832                | 2,921            |               | 2,921            | 41               | 2,962            |
| PROBATION ALL OTHER         | 145              | 15.1992               | 11,146           |               | 11,146           | 157              | 11,303           |
| SOLID WASTE                 | 3                | 0.3145                | 231              |               | 231              | 3                | 234              |
| SHERIFF CORONER - ALL OTHER | 86               | 9.0147                | 6,611            |               | 6,611            | 93               | 6,704            |
| ALL OTHERS                  | 2                | 0.2096                | 154              |               | 154              | 2                | 156              |
| SubTotal                    | 954              | 100.0000              | 73,336           |               | 73,336           | 1,031            | 74,367           |
| Total                       | 954              | 100.0000              | 73,336           |               | 73,336           | 1,031            | 74,367           |

Allocation Basis: DIRECT LABOR HOURS  
Allocation Source: INTERNAL AUDIT TIME RECORDS

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department AUDITOR

Activity - GA - CLAIMS, PR, ADMIN

| Receiving Department      | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|---------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| AUDITOR                   | 365              | 0.3506                | 10,359           |               | 10,359           |                  | 10,359           |
| CAO                       | 249              | 0.2392                | 7,067            |               | 7,067            | 100              | 7,167            |
| COUNSEL                   | 490              | 0.4707                | 13,907           | -25           | 13,882           | 196              | 14,078           |
| HR                        | 421              | 0.4044                | 11,948           | -125          | 11,823           | 169              | 11,992           |
| PURCHASING                | 260              | 0.2498                | 7,379            |               | 7,379            | 104              | 7,483            |
| AG COMMISSIONER           | 1,484            | 1.4256                | 42,117           | -12           | 42,105           | 594              | 42,699           |
| ASSESSOR                  | 631              | 0.6062                | 17,908           |               | 17,908           | 253              | 18,161           |
| ASSESSOR CLERK-RECORDER   | 1,267            | 1.2171                | 35,959           |               | 35,959           | 507              | 36,466           |
| REGISTRAR OF VOTERS       | 723              | 0.6945                | 20,519           | -12           | 20,507           | 290              | 20,797           |
| AUDITOR PROP TAX ACTG     | 93               | 0.0893                | 2,639            |               | 2,639            | 37               | 2,676            |
| BOARD OF SUPERVISORS      | 210              | 0.2017                | 5,960            |               | 5,960            | 84               | 6,044            |
| CAPITAL PROJECTS          | 717              | 0.6888                | 20,349           |               | 20,349           | 287              | 20,636           |
| CHILD SUPPORT SERVICES    | 662              | 0.6359                | 18,788           |               | 18,788           | 265              | 19,053           |
| COOPERATIVE EXTENSION     | 75               | 0.0720                | 2,129            |               | 2,129            | 30               | 2,159            |
| DISTRICT ATTORNEY         | 1,938            | 1.8617                | 55,002           | -100          | 54,902           | 776              | 55,678           |
| DA-WELFARE FRAUD          | 147              | 0.1412                | 4,172            |               | 4,172            | 59               | 4,231            |
| FIRE                      | 2,146            | 2.0615                | 60,906           |               | 60,906           | 859              | 61,765           |
| GEN SERVICES ADMIN        | 157              | 0.1508                | 4,456            |               | 4,456            | 63               | 4,519            |
| GEN SERVICES MUSUEM       | 190              | 0.1825                | 5,392            |               | 5,392            | 76               | 5,468            |
| GEN SERVICES PARKS        | 1,128            | 1.0836                | 32,014           |               | 32,014           | 452              | 32,466           |
| GEN SERVICES PROPERTY MGT | 124              | 0.1191                | 3,519            |               | 3,519            | 50               | 3,569            |
| HHSA ADMIN                | 2,658            | 2.5534                | 75,437           |               | 75,437           | 1,064            | 76,501           |
| HHSA ANIMAL CONTROL       | 977              | 0.9385                | 27,728           |               | 27,728           | 391              | 28,119           |
| HHSA DRUG/ALCOHOL         | 1,870            | 1.7964                | 53,073           |               | 53,073           | 749              | 53,822           |
| HHSA HEALTH               | 13,519           | 12.9869               | 383,682          | -75           | 383,607          | 5,412            | 389,019          |
| HHSA KTAAA                | 1,886            | 1.8118                | 53,527           |               | 53,527           | 755              | 54,282           |
| HHSA MENTAL HEALTH        | 7,854            | 7.5448                | 222,905          | -75           | 222,830          | 3,145            | 225,975          |
| HHSA SOCIAL SERVICES      | 9,748            | 9.3643                | 276,658          | -69,057       | 207,601          | 3,903            | 211,504          |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department AUDITOR

Activity - GA - CLAIMS, PR, ADMIN

| Receiving Department        | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| INSURANCE RISK              | 966              | 0.9280                | 27,416           | -63           | 27,353           | 387              | 27,740           |
| ISF COPIERS                 | 59               | 0.0567                | 1,674            |               | 1,674            | 24               | 1,698            |
| ISF CUSTODIAL               | 811              | 0.7791                | 23,017           |               | 23,017           | 325              | 23,342           |
| ISF GROUNDS                 | 344              | 0.3305                | 9,763            |               | 9,763            | 138              | 9,901            |
| ISF IT                      | 1,651            | 1.5860                | 46,857           | -25           | 46,832           | 661              | 47,493           |
| ISF MAIL                    | 167              | 0.1604                | 4,740            | -88           | 4,652            | 67               | 4,719            |
| ISF MAINTENANCE             | 4,180            | 4.0154                | 118,633          | -12           | 118,621          | 1,674            | 120,295          |
| ISF MOTOR POOL              | 4,049            | 3.8896                | 114,915          |               | 114,915          | 1,621            | 116,536          |
| ISF PRINT                   | 914              | 0.8780                | 25,940           |               | 25,940           | 366              | 26,306           |
| ISF RADIO                   | 254              | 0.2440                | 7,209            |               | 7,209            | 102              | 7,311            |
| ISF UTILITIES               | 836              | 0.8031                | 23,727           |               | 23,727           | 335              | 24,062           |
| LIBRARY                     | 811              | 0.7791                | 23,017           |               | 23,017           | 325              | 23,342           |
| LAFCO                       | 138              | 0.1326                | 3,917            |               | 3,917            | 55               | 3,972            |
| PROBATION ALL OTHER         | 1,899            | 1.8242                | 53,896           |               | 53,896           | 760              | 54,656           |
| PROBATION CJ REALIGNMENT    | 361              | 0.3468                | 10,246           |               | 10,246           | 145              | 10,391           |
| PROBATION AATU              | 144              | 0.1383                | 4,087            |               | 4,087            | 58               | 4,145            |
| PROBATION JUVENILE HALL     | 917              | 0.8809                | 26,025           | -125          | 25,900           | 367              | 26,267           |
| PROBATION YOUTH FACILITY    | 74               | 0.0711                | 2,100            |               | 2,100            | 30               | 2,130            |
| PUBLIC DEFENDER             | 728              | 0.6993                | 20,661           |               | 20,661           | 292              | 20,953           |
| RMA ALL OTHER               | 2,897            | 2.7830                | 82,220           | -12           | 82,208           | 1,160            | 83,368           |
| RMA FLOOD CONTROL           | 245              | 0.2354                | 6,953            |               | 6,953            | 98               | 7,051            |
| RMA PUBLIC TRANSIT          | 171              | 0.1643                | 4,853            |               | 4,853            | 68               | 4,921            |
| SOLID WASTE                 | 2,530            | 2.4304                | 71,804           | -138          | 71,666           | 1,013            | 72,679           |
| RMA ROADS DEPARTMENT        | 10,159           | 9.7591                | 288,323          |               | 288,323          | 4,068            | 292,391          |
| TCAG                        | 394              | 0.3785                | 11,182           |               | 11,182           | 158              | 11,340           |
| SHERIFF COUNTY JAIL         | 2,165            | 2.0798                | 61,445           |               | 61,445           | 867              | 62,312           |
| SHERIFF COURT SECURITY      | 184              | 0.1768                | 5,222            |               | 5,222            | 74               | 5,296            |
| SHERIFF CORONER - ALL OTHER | 6,538            | 6.2806                | 185,555          | -288          | 185,267          | 2,618            | 187,885          |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department AUDITOR

Activity - GA - CLAIMS, PR, ADMIN

| Receiving Department      | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|---------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| TAX COLLECTOR             | 1,257            | 1.2075                | 35,675           |               | 35,675           | 503              | 36,178           |
| TREASURER                 | 196              | 0.1883                | 5,563            |               | 5,563            | 78               | 5,641            |
| COURTS                    | 718              | 0.6897                | 20,378           |               | 20,378           | 288              | 20,666           |
| COURTS - COUNTY PORTION   | 1,104            | 1.0605                | 31,333           |               | 31,333           | 442              | 31,775           |
| WIB                       | 2,290            | 2.1999                | 64,993           |               | 64,993           | 917              | 65,910           |
| TCRTA                     | 398              | 0.3823                | 11,296           | -13           | 11,283           | 159              | 11,442           |
| PROBATION DJJ REALIGNMENT | 14               | 0.0134                | 397              |               | 397              | 6                | 403              |
| ALL OTHERS                | 1,546            | 1.4851                | 43,877           | -13,589       | 30,288           | 619              | 30,907           |
| SubTotal                  | 104,098          | 100.0000              | 2,954,408        | -83,834       | 2,870,574        | 41,538           | 2,912,112        |
| Direct Billed             |                  |                       |                  | 83,834        | 83,834           |                  | 83,834           |
| Total                     | 104,098          | 100.0000              | 2,954,408        |               | 2,954,408        | 41,538           | 2,995,946        |

Allocation Basis: NUMBER OF ACCOUNTING SYSTEM DOCUMENTS BY DEPT  
Allocation Source: AFIN RECORDS TOTALING CR, GAX, DC, JV, MD, PRC RECORDS

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .5 - Allocation Summary  
For Department AUDITOR

| Receiving Department   | Total   | AUDIT DIVISION | GA - CLAIMS, PR, |
|------------------------|---------|----------------|------------------|
| AUDITOR                | 10,359  | 0              | 10,359           |
| CAO                    | 7,167   | 0              | 7,167            |
| COUNSEL                | 14,078  | 0              | 14,078           |
| HR                     | 11,992  | 0              | 11,992           |
| PURCHASING             | 7,483   | 0              | 7,483            |
| AG COMMISSIONER        | 42,699  | 0              | 42,699           |
| ASSESSOR               | 18,161  | 0              | 18,161           |
| ASSESSOR               | 36,466  | 0              | 36,466           |
| REGISTRAR OF VOTERS    | 20,797  | 0              | 20,797           |
| AUDITOR PROP TAX ACTG  | 2,676   | 0              | 2,676            |
| BOARD OF SUPERVISORS   | 6,044   | 0              | 6,044            |
| CAPITAL PROJECTS       | 20,636  | 0              | 20,636           |
| CHILD SUPPORT SERVICES | 19,053  | 0              | 19,053           |
| COOPERATIVE EXTENSION  | 2,159   | 0              | 2,159            |
| DISTRICT ATTORNEY      | 55,678  | 0              | 55,678           |
| DA-WELFARE FRAUD       | 4,231   | 0              | 4,231            |
| FIRE                   | 64,338  | 2,573          | 61,765           |
| GEN SERVICES ADMIN     | 25,800  | 21,281         | 4,519            |
| GEN SERVICES MUSUEM    | 5,468   | 0              | 5,468            |
| GEN SERVICES PARKS     | 32,466  | 0              | 32,466           |
| GEN SERVICES PROPERTY  | 3,569   | 0              | 3,569            |
| HHSA ADMIN             | 105,655 | 29,154         | 76,501           |
| HHSA ANIMAL CONTROL    | 28,119  | 0              | 28,119           |
| HHSA DRUG/ALCOHOL      | 53,822  | 0              | 53,822           |
| HHSA HEALTH            | 389,019 | 0              | 389,019          |
| HHSA KTAAA             | 54,282  | 0              | 54,282           |
| HHSA MENTAL HEALTH     | 225,975 | 0              | 225,975          |
| HHSA SOCIAL SERVICES   | 211,504 | 0              | 211,504          |
| INSURANCE RISK         | 27,740  | 0              | 27,740           |
| ISF COPIERS            | 1,698   | 0              | 1,698            |
| ISF CUSTODIAL          | 23,342  | 0              | 23,342           |
| ISF GROUNDS            | 9,901   | 0              | 9,901            |
| ISF IT                 | 50,455  | 2,962          | 47,493           |
| ISF MAIL               | 4,719   | 0              | 4,719            |
| ISF MAINTENANCE        | 120,295 | 0              | 120,295          |
| ISF MOTOR POOL         | 116,536 | 0              | 116,536          |



Schedule .5 - Allocation Summary  
For Department AUDITOR

| Receiving Department   | Total     | AUDIT DIVISION | GA - CLAIMS, PR, |
|------------------------|-----------|----------------|------------------|
| ISF PRINT              | 26,306    | 0              | 26,306           |
| ISF RADIO              | 7,311     | 0              | 7,311            |
| ISF UTILITIES          | 24,062    | 0              | 24,062           |
| LIBRARY                | 23,342    | 0              | 23,342           |
| LAFCO                  | 3,972     | 0              | 3,972            |
| PROBATION ALL OTHER    | 65,959    | 11,303         | 54,656           |
| PROBATION CJ           | 10,391    | 0              | 10,391           |
| PROBATION AATU         | 4,145     | 0              | 4,145            |
| PROBATION JUVENILE     | 26,267    | 0              | 26,267           |
| PROBATION YOUTH        | 2,130     | 0              | 2,130            |
| PUBLIC DEFENDER        | 20,953    | 0              | 20,953           |
| RMA ALL OTHER          | 83,368    | 0              | 83,368           |
| RMA FLOOD CONTROL      | 7,051     | 0              | 7,051            |
| RMA PUBLIC TRANSIT     | 4,921     | 0              | 4,921            |
| SOLID WASTE            | 72,913    | 234            | 72,679           |
| RMA ROADS DEPARTMENT   | 292,391   | 0              | 292,391          |
| TCAG                   | 11,340    | 0              | 11,340           |
| SHERIFF COUNTY JAIL    | 62,312    | 0              | 62,312           |
| SHERIFF COURT SECURITY | 5,296     | 0              | 5,296            |
| SHERIFF CORONER - ALL  | 194,589   | 6,704          | 187,885          |
| TAX COLLECTOR          | 36,178    | 0              | 36,178           |
| TREASURER              | 5,641     | 0              | 5,641            |
| COURTS                 | 20,666    | 0              | 20,666           |
| COURTS - COUNTY        | 31,775    | 0              | 31,775           |
| WIB                    | 65,910    | 0              | 65,910           |
| TCRTA                  | 11,442    | 0              | 11,442           |
| PROBATION DJJ          | 403       | 0              | 403              |
| ALL OTHERS             | 31,063    | 156            | 30,907           |
| Direct Billed          | 83,834    | 0              | 83,834           |
| Total                  | 3,070,313 | 74,367         | 2,995,946        |

PLAN YEAR 2024/2025  
FISCAL YEAR 2022/2023

COUNTY OF TULARE  
COST ALLOCATION PLAN

**COUNTY ADMINISTRATIVE OFFICE**

DESCRIPTION OF COSTS TO BE ALLOCATED

The County Administrative Office (CAO), which is operated directly under the Board of Supervisors, serves the legislative function of the Board by providing research, information, and recommendations. The CAO also serves the executive function of the Board by administering and supervising all County departments in matters that are the responsibility of the Board of Supervisors. These functions are not allocable for plan purposes and are allocated to the “Legislative” cost pool. The salaries and expenses of the County Administrative Officer have been excluded from the costs to be allocated.

The allowable costs are allocated to each user department based on the department’s current budgeted expenditures as of June 30, 2023. The percentage of allowable activities in proportion to total activities is calculated using the weighted average time for allowable and unallowable activities as documented in the departmental time records.

Allowable activities included: administrative activities that are allocable to federal or state grants or the operation of County departments, formulating department budgets and budget oversight for the year.

In addition to the unallowable legislative functions described in the first paragraph, unallowable activities included: compiling the budget book, administrative duties for Courts, Conflict Defender, Grand Jury, water projects, and any other non-departmental activities.

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .2 - Costs To Be Allocated  
For Department CAO

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total     |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 1,986,766      |                |           | 1,986,766 |
| BLDG DEPR                             | 14,648         |                | 14,648    |           |
| ANNUAL AUDIT                          | 244            |                | 244       |           |
| AUDITOR                               | 7,067          | 100            | 7,167     |           |
| CAO                                   |                | 3,334          | 3,334     |           |
| COUNSEL                               |                | 73,719         | 73,719    |           |
| HR                                    |                | 10,103         | 10,103    |           |
| PURCHASING                            |                | 4,180          | 4,180     |           |
| Total Allocated Additions:            | 21,959         | 91,436         | 113,395   | 113,395   |
| Total To Be Allocated:                | 2,008,725      | 91,436         |           | 2,100,161 |

**COUNTY OF TULARE**  
**PLAN YEAR 2024-2025**  
**FISCAL YEAR 2022-2023**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CAO**

|                                 | Total      | General & Admin | DEPARTMENTAL SUPPORT | LEGISLATIVE |
|---------------------------------|------------|-----------------|----------------------|-------------|
| <b>Wages &amp; Benefits</b>     |            |                 |                      |             |
| SALARIES & BENEFITS             | 1,641,382  | 0               | 1,550,124            | 91,258      |
| <b>Other Expense &amp; Cost</b> |            |                 |                      |             |
| SERVICES & SUPPLIES             | 110,418    | 0               | 104,279              | 6,139       |
| ALL OTHER EXPENSES              | 235,152    | 0               | 222,078              | 13,074      |
| CAPITAL OUTLAY                  | 0          | 0               | 0                    | 0           |
| APPLICABLE CREDITS REVENUE      | ( 186)     | 0               | ( 176)               | ( 10)       |
| <b>Departmental Totals</b>      |            |                 |                      |             |
| Total Expenditures              | 1,986,766  | 0               | 1,876,305            | 110,461     |
| <b>Deductions</b>               |            |                 |                      |             |
| Total Deductions                | 0          | 0               | 0                    | 0           |
| Functional Cost                 | 1,986,766  | 0               | 1,876,305            | 110,461     |
| <b>Allocation Step 1</b>        |            |                 |                      |             |
| Inbound- All Others             | 21,959     | 21,959          | 0                    | 0           |
| Reallocate Admin Costs          |            | ( 21,959)       | 20,738               | 1,221       |
| Unallocated Costs               | ( 111,682) | 0               | 0                    | ( 111,682)  |
| 1st Allocation                  | 1,897,043  | 0               | 1,897,043            | 0           |
| <b>Allocation Step 2</b>        |            |                 |                      |             |
| Inbound- All Others             | 91,436     | 91,436          | 0                    | 0           |
| Reallocate Admin Costs          |            | ( 91,436)       | 86,352               | 5,084       |
| Unallocated Costs               | ( 5,084)   | 0               | 0                    | ( 5,084)    |
| 2nd Allocation                  | 86,352     | 0               | 86,352               | 0           |
| <b>Total For 045 CAO</b>        |            |                 |                      |             |
| Total Allocated                 | 1,983,395  | 0               | 1,983,395            | 0           |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department CAO

Activity - DEPARTMENTAL SUPPORT

| Receiving Department      | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|---------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| AUDITOR                   | 3,445,035        | 0.2510                | 4,761            |               | 4,761            |                  | 4,761            |
| CAO                       | 2,412,495        | 0.1758                | 3,334            |               | 3,334            |                  | 3,334            |
| COUNSEL                   | 6,040,070        | 0.4400                | 8,348            |               | 8,348            | 382              | 8,730            |
| HR                        | 3,852,384        | 0.2807                | 5,324            |               | 5,324            | 243              | 5,567            |
| PURCHASING                | 1,026,115        | 0.0748                | 1,418            |               | 1,418            | 65               | 1,483            |
| AG COMMISSIONER           | 10,185,482       | 0.7421                | 14,077           |               | 14,077           | 644              | 14,721           |
| ASSESSOR                  | 13,590,859       | 0.9902                | 18,784           |               | 18,784           | 859              | 19,643           |
| ASSESSOR CLERK-RECORDER   | 1,804,278        | 0.1314                | 2,494            |               | 2,494            | 114              | 2,608            |
| REGISTRAR OF VOTERS       | 3,871,464        | 0.2821                | 5,351            |               | 5,351            | 245              | 5,596            |
| AUDITOR PROP TAX ACTG     | 946,609          | 0.0690                | 1,308            |               | 1,308            | 60               | 1,368            |
| BOARD OF SUPERVISORS      | 1,782,880        | 0.1299                | 2,464            |               | 2,464            | 113              | 2,577            |
| CAPITAL PROJECTS          | 1,133,936        | 0.0826                | 1,567            |               | 1,567            | 72               | 1,639            |
| CHILD SUPPORT SERVICES    | 15,465,377       | 1.1267                | 21,374           |               | 21,374           | 977              | 22,351           |
| COOPERATIVE EXTENSION     | 930,018          | 0.0678                | 1,285            |               | 1,285            | 59               | 1,344            |
| DISTRICT ATTORNEY         | 30,320,505       | 2.2090                | 41,905           |               | 41,905           | 1,916            | 43,821           |
| FIRE                      | 34,100,435       | 2.4844                | 47,129           |               | 47,129           | 2,154            | 49,283           |
| GEN SERVICES ADMIN        | 2,626,999        | 0.1914                | 3,631            |               | 3,631            | 166              | 3,797            |
| GEN SERVICES MUSUEM       | 297,985          | 0.0217                | 412              |               | 412              | 19               | 431              |
| GEN SERVICES PARKS        | 2,816,892        | 0.2052                | 3,893            |               | 3,893            | 178              | 4,071            |
| GEN SERVICES PROPERTY MGT | 1,823,302        | 0.1328                | 2,520            |               | 2,520            | 115              | 2,635            |
| HHSA ADMIN                | 40,613,321       | 2.9588                | 56,131           |               | 56,131           | 2,566            | 58,697           |
| HHSA ANIMAL CONTROL       | 2,326,199        | 0.1695                | 3,215            |               | 3,215            | 147              | 3,362            |
| HHSA DRUG/ALCOHOL         | 18,176,933       | 1.3243                | 25,122           |               | 25,122           | 1,148            | 26,270           |
| HHSA HEALTH               | 84,753,307       | 6.1746                | 117,135          |               | 117,135          | 5,355            | 122,490          |
| HHSA KTAAA                | 12,143,250       | 0.8847                | 16,783           |               | 16,783           | 767              | 17,550           |
| HHSA MENTAL HEALTH        | 127,685,964      | 9.3024                | 176,471          |               | 176,471          | 8,067            | 184,538          |
| HHSA SOCIAL SERVICES      | 348,982,544      | 25.4245               | 482,321          |               | 482,321          | 22,048           | 504,369          |
| INSURANCE RISK            | 77,396,362       | 5.6386                | 106,967          |               | 106,967          | 4,890            | 111,857          |



COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department CAO

Activity - DEPARTMENTAL SUPPORT

| Receiving Department        | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| ISF COPIERS                 | 651,610          | 0.0475                | 901              |               | 901              | 41               | 942              |
| ISF CUSTODIAL               | 5,017,965        | 0.3656                | 6,935            |               | 6,935            | 317              | 7,252            |
| ISF GROUNDS                 | 821,757          | 0.0599                | 1,136            |               | 1,136            | 52               | 1,188            |
| ISF IT                      | 31,314,145       | 2.2814                | 43,278           |               | 43,278           | 1,978            | 45,256           |
| ISF MAIL                    | 1,721,884        | 0.1254                | 2,380            |               | 2,380            | 109              | 2,489            |
| ISF MAINTENANCE             | 11,593,224       | 0.8446                | 16,023           |               | 16,023           | 732              | 16,755           |
| ISF MOTOR POOL              | 7,966,077        | 0.5804                | 11,010           |               | 11,010           | 503              | 11,513           |
| ISF PRINT                   | 2,342,638        | 0.1707                | 3,238            |               | 3,238            | 148              | 3,386            |
| ISF RADIO                   | 1,451,297        | 0.1057                | 2,006            |               | 2,006            | 92               | 2,098            |
| ISF UTILITIES               | 12,648,477       | 0.9215                | 17,481           |               | 17,481           | 799              | 18,280           |
| LIBRARY                     | 6,181,435        | 0.4503                | 8,543            |               | 8,543            | 391              | 8,934            |
| PROBATION ALL OTHER         | 25,126,250       | 1.8306                | 34,726           |               | 34,726           | 1,587            | 36,313           |
| PROBATION CJ REALIGNMENT    | 10,218,346       | 0.7444                | 14,122           |               | 14,122           | 646              | 14,768           |
| PROBATION AATU              | 2,065,682        | 0.1505                | 2,855            |               | 2,855            | 131              | 2,986            |
| PROBATION JUVENILE HALL     | 14,820,916       | 1.0798                | 20,484           |               | 20,484           | 936              | 21,420           |
| PROBATION YOUTH FACILITY    | 3,609,479        | 0.2630                | 4,989            |               | 4,989            | 228              | 5,217            |
| PUBLIC DEFENDER             | 15,654,014       | 1.1405                | 21,635           |               | 21,635           | 989              | 22,624           |
| RMA ALL OTHER               | 37,786,605       | 2.7529                | 52,224           |               | 52,224           | 2,387            | 54,611           |
| RMA FLOOD CONTROL           | 5,878,581        | 0.4283                | 8,125            |               | 8,125            | 371              | 8,496            |
| RMA PUBLIC TRANSIT          | 8,413,765        | 0.6130                | 11,628           |               | 11,628           | 532              | 12,160           |
| SOLID WASTE                 | 19,167,307       | 1.3964                | 26,491           |               | 26,491           | 1,211            | 27,702           |
| RMA ROADS DEPARTMENT        | 117,998,812      | 8.5967                | 163,083          |               | 163,083          | 7,455            | 170,538          |
| SHERIFF COUNTY JAIL         | 61,915,132       | 4.5108                | 85,571           |               | 85,571           | 3,912            | 89,483           |
| SHERIFF COURT SECURITY      | 9,586,685        | 0.6984                | 13,249           |               | 13,249           | 606              | 13,855           |
| SHERIFF CORONER - ALL OTHER | 65,773,834       | 4.7919                | 90,904           |               | 90,904           | 4,156            | 95,060           |
| TAX COLLECTOR               | 2,652,396        | 0.1932                | 3,666            |               | 3,666            | 168              | 3,834            |
| TREASURER                   | 1,711,729        | 0.1247                | 2,366            |               | 2,366            | 108              | 2,474            |
| COURTS                      | 1,047,200        | 0.0763                | 1,447            |               | 1,447            | 66               | 1,513            |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department CAO

Activity - DEPARTMENTAL SUPPORT

| Receiving Department      | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|---------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| COURTS - COUNTY PORTION   | 5,180,977        | 0.3775                | 7,160            |               | 7,160            | 327              | 7,487            |
| WIB                       | 17,302,351       | 1.2605                | 23,913           |               | 23,913           | 1,093            | 25,006           |
| PROBATION DJJ REALIGNMENT | 1,618,806        | 0.1179                | 2,237            |               | 2,237            | 102              | 2,339            |
| ALL OTHERS                | 12,816,253       | 0.9337                | 17,713           |               | 17,713           | 810              | 18,523           |
| SubTotal                  | 1,372,606,629    | 100.0000              | 1,897,043        |               | 1,897,043        | 86,352           | 1,983,395        |
| Total                     | 1,372,606,629    | 100.0000              | 1,897,043        |               | 1,897,043        | 86,352           | 1,983,395        |

Allocation Basis: CURRENT BUDGETED EXPENDITURES  
Allocation Source: YEAR END CURRENT BUDGETED EXPENDITURES IN AFIN

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .5 - Allocation Summary  
For Department CAO

| Receiving Department   | Total   | DEPARTMENTAL |
|------------------------|---------|--------------|
| AUDITOR                | 4,761   | 4,761        |
| CAO                    | 3,334   | 3,334        |
| COUNSEL                | 8,730   | 8,730        |
| HR                     | 5,567   | 5,567        |
| PURCHASING             | 1,483   | 1,483        |
| AG COMMISSIONER        | 14,721  | 14,721       |
| ASSESSOR               | 19,643  | 19,643       |
| ASSESSOR               | 2,608   | 2,608        |
| REGISTRAR OF VOTERS    | 5,596   | 5,596        |
| AUDITOR PROP TAX ACTG  | 1,368   | 1,368        |
| BOARD OF SUPERVISORS   | 2,577   | 2,577        |
| CAPITAL PROJECTS       | 1,639   | 1,639        |
| CHILD SUPPORT SERVICES | 22,351  | 22,351       |
| COOPERATIVE EXTENSION  | 1,344   | 1,344        |
| DISTRICT ATTORNEY      | 43,821  | 43,821       |
| FIRE                   | 49,283  | 49,283       |
| GEN SERVICES ADMIN     | 3,797   | 3,797        |
| GEN SERVICES MUSUEM    | 431     | 431          |
| GEN SERVICES PARKS     | 4,071   | 4,071        |
| GEN SERVICES PROPERTY  | 2,635   | 2,635        |
| HHSA ADMIN             | 58,697  | 58,697       |
| HHSA ANIMAL CONTROL    | 3,362   | 3,362        |
| HHSA DRUG/ALCOHOL      | 26,270  | 26,270       |
| HHSA HEALTH            | 122,490 | 122,490      |
| HHSA KTAAG             | 17,550  | 17,550       |
| HHSA MENTAL HEALTH     | 184,538 | 184,538      |
| HHSA SOCIAL SERVICES   | 504,369 | 504,369      |
| INSURANCE RISK         | 111,857 | 111,857      |
| ISF COPIERS            | 942     | 942          |
| ISF CUSTODIAL          | 7,252   | 7,252        |
| ISF GROUNDS            | 1,188   | 1,188        |
| ISF IT                 | 45,256  | 45,256       |
| ISF MAIL               | 2,489   | 2,489        |
| ISF MAINTENANCE        | 16,755  | 16,755       |
| ISF MOTOR POOL         | 11,513  | 11,513       |
| ISF PRINT              | 3,386   | 3,386        |



COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .5 - Allocation Summary  
For Department CAO

| Receiving Department   | Total     | DEPARTMENTAL |
|------------------------|-----------|--------------|
| ISF RADIO              | 2,098     | 2,098        |
| ISF UTILITIES          | 18,280    | 18,280       |
| LIBRARY                | 8,934     | 8,934        |
| PROBATION ALL OTHER    | 36,313    | 36,313       |
| PROBATION CJ           | 14,768    | 14,768       |
| PROBATION AATU         | 2,986     | 2,986        |
| PROBATION JUVENILE     | 21,420    | 21,420       |
| PROBATION YOUTH        | 5,217     | 5,217        |
| PUBLIC DEFENDER        | 22,624    | 22,624       |
| RMA ALL OTHER          | 54,611    | 54,611       |
| RMA FLOOD CONTROL      | 8,496     | 8,496        |
| RMA PUBLIC TRANSIT     | 12,160    | 12,160       |
| SOLID WASTE            | 27,702    | 27,702       |
| RMA ROADS DEPARTMENT   | 170,538   | 170,538      |
| SHERIFF COUNTY JAIL    | 89,483    | 89,483       |
| SHERIFF COURT SECURITY | 13,855    | 13,855       |
| SHERIFF CORONER - ALL  | 95,060    | 95,060       |
| TAX COLLECTOR          | 3,834     | 3,834        |
| TREASURER              | 2,474     | 2,474        |
| COURTS                 | 1,513     | 1,513        |
| COURTS - COUNTY        | 7,487     | 7,487        |
| WIB                    | 25,006    | 25,006       |
| PROBATION DJJ          | 2,339     | 2,339        |
| ALL OTHERS             | 18,523    | 18,523       |
| Direct Billed          | 0         | 0            |
| Total                  | 1,983,395 | 1,983,395    |

PLAN YEAR 2024/2025  
FISCAL YEAR 2022/2023

## COUNTY OF TULARE COST ALLOCATION PLAN

# COUNTY COUNSEL

### DESCRIPTION OF COSTS TO BE ALLOCATED

The County Counsel's Office provides legal advice, document drafting, contract negotiations, and litigation services to all County departments and related organizations such as Local Agency Formation Commissions (LAFCo), the Board of Retirement, and Tulare County Association of Governments (TCAG). Legal advice, document drafting, contract negotiation, and limited litigation services are provided by contract. Attorney and paralegal costs are allocated based on departmental time records. The department develops billing rates for attorney and paralegal services. All allocated costs are reduced by any direct billings County Counsel has made.

Risk management is also under County Counsel. County Counsel directly bills Risk Management's general and administrative costs; therefore, Risk Management is excluded from the Cost Plan's general and administrative costs allocation.

Three user departments' cost allocations for County Counsel services had material variances compared to the prior year.

1. The Child Support Services received more services for casework and litigation related matters, increasing the cost allocation by \$65,000.
2. The HHSA Admin received increased services for negotiated agreements for services and March 2023 rain storms which increased the cost allocation by \$86,000.
3. The Insurance Risk department received increased casework and litigation services which increased the cost allocation by \$112,000

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .2 - Costs To Be Allocated  
For Department COUNSEL

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total     |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 6,724,801      |                |           | 6,724,801 |
| BLDG DEPR                             | 25,513         |                | 25,513    |           |
| ANNUAL AUDIT                          | 480            |                | 480       |           |
| AUDITOR                               | 13,882         | 196            | 14,078    |           |
| CAO                                   | 8,348          | 382            | 8,730     |           |
| COUNSEL                               |                | 714,183        | 714,183   |           |
| HR                                    |                | 34,965         | 34,965    |           |
| PURCHASING                            |                | 3,716          | 3,716     |           |
| Total Allocated Additions:            | 48,223         | 753,442        | 801,665   | 801,665   |
| Total To Be Allocated:                | 6,773,024      | 753,442        |           | 7,526,466 |

**COUNTY OF TULARE**  
**PLAN YEAR 2024-2025**  
**FISCAL YEAR 2022-2023**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COUNSEL**

|                                 | Total        | General & Admin | ATTORNEY  | PARALEGAL | RISK         |
|---------------------------------|--------------|-----------------|-----------|-----------|--------------|
| <b>Wages &amp; Benefits</b>     |              |                 |           |           |              |
| SALARIES & BENEFITS             | 5,987,260    | 2,259,320       | 2,375,601 | 431,990   | 920,349      |
| <b>Other Expense &amp; Cost</b> |              |                 |           |           |              |
| SERVICES & SUPPLIES             | 215,964      | 81,495          | 85,689    | 15,582    | 33,198       |
| ALL OTHER EXPENSES              | 647,073      | 244,176         | 256,743   | 46,687    | 99,467       |
| CAPTIAL OUTLAY                  | 0            | 0               | 0         | 0         | 0            |
| APPLICABLE CREDITS REVENUE      | ( 125,496)   | ( 47,357)       | ( 49,793) | ( 9,055)  | ( 19,291)    |
| <b>Departmental Totals</b>      |              |                 |           |           |              |
| Total Expenditures              | 6,724,801    | 2,537,634       | 2,668,240 | 485,204   | 1,033,723    |
| <b>Deductions</b>               |              |                 |           |           |              |
| Total Deductions                | 0            | 0               | 0         | 0         | 0            |
| Functional Cost                 | 6,724,801    | 2,537,634       | 2,668,240 | 485,204   | 1,033,723    |
| <b>Allocation Step 1</b>        |              |                 |           |           |              |
| Inbound- All Others             | 48,223       | 48,223          | 0         | 0         | 0            |
| Reallocate Admin Costs          |              | ( 2,585,857)    | 2,187,894 | 397,963   | 0            |
| Unallocated Costs               | ( 1,033,723) | 0               | 0         | 0         | ( 1,033,723) |
| 1st Allocation                  | 5,739,301    | 0               | 4,856,134 | 883,167   | 0            |
| <b>Allocation Step 2</b>        |              |                 |           |           |              |
| Inbound- All Others             | 753,442      | 753,442         | 0         | 0         | 0            |
| Reallocate Admin Costs          |              | ( 753,442)      | 637,487   | 115,955   | 0            |
| 2nd Allocation                  | 753,442      | 0               | 637,487   | 115,955   | 0            |
| <b>Total For 050 COUNSEL</b>    |              |                 |           |           |              |
| Total Allocated                 | 6,492,743    | 0               | 5,493,621 | 999,122   | 0            |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department COUNSEL

Activity - ATTORNEY

| Receiving Department        | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| AUDITOR                     | 3,331            | 0.0954                | 4,631            |               | 4,631            |                  | 4,631            |
| CAO                         | 46,711           | 1.3374                | 64,947           |               | 64,947           |                  | 64,947           |
| COUNSEL                     | 426,116          | 12.2005               | 592,471          |               | 592,471          |                  | 592,471          |
| HR                          | 60,384           | 1.7289                | 83,958           |               | 83,958           | 12,761           | 96,719           |
| AG COMMISSIONER             | 19,539           | 0.5594                | 27,167           |               | 27,167           | 4,129            | 31,296           |
| ASSESSOR                    | 33,643           | 0.9633                | 46,777           |               | 46,777           | 7,110            | 53,887           |
| REGISTRAR OF VOTERS         | 36,035           | 1.0317                | 50,103           | -8,781        | 41,322           | 7,615            | 48,937           |
| AUDITOR PROP TAX ACTG       | 825              | 0.0236                | 1,147            |               | 1,147            | 174              | 1,321            |
| BOARD OF SUPERVISORS        | 283,505          | 8.1173                | 394,185          |               | 394,185          | 59,915           | 454,100          |
| CHILD SUPPORT SERVICES      | 62,228           | 1.7817                | 86,522           | -71,301       | 15,221           | 13,151           | 28,372           |
| DISTRICT ATTORNEY           | 16,039           | 0.4592                | 22,301           |               | 22,301           | 3,390            | 25,691           |
| FIRE                        | 30,335           | 0.8685                | 42,178           |               | 42,178           | 6,411            | 48,589           |
| GEN SERVICES ADMIN          | 80,891           | 2.3161                | 112,471          |               | 112,471          | 17,095           | 129,566          |
| HHSA ADMIN                  | 252,554          | 7.2311                | 351,151          |               | 351,151          | 53,374           | 404,525          |
| HHSA ANIMAL CONTROL         | 6,688            | 0.1915                | 9,299            |               | 9,299            | 1,413            | 10,712           |
| HHSA SOCIAL SERVICES        | 843,617          | 24.1545               | 1,172,963        | -766,057      | 406,906          | 178,287          | 585,193          |
| INSURANCE RISK              | 641,193          | 18.3585               | 891,514          | -677,731      | 213,783          | 135,507          | 349,290          |
| ISF IT                      | 3,599            | 0.1030                | 5,004            |               | 5,004            | 761              | 5,765            |
| LIBRARY                     | 1,747            | 0.0500                | 2,429            |               | 2,429            | 369              | 2,798            |
| LAFCO                       | 3,819            | 0.1093                | 5,310            | -1,789        | 3,521            | 807              | 4,328            |
| PROBATION ALL OTHER         | 37,900           | 1.0851                | 52,696           |               | 52,696           | 8,010            | 60,706           |
| PUBLIC DEFENDER             | 25,903           | 0.7416                | 36,015           |               | 36,015           | 5,474            | 41,489           |
| RMA ALL OTHER               | 153,898          | 4.4064                | 213,980          |               | 213,980          | 32,524           | 246,504          |
| RMA FLOOD CONTROL           | 1,356            | 0.0388                | 1,885            |               | 1,885            | 287              | 2,172            |
| SOLID WASTE                 | 24,179           | 0.6923                | 33,618           | -27,722       | 5,896            | 5,110            | 11,006           |
| RMA ROADS DEPARTMENT        | 35,604           | 1.0194                | 49,504           | -38,454       | 11,050           | 7,524            | 18,574           |
| TCAG                        | 12,706           | 0.3638                | 17,666           | -10,248       | 7,418            | 2,685            | 10,103           |
| SHERIFF CORONER - ALL OTHER | 162,834          | 4.6622                | 226,404          |               | 226,404          | 34,413           | 260,817          |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department COUNSEL

Activity - ATTORNEY

| Receiving Department    | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| TAX COLLECTOR           | 13,783           | 0.3946                | 19,164           |               | 19,164           | 2,913            | 22,077           |
| TREASURER               | 17,163           | 0.4914                | 23,863           |               | 23,863           | 3,627            | 27,490           |
| COURTS - COUNTY PORTION | 4,972            | 0.1424                | 6,913            |               | 6,913            | 1,051            | 7,964            |
| WIB                     | 2,892            | 0.0828                | 4,021            |               | 4,021            | 611              | 4,632            |
| TCRTA                   | 18,473           | 0.5289                | 25,685           | -19,050       | 6,635            | 3,904            | 10,539           |
| ALL OTHERS              | 128,159          | 3.6694                | 178,192          | -103,175      | 75,017           | 27,085           | 102,102          |
| SubTotal                | 3,492,621        | 100.0000              | 4,856,134        | -1,724,308    | 3,131,826        | 637,487          | 3,769,313        |
| Direct Billed           |                  |                       |                  | 1,724,308     | 1,724,308        |                  | 1,724,308        |
| Total                   | 3,492,621        | 100.0000              | 4,856,134        |               | 4,856,134        | 637,487          | 5,493,621        |

Allocation Basis: ACTUAL HOURS BY GROSS WAGES AND BENEFITS  
Allocation Source: PAYROLL RECORDS & TIME RECORDS

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department COUNSEL

Activity - PARALEGAL

| Receiving Department        | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| AUDITOR                     | 350              | 0.0551                | 487              |               | 487              |                  | 487              |
| CAO                         | 6,308            | 0.9932                | 8,772            |               | 8,772            |                  | 8,772            |
| COUNSEL                     | 87,527           | 13.7813               | 121,712          |               | 121,712          |                  | 121,712          |
| HR                          | 15,606           | 2.4572                | 21,701           |               | 21,701           | 3,345            | 25,046           |
| AG COMMISSIONER             | 1,627            | 0.2562                | 2,262            |               | 2,262            | 349              | 2,611            |
| ASSESSOR                    | 2,959            | 0.4659                | 4,115            |               | 4,115            | 634              | 4,749            |
| REGISTRAR OF VOTERS         | 1,505            | 0.2370                | 2,093            |               | 2,093            | 323              | 2,416            |
| AUDITOR PROP TAX ACTG       | 14               | 0.0022                | 19               |               | 19               | 3                | 22               |
| BOARD OF SUPERVISORS        | 28,682           | 4.5160                | 39,884           |               | 39,884           | 6,148            | 46,032           |
| CHILD SUPPORT SERVICES      | 16,510           | 2.5995                | 22,958           | -25,780       | -2,822           | 3,539            | 717              |
| DISTRICT ATTORNEY           | 4,824            | 0.7595                | 6,708            |               | 6,708            | 1,034            | 7,742            |
| FIRE                        | 4,145            | 0.6526                | 5,764            |               | 5,764            | 889              | 6,653            |
| GEN SERVICES ADMIN          | 5,283            | 0.8318                | 7,346            |               | 7,346            | 1,132            | 8,478            |
| HHSA ADMIN                  | 62,143           | 9.7845                | 86,414           |               | 86,414           | 13,321           | 99,735           |
| HHSA ANIMAL CONTROL         | 1,117            | 0.1759                | 1,553            |               | 1,553            | 239              | 1,792            |
| HHSA SOCIAL SERVICES        | 140,754          | 22.1622               | 195,728          | -92,558       | 103,170          | 30,171           | 133,341          |
| INSURANCE RISK              | 119,707          | 18.8481               | 166,460          | -122,412      | 44,048           | 25,661           | 69,709           |
| ISF IT                      | 421              | 0.0663                | 585              |               | 585              | 90               | 675              |
| LIBRARY                     | 344              | 0.0542                | 478              |               | 478              | 74               | 552              |
| LAFCO                       | 73               | 0.0115                | 102              | -4            | 98               | 16               | 114              |
| PROBATION ALL OTHER         | 12,371           | 1.9478                | 17,203           |               | 17,203           | 2,652            | 19,855           |
| PUBLIC DEFENDER             | 4,442            | 0.6994                | 6,177            |               | 6,177            | 952              | 7,129            |
| RMA ALL OTHER               | 23,337           | 3.6745                | 32,452           |               | 32,452           | 5,003            | 37,455           |
| RMA FLOOD CONTROL           | 77               | 0.0121                | 107              |               | 107              | 17               | 124              |
| SOLID WASTE                 | 815              | 0.1283                | 1,133            | -808          | 325              | 175              | 500              |
| RMA ROADS DEPARTMENT        | 1,685            | 0.2653                | 2,343            | -1,179        | 1,164            | 361              | 1,525            |
| TCAG                        | 363              | 0.0572                | 505              | -159          | 346              | 78               | 424              |
| SHERIFF CORONER - ALL OTHER | 68,081           | 10.7195               | 94,671           |               | 94,671           | 14,594           | 109,265          |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department COUNSEL

Activity - PARALEGAL

| Receiving Department    | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| TAX COLLECTOR           | 2,592            | 0.4081                | 3,604            |               | 3,604            | 556              | 4,160            |
| TREASURER               | 1,661            | 0.2615                | 2,310            |               | 2,310            | 356              | 2,666            |
| COURTS - COUNTY PORTION | 1,643            | 0.2587                | 2,285            |               | 2,285            | 352              | 2,637            |
| WIB                     | 180              | 0.0283                | 250              |               | 250              | 39               | 289              |
| TCRTA                   | 9                | 0.0014                | 13               | -9            | 4                | 2                | 6                |
| ALL OTHERS              | 17,959           | 2.8277                | 24,973           | -3,533        | 21,440           | 3,850            | 25,290           |
| SubTotal                | 635,114          | 100.0000              | 883,167          | -246,442      | 636,725          | 115,955          | 752,680          |
| Direct Billed           |                  |                       |                  | 246,442       | 246,442          |                  | 246,442          |
| Total                   | 635,114          | 100.0000              | 883,167          |               | 883,167          | 115,955          | 999,122          |

Allocation Basis: ACTUAL HOURS BY GROSS WAGES AND BENEFITS  
Allocation Source: PAYROLL RECORDS & TIME RECORDS

| Receiving Department   | Total   | ATTORNEY | PARALEGAL |
|------------------------|---------|----------|-----------|
| AUDITOR                | 5,118   | 4,631    | 487       |
| CAO                    | 73,719  | 64,947   | 8,772     |
| COUNSEL                | 714,183 | 592,471  | 121,712   |
| HR                     | 121,765 | 96,719   | 25,046    |
| AG COMMISSIONER        | 33,907  | 31,296   | 2,611     |
| ASSESSOR               | 58,636  | 53,887   | 4,749     |
| REGISTRAR OF VOTERS    | 51,353  | 48,937   | 2,416     |
| AUDITOR PROP TAX ACTG  | 1,343   | 1,321    | 22        |
| BOARD OF SUPERVISORS   | 500,132 | 454,100  | 46,032    |
| CHILD SUPPORT SERVICES | 29,089  | 28,372   | 717       |
| DISTRICT ATTORNEY      | 33,433  | 25,691   | 7,742     |
| FIRE                   | 55,242  | 48,589   | 6,653     |
| GEN SERVICES ADMIN     | 138,044 | 129,566  | 8,478     |
| HHSA ADMIN             | 504,260 | 404,525  | 99,735    |
| HHSA ANIMAL CONTROL    | 12,504  | 10,712   | 1,792     |
| HHSA SOCIAL SERVICES   | 718,534 | 585,193  | 133,341   |
| INSURANCE RISK         | 418,999 | 349,290  | 69,709    |
| ISF IT                 | 6,440   | 5,765    | 675       |
| LIBRARY                | 3,350   | 2,798    | 552       |
| LAFCO                  | 4,442   | 4,328    | 114       |
| PROBATION ALL OTHER    | 80,561  | 60,706   | 19,855    |
| PUBLIC DEFENDER        | 48,618  | 41,489   | 7,129     |
| RMA ALL OTHER          | 283,959 | 246,504  | 37,455    |
| RMA FLOOD CONTROL      | 2,296   | 2,172    | 124       |
| SOLID WASTE            | 11,506  | 11,006   | 500       |
| RMA ROADS DEPARTMENT   | 20,099  | 18,574   | 1,525     |
| TCAG                   | 10,527  | 10,103   | 424       |
| SHERIFF CORONER - ALL  | 370,082 | 260,817  | 109,265   |
| TAX COLLECTOR          | 26,237  | 22,077   | 4,160     |
| TREASURER              | 30,156  | 27,490   | 2,666     |
| COURTS - COUNTY        | 10,601  | 7,964    | 2,637     |
| WIB                    | 4,921   | 4,632    | 289       |
| TCRTA                  | 10,545  | 10,539   | 6         |
| ALL OTHERS             | 127,392 | 102,102  | 25,290    |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .5 - Allocation Summary  
For Department COUNSEL

| Receiving Department | Total     | ATTORNEY  | PARALEGAL |
|----------------------|-----------|-----------|-----------|
| Direct Billed        | 1,970,750 | 1,724,308 | 246,442   |
| Total                | 6,492,743 | 5,493,621 | 999,122   |



PLAN YEAR 2024/2025  
FISCAL YEAR 2022/2023

COUNTY OF TULARE  
COST ALLOCATION PLAN

**HUMAN RESOURCES**

DESCRIPTION OF COSTS TO BE ALLOCATED

Human Resources and Development (HR) provides various services to the County, including recruiting, job and promotional opportunities, policies and procedures, affirmative action, and employee benefits administration. Costs are allocated to departments based on departmental employee count from the County's payroll records.

Most user departments received increased cost allocations from Human Resources due to the increase of applicable revenue of \$105,000 from the prior year. The increase is a result of three changes:

1. The County provided all employees with a 7% salary increase in July 2022, salaries and benefits increased by \$168,000 compared to prior year.
2. Services and supplies and all other expenses decreased by \$166,000 compared to prior year.
3. The applicable revenues in the current year are \$103,000 less than in the prior year, resulting in increased expenditures allocable to departments. The prior year's applicable revenues included Cares Act funding which wasn't received in the current year.

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .2 - Costs To Be Allocated  
For Department HR

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total     |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 3,745,115      |                |           | 3,745,115 |
| BLDG DEPR                             | 3,006          |                | 3,006     |           |
| EQUIP DEPR                            | 747            |                | 747       |           |
| ANNUAL AUDIT                          | 413            |                | 413       |           |
| AUDITOR                               | 11,823         | 169            | 11,992    |           |
| CAO                                   | 5,324          | 243            | 5,567     |           |
| COUNSEL                               | 105,659        | 16,106         | 121,765   |           |
| HR                                    |                | 23,677         | 23,677    |           |
| PURCHASING                            |                | 3,344          | 3,344     |           |
| Total Allocated Additions:            | 126,972        | 43,539         | 170,511   | 170,511   |
| Total To Be Allocated:                | 3,872,087      | 43,539         |           | 3,915,626 |

**COUNTY OF TULARE**  
**PLAN YEAR 2024-2025**  
**FISCAL YEAR 2022-2023**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HR**

|                                 | Total     | General & Admin | HRD       |
|---------------------------------|-----------|-----------------|-----------|
| <b>Wages &amp; Benefits</b>     |           |                 |           |
| SALARIES & BENEFITS             | 2,632,576 | 0               | 2,632,576 |
| <b>Other Expense &amp; Cost</b> |           |                 |           |
| SERVICES & SUPPLIES             | 687,335   | 0               | 687,335   |
| ALL OTHER EXPENSES              | 473,119   | 0               | 473,119   |
| CAPITAL OUTLAY                  | 0         | 0               | 0         |
| APPLICABLE CREDIT-REVENUE       | ( 47,915) | 0               | ( 47,915) |
| <b>Departmental Totals</b>      |           |                 |           |
| Total Expenditures              | 3,745,115 | 0               | 3,745,115 |
| <b>Deductions</b>               |           |                 |           |
| Total Deductions                | 0         | 0               | 0         |
| Functional Cost                 | 3,745,115 | 0               | 3,745,115 |
| <b>Allocation Step 1</b>        |           |                 |           |
| Inbound- All Others             | 126,972   | 126,972         | 0         |
| Reallocate Admin Costs          |           | ( 126,972)      | 126,972   |
| 1st Allocation                  | 3,872,087 | 0               | 3,872,087 |
| <b>Allocation Step 2</b>        |           |                 |           |
| Inbound- All Others             | 43,539    | 43,539          | 0         |
| Reallocate Admin Costs          |           | ( 43,539)       | 43,539    |
| 2nd Allocation                  | 43,539    | 0               | 43,539    |
| <b>Total For 055 HR</b>         |           |                 |           |
| Total Allocated                 | 3,915,626 | 0               | 3,915,626 |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department HR

Activity - HRD

| Receiving Department      | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|---------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| AUDITOR                   | 29               | 0.6333                | 24,523           | -1,174        | 23,349           |                  | 23,349           |
| CAO                       | 13               | 0.2839                | 10,993           | -890          | 10,103           |                  | 10,103           |
| COUNSEL                   | 44               | 0.9609                | 37,207           | -2,242        | 34,965           |                  | 34,965           |
| HR                        | 28               | 0.6115                | 23,677           |               | 23,677           |                  | 23,677           |
| PURCHASING                | 8                | 0.1747                | 6,765            |               | 6,765            | 78               | 6,843            |
| AG COMMISSIONER           | 79               | 1.7253                | 66,804           | -2,954        | 63,850           | 770              | 64,620           |
| ASSESSOR                  | 74               | 1.6161                | 62,576           | -2,812        | 59,764           | 722              | 60,486           |
| ASSESSOR CLERK-RECORDER   | 16               | 0.3494                | 13,530           | -605          | 12,925           | 156              | 13,081           |
| REGISTRAR OF VOTERS       | 11               | 0.2402                | 9,302            | -391          | 8,911            | 107              | 9,018            |
| AUDITOR PROP TAX ACTG     | 5                | 0.1092                | 4,228            | -214          | 4,014            | 49               | 4,063            |
| BOARD OF SUPERVISORS      | 9                | 0.1965                | 7,611            |               | 7,611            | 88               | 7,699            |
| CAPITAL PROJECTS          | 4                | 0.0874                | 3,382            |               | 3,382            | 39               | 3,421            |
| CHILD SUPPORT SERVICES    | 110              | 2.4023                | 93,018           | -4,271        | 88,747           | 1,073            | 89,820           |
| COOPERATIVE EXTENSION     | 7                | 0.1529                | 5,919            |               | 5,919            | 68               | 5,987            |
| DISTRICT ATTORNEY         | 178              | 3.8873                | 150,520          | -8,186        | 142,334          | 1,736            | 144,070          |
| DA-WELFARE FRAUD          | 14               | 0.3057                | 11,839           |               | 11,839           | 137              | 11,976           |
| FIRE                      | 195              | 4.2586                | 164,896          | -285          | 164,611          | 1,901            | 166,512          |
| GEN SERVICES ADMIN        | 23               | 0.5023                | 19,449           | -7,118        | 12,331           | 224              | 12,555           |
| GEN SERVICES MUSUEM       | 2                | 0.0437                | 1,691            |               | 1,691            | 20               | 1,711            |
| GEN SERVICES PARKS        | 21               | 0.4586                | 17,758           |               | 17,758           | 205              | 17,963           |
| GEN SERVICES PROPERTY MGT | 4                | 0.0874                | 3,382            |               | 3,382            | 39               | 3,421            |
| HHSA ADMIN                | 181              | 3.9528                | 153,057          |               | 153,057          | 1,765            | 154,822          |
| HHSA ANIMAL CONTROL       | 19               | 0.4149                | 16,067           |               | 16,067           | 185              | 16,252           |
| HHSA DRUG/ALCOHOL         | 36               | 0.7862                | 30,442           |               | 30,442           | 351              | 30,793           |
| HHSA HEALTH               | 359              | 7.8401                | 303,577          |               | 303,577          | 3,501            | 307,078          |
| HHSA KTAAA                | 17               | 0.3713                | 14,376           |               | 14,376           | 166              | 14,542           |
| HHSA MENTAL HEALTH        | 232              | 5.0666                | 196,183          |               | 196,183          | 2,262            | 198,445          |
| HHSA SOCIAL SERVICES      | 1,063            | 23.2148               | 898,890          |               | 898,890          | 10,363           | 909,253          |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department HR

Activity - HRD

| Receiving Department        | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| INSURANCE RISK              | 16               | 0.3494                | 13,530           |               | 13,530           | 156              | 13,686           |
| ISF CUSTODIAL               | 43               | 0.9391                | 36,362           |               | 36,362           | 419              | 36,781           |
| ISF GROUNDS                 | 6                | 0.1310                | 5,074            |               | 5,074            | 59               | 5,133            |
| ISF IT                      | 124              | 2.7080                | 104,857          | -5,588        | 99,269           | 1,209            | 100,478          |
| ISF MAIL                    | 1                | 0.0218                | 846              |               | 846              | 10               | 856              |
| ISF MAINTENANCE             | 43               | 0.9391                | 36,362           |               | 36,362           | 419              | 36,781           |
| ISF MOTOR POOL              | 11               | 0.2402                | 9,302            |               | 9,302            | 107              | 9,409            |
| ISF PRINT                   | 7                | 0.1529                | 5,919            |               | 5,919            | 68               | 5,987            |
| ISF RADIO                   | 5                | 0.1092                | 4,228            |               | 4,228            | 49               | 4,277            |
| LIBRARY                     | 57               | 1.2448                | 48,200           | -2,313        | 45,887           | 556              | 46,443           |
| PROBATION ALL OTHER         | 130              | 2.8390                | 109,930          | -24,960       | 84,970           | 1,268            | 86,238           |
| PROBATION CJ REALIGNMENT    | 30               | 0.6552                | 25,369           |               | 25,369           | 293              | 25,662           |
| PROBATION AATU              | 13               | 0.2839                | 10,993           |               | 10,993           | 127              | 11,120           |
| PROBATION JUVENILE HALL     | 64               | 1.3977                | 54,120           |               | 54,120           | 624              | 54,744           |
| PROBATION YOUTH FACILITY    | 18               | 0.3931                | 15,221           |               | 15,221           | 176              | 15,397           |
| PUBLIC DEFENDER             | 95               | 2.0747                | 80,334           | -3,239        | 77,095           | 926              | 78,021           |
| RMA ALL OTHER               | 84               | 1.8345                | 71,032           | -11,033       | 59,999           | 819              | 60,818           |
| SOLID WASTE                 | 60               | 1.3103                | 50,737           | -1,957        | 48,780           | 585              | 49,365           |
| RMA ROADS DEPARTMENT        | 176              | 3.8436                | 148,829          |               | 148,829          | 1,716            | 150,545          |
| TCAG                        | 21               | 0.4586                | 17,758           |               | 17,758           | 205              | 17,963           |
| SHERIFF COUNTY JAIL         | 294              | 6.4206                | 248,612          |               | 248,612          | 2,867            | 251,479          |
| SHERIFF COURT SECURITY      | 64               | 1.3977                | 54,120           |               | 54,120           | 624              | 54,744           |
| SHERIFF CORONER - ALL OTHER | 362              | 7.9057                | 306,114          |               | 306,114          | 3,530            | 309,644          |
| TAX COLLECTOR               | 14               | 0.3057                | 11,839           | -569          | 11,270           | 137              | 11,407           |
| TREASURER                   | 3                | 0.0655                | 2,537            | -142          | 2,395            | 29               | 2,424            |
| COURTS - COUNTY PORTION     | 5                | 0.1092                | 4,228            |               | 4,228            | 49               | 4,277            |
| WIB                         | 28               | 0.6115                | 23,677           | -854          | 22,823           | 273              | 23,096           |
| TCRTA                       | 6                | 0.1310                | 5,074            |               | 5,074            | 59               | 5,133            |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department HR

Activity - HRD

| Receiving Department      | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|---------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| PROBATION DJJ REALIGNMENT | 3                | 0.0655                | 2,537            |               | 2,537            | 29               | 2,566            |
| ALL OTHERS                | 15               | 0.3276                | 12,684           | -107          | 12,577           | 146              | 12,723           |
| SubTotal                  | 4,579            | 100.0000              | 3,872,087        | -81,904       | 3,790,183        | 43,539           | 3,833,722        |
| Direct Billed             |                  |                       |                  | 81,904        | 81,904           |                  | 81,904           |
| Total                     | 4,579            | 100.0000              | 3,872,087        |               | 3,872,087        | 43,539           | 3,915,626        |

Allocation Basis: COUNTY EMPLOYEE HEADCOUNT BY DEPT  
Allocation Source: ENTERPRISE PAYROLL SYSTEM

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .5 - Allocation Summary  
For Department HR

| Receiving Department   | Total   | HRD     |
|------------------------|---------|---------|
| AUDITOR                | 23,349  | 23,349  |
| CAO                    | 10,103  | 10,103  |
| COUNSEL                | 34,965  | 34,965  |
| HR                     | 23,677  | 23,677  |
| PURCHASING             | 6,843   | 6,843   |
| AG COMMISSIONER        | 64,620  | 64,620  |
| ASSESSOR               | 60,486  | 60,486  |
| ASSESSOR               | 13,081  | 13,081  |
| REGISTRAR OF VOTERS    | 9,018   | 9,018   |
| AUDITOR PROP TAX ACTG  | 4,063   | 4,063   |
| BOARD OF SUPERVISORS   | 7,699   | 7,699   |
| CAPITAL PROJECTS       | 3,421   | 3,421   |
| CHILD SUPPORT SERVICES | 89,820  | 89,820  |
| COOPERATIVE EXTENSION  | 5,987   | 5,987   |
| DISTRICT ATTORNEY      | 144,070 | 144,070 |
| DA-WELFARE FRAUD       | 11,976  | 11,976  |
| FIRE                   | 166,512 | 166,512 |
| GEN SERVICES ADMIN     | 12,555  | 12,555  |
| GEN SERVICES MUSUEM    | 1,711   | 1,711   |
| GEN SERVICES PARKS     | 17,963  | 17,963  |
| GEN SERVICES PROPERTY  | 3,421   | 3,421   |
| HHSA ADMIN             | 154,822 | 154,822 |
| HHSA ANIMAL CONTROL    | 16,252  | 16,252  |
| HHSA DRUG/ALCOHOL      | 30,793  | 30,793  |
| HHSA HEALTH            | 307,078 | 307,078 |
| HHSA KTAAA             | 14,542  | 14,542  |
| HHSA MENTAL HEALTH     | 198,445 | 198,445 |
| HHSA SOCIAL SERVICES   | 909,253 | 909,253 |
| INSURANCE RISK         | 13,686  | 13,686  |
| ISF CUSTODIAL          | 36,781  | 36,781  |
| ISF GROUNDS            | 5,133   | 5,133   |
| ISF IT                 | 100,478 | 100,478 |
| ISF MAIL               | 856     | 856     |
| ISF MAINTENANCE        | 36,781  | 36,781  |
| ISF MOTOR POOL         | 9,409   | 9,409   |
| ISF PRINT              | 5,987   | 5,987   |



COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .5 - Allocation Summary  
For Department HR

| Receiving Department   | Total     | HRD       |
|------------------------|-----------|-----------|
| ISF RADIO              | 4,277     | 4,277     |
| LIBRARY                | 46,443    | 46,443    |
| PROBATION ALL OTHER    | 86,238    | 86,238    |
| PROBATION CJ           | 25,662    | 25,662    |
| PROBATION AATU         | 11,120    | 11,120    |
| PROBATION JUVENILE     | 54,744    | 54,744    |
| PROBATION YOUTH        | 15,397    | 15,397    |
| PUBLIC DEFENDER        | 78,021    | 78,021    |
| RMA ALL OTHER          | 60,818    | 60,818    |
| SOLID WASTE            | 49,365    | 49,365    |
| RMA ROADS DEPARTMENT   | 150,545   | 150,545   |
| TCAG                   | 17,963    | 17,963    |
| SHERIFF COUNTY JAIL    | 251,479   | 251,479   |
| SHERIFF COURT SECURITY | 54,744    | 54,744    |
| SHERIFF CORONER - ALL  | 309,644   | 309,644   |
| TAX COLLECTOR          | 11,407    | 11,407    |
| TREASURER              | 2,424     | 2,424     |
| COURTS - COUNTY        | 4,277     | 4,277     |
| WIB                    | 23,096    | 23,096    |
| TCRTA                  | 5,133     | 5,133     |
| PROBATION DJJ          | 2,566     | 2,566     |
| ALL OTHERS             | 12,723    | 12,723    |
| Direct Billed          | 81,904    | 81,904    |
| Total                  | 3,915,626 | 3,915,626 |

PLAN YEAR 2024/2025  
FISCAL YEAR 2022/2023

COUNTY OF TULARE  
COST ALLOCATION PLAN

**PURCHASING**

DESCRIPTION OF COSTS TO BE ALLOCATED

The Purchasing department provides a county-wide purchasing function for all agencies. Costs are allocated to each department based on the number of purchase orders issued. In the fiscal year 2003/2004, the Purchasing department began operating a surplus store. This store allows the County to forego paying fees to third parties to dispose of County surplus. All proceeds remaining in the Purchasing department reduce their overall County costs, and only the remaining costs are allocated.

Purchasing was integrated into the General Services Agency through the reorganization approved by the Board of Supervisors on March 6, 2018. The fiscal year 2018/2019 was the first full year under this reorganization. The reorganization allows for additional direct and indirect support from General Services to improve the efficiency and effectiveness of procurement operations. The costs are reported in the expenditure lines 001-032-2150-9510 and 001-032-2160-9510 for Purchasing in the working paper, Service Departments Expenses and Revenues.

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .2 - Costs To Be Allocated  
For Department PURCHASING

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total   |
|---------------------------------------|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 517,609        |                |           | 517,609 |
| BLDG DEPR                             | 2,861          |                | 2,861     |         |
| EQUIP DEPR                            | 4,801          |                | 4,801     |         |
| ANNUAL AUDIT                          | 255            |                | 255       |         |
| AUDITOR                               | 7,379          | 104            | 7,483     |         |
| CAO                                   | 1,418          | 65             | 1,483     |         |
| HR                                    | 6,765          | 78             | 6,843     |         |
| PURCHASING                            |                | 2,415          | 2,415     |         |
| Total Allocated Additions:            | 23,479         | 2,662          | 26,141    | 26,141  |
| Total To Be Allocated:                | 541,088        | 2,662          |           | 543,750 |

**COUNTY OF TULARE**  
**PLAN YEAR 2024-2025**  
**FISCAL YEAR 2022-2023**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PURCHASING**

|                           | Total      | General & Admin | PURCHASING |
|---------------------------|------------|-----------------|------------|
| <hr/>                     |            |                 |            |
| Wages & Benefits          |            |                 |            |
| <hr/>                     |            |                 |            |
| SALARIES & BENEFITS       | 658,006    | 0               | 658,006    |
| Other Expense & Cost      |            |                 |            |
| <hr/>                     |            |                 |            |
| SERVICES & SUPPLIES       | 45,904     | 0               | 45,904     |
| TOTAL OTHER EXPENSES      | 302,267    | 0               | 302,267    |
| CAPITAL OUTLAY            | ( 8,071)   | 0               | ( 8,071)   |
| APPLICABLE CREDIT-REVENUE | ( 480,497) | 0               | ( 480,497) |
| Departmental Totals       |            |                 |            |
| <hr/>                     |            |                 |            |
| Total Expenditures        | 517,609    | 0               | 517,609    |
| Deductions                |            |                 |            |
| <hr/>                     |            |                 |            |
| Total Deductions          | 0          | 0               | 0          |
| Functional Cost           | 517,609    | 0               | 517,609    |
| Allocation Step 1         |            |                 |            |
| <hr/>                     |            |                 |            |
| Inbound- All Others       | 23,479     | 23,479          | 0          |
| Reallocate Admin Costs    |            | ( 23,479)       | 23,479     |
| 1st Allocation            | 541,088    | 0               | 541,088    |
| Allocation Step 2         |            |                 |            |
| <hr/>                     |            |                 |            |
| Inbound- All Others       | 2,662      | 2,662           | 0          |
| Reallocate Admin Costs    |            | ( 2,662)        | 2,662      |
| 2nd Allocation            | 2,662      | 0               | 2,662      |
| Total For 065 PURCHASING  |            |                 |            |
| <hr/>                     |            |                 |            |
| Total Allocated           | 543,750    | 0               | 543,750    |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department PURCHASING

Activity - PURCHASING

| Receiving Department      | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|---------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| AUDITOR                   | 29               | 0.4979                | 2,694            |               | 2,694            |                  | 2,694            |
| CAO                       | 45               | 0.7725                | 4,180            |               | 4,180            |                  | 4,180            |
| COUNSEL                   | 40               | 0.6867                | 3,716            |               | 3,716            |                  | 3,716            |
| HR                        | 36               | 0.6180                | 3,344            |               | 3,344            |                  | 3,344            |
| PURCHASING                | 26               | 0.4464                | 2,415            |               | 2,415            |                  | 2,415            |
| AG COMMISSIONER           | 40               | 0.6867                | 3,716            |               | 3,716            | 19               | 3,735            |
| ASSESSOR                  | 57               | 0.9785                | 5,295            |               | 5,295            | 27               | 5,322            |
| ASSESSOR CLERK-RECORDER   | 16               | 0.2747                | 1,486            |               | 1,486            | 8                | 1,494            |
| REGISTRAR OF VOTERS       | 5                | 0.0858                | 464              |               | 464              | 2                | 466              |
| AUDITOR PROP TAX ACTG     | 1                | 0.0172                | 93               |               | 93               |                  | 93               |
| BOARD OF SUPERVISORS      | 11               | 0.1888                | 1,022            |               | 1,022            | 5                | 1,027            |
| CAPITAL PROJECTS          | 449              | 7.7082                | 41,708           |               | 41,708           | 212              | 41,920           |
| CHILD SUPPORT SERVICES    | 40               | 0.6867                | 3,716            |               | 3,716            | 19               | 3,735            |
| COOPERATIVE EXTENSION     | 5                | 0.0858                | 464              |               | 464              | 2                | 466              |
| DISTRICT ATTORNEY         | 95               | 1.6309                | 8,825            |               | 8,825            | 45               | 8,870            |
| DA-WELFARE FRAUD          | 3                | 0.0515                | 279              |               | 279              | 1                | 280              |
| FIRE                      | 136              | 2.3348                | 12,633           |               | 12,633           | 64               | 12,697           |
| GEN SERVICES ADMIN        | 20               | 0.3433                | 1,858            |               | 1,858            | 9                | 1,867            |
| GEN SERVICES MUSUEM       | 8                | 0.1373                | 743              |               | 743              | 4                | 747              |
| GEN SERVICES PARKS        | 49               | 0.8412                | 4,552            |               | 4,552            | 23               | 4,575            |
| GEN SERVICES PROPERTY MGT | 3                | 0.0515                | 279              |               | 279              | 1                | 280              |
| HHSA ADMIN                | 180              | 3.0901                | 16,720           |               | 16,720           | 85               | 16,805           |
| HHSA ANIMAL CONTROL       | 53               | 0.9099                | 4,923            |               | 4,923            | 25               | 4,948            |
| HHSA DRUG/ALCOHOL         | 73               | 1.2532                | 6,781            |               | 6,781            | 34               | 6,815            |
| HHSA HEALTH               | 662              | 11.3651               | 61,492           |               | 61,492           | 315              | 61,807           |
| HHSA KTAAA                | 135              | 2.3176                | 12,540           |               | 12,540           | 64               | 12,604           |
| HHSA MENTAL HEALTH        | 284              | 4.8755                | 26,381           |               | 26,381           | 134              | 26,515           |
| HHSA SOCIAL SERVICES      | 470              | 8.0687                | 43,659           |               | 43,659           | 221              | 43,880           |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department PURCHASING

Activity - PURCHASING

| Receiving Department        | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| INSURANCE RISK              | 11               | 0.1888                | 1,022            |               | 1,022            | 5                | 1,027            |
| ISF COPIERS                 | 3                | 0.0515                | 279              |               | 279              | 1                | 280              |
| ISF CUSTODIAL               | 43               | 0.7382                | 3,994            |               | 3,994            | 20               | 4,014            |
| ISF GROUNDS                 | 34               | 0.5837                | 3,158            |               | 3,158            | 16               | 3,174            |
| ISF IT                      | 303              | 5.2017                | 28,146           |               | 28,146           | 143              | 28,289           |
| ISF MAIL                    | 21               | 0.3605                | 1,951            |               | 1,951            | 10               | 1,961            |
| ISF MAINTENANCE             | 346              | 5.9399                | 32,140           |               | 32,140           | 163              | 32,303           |
| ISF MOTOR POOL              | 125              | 2.1459                | 11,611           |               | 11,611           | 59               | 11,670           |
| ISF PRINT                   | 34               | 0.5837                | 3,158            |               | 3,158            | 16               | 3,174            |
| ISF RADIO                   | 37               | 0.6352                | 3,437            |               | 3,437            | 17               | 3,454            |
| ISF UTILITIES               | 5                | 0.0858                | 464              |               | 464              | 2                | 466              |
| LIBRARY                     | 52               | 0.8927                | 4,830            |               | 4,830            | 25               | 4,855            |
| PROBATION ALL OTHER         | 159              | 2.7296                | 14,770           |               | 14,770           | 75               | 14,845           |
| PROBATION CJ REALIGNMENT    | 25               | 0.4292                | 2,322            |               | 2,322            | 12               | 2,334            |
| PROBATION AATU              | 8                | 0.1373                | 743              |               | 743              | 4                | 747              |
| PROBATION JUVENILE HALL     | 50               | 0.8584                | 4,645            |               | 4,645            | 24               | 4,669            |
| PUBLIC DEFENDER             | 46               | 0.7897                | 4,273            |               | 4,273            | 22               | 4,295            |
| RMA ALL OTHER               | 181              | 3.1073                | 16,813           |               | 16,813           | 85               | 16,898           |
| RMA FLOOD CONTROL           | 10               | 0.1717                | 929              |               | 929              | 5                | 934              |
| RMA PUBLIC TRANSIT          | 22               | 0.3777                | 2,044            |               | 2,044            | 10               | 2,054            |
| SOLID WASTE                 | 177              | 3.0386                | 16,442           |               | 16,442           | 83               | 16,525           |
| RMA ROADS DEPARTMENT        | 627              | 10.7639               | 58,242           |               | 58,242           | 295              | 58,537           |
| TCAG                        | 30               | 0.5150                | 2,787            |               | 2,787            | 14               | 2,801            |
| SHERIFF COUNTY JAIL         | 65               | 1.1159                | 6,038            |               | 6,038            | 31               | 6,069            |
| SHERIFF COURT SECURITY      | 1                | 0.0172                | 93               |               | 93               |                  | 93               |
| SHERIFF CORONER - ALL OTHER | 291              | 4.9957                | 27,031           |               | 27,031           | 137              | 27,168           |
| TAX COLLECTOR               | 28               | 0.4807                | 2,601            |               | 2,601            | 13               | 2,614            |
| TREASURER                   | 11               | 0.1888                | 1,022            |               | 1,022            | 5                | 1,027            |

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .4 - Detail Activity Allocations  
For Department PURCHASING

Activity - PURCHASING

| Receiving Department    | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| COURTS - COUNTY PORTION | 2                | 0.0343                | 186              |               | 186              | 1                | 187              |
| WIB                     | 79               | 1.3562                | 7,338            |               | 7,338            | 37               | 7,375            |
| TCRTA                   | 25               | 0.4292                | 2,322            |               | 2,322            | 12               | 2,334            |
| ALL OTHERS              | 3                | 0.0515                | 279              |               | 279              | 1                | 280              |
| SubTotal                | 5,825            | 100.0000              | 541,088          |               | 541,088          | 2,662            | 543,750          |
| Total                   | 5,825            | 100.0000              | 541,088          |               | 541,088          | 2,662            | 543,750          |

Allocation Basis: NUMBER OF PURCHASE ORDERS PER DEPT  
Allocation Source: REPORT GENERATED FROM COUNTY GENERAL LEDGER SYSTEM

COUNTY OF TULARE  
PLAN YEAR 2024-2025  
FISCAL YEAR 2022-2023  
Schedule .5 - Allocation Summary  
For Department PURCHASING

| Receiving Department   | Total  | PURCHASING |
|------------------------|--------|------------|
| AUDITOR                | 2,694  | 2,694      |
| CAO                    | 4,180  | 4,180      |
| COUNSEL                | 3,716  | 3,716      |
| HR                     | 3,344  | 3,344      |
| PURCHASING             | 2,415  | 2,415      |
| AG COMMISSIONER        | 3,735  | 3,735      |
| ASSESSOR               | 5,322  | 5,322      |
| ASSESSOR               | 1,494  | 1,494      |
| REGISTRAR OF VOTERS    | 466    | 466        |
| AUDITOR PROP TAX ACTG  | 93     | 93         |
| BOARD OF SUPERVISORS   | 1,027  | 1,027      |
| CAPITAL PROJECTS       | 41,920 | 41,920     |
| CHILD SUPPORT SERVICES | 3,735  | 3,735      |
| COOPERATIVE EXTENSION  | 466    | 466        |
| DISTRICT ATTORNEY      | 8,870  | 8,870      |
| DA-WELFARE FRAUD       | 280    | 280        |
| FIRE                   | 12,697 | 12,697     |
| GEN SERVICES ADMIN     | 1,867  | 1,867      |
| GEN SERVICES MUSUEM    | 747    | 747        |
| GEN SERVICES PARKS     | 4,575  | 4,575      |
| GEN SERVICES PROPERTY  | 280    | 280        |
| HHSA ADMIN             | 16,805 | 16,805     |
| HHSA ANIMAL CONTROL    | 4,948  | 4,948      |
| HHSA DRUG/ALCOHOL      | 6,815  | 6,815      |
| HHSA HEALTH            | 61,807 | 61,807     |
| HHSA KTAAA             | 12,604 | 12,604     |
| HHSA MENTAL HEALTH     | 26,515 | 26,515     |
| HHSA SOCIAL SERVICES   | 43,880 | 43,880     |
| INSURANCE RISK         | 1,027  | 1,027      |
| ISF COPIERS            | 280    | 280        |
| ISF CUSTODIAL          | 4,014  | 4,014      |
| ISF GROUNDS            | 3,174  | 3,174      |
| ISF IT                 | 28,289 | 28,289     |
| ISF MAIL               | 1,961  | 1,961      |
| ISF MAINTENANCE        | 32,303 | 32,303     |
| ISF MOTOR POOL         | 11,670 | 11,670     |

| Receiving Department   | Total   | PURCHASING |
|------------------------|---------|------------|
| ISF PRINT              | 3,174   | 3,174      |
| ISF RADIO              | 3,454   | 3,454      |
| ISF UTILITIES          | 466     | 466        |
| LIBRARY                | 4,855   | 4,855      |
| PROBATION ALL OTHER    | 14,845  | 14,845     |
| PROBATION CJ           | 2,334   | 2,334      |
| PROBATION AATU         | 747     | 747        |
| PROBATION JUVENILE     | 4,669   | 4,669      |
| PUBLIC DEFENDER        | 4,295   | 4,295      |
| RMA ALL OTHER          | 16,898  | 16,898     |
| RMA FLOOD CONTROL      | 934     | 934        |
| RMA PUBLIC TRANSIT     | 2,054   | 2,054      |
| SOLID WASTE            | 16,525  | 16,525     |
| RMA ROADS DEPARTMENT   | 58,537  | 58,537     |
| TCAG                   | 2,801   | 2,801      |
| SHERIFF COUNTY JAIL    | 6,069   | 6,069      |
| SHERIFF COURT SECURITY | 93      | 93         |
| SHERIFF CORONER - ALL  | 27,168  | 27,168     |
| TAX COLLECTOR          | 2,614   | 2,614      |
| TREASURER              | 1,027   | 1,027      |
| COURTS - COUNTY        | 187     | 187        |
| WIB                    | 7,375   | 7,375      |
| TCRTA                  | 2,334   | 2,334      |
| ALL OTHERS             | 280     | 280        |
| Direct Billed          | 0       | 0          |
| Total                  | 543,750 | 543,750    |

PLAN YEAR 2024/2025  
FISCAL YEAR 2022/2023

COUNTY OF TULARE  
COST ALLOCATION PLAN  
**WORKING PAPERS &  
REQUIRED INFORMATION**

WORKING PAPERS:

1. Building Detail
2. Equipment Detail
3. Service Departments Expenses and Revenues
4. Direct Billings
5. Organizational Chart for Fiscal Year Ended June 30, 2023

REQUIRED INFORMATION:

1. Excess Earnings Reserve Letter – Retirement
2. Forms 4401 –Risk Insurance
3. ISF – General Services
4. ISF – Information Technology and Communications
5. ISF – Annual Comprehensive Financial Report Statements
6. ISF – Combining Statements
7. ISF – Equipment Depreciation Records

SEPARATE PDF ATTACHMENTS:

1. 2022/2023 Annual Comprehensive Financial Report
2. June 30, 2023, Workers Compensation Actuarial
3. June 30, 2023, General Liability Actuarial
4. Exhibits 1303 and 1305

## Building and Improvements Depreciation Detail by Department

| Sum of Cost Plan A/D         |                 |
|------------------------------|-----------------|
| Charge                       | Total           |
| 197                          | \$ 3,236.44     |
| 253                          | \$ 21,598.50    |
| 254                          | \$ 86,666.86    |
| 266                          | \$ 83,837.58    |
| 289                          | \$ 429.88       |
| 301                          | \$ 349,906.63   |
| 302                          | \$ 29,555.99    |
| 303                          | \$ 4,383.72     |
| 304                          | \$ 25,211.44    |
| 306                          | \$ 87,218.36    |
| 310/311                      | \$ 35,691.04    |
| 315                          | \$ 311,392.16   |
| 330                          | \$ 306,327.72   |
| 432                          | \$ 22,587.72    |
| 441                          | \$ 429,534.16   |
| 444                          | \$ 20,880.78    |
| 446                          | \$ 630,556.07   |
| 447                          | \$ 21,841.14    |
| 438/443                      | \$ 627,919.42   |
| 539/540                      | \$ 12,375.76    |
| ALL OTHERS                   | \$ 60,083.22    |
| FIRE                         | \$ 232,550.53   |
| GENERAL SERVICES - ADMIN     | \$ 1,325.03     |
| GENERAL SERVICES - MUSEUM    | \$ 180,342.83   |
| GENERAL SERVICES - PARKS     | \$ 124,383.90   |
| HHSA - ANIMAL CONTROL        | \$ 64,887.10    |
| HHSA - ADMINISTRATION        | \$ 733.27       |
| HHSA - HEALTH                | \$ 75,049.87    |
| HHSA - KTAAA                 | \$ 400.00       |
| HHSA - MENTAL HEALTH         | \$ 99,378.49    |
| HHSA - SOCIAL SERVICES       | \$ 44,561.42    |
| ISF - INFORMATION TECHNOLOGY | \$ 15,534.65    |
| ISF - MOTOR POOL             | \$ 31,895.82    |
| LIBRARY                      | \$ 177,360.56   |
| PROBATION - JUVENILE HALL    | \$ 22,585.13    |
| PROBATION - YOUTH FACILITY   | \$ 112,469.38   |
| RMA - ALL OTHER              | \$ 25,467.65    |
| RMA - ROADS DEPARTMENT       | \$ 36,405.25    |
| SHERIFF - COUNTY JAIL        | \$ 26,133.29    |
| SHERIFF/CORONER - ALL OTHER  | \$ 245,898.57   |
| Grand Total                  | \$ 4,688,597.32 |

|                                         |                         |                         |
|-----------------------------------------|-------------------------|-------------------------|
| Assigned to 1 department                | <b>1,577,446</b>        | 03 Allocate-Basis-/Bldg |
| Allocated to departments based on SQ FT | <b>3,111,151</b>        |                         |
|                                         | <b><u>4,688,597</u></b> |                         |

## Buildings &amp; Improvements

## Annual Activity Report

For the fiscal year ended June 30, 2023

Book = Financial

FYE Month = June

- 1 Acquired on 6/30/23 - exclude in CY  
2 \$100k donation - deducted from ending cost in cost plan A/D calculation  
3 Fully recovered FY22  
4 Final year of depreciation  
5 A/D different in PY - use PY values and recalc NBV  
6 Exclude in CY - Board Resolution 2023-0493 shows federal funding

\* New Assets: Partial Year, Full Month  
▲ 69.31% County Funded, 30.69% State Ftd

| Initial YR Depr. For |              |      |       |        |           |                         |             |                       |            |               |         |      |               |                       |               |               | FINAL YR |                 | Notes                     |  | Charge |
|----------------------|--------------|------|-------|--------|-----------|-------------------------|-------------|-----------------------|------------|---------------|---------|------|---------------|-----------------------|---------------|---------------|----------|-----------------|---------------------------|--|--------|
| Auditor Notes        | Excluded (X) | Fund | Actv  | Sys    | Tag No    | Description             | Acq. Date   | Fiscal Period for NEW | Beginning  | Ending Cost   | EstLife | Life | Current Accum | Depreciation This Run | Net BookValue | Cost Plan A/D |          |                 |                           |  |        |
|                      | X            | 001  | 3801  | 000409 | 490500    | STORAGE OFFICE PIX S    | 7/1/1975    |                       | 71,988.00  | 71,988.00     | 50      | 50   |               | 69,108.48             | 1,439.76      | 2,879.52      |          | (1)             | Building not in Cost Plan |  |        |
|                      | X            | 014  | 2601  | 000552 | 222-032-0 | CAMP NELSON ROAD Y      | 7/10/2007   |                       | 72,580.81  | 72,580.81     | 50      | 50   |               | 23,252.92             | 1,451.62      | 49,354.89     |          | (1)             | Building not in Cost Plan |  |        |
|                      | X            | FED  | 2301  | 000588 | 770101    | FIRE STATION WALKEN     | 7/1/1978    |                       | 27,597.00  | 27,597.00     | 50      | 50   |               | 24,837.30             | 551.94        | 2,799.70      |          | (1)             | Building not in Cost Plan |  |        |
|                      | X            | 001  | 3801  | 000626 | 00062011  | Mooney Grove Restroom   | 4/18/2011   |                       | 435,531.60 | 435,531.60    | 20      | 20   |               | 261,318.60            | 21,778.55     | 174,212.40    |          | (1)             | Building not in Cost Plan |  |        |
|                      | X            | 001  | 3801  | 000627 |           | Cutter Park Restrooms   | 4/18/2011   |                       | 205,490.00 | 205,490.00    | 20      | 20   |               | 123,294.00            | 10,274.50     | 82,196.00     |          | (1)             | Building not in Cost Plan |  |        |
|                      | X            | 001  | 3801  | 000629 |           | Woodville Park Restroom | 4/18/2011   |                       | 73,857.00  | 73,857.00     | 20      | 20   |               | 44,314.20             | 3,692.85      | 29,542.80     |          | (1)             | Building not in Cost Plan |  |        |
|                      | X            | 001  | 3801  | 000630 |           | Paley Park Restrooms    | 4/18/2011   |                       | 119,215.00 | 119,215.00    | 20      | 20   |               | 71,529.00             | 5,960.75      | 47,686.00     |          | (1)             | Building not in Cost Plan |  |        |
|                      | X            | 001  | 3801  | 000631 |           | Kings River Restrooms   | 4/18/2011   |                       | 69,607.00  | 69,607.00     | 20      | 20   |               | 41,764.20             | 3,480.35      | 27,842.80     |          | (1)             | Building not in Cost Plan |  |        |
|                      | X            | 001  | 3801  | 000632 |           | Balch Park Restrooms    | 4/18/2011   |                       | 97,216.00  | 97,216.00     | 20      | 20   |               | 58,329.60             | 4,860.80      | 38,886.40     |          | (1)             | Building not in Cost Plan |  |        |
|                      | X            | 030  | 3210  | 000694 | 2023-0381 | 8040 W. Doe Ave         | 5/30/2023 2 |                       | 0.00       | 10,582,110.00 | 30      | 30   |               | 0.00                  | 0.00          | 10,582,110.00 |          | (1)             | Building not in Cost Plan |  |        |
|                      | X            | 012  | 2610  | 000696 |           | Aaron & Tavi Lane Cons  | 6/30/2015   |                       | 963,607.58 | 963,607.58    | 20      | 20   |               | 385,403.04            | 578,104.54    |               | (1)      | Fully Recovered |                           |  |        |
|                      | X            | 030  |       | 000687 | 2023-0079 | Tuberculosis Clinic     | 1/31/2023   |                       | 0.00       | 3,518,829.71  | 50      | 50   |               | 0.00                  | 0.00          | 3,518,829.71  |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 001  | 3801  | 000009 | 411800    | PCNIC ARBORS MOON       | 7/1/1925    |                       | 33,739.00  | 33,739.00     | 20      | 20   |               | 33,739.00             | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 001  | 2701  | 000114 | 740801    | UNIDENTIFY COST-HOS     | 7/1/1928    |                       | 154,151.00 | 154,151.00    | 50      | 50   |               | 154,151.00            | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 014  | 2601  | 000020 | 700500    | CARPOT TERRA BELL       | 7/1/1936    |                       | 10,340.00  | 10,340.00     | 50      | 50   |               | 10,340.00             | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 001  | 3801  | 000026 | 411300    | BOAT HOUSE MOONEY       | 7/1/1940    |                       | 15,479.00  | 15,479.00     | 50      | 50   |               | 15,479.00             | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 012  | 2610  | 000027 | 592000    | NORTH HANGER SED F      | 7/1/1943    |                       | 35,155.00  | 35,155.00     | 50      | 50   |               | 35,155.00             | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 012  | 2610  | 000028 | 593000    | SOUTH HANGER SED F      | 7/1/1943    |                       | 33,784.00  | 33,784.00     | 50      | 50   |               | 33,784.00             | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | FED  | 2301  | 000055 | 190100    | DUCOR FIRE STATION      | 7/1/1949    |                       | 8,397.00   | 8,397.00      | 50      | 50   |               | 8,397.00              | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 001  | 2202  | 000057 | 590200    | MAINTENANCE SHOP        | 7/1/1950    |                       | 8,010.00   | 8,010.00      | 50      | 50   |               | 8,010.00              | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 001  | 3801  | 000058 | 410900    | RESTROOMS 7 EA MOO      | 7/1/1950    |                       | 59,998.00  | 59,998.00     | 50      | 50   |               | 59,998.00             | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 001  | 3801  | 000059 | 410101    | ANTIQUE EQUIP SHED      | 7/1/1950    |                       | 20,425.00  | 20,425.00     | 50      | 50   |               | 20,425.00             | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 001  | 3801  | 000066 | 411400    | CONCESSION STAND M      | 7/1/1954    |                       | 5,057.00   | 5,057.00      | 50      | 50   |               | 5,057.00              | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 001  | 3801  | 000077 | 531800    | RESIDENCE BARTLETT      | 7/1/1957    |                       | 5,362.00   | 5,362.00      | 50      | 50   |               | 5,362.00              | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 014  | 2601  | 000085 | 532200    | PLANT IMPROVEMENT Y     | 7/1/1958    |                       | 43,048.00  | 43,048.00     | 20      | 20   |               | 43,048.00             | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 014  | 2601  | 000092 | 530800    | SHOP PORTERVILLE RD     | 7/1/1961    |                       | 15,978.00  | 15,978.00     | 50      | 50   |               | 15,978.00             | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 001  | 3801  | 000094 | 530600    | RESIDENCE CUTLER P      | 7/1/1964    |                       | 5,475.00   | 5,475.00      | 50      | 50   |               | 5,475.00              | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 014  | 2601  | 000096 | 170300    | SHOP STORAGE DINUB      | 7/1/1964    |                       | 9,275.00   | 9,275.00      | 20      | 20   |               | 9,275.00              | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 001  | 3801  | 000099 | 531000    | SHED PORTERVILLE RD     | 7/1/1966    |                       | 10,285.00  | 10,285.00     | 50      | 50   |               | 10,285.00             | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 001  | 3601  | 000101 | 010701    | AGRICULTURE DEPT C      | 7/1/1968    |                       | 27,934.00  | 27,934.00     | 50      | 50   |               | 27,934.00             | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | FED  | 3601  | 000103 | 010703    | AG BUILD PARK LOT C     | 7/1/1968    |                       | 14,700.00  | 14,700.00     | 50      | 50   |               | 14,700.00             | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 014  | 2601  | 000157 | 860900    | CENTRAL YARD IMPRO      | 7/1/1978    |                       | 21,495.00  | 21,495.00     | 20      | 20   |               | 21,495.00             | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 001  | U2011 | 000185 | 010103    | COURTHOUSE RM 10 P      | 7/1/1981    |                       | 5,600.00   | 5,600.00      | 20      | 20   |               | 5,600.00              | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 001  | 1801  | 000188 | 010182    | POLLEY PARK ATHLETIC    | 1/1/1982    |                       | 13,175.00  | 13,175.00     | 50      | 50   |               | 13,175.00             | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 014  | 2601  | 000189 | 861000    | CONCRETE BUNKERS        | 1/1/1982    |                       | 7,892.00   | 7,892.00      | 20      | 20   |               | 7,892.00              | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 001  | 2202  | 000200 | 592801    | FENCING - TCCC          | 6/30/1984   |                       | 26,029.94  | 26,029.94     | 20      | 20   |               | 26,029.94             | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 001  | 3801  | 000201 | 810201    | WOODVILLE PARK FEN      | 6/30/1985   |                       | 9,286.12   | 9,286.12      | 20      | 20   |               | 9,286.12              | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 001  | 3801  | 000210 | 981300    | GEN IMPS - ARBORS       | 6/30/1985   |                       | 42,479.22  | 42,479.22     | 20      | 20   |               | 42,479.22             | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | FED  | 2201  | 000211 | 010209    | JAIL FACILITY FENCING   | 6/30/1985   |                       | 6,330.00   | 6,330.00      | 20      | 20   |               | 6,330.00              | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 014  | 2601  | 000247 | 700000    | IMPROVE PLANT YARD      | 7/1/1987    |                       | 7,561.00   | 7,561.00      | 20      | 20   |               | 7,561.00              | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | FED  | 2301  | 000256 | 710700    | FIRE STA THREE RIVER    | 7/1/1987    |                       | 10,467.00  | 10,467.00     | 07      | 07   |               | 10,467.00             | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 010  | 3601  | 000294 | 200101    | REPAIR AC EARLMART      | 6/30/1991   |                       | 5,495.00   | 5,495.00      | 20      | 20   |               | 5,495.00              | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 001  | 2002  | 000300 | 532804    | PVILVE CT REMODEL       | 6/30/1992   |                       | 19,593.00  | 19,593.00     | 20      | 20   |               | 19,593.00             | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 013  | 2301  | 000311 | 010701    | GAS TANK REPLACEMENT    | 6/30/1992   |                       | 18,008.50  | 18,008.50     | 20      | 20   |               | 18,008.50             | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 013  | 2301  | 000312 | 861302    | FUEL STORAGE TANKS      | 6/30/1992   |                       | 21,000.00  | 21,000.00     | 20      | 20   |               | 21,000.00             | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 001  | 3801  | 000336 |           | BALL PARK LIGHTING      | 6/30/1998   |                       | 35,655.00  | 35,655.00     | 20      | 20   |               | 35,655.00             | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 010  | 3501  | 000386 | 450200    | LIBRARY ORSOSI          | 7/1/1925    |                       | 10,545.00  | 10,545.00     | 50      | 50   |               | 10,545.00             | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 010  | 3501  | 000387 | 300200    | LIBRARY IVANHOE         | 7/1/1954    |                       | 16,216.00  | 16,216.00     | 50      | 50   |               | 16,216.00             | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 010  | 3501  | 000388 | 200100    | LIBRARY EARLMART        | 7/1/1958    |                       | 25,151.00  | 25,151.00     | 50      | 50   |               | 25,151.00             | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 010  | 3501  | 000389 | 720500    | LIBRARY TIPTON          | 7/1/1950    |                       | 25,658.00  | 25,658.00     | 50      | 50   |               | 25,658.00             | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 010  | 3501  | 000390 | 030200    | LIBRARY ALPAUGH         | 7/1/1960    |                       | 21,550.00  | 21,550.00     | 50      | 50   |               | 21,550.00             | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 013  | 2301  | 000397 | 640100    | FIRE STATION STRATH     | 7/1/1950    |                       | 17,916.00  | 17,916.00     | 50      | 50   |               | 17,916.00             | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 013  | 2301  | 000402 | 810100    | FIRE STATION WOODVI     | 7/1/1950    |                       | 17,404.00  | 17,404.00     | 50      | 50   |               | 17,404.00             | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 013  | 2301  | 000403 | 860100    | FIRE STATION LINDSAY    | 7/1/1964    |                       | 55,513.00  | 55,513.00     | 50      | 50   |               | 55,513.00             | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 014  | 2601  | 000405 | 120200    | STORAGE CAMP NELSO      | 7/1/1969    |                       | 24,666.00  | 24,666.00     | 50      | 50   |               | 24,666.00             | 0.00          | 0.00          |          | (1)             | Fully Recovered           |  |        |
|                      | X            | 012  | 2610  | 000408 | 490300    | POLLEY AIRPORT RESTR    | 7/1/1968    |                       | 10,098.00  | 10,098.00     | 50      | 50   |               | 10,098.00             | 0.00          | 0.00          |          |                 |                           |  |        |

|     |         |        |           |                          |                            |                 |                 |              |      |                |                |                |              |              |                              |
|-----|---------|--------|-----------|--------------------------|----------------------------|-----------------|-----------------|--------------|------|----------------|----------------|----------------|--------------|--------------|------------------------------|
| X   | 013     | 2301   | 000559    | 741000                   | FIRE STATION TULARE        | 7/1/1949        | 17,916.00       | 17,916.00    | 50   | 50             | 17,916.00      | 0.00           | 0.00         | (1)          | Fully Recovered              |
| X   | 001     | 2202   | 000560    | 580100                   | STORAGE BUILDING AT        | 1/1/1950        | 8,010.00        | 8,010.00     | 50   | 50             | 8,010.00       | 0.00           | 0.00         | (1)          | Fully Recovered              |
| X   | 001     | 3801   | 000561    | 411200                   | RADIO SHOP MCKEY           | 7/1/1961        | 12,265.00       | 12,265.00    | 50   | 50             | 12,265.00      | 0.00           | 0.00         | (1)          | Fully Recovered              |
| X   | 013     | 2301   | 000562    | 700000                   | FIRE STATION TERRA B       | 7/1/1953        | 35,319.00       | 35,319.00    | 50   | 50             | 35,319.00      | 0.00           | 0.00         | (1)          | Fully Recovered              |
| X   | 013     | 2301   | 000563    | 570100                   | RICHGROVE FIRE STAT        | 7/1/1953        | 15,101.00       | 15,101.00    | 50   | 50             | 15,101.00      | 0.00           | 0.00         | (1)          | Fully Recovered              |
| X   | 013     | 2301   | 000564    | 300100                   | FIRE STATION VIANHSE       | 7/1/1955        | 13,045.00       | 13,045.00    | 50   | 50             | 13,045.00      | 0.00           | 0.00         | (1)          | Fully Recovered              |
| X   | 013     | 2301   | 000565    | 200200                   | FIRE STATION EARLMA        | 7/1/1955        | 15,868.00       | 15,868.00    | 50   | 50             | 15,868.00      | 0.00           | 0.00         | (1)          | Fully Recovered              |
| X   | 013     | 2301   | 000566    | 270200                   | FIRE STATION GOSHEN        | 7/1/1956        | 18,427.00       | 18,427.00    | 50   | 50             | 18,427.00      | 0.00           | 0.00         | (1)          | Fully Recovered              |
| X   | 013     | 2301   | 000567    | 330100                   | FIRE STATION KINGS R       | 7/1/1956        | 17,916.00       | 17,916.00    | 50   | 50             | 17,916.00      | 0.00           | 0.00         | (1)          | Fully Recovered              |
| X   | 001     | 3801   | 000568    | 531900                   | UTILITY SHOPPOFFICE        | 7/1/1957        | 5,800.00        | 5,800.00     | 50   | 50             | 5,800.00       | 0.00           | 0.00         | (1)          | Fully Recovered              |
| X   | 013     | 2301   | 000569    | 710100                   | FIRE STATION THREE R       | 7/1/1957        | 22,011.00       | 22,011.00    | 50   | 50             | 22,011.00      | 0.00           | 0.00         | (1)          | Fully Recovered              |
| X   | 001     | 2202   | 000570    | 690200                   | DORMATORY SAGLE            | 7/1/1959        | 92,083.00       | 92,083.00    | 50   | 50             | 92,083.00      | 0.00           | 0.00         | (1)          | Fully Recovered              |
| X   | 013     | 2301   | 000571    | 627100                   | FIRE STATION SPRINGV       | 7/1/1959        | 39,414.00       | 39,414.00    | 50   | 50             | 39,414.00      | 0.00           | 0.00         | (1)          | Fully Recovered              |
| X   | 001     | 2101   | 000572    | 530400                   | PVALLE SHERIFF SUB A       | 7/1/1960        | 172,471.00      | 172,471.00   | 50   | 50             | 172,471.00     | 0.00           | 0.00         | (1)          | Fully Recovered              |
| X   | 001     | 3801   | 000573    | 530300                   | MULTI OFFICE BUILDIN       | 7/1/1960        | 23,034.00       | 23,034.00    | 50   | 50             | 23,034.00      | 0.00           | 0.00         | (1)          | Fully Recovered              |
| X   | 001     | 3801   | 000574    | 660100                   | UTILITY SHED SUCCES        | 7/1/1961        | 18,486.00       | 18,486.00    | 50   | 50             | 18,486.00      | 0.00           | 0.00         | (1)          | Fully Recovered              |
| X   | 013     | 2301   | 000575    | 770100                   | FIRE STATION WALKEN        | 7/1/1965        | 8,203.00        | 8,203.00     | 50   | 50             | 8,203.00       | 0.00           | 0.00         | (1)          | Fully Recovered              |
| X   | 013     | 2301   | 000576    | 531100                   | FIRE STATION PORTER        | 7/1/1966        | 56,609.00       | 56,609.00    | 50   | 50             | 56,609.00      | 0.00           | 0.00         | (1)          | Fully Recovered              |
| X   | FED     | 2301   | 000604    | 360101                   | FIRE STATION LINDSAY       | 7/1/1975        | 11,638.00       | 11,638.00    | 07   | 07             | 11,638.00      | 0.00           | 0.00         | (1)          | Fully Recovered              |
| X   | 013     | 2301   | 000578    | 170100                   | FIRE STATION DINUBA        | 7/1/1970        | 93,627.00       | 93,627.00    | 50   | 50             | 93,627.00      | 0.00           | 0.00         | (1)          | Fully Recovered              |
| X   | 001     | U1701  | 000595    | 010101                   | SITE DEV CIVIC CTR EX      | 7/1/1987        | 57,522.00       | 57,522.00    | 07   | 07             | 57,522.00      | 0.00           | 0.00         | (1)          | Fully Recovered              |
| X   | 001     | 3801   | 000603    |                          | Alcahouch Park Pleavoured  | 3/8/2011        | 16,253.00       | 16,253.00    | 10   | 10             | 16,253.00      | 0.00           | 0.00         | (1)          | Fully Recovered              |
| X   | 001     | 2701   | 000643    |                          | HRSA Visalia Health Clin   | 10/31/2011      | 105,430.00      | 105,430.00   | 10   | 10             | 105,430.00     | 0.00           | 0.00         | (1)          | Fully Recovered              |
| X   | 010     | 3501   | 000651    |                          | Tipton Library Book Disp   | 8/22/2012       | 58,040.00       | 58,040.00    | 05   | 05             | 58,040.00      | 0.00           | 0.00         | (1)          | Fully Recovered              |
| X   | 030     | 3501   | 000652    |                          | Alta Vista Book Dispense   | 6/30/2014       | 106,957.00      | 106,957.00   | 07   | 07             | 106,957.00     | 0.00           | 0.00         | (1)          | Fully Recovered              |
| X   | FED     | 2601   | 000163    | 700800                   | TEAPOT DOME SUB YAR        | 7/1/1978        | 31,897.00       | 31,897.00    | 50   | 50             | 28,707.30      | 3,189.70       | 3,189.70     | (1)          | Improvement not in Cost Plan |
| X   | 014     | 2601   | 000181    | 710301                   | SUB ROAD YD THREE R        | 7/1/1980        | 94,969.00       | 94,969.00    | 50   | 50             | 81,673.34      | 13,295.66      | 13,295.66    | (1)          | Improvement not in Cost Plan |
| X   | 014     | 2601   | 000182    | 701201                   | LIGHTING FOR YARD A        | 7/1/1982        | 50,969.00       | 50,969.00    | 50   | 50             | 22,707.67      | 28,261.33      | 28,261.33    | (1)          | Improvement not in Cost Plan |
| X   | FED     | 2202   | 000212    | 592305                   | SEWER LIFT STA. SEO F      | 6/30/1985       | 49,291.75       | 49,291.75    | 50   | 50             | 37,461.92      | 11,829.83      | 11,829.83    | (1)          | Improvement not in Cost Plan |
| X   | 001     | 2202   | 000237    | 592303                   | RUNWAY IMPR SED SIDE F     | 7/1/1987        | 17,183.00       | 17,183.00    | 50   | 50             | 12,371.76      | 4,811.24       | 4,811.24     | (1)          | Improvement not in Cost Plan |
| X   | 014     | 2601   | 000260    | 701201                   | GLASSCO PARK FEN           | 7/1/1987        | 5,098.48        | 5,098.48     | 50   | 50             | 1,098.48       | 4,000.00       | 4,000.00     | (1)          | Improvement not in Cost Plan |
| X   | 001     | 2701   | 000327    | 011120                   | VISALIA CLINIC- REMO       | 6/1/1996        | 130,845.00      | 130,845.00   | 50   | 50             | 70,656.30      | 60,188.70      | 60,188.70    | (1)          | Improvement not in Cost Plan |
| X   | 001     | 2701   | 000383    |                          | LEWIS HILL TOWER & V       | 5/1/2006        | 208,851.75      | 208,851.75   | 20   | 20             | 177,028.50     | 31,823.25      | 31,823.25    | (1)          | Improvement not in Cost Plan |
| X   | 014     | 2601   | 000522    | 710300                   | SUB ROAD YD THREE R        | 7/1/1979        | 8,691.00        | 8,691.00     | 50   | 50             | 7,648.08       | 1,042.92       | 1,042.92     | (1)          | Improvement not in Cost Plan |
| X   | 001     | 2701   | 000420    |                          | HOUSEHOLD HAZARDO          | 7/24/2007       | 146,260.00      | 146,260.00   | 20   | 20             | 129,252.00     | 17,008.00      | 17,008.00    | (1)          | Improvement not in Cost Plan |
| X   | 001     | 2210   | 000614    |                          | ART MOUNTAIN RADIO         | 7/24/2007       | 553,917.84      | 553,917.84   | 20   | 20             | 27,695.50      | 526,222.34     | 526,222.34   | (1)          | Improvement not in Cost Plan |
| X   | 012     | 3210   | 000617    |                          | Airport Security Upgrade   | 6/30/2009       | 207,149.95      | 207,149.95   | 20   | 20             | 145,005.00     | 62,144.95      | 62,144.95    | (1)          | Improvement not in Cost Plan |
| X   | 012     | 3210   | 000618    |                          | Runway Reconstruction      | 6/30/2009       | 1,769,735.01    | 1,769,735.01 | 50   | 50             | 35,395.36      | 1,734,339.65   | 1,734,339.65 | (1)          | Improvement not in Cost Plan |
| X   | 030     | 3110   | 000621    |                          | WOODLAND AVENUE P          | 6/30/2007       | 9,335.96        | 9,335.96     | 40   | 40             | 3,053.65       | 6,282.31       | 6,282.31     | (1)          | Improvement not in Cost Plan |
| X   | 001     | 3801   | 000628    |                          | Barlett Park Restrooms     | 4/18/2011       | 273,545.00      | 273,545.00   | 20   | 20             | 164,127.00     | 109,418.00     | 109,418.00   | (1)          | Improvement not in Cost Plan |
| X   | 001     | 1801   | 000637    |                          | ENERGY MGT PROJECT         | 6/30/2005       | 10,000.00       | 10,000.00    | 20   | 20             | 4,014,016.00   | 273,001.00     | 273,001.00   | (1)          | Improvement not in Cost Plan |
| X   | 001     | 1801   | 000638    |                          | ENERGY MGT PROJECT         | 6/30/2011       | 7,026,780.69    | 7,026,780.69 | 20   | 20             | 3,794,461.62   | 3,232,319.07   | 3,232,319.07 | (1)          | Improvement not in Cost Plan |
| X   | 001     | 3801   | 000642    |                          | Ivanhoe Community Cen      | 3/30/2012       | 444,690.37      | 444,690.37   | 20   | 20             | 244,579.72     | 200,110.65     | 200,110.65   | (1)          | Improvement not in Cost Plan |
| X   | 012     | 3210   | 000643    |                          | Airport Security Rehabil   | 6/30/2012       | 1,654,036.00    | 1,654,036.00 | 20   | 20             | 864,778.72     | 83,151.80      | 83,151.80    | (1)          | Improvement not in Cost Plan |
| X   | 030     | 2701   | 000667    | 2016-0332                | Porterville Wellness and R | 6/30/2017       | 454,969.00      | 454,969.00   | 20   | 20             | 136,490.70     | 318,478.30     | 318,478.30   | (1)          | State Funded                 |
| X   | 030     | 2701   | 000671    | 2016-0990                | Visalia Wellness Center    | 6/30/2019       | 1,976,894.44    | 1,976,894.44 | 50   | 50             | 158,151.56     | 1,818,742.88   | 1,818,742.88 | (1)          | State Funded                 |
| X   | 001     | 000679 | 2019-0705 | South County Detention   | 6/30/2020                  | 69,447,983.31   | 69,447,983.31   | 50           | 50   | 4,166,876.01   | 65,281,107.30  | 65,281,107.30  | (1)          | State Funded |                              |
| X   | 001     | 000680 | 2023-0484 | Mental Health Supportive | 6/30/2023                  | 0.00            | 2,270,513.25    | 0.00         | 0.00 | 0.00           | 2,270,513.25   | 0.00           | 0.00         | (1)          | State Funded                 |
| X   | 030     | 000693 | 2023-0494 | Mental Health Supportive | 6/30/2023                  | 0.00            | 2,602,852.22    | 0.00         | 0.00 | 0.00           | 2,602,852.22   | 0.00           | 0.00         | (1)          | State Funded                 |
| FED | 2301    | 000404 | 340100    | FIRE STATION LEMON C     | 7/1/1976                   | 161,822.00      | 161,822.00      | 50           | 50   | 152,112.68     | 9,709.32       | 9,709.32       | -            | 253          |                              |
| FED | 2601    | 000421 | 720100    | TULARE WELL-HEALTH P     | 7/1/1987                   | 27,242.24       | 27,242.24       | 50           | 50   | 17,242.24      | 10,000.00      | 10,000.00      | -            | 253          |                              |
| FED | 2601    | 000413 | 742700    | TULARE WELL-HEALTH B     | 7/1/1978                   | 970,150.00      | 970,150.00      | 50           | 50   | 874,136.00     | 97,015.00      | 97,015.00      | -            | 193          |                              |
| FED | 2601    | 000414 | 742703    | TULARE WELL-HEALTH S     | 7/1/1979                   | 82,533.00       | 82,533.00       | 50           | 50   | 72,629.04      | 9,903.96       | 9,903.96       | -            | 254          |                              |
| FED | 2702    | 000420 |           | HOSPITAL BOLLER          | 1/1/1982                   | 60,473.60       | 60,473.60       | 50           | 50   | 49,582.40      | 10,891.20      | 10,891.20      | -            | 254          |                              |
| FED | 2701    | 000287 | 740905    | REMODEL EMERGENCY        | 6/30/1991                  | 22,462.00       | 22,462.00       | 50           | 50   | 13,475.68      | 449.24         | 449.24         | -            | 253          |                              |
| FED | 2701    | 000422 | 740901A   | REMODEL HILLMAN HE       | 6/30/1997                  | 59,840.00       | 59,840.00       | 50           | 50   | 24,621.92      | 35,218.08      | 35,218.08      | -            | 254          |                              |
| FED | 2701    | 000423 | 740902    | HILLMAN HEALTH CEN       | 3/1/1996                   | 59,840.64       | 59,840.64       | 50           | 50   | 44,281.97      | 15,558.67      | 15,558.67      | -            | 254          |                              |
| FED | 2701    | 000424 | 740903    | HILLMAN HEALTH REM       | 6/1/1996                   | 1,461,592.07    | 1,461,592.07    | 50           | 50   | 981,592.36     | 480,000.00     | 480,000.00     | -            | 254          |                              |
| FED | 2701    | 000427 | 740912    | HILLMAN HEALTH LAB       | 6/1/1996                   | 1,395,174.00    | 1,395,174.00    | 50           | 50   | 773,963.96     | 641,790.04     | 641,790.04     | -            | 254          |                              |
| FED | 2701    | 000428 | 740914    | HILLMAN PHARMACY-        | 6/1/1996                   | 218,260.00      | 218,260.00      | 50           | 50   | 135,390.40     | 100,399.60     | 100,399.60     | -            | 254          |                              |
| FED | 2701    | 000429 | 740915    | HILLMAN HEALTH CEN       | 6/30/1998                  | 92,683.88       | 92,683.88       | 50           | 50   | 64,855.08      | 27,828.80      | 27,828.80      | -            | 254          |                              |
| FED | 2701    | 000593 | 740904    | HILLMAN HEALTH REM       | 3/1/1986                   | 63,407.70       | 63,407.70       | 50           | 50   | 46,921.55      | 16,486.15      | 16,486.15      | -            | 254          |                              |
| FED | 2701    | 000598 | 740906    | NEW DENTAL PLR HHC       | 6/30/1991                  | 68,750.00       | 68,750.00       | 50           | 50   | 44,000.00      | 24,750.00      | 24,750.00      | -            | 254          |                              |
| FED | 2701    | 000601 |           | BIOSAFETY LEVEL 3 RE     | 7/1/2007                   | 414,507.00      | 414,507.00      | 20           | 20   | 132,164.70     | 282,342.30     | 282,342.30     | -            | 254          |                              |
| FED | 2401    | 000006 | 191900    | AG BUILDING (INEV) -     | 6/30/2002                  | \$ 4,094,422.00 | \$ 4,094,422.00 | 50           | 50   | \$1,801,545.68 | \$2,292,876.32 | \$2,292,876.32 | -            | 266          |                              |
| FED | 2401    | 000109 | 741800    | SEALER WEIGHTS & ME      | 7/1/1973                   | 97,457.00       | 97,457.00       | 50           | 50   | 1,949.14       | 0.00           | 1,949.14       | -            | 266          |                              |
| FED | 2401    | 000434 | 010407    | GARAGE FOR SCALE-T       | 6/30/1985                  | 11,494.00       | 11,494.00       | 50           | 50   | 8,735.44       | 2,758.56       | 2,758.56       | -            | 289          |                              |
| FED | 2401    | 000435 | 010408    | GARAGE SCALE TEST V      | 6/30/1985                  | 10,000.00       | 10,000.00       | 50           | 50   | 7,400.00       | 2,600.00       | 2,600.00       | -            | 289          |                              |
| FED | U2002   | 000190 | 010111    | COURTHOUSE HANDIC        | 1/1/1982                   | 8,449.00        | 8,449.00        | 50           | 50   | 6,928.18       | 1,520.82       | 1,520.82       | -            | 301          |                              |
| FED | U1901   | 000202 | 010112    | REMODELING DATA PR       | 7/1/1984                   | 54,969.20       | 54,969.20       | 50           | 50   | 42,875.82      | 12,093.38      | 12,093.38      | -            | 301          |                              |
| FED | U1701   | 000210 | 010107    | MISC DRAG/CIVIC CTR      | 7/1/1987                   | 7,027.00        | 7,027.00        | 50           | 50   | 5,099.44       | 1,927.56       | 1,927.56       | -            | 301          |                              |
| FED | U3001   | 000268 | 010106    | MECH & ELECT IMPROV      | 7/1/1987                   | 183,536.00      | 183,536.00      | 50           | 50   | 132,145.92     | 51,390.08      | 51,390.08      | -            | 301          |                              |
| FED | U1901   | 000267 | 011105    | REMODEL DATA DEVE        | 6/30/1992                  | 623,918.00      | 623,918.00      | 50           | 50   | 366,820.16     | 257,097.84     | 257,097.84     | -            | 301          |                              |
| FED | U2005   | 000305 | 011108    | PUBLIC DEV HALLWAY 2N    | 6/30/1992                  | 51,789.00       | 51,789.00       | 50           | 50   | 31,769.08      | 20,019.92      | 20,019.92      | -            | 301          |                              |
| FED | U2504   | 000305 | 011109    | CRPT-PNNGING & PROJ      | 6/30/1992                  | 104,114.00      | 104,114.00      | 50           | 50   | 64,550.68      | 39,563.32      | 39,563.32      | -            | 301          |                              |
| FED | U2001</ |        |           |                          |                            |                 |                 |              |      |                |                |                |              |              |                              |

|     |      |        |           |                                                        |            |               |               |    |    |    |               |              |                 |            |           |                           |
|-----|------|--------|-----------|--------------------------------------------------------|------------|---------------|---------------|----|----|----|---------------|--------------|-----------------|------------|-----------|---------------------------|
| 001 | 1901 | 000654 | 2014-0645 | Government Plaza Secur                                 | 6/30/2015  | 330,748.00    | 330,748.00    | 20 | 00 | 20 | 132,299.20    | 16,537.40    | 198,448.80      | 16,537.40  | 16,537.00 | 315                       |
| 030 | 1901 | 000659 | 2013-0568 | Emergency Generator G                                  | 6/30/2016  | 436,394.00    | 436,394.00    | 20 | 00 | 20 | 152,727.40    | 21,816.20    | 283,636.60      | 21,816.20  | 21,816.20 | 315                       |
| 030 | 1103 | 000862 | 2016-0095 | Wenstat 5300 W. Tulare                                 | 6/30/2016  | 15,316,396.00 | 15,316,396.00 | 50 | 50 | 50 | 2,144,294.04  | 306,327.72   | 13,172,091.96   | 306,327.72 | 1,818.18  | 330                       |
| 001 | 2701 | 000474 | 3711308   | STORAGE BUILDING                                       | 6/30/2000  | 1,129,386.00  | 1,129,386.00  | 50 | 50 | 50 | 623,291.72    | 22,587.72    | \$506,094.28    | 22,587.72  | -         | 432                       |
| 001 | 2007 | 000488 | 500208    | ADULT FIRE TRIAL COU                                   | 6/30/2000  | 505,787.00    | 505,787.00    | 50 | 50 | 50 | 298,362.02    | 13,015.74    | 351,424.98      | 13,015.74  | -         | 441                       |
| 001 | 2009 | 000208 | 500208    | ADULT FIRE TRIAL FAC                                   | 6/30/2000  | 20,825,924.00 | 20,825,924.00 | 50 | 50 | 50 | 10,105,518.42 | 416,518.42   | 416,518.42      | 416,518.42 | -         | 441                       |
| FED | 2002 | 000144 | 593204    | NED SECURITY FAC TC                                    | 7/1/1977   | 19,361.00     | 19,361.00     | 50 | 50 | 50 | 17,871.22     | 1,548.88     | 387.22          | -          | -         | 444                       |
| FED | 2002 | 000145 | 593600    | CORRECTIONAL CENT                                      | 7/1/1977   | 7,899.00      | 7,899.00      | 50 | 50 | 50 | 7,267.08      | 631.92       | 157.98          | -          | -         | 444                       |
| FED | 2002 | 000183 | 593401    | CORRECTIONAL CENT                                      | 7/1/1980   | 23,838.00     | 23,838.00     | 50 | 50 | 50 | 20,500.68     | 476.76       | 3,337.32        | -          | -         | 444                       |
| 001 | 2202 | 000186 | 592002    | TCCC-LAUNDRY REMO                                      | 001/1981   | 5,955.60      | 5,955.60      | 50 | 50 | 50 | 5,035.80      | 119.80       | 959.20          | -          | -         | 444                       |
| 001 | 2202 | 000215 | 594200    | BARRACKS B FENCE                                       | 3/1/1986   | 22,738.00     | 22,738.00     | 50 | 50 | 50 | 16,826.12     | 454.76       | 5,911.88        | -          | -         | 444                       |
| 001 | 2202 | 000238 | 593002    | MED SEC FAC TCCC GR                                    | 7/1/1987   | 10,971.00     | 10,971.00     | 50 | 50 | 50 | 7,899.12      | 219.42       | 3,071.88        | -          | -         | 444                       |
| 001 | 2202 | 000278 | 5928002   | NEW PONDS @ TCCC                                       | 001/1988   | 42,664.00     | 42,664.00     | 50 | 50 | 50 | 49,864.28     | 12,799.20    | 853.38          | -          | -         | 444                       |
| 001 | 2201 | 000284 | 861550    | GATE RTC                                               | 6/30/1991  | 26,430.00     | 26,430.00     | 50 | 50 | 50 | 16,920.96     | 528.78       | 9,510.04        | -          | -         | 444                       |
| 001 | 2202 | 000285 | 592303    | REMODEL COMMISSARY                                     | 6/30/1991  | 16,485.00     | 16,485.00     | 50 | 50 | 50 | 10,550.40     | 539.64       | 329.70          | -          | -         | 444                       |
| 001 | 2202 | 000291 | 590701    | BARRACKS - NEW BO                                      | 7/1/1975   | 13,747.00     | 13,747.00     | 50 | 50 | 50 | 286.34        | 572.88       | -               | -          | -         | 444                       |
| 001 | 2202 | 000509 | 593200    | MEDIUM SECURITY FAC                                    | 7/1/1977   | 45,000.00     | 45,000.00     | 50 | 50 | 50 | 41,400.00     | 900.00       | 3,600.00        | -          | -         | 444                       |
| 001 | 2202 | 000579 | 591001    | DORM RECREATION J S                                    | 7/1/1973   | 29,552.00     | 29,552.00     | 50 | 50 | 50 | 29,552.00     | 591.04       | 0.00            | -          | -         | 444                       |
| 001 | 2101 | 000606 | 592304    | SHERIFF'S TCCC FACIL                                   | 5/18/1995  | 778,780.00    | 778,780.00    | 50 | 50 | 50 | 436,116.80    | 15,575.60    | 342,663.20      | -          | -         | 444                       |
| 001 | 2201 | 000274 | 861501    | STATE PAROLEE REMO                                     | 6/30/1998  | 2,119,405.67  | 2,119,405.67  | 50 | 50 | 50 | 1,480,583.85  | 42,388.11    | 635,821.82      | -          | -         | 446                       |
| 001 | 2202 | 000318 | 595005    | EXPAND WWTF AT BWD                                     | 10/25/1994 | 1,861,969.00  | 1,861,969.00  | 50 | 50 | 50 | 1,079,942.02  | 37,239.38    | 782,026.98      | -          | -         | 446                       |
| FED | 2001 | 000520 | 601001    | STATE PAROLEE REMO                                     | 6/30/1992  | 18,856.00     | 18,856.00     | 50 | 50 | 50 | 11,690.72     | 377.12       | 7,165.28        | -          | -         | 446                       |
| 001 | 2201 | 000594 | 861500    | NEW JAIL FACILITY                                      | 6/30/1987  | 23,321,620.97 | 23,321,620.97 | 50 | 50 | 50 | 16,791,567.12 | 465,432.42   | 6,530,053.85    | -          | -         | 446                       |
| 001 | 2202 | 000605 | 500204    | BOB WILEY DETENTION                                    | 6/30/2000  | 519,537.00    | 519,537.00    | 50 | 50 | 50 | 238,967.02    | 10,390.74    | 280,549.98      | -          | -         | 446                       |
| 030 | 1901 | 000663 | 2015-0377 | Bob Wilev, TCSO As. and                                | 6/30/2016  | 1,474,566.00  | 1,474,566.00  | 20 | 20 | 20 | 516,098.10    | 73,728.30    | 958,467.90      | -          | 4,016.77  | 446                       |
| 001 | 2202 | 000511 | 500205    | MENS CORRECTIONAL                                      | 6/30/2000  | 1,084,999.00  | 1,084,999.00  | 50 | 50 | 50 | 498,094.54    | 21,699.98    | 585,899.46      | -          | -         | 447                       |
| 001 | 2201 | 000519 | 593800    | MENS CORRECTIONAL                                      | 001/1980   | 7,058.00      | 7,058.00      | 50 | 50 | 50 | 6,068.68      | 141.16       | 988.12          | -          | -         | 447                       |
| 001 | 2011 | 000224 | 862000    | ELEVATOR UPGRADE C                                     | 6/30/1987  | 97,122.36     | 97,122.36     | 50 | 50 | 50 | 69,928.36     | 1,942.45     | 27,194.16       | -          | -         | 310/311                   |
| 001 | 1301 | 000459 | 861600    | PERSONNEL BUILDING                                     | 6/30/1987  | 1,662,822.48  | 1,662,822.48  | 50 | 50 | 50 | 1,197,232.20  | 33,256.45    | 465,590.28      | -          | -         | 310/311                   |
| 001 | 1401 | 861650 | 861650    | PERSONNEL MOBILE BU                                    | 6/30/1997  | 24,602.14     | 24,602.14     | 50 | 50 | 50 | 24,602.14     | 11,811.36    | 492.14          | -          | -         | 442                       |
| 001 | 2202 | 000359 |           | FIRE SPRINKLER MODI                                    | 12/29/2003 | 21,440.00     | 21,440.00     | 20 | 20 | 20 | 21,440.00     | 1,072.00     | 0.00            | -          | -         | 438/443                   |
| 001 | 2202 | 000479 | 3711304   | JUVENILE DETENTION                                     | 6/30/2000  | 31,342,371.00 | 31,342,371.00 | 50 | 50 | 50 | 15,042,330.10 | 626,847.42   | \$16,298,040.90 | -          | -         | 438/443                   |
| 001 | 2101 | 000581 | 530402    | PIXLEY SHERIFF SUB A                                   | 7/1/1975   | 548,788.00    | 548,788.00    | 50 | 50 | 50 | 526,836.48    | 10,975.76    | 21,951.52       | -          | -         | 539/540                   |
| FED | 2002 | 000593 | 532803    | PORTERVILLE MUNI CT                                    | 6/30/1992  | 70,400.00     | 70,400.00     | 50 | 50 | 50 | 66,000.00     | 1,400.00     | 26,000.00       | -          | -         | 539/540                   |
| 001 | 1801 | 000168 | 490800    | AUTO GAS DISP STA PIX                                  | 7/1/1979   | 33,315.00     | 33,315.00     | 50 | 50 | 50 | 29,317.00     | 3,997.80     | 666.30          | -          | -         | ALL OTHERS                |
| 001 | 2202 | 000169 | 742003    | TULARE MUN CT PKIN                                     | 7/1/1979   | 22,228.00     | 22,228.00     | 50 | 50 | 50 | 19,560.64     | 444.56       | 2,667.36        | -          | -         | ALL OTHERS                |
| 001 | 2202 | 000223 | 000500    | MISC STORM DRAINS                                      | 001/1987   | 133,165.20    | 133,165.20    | 50 | 50 | 50 | 85,875.20     | 37,284.80    | 2,663.20        | -          | -         | ALL OTHERS                |
| FED | 1801 | 000250 | 000800    | MISC FLOOD CONTROL                                     | 7/1/1987   | 344,467.00    | 344,467.00    | 50 | 50 | 50 | 248,617.24    | 6,889.34     | 96,450.76       | -          | -         | ALL OTHERS                |
| FED | 1801 | 000251 | 000401    | MISC DRAINAGE                                          | 7/1/1987   | 169,888.00    | 169,888.00    | 50 | 50 | 50 | 122,319.36    | 3,397.76     | 47,568.64       | -          | -         | ALL OTHERS                |
| FED | 2003 | 000253 | 000300    | MISC DRAINAGE WOOD                                     | 001/1987   | 94,800.00     | 94,800.00     | 50 | 50 | 50 | 67,800.00     | 2,600.00     | 1,853.38        | -          | -         | ALL OTHERS                |
| FED | 2601 | 000258 | 000700    | CHANNEL CLEARANCE                                      | 7/1/1987   | 376,162.00    | 376,162.00    | 50 | 50 | 50 | 270,836.64    | 7,523.24     | 105,325.36      | -          | -         | ALL OTHERS                |
| 001 | 3801 | 000322 | 730000    | TRAVEL CEMETERY FE                                     | 3/1/1996   | 7,985.00      | 7,985.00      | 50 | 50 | 50 | 4,311.90      | 159.70       | 3,673.10        | -          | -         | ALL OTHERS                |
| FED | 2202 | 000430 | 742000    | TULARE MUNI COURT                                      | 7/1/1978   | 1,156,116.00  | 1,156,116.00  | 50 | 50 | 50 | 1,040,504.40  | 23,122.32    | 115,611.60      | -          | -         | ALL OTHERS                |
| FED | 2202 | 000431 | 742007    | TULARE MUN CT REMO                                     | 6/30/1990  | 72,058.94     | 72,058.94     | 50 | 50 | 50 | 47,819.98     | 2,452.12     | 24,685.98       | -          | -         | ALL OTHERS                |
| FED | 2202 | 000432 | 742005    | TULARE MUN CT PLAN                                     | 7/1/1987   | 55,056.00     | 55,056.00     | 50 | 50 | 50 | 39,640.32     | 1,101.12     | 15,415.68       | -          | -         | ALL OTHERS                |
| FED | 2202 | 000433 | 742006    | TULARE MUN CT SITE                                     | 7/1/1977   | 14,653.00     | 14,653.00     | 50 | 50 | 50 | 13,480.76     | 293.06       | 1,172.24        | -          | -         | ALL OTHERS                |
| 001 | 2701 | 000382 | 001031    | HEALTH DEPT CIVIC CE                                   | 7/1/1975   | 297,965.40    | 297,965.40    | 50 | 50 | 50 | 287,966.40    | 11,998.60    | 5,999.30        | -          | -         | ALL OTHERS                |
| FED | 3601 | 000586 | 010801    | SITE DEVELOP EDO BUILD                                 | 7/1/1977   | 134,442.00    | 134,442.00    | 50 | 50 | 50 | 123,668.84    | 2,668.84     | 10,755.36       | -          | -         | ALL OTHERS                |
| 001 | 2301 | 000591 | 140100    | CUTLEROROSI SENOIR                                     | 7/1/1984   | 89,950.20     | 89,950.20     | 50 | 50 | 50 | 70,161.00     | 1,799.00     | 17,999.20       | -          | -         | ALL OTHERS                |
| FED | 1201 | 000592 | 000100    | CAMP NELSON FIRE ST                                    | 7/1/1976   | 243,650.00    | 243,650.00    | 50 | 50 | 50 | 229,020.00    | 14,619.00    | 4,873.00        | -          | -         | ALL OTHERS                |
| 001 | 2301 | 000352 | 30080     | KINGS RIVER STA #2 - B                                 | 6/30/2000  | 177,002.00    | 177,002.00    | 50 | 50 | 50 | 81,420.92     | 3,540.04     | 95,581.08       | -          | -         | FIRE                      |
| FED | 2301 | 000392 | 070101    | FIRE STATION - POSO                                    | 7/1/1987   | 162,545.00    | 162,545.00    | 50 | 50 | 50 | 117,032.40    | 3,250.90     | 45,512.60       | -          | -         | FIRE                      |
| FED | 2301 | 000398 | 640101    | FIRE STATION STRATH                                    | 7/1/1975   | 13,743.00     | 13,743.00     | 50 | 50 | 50 | 13,193.28     | 274.88       | 549.72          | -          | -         | FIRE                      |
| FED | 2301 | 000445 | 31000     | FIRE STATION TULARE                                    | 001/1976   | 183,474.00    | 183,474.00    | 50 | 50 | 50 | 172,465.56    | 3,669.48     | 11,008.44       | -          | -         | FIRE                      |
| 001 | 2301 | 000447 | 30190     | TIPTON FIRE STA #25 -                                  | 6/30/2000  | 196,473.00    | 196,473.00    | 50 | 50 | 50 | 90,372.98     | 3,929.28     | 106,090.02      | -          | -         | FIRE                      |
| 001 | 2301 | 000514 | 030101    | MOBILE HOME ALPAUGH                                    | 7/1/2006   | 47,563.20     | 47,563.20     | 50 | 50 | 50 | 16,117.42     | 951.26       | 31,991.78       | -          | -         | FIRE                      |
| FED | 2301 | 000523 | 000100    | MISC MTA FIRE STATIO                                   | 001/1977   | 136,602.60    | 136,602.60    | 50 | 50 | 50 | 124,802.60    | 2,713.10     | 10,852.10       | -          | -         | FIRE                      |
| 001 | 2301 | 000526 | 532400    | MISC CURBS GUTTERS                                     | 7/1/1987   | 35,533.00     | 35,533.00     | 50 | 50 | 50 | 25,583.76     | 710.66       | 9,494.24        | -          | -         | FIRE                      |
| 001 | 2301 | 000527 | 180104    | DOYLE COLONY FIRE S                                    | 6/30/1997  | 611,700.00    | 611,700.00    | 50 | 50 | 50 | 318,094.00    | 12,234.00    | 293,616.00      | -          | -         | FIRE                      |
| 001 | 2301 | 000580 | 593200    | FIRE STATION GROSQ                                     | 7/1/1973   | 79,690.00     | 79,690.00     | 50 | 50 | 50 | 5,993.20      | 1,000.00     | 1,326.00        | -          | -         | FIRE                      |
| FED | 2301 | 000584 | 570101    | FIRE STATION RICHRG                                    | 7/1/1977   | 62,601.00     | 62,601.00     | 50 | 50 | 50 | 57,952.92     | 1,252.02     | 5,008.08        | -          | -         | FIRE                      |
| FED | 2301 | 000589 | 710102    | THREE RIVERS AMBUL                                     | 7/1/1978   | 11,826.00     | 11,826.00     | 50 | 50 | 50 | 10,643.40     | 236.52       | 1,182.60        | -          | -         | FIRE                      |
| FED | 2301 | 000590 | 320100    | FIRE STATION KENNED                                    | 7/1/1978   | 47,807.00     | 47,807.00     | 50 | 50 | 50 | 43,026.30     | 956.14       | 4,780.70        | -          | -         | FIRE                      |
| 001 | 2301 | 000602 | 30070     | FIRE STATION VANDUE                                    | 6/30/2000  | 139,153.00    | 139,153.00    | 50 | 50 | 50 | 136,660.38    | 5,943.06     | 160,462.62      | -          | -         | FIRE                      |
| 001 | 2301 | 000639 |           | Alaugh Fire Station                                    | 1/31/2012  | 431,847.49    | 431,847.49    | 20 | 20 | 20 | 224,560.75    | 21,592.38    | 207,286.74      | -          | -         | FIRE                      |
| 030 | 2420 | 000681 | 2020-0479 | FIRE STATION #1                                        | 6/30/2021  | 5,067,713.94  | 5,067,713.94  | 50 | 50 | 50 | 2,002,708.56  | 101,354.28   | 4,865,005.38    | -          | 92,908.00 | FIRE                      |
| 030 | 2210 | 000684 | 2021-0090 | Emergency Dispatch Relocation Project (50% Fire/Sheff) | 6/30/2022  | 1,025,051.42  | 1,025,051.42  | 50 | 50 | 50 | 63,057.37     | 1,236,051.37 | 63,057.37       | -          | -         | FIRE                      |
| 001 | 3801 | 000228 | 862100    | MUSEUM WAGON BUILD                                     | 6/30/1987  | 17,194.13     | 17,194.13     | 50 | 50 | 50 | 12,379.68     | 343.88       | 4,814.45        | -          | -         | GENERAL SERVICES - MUSEUM |
| 001 | 7210 | 000646 |           | FARM LABOR MUSEUM                                      | 6/29/2011  | 3,479,731.00  | 3,479,731.00  | 20 | 20 | 20 | 1,948,649.36  | 173,986.55   | 1,531,081.64    | -          | -         | GENERAL SERVICES - MUSEUM |
| FED | 7210 | 000647 |           | Farm Labor Museum Bldg                                 |            |               |               |    |    |    |               |              |                 |            |           |                           |

|     |      |           |                                                                     |           |              |              |    |    |    |              |            |                |            |   |                              |
|-----|------|-----------|---------------------------------------------------------------------|-----------|--------------|--------------|----|----|----|--------------|------------|----------------|------------|---|------------------------------|
| 001 | 3801 | 000381    | ELK BAYOU PARK PLAY                                                 | 7/1/2005  | 31,104.95    | 31,104.95    | 20 | 00 | 20 | 27,994.50    | 1,555.25   | 3,110.45       | 1,555.25   | - | GENERAL SERVICES - PARKS     |
| 001 | 3801 | 000382    | WOODVILLE PARK PLAY                                                 | 7/1/2005  | 45,329.58    | 45,329.58    | 20 | 00 | 20 | 40,796.64    | 2,266.48   | 4,532.94       | 2,266.48   | - | GENERAL SERVICES - PARKS     |
| 001 | 3801 | 000112    | CUTLER PARK PLAYGR                                                  | 7/1/2005  | 37,310.26    | 37,310.26    | 20 | 00 | 20 | 33,579.18    | 1,865.51   | 3,731.08       | 1,865.51   | - | GENERAL SERVICES - PARKS     |
| 001 | 3801 | 000524    | PIXLEY PARK PLAYGRO                                                 | 7/1/2005  | 41,092.92    | 41,092.92    | 20 | 00 | 20 | 36,983.70    | 2,054.65   | 4,109.22       | 2,054.65   | - | GENERAL SERVICES - PARKS     |
| 001 | 3801 | 000603    | 810200 WOODVILLE PARK SITE                                          | 7/1/1982  | 100,111.00   | 100,111.00   | 50 | 00 | 50 | 82,091.02    | 2,002.22   | 18,019.98      | 2,002.22   | - | GENERAL SERVICES - PARKS     |
| 001 | 3801 | 2014-0645 | Bartlett Park                                                       | 6/30/2015 | 630,006.00   | 630,006.00   | 20 | 00 | 20 | 252,002.40   | 31,500.30  | 378,003.60     | 31,500.30  | - | GENERAL SERVICES - PARKS     |
| 030 | 4120 | 000658    | 2014-0645 Balch Park Restroom                                       | 6/30/2016 | 384,832.00   | 384,832.00   | 20 | 00 | 20 | 134,691.20   | 19,241.60  | 250,140.80     | 19,241.60  | - | GENERAL SERVICES - PARKS     |
| 001 | 2701 | 000353    | 15201007 NEW ANIMAL SHELTER                                         | 7/23/2001 | 927,345.86   | 927,345.86   | 50 | 00 | 50 | 445,127.92   | 18,546.92  | \$482,217.94   | 18,546.92  | - | HHS-A - ANIMAL CONTROL       |
| 001 | 2701 | 000371    | Landscape Irrigation at A                                           | 3/10/2004 | 12,799.00    | 12,799.00    | 50 | 00 | 50 | 4,863.62     | 255.98     | 7,935.38       | 255.98     | - | HHS-A - ANIMAL CONTROL       |
| 001 | 2701 | 000372    | Parking Lot at Animal Sh                                            | 1/28/2004 | 23,625.00    | 23,625.00    | 50 | 00 | 50 | 8,977.50     | 472.50     | 14,647.50      | 472.50     | - | HHS-A - ANIMAL CONTROL       |
| 030 | 2200 | 000661    | 2014-0645 Animal Control Facility an                                | 6/30/2016 | 891,975.00   | 891,975.00   | 20 | 00 | 20 | 312,191.25   | 44,598.75  | 579,783.75     | 44,598.75  | - | HHS-A - ANIMAL CONTROL       |
| 030 | 2200 | 000670    | 2016-0441 Animal Control Cattery                                    | 6/30/2017 | 20,259.00    | 20,259.00    | 20 | 00 | 20 | 6,077.70     | 1,012.95   | 14,181.30      | 1,012.95   | - | HHS-A - ANIMAL CONTROL       |
| 001 | 2701 | 000325    | Hokas Film System - Pal                                             | 6/15/2004 | 14,663.37    | 14,663.37    | 20 | 00 | 20 | 13,982.13    | 733.27     | 733.27         | -          | - | HHS-A - ADMINISTRATION       |
| 001 | 2701 | 000362    | Hokas films system - Visa                                           | 6/15/2004 | 77,036.33    | 77,036.33    | 20 | 00 | 20 | 73,184.58    | 3,851.82   | 3,851.75       | -          | - | HHS-A - HEALTH               |
| 001 | 2701 | 000364    | FARMERSVILLE CLINIC                                                 | 6/15/2004 | 7,332.68     | 7,332.68     | 20 | 00 | 20 | 6,965.97     | 366.63     | 366.71         | -          | - | HHS-A - HEALTH               |
| 001 | 2701 | 000367    | Reception Windows - Dn                                              | 6/17/2004 | 6,157.00     | 6,157.00     | 50 | 00 | 50 | 2,339.66     | 123.14     | 3,817.34       | 123.14     | - | HHS-A - HEALTH               |
| 001 | 2701 | 000368    | FARMERSVILLE CLINIC                                                 | 6/17/2004 | 19,873.00    | 19,873.00    | 50 | 00 | 50 | 7,551.74     | 397.46     | 12,321.26      | 397.46     | - | HHS-A - HEALTH               |
| 001 | 2701 | 000369    | Reception Windows at V                                              | 6/17/2004 | 17,722.00    | 17,722.00    | 50 | 00 | 50 | 6,734.36     | 354.44     | 10,987.64      | 354.44     | - | HHS-A - HEALTH               |
| 001 | 2701 | 000461    | 011115 HEALTH CLINIC VISALI                                         | 6/1/1996  | 3,497,816.97 | 3,497,816.97 | 50 | 00 | 50 | 1,888,622.26 | 69,956.38  | 1,608,966.71   | 69,956.38  | - | HHS-A - HEALTH               |
| FED | 3801 | 000592    | 533403 PULLE SR CENTER BLD                                          | 9/10/1985 | 20,000.00    | 20,000.00    | 50 | 00 | 50 | 15,200.00    | 400.00     | 4,800.00       | -          | - | HHS-A - HEALTH               |
| 001 | 4130 | 000665    | 7/1/2015 New Mental Health Faci                                     | 7/1/2015  | 1,987,569.83 | 1,987,569.83 | 20 | 00 | 20 | 894,406.41   | 99,378.49  | 1,093,163.42   | 99,378.49  | - | HHS-A - MENTAL HEALTH        |
| 004 | 2702 | 000309    | 740910 REMODEL HILLMAN AN                                           | 6/30/1982 | 16,250.00    | 16,250.00    | 50 | 00 | 50 | 10,075.00    | 325.00     | 6,175.00       | 325.00     | - | HHS-A - SOCIAL SERVICES      |
| FED | 2901 | 000400    | 360400 LINDSAY HEATH DPSS                                           | 1/1/1982  | 31,156.00    | 31,156.00    | 50 | 00 | 50 | 25,547.92    | 623.12     | 5,608.08       | 623.12     | - | HHS-A - SOCIAL SERVICES      |
| 001 | 2901 | 000401    | 360401 LINDSY HEALTH DPSS                                           | 6/30/1985 | 814,364.00   | 814,364.00   | 50 | 00 | 50 | 618,916.64   | 16,287.28  | 195,447.36     | 16,287.28  | - | HHS-A - SOCIAL SERVICES      |
| 001 | 2701 | 000600    | 740913 HILLMAN ANNEX - REM                                          | 6/1/1996  | 579,678.00   | 579,678.00   | 50 | 00 | 50 | 313,026.12   | 11,593.56  | 266,651.88     | 11,593.56  | - | HHS-A - SOCIAL SERVICES      |
| 001 | 1901 | 000615    | 4/8/2008 CUTLER CROSS YOUTH                                         | 4/8/2008  | 14,646.12    | 14,646.12    | 20 | 00 | 20 | 10,986.90    | 732.46     | 3,662.22       | 732.46     | - | HHS-A - SOCIAL SERVICES      |
| 001 | 2701 | 000641    | HHS-A Vassila WIC Reloca                                            | 1/31/2012 | 300,000.00   | 300,000.00   | 20 | 00 | 20 | 165,000.00   | 15,000.00  | 15,000.00      | -          | - | HHS-A - SOCIAL SERVICES      |
| 035 | 1901 | 000666    | 61456 Blue Ridge Tower                                              | 7/26/2016 | 466,039.40   | 466,039.40   | 30 | 00 | 30 | 108,742.55   | 15,534.65  | 357,296.85     | 15,534.65  | - | ISF - INFORMATION TECHNOLOGY |
| FED | 3801 | 000469    | 010405 MOTOR POOL, GAR CIV                                          | 7/1/1975  | 77,432.00    | 77,432.00    | 50 | 00 | 50 | 74,334.72    | 3,097.28   | 1,548.64       | -          | - | ISF - MOTOR POOL             |
| 030 | 7210 | 000634    | 4/1/2011 Motorpool Relocation                                       | 4/1/2011  | 177,068.96   | 177,068.96   | 50 | 00 | 50 | 282,496.56   | 394,572.39 | 23,541.38      | -          | - | ISF - MOTOR POOL             |
| 030 | 1901 | 000660    | 2014-0645 Fleet Services Pavins an                                  | 6/30/2016 | 136,116.00   | 136,116.00   | 20 | 00 | 20 | 47,640.60    | 6,805.80   | 88,475.40      | 6,805.80   | - | ISF - MOTOR POOL             |
| 010 | 3501 | 000245    | 710204 LIBRARY THREE RIVER                                          | 7/1/1987  | 6,505.00     | 6,505.00     | 50 | 00 | 50 | 4,683.60     | 130.10     | 1,821.40       | 130.10     | - | LIBRARY                      |
| 010 | 3501 | 000391    | 710200 LIBRARY THREE RIVER                                          | 7/1/1980  | 5,005.00     | 5,005.00     | 50 | 00 | 50 | 4,304.30     | 100.10     | 700.70         | -          | - | LIBRARY                      |
| FED | 3501 | 000393    | 230200 LIBRARY EXETER                                               | 7/1/1975  | 216,253.00   | 216,253.00   | 50 | 00 | 50 | 207,602.88   | 4,325.06   | 8,650.12       | -          | - | LIBRARY                      |
| FED | 3501 | 000394    | 360300 LIBRARY LINDSAY                                              | 7/1/1987  | 7,475.00     | 7,475.00     | 50 | 00 | 50 | 5,382.00     | 149.50     | 2,093.00       | 149.50     | - | LIBRARY                      |
| FED | 3501 | 000395    | 640200 LIBRARY STRATHMORE                                           | 7/1/1976  | 105,813.00   | 105,813.00   | 50 | 00 | 50 | 99,464.22    | 2,116.26   | 6,348.78       | 2,116.26   | - | LIBRARY                      |
| FED | 3501 | 000396    | 640300 LIBRARY STRATHMORE                                           | 7/1/1987  | 10,400.00    | 10,400.00    | 50 | 00 | 50 | 7,468.00     | 208.00     | 2,912.00       | 208.00     | - | LIBRARY                      |
| FED | 3501 | 000399    | 711000 LIBRARY DINUBA                                               | 7/1/1975  | 346,775.00   | 346,775.00   | 50 | 00 | 50 | 332,904.00   | 6,935.50   | 13,871.00      | 6,935.50   | - | LIBRARY                      |
| FED | 3501 | 000463    | 760300 CITY COUNTY LIBRARY                                          | 7/1/1977  | 499,605.00   | 499,605.00   | 50 | 00 | 50 | 459,636.60   | 9,992.10   | 39,969.40      | 9,992.10   | - | LIBRARY                      |
| FED | 3501 | 000464    | 760301 CITY COUNTY LIBRARY                                          | 7/1/1977  | 38,386.00    | 38,386.00    | 50 | 00 | 50 | 35,326.16    | 767.86     | 3,071.84       | 767.86     | - | LIBRARY                      |
| FED | 3801 | 000480    | 80943430 OLD BEN MADDOX HOU                                         | 9/13/1978 | 13,453.30    | 13,453.30    | 50 | 00 | 50 | 12,108.15    | 269.07     | 1,345.15       | 269.07     | - | LIBRARY                      |
| FED | 3501 | 000585    | 710203 LIBRARY THREE RIVER                                          | 7/1/1977  | 38,768.00    | 38,768.00    | 50 | 00 | 50 | 35,666.56    | 775.36     | 3,101.44       | 775.36     | - | LIBRARY                      |
| FED | 3501 | 000587    | 710201 LIBRARY THREE RIVER                                          | 7/10/1977 | 140,374.00   | 140,374.00   | 50 | 00 | 50 | 129,144.08   | 11,229.92  | 2,807.46       | -          | - | LIBRARY                      |
| 010 | 3501 | 000619    | Vassila Library Capital Pro                                         | 6/30/2009 | 6,534,936.00 | 6,534,936.00 | 50 | 00 | 50 | 1,769,782.08 | 130,698.72 | \$4,765,153.92 | 130,698.72 | - | LIBRARY                      |
| 030 | 3501 | 000668    | 2015-0672 London Library                                            | 6/30/2017 | 361,707.00   | 361,707.00   | 20 | 00 | 20 | 108,512.10   | 18,085.35  | 253,194.90     | 18,085.35  | - | LIBRARY                      |
| 030 | 1610 | 000680    | 2019-0908 Vocational Education Cen                                  | 6/30/2020 | 1,629,263.31 | 1,629,263.31 | 50 | 00 | 50 | 97,757.01    | 32,595.67  | 1,531,526.30   | 32,595.67  | - | PROBATION - JUVENILE HALL    |
| 001 | 2202 | 000481    | 371130A Probation Service Cente                                     | 6/30/2000 | 5,433,745.00 | 5,433,745.00 | 50 | 00 | 50 | 2,806,194.50 | 108,674.90 | \$2,625,550.50 | 108,674.90 | - | PROBATION - YOUTH FACILITY   |
| 001 | 2202 | 000490    | 371130A Probation Service Cente                                     | 6/30/2000 | 83,144.00    | 83,144.00    | 50 | 00 | 50 | 39,906.40    | 1,662.88   | \$43,237.60    | 1,662.88   | - | PROBATION - YOUTH FACILITY   |
| 001 | 2202 | 000515    | 371130A Probation Service Cente                                     | 7/1/2006  | 38,632.00    | 38,632.00    | 20 | 00 | 20 | 32,837.20    | 1,931.60   | 5,794.80       | 1,931.60   | - | PROBATION - YOUTH FACILITY   |
| 001 | 2202 | 000550    | 371130A Probation Service Cente                                     | 7/1/2006  | 10,000.00    | 10,000.00    | 50 | 00 | 50 | 3,400.00     | 200.00     | 6,600.00       | 200.00     | - | PROBATION - YOUTH FACILITY   |
| 001 | 1801 | 000657    | 2013-0238 EnerGov Assets RMA Pe                                     | 6/30/2016 | 509,353.00   | 509,353.00   | 20 | 00 | 20 | 178,273.55   | 25,467.65  | 331,079.45     | 25,467.65  | - | RMA - ALL OTHER              |
| 014 | 2601 | 000139    | 860800 AG FRAME DOCK CNTR                                           | 7/1/1977  | 11,005.00    | 11,005.00    | 50 | 00 | 50 | 10,124.60    | 220.10     | 880.40         | 220.10     | - | RMA - ROADS DEPARTMENT       |
| 014 | 2601 | 000436    | 860100 OFFICE AND MAINT CN                                          | 7/1/1977  | 531,771.00   | 531,771.00   | 50 | 00 | 50 | 489,229.32   | 10,635.42  | 42,541.68      | 10,635.42  | - | RMA - ROADS DEPARTMENT       |
| 014 | 2601 | 000437    | 860200 STORAGE & PAINT CNT                                          | 7/1/1977  | 288,556.00   | 288,556.00   | 50 | 00 | 50 | 265,474.28   | 5,771.18   | 23,084.72      | 5,771.18   | - | RMA - ROADS DEPARTMENT       |
| 001 | 2401 | 000438    | 860300 SOIL LAB/PERMITS CNT                                         | 7/1/1979  | 173,081.00   | 173,081.00   | 50 | 00 | 50 | 152,311.28   | 3,461.62   | 20,769.72      | 3,461.62   | - | RMA - ROADS DEPARTMENT       |
| 014 | 2601 | 000439    | 860301 SOIL LAB/PERMITS CNT                                         | 7/1/1977  | 99,447.00    | 99,447.00    | 50 | 00 | 50 | 91,491.24    | 1,989.94   | 7,955.76       | 1,989.94   | - | RMA - ROADS DEPARTMENT       |
| FED | 2601 | 000440    | 860302 SOIL LAB/PERMITS CNT                                         | 7/1/1987  | 160,719.00   | 160,719.00   | 50 | 00 | 50 | 115,717.68   | 3,214.38   | 45,001.32      | 3,214.38   | - | RMA - ROADS DEPARTMENT       |
| 014 | 2601 | 000441    | 860400 LUBE & STEAM CNTRL                                           | 7/1/1977  | 45,192.00    | 45,192.00    | 50 | 00 | 50 | 41,576.64    | 903.84     | 3,615.36       | 903.84     | - | RMA - ROADS DEPARTMENT       |
| 014 | 2601 | 000442    | 860600 AG VERT PEST WEED C                                          | 7/1/1977  | 78,243.00    | 78,243.00    | 50 | 00 | 50 | 71,993.56    | 1,564.86   | 6,259.44       | 1,564.86   | - | RMA - ROADS DEPARTMENT       |
| 001 | 2401 | 000443    | 860602 AG VERT PEST WEED C                                          | 7/1/1987  | 308,775.00   | 308,775.00   | 50 | 00 | 50 | 222,318.00   | 6,175.50   | 86,457.00      | 6,175.50   | - | RMA - ROADS DEPARTMENT       |
| 014 | 2601 | 000444    | 860700 AG EQUIP STORE CNTR                                          | 7/1/1977  | 74,006.00    | 74,006.00    | 50 | 00 | 50 | 68,065.52    | 1,480.12   | 5,920.48       | 1,480.12   | - | RMA - ROADS DEPARTMENT       |
| 014 | 2601 | 000551    | 152-010-0 SECURITY ALARM SYST                                       | 10/1/2006 | 19,785.78    | 19,785.78    | 20 | 00 | 20 | 16,817.93    | 989.29     | 2,967.85       | 989.29     | - | RMA - ROADS DEPARTMENT       |
| 030 | 2101 | 000669    | 2017-0599 Pre-Trial Real Education                                  | 6/30/2017 | 182,933.00   | 182,933.00   | 07 | 07 | 07 | 156,799.74   | 26,133.29  | 26,133.29      | -          | - | SHERIFF - COUNTY JAIL        |
| 001 | 2202 | 000324    | 760650 SHERIFF DETECTIVE U                                          | 5/1/1996  | 128,575.00   | 128,575.00   | 50 | 00 | 50 | 69,420.42    | 2,571.46   | 59,143.58      | 2,571.46   | - | SHERIFF/CORONER - ALL OTHER  |
| 001 | 2210 | 000609    | CUTLER/OROSI SUBST                                                  | 1/29/2008 | 2,023,271.42 | 2,023,271.42 | 50 | 00 | 50 | 606,981.45   | 40,465.43  | 1,416,289.97   | 40,465.43  | - | SHERIFF/CORONER - ALL OTHER  |
| 030 | 2101 | 000672    | 2015-0672 Property and Evidence                                     | 6/30/2019 | 4,288,752.79 | 4,288,752.79 | 50 | 00 | 50 | 257,325.18   | 85,775.06  | \$4,031,427.61 | 85,775.06  | - | SHERIFF/CORONER - ALL OTHER  |
| 030 | 2210 | 000684    | 2021-0303A Emergency Dispatch Relocation Project (50% Fire/Sheriff) | 6/30/2022 | 1,269,527.42 | 1,269,527.42 | 20 | 00 | 20 | 63,476.37    | 63,476.37  | 4,031,427.61   | 63,476.37  | - | SHERIFF/CORONER - ALL OTHER  |
| 030 | 2210 | 000685    | 03-2022A Earlmar Sheriff Substat                                    | 6/30/2022 | 165,512.59   | 165,512.59   | 50 | 00 | 50 | 3,310.25     | 3,310.25   | 162,202.34     | 3,310.25   | - | SHERIFF/CORONER - ALL OTHER  |
| 030 | 2210 | 000686    | 03-2022B Porterville Sheriff Substat                                | 6/30/2022 | 2,515,000.00 | 2,515,000.00 | 50 | 00 | 50 |              |            |                |            |   |                              |

## VEHICLES AND EQUIPMENT

| Sys No  | Tag No   | Fund | Acqy | Unit | Dept/Unit | F/S | Description                     | AcqDate    | I Period for In SvcDate | BeginningCost | Additions | Deletions | Transfers-In | Transfers-Out | DisposalDate | Ending Cost | EstLife | EstLife | Current A/D | Additions | CP Additions | Department                          |
|---------|----------|------|------|------|-----------|-----|---------------------------------|------------|-------------------------|---------------|-----------|-----------|--------------|---------------|--------------|-------------|---------|---------|-------------|-----------|--------------|-------------------------------------|
| 003213A | 2021-07  | 030  | 085  | 000  |           | 01  | Energy Efficiency Solar P       | 6/30/2023  | 6                       | 1/25/2023     | 0.00      | 0.00      | 0.00         | 471,651.89    | 0.00         | 471,651.89  | 25      | 00      | 5           | 0.00      | 0.00         | 47,165.19 AG COMMISSIONER           |
| 003640  | CA5614   | 001  | 015  | 2151 | 0152151   | 01  | 2017 Dodge Ram Pickup Trucks    | 5/2/2017   |                         | 5/2/2017      | 21,243.04 | 0.00      | 0.00         | 0.00          |              | 21,243.04   | 07      | 00      | 07          | 18,208.32 | 3,034.72     | 3,034.72 AG COMMISSIONER            |
| 003641  | CA5613   | 001  | 015  | 2151 | 0152151   | 01  | 2017 Dodge Ram Pickup Trucks    | 5/2/2017   |                         | 5/2/2017      | 21,243.04 | 0.00      | 0.00         | 0.00          |              | 21,243.04   | 07      | 00      | 07          | 18,208.32 | 3,034.72     | 3,034.72 AG COMMISSIONER            |
| 003642  | CA5612   | 001  | 015  | 2151 | 0152151   | 01  | 2017 Dodge Ram Pickup Trucks    | 5/2/2017   |                         | 5/2/2017      | 21,243.04 | 0.00      | 0.00         | 0.00          |              | 21,243.04   | 07      | 00      | 07          | 18,208.32 | 3,034.72     | 3,034.72 AG COMMISSIONER            |
|         |          |      |      |      |           |     |                                 |            |                         |               |           |           |              |               |              | 56,269      |         |         |             |           |              | AG COMMISSIONER Total               |
| 002469  | 60498    | 001  | 025  | 1025 | 251025    | 01  | Fujitsu fi-6800 Scanner         | 12/31/2018 |                         | 12/31/2018    | 19,254.10 | 0.00      | 0.00         | 0.00          |              | 19,254.10   | 05      | 00      | 05          | 19,254.10 | 3,850.82     | 1,605 ASSESSOR                      |
| 002488  | 60493    | 001  | 025  | 2550 | 252550    | 01  | ST ViewScan Universal 9         | 12/26/2018 |                         | 12/26/2018    | 9,639.76  | 0.00      | 0.00         | 0.00          |              | 9,639.76    | 05      | 00      | 05          | 9,639.76  | 1,927.96     | 803 ASSESSOR                        |
| 002489  | 60494    | 001  | 025  | 2550 | 252550    | 01  | ST ViewScan Universal 9         | 12/26/2018 |                         | 12/26/2018    | 8,344.75  | 0.00      | 0.00         | 0.00          |              | 8,344.75    | 05      | 00      | 05          | 8,344.75  | 1,668.95     | 695 ASSESSOR                        |
| 002490  | 60495    | 001  | 025  | 2550 | 252550    | 01  | ST ViewScan Universal 9         | 12/26/2018 |                         | 12/26/2018    | 8,344.75  | 0.00      | 0.00         | 0.00          |              | 8,344.75    | 05      | 00      | 05          | 8,344.75  | 1,668.95     | 695 ASSESSOR                        |
| 002491  | 60496    | 001  | 025  | 2550 | 252550    | 01  | ST ViewScan Universal 9         | 12/26/2018 |                         | 12/26/2018    | 9,639.76  | 0.00      | 0.00         | 0.00          |              | 9,639.76    | 05      | 00      | 05          | 9,639.76  | 1,927.96     | 803 ASSESSOR                        |
| 002492  | 60497    | 001  | 025  | 2550 | 252550    | 01  | ST ViewScan Universal 9         | 12/26/2018 |                         | 12/26/2018    | 8,344.76  | 0.00      | 0.00         | 0.00          |              | 8,344.76    | 05      | 00      | 05          | 8,344.76  | 1,668.96     | 695 ASSESSOR                        |
| 002607  | 60614    | 001  | 025  | 2550 | 252550    | 01  | Custom 4-Tier Map Un-C          | 6/18/2019  |                         | 6/18/2019     | 13,636.27 | 0.00      | 0.00         | 0.00          |              | 13,636.27   | 07      | 00      | 07          | 7,792.16  | 1,948.04     | 1,948 ASSESSOR                      |
| 002608  | 60615    | 001  | 025  | 2550 | 252550    | 01  | Custom 4-Tier Map Un-C          | 6/18/2019  |                         | 6/18/2019     | 13,636.27 | 0.00      | 0.00         | 0.00          |              | 13,636.27   | 07      | 00      | 07          | 7,792.16  | 1,948.04     | 1,948 ASSESSOR                      |
| 002962  | 60813    | 001  | 025  | 2550 | 252550    | 01  | EQ-Fujitsu FI-7900 Scan         | 11/22/2022 |                         | 11/22/2022    | 14,820.55 | 0.00      | 0.00         | 0.00          |              | 14,820.55   | 07      | 00      | 07          | 2,117.22  | 2,117.22     | 2,117 ASSESSOR                      |
| 003038  | 60943    | 001  | 025  | 1025 | 251025    | 01  | Fujitsu Model fi-6800 Sca       | 9/1/2018   |                         | 9/1/2018      | 21,749.10 | 0.00      | 0.00         | 0.00          |              | 21,749.10   | 07      | 00      | 07          | 15,535.10 | 3,107.02     | 3,107 ASSESSOR                      |
| 003082  | 64005    | 001  | 025  | 1025 | 251025    | 01  | Colortrac Rollfed Scanne        | 11/1/2022  | 8                       | 11/1/2022     | 0.00      | 9,322.42  | 0.00         | 0.00          |              | 9,322.42    | 07      | 00      | 07          | 1,331.78  | 1,331.78     | 888 ASSESSOR                        |
| 004310  | CA7901   | 001  | 025  | 1025 | 251025    | 01  | 2022 Honda Civic LX Sedan       | 11/3/2022  | 8                       | 11/3/2022     | 0.00      | 25,796.39 | 0.00         | 0.00          |              | 25,796.39   | 05      | 00      | 05          | 5,159.28  | 5,159.28     | 3,440 ASSESSOR                      |
| 004312  | CA7904   | 001  | 025  | 1025 | 251025    | 01  | 2022 Ranger Supercrew XL Se     | 11/22/2022 | 8                       | 11/22/2022    | 0.00      | 34,053.27 | 0.00         | 0.00          |              | 34,053.27   | 05      | 00      | 05          | 6,810.65  | 6,810.65     | 4,540 ASSESSOR                      |
| 004313  | CA7905   | 001  | 025  | 1025 | 251025    | 01  | 2022 Ford Raneor. Ranger Sup    | 11/19/2022 | 8                       | 11/19/2022    | 0.00      | 34,053.27 | 0.00         | 0.00          |              | 34,053.27   | 05      | 00      | 05          | 6,810.65  | 6,810.65     | 4,540 ASSESSOR                      |
| 004319  | CA7917   | 001  | 025  | 1025 | 251025    | 01  | 2023 Nissan Altima              | 3/8/2023   | 4                       | 3/8/2023      | 0.00      | 29,074.99 | 0.00         | 0.00          |              | 29,074.99   | 07      | 00      | 07          | 0.00      | 0.00         | 1,385 ASSESSOR                      |
| 004320  | CA7918   | 001  | 025  | 1025 | 251025    | 01  | 2023 Nissan Altima              | 3/8/2023   | 4                       | 3/8/2023      | 0.00      | 29,074.99 | 0.00         | 0.00          |              | 29,074.99   | 07      | 00      | 07          | 0.00      | 0.00         | 1,385 ASSESSOR                      |
|         |          |      |      |      |           |     |                                 |            |                         |               |           |           |              |               |              |             |         |         |             |           |              | 30,595 ASSESSOR Total               |
| 002707  | 60675    | 001  | 030  | 2510 | 302510    | 01  | KINETIC UCS M5 2-RU             | 4/16/2020  |                         | 4/16/2020     | 4,590.42  | 0.00      | 0.00         | 0.00          |              | 4,590.42    | 05      | 00      | 05          | 2,754.90  | 918.08       | 918 AUDITOR/CONTROLLER              |
| 002938  | 60781    | 001  | 030  | 2510 | 302510    | 01  | Formax Auto Seal-High           | 10/7/2021  |                         | 10/7/2021     | 12,460.50 | 0.00      | 0.00         | 0.00          |              | 12,460.50   | 07      | 00      | 07          | 3,560.14  | 1,780.07     | 1,780 AUDITOR/CONTROLLER            |
|         |          |      |      |      |           |     |                                 |            |                         |               |           |           |              |               |              |             |         |         |             |           |              | 2,698 AUDITOR/CONTROLLER Total      |
| 001807  | 60197    | 030  | 086  | 3400 | 863400    | 01  | 50KVA NATURAL GAS G             | 6/23/2014  |                         | 6/23/2014     | 28,737.00 | 0.00      | 0.00         | 0.00          |              | 28,737.00   | 15      | 00      | 15          | 17,242.20 | 1,915.80     | 1,916 CAPITAL PROJECTS              |
| 002613  | 60593    | 030  | 086  | 3100 | 863100    | 01  | Ricoh Color Inkjet Printer      | 4/24/2019  |                         | 4/24/2019     | 8,601.88  | 0.00      | 0.00         | 0.00          |              | 8,601.88    | 05      | 00      | 05          | 6,881.52  | 1,720.38     | 1,720 CAPITAL PROJECTS              |
| 002831  | 60703    | 030  | 086  | 3205 | 863205    | 01  | Axis Communications S11         | 8/13/2020  |                         | 8/13/2020     | 20,999.00 | 0.00      | 0.00         | 0.00          |              | 20,999.00   | 05      | 00      | 05          | 12,599.40 | 4,199.80     | 4,200 CAPITAL PROJECTS              |
| 003887  | CA6036   | 030  | 086  | 3100 | 0863100   | 01  | 2018 Chevrolet 1500 Extended    | 4/19/2018  |                         | 4/19/2018     | 25,488.39 | 0.00      | 0.00         | 0.00          | 25,488.39    | 0.00        | 05      | 00      | 05          | 24,638.78 | 4,248.06     | 2,974 CAPITAL PROJECTS              |
| 004229  | CA7780   | 030  | 086  | 3100 | 0863100   | 01  | 2022 Ford F-150 4x4             | 3/10/2022  |                         | 3/10/2022     | 41,580.69 | 0.00      | 0.00         | 0.00          |              | 41,580.69   | 07      | 00      | 07          | 5,940.10  | 5,940.10     | 5,940 CAPITAL PROJECTS              |
| 004308  | CA7781   | 030  | 086  | 3100 | 0863100   | 01  | 2022 Ford F-150                 | 11/3/2022  | 8                       | 11/3/2022     | 0.00      | 47,401.26 | 0.00         | 0.00          |              | 47,401.26   | 05      | 00      | 05          | 9,480.25  | 9,480.25     | 6,320 CAPITAL PROJECTS              |
| 004377  | CA7779   | 030  | 086  | 3100 | 0863100   | 01  | 2022 Ram 1500 Tradesman Cr      | 5/17/2022  |                         | 5/17/2022     | 28,845.71 | 0.00      | 0.00         | 0.00          |              | 28,845.71   | 05      | 00      | 05          | 5,769.14  | 5,769.14     | 5,769 CAPITAL PROJECTS              |
|         |          |      |      |      |           |     |                                 |            |                         |               |           |           |              |               |              |             |         |         |             |           |              | 28,839 CAPITAL PROJECTS Total       |
| 001983  | 61212    | 016  | 101  | 2200 | 1012200   | 01  | APC Symmetra LX-powe            | 3/28/2016  |                         | 3/28/2016     | 17,795.90 | 0.00      | 0.00         | 0.00          |              | 17,795.90   | 07      | 00      | 07          | 17,795.90 | 2,542.28     | 1,695 CHILD SUPPORT SERVICES        |
|         |          |      |      |      |           |     |                                 |            |                         |               |           |           |              |               |              |             |         |         |             |           |              | 1,695 CHILD SUPPORT SERVICES Total  |
| 003576  | CA5002   | 001  | 055  | 1055 | 0551055   | 34  | 2016 GMC Yukon                  | 4/25/2016  |                         | 4/25/2016     | 45,877.22 | 0.00      | 0.00         | 0.00          |              | 45,877.22   | 07      | 00      | 07          | 45,877.22 | 6,553.88     | 4,915 COOPERATIVE EXTENSION         |
| 004084  | CA0744   | 001  | 055  | 3530 | 0553530   | 39  | 2021 Dodge RAM 2500 3/4 ton     | 5/24/2021  |                         | 5/24/2021     | 32,233.37 | 0.00      | 0.00         | 0.00          |              | 32,233.37   | 05      | 00      | 05          | 6,446.67  | 6,446.67     | 6,447 COOPERATIVE EXTENSION         |
| 004263  | CA0741   | 001  | 055  | 1055 | 0551055   | 40  | 2022 Ford F-150                 | 5/23/2022  |                         | 5/23/2022     | 33,800.50 | 0.00      | 0.00         | 0.00          |              | 33,800.50   | 05      | 00      | 05          | 6,760.10  | 6,760.10     | 6,760 COOPERATIVE EXTENSION         |
|         |          |      |      |      |           |     |                                 |            |                         |               |           |           |              |               |              |             |         |         |             |           |              | 18,122 COOPERATIVE EXTENSION Total  |
| 003089  | 64002    | 001  | 100  | 3200 | 1003200   | 01  | M1 Ultra Chio - 20 Core         | 7/5/2022   | 12                      | 7/5/2022      | 0.00      | 8,132.00  | 0.00         | 0.00          |              | 8,132.00    | 07      | 00      | 07          | 1,161.72  | 1,161.72     | 1,162 DISTRICT ATTORNEY - ALL OTHER |
| 003114  | 60907    | 001  | 100  | 3200 | 1003200   | 01  | FDR I8-AL Forensic Com          | 4/7/2023   | 3                       | 4/7/2023      | 0.00      | 8,850.35  | 0.00         | 0.00          |              | 8,850.35    | 05      | 00      | 05          | 0.00      | 0.00         | 443 DISTRICT ATTORNEY - ALL OTHER   |
| 003115  | 60908    | 001  | 100  | 3200 | 1003200   | 01  | FDR I8-AL Forensic Com          | 4/7/2023   | 3                       | 4/7/2023      | 0.00      | 8,850.34  | 0.00         | 0.00          |              | 8,850.34    | 05      | 00      | 05          | 0.00      | 0.00         | 443 DISTRICT ATTORNEY - ALL OTHER   |
| 003561  | CA1112   | 001  | 100  | 3200 | 1003200   | 01  | 2016 FORD UTILITYEXPLOER        | 6/7/2016   |                         | 6/7/2016      | 29,027.69 | 0.00      | 0.00         | 0.00          |              | 29,027.69   | 07      | 00      | 07          | 29,027.69 | 4,146.83     | 3,801 DISTRICT ATTORNEY - ALL OTHER |
| 003562  | CA1115-M | 001  | 100  | 3200 | 1003200   | 01  | 2016 FORD UTILITYEXPLOER        | 6/7/2016   |                         | 6/7/2016      | 29,027.69 | 0.00      | 0.00         | 0.00          |              | 29,027.69   | 07      | 00      | 07          | 29,027.69 | 4,146.83     | 3,801 DISTRICT ATTORNEY - ALL OTHER |
| 003563  | CA1113   | 001  | 100  | 3200 | 1003200   | 01  | 2016 FORD UTILITYEXPLOER        | 6/7/2016   |                         | 6/7/2016      | 29,027.69 | 0.00      | 0.00         | 0.00          |              | 29,027.69   | 07      | 00      | 07          | 29,027.69 | 4,146.83     | 3,801 DISTRICT ATTORNEY - ALL OTHER |
| 003564  | CA1114   | 001  | 100  | 3200 | 1003200   | 01  | 2016 FORD UTILITYEXPLOER        | 6/7/2016   |                         | 6/7/2016      | 29,027.69 | 0.00      | 0.00         | 0.00          |              | 29,027.69   | 07      | 00      | 07          | 29,027.69 | 4,146.83     | 3,801 DISTRICT ATTORNEY - ALL OTHER |
| 003611  | CA1107   | 001  | 100  | 3200 | 1003200   | 01  | 2017 Ford Admin Utility Interco | 4/3/2017   |                         | 4/3/2017      | 29,143.05 | 0.00      | 0.00         | 0.00          |              | 29,143.05   | 07      | 00      | 07          | 24,979.74 | 4,163.29     | 4,163 DISTRICT ATTORNEY - ALL OTHER |
| 003612  | CA1108   | 001  | 100  | 3200 | 1003200   | 01  | 2017 Ford Admin Utility Interco | 4/3/2017   |                         | 4/3/2017      | 29,143.05 | 0.00      | 0.00         | 0.00          |              | 29,143.05   | 07      | 00      | 07          | 24,979.74 | 4,163.29     | 4,163 DISTRICT ATTORNEY - ALL OTHER |
| 003613  | CA1104   | 001  | 100  | 3200 | 1003200   | 01  | 2017 Ford Admin Utility Interco | 4/6/2017   |                         | 4/6/2017      | 29,520.17 | 0.00      | 0.00         | 0.00          |              | 29,520.17   | 07      | 00      | 07          | 25,303.02 | 4,217.17     | 4,217 DISTRICT ATTORNEY - ALL OTHER |
| 003614  | CA1105   | 001  | 100  | 3200 | 1003200   | 01  | 2017 Ford Admin Utility Interco | 4/6/2017   |                         | 4/6/2017      | 27,856.51 | 0.00      | 0.00         | 0.00          |              | 27,856.51   | 07      | 00      | 07          | 23,877.00 | 3,979.50     | 3,980 DISTRICT ATTORNEY - ALL OTHER |
| 003615  | CA1106   | 001  | 100  | 3200 | 1003200   | 01  | 2017 Ford Admin Utility Interco | 4/6/2017   |                         | 4/6/2017      | 27,856.51 | 0.00      | 0.00         | 0.00          |              | 27,856.51   | 07      | 00      | 07          | 23,877.00 | 3,979.50     | 3,980 DISTRICT ATTORNEY - ALL OTHER |
| 003617  | CA1110   | 001  | 100  | 3200 | 1003200   | 01  | 2017 Honda Civic LX             | 3/31/2017  |                         | 3/31/2017     | 20,791.85 | 0.00      | 0.00         | 0.00          |              | 20,791.85   | 07      | 00      | 07          | 17,821.62 | 2,970.27     | 2,970 DISTRICT ATTORNEY - ALL OTHER |
| 003618  | CA1111   | 001  | 100  | 3200 | 1003200   | 01  | 2017 Honda Civic LX             | 3/31/2017  |                         | 3/31/2017     | 20,791.85 | 0.00      | 0.00         | 0.00          |              | 20,791.85   | 07      | 00      | 07          | 17,821.62 | 2,970.27     | 2,970 DISTRICT ATTORNEY - ALL OTHER |
| 003619  | CA1140   | 001  | 100  | 3200 | 1003200   | 01  | 2017 Toyota Prius               | 2/28/2017  |                         | 2/28/2017     | 25,206.09 | 0.00      | 0.00         | 0.00          |              | 25,206.09   | 07      | 00      | 07          | 21,605.22 | 3,600.87     | 3,601 DISTRICT ATTORNEY - ALL OTHER |
| 003644  | CA1154   | 001  | 100  | 3200 | 1003200   | 01  | 2017 Dodge Ram 1500 Trades      | 5          |                         |               |           |           |              |               |              |             |         |         |             |           |              |                                     |

|        |          |     |     |      |         |     |                                 |            |            |            |      |           |      |              |              |           |    |            |           |          |       |      |
|--------|----------|-----|-----|------|---------|-----|---------------------------------|------------|------------|------------|------|-----------|------|--------------|--------------|-----------|----|------------|-----------|----------|-------|------|
| 002424 | 64018    | 013 | 245 | 2100 | 2452100 | 01  | Will-Burt Light Tower - Re      | 5/18/2018  | 5/18/2018  | 142,776.39 | 0.00 | 0.00      | 0.00 | 0.00         | 142,776.39   | 05        | 05 | 142,776.39 | 28,555.27 | 23,796   | FIRE  |      |
| 002456 | 60483    | 013 | 245 | 2100 | 2452100 | 01  | Tuft Shed Premier Tall R        | 1/30/2018  | 1/30/2018  | 8,792.38   | 0.00 | 0.00      | 0.00 | 0.00         | 8,792.38     | 07        | 07 | 6,280.30   | 1,256.06  | 1,256    | FIRE  |      |
| 002599 | 60484    | 013 | 245 | 2100 | 2452100 | 01  | RTX1 000 OS Retransfe           | 11/21/2018 | 11/21/2018 | 7,705.85   | 0.00 | 0.00      | 0.00 | 0.00         | 7,705.85     | 05        | 05 | 7,705.85   | 1,541.17  | 514      | FIRE  |      |
| 002600 | 75019    | 013 | 245 | 2100 | 2452100 | 01  | 2019 Vermeer BC 1500            | 4/18/2019  | 4/18/2019  | 72,275.68  | 0.00 | 0.00      | 0.00 | 0.00         | 72,275.68    | 05        | 05 | 57,820.56  | 14,455.14 | 14,455   | FIRE  |      |
| 002754 | 22800A   | 013 | 245 | 2100 | 2452100 | 01  | 10K QUIET DIESEL GEN            | 6/19/2020  | 6/19/2020  | 14,696.40  | 0.00 | 0.00      | 0.00 | 0.00         | 14,696.40    | 05        | 05 | 8,617.84   | 2,939.28  | 2,939    | FIRE  |      |
| 002838 | 60766    | 013 | 245 | 2100 | 2452100 | 01  | PortaCount Respirator F         | 3/25/2021  | 3/25/2021  | 14,809.65  | 0.00 | 0.00      | 0.00 | 0.00         | 14,809.65    | 07        | 07 | 4,309.34   | 2,115.67  | 2,116    | FIRE  |      |
| 002973 | 60970    | 013 | 245 | 2100 | 2452100 | 01  | Thermal Camera Kit              | 12/10/2021 | 12/10/2021 | 5,937.64   | 0.00 | 0.00      | 0.00 | 0.00         | 5,937.64     | 07        | 07 | 1,696.48   | 848.24    | 848      | FIRE  |      |
| 003017 | 60949    | 013 | 245 | 2200 | 2452200 | 013 | Quester 5000 Dynamic            | 5/6/2022   | 5/27/2022  | 10,795.99  | 0.00 | 0.00      | 0.00 | 0.00         | 10,795.99    | 07        | 07 | 1,542.29   | 1,542.29  | 1,542    | FIRE  |      |
| 003019 | 60944    | 013 | 245 | 2200 | 2452200 | 01  | DANIELS MT-4E REPEAT            | 5/13/2022  | 5/13/2022  | 10,712.13  | 0.00 | 0.00      | 0.00 | 0.00         | 10,712.13    | 07        | 07 | 1,530.31   | 1,530.31  | 1,530    | FIRE  |      |
| 003030 | 60946    | 013 | 245 | 2200 | 2452200 | 01  | Inflatable Fire Safety          | 3/31/2022  | 3/31/2022  | 9,335.00   | 0.00 | 0.00      | 0.00 | 0.00         | 9,335.00     | 07        | 07 | 1,333.57   | 1,333.57  | 1,334    | FIRE  |      |
| 003031 | 60945    | 013 | 245 | 2200 | 2452200 | 01  | DANIELS MT-4E REPEAT            | 5/13/2022  | 5/13/2022  | 10,712.13  | 0.00 | 0.00      | 0.00 | 0.00         | 10,712.13    | 07        | 07 | 1,530.31   | 1,530.31  | 1,530    | FIRE  |      |
| 003046 | 60934    | 013 | 245 | 2100 | 2452100 | 01  | Thermal Camera Kit              | 12/10/2021 | 12/10/2021 | 5,937.64   | 0.00 | 0.00      | 0.00 | 0.00         | 5,937.64     | 07        | 07 | 1,696.48   | 848.24    | 848      | FIRE  |      |
| 003047 | 60935    | 013 | 245 | 2100 | 2452100 | 01  | Thermal Camera Kit              | 12/10/2021 | 12/10/2021 | 5,937.64   | 0.00 | 0.00      | 0.00 | 0.00         | 5,937.64     | 07        | 07 | 1,696.48   | 848.24    | 848      | FIRE  |      |
| 003048 | 60936    | 013 | 245 | 2100 | 2452100 | 01  | Thermal Camera Kit              | 12/10/2021 | 12/10/2021 | 5,937.64   | 0.00 | 0.00      | 0.00 | 0.00         | 5,937.64     | 07        | 07 | 1,696.48   | 848.24    | 848      | FIRE  |      |
| 003049 | 60937    | 013 | 245 | 2100 | 2452100 | 01  | Thermal Camera Kit              | 12/10/2021 | 12/10/2021 | 5,937.64   | 0.00 | 0.00      | 0.00 | 0.00         | 5,937.64     | 07        | 07 | 1,696.48   | 848.24    | 848      | FIRE  |      |
| 003050 | 60938    | 013 | 245 | 2100 | 2452100 | 01  | Thermal Camera Kit              | 12/10/2021 | 12/10/2021 | 5,937.64   | 0.00 | 0.00      | 0.00 | 0.00         | 5,937.64     | 07        | 07 | 1,696.48   | 848.24    | 848      | FIRE  |      |
| 003051 | 60939    | 013 | 245 | 2100 | 2452100 | 01  | Thermal Camera Kit              | 12/10/2021 | 12/10/2021 | 5,937.64   | 0.00 | 0.00      | 0.00 | 0.00         | 5,937.64     | 07        | 07 | 1,696.48   | 848.24    | 848      | FIRE  |      |
| 003075 | 2019-10A | 001 |     |      |         |     | Computer Aided Dispatch         | 6/30/2022  | 6/30/2022  | 600,686.42 | 0.00 | 0.00      | 0.00 | 0.00         | 600,686.42   | 07        | 07 | 85,812.35  | 85,812.35 | 85,812   | FIRE  |      |
| 003077 | 60863    | 013 | 245 | 2200 | 2452200 | 01  | 8040 PortaCount-Resor           | 12/15/2022 | 7          | 12/15/2022 | 0.00 | 10,613.19 | 0.00 | 0.00         | 0.00         | 10,613.19 | 05 | 05         | 2,122.64  | 2,122.64 | 1,238 | FIRE |
| 003095 | 60895    | 013 | 245 | 2200 | 2452200 | 01  | Extractor 22 Washer             | 4/10/2023  | 3          | 4/10/2023  | 0.00 | 5,554.14  | 0.00 | 0.00         | 0.00         | 5,554.14  | 05 | 05         | 0.00      | 0.00     | 278   | FIRE |
| 003096 | 60896    | 013 | 245 | 2200 | 2452200 | 01  | Extractor 22 Washer             | 4/10/2023  | 3          | 4/10/2023  | 0.00 | 5,554.14  | 0.00 | 0.00         | 0.00         | 5,554.14  | 05 | 05         | 0.00      | 0.00     | 278   | FIRE |
| 003097 | 60897    | 013 | 245 | 2200 | 2452200 | 01  | Extractor 22 Washer             | 4/10/2023  | 3          | 4/10/2023  | 0.00 | 5,554.14  | 0.00 | 0.00         | 0.00         | 5,554.14  | 05 | 05         | 0.00      | 0.00     | 278   | FIRE |
| 003109 | 60898    | 013 | 245 | 2100 | 2452100 | 01  | Multiforce compact airlift      | 4/14/2023  | 3          | 4/14/2023  | 0.00 | 8,299.55  | 0.00 | 0.00         | 0.00         | 8,299.55  | 07 | 07         | 0.00      | 0.00     | 296   | FIRE |
| 003110 | 60840    | 013 | 245 | 2100 | 2452100 | 01  | Multiforce compact airlift      | 4/14/2023  | 3          | 4/14/2023  | 0.00 | 8,299.55  | 0.00 | 0.00         | 0.00         | 8,299.55  | 07 | 07         | 0.00      | 0.00     | 296   | FIRE |
| 003137 | 60841    | 013 | 245 | 2100 | 2452100 | 01  | SC358 E2 Edraulic Comb          | 9/14/2022  | 10         | 9/14/2022  | 0.00 | 13,011.86 | 0.00 | 0.00         | 0.00         | 13,011.86 | 07 | 07         | 1,858.84  | 1,858.84 | 1,549 | FIRE |
| 003147 | 60842    | 013 | 245 | 2100 | 2452100 | 01  | SC358 E2 Edraulic Comb          | 9/14/2022  | 10         | 9/14/2022  | 0.00 | 13,011.86 | 0.00 | 0.00         | 0.00         | 13,011.86 | 07 | 07         | 1,858.84  | 1,858.84 | 1,549 | FIRE |
| 003148 | 60843    | 013 | 245 | 2100 | 2452100 | 01  | R421E2 Edraulic Ram To          | 9/14/2022  | 10         | 9/14/2022  | 0.00 | 8,598.08  | 0.00 | 0.00         | 0.00         | 8,598.08  | 07 | 07         | 1,228.30  | 1,228.30 | 1,024 | FIRE |
| 003149 | 60844    | 013 | 245 | 2100 | 2452100 | 01  | R421E2 Edraulic Ram To          | 9/14/2022  | 10         | 9/14/2022  | 0.00 | 8,598.08  | 0.00 | 0.00         | 0.00         | 8,598.08  | 07 | 07         | 1,228.30  | 1,228.30 | 1,024 | FIRE |
| 003150 | 60845    | 013 | 245 | 2100 | 2452100 | 01  | R421E2 Edraulic Ram To          | 9/14/2022  | 10         | 9/14/2022  | 0.00 | 8,598.08  | 0.00 | 0.00         | 0.00         | 8,598.08  | 07 | 07         | 1,228.30  | 1,228.30 | 1,024 | FIRE |
| 003151 | 60846    | 013 | 245 | 2100 | 2452100 | 01  | R421E2 Edraulic Ram To          | 9/14/2022  | 10         | 9/14/2022  | 0.00 | 8,598.08  | 0.00 | 0.00         | 0.00         | 8,598.08  | 07 | 07         | 1,228.30  | 1,228.30 | 1,024 | FIRE |
| 003152 | 60847    | 013 | 245 | 2100 | 2452100 | 01  | R421E2 Edraulic Ram To          | 9/14/2022  | 10         | 9/14/2022  | 0.00 | 8,598.08  | 0.00 | 0.00         | 0.00         | 8,598.08  | 07 | 07         | 1,228.30  | 1,228.30 | 1,024 | FIRE |
| 003153 | 60848    | 013 | 245 | 2100 | 2452100 | 01  | R421E2 Edraulic Ram To          | 9/14/2022  | 10         | 9/14/2022  | 0.00 | 8,598.08  | 0.00 | 0.00         | 0.00         | 8,598.08  | 07 | 07         | 1,228.30  | 1,228.30 | 1,024 | FIRE |
| 003154 | CA76145  | 013 | 245 | 2100 | 2452100 | 01  | R421E2 Edraulic Ram To          | 9/14/2022  | 10         | 9/14/2022  | 0.00 | 8,598.08  | 0.00 | 0.00         | 0.00         | 8,598.08  | 07 | 07         | 1,228.30  | 1,228.30 | 1,024 | FIRE |
| 003155 | 60850    | 013 | 245 | 2100 | 2452100 | 01  | SP555E2 Soreader with           | 9/14/2022  | 10         | 9/14/2022  | 0.00 | 12,543.14 | 0.00 | 0.00         | 0.00         | 12,543.14 | 07 | 07         | 1,791.88  | 1,791.88 | 1,493 | FIRE |
| 003156 | 60851    | 013 | 245 | 2100 | 2452100 | 01  | SP555E2 Soreader with           | 9/14/2022  | 10         | 9/14/2022  | 0.00 | 12,543.14 | 0.00 | 0.00         | 0.00         | 12,543.14 | 07 | 07         | 1,791.88  | 1,791.88 | 1,493 | FIRE |
| 003157 | 60852    | 013 | 245 | 2100 | 2452100 | 01  | SP555E2 Soreader with           | 9/14/2022  | 10         | 9/14/2022  | 0.00 | 12,543.14 | 0.00 | 0.00         | 0.00         | 12,543.14 | 07 | 07         | 1,791.88  | 1,791.88 | 1,493 | FIRE |
| 003158 | 60853    | 013 | 245 | 2100 | 2452100 | 01  | S799E2 Edraulic Cutter w        | 9/14/2022  | 10         | 9/14/2022  | 0.00 | 12,303.90 | 0.00 | 0.00         | 0.00         | 12,303.90 | 07 | 07         | 1,757.70  | 1,757.70 | 1,465 | FIRE |
| 003159 | 60854    | 013 | 245 | 2100 | 2452100 | 01  | S799E2 Edraulic Cutter w        | 9/14/2022  | 10         | 9/14/2022  | 0.00 | 12,303.90 | 0.00 | 0.00         | 0.00         | 12,303.90 | 07 | 07         | 1,757.70  | 1,757.70 | 1,465 | FIRE |
| 003160 | 60855    | 013 | 245 | 2100 | 2452100 | 01  | S799E2 Edraulic Cutter w        | 9/14/2022  | 10         | 9/14/2022  | 0.00 | 12,303.90 | 0.00 | 0.00         | 0.00         | 12,303.90 | 07 | 07         | 1,757.70  | 1,757.70 | 1,465 | FIRE |
| 003161 | 60856    | 013 | 245 | 2100 | 2452100 | 01  | Multiforce Compact Airlift      | 9/14/2022  | 10         | 9/14/2022  | 0.00 | 8,357.32  | 0.00 | 0.00         | 0.00         | 8,357.32  | 07 | 07         | 1,193.90  | 1,193.90 | 995   | FIRE |
| 003162 | 60857    | 013 | 245 | 2100 | 2452100 | 01  | Multiforce Compact Airlift      | 9/14/2022  | 10         | 9/14/2022  | 0.00 | 8,357.32  | 0.00 | 0.00         | 0.00         | 8,357.32  | 07 | 07         | 1,193.90  | 1,193.90 | 995   | FIRE |
| 003170 | 64014    | 013 | 245 | 2200 | 2452200 | 01  | DJI Mavic 3 Thermal Ente        | 6/8/2023   | 1          | 6/8/2023   | 0.00 | 5,998.00  | 0.00 | 0.00         | 0.00         | 5,998.00  | 07 | 07         | 0.00      | 0.00     | 71    | FIRE |
| 003171 | 64015    | 013 | 245 | 2200 | 2452200 | 01  | DJI Mavic 3 Thermal Ente        | 6/8/2023   | 1          | 6/8/2023   | 0.00 | 5,998.00  | 0.00 | 0.00         | 0.00         | 5,998.00  | 07 | 07         | 0.00      | 0.00     | 71    | FIRE |
| 003172 | 64016    | 013 | 245 | 2200 | 2452200 | 01  | DJI Mavic 3 Thermal Ente        | 6/8/2023   | 1          | 6/8/2023   | 0.00 | 5,998.00  | 0.00 | 0.00         | 0.00         | 5,998.00  | 07 | 07         | 0.00      | 0.00     | 71    | FIRE |
| 003173 | 64017    | 013 | 245 | 2200 | 2452200 | 01  | DJI Mavic 3 Thermal Ente        | 6/8/2023   | 1          | 6/8/2023   | 0.00 | 5,998.00  | 0.00 | 0.00         | 0.00         | 5,998.00  | 07 | 07         | 0.00      | 0.00     | 71    | FIRE |
| 004394 | TBD      | 013 | 245 | 2100 | 2452100 | 01  | Spartan ER Tve 1 Fire Aopara    | 8/17/2023  |            | 8/17/2023  | 0.00 | 0.00      | 0.00 | 781,807.26   | 781,807.26   | 05        | 05 | 0.00       | 0.00      |          | FIRE  |      |
| 004392 | TBD      | 013 | 245 | 2100 | 2452100 | 01  | Spartan ER 110 Aerial Fire Aop  | 6/30/2023  |            | 6/30/2023  | 0.00 | 0.00      | 0.00 | 1,438,425.15 | 1,438,425.15 | 05        | 05 | 0.00       | 0.00      |          | FIRE  |      |
| 003500 | CA76151  | 013 | 245 | 2500 | 2452500 | 01  | 2016 FORD POLICE INTERCEP       | 1/23/2016  | 12/23/2016 | 30,858.82  | 0.00 | 0.00      | 0.00 | 0.00         | 30,858.82    | 07        | 07 | 30,858.82  | 4,408.42  | 2,204    | FIRE  |      |
| 003501 | CA76147  | 013 | 245 | 2500 | 2452500 | 01  | 2016 FORD POLICE INTERCEP       | 1/23/2016  | 12/23/2016 | 30,858.82  | 0.00 | 0.00      | 0.00 | 0.00         | 30,858.82    | 07        | 07 | 30,858.82  | 4,408.42  | 2,204    | FIRE  |      |
| 003502 | CA76148  | 013 | 245 | 2500 | 2452500 | 01  | 2016 FORD POLICE INTERCEP       | 1/23/2016  | 12/23/2016 | 30,858.82  | 0.00 | 0.00      | 0.00 | 0.00         | 30,858.82    | 07        | 07 | 30,858.82  | 4,408.42  | 2,204    | FIRE  |      |
| 003503 | CA76149  | 013 | 245 | 2500 | 2452500 | 01  | 2016 FORD POLICE INTERCEP       | 1/23/2016  | 12/23/2016 | 30,858.82  | 0.00 | 0.00      | 0.00 | 0.00         | 30,858.82    | 07        | 07 | 30,858.82  | 4,408.42  | 2,204    | FIRE  |      |
| 003504 | CA76150  | 013 | 245 | 2500 | 2452500 | 01  | 2016 FORD POLICE INTERCEP       | 1/23/2016  | 12/23/2016 | 30,858.82  | 0.00 | 0.00      | 0.00 | 0.00         | 30,858.82    | 07        | 07 | 30,858.82  | 4,408.42  | 2,204    | FIRE  |      |
| 003505 | CA76145  | 013 | 245 | 2100 | 2452100 | 01  | 2016 Ford Police Interceptor Ut | 1/23/2016  | 12/23/2016 | 31,751.05  | 0.00 | 0.00      | 0.00 | 0.00         | 31,751.05    | 07        | 07 | 4,535.83   | 2,268     | FIRE     |       |      |
| 003506 | CA76146  | 013 | 245 | 2    |         |     |                                 |            |            |            |      |           |      |              |              |           |    |            |           |          |       |      |

|         |         |     |     |      |         |     |                                    |            |    |            |            |           |          |            |      |            |      |    |            |           |        |                                      |                                    |
|---------|---------|-----|-----|------|---------|-----|------------------------------------|------------|----|------------|------------|-----------|----------|------------|------|------------|------|----|------------|-----------|--------|--------------------------------------|------------------------------------|
| 003083  | 7629    | 001 | 087 | 1140 | 871140  | 01  | John Deere Z997R Dies              | 9/6/2022   | 10 | 9/6/2022   | 0.00       | 23,192.53 | 0.00     | 0.00       | 0.00 | 23,192.53  | 07   | 07 | 3,313.22   | 3,313.22  | 2,761  | GENERAL SERVICES - PARKS             |                                    |
| 003086  | 7640    | 001 | 087 | 1140 | 871140  | 01  | Caterpillar Model 416 Ba           | 10/25/2022 | 9  | 10/25/2022 | 0.00       | 98,905.32 | 0.00     | 0.00       | 0.00 | 98,905.32  | 07   | 07 | 14,129.33  | 14,129.33 | 10,587 | GENERAL SERVICES - PARKS             |                                    |
| 003098  | R7642   | 001 | 087 | 1140 | 871140  | 01  | John Deere Z997R Law               | 4/25/2023  | 3  | 4/25/2023  | 0.00       | 27,797.25 | 0.00     | 0.00       | 0.00 | 27,797.25  | 05   | 05 | 0.00       | 0.00      | 1,390  | GENERAL SERVICES - PARKS             |                                    |
| 003099  | R7641   | 001 | 087 | 1140 | 871140  | 01  | John Deere Z997R Law               | 4/25/2023  | 3  | 4/25/2023  | 0.00       | 27,797.25 | 0.00     | 0.00       | 0.00 | 27,797.25  | 05   | 05 | 0.00       | 0.00      | 1,390  | GENERAL SERVICES - PARKS             |                                    |
| 004335  | CA0636  | 001 | 087 | 1140 | 871140  | 01  | 2018 Chevrolet 1500 Extended       | 4/19/2018  |    | 4/19/2018  | 0.00       | 0.00      | 0.00     | 25,488.39  | 0.00 | 25,488.39  | 05   | 05 | 25,488.39  | 849.61    | 850    | GENERAL SERVICES - PARKS             |                                    |
| 003589  | CA0758  | 001 | 087 | 1140 | 0871140 | 34  | 2016 FORD F-150 1/2 TON. 4-D       | 6/6/2016   |    | 6/6/2016   | 25,573.67  | 0.00      | 0.00     | 0.00       | 0.00 | 25,573.67  | 07   | 07 | 25,573.67  | 3,653.39  | 3,349  | GENERAL SERVICES - PARKS             |                                    |
| 003590  | CA0759  | 001 | 087 | 1140 | 0871140 | 34  | 2016 FORD F-150 1/2 TON. 4-D       | 6/6/2016   |    | 6/6/2016   | 25,573.67  | 0.00      | 0.00     | 0.00       | 0.00 | 25,573.67  | 07   | 07 | 25,573.67  | 3,653.39  | 3,349  | GENERAL SERVICES - PARKS             |                                    |
| 003591  | CA0756  | 001 | 087 | 1140 | 0871140 | 34  | 2016 FORD F-150 1/2 TON. 4-D       | 6/6/2016   |    | 6/6/2016   | 25,573.67  | 0.00      | 0.00     | 0.00       | 0.00 | 25,573.67  | 07   | 07 | 25,573.67  | 3,653.39  | 3,349  | GENERAL SERVICES - PARKS             |                                    |
| 003592  | CA0755  | 001 | 087 | 1140 | 0871140 | 34  | 2016 FORD F-150 1/2 TON. 4-D       | 6/6/2016   |    | 6/6/2016   | 25,573.67  | 0.00      | 0.00     | 0.00       | 0.00 | 25,573.67  | 07   | 07 | 25,573.67  | 3,653.39  | 3,349  | GENERAL SERVICES - PARKS             |                                    |
| 003593  | CA0754  | 001 | 087 | 1140 | 0871140 | 34  | 2016 FORD F-250 CREW CAB           | 6/8/2016   |    | 6/8/2016   | 28,751.37  | 0.00      | 0.00     | 0.00       | 0.00 | 28,751.37  | 07   | 07 | 28,751.37  | 4,107.33  | 3,765  | GENERAL SERVICES - PARKS             |                                    |
| 003594  | CA0753  | 001 | 087 | 1140 | 0871140 | 34  | 2016 FORD F-250 CREW CAB           | 6/8/2016   |    | 6/8/2016   | 28,751.37  | 0.00      | 0.00     | 0.00       | 0.00 | 28,751.37  | 07   | 07 | 28,751.37  | 4,107.33  | 3,765  | GENERAL SERVICES - PARKS             |                                    |
| 003687  | CA7799  | 001 | 087 | 7300 | 0877300 | 35  | 2017 Ford Admin Utility Explorer   | 4/3/2017   |    | 4/3/2017   | 27,539.73  | 0.00      | 0.00     | 0.00       | 0.00 | 27,539.73  | 07   | 07 | 23,605.50  | 3,934.25  | 64,747 | GENERAL SERVICES - PARKS Total       |                                    |
| 002761  | 60741   | 001 | 142 | 6053 | 1426053 | 01  | Hot Water Pressure Was             | 6/3/2020   |    | 6/3/2020   | 6,179.08   | 0.00      | 0.00     | 0.00       | 0.00 | 6,179.08   | 05   | 05 | 3,707.46   | 1,235.82  | 3,934  | GENERAL SERVICES - PROPERTY MAGEMENT |                                    |
| 003076  | 60864   | 001 | 142 | 6053 | 1426053 | 55  | DEXTER OPL T-900 WA                | 11/18/2022 | 8  | 11/18/2022 | 0.00       | 13,377.16 | 0.00     | 0.00       | 0.00 | 13,377.16  | 05   | 05 | 2,675.43   | 2,675.43  | 1,784  | HHS - ANIMAL CONTROL                 |                                    |
| 003686  | CA0861  | 001 | 142 | 6053 | 1426053 | 35  | 2017 Ford F-250 Super Cab an       | 4/3/2017   |    | 4/3/2017   | 27,595.76  | 0.00      | 0.00     | 0.00       | 0.00 | 27,595.76  | 07   | 07 | 23,653.50  | 3,942.25  | 3,942  | HHS - ANIMAL CONTROL                 |                                    |
| 003710  | CA0862  | 001 | 142 | 6053 | 1426053 | 35  | 2017 Ford F-250 SuperCab 4x4       | 10/5/2017  |    | 10/5/2017  | 64,435.23  | 0.00      | 0.00     | 0.00       | 0.00 | 64,435.23  | 07   | 07 | 55,230.18  | 9,205.03  | 9,205  | HHS - ANIMAL CONTROL                 |                                    |
| 004058  | CA0859  | 001 | 142 | 6053 | 1426053 | 38  | 2020 Ford F-250 SuperCab 3/4       | 2/1/2021   |    | 2/1/2021   | 70,229.14  | 0.00      | 0.00     | 0.00       | 0.00 | 70,229.14  | 05   | 05 | 28,891.66  | 14,045.83 | 14,046 | HHS - ANIMAL CONTROL                 |                                    |
| 004254  | CA0868  | 001 | 142 | 6053 | 1426053 | 40  | 2022 Ford Transit                  | 5/24/2022  |    | 5/24/2022  | 38,973.85  | 0.00      | 0.00     | 0.00       | 0.00 | 38,973.85  | 05   | 05 | 7,794.77   | 7,794.77  | 7,795  | HHS - ANIMAL CONTROL                 |                                    |
| 004334  | CA3576  | 001 | 142 | 6053 | 1426053 | 01  | 2023 Ford Edge SE                  | 6/1/2023   | 1  | 6/1/2023   | 0.00       | 41,845.80 | 0.00     | 0.00       | 0.00 | 41,845.80  | 05   | 05 | 0.00       | 0.00      | 697    | HHS - ANIMAL CONTROL                 |                                    |
| 003215  | 64028   | 001 | 142 | 1142 | 1421142 | 01  | RED Video Komodo X C               | 7/21/2023  |    | 8/5/2022   | 0.00       | 0.00      | 0.00     | 0.00       | 0.00 | 21,966.41  | 08   | 08 | 0.00       | 0.00      | 38,705 | HHS - ANIMAL CONTROL Total           |                                    |
| 003632  | CA3570  | 001 | 142 | 1142 | 1421142 | 01  | 2016 Ford F-150 Pickup             | 11/18/2016 |    | 11/18/2016 | 35,031.91  | 0.00      | 0.00     | 0.00       | 0.00 | 35,031.91  | 07   | 07 | 35,031.91  | 5,004.55  | 1,688  | HHS - ADMIN                          |                                    |
| 004366  | CA3577  | 001 | 142 | 2010 | 1422010 | 02  | 2023 Ford Escape ST                | 6/8/2023   | 1  | 6/8/2023   | 0.00       | 35,819.46 | 0.00     | 0.00       | 0.00 | 35,819.46  | 05   | 05 | 0.00       | 0.00      | 597    | HHS - ADMIN                          |                                    |
| 002392  | 60436   | 001 | 142 | 3014 | 1423014 | 02  | CANON CR-2 AF(AUTO                 | 2/2/2018   |    | 2/2/2018   | 17,830.80  | 0.00      | 0.00     | 0.00       | 0.00 | 17,830.80  | 07   | 07 | 12,736.30  | 2,547.26  | 2,547  | HHS - HEALTH                         |                                    |
| 003071  | 60836   | 001 | 142 | 6047 | 1426047 | 01  | Cisco Catalyst 9200L 48            | 7/19/2022  |    | 7/19/2022  | 0.00       | 14,607.02 | 0.00     | 0.00       | 0.00 | 14,607.02  | 07   | 07 | 0.00       | 0.00      | 2,087  | HHS - HEALTH                         |                                    |
| 003072  | 60837   | 001 | 142 | 6047 | 1426047 | 01  | Cisco Catalyst 9200L 48            | 7/19/2022  |    | 7/19/2022  | 0.00       | 13,382.17 | 0.00     | 0.00       | 0.00 | 13,382.17  | 07   | 07 | 1,911.74   | 1,911.74  | 1,912  | HHS - HEALTH                         |                                    |
| 003073  | 60838   | 001 | 142 | 6047 | 1426047 | 01  | Cisco Catalyst 9200L 48            | 7/19/2022  |    | 7/19/2022  | 0.00       | 41,599.99 | 0.00     | 0.00       | 0.00 | 41,599.99  | 07   | 07 | 5,942.86   | 5,942.86  | 5,943  | HHS - HEALTH                         |                                    |
| 003116  | 60909   | 001 | 142 | 6033 | 1426033 | 01  | Exam Table PWR225                  | 2/23/2023  | 5  | 2/23/2023  | 0.00       | 10,769.64 | 0.00     | 0.00       | 0.00 | 10,769.64  | 05   | 05 | 0.00       | 0.00      | 897    | HHS - HEALTH                         |                                    |
| 003117  | 60910   | 001 | 142 | 6033 | 1426033 | 01  | Exam Table PWR225                  | 2/23/2023  | 5  | 2/23/2023  | 0.00       | 10,769.64 | 0.00     | 0.00       | 0.00 | 10,769.64  | 05   | 05 | 0.00       | 0.00      | 897    | HHS - HEALTH                         |                                    |
| 003620  | CA1975  | 001 | 142 | 6012 | 1426012 | 02  | 2017 Ford F-150 Pickup Truck       | 4/3/2017   |    | 4/3/2017   | 21,337.79  | 0.00      | 0.00     | 0.00       | 0.00 | 21,337.79  | 07   | 07 | 18,289.56  | 3,048.26  | 3,048  | HHS - HEALTH                         |                                    |
| 003621  | CA1976  | 001 | 142 | 6012 | 1426012 | 02  | 2017 Ford F-150 Pickup Truck       | 4/3/2017   |    | 4/3/2017   | 21,337.79  | 0.00      | 0.00     | 0.00       | 0.00 | 21,337.79  | 07   | 07 | 18,289.56  | 3,048.26  | 3,048  | HHS - HEALTH                         |                                    |
| 003630  | CA3487  | 001 | 142 | 6011 | 1426011 | 02  | 2017 Ford Fusion Hybrid            | 3/31/2017  |    | 3/31/2017  | 24,795.74  | 0.00      | 0.00     | 0.00       | 0.00 | 24,795.74  | 07   | 07 | 21,253.50  | 3,542.25  | 3,542  | HHS - HEALTH                         |                                    |
| 003631  | CA3485  | 001 | 142 | 6011 | 1426011 | 02  | 2017 Ford Fusion Hybrid            | 3/31/2017  |    | 3/31/2017  | 24,795.74  | 0.00      | 0.00     | 0.00       | 0.00 | 24,795.74  | 07   | 07 | 21,253.50  | 3,542.25  | 3,542  | HHS - HEALTH                         |                                    |
| 003731  | CA1979  | 001 | 142 | 6012 | 1426012 | 02  | 2018 Chevrolet 1500 Silverado      | 3/21/2018  |    | 3/21/2018  | 22,695.51  | 0.00      | 0.00     | 0.00       | 0.00 | 22,695.51  | 05   | 05 | 22,695.51  | 4,539.11  | 4,539  | HHS - HEALTH                         |                                    |
| 003732  | CA3168  | 001 | 142 | 6047 | 1426047 | 02  | 2018 Toyota Corolla LE             | 3/31/2018  |    | 3/31/2018  | 18,985.95  | 0.00      | 0.00     | 0.00       | 0.00 | 18,985.95  | 05   | 05 | 18,985.95  | 3,797.19  | 2,531  | HHS - HEALTH                         |                                    |
| 003733  | CA3169  | 001 | 142 | 6047 | 1426047 | 02  | 2018 Toyota Corolla LE             | 3/31/2018  |    | 3/31/2018  | 18,985.95  | 0.00      | 0.00     | 0.00       | 0.00 | 18,985.95  | 05   | 05 | 18,985.95  | 3,797.19  | 2,531  | HHS - HEALTH                         |                                    |
| 003745  | CA3571  | 001 | 142 | 6014 | 1426014 | 02  | 2017 Ford F-250. 4x4 Pickup Tr     | 5/9/2018   |    | 5/9/2018   | 29,181.72  | 0.00      | 0.00     | 0.00       | 0.00 | 29,181.72  | 05   | 05 | 29,181.72  | 5,836.36  | 4,864  | HHS - HEALTH                         |                                    |
| 003836  | CA3438  | 001 | 142 | 1143 | 1421143 | 01  | 2019 Ford Fusion Hybrid SE         | 4/24/2019  |    | 4/24/2019  | 25,890.12  | 0.00      | 0.00     | 0.00       | 0.00 | 25,890.12  | 05   | 05 | 20,712.08  | 5,178.02  | 5,178  | HHS - HEALTH                         |                                    |
| 003850  | CA3478  | 001 | 145 | 6011 | 1426011 | 01  | 2018 Chevrolet Malibu              | 1/22/2019  |    | 1/22/2019  | 25,742.09  | 0.00      | 0.00     | 0.00       | 0.00 | 25,742.09  | 05   | 05 | 20,953.68  | 5,148.42  | 5,148  | HHS - HEALTH                         |                                    |
| 004306  | CA3154  | 001 | 142 | 6026 | 1426026 | 56  | 2023 Ford Transit 150 LR crew      | 11/3/2022  | 8  | 11/3/2022  | 0.00       | 51,091.70 | 0.00     | 0.00       | 0.00 | 51,091.70  | 05   | 05 | 10,218.34  | 10,218.34 | 6,812  | HHS - HEALTH                         |                                    |
| 004307  | CA3190  | 001 | 142 | 6026 | 1426026 | 56  | 2023 Ford Transit Connect Wa       | 11/3/2022  | 8  | 11/3/2022  | 0.00       | 35,383.91 | 0.00     | 0.00       | 0.00 | 35,383.91  | 07   | 07 | 5,054.85   | 5,054.85  | 3,370  | HHS - HEALTH                         |                                    |
| 004322  | 3568    | 001 | 142 | 6012 | 1426012 | 01  | 2023 FORD F-150 SUPER CAB          | 4/25/2023  | 3  | 4/25/2023  | 0.00       | 48,873.38 | 0.00     | 0.00       | 0.00 | 48,873.38  | 05   | 05 | 0.00       | 0.00      | 2,444  | HHS - HEALTH                         |                                    |
| 001705  | AVATAR  | 001 | 142 | 3334 | 1423334 | 01  | NETSMART AVATAR SO                 | 8/1/2013   |    | 8/1/2013   | 568,782.00 | 0.00      | 0.00     | 0.00       | 0.00 | 568,782.00 | 10   | 10 | 568,782.00 | 56,878.20 | 63,369 | HHS - HEALTH Total                   |                                    |
| 002632  | 60640   | 001 | 142 | 3322 | 1423322 | 01  | KINETIC UCS M5 2-RU                | 10/18/2019 |    | 10/18/2019 | 19,569.40  | 0.00      | 0.00     | 0.00       | 0.00 | 19,569.40  | 05   | 05 | 15,655.52  | 3,913.88  | 9,673  | HHS - MENTAL HEALTH                  |                                    |
| 002116  | 60318   | 001 | 142 | 4030 | 1424030 | 02  | ARK-1A Auto Refractor K            | 10/14/2016 |    | 10/14/2016 | 13,043.04  | 0.00      | 0.00     | 0.00       | 0.00 | 13,043.04  | 07   | 07 | 13,043.04  | 1,863.30  | 60,792 | HHS - MENTAL HEALTH Total            |                                    |
| 001979  | 61198   | 001 | 200 | 2150 | 2002150 | 01  | Live Scan System                   | 1/6/2016   |    | 1/6/2016   | 10,460.62  | 0.00      | 0.00     | 0.00       | 0.00 | 10,460.62  | 07   | 07 | 10,460.62  | 1,494.34  | 466    | HHS - SOCIAL SERVICES Total          |                                    |
| X5      | Pending | 001 | 200 | 2150 | 2002150 | (1) | IDEMIA LiveScan System             | 6/22/2022  |    | 6/22/2022  | 6,579.54   | 0.00      | 6,579.54 | 0.00       | 0.00 | 7/1/2022   | 0.00 | 07 | 07         | 78.33     | 0.00   | 747                                  | HUMAN RESOURCES                    |
| Memo    | Memo    | 035 | 090 | 1000 | 901000  | 01  | HVAC Replacement in IT server Room | 11/30/2020 |    |            | 166,886.81 | 0.00      | 0.00     | 0.00       | 0.00 | 166,886.81 | 15   | 15 | 18,542.79  | 11,125.79 | 11,126 | HUMAN RESOURCES Total                |                                    |
| 003213A | 2021-07 | 030 | 085 | 000  |         | 01  | Energy Efficiency Solar P          | 6/30/2023  | 6  | 1/25/2023  | 0.00       | 0.00      | 0.00     | 532,222.59 | 0.00 | 532,222.59 | 25   | 25 | 5          | 0.00      | 0.00   | 53,222                               | ISF - INFORMATION TECHNOLOGY Total |
| 004037  | R9004   | 010 | 145 | 3510 | 1453510 | 55  | 2020 Mercedes Sprinter Van Bo      | 9/11/2020  |    | 9/11/2020  | 168,002.85 | 0.00      | 0.00     | 0.00       | 0.00 | 168,002.85 | 05   | 05 | 100,801.71 | 33,600.57 | 13,602 | ISF - INFORMATION TECHNOLOGY         |                                    |
| 002755  | 60735   | 001 | 205 | 1100 | 2051100 | 01  | Metal Detector 720mm 1             | 6/9/2020   |    | 6/9/2020   | 6,558.26   | 0.00      | 0.00     | 0.00       | 0.00 | 6,558.26   | 05   | 05 | 3,934.95   | 1,311.65  | 66,824 | LIBRARY Total                        |                                    |
| 002756  | 60736   | 001 | 205 | 1100 | 2051100 | 01  | Metal Detector 720mm 1             | 6/9/2020   |    | 6/9/2020   | 6,558.26   | 0.00      | 0.00     | 0.00       | 0.00 | 6,558.26   | 05   | 05 | 3,934.95   | 1,311.65  | 1,312  | PROBATION - ALL OTHER                |                                    |
| 002757  | 60737   | 001 | 205 | 1100 | 2051100 | 01  | Metal Detector 720mm 1             | 6/9/2020   |    |            |            |           |          |            |      |            |      |    |            |           |        |                                      |                                    |

|        |         |     |     |      |         |    |                                  |            |            |            |           |      |      |           |            |    |           |           |           |                       |                             |
|--------|---------|-----|-----|------|---------|----|----------------------------------|------------|------------|------------|-----------|------|------|-----------|------------|----|-----------|-----------|-----------|-----------------------|-----------------------------|
| 003713 | CA4011  | 001 | 230 | 5120 | 2305120 | 01 | 2018 Chev1500 Extended Ca        | 1/17/2018  | 1/17/2018  | 28,820.02  | 0.00      | 0.00 | 0.00 | 0.00      | 28,820.02  | 07 | 00        | 20,585.75 | 4,117.15  | 4,117                 | RMA - ALL OTHER             |
| 003752 | CA6035  | 001 | 230 | 5120 | 2305120 | 01 | 2018 Chevrolet 1500 Extended     | 4/19/2018  | 4/19/2018  | 25,488.39  | 0.00      | 0.00 | 0.00 | 0.00      | 25,488.39  | 05 | 00        | 25,488.39 | 5,097.67  | 3,823                 | RMA - ALL OTHER             |
| 003754 | CA6042  | 001 | 230 | 5120 | 2305120 | 01 | 2018 Chevrolet 1500 Extended     | 4/19/2018  | 4/19/2018  | 25,488.39  | 0.00      | 0.00 | 0.00 | 0.00      | 25,488.39  | 05 | 00        | 25,488.39 | 5,097.67  | 3,823                 | RMA - ALL OTHER             |
| 003846 | CA6045  | 001 | 230 | 8100 | 2308100 | 01 | 2019 Ford Fusion Hybrids         | 4/24/2019  | 4/24/2019  | 25,574.62  | 0.00      | 0.00 | 0.00 | 0.00      | 25,574.62  | 05 | 00        | 20,539.68 | 5,134.92  | 5,135                 | RMA - ALL OTHER             |
| 003847 | CA6046  | 001 | 230 | 8100 | 2308100 | 01 | 2019 Ford Fusion Hybrids         | 4/24/2019  | 4/24/2019  | 25,574.62  | 0.00      | 0.00 | 0.00 | 0.00      | 25,574.62  | 05 | 00        | 20,539.68 | 5,134.92  | 5,135                 | RMA - ALL OTHER             |
| 003866 | CA6044  | 001 | 230 | 5120 | 2305120 | 01 | 2019 Ford Explorer               | 12/27/2018 | 12/27/2018 | 27,659.54  | 0.00      | 0.00 | 0.00 | 0.00      | 27,659.54  | 05 | 00        | 27,659.54 | 5,531.90  | 2,305                 | RMA - ALL OTHER             |
| 003870 | CA6038  | 001 | 230 | 5120 | 2305120 | 01 | 2019 Chevrolet Silverado 1500    | 5/16/2019  | 5/16/2019  | 29,127.80  | 0.00      | 0.00 | 0.00 | 0.00      | 29,127.80  | 05 | 00        | 23,302.24 | 5,825.56  | 5,826                 | RMA - ALL OTHER             |
| 003871 | CA6039  | 001 | 230 | 5120 | 2305120 | 01 | 2019 Chevrolet Silverado 1500    | 5/16/2019  | 5/16/2019  | 29,127.80  | 0.00      | 0.00 | 0.00 | 0.00      | 29,127.80  | 05 | 00        | 23,302.24 | 5,825.56  | 5,826                 | RMA - ALL OTHER             |
| 004072 | CA6045  | 001 | 230 | 8100 | 2308100 | 01 | 2020 Ford Explorer               | 12/19/2020 | 12/19/2020 | 29,914.37  | 0.00      | 0.00 | 0.00 | 0.00      | 29,914.37  | 05 | 00        | 17,948.61 | 5,962.87  | 5,963                 | RMA - ALL OTHER             |
| 004073 | CA6056  | 001 | 230 | 8100 | 2308100 | 01 | 2020 Ford Explorer Base RWD      | 12/19/2020 | 12/19/2020 | 29,914.37  | 0.00      | 0.00 | 0.00 | 0.00      | 29,914.37  | 05 | 00        | 17,948.61 | 5,962.87  | 5,963                 | RMA - ALL OTHER             |
| 004304 | CA6043  | 001 | 230 | 5120 | 2305120 | 70 | 2022 Ford F-150                  | 10/18/2022 | 10/18/2022 | 0.00       | 27,850.51 | 0.00 | 0.00 | 0.00      | 27,850.51  | 05 | 00        | 5,570.10  | 5,570.10  | 4,178                 | RMA - ALL OTHER             |
| 004331 | R0656   | 001 | 230 | 5120 | 2305120 | 41 | 2022 Ford F-150                  | 3/6/2023   | 3/6/2023   | 0.00       | 38,000.00 | 0.00 | 0.00 | 0.00      | 38,000.00  | 05 | 00        | 0.00      | 0.00      | 2,533                 | RMA - ALL OTHER             |
| 004332 | R0655   | 001 | 230 | 5120 | 2305120 | 41 | 2023 Ford F-150                  | 3/6/2023   | 3/6/2023   | 0.00       | 42,000.00 | 0.00 | 0.00 | 0.00      | 42,000.00  | 05 | 00        | 0.00      | 0.00      | 2,800                 | RMA - ALL OTHER             |
| 001620 | 60069   | 001 | 240 | 2500 | 2402500 | 01 | UNIVERSAL LASER ENG              | 1/2/2013   | 1/2/2013   | 16,633.30  | 0.00      | 0.00 | 0.00 | 0.00      | 16,633.30  | 10 | 00        | 16,633.30 | 1,663.33  | 1,663                 | SHERIFF - COUNTY JAIL       |
| 002300 | 60373   | 001 | 240 | 2500 | 2402500 | 01 | Unimac Washer 85lb Ca            | 5/24/2017  | 20,917.97  | 0.00       | 0.00      | 0.00 | 0.00 | 20,917.97 | 07         | 00 | 17,929.68 | 2,988.28  | 2,988     | SHERIFF - COUNTY JAIL |                             |
| 002393 | 60437   | 001 | 240 | 2500 | 2402500 | 01 | DVR Upgrade                      | 2/16/2018  | 2/16/2018  | 20,140.22  | 0.00      | 0.00 | 0.00 | 0.00      | 20,140.22  | 05 | 00        | 20,140.22 | 4,028.06  | 2,350                 | SHERIFF - COUNTY JAIL       |
| 002394 | 60438   | 001 | 240 | 2500 | 2402500 | 01 | DVR Upgrade                      | 2/16/2018  | 2/16/2018  | 20,140.22  | 0.00      | 0.00 | 0.00 | 0.00      | 20,140.22  | 05 | 00        | 20,140.22 | 4,028.06  | 2,350                 | SHERIFF - COUNTY JAIL       |
| 002395 | 60439   | 001 | 240 | 2500 | 2402500 | 01 | DVR Upgrade                      | 2/16/2018  | 2/16/2018  | 20,140.22  | 0.00      | 0.00 | 0.00 | 0.00      | 20,140.22  | 05 | 00        | 20,140.22 | 4,028.06  | 2,350                 | SHERIFF - COUNTY JAIL       |
| 002396 | 60440   | 001 | 240 | 2500 | 2402500 | 01 | DVR Upgrade                      | 2/16/2018  | 2/16/2018  | 20,140.22  | 0.00      | 0.00 | 0.00 | 0.00      | 20,140.22  | 05 | 00        | 20,140.22 | 4,028.06  | 2,350                 | SHERIFF - COUNTY JAIL       |
| 002397 | 60441   | 001 | 240 | 2500 | 2402500 | 01 | DVR Upgrade                      | 2/16/2018  | 2/16/2018  | 20,140.22  | 0.00      | 0.00 | 0.00 | 0.00      | 20,140.22  | 05 | 00        | 20,140.22 | 4,028.06  | 2,350                 | SHERIFF - COUNTY JAIL       |
| 002398 | 60442   | 001 | 240 | 2500 | 2402500 | 01 | DVR Upgrade                      | 2/16/2018  | 2/16/2018  | 20,140.22  | 0.00      | 0.00 | 0.00 | 0.00      | 20,140.22  | 05 | 00        | 20,140.22 | 4,028.06  | 2,350                 | SHERIFF - COUNTY JAIL       |
| 002420 | Pending | 001 | 240 | 2500 | 2402500 | 01 | Food Cutter, 115V, with          | 4/11/2018  | 4/11/2018  | 8,395.86   | 0.00      | 0.00 | 0.00 | 0.00      | 8,395.86   | 07 | 00        | 5,997.05  | 1,199.41  | 1,199                 | SHERIFF - COUNTY JAIL       |
| 002421 | Pending | 001 | 240 | 2500 | 2402500 | 01 | P2416+ 90W Profession            | 2/27/2018  | 2/27/2018  | 9,799.86   | 0.00      | 0.00 | 0.00 | 0.00      | 9,799.86   | 05 | 00        | 5,799.86  | 1,959.98  | 1,143                 | SHERIFF - COUNTY JAIL       |
| 002431 | 60463   | 001 | 240 | 2500 | 2402500 | 01 | Tray Prep Table w/corve          | 4/13/2018  | 4/13/2018  | 25,719.93  | 0.00      | 0.00 | 0.00 | 0.00      | 25,719.93  | 07 | 00        | 18,371.40 | 3,674.28  | 3,674                 | SHERIFF - COUNTY JAIL       |
| 002467 | 60566   | 001 | 240 | 2508 | 2402508 | 01 | 64" X 24" MODULAR TRA            | 6/30/2018  | 6/30/2018  | 53,128.13  | 0.00      | 0.00 | 0.00 | 0.00      | 53,128.13  | 05 | 00        | 53,128.13 | 10,625.61 | 9,740                 | SHERIFF - COUNTY JAIL       |
| 002568 | 60595   | 001 | 240 | 2500 | 2402500 | 01 | Engraving Server System          | 1/28/2019  | 1/28/2019  | 8,090.04   | 0.00      | 0.00 | 0.00 | 0.00      | 8,090.04   | 05 | 00        | 6,472.04  | 1,618.01  | 1,618                 | SHERIFF - COUNTY JAIL       |
| 002718 | 60636   | 001 | 240 | 2501 | 2402501 | 01 | Convection Oven Silver S         | 6/14/2019  | 6/14/2019  | 9,822.25   | 0.00      | 0.00 | 0.00 | 0.00      | 9,822.25   | 05 | 00        | 7,857.80  | 1,964.45  | 1,964                 | SHERIFF - COUNTY JAIL       |
| 002719 | 60637   | 001 | 240 | 2501 | 2402501 | 01 | Convection Oven Silver S         | 6/14/2019  | 6/14/2019  | 9,822.24   | 0.00      | 0.00 | 0.00 | 0.00      | 9,822.24   | 05 | 00        | 7,857.80  | 1,964.45  | 1,964                 | SHERIFF - COUNTY JAIL       |
| 002722 | 60669   | 001 | 240 | 2501 | 2402501 | 01 | Waste Heavy Duty 265 X           | 7/22/2019  | 7/22/2019  | 31,970.00  | 0.00      | 0.00 | 0.00 | 0.00      | 31,970.00  | 05 | 00        | 25,576.00 | 6,394.00  | 6,394                 | SHERIFF - COUNTY JAIL       |
| 002723 | 61200   | 030 | 240 | 2501 | 2402501 | 01 | Caterpillar Model C15 Di         | 4/12/2016  | 4/12/2016  | 102,094.07 | 0.00      | 0.00 | 0.00 | 0.00      | 102,094.07 | 15 | 00        | 47,643.69 | 8,806.27  | 6,806                 | SHERIFF - COUNTY JAIL       |
| 002885 | 60865   | 001 | 240 | 2507 | 2402507 | 01 | Dual Temp Refrigerator           | 5/18/2021  | 5/18/2021  | 7,854.98   | 0.00      | 0.00 | 0.00 | 0.00      | 7,854.98   | 07 | 00        | 2,244.28  | 1,122.14  | 1,122                 | SHERIFF - COUNTY JAIL       |
| 002944 | 60972   | 001 | 240 | 2507 | 2402507 | 01 | Kettle, DIR STM STNRV,           | 8/5/2021   | 8/5/2021   | 19,823.85  | 0.00      | 0.00 | 0.00 | 0.00      | 19,823.85  | 07 | 00        | 5,663.98  | 2,831.98  | 2,832                 | SHERIFF - COUNTY JAIL       |
| 002947 | 60971   | 001 | 240 | 2507 | 2402507 | 01 | Convection OVN,DBLE.2            | 9/10/2021  | 9/10/2021  | 9,514.33   | 0.00      | 0.00 | 0.00 | 0.00      | 9,514.33   | 07 | 00        | 2,718.38  | 1,359.19  | 1,359                 | SHERIFF - COUNTY JAIL       |
| 003005 | 60955   | 001 | 240 | 2509 | 2402509 | 01 | CAT 3500LB - Caterpilla          | 2/15/2022  | 2/15/2022  | 29,074.56  | 0.00      | 0.00 | 0.00 | 0.00      | 29,074.56  | 07 | 00        | 4,153.51  | 4,153.51  | 4,154                 | SHERIFF - COUNTY JAIL       |
| 003128 | Pending | 001 | 240 | 2507 | 2402507 | 01 | Gas Stove - Range 48"            | 7/6/2022   | 7/6/2022   | 0.00       | 10,418.99 | 0.00 | 0.00 | 0.00      | 10,418.99  | 07 | 00        | 1,488.43  | 1,488.43  | 1,488                 | SHERIFF - COUNTY JAIL       |
| 003129 | Pending | 001 | 240 | 2507 | 2402507 | 01 | Unimac Washer 85lb Ca            | 8/18/2022  | 8/18/2022  | 0.00       | 32,188.26 | 0.00 | 0.00 | 0.00      | 32,188.26  | 07 | 00        | 4,598.32  | 4,598.32  | 4,215                 | SHERIFF - COUNTY JAIL       |
| 003130 | Pending | 001 | 240 | 2507 | 2402507 | 01 | Unimac Washer 85lb Ca            | 8/18/2022  | 8/18/2022  | 0.00       | 32,188.27 | 0.00 | 0.00 | 0.00      | 32,188.27  | 07 | 00        | 4,598.33  | 4,598.33  | 4,215                 | SHERIFF - COUNTY JAIL       |
| 003131 | Pending | 001 | 240 | 2507 | 2402507 | 01 | Convection Ovn, DBLE. 2          | 8/29/2022  | 8/29/2022  | 0.00       | 12,409.57 | 0.00 | 0.00 | 0.00      | 12,409.57  | 07 | 00        | 1,772.80  | 1,772.80  | 1,625                 | SHERIFF - COUNTY JAIL       |
| 003132 | Pending | 001 | 240 | 2507 | 2402507 | 01 | Convection Ovn, DBLE. 2          | 8/29/2022  | 8/29/2022  | 0.00       | 12,409.57 | 0.00 | 0.00 | 0.00      | 12,409.57  | 07 | 00        | 1,772.80  | 1,772.80  | 1,625                 | SHERIFF - COUNTY JAIL       |
| 003133 | Pending | 001 | 240 | 2507 | 2402507 | 01 | Convection Ovn, DBLE. 2          | 8/29/2022  | 8/29/2022  | 0.00       | 12,409.57 | 0.00 | 0.00 | 0.00      | 12,409.57  | 07 | 00        | 1,772.80  | 1,772.80  | 1,625                 | SHERIFF - COUNTY JAIL       |
| 003134 | Pending | 001 | 240 | 2507 | 2402507 | 01 | Convection Ovn, DBLE. 2          | 8/29/2022  | 8/29/2022  | 0.00       | 12,409.56 | 0.00 | 0.00 | 0.00      | 12,409.56  | 07 | 00        | 1,772.80  | 1,772.80  | 1,625                 | SHERIFF - COUNTY JAIL       |
| 003746 | CA0866  | 001 | 240 | 2500 | 2402500 | 01 | 2018 Ford Utility Patrol Interco | 4/27/2018  | 4/27/2018  | 28,735.69  | 0.00      | 0.00 | 0.00 | 0.00      | 28,735.69  | 05 | 00        | 28,735.69 | 5,747.13  | 4,310                 | SHERIFF - COUNTY JAIL       |
| 003793 | CA0802  | 001 | 240 | 2500 | 2402500 | 01 | 2018 Ford Explorer Admin Utility | 5/31/2018  | 5/31/2018  | 29,408.97  | 0.00      | 0.00 | 0.00 | 0.00      | 29,408.97  | 05 | 00        | 29,408.97 | 5,881.41  | 4,901                 | SHERIFF - COUNTY JAIL       |
| 003863 | CA0996  | 001 | 240 | 2500 | 2402500 | 37 | 2019 Chevrolet Express 1-ton V   | 6/26/2019  | 6/26/2019  | 21,298.27  | 0.00      | 0.00 | 0.00 | 0.00      | 21,298.27  | 05 | 00        | 25,038.60 | 6,259.65  | 6,260                 | SHERIFF - COUNTY JAIL       |
| 003864 | CA0984  | 001 | 240 | 2500 | 2402500 | 37 | 2019 Chevrolet Express 1-ton V   | 6/26/2019  | 6/26/2019  | 21,298.27  | 0.00      | 0.00 | 0.00 | 0.00      | 21,298.27  | 05 | 00        | 25,038.60 | 6,259.65  | 6,260                 | SHERIFF - COUNTY JAIL       |
| 003949 | CA0983  | 001 | 240 | 2500 | 2402500 | 37 | 2019 Chevrolet Express 1-ton V   | 7/2/2019   | 7/2/2019   | 21,298.27  | 0.00      | 0.00 | 0.00 | 0.00      | 21,298.27  | 05 | 00        | 25,038.60 | 6,259.65  | 6,260                 | SHERIFF - COUNTY JAIL       |
| 003950 | CA0977  | 001 | 240 | 2500 | 2402500 | 37 | 2019 Chevrolet Express 1-ton V   | 7/5/2019   | 7/5/2019   | 21,298.27  | 0.00      | 0.00 | 0.00 | 0.00      | 21,298.27  | 05 | 00        | 25,038.60 | 6,259.65  | 6,260                 | SHERIFF - COUNTY JAIL       |
| 003951 | CA0978  | 001 | 240 | 2500 | 2402500 | 37 | 2019 Chevrolet Express 1-ton V   | 7/5/2019   | 7/5/2019   | 21,298.27  | 0.00      | 0.00 | 0.00 | 0.00      | 21,298.27  | 05 | 00        | 25,038.60 | 6,259.65  | 6,260                 | SHERIFF - COUNTY JAIL       |
| 004362 | CA0652  | 001 | 240 | 2500 | 2402500 | 01 | 2023 Ford F-250                  | 4/20/2023  | 4/20/2023  | 0.00       | 62,766.58 | 0.00 | 0.00 | 0.00      | 62,766.58  | 07 | 00        | 0.00      | 0.00      | 2,242                 | SHERIFF - COUNTY JAIL       |
| 001897 | 61122   | 001 | 240 | 2100 | 2402100 | 01 | Focus 3D-X330 Laser Sc           | 3/4/2015   | 3/4/2015   | 78,684.91  | 0.00      | 0.00 | 0.00 | 0.00      | 78,684.91  | 10 | 00        | 62,947.92 | 7,868.49  | 7,868                 | SHERIFF/CORONER - ALL OTHER |
| 002015 | 61244   | 001 | 240 | 2100 | 2402100 | 01 | 13" MANUAL SLICER, R             | 4/15/2016  | 4/15/2016  | 5,218.56   | 0.00      | 0.00 | 0.00 | 0.00      | 5,218.56   | 07 | 00        | 5,218.56  | 745.50    | 559                   | SHERIFF/CORONER - ALL OTHER |
| 002020 | 61249   | 001 | 240 | 2900 | 2402900 | 01 | 2011 Caterpillar Lift Truc       | 5/27/2016  | 5/27/2016  | 17,820.00  | 0.00      | 0.00 | 0.00 | 0.00      | 17,820.00  | 15 | 00        | 8,316.00  | 1,188.00  | 1,188                 | SHERIFF/CORONER - ALL OTHER |
| 002279 | 61666R  | 001 | 240 | 2100 | 2402100 | 01 |                                  |            |            |            |           |      |      |           |            |    |           |           |           |                       |                             |

|        |         |     |     |      |         |    |                                   |            |            |           |           |           |      |      |           |           |      |      |           |          |       |                             |                             |
|--------|---------|-----|-----|------|---------|----|-----------------------------------|------------|------------|-----------|-----------|-----------|------|------|-----------|-----------|------|------|-----------|----------|-------|-----------------------------|-----------------------------|
| 003163 | 64027   | 001 | 240 | 2125 | 2402125 | 01 | Epson SCP9570SE Print             | 4/20/2022  | 4/20/2022  | 6,830.38  | 0.00      | 0.00      | 0.00 | 0.00 | 6,830.38  | 07        | 00   | 07   | 975.77    | 975.77   | 976   | SHERIFF/CORONER - ALL OTHER |                             |
| 003164 | Pending | 001 | 240 | 2177 | 2402177 | 01 | Kawo Nomad Pro 2 hand             | 9/30/2021  | 9/30/2021  | 6,770.06  | 0.00      | 0.00      | 0.00 | 0.00 | 6,770.06  | 07        | 00   | 07   | 1,934.30  | 967.15   | 967   | SHERIFF/CORONER - ALL OTHER |                             |
| 003165 | Pending | 001 | 240 | 2759 | 2402759 | 01 | Graphlec 64" Plotter              | 4/22/2022  | 4/22/2022  | 7,914.24  | 0.00      | 0.00      | 0.00 | 0.00 | 7,914.24  | 07        | 01   | 07   | 1,130.61  | 1,130.61 | 1,131 | SHERIFF/CORONER - ALL OTHER |                             |
| 004281 | CA0383  | 001 | 240 | 2110 | 2402110 | 40 | 2022 Ford Explorer XLT RWD        | 5/26/2022  | 5/26/2022  | 0.00      | 0.00      | 0.00      | 0.00 | 0.00 | 32,977.93 | 05        | 00   | 05   | 6,595.59  | 6,595.59 | 6,596 | SHERIFF/CORONER - ALL OTHER |                             |
| 004283 | CA0384  | 001 | 240 | 2110 | 2402110 | 40 | 2022 Ford Explorer                | 5/1/2021   | 5/1/2021   | 0.00      | 0.00      | 0.00      | 0.00 | 0.00 | 0.00      | 0.00      | 0.00 | 0.00 | 0.00      | 0.00     | 0.00  | SHERIFF/CORONER - ALL OTHER |                             |
| 004384 | CA0851  | 001 | 240 | 2110 | 2402110 | 01 | 2023 Ford F-250                   | 4/20/2023  | 4/20/2023  | 3         | 32,977.93 | 0.00      | 0.00 | 0.00 | 0.00      | 62,766.58 | 07   | 00   | 07        | 0.00     | 0.00  | 2,242                       | SHERIFF/CORONER - ALL OTHER |
| 004374 | CA00106 | 001 | 240 | 2100 | 2402100 | 01 | 2021 FORD WHITE UPI               | 12/13/2021 | 12/13/2021 | 0.00      | 0.00      | 0.00      | 0.00 | 0.00 | 39,708.96 | 07        | 00   | 07   | 11,345.42 | 5,672.71 | 5,673 | SHERIFF/CORONER - ALL OTHER |                             |
| 003672 | CA0142  | 001 | 240 | 2100 | 2402100 | 35 | 2017 Ford Utility Patrol Intercep | 5/1/2017   | 5/1/2017   | 29,375.79 | 0.00      | 29,375.79 | 0.00 | 0.00 | 7/21/2022 | 0.00      | 07   | 07   | 23,080.97 | 2,098.27 | 1,399 | SHERIFF/CORONER - ALL OTHER |                             |
| 003679 | CA0104  | 001 | 240 | 2100 | 2402100 | 35 | 2017 Ford Utility Patrol Intercep | 5/1/2017   | 5/1/2017   | 29,375.79 | 0.00      | 29,375.79 | 0.00 | 0.00 | 1/20/2023 | 0.00      | 07   | 07   | 25,179.24 | 4,196.54 | 3,497 | SHERIFF/CORONER - ALL OTHER |                             |
| 003681 | CA0108  | 001 | 240 | 2100 | 2402100 | 35 | 2017 Ford Utility Patrol Intercep | 5/1/2017   | 5/1/2017   | 29,375.79 | 0.00      | 29,375.79 | 0.00 | 0.00 | 6/30/2023 | 0.00      | 07   | 07   | 25,179.24 | 4,196.54 | 3,497 | SHERIFF/CORONER - ALL OTHER |                             |
| 003625 | CA0111  | 001 | 240 | 2100 | 2402100 | 37 | 2020 Ford Police Interceptor      | 12/9/2019  | 12/9/2019  | 37,182.56 | 0.00      | 37,182.56 | 0.00 | 0.00 | 9/21/2022 | 0.00      | 05   | 05   | 22,309.53 | 1,859.13 | 1,859 | SHERIFF/CORONER - ALL OTHER |                             |
| 003628 | CA0118  | 001 | 240 | 2100 | 2402100 | 37 | 2020 Ford Police Interceptor      | 12/9/2019  | 12/9/2019  | 37,182.56 | 0.00      | 37,182.56 | 0.00 | 0.00 | 6/30/2023 | 0.00      | 05   | 05   | 26,027.79 | 3,718.26 | -     | SHERIFF/CORONER - ALL OTHER |                             |
| 003507 | CA8914  | 001 | 240 | 2100 | 2402100 | 34 | 2016 FORD F-150 SUPER CAB         | 2/26/2016  | 2/26/2016  | 28,762.67 | 0.00      | 0.00      | 0.00 | 0.00 | 28,762.67 | 07        | 00   | 07   | 28,762.67 | 4,108.97 | 2,397 | SHERIFF/CORONER - ALL OTHER |                             |
| 003508 | CA8059  | 001 | 240 | 2100 | 2402100 | 34 | 2016 FORD F-150 SUPERCRE          | 3/16/2016  | 3/16/2016  | 26,949.49 | 0.00      | 0.00      | 0.00 | 0.00 | 26,949.49 | 07        | 00   | 07   | 26,949.49 | 3,849.91 | 2,567 | SHERIFF/CORONER - ALL OTHER |                             |
| 003509 | CA8058  | 001 | 240 | 2100 | 2402100 | 34 | 2016 FORD F-150 SUPERCRE          | 3/16/2016  | 3/16/2016  | 26,949.49 | 0.00      | 0.00      | 0.00 | 0.00 | 26,949.49 | 07        | 00   | 07   | 26,949.49 | 3,849.91 | 2,567 | SHERIFF/CORONER - ALL OTHER |                             |
| 003510 | CA8056  | 001 | 240 | 2100 | 2402100 | 34 | 2016 FORD F-150 SUPERCRE          | 3/16/2016  | 3/16/2016  | 26,949.49 | 0.00      | 0.00      | 0.00 | 0.00 | 26,949.49 | 07        | 00   | 07   | 26,949.49 | 3,849.91 | 2,567 | SHERIFF/CORONER - ALL OTHER |                             |
| 003559 | CA1701  | 001 | 240 | 2100 | 2402100 | 01 | 2016 Ford Transit Connect Van     | 5/9/2016   | 5/9/2016   | 25,975.99 | 0.00      | 0.00      | 0.00 | 0.00 | 25,975.99 | 07        | 00   | 07   | 25,975.99 | 3,710.83 | 3,092 | SHERIFF/CORONER - ALL OTHER |                             |
| 003643 | CA0582  | 001 | 240 | 2100 | 2402100 | 34 | 2017 FORD UTILITY EXPLORE         | 8/25/2016  | 8/25/2016  | 29,027.69 | 0.00      | 0.00      | 0.00 | 0.00 | 29,027.69 | 07        | 00   | 07   | 29,027.69 | 4,146.83 | 346   | SHERIFF/CORONER - ALL OTHER |                             |
| 003647 | CA8978  | 001 | 240 | 2552 | 2402552 | 01 | 2017 Ford F-550 Super Cab &       | 5/26/2017  | 5/26/2017  | 38,801.36 | 0.00      | 0.00      | 0.00 | 0.00 | 38,801.36 | 07        | 00   | 07   | 33,258.30 | 5,543.05 | 5,543 | SHERIFF/CORONER - ALL OTHER |                             |
| 003648 | CA8976  | 001 | 240 | 2552 | 2402552 | 01 | 2017 Ford F-550 Super Cab &       | 5/26/2017  | 5/26/2017  | 38,801.36 | 0.00      | 0.00      | 0.00 | 0.00 | 38,801.36 | 07        | 00   | 07   | 33,258.30 | 5,543.05 | 5,543 | SHERIFF/CORONER - ALL OTHER |                             |
| 003649 | CA8977  | 001 | 240 | 2552 | 2402552 | 01 | 2017 Ford F-550 Super Cab &       | 5/26/2017  | 5/26/2017  | 38,801.36 | 0.00      | 0.00      | 0.00 | 0.00 | 38,801.36 | 07        | 00   | 07   | 33,258.30 | 5,543.05 | 5,543 | SHERIFF/CORONER - ALL OTHER |                             |
| 003658 | CA0082  | 001 | 240 | 2100 | 2402100 | 35 | 2017 Ford Fusion SE               | 5/25/2017  | 5/25/2017  | 19,597.47 | 0.00      | 0.00      | 0.00 | 0.00 | 19,597.47 | 07        | 00   | 07   | 16,797.84 | 2,799.64 | 2,800 | SHERIFF/CORONER - ALL OTHER |                             |
| 003659 | CA0037  | 001 | 240 | 2100 | 2402100 | 35 | 2017 Ford Fusion SE               | 5/25/2017  | 5/25/2017  | 19,597.47 | 0.00      | 0.00      | 0.00 | 0.00 | 19,597.47 | 07        | 00   | 07   | 16,797.84 | 2,799.64 | 2,800 | SHERIFF/CORONER - ALL OTHER |                             |
| 003660 | CA0088  | 001 | 240 | 2100 | 2402100 | 35 | 2017 Ford Fusion SE               | 5/25/2017  | 5/25/2017  | 19,597.47 | 0.00      | 0.00      | 0.00 | 0.00 | 19,597.47 | 07        | 00   | 07   | 16,797.84 | 2,799.64 | 2,800 | SHERIFF/CORONER - ALL OTHER |                             |
| 003661 | CA0144  | 001 | 240 | 2100 | 2402100 | 35 | 2017 Ford Fusion SE               | 5/25/2017  | 5/25/2017  | 19,597.47 | 0.00      | 0.00      | 0.00 | 0.00 | 19,597.47 | 07        | 00   | 07   | 16,797.84 | 2,799.64 | 2,800 | SHERIFF/CORONER - ALL OTHER |                             |
| 003662 | CA0069  | 001 | 240 | 2100 | 2402100 | 35 | 2017 Ford Fusion SE               | 5/25/2017  | 5/25/2017  | 19,597.47 | 0.00      | 0.00      | 0.00 | 0.00 | 19,597.47 | 07        | 00   | 07   | 16,797.84 | 2,799.64 | 2,800 | SHERIFF/CORONER - ALL OTHER |                             |
| 003663 | CA0003  | 001 | 240 | 2100 | 2402100 | 35 | 2017 Ford Fusion SE               | 5/25/2017  | 5/25/2017  | 19,597.47 | 0.00      | 0.00      | 0.00 | 0.00 | 19,597.47 | 07        | 00   | 07   | 16,797.84 | 2,799.64 | 2,800 | SHERIFF/CORONER - ALL OTHER |                             |
| 003664 | CA0086  | 001 | 240 | 2100 | 2402100 | 35 | 2017 Ford Fusion SE               | 5/25/2017  | 5/25/2017  | 19,597.47 | 0.00      | 0.00      | 0.00 | 0.00 | 19,597.47 | 07        | 00   | 07   | 16,797.84 | 2,799.64 | 2,800 | SHERIFF/CORONER - ALL OTHER |                             |
| 003665 | CA0075  | 001 | 240 | 2100 | 2402100 | 35 | 2017 Ford Fusion SE               | 5/25/2017  | 5/25/2017  | 19,597.47 | 0.00      | 0.00      | 0.00 | 0.00 | 19,597.47 | 07        | 00   | 07   | 16,797.84 | 2,799.64 | 2,800 | SHERIFF/CORONER - ALL OTHER |                             |
| 003666 | CA0080  | 001 | 240 | 2100 | 2402100 | 35 | 2017 Ford Fusion SE               | 5/25/2017  | 5/25/2017  | 19,597.47 | 0.00      | 0.00      | 0.00 | 0.00 | 19,597.47 | 07        | 00   | 07   | 16,797.84 | 2,799.64 | 2,800 | SHERIFF/CORONER - ALL OTHER |                             |
| 003667 | CA0030  | 001 | 240 | 2100 | 2402100 | 35 | 2017 Ford Fusion SE               | 5/25/2017  | 5/25/2017  | 19,597.47 | 0.00      | 0.00      | 0.00 | 0.00 | 19,597.47 | 07        | 00   | 07   | 16,797.84 | 2,799.64 | 2,800 | SHERIFF/CORONER - ALL OTHER |                             |
| 003668 | CA0858  | 001 | 240 | 2100 | 2402100 | 35 | 2017 Chevy Tahoe 4x4 SSV          | 2/24/2017  | 2/24/2017  | 38,274.01 | 0.00      | 0.00      | 0.00 | 0.00 | 38,274.01 | 07        | 00   | 07   | 32,806.32 | 5,467.72 | 5,468 | SHERIFF/CORONER - ALL OTHER |                             |
| 003669 | CA0134  | 001 | 240 | 2100 | 2402100 | 35 | 2017 Ford Utility Patrol Intercep | 5/1/2017   | 5/1/2017   | 29,375.79 | 0.00      | 0.00      | 0.00 | 0.00 | 29,375.79 | 07        | 00   | 07   | 25,179.24 | 4,196.54 | 4,197 | SHERIFF/CORONER - ALL OTHER |                             |
| 003670 | CA0107  | 001 | 240 | 2100 | 2402100 | 35 | 2017 Ford Utility Patrol Intercep | 5/1/2017   | 5/1/2017   | 29,375.79 | 0.00      | 0.00      | 0.00 | 0.00 | 29,375.79 | 07        | 00   | 07   | 25,179.24 | 4,196.54 | 4,197 | SHERIFF/CORONER - ALL OTHER |                             |
| 003671 | CA0140  | 001 | 240 | 2100 | 2402100 | 35 | 2017 Ford Utility Patrol Intercep | 5/1/2017   | 5/1/2017   | 29,375.79 | 0.00      | 0.00      | 0.00 | 0.00 | 29,375.79 | 07        | 00   | 07   | 25,179.24 | 4,196.54 | 4,197 | SHERIFF/CORONER - ALL OTHER |                             |
| 003674 | CA0136  | 001 | 240 | 2100 | 2402100 | 35 | 2017 Ford Utility Patrol Intercep | 5/1/2017   | 5/1/2017   | 29,375.79 | 0.00      | 0.00      | 0.00 | 0.00 | 29,375.79 | 07        | 00   | 07   | 25,179.24 | 4,196.54 | 4,197 | SHERIFF/CORONER - ALL OTHER |                             |
| 003675 | CA0159  | 001 | 240 | 2100 | 2402100 | 35 | 2017 Ford Utility Patrol Intercep | 5/1/2017   | 5/1/2017   | 29,375.79 | 0.00      | 0.00      | 0.00 | 0.00 | 29,375.79 | 07        | 00   | 07   | 25,179.24 | 4,196.54 | 4,197 | SHERIFF/CORONER - ALL OTHER |                             |
| 003676 | CA0132  | 001 | 240 | 2100 | 2402100 | 35 | 2017 Ford Utility Patrol Intercep | 5/1/2017   | 5/1/2017   | 29,375.79 | 0.00      | 0.00      | 0.00 | 0.00 | 29,375.79 | 07        | 00   | 07   | 25,179.24 | 4,196.54 | 4,197 | SHERIFF/CORONER - ALL OTHER |                             |
| 003677 | CA0140  | 001 | 240 | 2100 | 2402100 | 35 | 2017 Ford Utility Patrol Intercep | 5/1/2017   | 5/1/2017   | 29,375.79 | 0.00      | 0.00      | 0.00 | 0.00 | 29,375.79 | 07        | 00   | 07   | 25,179.24 | 4,196.54 | 4,197 | SHERIFF/CORONER - ALL OTHER |                             |
| 003678 | CA0147  | 001 | 240 | 2100 | 2402100 | 35 | 2017 Ford Utility Patrol Intercep | 5/1/2017   | 5/1/2017   | 29,375.79 | 0.00      | 0.00      | 0.00 | 0.00 | 29,375.79 | 07        | 00   | 07   | 25,179.24 | 4,196.54 | 4,197 | SHERIFF/CORONER - ALL OTHER |                             |
| 003680 | CA0133  | 001 | 240 | 2100 | 2402100 | 35 | 2017 Ford Utility Patrol Intercep | 5/1/2017   | 5/1/2017   | 29,375.79 | 0.00      | 0.00      | 0.00 | 0.00 | 29,375.79 | 07        | 00   | 07   | 25,179.24 | 4,196.54 | 4,197 | SHERIFF/CORONER - ALL OTHER |                             |
| 003681 | CA0120  | 001 | 240 | 2100 | 2402100 | 35 | 2017 Ford Utility Patrol Intercep | 5/1/2017   | 5/1/2017   | 29,375.79 | 0.00      | 0.00      | 0.00 | 0.00 | 29,375.79 | 07        | 00   | 07   | 25,179.24 | 4,196.54 | 4,197 | SHERIFF/CORONER - ALL OTHER |                             |
| 003682 | CA0149  | 001 | 240 | 2100 | 2402100 | 35 | 2017 Ford Utility Patrol Intercep | 5/1/2017   | 5/1/2017   | 29,375.79 | 0.00      | 0.00      | 0.00 | 0.00 | 29,375.79 | 07        | 00   | 07   | 25,179.24 | 4,196.54 | 4,197 | SHERIFF/CORONER - ALL OTHER |                             |
| 003684 | CA0257  | 001 | 240 | 2100 | 2402100 | 35 | 2017 Ford Utility Patrol Intercep | 5/1/2017   | 5/1/2017   | 29,375.79 | 0.00      | 0.00      | 0.00 | 0.00 | 29,375.79 | 07        | 00   | 07   | 25,179.24 | 4,196.54 | 4,197 | SHERIFF/CORONER - ALL OTHER |                             |
| 003686 | CA0831  | 001 | 240 | 2100 | 2402100 | 35 | 2017 Ford Edge SEL                | 4/6/2017   | 4/6/2017   | 30,153.85 | 0.00      | 0.00      | 0.00 | 0.00 | 30,153.85 | 07        | 00   | 07   | 25,846.14 | 4,307.69 | 4,308 | SHERIFF/CORONER - ALL OTHER |                             |
| 003689 | CA0965  | 001 | 240 | 2100 | 2402100 | 35 | 2017 250 TRANSIT CARGO VA         | 3/8/2017   | 3/8/2017   | 34,455.35 | 0.00      | 0.00      | 0.00 | 0.00 | 34,455.35 | 07        | 00   | 07   | 29,533.14 | 4,922.19 | 4,922 | SHERIFF/CORONER - ALL OTHER |                             |
| 003691 | CA0274  | 001 | 240 | 2100 | 2402100 | 35 | 2017 Ford Admin Utility Intercep  | 6/20/2017  | 6/20/2017  | 29,256.18 | 0.00      | 0.00      | 0.00 | 0.00 | 29,256.18 | 07        | 00   | 07   | 25,076.76 | 4,179.46 | 4,179 | SHERIFF/CORONER - ALL OTHER |                             |
| 003692 | CA0275  | 001 | 240 | 2100 | 2402100 | 35 | 2017 Ford Admin Utility Intercep  | 6/20/2017  | 6/20/2017  | 29,256.18 | 0.00      | 0.00      | 0.00 | 0.00 | 29,256.18 | 07        | 00   | 07   | 25,076.76 | 4,179.46 | 4,179 | SHERIFF/CORONER - ALL OTHER |                             |
| 003693 | CA0277  | 001 | 240 | 2100 | 2402100 | 35 | 2017 Ford Admin Utility Intercep  | 6/20/2017  | 6/20/2017  | 29,256.18 | 0.00      | 0.00      | 0.00 | 0.00 | 29,256.18 | 07        | 00   | 07   | 25,076.76 | 4,179.46 | 4,179 | SHERIFF/CORONER - ALL OTHER |                             |
| 003694 | CA0276  | 001 | 240 | 2100 | 2402100 | 35 | 2017 Ford Admin Utility Intercep  | 6/20/2017  | 6/20/2017  | 29,256.18 | 0.00      | 0.00      | 0.00 | 0.00 | 2         |           |      |      |           |          |       |                             |                             |





## Service Departments Expenditures and Revenues

| FUND | DEPT | UNIT | OBJ-REV | OBJ-REV NAME           | CATEGORY                               | DEPT NAME    | AMOUNT              | R/E | NOTES         | MAXCARS expense input    |
|------|------|------|---------|------------------------|----------------------------------------|--------------|---------------------|-----|---------------|--------------------------|
| 001  | 012  | 1010 | 7043    | Prof & Spec            | 2 Services & Supplies                  | Annual Audit | 102,000.00          |     | Annual Audit  |                          |
| 001  | 030  | 2510 | 6001    | Alloc. Sal.            | 1 Salaries & Benefits                  | Auditor      | 1,960,437.05        | E   |               |                          |
| 001  | 030  | 2510 | 6003    | Other Pay              | 1 Salaries & Benefits                  | Auditor      | 22,331.75           | E   |               |                          |
| 001  | 030  | 2510 | 6004    | Benefits               | 1 Salaries & Benefits                  | Auditor      | 247,925.74          | E   |               |                          |
| 001  | 030  | 2510 | 6005    | Extra Help             | 1 Salaries & Benefits                  | Auditor      | 22,331.07           | E   |               |                          |
| 001  | 030  | 2510 | 6011    | Retire-Co              | 1 Salaries & Benefits                  | Auditor      | 250,232.72          | E   |               |                          |
| 001  | 030  | 2510 | 6012    | Soc Sec                | 1 Salaries & Benefits                  | Auditor      | 146,865.39          | E   |               |                          |
| 001  | 030  | 2510 | 6014    | Pob                    | 1 Salaries & Benefits                  | Auditor      | 119,941.07          | E   |               |                          |
|      |      |      |         |                        | <b>1 Salaries &amp; Benefits Total</b> |              | <b>2,770,064.79</b> |     | Auditor       |                          |
| 001  | 030  | 2510 | 7005    | Communicate            | 2 Services & Supplies                  | Auditor      | 1,185.69            | E   |               |                          |
| 001  | 030  | 2510 | 7011    | Unempl Ins             | 2 Services & Supplies                  | Auditor      | 2,545.00            | E   |               |                          |
| 001  | 030  | 2510 | 7027    | Memberships            | 2 Services & Supplies                  | Auditor      | 1,829.00            | E   |               |                          |
| 001  | 030  | 2510 | 7034    | Bank Charges           | 2 Services & Supplies                  | Auditor      | 4,572.63            | E   |               |                          |
| 001  | 030  | 2510 | 7036    | Office Expen           | 2 Services & Supplies                  | Auditor      | 42,644.22           | E   |               |                          |
| 001  | 030  | 2510 | 7043    | Prof & Spec            | 2 Services & Supplies                  | Auditor      | 12,225.20           | E   |               |                          |
| 001  | 030  | 2510 | 7066    | Spc Dept Exp           | 2 Services & Supplies                  | Auditor      | 31,297.00           | E   |               |                          |
| 001  | 030  | 2510 | 7073    | Training               | 2 Services & Supplies                  | Auditor      | 23,005.72           | E   |               |                          |
| 001  | 030  | 2510 | 7074    | Trans & Trav           | 2 Services & Supplies                  | Auditor      | 7,036.19            | E   |               |                          |
|      |      |      |         |                        | <b>2 Services &amp; Supplies Total</b> |              | <b>126,340.65</b>   |     |               |                          |
| 001  | 030  | 2510 | 9300    | I/F-Wk Comp            | 3 All Other Expenses                   | Auditor      | 62,973.00           | E   |               |                          |
| 001  | 030  | 2510 | 9302    | I/F Exp-Prop           | 3 All Other Expenses                   | Auditor      | 4,455.00            | E   |               |                          |
| 001  | 030  | 2510 | 9303    | I/F Exp-Liab           | 3 All Other Expenses                   | Auditor      | 25,406.00           | E   |               |                          |
| 001  | 030  | 2510 | 9307    | I/F Dp Proc            | 3 All Other Expenses                   | Auditor      | 232,909.16          | E   |               |                          |
| 001  | 030  | 2510 | 9311    | I/F Maint              | 3 All Other Expenses                   | Auditor      | 35,648.80           | E   |               |                          |
| 001  | 030  | 2510 | 9312    | I/F Util               | 3 All Other Expenses                   | Auditor      | 18,201.14           | E   |               |                          |
| 001  | 030  | 2510 | 9313    | I/F CsdI Ser           | 3 All Other Expenses                   | Auditor      | 29,376.85           | E   |               |                          |
| 001  | 030  | 2510 | 9314    | I/F Grnds              | 3 All Other Expenses                   | Auditor      | 6,486.19            | E   |               |                          |
| 001  | 030  | 2510 | 9321    | I/F Exp-Print          | 3 All Other Expenses                   | Auditor      | 5,089.89            | E   |               |                          |
| 001  | 030  | 2510 | 9322    | I/F Exp-Mail           | 3 All Other Expenses                   | Auditor      | 20,408.65           | E   |               |                          |
| 001  | 030  | 2510 | 9323    | I/F Copiers            | 3 All Other Expenses                   | Auditor      | 2,825.10            | E   |               |                          |
| 001  | 030  | 2510 | 9501    | Telecomm               | 3 All Other Expenses                   | Auditor      | 4,389.58            | E   |               |                          |
| 001  | 030  | 2510 | 9510    | Srv Fm Dept            | 3 All Other Expenses                   | Auditor      | 1,174.47            | E   |               |                          |
| 001  | 030  | 2510 | 9517    | GSA-Courier            | 3 All Other Expenses                   | Auditor      | 2,403.12            | E   |               |                          |
|      |      |      |         |                        | <b>3 All Other Expenses Total</b>      |              | <b>451,746.95</b>   |     |               |                          |
| 001  | 030  | 2510 | 5250    | ARPA                   | 5 Applicable Revenue                   | Auditor      | (14,246.94)         | R   | ##            |                          |
| 001  | 030  | 2510 | 5411    | Bd Proc Fees           | 5 Applicable Revenue                   | Auditor      | (29,232.00)         | R   |               |                          |
| 001  | 030  | 2510 | 5537    | Other Serv             | 5 Applicable Revenue                   | Auditor      | (25,000.00)         | R   | **            |                          |
| 001  | 030  | 2510 | 5835    | Oth Revenue            | 5 Applicable Revenue                   | Auditor      | (4,917.53)          | R   |               |                          |
| 001  | 030  | 2510 | 5841    | O/L Warrants           | 5 Applicable Revenue                   | Auditor      | 88,839.22           | R   |               |                          |
| 001  | 030  | 2510 | 9416    | Srv To O Dpt           | 5 Applicable Revenue                   | Auditor      | (84,831.10)         | R   | ^             |                          |
|      |      |      |         |                        | <b>5 Applicable Revenue Total</b>      |              | <b>(69,388.35)</b>  |     |               | 3,278,764.04 03 Allocate |
| 001  | 030  | 2510 | 6003    | Other Pay              | 6 Unallowed                            | Auditor      | 4,428.43            | E   | +             |                          |
| 001  | 030  | 2510 | 7130    | EE Appreciation        | 6 Unallowed                            | Auditor      | 1,045.81            | E   | Per 2 CFR 200 |                          |
| 001  | 030  | 2510 | 7421    | Int-Late Pay           | 6 Unallowed                            | Auditor      | 2.81                | E   | Per 2 CFR 200 |                          |
| 001  | 030  | 2510 | 9100    | Oper Trans O           | 6 Unallowed                            | Auditor      | 650,000.00          | E   |               |                          |
| 001  | 030  | 2510 | 9610    | Ift-Srv To D           | 6 Unallowed                            | Auditor      | (69,919.67)         | E   | *             |                          |
| 001  | 030  | 2510 | 9611    | Intra Rev CP           | 6 Unallowed                            | Auditor      | (1,249,611.00)      | E   | ^^            |                          |
|      |      |      |         |                        | <b>6 Unallowed Total</b>               |              | <b>(664,053.62)</b> |     |               |                          |
| 001  | 030  | 2510 | 5410    | Audit Fees             | 7 Revenue                              | Auditor      | 11,209.25           | R   | *             |                          |
| 001  | 030  | 2510 | 5537    | Other Serv (COST PLAN) | 7 Revenue                              | Auditor      | 14,451.00           | R   | ^^            |                          |
| 001  | 030  | 2510 | 5537    | Other Serv             | 7 Revenue                              | Auditor      | 2,380.19            | R   | *             |                          |
| 001  | 030  | 2510 | 9416    | Srv To O Dpt           | 7 Revenue                              | Auditor      | 325.00              | R   | *             |                          |
| 001  | 030  | 2510 | 9417    | Cost Plan              | 7 Revenue                              | Auditor      | 426,525.00          | R   | ^^            |                          |
| 001  | 030  | 2510 | 9434    | I/F Rev CP             | 7 Revenue                              | Auditor      | 436,411.00          | R   | ^^            |                          |
|      |      |      |         |                        | <b>7 Revenue Total</b>                 |              | <b>891,301.44</b>   |     |               |                          |
| 001  | 085  | 3000 | 6001    | Alloc. Sal.            | 1 Salaries & Benefits                  | CAO          | 1,194,294.07        | E   |               |                          |
| 001  | 085  | 3000 | 6003    | Other Pay              | 1 Salaries & Benefits                  | CAO          | 9,718.51            | E   |               |                          |
| 001  | 085  | 3000 | 6004    | Benefits               | 1 Salaries & Benefits                  | CAO          | 110,076.69          | E   |               |                          |
| 001  | 085  | 3000 | 6011    | Retire-Co              | 1 Salaries & Benefits                  | CAO          | 159,377.80          | E   |               |                          |
| 001  | 085  | 3000 | 6012    | Soc Sec                | 1 Salaries & Benefits                  | CAO          | 93,208.74           | E   |               |                          |
| 001  | 085  | 3000 | 6014    | Pob                    | 1 Salaries & Benefits                  | CAO          | 74,706.16           | E   |               |                          |
|      |      |      |         |                        | <b>1 Salaries &amp; Benefits Total</b> |              | <b>1,641,381.97</b> |     | CAO           |                          |
| 001  | 085  | 3000 | 7005    | Communicate            | 2 Services & Supplies                  | CAO          | 11,366.58           | E   |               |                          |
| 001  | 085  | 3000 | 7011    | Unempl Ins             | 2 Services & Supplies                  | CAO          | 2,572.00            | E   |               |                          |
| 001  | 085  | 3000 | 7027    | Memberships            | 2 Services & Supplies                  | CAO          | 750.00              | E   |               |                          |
| 001  | 085  | 3000 | 7036    | Office Expen           | 2 Services & Supplies                  | CAO          | 53,574.36           | E   |               |                          |
| 001  | 085  | 3000 | 7066    | Spc Dept Exp           | 2 Services & Supplies                  | CAO          | 22,263.24           | E   |               |                          |
| 001  | 085  | 3000 | 7073    | Training               | 2 Services & Supplies                  | CAO          | 6,979.00            | E   |               |                          |
| 001  | 085  | 3000 | 7074    | Trans & Trav           | 2 Services & Supplies                  | CAO          | 12,913.23           | E   |               |                          |
|      |      |      |         |                        | <b>2 Services &amp; Supplies Total</b> |              | <b>110,418.41</b>   |     |               |                          |
| 001  | 085  | 3000 | 9300    | I/F-Wk Comp            | 3 All Other Expenses                   | CAO          | 27,676.00           | E   |               |                          |
| 001  | 085  | 3000 | 9302    | I/F Exp-Prop           | 3 All Other Expenses                   | CAO          | 3,305.00            | E   |               |                          |
| 001  | 085  | 3000 | 9303    | I/F Exp-Liab           | 3 All Other Expenses                   | CAO          | 8,865.00            | E   |               |                          |
| 001  | 085  | 3000 | 9307    | I/F Dp Proc            | 3 All Other Expenses                   | CAO          | 86,593.71           | E   |               |                          |
| 001  | 085  | 3000 | 9311    | I/F Maint              | 3 All Other Expenses                   | CAO          | 43,919.19           | E   |               |                          |

## Service Departments Expenditures and Revenues

| FUND | DEPT | UNIT | OBJ-REV | OBJ-REV NAME           | CATEGORY                               | DEPT NAME      | AMOUNT              | R/E | NOTES          | MAXCARS expense input |
|------|------|------|---------|------------------------|----------------------------------------|----------------|---------------------|-----|----------------|-----------------------|
| 001  | 085  | 3000 | 9312    | I/F Util               | 3 All Other Expenses                   | CAO            | 26,610.35           | E   |                |                       |
| 001  | 085  | 3000 | 9313    | I/F CsdI Ser           | 3 All Other Expenses                   | CAO            | 20,414.67           | E   |                |                       |
| 001  | 085  | 3000 | 9314    | I/F Grnds              | 3 All Other Expenses                   | CAO            | 8,494.68            | E   |                |                       |
| 001  | 085  | 3000 | 9319    | I/F Motor Pl           | 3 All Other Expenses                   | CAO            | 30.00               | E   |                |                       |
| 001  | 085  | 3000 | 9321    | I/F Exp-Print          | 3 All Other Expenses                   | CAO            | 580.35              | E   |                |                       |
| 001  | 085  | 3000 | 9322    | I/F Exp-Mail           | 3 All Other Expenses                   | CAO            | 1.54                | E   |                |                       |
| 001  | 085  | 3000 | 9323    | I/F Copiers            | 3 All Other Expenses                   | CAO            | 2,594.96            | E   |                |                       |
| 001  | 085  | 3000 | 9501    | Telecomm               | 3 All Other Expenses                   | CAO            | 3,423.40            | E   |                |                       |
| 001  | 085  | 3000 | 9510    | Srv Fm Dept            | 3 All Other Expenses                   | CAO            | 889.75              | E   |                |                       |
| 001  | 085  | 3000 | 9517    | GSA-Courier            | 3 All Other Expenses                   | CAO            | 1,493.31            | E   |                |                       |
| 001  | 085  | 3000 | 9520    | Engrave Shp            | 3 All Other Expenses                   | CAO            | 260.00              | E   |                |                       |
|      |      |      |         |                        | <b>3 All Other Expenses Total</b>      |                | <b>235,151.91</b>   |     |                |                       |
| 001  | 085  | 3000 | 5835    | Oth Revenue            | 5 Applicable Revenue                   | CAO            | (111.29)            | R   |                |                       |
| 001  | 085  | 3000 | 5841    | O/L Warrants           | 5 Applicable Revenue                   | CAO            | (75.00)             | R   |                |                       |
|      |      |      |         |                        | <b>5 Applicable Revenue Total</b>      |                | <b>(186.29)</b>     |     |                | 1,986,766.00          |
| 001  | 085  | 3000 | 6001    | Alloc. Sal.            | 6 Unallowed                            | CAO            | 242,500.52          | E   | ++             |                       |
| 001  | 085  | 3000 | 6003    | Other Pay              | 6 Unallowed                            | CAO            | 15,037.10           | E   | + and ++       |                       |
| 001  | 085  | 3000 | 6004    | Benefits               | 6 Unallowed                            | CAO            | 24,475.92           | E   | ++             |                       |
| 001  | 085  | 3000 | 6011    | Retire-Co              | 6 Unallowed                            | CAO            | 34,545.86           | E   | ++             |                       |
| 001  | 085  | 3000 | 6012    | Soc Sec                | 6 Unallowed                            | CAO            | 13,512.24           | E   | ++             |                       |
| 001  | 085  | 3000 | 6014    | Pob                    | 6 Unallowed                            | CAO            | 16,852.95           | E   | ++             |                       |
| 001  | 085  | 3000 | 7027    | Memberships            | 6 Unallowed                            | CAO            | 150.00              | E   | ++             |                       |
| 001  | 085  | 3000 | 7066    | Spc Dept Exp           | 6 Unallowed                            | CAO            | 228.77              | E   | ++             |                       |
| 001  | 085  | 3000 | 7073    | Training               | 6 Unallowed                            | CAO            | 790.00              | E   | ++             |                       |
| 001  | 085  | 3000 | 7074    | Trans & Trav           | 6 Unallowed                            | CAO            | 8,787.61            | E   | ++             |                       |
| 001  | 085  | 3000 | 7130    | EE Appreciation        | 6 Unallowed                            | CAO            | 300.00              | E   | Per 2 CFR 200  |                       |
| 001  | 085  | 3000 | 9100    | Oper Trans O           | 6 Unallowed                            | CAO            | 300,000.00          | E   |                |                       |
| 001  | 085  | 3000 | 9125    | O/T Out Energy         | 6 Unallowed                            | CAO            | 11,253.91           | E   |                |                       |
| 001  | 085  | 3000 | 9611    | Intra Rev CP           | 6 Unallowed                            | CAO            | (1,358,543.00)      | E   | AA             |                       |
|      |      |      |         |                        | <b>6 Unallowed Total</b>               |                | <b>(690,108.12)</b> |     |                |                       |
| 001  | 085  | 3000 | 5537    | Other Serv (COST PLAN) | 7 Revenue                              | CAO            | (20,722.00)         | R   | AA             |                       |
| 001  | 085  | 3000 | 9417    | Cost Plan              | 7 Revenue                              | CAO            | 285,145.00          | R   | AA             |                       |
| 001  | 085  | 3000 | 9434    | I/F Rev CP             | 7 Revenue                              | CAO            | 305,304.00          | R   | AA             |                       |
|      |      |      |         |                        | <b>7 Revenue Total</b>                 |                | <b>569,727.00</b>   |     |                |                       |
| 001  | 080  | 2150 | 6001    | Alloc. Sal.            | 1 Salaries & Benefits                  | County Counsel | 3,291,883.48        | E   |                |                       |
| 001  | 080  | 2150 | 6003    | Other Pay              | 1 Salaries & Benefits                  | County Counsel | 19,702.03           | E   |                |                       |
| 001  | 080  | 2150 | 6004    | Benefits               | 1 Salaries & Benefits                  | County Counsel | 384,033.88          | E   |                |                       |
| 001  | 080  | 2150 | 6005    | Extra Help             | 1 Salaries & Benefits                  | County Counsel | 54,814.65           | E   |                |                       |
| 001  | 080  | 2150 | 6011    | Retire-Co              | 1 Salaries & Benefits                  | County Counsel | 405,987.61          | E   |                |                       |
| 001  | 080  | 2150 | 6012    | Soc Sec                | 1 Salaries & Benefits                  | County Counsel | 248,059.73          | E   |                |                       |
| 001  | 080  | 2150 | 6014    | Pob                    | 1 Salaries & Benefits                  | County Counsel | 202,520.05          | E   |                |                       |
| 001  | 080  | 2250 | 6001    | Alloc. Sal.            | 1 Salaries & Benefits                  | County Counsel | 985,023.06          | E   |                |                       |
| 001  | 080  | 2250 | 6003    | Other Pay              | 1 Salaries & Benefits                  | County Counsel | 12,220.06           | E   |                |                       |
| 001  | 080  | 2250 | 6004    | Benefits               | 1 Salaries & Benefits                  | County Counsel | 117,085.99          | E   |                |                       |
| 001  | 080  | 2250 | 6011    | Retire-Co              | 1 Salaries & Benefits                  | County Counsel | 130,826.95          | E   |                |                       |
| 001  | 080  | 2250 | 6012    | Soc Sec                | 1 Salaries & Benefits                  | County Counsel | 73,963.87           | E   |                |                       |
| 001  | 080  | 2250 | 6014    | Pob                    | 1 Salaries & Benefits                  | County Counsel | 61,138.83           | E   |                |                       |
|      |      |      |         |                        | <b>1 Salaries &amp; Benefits Total</b> |                | <b>5,987,260.19</b> |     | County Counsel |                       |
| 001  | 080  | 2150 | 7005    | Communicate            | 2 Services & Supplies                  | County Counsel | 3,552.96            | E   |                |                       |
| 001  | 080  | 2150 | 7011    | Unempl Ins             | 2 Services & Supplies                  | County Counsel | 3,497.34            | E   |                |                       |
| 001  | 080  | 2150 | 7027    | Memberships            | 2 Services & Supplies                  | County Counsel | 25,974.00           | E   |                |                       |
| 001  | 080  | 2150 | 7034    | Bank Charges           | 2 Services & Supplies                  | County Counsel | 80.08               | E   |                |                       |
| 001  | 080  | 2150 | 7036    | Office Expen           | 2 Services & Supplies                  | County Counsel | 62,164.90           | E   |                |                       |
| 001  | 080  | 2150 | 7043    | Prof & Spec            | 2 Services & Supplies                  | County Counsel | 12,832.27           | E   |                |                       |
| 001  | 080  | 2150 | 7046    | Atty Paymts            | 2 Services & Supplies                  | County Counsel | 2,468.50            | E   |                |                       |
| 001  | 080  | 2150 | 7049    | Prof Exp-Oth           | 2 Services & Supplies                  | County Counsel | 10,058.73           | E   |                |                       |
| 001  | 080  | 2150 | 7052    | Med Provider           | 2 Services & Supplies                  | County Counsel | 50.00               | E   |                |                       |
| 001  | 080  | 2150 | 7058    | Subscrip/Pub           | 2 Services & Supplies                  | County Counsel | 25,505.29           | E   |                |                       |
| 001  | 080  | 2150 | 7073    | Training               | 2 Services & Supplies                  | County Counsel | 26,962.28           | E   |                |                       |
| 001  | 080  | 2150 | 7074    | Trans & Trav           | 2 Services & Supplies                  | County Counsel | 28,456.24           | E   |                |                       |
| 001  | 080  | 2250 | 7043    | Prof & Spec            | 2 Services & Supplies                  | County Counsel | 14,361.50           | E   |                |                       |
|      |      |      |         |                        | <b>2 Services &amp; Supplies Total</b> |                | <b>215,964.09</b>   |     |                |                       |
| 001  | 080  | 2150 | 9300    | I/F-Wk Comp            | 3 All Other Expenses                   | County Counsel | 70,016.00           | E   |                |                       |
| 001  | 080  | 2150 | 9302    | I/F Exp-Prop           | 3 All Other Expenses                   | County Counsel | 4,458.00            | E   |                |                       |
| 001  | 080  | 2150 | 9303    | I/F Exp-Liab           | 3 All Other Expenses                   | County Counsel | 19,061.00           | E   |                |                       |
| 001  | 080  | 2150 | 9307    | I/F Dp Proc            | 3 All Other Expenses                   | County Counsel | 206,400.85          | E   |                |                       |
| 001  | 080  | 2150 | 9311    | I/F Maint              | 3 All Other Expenses                   | County Counsel | 76,995.80           | E   |                |                       |
| 001  | 080  | 2150 | 9312    | I/F Util               | 3 All Other Expenses                   | County Counsel | 71,956.30           | E   |                |                       |
| 001  | 080  | 2150 | 9313    | I/F CsdI Ser           | 3 All Other Expenses                   | County Counsel | 62,842.84           | E   |                |                       |
| 001  | 080  | 2150 | 9314    | I/F Grnds              | 3 All Other Expenses                   | County Counsel | 20,646.58           | E   |                |                       |
| 001  | 080  | 2150 | 9321    | I/F Exp-Print          | 3 All Other Expenses                   | County Counsel | 1,168.56            | E   |                |                       |
| 001  | 080  | 2150 | 9322    | I/F Exp-Mail           | 3 All Other Expenses                   | County Counsel | 4,582.88            | E   |                |                       |
| 001  | 080  | 2150 | 9323    | I/F Copiers            | 3 All Other Expenses                   | County Counsel | 14,370.11           | E   |                |                       |
| 001  | 080  | 2150 | 9501    | Telecomm               | 3 All Other Expenses                   | County Counsel | 5,789.76            | E   |                |                       |
| 001  | 080  | 2150 | 9510    | Srv Fm Dept            | 3 All Other Expenses                   | County Counsel | 2,267.17            | E   |                |                       |
| 001  | 080  | 2150 | 9517    | GSA-Courier            | 3 All Other Expenses                   | County Counsel | 5,336.94            | E   |                |                       |

## Service Departments Expenditures and Revenues

| FUND | DEPT | UNIT | OBJ-REV | OBJ-REV NAME           | CATEGORY                               | DEPT NAME      | AMOUNT                | R/E | NOTES                | MAXCARS expense input |
|------|------|------|---------|------------------------|----------------------------------------|----------------|-----------------------|-----|----------------------|-----------------------|
| 001  | 080  | 2150 | 9520    | Engrave Shp            | 3 All Other Expenses                   | County Counsel | 173.00                | E   |                      |                       |
| 001  | 080  | 2250 | 9300    | I/F-Wk Comp            | 3 All Other Expenses                   | County Counsel | 20,593.00             | E   |                      |                       |
| 001  | 080  | 2250 | 9302    | I/F Exp-Prop           | 3 All Other Expenses                   | County Counsel | 1,311.00              | E   |                      |                       |
| 001  | 080  | 2250 | 9303    | I/F Exp-Liab           | 3 All Other Expenses                   | County Counsel | 5,606.00              | E   |                      |                       |
| 001  | 080  | 2250 | 9307    | I/F Dp Proc            | 3 All Other Expenses                   | County Counsel | 53,497.58             | E   |                      |                       |
|      |      |      |         |                        | <b>3 All Other Expenses Total</b>      |                | <b>647,073.37</b>     |     |                      |                       |
| 001  | 080  | 2150 | 4211    | Franchises             | 5 Applicable Revenue                   | County Counsel | (116,072.54)          | R   | ***                  |                       |
| 001  | 080  | 2150 | 5537    | Other Serv             | 5 Applicable Revenue                   | County Counsel | (8,923.20)            | R   | **                   |                       |
| 001  | 080  | 2150 | 5537    | Other Serv             | 5 Applicable Revenue                   | County Counsel | (500.00)              | R   |                      |                       |
| 001  | 080  | 2150 | 5835    | Oth Revenue            | 5 Applicable Revenue                   | County Counsel | (0.71)                | R   |                      |                       |
|      |      |      |         |                        | <b>5 Applicable Revenue Total</b>      |                | <b>(125,496.45)</b>   |     |                      |                       |
|      |      |      |         |                        |                                        |                | <b>6,724,801.20</b>   |     | <b>03 Allocate</b>   |                       |
| 001  | 080  | 2150 | 6003    | Other Pay              | 6 Unallowed                            | County Counsel | 7,613.15              | E   | +                    |                       |
| 001  | 080  | 2150 | 7130    | EE Appreciation        | 6 Unallowed                            | County Counsel | 1,134.52              | E   | Per 2 CFR 200        |                       |
| 001  | 080  | 2150 | 7421    | Int-Late Pay           | 6 Unallowed                            | County Counsel | 73.47                 | E   | Per 2 CFR 200        |                       |
| 001  | 080  | 2150 | 9100    | Oper Trans O           | 6 Unallowed                            | County Counsel | 432,083.00            | E   |                      |                       |
| 001  | 080  | 2150 | 9125    | O/T Out Energy         | 6 Unallowed                            | County Counsel | 26,762.37             | E   |                      |                       |
| 001  | 080  | 2150 | 9611    | Intra Rev CP           | 6 Unallowed                            | County Counsel | (2,725,617.00)        | E   | ^^                   |                       |
| 001  | 080  | 2150 | 9801    | Ift-Dist Adm           | 6 Unallowed                            | County Counsel | (548,520.82)          | E   | Not billed, excluded |                       |
| 001  | 080  | 2250 | 9609    | Ift-Co Cnl C           | 6 Unallowed                            | County Counsel | (858,614.50)          | E   | *                    |                       |
| 001  | 080  | 2250 | 9701    | Dis Adm Cost           | 6 Unallowed                            | County Counsel | 215,924.17            | E   | Not billed, excluded |                       |
|      |      |      |         |                        | <b>6 Unallowed Total</b>               |                | <b>(3,449,161.64)</b> |     |                      |                       |
| 001  | 080  | 2150 | 5415    | Legal Servic           | 7 Revenue                              | County Counsel | 146,747.52            | R   | *                    |                       |
| 001  | 080  | 2150 | 5537    | Other Serv (COST PLAN) | 7 Revenue                              | County Counsel | 4,279.00              | R   | ^^                   |                       |
| 001  | 080  | 2150 | 9415    | Co Cnsl Chgs           | 7 Revenue                              | County Counsel | 828,674.00            | R   | *                    |                       |
| 001  | 080  | 2150 | 9417    | Cost Plan              | 7 Revenue                              | County Counsel | 249,597.00            | R   | ^^                   |                       |
| 001  | 080  | 2150 | 9432    | I/F Rv-Cc Ch           | 7 Revenue                              | County Counsel | 136,713.65            | R   | *                    |                       |
| 001  | 080  | 2150 | 9434    | I/F Rev CP             | 7 Revenue                              | County Counsel | 59,439.00             | R   | ^^                   |                       |
|      |      |      |         |                        | <b>7 Revenue Total</b>                 |                | <b>1,425,450.17</b>   |     |                      |                       |
| 001  | 200  | 2150 | 6001    | Alloc. Sal.            | 1 Salaries & Benefits                  | HRD            | 1,607,522.58          | E   |                      |                       |
| 001  | 200  | 2150 | 6002    | Overtime               | 1 Salaries & Benefits                  | HRD            | 68.25                 | E   |                      |                       |
| 001  | 200  | 2150 | 6003    | Other Pay              | 1 Salaries & Benefits                  | HRD            | 16,049.51             | E   |                      |                       |
| 001  | 200  | 2150 | 6004    | Benefits               | 1 Salaries & Benefits                  | HRD            | 199,215.73            | E   |                      |                       |
| 001  | 200  | 2150 | 6005    | Extra Help             | 1 Salaries & Benefits                  | HRD            | 82,879.48             | E   |                      |                       |
| 001  | 200  | 2150 | 6011    | Retire-Co              | 1 Salaries & Benefits                  | HRD            | 214,503.34            | E   |                      |                       |
| 001  | 200  | 2150 | 6012    | Soc Sec                | 1 Salaries & Benefits                  | HRD            | 125,040.03            | E   |                      |                       |
| 001  | 200  | 2150 | 6014    | Pob                    | 1 Salaries & Benefits                  | HRD            | 101,933.07            | E   |                      |                       |
| 001  | 200  | 3000 | 6001    | Alloc. Sal.            | 1 Salaries & Benefits                  | HRD            | 206,403.28            | E   |                      |                       |
| 001  | 200  | 3000 | 6002    | Overtime               | 1 Salaries & Benefits                  | HRD            | 181.68                | E   |                      |                       |
| 001  | 200  | 3000 | 6003    | Other Pay              | 1 Salaries & Benefits                  | HRD            | 6,463.85              | E   |                      |                       |
| 001  | 200  | 3000 | 6004    | Benefits               | 1 Salaries & Benefits                  | HRD            | 20,964.09             | E   |                      |                       |
| 001  | 200  | 3000 | 6011    | Retire-Co              | 1 Salaries & Benefits                  | HRD            | 23,658.16             | E   |                      |                       |
| 001  | 200  | 3000 | 6012    | Soc Sec                | 1 Salaries & Benefits                  | HRD            | 16,128.05             | E   |                      |                       |
| 001  | 200  | 3000 | 6014    | Pob                    | 1 Salaries & Benefits                  | HRD            | 11,565.16             | E   |                      |                       |
|      |      |      |         |                        | <b>1 Salaries &amp; Benefits Total</b> |                | <b>2,632,576.26</b>   |     | HRD                  |                       |
| 001  | 200  | 2150 | 7005    | Communicate            | 2 Services & Supplies                  | HRD            | 5,002.07              | E   |                      |                       |
| 001  | 200  | 2150 | 7011    | Unempl Ins             | 2 Services & Supplies                  | HRD            | 15.88                 | E   |                      |                       |
| 001  | 200  | 2150 | 7027    | Memberships            | 2 Services & Supplies                  | HRD            | 3,650.43              | E   |                      |                       |
| 001  | 200  | 2150 | 7036    | Office Expen           | 2 Services & Supplies                  | HRD            | 21,136.42             | E   |                      |                       |
| 001  | 200  | 2150 | 7043    | Prof & Spec            | 2 Services & Supplies                  | HRD            | 223,888.87            | E   |                      |                       |
| 001  | 200  | 2150 | 7049    | Prof Exp-Oth           | 2 Services & Supplies                  | HRD            | 11,842.25             | E   |                      |                       |
| 001  | 200  | 2150 | 7058    | Subscrip/Pub           | 2 Services & Supplies                  | HRD            | 37,457.82             | E   |                      |                       |
| 001  | 200  | 2150 | 7059    | Pub & Leg No           | 2 Services & Supplies                  | HRD            | 103,032.02            | E   |                      |                       |
| 001  | 200  | 2150 | 7066    | Spc Dept Exp           | 2 Services & Supplies                  | HRD            | 163,974.21            | E   |                      |                       |
| 001  | 200  | 2150 | 7073    | Training               | 2 Services & Supplies                  | HRD            | 3,625.00              | E   |                      |                       |
| 001  | 200  | 2150 | 7074    | Trans & Trav           | 2 Services & Supplies                  | HRD            | 987.98                | E   |                      |                       |
| 001  | 200  | 2150 | 7137    | Vend Reimburse         | 2 Services & Supplies                  | HRD            | 69.26                 | E   |                      |                       |
| 001  | 200  | 3000 | 7043    | Prof & Spec            | 2 Services & Supplies                  | HRD            | 111,969.53            | E   |                      |                       |
| 001  | 200  | 3000 | 7074    | Trans & Trav           | 2 Services & Supplies                  | HRD            | 683.54                | E   |                      |                       |
|      |      |      |         |                        | <b>2 Services &amp; Supplies Total</b> |                | <b>687,335.28</b>     |     |                      |                       |
| 001  | 200  | 2150 | 9300    | I/F-Wk Comp            | 3 All Other Expenses                   | HRD            | 28,207.00             | E   |                      |                       |
| 001  | 200  | 2150 | 9302    | I/F Exp-Prop           | 3 All Other Expenses                   | HRD            | 6,433.00              | E   |                      |                       |
| 001  | 200  | 2150 | 9303    | I/F Exp-Liab           | 3 All Other Expenses                   | HRD            | 17,140.00             | E   |                      |                       |
| 001  | 200  | 2150 | 9307    | I/F Dp Proc            | 3 All Other Expenses                   | HRD            | 169,098.79            | E   |                      |                       |
| 001  | 200  | 2150 | 9311    | I/F Maint              | 3 All Other Expenses                   | HRD            | 44,911.92             | E   |                      |                       |
| 001  | 200  | 2150 | 9312    | I/F Util               | 3 All Other Expenses                   | HRD            | 38,471.77             | E   |                      |                       |
| 001  | 200  | 2150 | 9313    | I/F Csd Ser            | 3 All Other Expenses                   | HRD            | 69,024.00             | E   |                      |                       |
| 001  | 200  | 2150 | 9314    | I/F Grnds              | 3 All Other Expenses                   | HRD            | 12,233.41             | E   |                      |                       |
| 001  | 200  | 2150 | 9321    | I/F Exp-Print          | 3 All Other Expenses                   | HRD            | 18,771.81             | E   |                      |                       |
| 001  | 200  | 2150 | 9322    | I/F Exp-Mail           | 3 All Other Expenses                   | HRD            | 4,860.50              | E   |                      |                       |
| 001  | 200  | 2150 | 9323    | I/F Copiers            | 3 All Other Expenses                   | HRD            | 10,589.73             | E   |                      |                       |
| 001  | 200  | 2150 | 9501    | Telecomm               | 3 All Other Expenses                   | HRD            | 4,174.15              | E   |                      |                       |
| 001  | 200  | 2150 | 9510    | Srv Fm Dept            | 3 All Other Expenses                   | HRD            | 125.00                | E   |                      |                       |
| 001  | 200  | 2150 | 9517    | GSA-Courier            | 3 All Other Expenses                   | HRD            | 1,221.52              | E   |                      |                       |
| 001  | 200  | 2150 | 9520    | Engrave Shp            | 3 All Other Expenses                   | HRD            | 450.00                | E   |                      |                       |
| 001  | 200  | 3000 | 9300    | I/F-Wk Comp            | 3 All Other Expenses                   | HRD            | 4,513.00              | E   |                      |                       |
| 001  | 200  | 3000 | 9311    | I/F Maint              | 3 All Other Expenses                   | HRD            | 1,614.39              | E   |                      |                       |

## Service Departments Expenditures and Revenues

| FUND | DEPT | UNIT | OBJ-REV | OBJ-REV NAME           | CATEGORY                               | DEPT NAME  | AMOUNT                | R/E | NOTES         | MAXCARS expense input    |
|------|------|------|---------|------------------------|----------------------------------------|------------|-----------------------|-----|---------------|--------------------------|
| 001  | 200  | 3000 | 9312    | I/F Util               | 3 All Other Expenses                   | HRD        | 15,546.48             | E   |               |                          |
| 001  | 200  | 3000 | 9314    | I/F Grnds              | 3 All Other Expenses                   | HRD        | 4,946.63              | E   |               |                          |
| 001  | 200  | 3000 | 9321    | I/F Exp-Print          | 3 All Other Expenses                   | HRD        | 13,534.65             | E   |               |                          |
| 001  | 200  | 3000 | 9322    | I/F Exp-Mail           | 3 All Other Expenses                   | HRD        | 3,818.95              | E   |               |                          |
| 001  | 200  | 3000 | 9323    | I/F Copiers            | 3 All Other Expenses                   | HRD        | 2,210.81              | E   |               |                          |
| 001  | 200  | 3000 | 9517    | GSA-Courier            | 3 All Other Expenses                   | HRD        | 1,221.47              | E   |               |                          |
|      |      |      |         |                        | <b>3 All Other Expenses Total</b>      |            | <b>473,118.98</b>     |     |               |                          |
| 001  | 200  | 2150 | 5405    | Hr&D Adm Fee           | 5 Applicable Revenue                   | HRD        | (16,589.31)           | R   |               |                          |
| 001  | 200  | 2150 | 5835    | Oth Revenue            | 5 Applicable Revenue                   | HRD        | (282.53)              | R   |               |                          |
| 001  | 200  | 2150 | 5841    | O/L Warrants           | 5 Applicable Revenue                   | HRD        | (32.31)               | R   |               |                          |
| 001  | 200  | 3000 | 5405    | Hr&D Adm Fee           | 5 Applicable Revenue                   | HRD        | (31,010.48)           | R   |               |                          |
|      |      |      |         |                        | <b>5 Applicable Revenue Total</b>      |            | <b>(47,914.63)</b>    |     |               | 3,745,115.89 03 Allocate |
| 001  | 200  | 2150 | 6003    | Other Pay              | 6 Unallowed                            | HRD        | 5,804.88              | E   | +             |                          |
| 001  | 200  | 2150 | 7130    | EE Appreciation        | 6 Unallowed                            | HRD        | 469.09                | E   | Per 2 CFR 200 |                          |
| 001  | 200  | 2150 | 7421    | Int-Late Pay           | 6 Unallowed                            | HRD        | 128.23                | E   | Per 2 CFR 200 |                          |
| 001  | 200  | 2150 | 9100    | Oper Trans O           | 6 Unallowed                            | HRD        | 400,000.00            | E   |               |                          |
| 001  | 200  | 2150 | 9125    | O/T Out Energy         | 6 Unallowed                            | HRD        | 22,758.15             | E   |               |                          |
| 001  | 200  | 2150 | 9610    | Ift-Srv To D           | 6 Unallowed                            | HRD        | (66,529.47)           | E   | *             |                          |
| 001  | 200  | 2150 | 9611    | Intra Rev CP           | 6 Unallowed                            | HRD        | (2,606,692.00)        | E   | ^^            |                          |
|      |      |      |         |                        | <b>6 Unallowed Total</b>               |            | <b>(2,244,061.12)</b> |     |               |                          |
| 001  | 200  | 2150 | 5537    | Other Serv (COST PLAN) | 7 Revenue                              | HRD        | 15,958.00             | R   | ^^            |                          |
| 001  | 200  | 2150 | 5835    | Oth Revenue            | 7 Revenue                              | HRD        | 106.77                | R   | *             |                          |
| 001  | 200  | 2150 | 9416    | Srv To O Dpt           | 7 Revenue                              | HRD        | 15,268.11             | R   | *             |                          |
| 001  | 200  | 2150 | 9417    | Cost Plan              | 7 Revenue                              | HRD        | 238,312.00            | R   | ^^            |                          |
| 001  | 200  | 2150 | 9434    | I/F Rev CP             | 7 Revenue                              | HRD        | 471,062.00            | R   | ^^            |                          |
|      |      |      |         |                        | <b>7 Revenue Total</b>                 |            | <b>740,706.88</b>     |     |               |                          |
| 001  | 032  | 2150 | 6001    | Alloc. Sal.            | 1 Salaries & Benefits                  | Purchasing | 397,732.17            | E   |               |                          |
| 001  | 032  | 2150 | 6003    | Other Pay              | 1 Salaries & Benefits                  | Purchasing | 1,711.90              | E   |               |                          |
| 001  | 032  | 2150 | 6004    | Benefits               | 1 Salaries & Benefits                  | Purchasing | 62,192.59             | E   |               |                          |
| 001  | 032  | 2150 | 6011    | Retire-Co              | 1 Salaries & Benefits                  | Purchasing | 51,387.97             | E   |               |                          |
| 001  | 032  | 2150 | 6012    | Soc Sec                | 1 Salaries & Benefits                  | Purchasing | 30,982.40             | E   |               |                          |
| 001  | 032  | 2150 | 6014    | Pob                    | 1 Salaries & Benefits                  | Purchasing | 24,652.64             | E   |               |                          |
| 001  | 032  | 2160 | 6001    | Alloc. Sal.            | 1 Salaries & Benefits                  | Purchasing | 54,083.85             | E   |               |                          |
| 001  | 032  | 2160 | 6002    | Overtime               | 1 Salaries & Benefits                  | Purchasing | 4,575.22              | E   |               |                          |
| 001  | 032  | 2160 | 6003    | Other Pay              | 1 Salaries & Benefits                  | Purchasing | 744.87                | E   |               |                          |
| 001  | 032  | 2160 | 6004    | Benefits               | 1 Salaries & Benefits                  | Purchasing | 9,678.62              | E   |               |                          |
| 001  | 032  | 2160 | 6005    | Extra Help             | 1 Salaries & Benefits                  | Purchasing | 6,175.62              | E   |               |                          |
| 001  | 032  | 2160 | 6011    | Retire-Co              | 1 Salaries & Benefits                  | Purchasing | 6,499.88              | E   |               |                          |
| 001  | 032  | 2160 | 6012    | Soc Sec                | 1 Salaries & Benefits                  | Purchasing | 4,545.62              | E   |               |                          |
| 001  | 032  | 2160 | 6014    | Pob                    | 1 Salaries & Benefits                  | Purchasing | 3,042.22              | E   |               |                          |
|      |      |      |         |                        | <b>1 Salaries &amp; Benefits Total</b> |            | <b>658,005.57</b>     |     | Purchasing    |                          |
| 001  | 032  | 2150 | 7005    | Communicate            | 2 Services & Supplies                  | Purchasing | 1,753.52              | E   |               |                          |
| 001  | 032  | 2150 | 7027    | Memberships            | 2 Services & Supplies                  | Purchasing | 520.00                | E   |               |                          |
| 001  | 032  | 2150 | 7036    | Office Expen           | 2 Services & Supplies                  | Purchasing | 15,229.73             | E   |               |                          |
| 001  | 032  | 2150 | 7043    | Prof & Spec            | 2 Services & Supplies                  | Purchasing | 13,343.62             | E   |               |                          |
| 001  | 032  | 2150 | 7066    | Spc Dept Exp           | 2 Services & Supplies                  | Purchasing | 314.48                | E   |               |                          |
| 001  | 032  | 2150 | 7073    | Training               | 2 Services & Supplies                  | Purchasing | 2,275.00              | E   |               |                          |
| 001  | 032  | 2150 | 7074    | Trans & Trav           | 2 Services & Supplies                  | Purchasing | 3,556.15              | E   |               |                          |
| 001  | 032  | 2160 | 7005    | Communicate            | 2 Services & Supplies                  | Purchasing | 748.92                | E   |               |                          |
| 001  | 032  | 2160 | 7011    | Unempl Ins             | 2 Services & Supplies                  | Purchasing | 4,419.00              | E   |               |                          |
| 001  | 032  | 2160 | 7029    | Cash Diff/Sh           | 2 Services & Supplies                  | Purchasing | 0.30                  | E   |               |                          |
| 001  | 032  | 2160 | 7036    | Office Expen           | 2 Services & Supplies                  | Purchasing | 2,548.81              | E   |               |                          |
| 001  | 032  | 2160 | 7066    | Spc Dept Exp           | 2 Services & Supplies                  | Purchasing | 1,194.34              | E   |               |                          |
|      |      |      |         |                        | <b>2 Services &amp; Supplies Total</b> |            | <b>45,903.87</b>      |     |               |                          |
| 001  | 032  | 2160 | 5823    | Less Consig            | 3 All Other Expenses                   | Purchasing | 1,050.00              | R   |               |                          |
| 001  | 032  | 2150 | 9300    | I/F-Wk Comp            | 3 All Other Expenses                   | Purchasing | 8,872.00              | E   |               |                          |
| 001  | 032  | 2150 | 9302    | I/F Exp-Prop           | 3 All Other Expenses                   | Purchasing | 3,387.00              | E   |               |                          |
| 001  | 032  | 2150 | 9303    | I/F Exp-Liab           | 3 All Other Expenses                   | Purchasing | 4,728.00              | E   |               |                          |
| 001  | 032  | 2150 | 9307    | I/F Dp Proc            | 3 All Other Expenses                   | Purchasing | 58,860.15             | E   |               |                          |
| 001  | 032  | 2150 | 9311    | I/F Maint              | 3 All Other Expenses                   | Purchasing | 10,772.81             | E   |               |                          |
| 001  | 032  | 2150 | 9312    | I/F Util               | 3 All Other Expenses                   | Purchasing | 12,735.15             | E   |               |                          |
| 001  | 032  | 2150 | 9313    | I/F CsdI Ser           | 3 All Other Expenses                   | Purchasing | 14,743.09             | E   |               |                          |
| 001  | 032  | 2150 | 9314    | I/F Grnds              | 3 All Other Expenses                   | Purchasing | 4,059.03              | E   |               |                          |
| 001  | 032  | 2150 | 9322    | I/F Exp-Mail           | 3 All Other Expenses                   | Purchasing | 426.80                | E   |               |                          |
| 001  | 032  | 2150 | 9323    | I/F Copiers            | 3 All Other Expenses                   | Purchasing | 844.85                | E   |               |                          |
| 001  | 032  | 2150 | 9501    | Telecomm               | 3 All Other Expenses                   | Purchasing | 1,490.08              | E   |               |                          |
| 001  | 032  | 2150 | 9510    | Srv Fm Dept            | 3 All Other Expenses                   | Purchasing | 115,352.94            | E   |               |                          |
| 001  | 032  | 2150 | 9517    | GSA-Courier            | 3 All Other Expenses                   | Purchasing | 1,699.42              | E   |               |                          |
| 001  | 032  | 2160 | 9300    | I/F-Wk Comp            | 3 All Other Expenses                   | Purchasing | 2,218.00              | E   |               |                          |
| 001  | 032  | 2160 | 9303    | I/F Exp-Liab           | 3 All Other Expenses                   | Purchasing | 1,182.00              | E   |               |                          |
| 001  | 032  | 2160 | 9316    | Srv Fm O Dpt           | 3 All Other Expenses                   | Purchasing | 266.70                | E   |               |                          |
| 001  | 032  | 2160 | 9319    | I/F Motor Pl           | 3 All Other Expenses                   | Purchasing | 24,620.79             | E   |               |                          |
| 001  | 032  | 2160 | 9510    | Srv Fm Dept            | 3 All Other Expenses                   | Purchasing | 26,886.95             | E   |               |                          |
| 001  | 032  | 2150 | 8300    | New F/A                | 3 All Other Expenses                   | Purchasing | 8,071.34              | E   |               |                          |
|      |      |      |         |                        | <b>3 All Other Expenses Total</b>      |            | <b>302,267.10</b>     |     |               |                          |
| 001  | 032  | 2150 | 8300    | New F/A                | 4 Capital Outlay                       | Purchasing | (8,071.34)            | E   |               |                          |

| FUND | DEPT | UNIT | OBJ-REV | OBJ-REV NAME           | CATEGORY                          | DEPT NAME  | AMOUNT               | R/E | NOTES | MAXCARS expense input |
|------|------|------|---------|------------------------|-----------------------------------|------------|----------------------|-----|-------|-----------------------|
|      |      |      |         |                        | <b>4 Capital Outlay Total</b>     |            | <b>(8,071.34)</b>    |     |       |                       |
| 001  | 032  | 2150 | 5537    | Other Serv             | 5 Applicable Revenue              | Purchasing | (42,470.80)          | R   |       |                       |
| 001  | 032  | 2150 | 5813    | Vend Rebates           | 5 Applicable Revenue              | Purchasing | (72,278.28)          | R   |       |                       |
| 001  | 032  | 2150 | 9200    | Op Trf-In              | 5 Applicable Revenue              | Purchasing | (11,501.00)          | R   | ##    |                       |
| 001  | 032  | 2160 | 5817    | Oth Sale-Tax           | 5 Applicable Revenue              | Purchasing | (58,086.71)          | R   |       |                       |
| 001  | 032  | 2160 | 5838    | Ins Proc/Rec           | 5 Applicable Revenue              | Purchasing | (1,871.90)           | R   |       |                       |
| 001  | 032  | 2160 | 5863    | Sale F/A Ntx           | 5 Applicable Revenue              | Purchasing | (223,910.21)         | R   |       |                       |
| 001  | 032  | 2160 | 9200    | Op Trf-In              | 5 Applicable Revenue              | Purchasing | (70,378.00)          | R   |       |                       |
|      |      |      |         |                        | <b>5 Applicable Revenue Total</b> |            | <b>(480,496.90)</b>  |     |       | 517,608.30            |
| 001  | 032  | 2150 | 9100    | Oper Trans O           | 6 Unallowed                       | Purchasing | 50,000.00            | E   |       |                       |
| 001  | 032  | 2150 | 9125    | O/T Out Energy         | 6 Unallowed                       | Purchasing | 4,553.39             | E   |       |                       |
| 001  | 032  | 2150 | 9510    | Srv Fm Dept            | 6 Unallowed                       | Purchasing | 2,721.35             | E   | @     |                       |
| 001  | 032  | 2150 | 9611    | Intra Rev CP           | 6 Unallowed                       | Purchasing | (9,980.00)           | E   | ^^    |                       |
| 001  | 032  | 2160 | 9148    | O/T-Ot:Veh             | 6 Unallowed                       | Purchasing | 10,081.78            | E   |       |                       |
| 001  | 032  | 2160 | 9510    | Srv Fm Dept            | 6 Unallowed                       | Purchasing | 661.13               | E   | @     |                       |
|      |      |      |         |                        | <b>6 Unallowed Total</b>          |            | <b>58,037.65</b>     |     |       |                       |
| 001  | 032  | 2150 | 5537    | Other Serv (COST PLAN) | 7 Revenue                         | Purchasing | (224.00)             | R   | ^^    |                       |
| 001  | 032  | 2150 | 9417    | Cost Plan              | 7 Revenue                         | Purchasing | 48,033.00            | R   | ^^    |                       |
| 001  | 032  | 2150 | 9434    | I/F Rev CP             | 7 Revenue                         | Purchasing | 12,972.00            | R   | ^^    |                       |
|      |      |      |         |                        | <b>7 Revenue Total</b>            |            | <b>60,781.00</b>     |     |       |                       |
|      |      |      |         |                        | <b>Grand Total</b>                |            | <b>12,951,675.06</b> |     |       |                       |
|      |      |      |         |                        |                                   | Check      | 0.00                 |     |       |                       |

\* These contra-expenses and revenues are accounted for after allocation in removal of direct billings  
 ^ Payroll Tech employee reimbursed as dedicated 100% to ADP  
 ^^ Cost Plan Charges removed to prevent circular calculation  
 \*\* Reimbursement for deferred compensation plan services  
 \*\*\* Franchises typically in 031 Budget, yet CAO allows this portion in CoCo as a subsidy, so remove from total  
 + Removed unallowable auto allowance paid to employees  
 ++ Removed unallowable CAO salary, benefits, and expenses.  
 ## Applicable Revenue - ARPA Funding  
 @ Unallowable auto allowance, late fees, & Cost Plan charges allocated in Admin

## Instructions:

Step 1: Sort by Fund-Dept-Unit

Auditor 001-030-2510  
 Audit 001-012-1010-7043 (Brown Armstrong V#391600 Contract for ACFR & Single Audit)  
 CAO 001-085-3000  
 CoCo 001-080-2150 & 2250, not 2200, which is Risk  
 HRD 001-200-2150 HRD and 001-200-3000 HRD-EEBU  
 Purch 001-032- All Units

Step 2: Label Categories: 1 S&amp;B, 2 Service Suppl., 3 All Other, 4 Capital Outlay, 5 Applicable Credits (change to negative if AFIN Revenue),

6 Unallowed, and 7 Revenue

Step 3: Subtotal items 1-7, and input subtotals 1-5 in 03 Allocation and MAXCars

Applicable (Revenue) Credits Definition: receipts or reductions of expenditures that offset or reduce allocable costs (see Cost Plan Handbook 2215)

Applicable Credits Examples: purchase discounts, rebates, recoveries of losses, sales of equipment and scrap, income from incidental services, transfers in (see 2215)

General Rule: Applicable Credits cannot be identified to a particular department, while direct billings can. (See 2140 #4, and 2220 first paragraph)

Updated 12/15/23

Updated 12/13/23

All Direct Billings for applicable service departments

MAXCARS input  
Direct Billings by Department

| Department                           | Auditor Controller  |                | County Counsel |            | HRD    |                 |
|--------------------------------------|---------------------|----------------|----------------|------------|--------|-----------------|
|                                      | All Other Divisions | Internal Audit | Attorneys      | Paralegals | Relias |                 |
| AUDITOR/CONTROLLER                   |                     |                |                |            | 1,174  |                 |
| COUNTY ADMINISTRATIVE OFFICE         |                     |                |                |            | 890    |                 |
| COUNTY COUNSEL                       | 25                  |                |                |            | 2,242  |                 |
| HUMAN RESOURCES                      | 125                 |                |                |            |        |                 |
| PURCHASING                           |                     |                |                |            |        |                 |
| AG COMMISSIONER                      | 13                  |                |                |            | 2,954  |                 |
| ASSESSOR                             |                     |                |                |            | 2,812  |                 |
| ASSESSOR - CLERK/RECORDER            |                     |                |                |            | 605    |                 |
| REGISTRAR OF VOTERS                  | 13                  |                | 8,781          | 0          | 391    |                 |
| AUDITOR - PROPERTY TAX ACCOUNTING    |                     |                |                |            | 214    |                 |
| BOARD OF SUPERVISORS                 |                     |                |                |            |        |                 |
| CAPITAL PROJECTS                     |                     |                |                |            |        |                 |
| CHILD SUPPORT SERVICES               |                     |                | 71,301         | 25,780     | 4,271  |                 |
| COOPERATIVE EXTENSION                |                     |                |                |            |        |                 |
| DISTRICT ATTORNEY - ALL OTHER        | 100                 |                |                |            | 8,186  |                 |
| DISTRICT ATTORNEY - WELFARE FRAUD    |                     |                |                |            |        |                 |
| FIRE                                 |                     |                |                |            | 285    |                 |
| GENERAL SERVICES - ADMIN             |                     |                |                |            | 7,118  |                 |
| GENERAL SERVICES - MUSEUM            |                     |                |                |            |        |                 |
| GENERAL SERVICES - PARKS             |                     |                |                |            |        |                 |
| GENERAL SERVICES - PROPERTY MAGEMENT |                     |                |                |            |        |                 |
| HHSA - ADMIN                         |                     |                |                |            |        |                 |
| HHSA - ANIMAL CONTROL                |                     |                |                |            |        |                 |
| HHSA - DRUG/ALCOHOL                  |                     |                |                |            |        |                 |
| HHSA - HEALTH                        | 75                  |                |                |            |        |                 |
| HHSA - KT/AAA                        |                     |                |                |            |        |                 |
| HHSA - MENTAL HEALTH                 | 75                  |                |                |            |        |                 |
| HHSA - SOCIAL SERVICES               | 69,057              |                | 766,057        | 92,558     |        |                 |
| INSURANCE - RISK                     | 63                  |                | 677,731        | 122,412    |        |                 |
| ISF - COPIERS                        |                     |                |                |            |        |                 |
| ISF - CUSTODIAL                      |                     |                |                |            |        |                 |
| ISF - GROUNDS                        |                     |                |                |            |        |                 |
| ISF - INFORMATION TECHNOLOGY         | 25                  |                |                |            | 5,588  |                 |
| ISF - MAIL                           | 88                  |                |                |            |        |                 |
| ISF - MAINTENANCE                    | 13                  |                |                |            |        |                 |
| ISF - MOTOR POOL                     |                     |                |                |            |        |                 |
| ISF - PRINT                          |                     |                |                |            |        |                 |
| ISF - RADIO                          |                     |                |                |            |        |                 |
| ISF - UTILITIES                      |                     |                |                |            |        |                 |
| LIBRARY                              |                     |                |                |            | 2,313  |                 |
| LAFCO                                |                     |                | 1,789          | 4          |        |                 |
| PROBATION - ALL OTHER                |                     |                |                |            | 24,960 |                 |
| PROBATION - CJ REALIGNMENT           |                     |                |                |            |        |                 |
| PROBATION - AATU                     |                     |                |                |            |        |                 |
| PROBATION - JUVENILE HALL            | 125                 |                |                |            |        |                 |
| PROBATION - YOUTH FACILITY           |                     |                |                |            |        |                 |
| PUBLIC DEFENDER                      |                     |                |                |            | 3,239  |                 |
| RMA - ALL OTHER                      | 13                  |                |                |            | 11,033 |                 |
| RMA - FLOOD CONTROL                  |                     |                |                |            |        |                 |
| RMA - PUBLIC TRANSIT                 |                     |                |                |            |        |                 |
| SOLID WASTE                          | 138                 |                | 27,722         | 808        | 1,957  |                 |
| RMA - ROADS DEPARTMENT               |                     |                | 38,454         | 1,179      |        |                 |
| TCAG                                 |                     |                | 10,248         | 159        |        |                 |
| SHERIFF - COUNTY JAIL                |                     |                |                |            |        |                 |
| SHERIFF - COURT SECURITY             |                     |                |                |            |        |                 |
| SHERIFF/CORONER - ALL OTHER          | 288                 |                |                |            |        |                 |
| TAX COLLECTOR                        |                     |                |                |            | 569    |                 |
| TREASURER                            |                     |                |                |            | 142    |                 |
| COURTS                               |                     |                |                |            |        |                 |
| COURTS - COUNTY PORTION              |                     |                |                |            |        |                 |
| WIB                                  |                     |                |                |            | 854    |                 |
| TCRTA                                | 13                  |                | 19,050         | 9          |        |                 |
| ALL OTHERS                           | 13,589              | -              | 103,177        | 3,532      | 107    |                 |
| Totals                               | 83,834              | -              | 1,724,308      | 246,442    | 81,904 | 2,136,488 SCH A |
| Check                                | 0                   | -              | -              | -          | -      |                 |

Source: Department Billing Records, and AFIN OLGL

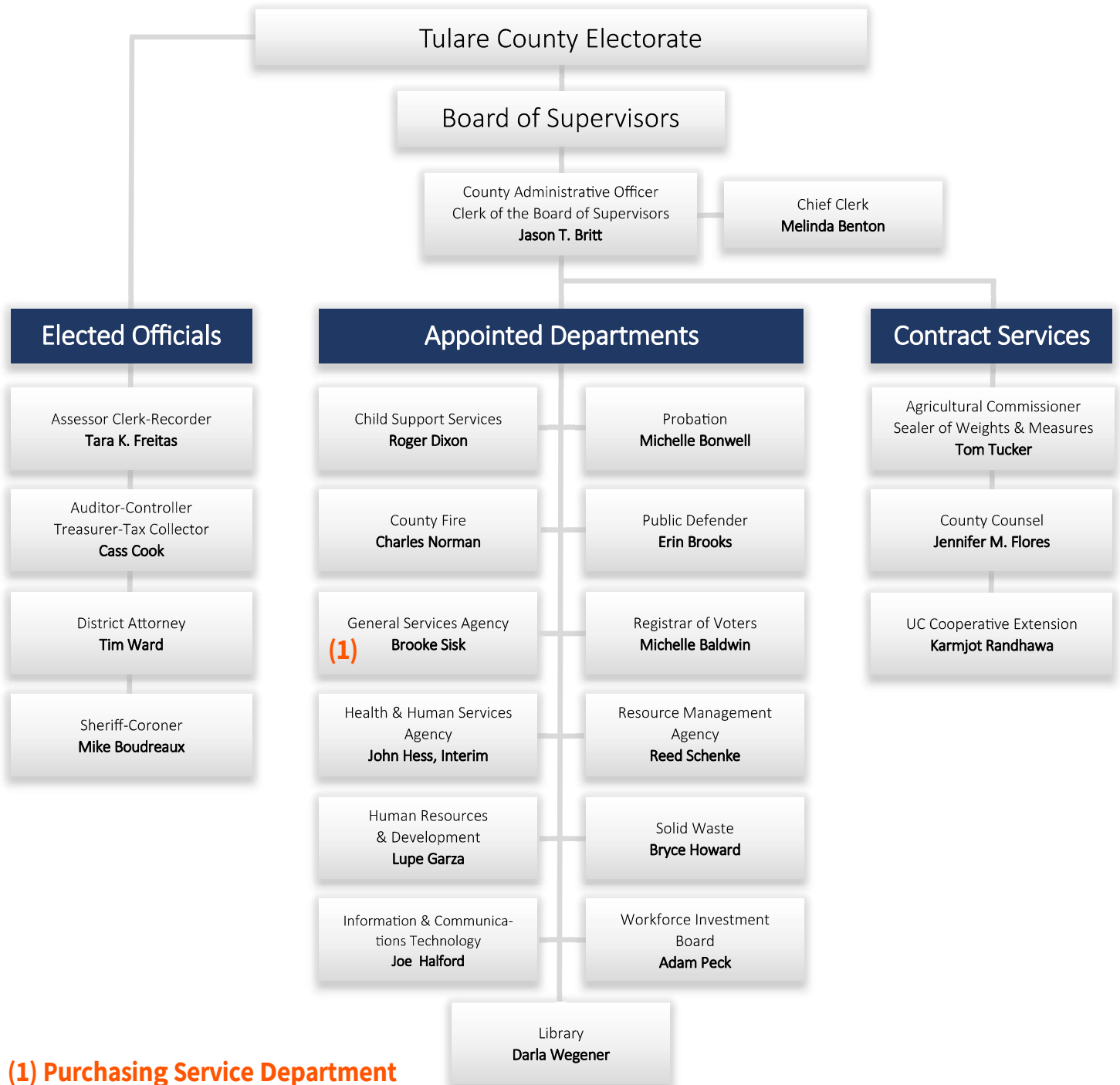
Purpose: To account for billed time, and remove it from fixed estimate.

NOTE: Cross-reference with accumulation of costs (02 Accumulate) to ensure "applicable credits" are not included in direct billings, and conversely that direct billings encompasses all remaining revenue lines and contra-expense lines (e.g., 96xx) not included in "applicable credits."



# COUNTY OF TULARE

## ORGANIZATIONAL CHART FY 2022/23



### (1) Purchasing Service Department

The organization chart is a visual depiction of the way work is distributed within the County of Tulare. It is also meant to be a tool to help our working relationship with the residents of Tulare County to create channels of communication in order to better accomplish our goals and objectives.



COUNTY OF TULARE  
BOARD OF RETIREMENT

Leanne Malison  
Retirement Administrator

136 N AKERS STREET  
VISALIA, CALIFORNIA 93291

TELEPHONE (559) 713-2900  
FAX (559) 730-2631  
[www.tcera.org](http://www.tcera.org)

## MEMORANDUM

**DATE:** December 28, 2023  
**TO:** Cass Cook, Tulare County Auditor-Controller/Treasurer/Tax collector  
**FROM:** Leanne Malison  
**SUBJECT:** Excess Earnings Reserves

This memorandum will confirm that there have been no changes in the information provided in previous years regarding Excess Earnings Reserves.

The Tulare County Employees' Retirement Association (TCERA) does not currently maintain any "excess earnings" or undesignated reserves. In accordance with Article 5.5 of the County Employees' Retirement Law of 1937 (the '37 Act), any "excess" earnings are distributed to existing member accounts and reserves within the retirement plan according to the calculation prescribed by law. Article 5.5 of the '37 Act has been adopted by three '37 Act counties – Alameda, Kern, and Tulare. This article is applicable to TCERA Tiers 1, 2, and 3. The sections in Article 5.5 provide specific instructions regarding the distribution of earnings to reserves and member accounts. One of the requirements is the establishment of a Supplemental Retiree Benefit Reserve (SRBR) that is to receive 50% of any "excess" earnings. The balance is distributed back to the active member accounts and other reserves in the form of higher interest.

The Tulare County Board of Supervisors approved a Tier 4 benefit structure effective January 1, 2013. The Board of Supervisors excluded this tier from Article 5.5 provisions. TCERA has established a contingency reserve for Tier 4 and has not identified any "excess" earnings for this tier. It is possible that the TCERA Board of Retirement may adopt a separate policy for handling any future "excess" earnings that may be generated from the investment of Tier 4 funds. As of the date of this memorandum, the Board of Retirement has taken no such action.

Please let me know if you have any questions or require additional information.

Sincerely,

Leanne Malison  
Retirement Administrator

Exhibit 4401

SELF-INSURANCE PROGRAM DATA SHEET

COUNTY OF TULARE

WORKER'S COMPENSATION INSURANCE

FISCAL YEAR 22/23

Date Established: 7/1/2004

Current Maximum Self-Retained Risk:

Per Occurrence: \$ 125,000  
Aggregate: N/A

Current Reserve Level:

|                        | Maximum Authorized: |       | Currently Funded: |
|------------------------|---------------------|-------|-------------------|
| Long Term & Short Term |                     |       |                   |
| Liabilities Set-Aside  | \$53 million        |       | \$33 million      |
| IBNR:                  | \$19 million        | IBNR: | \$19 million      |

Purchased Insurance: Excess Umbrella Coverage:

|             |              |    |                  |
|-------------|--------------|----|------------------|
| First Layer | \$ 125,000   | to | \$1,000,000      |
| EIA Pool    | \$1,000,000  | to | \$5,000,000      |
| Excess      | \$5,000,000  | to | \$50,000,000     |
| Excess      | \$50,000,000 | to | Statutory Limits |

Description of Coverage: Workers' Compensation and Employers' Liability Coverage with Statutory Limits

After \$125,000 paid on any occurrence County is reimbursed for any additional statutory payments.

Description of Cost Distribution Methodology:

The ISF annual expenses are allocated to each user departments based on Full Time Equivalent counts (30%) and department loss experience (70%).

Method of Accounting:

Fund Type:

☐ Cash  
☐ Modified Accrual  
☒ Full Accrual

☒ Internal Service\*  
☐ Trust\*  
☐ General  
☐ Other (Describe fully)

\*ATTACH COPIES OF MOST RECENT FINANCIAL STATEMENTS AND ACTUARIAL REPORTS.

Actuarial Report attached as PDF. See CD for County's CAFR.

Exhibit 4401

SELF-INSURANCE PROGRAM DATA SHEET

COUNTY OF TULARE

GENERAL LIABILITY INSURANCE

FISCAL YEAR 22/23

Date Established: 8/9/1979

Current Maximum Self-Retained Risk:

Per Occurrence: \$ 250,000  
Aggregate: N/A

Current Reserve Level:

| Maximum Authorized:    |             | Currently Funded: |             |
|------------------------|-------------|-------------------|-------------|
| Long Term & Short Term |             |                   |             |
| Liabilities Set-aside  | \$7,638,000 |                   | \$7,638,000 |
| IBNR:                  | \$2,281,000 | IBNR:             | \$2,281,000 |

Purchased Insurance: Excess Umbrella Coverage:  
CSAC Program

|       |                 |               |    |               |
|-------|-----------------|---------------|----|---------------|
| GL I  | First Layer     | \$ 250,000    | to | \$ 1,000,000  |
| GL II | Second Layer    | \$ 1,000,000  | to | \$ 25,000,000 |
| OEL   | Optional Excess | \$ 10,000,000 | to | \$ 35,000,000 |

Description of Coverage:

Bodily injury, property damage, public officials errors and omissions, employment practices, non owned aircraft, includes auto liability

Description of Cost Distribution Methodology:

The ISF annual expenses are allocated 30% to each user departments based on FTE counts and 70% based on each departments loss experience.

Method of Accounting:

☐ Cash  
☐ Modified Accrual  
☒ Full Accrual

Fund Type:

☒ Internal Service\*  
☐ Trust\*  
☐ General  
☐ Other (Describe fully)

\*ATTACH COPIES OF MOST RECENT FINANCIAL STATEMENTS AND ACTUARIAL REPORTS.

Actuarial Report attached as PDF. See CD for County's CAFR.

## Exhibit 4401

## INSURED PROGRAM DATA SHEET

## COUNTY OF TULARE

## PROPERTY INSURANCE

FISCAL YEAR 22/23

Date Established: 6/30/1998

PREMIUM \$890,000

Current Maximum Self-Retained Risk: Deductible

Per Occurrence: \$ 10,000 Vehicles 10,000 All Risk  
 Aggregate: N/A

Current Reserve Level:

Catastrophic: Maximum Authorized: Catastrophic: Currently Funded:  
 IBNR: N/A IBNR: N/A

Purchased Insurance: Excess Umbrella Coverage:

|             |                |    |             |                         |
|-------------|----------------|----|-------------|-------------------------|
|             |                |    |             | FLOOD \$225,000,000     |
|             |                |    |             | TERRORISM \$750,000,000 |
|             |                |    |             | (shared) EARTHQUAKE     |
| First Layer | \$ 600,000,000 | to | 600,000,000 | \$25,000,000            |

Description of Coverage: All Risk, including Flood and Combined EQ Limits of \$25,000,000 in Tower VI

Scheduled real property, rental interruption all risk.

Description of Cost Distribution Methodology:

Allocated on the exposure unit of square feet to each department.

Method of Accounting:

Fund Type:

|                                                  |                                                       |
|--------------------------------------------------|-------------------------------------------------------|
| <input type="checkbox"/> Cash                    | <input checked="" type="checkbox"/> Internal Service* |
| <input type="checkbox"/> Modified Accrual        | <input type="checkbox"/> Trust*                       |
| <input checked="" type="checkbox"/> Full Accrual | <input type="checkbox"/> General                      |
|                                                  | <input type="checkbox"/> Other (Describe fully)       |

\*ATTACH COPIES OF MOST RECENT FINANCIAL STATEMENTS AND ACTUARIAL REPORTS.

Actuarial reports are not done for Property Insurance funds per PRISM.

Property Appraisal's are completed every 5 years with the last appraisal completed on August 5, 2019. The next appraisal is to be completed by year-end of 2024.

See CD for the County's CAFR.

## Exhibit 4401

## INSURANCE PROGRAM DATA SHEET

## COUNTY OF TULARE

MEDICAL MALPRACTICE \$25,000 Deductible

FISCAL YEAR 22/23

Date Established: 10/01/2001

Current Maximum Deductible:

|                 |    |        |            |         |    |         |
|-----------------|----|--------|------------|---------|----|---------|
| Per Occurrence: | \$ | 25,000 | Deductible | Premium | \$ | 852,350 |
| Aggregate:      |    | N/A    |            |         |    |         |

Current Reserve Level: Cash Balance \$1,197,395 as of 6/30/23. Funds are to pay for operating expenses and possible claims.

|                      |                                             |               |                   |
|----------------------|---------------------------------------------|---------------|-------------------|
|                      | Maximum Authorized:                         |               | Currently Funded: |
| Catastrophic:        |                                             | Catastrophic: |                   |
| IBNR:                | N/A                                         | IBNR:         | N/A               |
| Purchased Insurance: | Excess Umbrella Coverage:                   |               | Deductible        |
| Deductible Per Event | \$ 25,000                                   |               | \$ 25,000         |
| Pool Layer           | \$ 3,500,000 excess deductible              |               |                   |
| Reinsurance Layer    | \$ 17,975,000 excess claims made pool layer |               |                   |

Description of Coverage: Automatic coverage for employed and contract physicians, Health Facilities Liability, Managed Care Liability, Occurrence Based Reinsurance Layer Pool Layer remains claims made coverage.

Description of Cost Distribution Methodology:

Full pass through to the department generating exposure - Health and Human Services.

Method of Accounting:

Fund Type:

|                                                  |                                                       |
|--------------------------------------------------|-------------------------------------------------------|
| <input type="checkbox"/> Cash                    | <input checked="" type="checkbox"/> Internal Service* |
| <input type="checkbox"/> Modified Accrual        | <input type="checkbox"/> Trust*                       |
| <input checked="" type="checkbox"/> Full Accrual | <input type="checkbox"/> General                      |
|                                                  | <input type="checkbox"/> Other (Describe fully)       |

\*ATTACH COPIES OF MOST RECENT FINANCIAL STATEMENTS AND ACTUARIAL REPORTS.

No actuarial report was requested for this year. See CD for the County's CAFR.



# GENERAL SERVICES

## INTEROFFICE MEMORANDUM

---

August 3, 2023

**TO:** Alejandro Chavez, Chief Revenue Officer  
Auditor-Controller

**FROM:** Tina Urton, Fiscal Manager – General Services Agency

**SUBJECT:** Internal Service Fund (ISF) Information for COWCAP

The following is, for each ISF, a detailed description of each ISF purpose, rate setting methodology, analysis of working capital reserve, and explanation for each “transfer out” and “transfer in” from the ISF and an explanation if ISF is out of compliance with 60-day working capital reserve requirement.

The ISF rates are developed through the annual budget process. The rates for Fiscal Year 2021/2022 were approved by the County Administrative Officer in May 2020 and were effective July 1, 2021, even though the Board of Supervisors has not adopted the ISF budgets until September 2021. Estimates were used in the rate development process since the actual budgeted costs and retained earnings were not known yet.

### **Grounds**

#### **Description of ISF Purpose**

The Grounds Division in the County Administrative Office/General Services Department is responsible for providing landscaping maintenance services to County-owned and selected leased facilities. The Administrative Aide, allocated to General Services Administration, provides quality assurance for the countywide custodial maintenance service contracts as well as contract grounds maintenance and selected building maintenance service contracts. The Parks & Recreation Manager oversees the Grounds Division.

#### **Rate Methodology**

Each facility or site is identified as a cost center. Sites with multiple tenants use the square footage assigned to each department as the basis for distributing cost attributed to each site. Direct costs, such as professional services, are assigned to the site or department. Excess or deficit fund balance may be included in the calculation.

Direct costs are charged directly to the Department. The hourly rate calculation is: total budgeted salaries expenses less direct costs divided by total estimated billable hours. The calculated labor rate for Fiscal Year 2022/23 is \$82.87/hour; however, the labor rate of \$82.00/hour is applied.

**Working Capital Reserve Analysis**

Fund 066 is in compliance with the 60-day working capital reserve requirement.

**Transfers In & Out**

There have been no transfers in or out from Fund 066 Grounds.

**Facilities****Description of ISF Purpose**

The Facilities Division in the County Administrative Office/General Services Department is responsible for providing maintenance of buildings, associated equipment to County-owned, and selected leased facilities. Facility and equipment maintenance services are performed primarily through in-house staff with contract support for technical requirements beyond staff's capability. The Administrative Aide, allocated to General Services Administration, provides quality assurance for the countywide custodial maintenance service contracts as well as contract grounds maintenance and selected facility maintenance service contracts. The Facilities Manager directly oversees the Facilities Division.

**Rate Methodology**

There are two types of maintenance services: preventative maintenance (PM) that benefits the entire facility (such as air filter replacement) and maintenance for a specific department (such as office remodels). Each facility or site is identified as a cost center for preventative maintenance. Sites with multiple tenants use the square footage assigned to each department as the basis for distributing cost attributed to each site. Additionally, each department within a site is identified as a cost center for department-specific maintenance. Direct costs, such as professional services or materials, are assigned to the site or department. Excess or deficit fund balance may be included in the calculation.

Direct costs are charged directly to the Department. The hourly rate calculation is total budgeted salaries expenses less direct costs divided by the total estimated billable hours. Estimated billable hours are based on historical billed hours adjusted for personnel changes.

The calculated labor rate for Fiscal Year 2022/2023 is \$90.76/hour; however, the labor rate of \$91.00/hour is applied.

**Working Capital Reserve Analysis**

Fund 067 is in compliance with the 60-day working capital reserve requirement.

**Transfers In & Out**

Transfer in to Fund 067 Building Maintenance in Fiscal Year 2020/23 received from the County Administrative Office for a total of \$185,484. Funds were transferred to pay the costs associated with the Security Guard at the Civic Center complex.

Transfers out from Fund 067 Building Maintenance in Fiscal Year 2021/2023 totaled \$18.76 and were for the Energy Efficiency Project.

**Custodial Services****Description of ISF Purpose**

The Custodial Services Division in the County Administrative Office/General Services Department is responsible for providing custodial services to County-owned and some leased facilities. Services are provided through in-house staff in the Visalia area and at detention sites, with contract services provided outside the Visalia area. The Custodial Services Manager directly oversees the Custodial Services Division. The Administrative Aide provides quality assurance for the countywide custodial maintenance service contracts as well as contract grounds maintenance and selected building maintenance service contracts.

**Rate Methodology**

Each facility or site is identified as a cost center. Sites with multiple tenants use the square footage assigned each department as the basis for distributing cost attributed to each site. Direct costs, such as professional services, are assigned to the site or department. Excess or deficit fund balance may be included in the calculation.

Direct costs are charged directly to Department. The hourly rate calculation is: total budgeted salaries expenses less direct costs divided by total estimated billable hours. Estimated billable hours are based on historical billed hours adjusted for personnel changes.

The calculated labor rate for Fiscal Year 2022/23 is \$66.91/hour; however, the labor rate of \$67.00/hour is applied.

**Working Capital Reserve Analysis**

Fund 068 is in compliance with the 60-day working capital reserve requirement.

**Transfers In & Out**

There have been no transfers in or out from Fund 068 Custodial Services.

**Fleet Services****Description of ISF Purpose**

The Fleet Services Division in the County Administrative Office/General Services Department is responsible for providing safe and cost-effective management of the vehicles operated by the various departments in Tulare County. This includes scheduling maintenance and repairs, as well as acquisition and disposal of vehicles. Fleet Services currently maintains approximately 40

checkout vehicles including trip cars for use by departments of the County. The Fleet Services Superintendent oversees the Fleet Services Division.

### **Rate Methodology**

Each Fleet vehicle is identified as a cost center. Vehicles are either assigned to departments or to the checkout fleet located at the Fleet Services facility. Departments are charged for the actual cost of operation and maintenance for those vehicles assigned to them.

Departments are charged either a daily rate or a mileage rate (whichever is greater) for use of the Fleet checkout vehicles. The County Administrative Officer establishes the checkout vehicle rates. The current approved rates are \$30.00 per day minimum plus \$0.30 per mile after the first 100 miles per day. General Services will annually review and make recommendations to the CAO regarding the check out vehicle rates as a part of the mid-year review.

Direct costs, such as fuel and parts, are charged directly to the department assigned. An hourly labor rate, used to charge for vehicle maintenance, is developed through the budget process. The calculation is: total budgeted salaries expenses less direct costs divided by total estimated billable hours. Excess or deficit fund balance may be included in the calculation.

The calculated labor rate for Fiscal Year 2022/23 is \$156.49/hour; however, a labor rate of \$127.00/hour is applied.

### **Working Capital Reserve Analysis**

Fund 070 is in compliance with the 60-day working capital reserve requirement.

### **Transfers In & Out**

There have been no transfers in or out from Fund 070 Fleet Services.

## **Mail Services**

### **Description of ISF Purpose**

The Mail Services Division in the County Administrative Office/General Services Department is responsible for providing departments with services that meet mail needs. The Print & Mail Services Manager directly oversees the Mail Services Division.

### **Rate Methodology**

Departments are charged directly for their postage expenses. Mail processing costs are recovered through a per piece mail rate. Five processing rates are applied based upon the level of service requested:

#### **Mail Rates**

- |           |                                |
|-----------|--------------------------------|
| 1) \$0.03 | Per piece Bar Code Only        |
| 2) \$0.27 | Per piece Pre-Sort First Class |
| 3) \$0.06 | Per piece Insert Only          |
| 4) \$0.68 | Per piece Special Handling     |
| 5) \$0.02 | Per piece Folding              |

The calculation is: total budgeted expenses less direct costs (postage and special handling charges) divided by the total estimated pieces of mail. The first, second and third rates are based on how quickly the items can be processed. Excess or deficit fund balance may be included in the calculation.

Departments are also charged a pro-rata share of the monthly cost associated with non-standard mail based upon total monthly postage expense. Non-standard mail does not meet U.S. Post Office standards, valid address and “machine readable”, and therefore does not qualify for the discounted postal rate for pre-sorted one-ounce letter mail.

### **Working Capital Reserve Analysis**

Fund 076 is not in compliance with the 60-day working capital reserve requirement. Mail Division currently has an outstanding loan and will be making a payment towards this by June 30, 2023, to bring the ISF into compliance.

### **Transfers In & Out**

There have been no transfers in or out for Fund 076 Mail Services.

## **Copier**

### **Description of ISF Purpose**

The Copier Division in the County Administrative Office/General Services Department is responsible for providing all departments with copy equipment. The Print & Mail Services Manager directly oversees the Copier Division.

### **Rate Methodology**

Each copier is identified as a cost center. Copiers that have multiple users can be set up to distribute costs based on percentages or based on meter readings for each department or budget unit. Additional features, such as network capability, are charged directly to departments. Departments are charged for copier usage using a per copy rate. The rate calculation is: total budgeted expenses less direct costs divided by total estimated copies. The fund balance, depending on its amount, may be included as an adjustment to the total budgeted expenses in the rate calculation. The copier rate to be applied in Fiscal Year 2022/23 is \$0.036 per copy.

### **Working Capital Reserve Analysis**

Fund 077 is not in compliance with the 60-day working capital reserve requirements. Copier has reduced the per copy rate. Rates will be reviewed and adjusted to bring the Fund 077 into compliance.

### **Transfers In & Out**

There have been no transfers in or out from Fund 077 Copier.

## **Print Services**

### **Description of ISF Purpose**

The Print Services Division in the County Administrative Office/General Services Department is responsible for providing printed products to all County departments. The Print & Mail Services Manager directly oversees the Print Services Division.

### **Rate Methodology**

Departments are charged directly for the work product they have requested. A print industry standard, The Franklin Estimating Guide, is used to set rates. For Fiscal Year 2022/23 Print Services rates are 60% of the Franklin Estimating Guide. Materials such as paper and special ink are charged at cost. Special work by Print's graphics unit and handwork such as inserting, are included as an attachment. Unreserved retained earnings, depending on its amount, may be included as an adjustment to the total budgeted expenses in the rate calculation. Excess or deficit fund balance may be included in the calculation.

### **Working Capital Reserve Analysis**

Fund 079 is in compliance with the 60-day working capital reserve requirement.

### **Transfers In & Out**

There have been no transfers in or out for Fund 079 Print Services.

## **Utilities**

### **Description of ISF Purpose**

The Utilities Division in the County Administrative Office/General Services Department is responsible for centralized utility invoice processing and subsequent billing for all County facilities where General Services pays the bills. Utilities include natural gas, electricity, water, sewer, and solid waste collection. Other value-added services provided by General Services include consolidated natural gas pricing, utility usage review by facility and overall energy management of County facilities.

Also included in the Utilities ISF is the Maintenance Contract for the Energy Project.

### **Rate Methodology**

Each facility or site is identified as a cost center. Sites with multiple tenants use the square footage assigned each department as the basis for distributing cost attributed to each site. Administrative costs are distributed through an overhead rate to departments based on their pro-rata share of total utility charges. The rate calculation is: total budgeted expenses less direct charges divided by direct charges. Excess or deficit fund balance may be included in the calculation.

**Working Capital Reserve Analysis**

Fund 081 and Fund 580 Utilities are in compliance with the 60-day working capital reserve requirement.

**Transfers In & Out**

There have been no transfers in or out for Fund 081 or Fund 580.

## COST CENTER ALLOCATION METHODOLOGY

Fiscal Year 2022/23

---

Since the inception of TCiCT, the TCiCT Fiscal Team has worked with the CAO's office and the Auditor's office to formulate an allocation methodology that fairly distributes the costs of the various components of the Information and Communications Technology services. We continue to work towards an improved methodology of cost allocation. Effective July 2021, new methodologies were introduced to spread the cost more equitably to our various clients.

Following is the method used for each of the different services provided:

### **TCiCT ISF 071:**

#### **Elective Services:**

- **Geographic Information Systems** – This service is considered elective; clients can choose to use the internal service team. Actual hours spent on the service is charged to the client at the actual salary & benefit cost. At mid-year and year-end, the cost of doing business may be spread to the clients utilizing the service, based on the percentage of activities performed.
- **Business Intelligence** - This service is considered elective; clients can choose to use the internal service team. Actual hours spent on the service is charged to the client at the actual salary & benefit cost. At mid-year and year-end, the cost of doing business may be spread to the clients utilizing the service, based on the percentage of activities performed.
- **Project Management** - This service is considered elective; clients can choose to use the internal service team. Actual hours spent on the service is charged to the client at the actual salary & benefit cost. At mid-year and year-end, the cost of doing business may be spread to the clients utilizing the service, based on the percentage of activities performed.

#### **Base Services:**

- **Desktop Services & Service Desk** - This cost is for desktop equipment support, either by a technician in person or over the phone, including PCs, laptops, monitors and some printers. These costs are allocated based on the full-time equivalents (FTE) within a department.
- **Operations/Systems/Networks** - This cost is for the hardware, software and personnel that supports the infrastructure, including backup solutions, monitoring software, routers, servers, backup equipment, switches and the hardware and software personnel that supports the Databases of the County. These costs are allocated based on the full-time equivalents (FTE) within a department.
- **Security** - This is the cost of the Security team and related security software. These costs are allocated based on the full-time equivalents (FTE) within a department.
- **Client Specialist** – This is the cost for the Client Specialist Teams. Client Specialists are assigned to various clients and assist with client technological needs and analysis. These costs are allocated based on the full-time equivalents (FTE) within a department.
- **Logistics** – This is the cost for the Logistics Team. Logistics is responsible for the quoting, ordering, receiving, staging, deployment, warehousing, and inventory tracking of TCiCT and County technology assets. These costs are allocated based on the full-time equivalents (FTE) within a department.
- **Enterprise Content Management** – This is the cost of the Enterprise Content Management Team. This team assist clients with organizing its documents and other data. These costs are allocated based on the full-time equivalents (FTE) within a department.
- **Application Development & Support** – This is the cost of the Application Development & Support Teams. These teams assist in developing and maintaining client applications. These applications can be

in-house applications or off-the-shelf business-specific applications. These costs are allocated based on the full-time equivalents (FTE) within a department.

- **Training** – This is the cost of the Training Team. Trainers provide on-site, virtual, and recorded trainings upon request. Classes include areas such as Microsoft applications, time keeping applications, budget applications and other client specific applications. These costs are allocated based on the full-time equivalents (FTE) within a department.
- **Documentation** – This is the cost for the Documentation Team. This team assists various departments in developing appropriate documentation for various applications and processes. These costs are allocated based on the full-time equivalents (FTE) within a department.

### **Direct Services**

- **ADP** - This cost is for the ADP Enterprise HR system that is used countywide. These costs are allocated based on the full-time equivalents (FTE) within a department.
- **Finance System** - This cost is the CGI-AMS system that is the County's financial system. These costs are allocated based on the full-time equivalents (FTE) within a department.
- **Property Information Management System** - This cost is for the mainframe hardware and software that is primarily used to support the Property Information Management System (PIMS) and the historical financial programs. These costs are allocated based on the actual number of mainframe users.
- **Licensing & Other Direct Services** - Where applicable and determinable, licensing, and other costs will be spread to the client whom the cost can be attributed to rather than be in the whole client spread, assisting in the reduction of costs to clients not benefiting from the service.

### **Administrative Services**

- **Administration** – The TCiCT cost for executive, clerical, fiscal, human resources, and risk is spread to all clients. These costs are allocated based on the full-time equivalents (FTE) within a department.

### **Public Safety Communications 074 ISF**

- **Radio** - Departments using base stations, mobile radios installed in vehicles and handheld radios that access the County system are charged for maintenance of the system and for requested services including repair, installation, and removal of radios. System maintenance charges to departments are based on the number of radio units that access the system. Departments are also billed for maintenance of the telecommunications system, such as switches, and for requested work. Departments are charged with these services through three methods: direct charges, radio system charges and labor charges. Radio system costs are charged to departments based on the number of handheld and mobile radios that utilize the County's infrastructure. The radio system rate is \$36.55 per radio, per month. The calculated labor rate for Fiscal Year 2022/2023 is \$68/hour.
-

## Rate Methodology

All Information and Communications Technology expenses are recovered through service rates charged to user departments.

## Working Capital Reserve Analysis

The Working Capital Reserve Calculation for Information and Communications Technology for Fiscal Year 2022/203 is detailed below; the allowable 60-day working capital is \$4,486,007. Information and Communications Technology ISF is not in compliance with the 60-day working capital reserve requirement; the calculated unrestricted balance is \$5,799,303.

The department has determined that we will reduce cost collection in FY 23/24 to bring the TCiCT 0771 ISFG into compliance with the 60-day working capital reserve requirement.

| 60 Days Working Capital Analysis |                       |                            |                                    |                                         |                                     |                                                     |                        |                       |  |
|----------------------------------|-----------------------|----------------------------|------------------------------------|-----------------------------------------|-------------------------------------|-----------------------------------------------------|------------------------|-----------------------|--|
| ISF Fund                         | Current Assets<br>(B) | Current<br>Liabilities (C) | Unrestricted<br>Balance (D) (B- C) | Operating<br>Expenditures<br>(E) 12 mos | Depreciation<br>Expenditures<br>(F) | Allowable 60 Days<br>Working Capital (G)<br>(E-F)/6 | Over/(Under) (D-<br>G) | Compliant (Yes) or No |  |
| 071 ICT                          | \$ 6,737,411.87       | \$ 938,107.95              | \$ 5,799,303.92                    | \$ 27,037,506.41                        | \$ 121,464.39                       | \$ 4,486,007.00                                     | \$ 1,313,296.92        | No                    |  |

## Transfers In

Transfers In from other funds to fund 071 Information and Communications Technology in the Fiscal Year 2022/23 totaled \$70,054 (JV 090 11152202207), and was for:

- 1.) \$13,887 from Fund 591 to Fund 071 for Afin costs
- 2.) \$56,167 from Fund 591 to Fund 071 for Justice Partners costs

## Transfers Out

Transfers out from Fund 071 Information and Communications Technology in Fiscal Year 2022/23 totaled \$0.

## Rate Methodology

Departments using base stations, mobile radios installed in vehicles and handheld radios that access the County system are charged for maintenance of the system and for requested services including repair, installation, and removal of radios. System maintenance charges to departments are based on the number of radio units that access the system. Departments are also billed for maintenance of the telecommunications system, such as switches, and for requested work.

Departments are charged these services through three methods: direct charges, radio system charges and labor charges. Direct costs, such as contracted services and materials, are charged directly to the department with a 10% administrative charge. Radio system costs are charged to departments based on the number of handheld and mobile radios that utilize the County's infrastructure. The radio system rate is \$36.55 per radio, per month.

The hourly labor rate calculation is: [total budgeted expenses less (direct costs and the associated administrative charges) less radio system maintenance charges less other revenue] divided by total estimated billable hours. Other revenues include rents and concessions. The fund balance, depending on its amount may be included as an adjustment to the total budgeted expenses in the rate calculation. The calculated labor rate for Fiscal Year 2022/23 is \$68/hour.

## Working Capital Reserve Analysis

The Working Capital Reserve Calculation for Public Safety Communications for Fiscal Year 2022/203 is detailed below; the allowable 60-day working capital is \$296,807. The Public Safety Communications ISF is in compliance with the 60-day working capital reserve requirement; the calculated unrestricted balance is \$163,086.

| 60 Days Working Capital Analysis |                       |                            |                                    |                                         |                                     |                                                     |                        |                       |  |
|----------------------------------|-----------------------|----------------------------|------------------------------------|-----------------------------------------|-------------------------------------|-----------------------------------------------------|------------------------|-----------------------|--|
| ISF Fund                         | Current Assets<br>(B) | Current<br>Liabilities (C) | Unrestricted<br>Balance (D) (B- C) | Operating<br>Expenditures<br>(E) 12 mos | Depreciation<br>Expenditures<br>(F) | Allowable 60 Days<br>Working Capital (G)<br>(E-F)/6 | Over/(Under) (D-<br>G) | Compliant (Yes) or No |  |
| 074 Radio                        | \$ 229,611.66         | \$ 66,525.14               | \$ 163,086.52                      | \$ 1,836,096.82                         | \$ 55,252.16                        | \$ 296,807.44                                       | \$ (133,720.92)        | Yes                   |  |

## Transfers In

Transfers In from other funds to Fund 074 Public Safety Communications in Fiscal Year 2022/23 totaled \$0.

## Transfers Out

Transfers out from Fund 074 Public Safety Communications in Fiscal Year 2022/23 totaled \$400,000 (JV 090 03242304689), and was for:

- 1.) \$400,000 from Fund 074 to Fund 030 for the Radio Communications Improvement Plan as approved by the Board on March 21, 2023, through Resolution No. 2023-0239.

COUNTY OF TULARE  
Internal Service Funds  
Combining Statement of Net Position  
June 30, 2023 (in thousands)

|                                                           | Insurance | Central Services | Total Internal Service Funds |
|-----------------------------------------------------------|-----------|------------------|------------------------------|
| <b>ASSETS</b>                                             |           |                  |                              |
| Current assets                                            |           |                  |                              |
| Investment in treasury pool                               | \$ 71,247 | \$ 11,232        | \$ 82,479                    |
| Imprest cash                                              | 500       | -                | 500                          |
| Accounts receivable (net of allowance for uncollectibles) | -         | 35               | 35                           |
| Prepaid items                                             | -         | 100              | 100                          |
| Due from other governments                                | -         | 97               | 97                           |
| Total current assets                                      | 71,747    | 11,464           | 83,211                       |
| Noncurrent assets                                         |           |                  |                              |
| Capital assets                                            |           |                  |                              |
| Buildings and improvements, net                           | -         | 2                | 2                            |
| Equipment and vehicles, net                               | -         | 3,657            | 3,657                        |
| Right-to-use assets, net                                  | -         | 12,392           | 12,392                       |
| Right-to-use assets in progress                           | -         | 2,416            | 2,416                        |
| Total capital assets                                      | -         | 18,467           | 18,467                       |
| Total noncurrent assets                                   | -         | 18,467           | 18,467                       |
| Total assets                                              | 71,747    | 29,931           | 101,678                      |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                     |           |                  |                              |
| Deferred pensions                                         | -         | 9,661            | 9,661                        |
| Deferred OPEB                                             | -         | 381              | 381                          |
| Total deferred outflows of resources                      | -         | 10,042           | 10,042                       |
| <b>LIABILITIES</b>                                        |           |                  |                              |
| Current liabilities                                       |           |                  |                              |
| Accounts payable                                          | 1,330     | 2,503            | 3,833                        |
| Salaries and benefits payable                             | -         | 828              | 828                          |
| Compensated absences payable                              | -         | 233              | 233                          |
| Claims payable                                            | 11,486    | -                | 11,486                       |
| Leases payable                                            | -         | 349              | 349                          |
| Subscription liability                                    | -         | 3,184            | 3,184                        |
| Total current liabilities                                 | 12,816    | 7,097            | 19,913                       |
| Noncurrent liabilities                                    |           |                  |                              |
| Advances from other funds                                 | -         | 751              | 751                          |
| Compensated absences payable                              | -         | 1,692            | 1,692                        |
| Claims payable                                            | 33,701    | -                | 33,701                       |
| Leases payable                                            | -         | 1,409            | 1,409                        |
| Subscription liability                                    | -         | 6,997            | 6,997                        |
| Net pension liability                                     | -         | 19,311           | 19,311                       |
| Total OPEB liability                                      | -         | 1,087            | 1,087                        |
| Total noncurrent liabilities                              | 33,701    | 31,247           | 64,948                       |
| Total liabilities                                         | 46,517    | 38,344           | 84,861                       |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                      |           |                  |                              |
| Deferred pensions                                         | -         | 5,352            | 5,352                        |
| Deferred OPEB                                             | -         | 885              | 885                          |
| Total deferred inflows of resources                       | -         | 6,237            | 6,237                        |
| <b>NET POSITION</b>                                       |           |                  |                              |
| Net investment in capital assets                          | -         | 6,528            | 6,528                        |
| Unrestricted                                              | 25,230    | (11,136)         | 14,094                       |
| Total net position                                        | \$ 25,230 | \$ (4,608)       | \$ 20,622                    |

**COUNTY OF TULARE**  
**Internal Service Funds**  
**Combining Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Fiscal Year Ended June 30, 2023 (in thousands)**

|                                                   | Insurance        | Central<br>Services | Total Internal<br>Service Funds |
|---------------------------------------------------|------------------|---------------------|---------------------------------|
| <b>OPERATING REVENUES</b>                         |                  |                     |                                 |
| Charges for services                              | \$ 30,345        | \$ 66,504           | \$ 96,849                       |
| Other revenues                                    | 36,847           | 141                 | 36,988                          |
| Total operating revenues                          | <u>67,192</u>    | <u>66,645</u>       | <u>133,837</u>                  |
| <b>OPERATING EXPENSES</b>                         |                  |                     |                                 |
| Salaries and benefits                             | -                | 22,383              | 22,383                          |
| Services and supplies                             | 12,737           | 32,743              | 45,480                          |
| Insurance premiums paid                           | 13,711           | -                   | 13,711                          |
| Depreciation and amortization                     | -                | 4,598               | 4,598                           |
| Claims incurred                                   | 6,974            | -                   | 6,974                           |
| Total operating expenses                          | <u>33,422</u>    | <u>59,724</u>       | <u>93,146</u>                   |
| Operating income                                  | <u>33,770</u>    | <u>6,921</u>        | <u>40,691</u>                   |
| <b>NONOPERATING REVENUES (EXPENSES)</b>           |                  |                     |                                 |
| Intergovernmental revenues                        | 25               | 9                   | 34                              |
| Investment earnings (expenses)                    | 1,128            | (60)                | 1,068                           |
| Interest expense                                  | -                | (306)               | (306)                           |
| Total nonoperating revenues (expenses)            | <u>1,153</u>     | <u>(357)</u>        | <u>796</u>                      |
| Income before capital contributions and transfers | <u>34,923</u>    | <u>6,564</u>        | <u>41,487</u>                   |
| Capital contributions                             | -                | 2,900               | 2,900                           |
| Transfers in                                      | -                | 255                 | 255                             |
| Transfers (out)                                   | -                | (400)               | (400)                           |
| Change in net position                            | <u>34,923</u>    | <u>9,319</u>        | <u>44,242</u>                   |
| Net position - beginning                          | <u>(9,693)</u>   | <u>(13,927)</u>     | <u>(23,620)</u>                 |
| Net position - ending                             | <u>\$ 25,230</u> | <u>\$ (4,608)</u>   | <u>\$ 20,622</u>                |

The following individual statements are from the County's unaudited Management Book for use as a supplement to the audited ACFR.

COUNTY OF TULARE  
Insurance Funds  
Combining Statement of Net Position  
June 30, 2023 (in thousands)

|                              | Workers'<br>Compensation<br>Insurance<br>(061) | General<br>Liability<br>Insurance<br>(062) | Property<br>Casualty<br>Insurance<br>(063) | Medical<br>Malpractice<br>Insurance<br>(064) | Eliminating<br>Entries | Total     |
|------------------------------|------------------------------------------------|--------------------------------------------|--------------------------------------------|----------------------------------------------|------------------------|-----------|
| <b>ASSETS</b>                |                                                |                                            |                                            |                                              |                        |           |
| Current assets               |                                                |                                            |                                            |                                              |                        |           |
| Investment in treasury pool  | \$ 59,863                                      | \$ 9,258                                   | \$ 968                                     | \$ 1,158                                     | \$ -                   | \$ 71,247 |
| Imprest cash                 | 500                                            | -                                          | -                                          | -                                            | -                      | 500       |
| Total current assets         | 60,363                                         | 9,258                                      | 968                                        | 1,158                                        | -                      | 71,747    |
| Noncurrent assets            |                                                |                                            |                                            |                                              |                        |           |
| Total noncurrent assets      | -                                              | -                                          | -                                          | -                                            | -                      | -         |
| Total assets                 | 60,363                                         | 9,258                                      | 968                                        | 1,158                                        | -                      | 71,747    |
| <b>LIABILITIES</b>           |                                                |                                            |                                            |                                              |                        |           |
| Current liabilities          |                                                |                                            |                                            |                                              |                        |           |
| Accounts payable             | 422                                            | 908                                        | -                                          | -                                            | -                      | 1,330     |
| Claims payable               | 8,878                                          | 2,608                                      | -                                          | -                                            | -                      | 11,486    |
| Total current liabilities    | 9,300                                          | 3,516                                      | -                                          | -                                            | -                      | 12,816    |
| Noncurrent liabilities       |                                                |                                            |                                            |                                              |                        |           |
| Claims payable               | 29,019                                         | 4,682                                      | -                                          | -                                            | -                      | 33,701    |
| Total noncurrent liabilities | 29,019                                         | 4,682                                      | -                                          | -                                            | -                      | 33,701    |
| Total liabilities            | 38,319                                         | 8,198                                      | -                                          | -                                            | -                      | 46,517    |
| <b>NET POSITION</b>          |                                                |                                            |                                            |                                              |                        |           |
| Unrestricted                 | 22,044                                         | 1,060                                      | 968                                        | 1,158                                        | -                      | 25,230    |
| Total net position           | \$ 22,044                                      | \$ 1,060                                   | \$ 968                                     | \$ 1,158                                     | \$ -                   | \$ 25,230 |

The following individual statements are from the County's unaudited Management Book for use as a supplement to the audited ACFR.

COUNTY OF TULARE  
Insurance Funds  
Combining Statement of Revenues, Expenses, and Changes in Net Position  
For the Fiscal Year Ended June 30, 2023 (in thousands)

|                                         | Workers'<br>Compensation<br>Insurance<br>(061) | General<br>Liability<br>Insurance<br>(062) | Property<br>Casualty<br>Insurance<br>(063) | Medical<br>Malpractice<br>Insurance<br>(064) | Eliminating<br>Entries | Total     |
|-----------------------------------------|------------------------------------------------|--------------------------------------------|--------------------------------------------|----------------------------------------------|------------------------|-----------|
| <b>OPERATING REVENUES</b>               |                                                |                                            |                                            |                                              |                        |           |
| Charges for services                    | \$ 18,582                                      | \$ 10,053                                  | \$ 955                                     | \$ 755                                       | \$ -                   | \$ 30,345 |
| Other revenues                          | 2,993                                          | 33,854                                     | -                                          | -                                            | -                      | 36,847    |
| Total operating revenues                | 21,575                                         | 43,907                                     | 955                                        | 755                                          | -                      | 67,192    |
| <b>OPERATING EXPENSES</b>               |                                                |                                            |                                            |                                              |                        |           |
| Services and supplies                   | 9,108                                          | 3,566                                      | 29                                         | 34                                           | -                      | 12,737    |
| Insurance premiums paid                 | 5,005                                          | 7,093                                      | 952                                        | 661                                          | -                      | 13,711    |
| Claims incurred                         | 2,827                                          | 4,147                                      | -                                          | -                                            | -                      | 6,974     |
| Total operating expenses                | 16,940                                         | 14,806                                     | 981                                        | 695                                          | -                      | 33,422    |
| Operating income (loss)                 | 4,635                                          | 29,101                                     | (26)                                       | 60                                           | -                      | 33,770    |
| <b>NONOPERATING REVENUES (EXPENSES)</b> |                                                |                                            |                                            |                                              |                        |           |
| Intergovernmental revenues              | 25                                             | -                                          | -                                          | -                                            | -                      | 25        |
| Investment earnings (expenses)          | 905                                            | 191                                        | 16                                         | 16                                           | -                      | 1,128     |
| Total nonoperating revenues (expenses)  | 930                                            | 191                                        | 16                                         | 16                                           | -                      | 1,153     |
| Change in net position                  | 5,565                                          | 29,292                                     | (10)                                       | 76                                           | -                      | 34,923    |
| Net position - beginning                | 16,479                                         | (28,232)                                   | 978                                        | 1,082                                        | -                      | (9,693)   |
| Net position - ending                   | \$ 22,044                                      | \$ 1,060                                   | \$ 968                                     | \$ 1,158                                     | \$ -                   | \$ 25,230 |

The following individual statements are from the County's unaudited Management Book for use as a supplement to the audited ACFR.

**COUNTY OF TULARE**  
**Central Services Funds**  
**Combining Statement of Net Position**  
**June 30, 2023 (in thousands)**

|                                                           | Grounds<br>Maintenance<br>(066) | Building<br>Maintenance<br>(067) | Custodial<br>(068) | Motorpool<br>(070) |
|-----------------------------------------------------------|---------------------------------|----------------------------------|--------------------|--------------------|
| <b>ASSETS</b>                                             |                                 |                                  |                    |                    |
| Current assets                                            |                                 |                                  |                    |                    |
| Investment in treasury pool                               | \$ 227                          | \$ 748                           | \$ 422             | \$ 970             |
| Accounts receivable (net of allowance for uncollectibles) | -                               | -                                | -                  | -                  |
| Prepaid items                                             | -                               | -                                | -                  | -                  |
| Due from other governments                                | -                               | (3)                              | (1)                | 1                  |
| Total current assets                                      | <u>227</u>                      | <u>745</u>                       | <u>421</u>         | <u>971</u>         |
| Noncurrent assets                                         |                                 |                                  |                    |                    |
| Capital assets                                            |                                 |                                  |                    |                    |
| Buildings and improvements, net                           | -                               | -                                | -                  | -                  |
| Equipment and vehicles, net                               | 28                              | 126                              | 32                 | 34                 |
| Intangibles, net                                          | -                               | -                                | -                  | -                  |
| Intangibles in progress                                   | -                               | -                                | -                  | -                  |
| Total capital assets                                      | <u>28</u>                       | <u>126</u>                       | <u>32</u>          | <u>34</u>          |
| Total noncurrent assets                                   | <u>28</u>                       | <u>126</u>                       | <u>32</u>          | <u>34</u>          |
| Total assets                                              | <u>255</u>                      | <u>871</u>                       | <u>453</u>         | <u>1,005</u>       |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                     |                                 |                                  |                    |                    |
| Deferred pensions                                         | 148                             | 1,263                            | 930                | 375                |
| Deferred OPEB                                             | 6                               | 63                               | 55                 | 20                 |
| Total deferred outflows of resources                      | <u>154</u>                      | <u>1,326</u>                     | <u>985</u>         | <u>395</u>         |
| <b>LIABILITIES</b>                                        |                                 |                                  |                    |                    |
| Current liabilities                                       |                                 |                                  |                    |                    |
| Accounts payable                                          | 95                              | 407                              | 75                 | 329                |
| Salaries and benefits payable                             | 13                              | 122                              | 90                 | 36                 |
| Compensated absences payable                              | -                               | 42                               | -                  | -                  |
| Leases payable                                            | -                               | -                                | -                  | -                  |
| Subscription liability                                    | -                               | -                                | -                  | -                  |
| Total current liabilities                                 | <u>108</u>                      | <u>571</u>                       | <u>165</u>         | <u>365</u>         |
| Noncurrent liabilities                                    |                                 |                                  |                    |                    |
| Compensated absences payable                              | 29                              | 199                              | 144                | 65                 |
| Advances from other funds                                 | -                               | 200                              | -                  | -                  |
| Leases payable                                            | -                               | -                                | -                  | -                  |
| Subscription liability                                    | -                               | -                                | -                  | -                  |
| Net pension liability                                     | 296                             | 2,525                            | 1,859              | 750                |
| Total OPEB liability                                      | 18                              | 178                              | 156                | 57                 |
| Total noncurrent liabilities                              | <u>343</u>                      | <u>3,102</u>                     | <u>2,159</u>       | <u>872</u>         |
| Total liabilities                                         | <u>451</u>                      | <u>3,673</u>                     | <u>2,324</u>       | <u>1,237</u>       |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                      |                                 |                                  |                    |                    |
| Deferred pensions                                         | 82                              | 699                              | 515                | 208                |
| Deferred OPEB                                             | 14                              | 146                              | 128                | 46                 |
| Total deferred inflows of resources                       | <u>96</u>                       | <u>845</u>                       | <u>643</u>         | <u>254</u>         |
| <b>NET POSITION</b>                                       |                                 |                                  |                    |                    |
| Net investment in capital assets                          | 28                              | 126                              | 32                 | 34                 |
| Unrestricted                                              | (166)                           | (2,447)                          | (1,561)            | (125)              |
| Total net position                                        | <u>\$ (138)</u>                 | <u>\$ (2,321)</u>                | <u>\$ (1,529)</u>  | <u>\$ (91)</u>     |

Continued

The following individual statements are from the County's unaudited Management Book for use as a supplement to the audited ACFR.

COUNTY OF TULARE  
Central Services Funds  
Combining Statement of Net Position (continued)  
June 30, 2023 (in thousands)

|                                                           | Data<br>Processing<br>(071) | Radio<br>(074) | Mailroom<br>(076) | Copiers<br>(077) |
|-----------------------------------------------------------|-----------------------------|----------------|-------------------|------------------|
| <b>ASSETS</b>                                             |                             |                |                   |                  |
| Current assets                                            |                             |                |                   |                  |
| Investment in treasury pool                               | \$ 6,724                    | \$ 220         | \$ 282            | \$ 309           |
| Accounts receivable (net of allowance for uncollectibles) | 25                          | 10             | -                 | -                |
| Prepaid items                                             | -                           | -              | 100               | -                |
| Due from other governments                                | -                           | -              | 42                | (1)              |
| Total current assets                                      | 6,749                       | 230            | 424               | 308              |
| Noncurrent assets                                         |                             |                |                   |                  |
| Capital assets                                            |                             |                |                   |                  |
| Buildings and improvements, net                           | -                           | 2              | -                 | -                |
| Equipment and vehicles, net                               | 2,807                       | 419            | 197               | -                |
| Intangibles, net                                          | 10,819                      | 644            | -                 | 892              |
| Intangibles in progress                                   | 2,416                       | -              | -                 | -                |
| Total capital assets                                      | 16,042                      | 1,065          | 197               | 892              |
| Total noncurrent assets                                   | 16,042                      | 1,065          | 197               | 892              |
| Total assets                                              | 22,791                      | 1,295          | 621               | 1,200            |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                     |                             |                |                   |                  |
| Deferred pensions                                         | 6,479                       | 159            | -                 | -                |
| Deferred OPEB                                             | 215                         | 8              | -                 | -                |
| Total deferred outflows of resources                      | 6,694                       | 167            | -                 | -                |
| <b>LIABILITIES</b>                                        |                             |                |                   |                  |
| Current liabilities                                       |                             |                |                   |                  |
| Accounts payable                                          | 633                         | 50             | 101               | 8                |
| Salaries and benefits payable                             | 530                         | 19             | 2                 | -                |
| Compensated absences payable                              | 167                         | -              | -                 | -                |
| Leases payable                                            | 61                          | 14             | -                 | 237              |
| Subscription liability                                    | 3,184                       | -              | -                 | -                |
| Total current liabilities                                 | 4,575                       | 83             | 103               | 245              |
| Noncurrent liabilities                                    |                             |                |                   |                  |
| Compensated absences payable                              | 1,200                       | 35             | 2                 | -                |
| Advances from other funds                                 | -                           | -              | 451               | -                |
| Leases payable                                            | 102                         | 652            | -                 | 655              |
| Subscription liability                                    | 6,997                       | -              | -                 | -                |
| Net pension liability                                     | 12,951                      | 317            | -                 | -                |
| Total OPEB liability                                      | 617                         | 22             | -                 | -                |
| Total noncurrent liabilities                              | 21,867                      | 1,026          | 453               | 655              |
| Total liabilities                                         | 26,442                      | 1,109          | 556               | 900              |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                      |                             |                |                   |                  |
| Deferred pensions                                         | 3,590                       | 88             | -                 | -                |
| Deferred OPEB                                             | 501                         | 18             | -                 | -                |
| Total deferred inflows of resources                       | 4,091                       | 106            | -                 | -                |
| <b>NET POSITION</b>                                       |                             |                |                   |                  |
| Net investment in capital assets                          | 5,698                       | 399            | 197               | -                |
| Unrestricted                                              | (6,746)                     | (152)          | (132)             | 300              |
| Total net position                                        | \$ (1,048)                  | \$ 247         | \$ 65             | \$ 300           |
| Continued                                                 |                             |                |                   |                  |

**COUNTY OF TULARE**  
**Central Services Funds**  
**Combining Statement of Net Position (continued)**  
**June 30, 2023 (in thousands)**

|                                                           | Print Shop<br>(079) | Utilities<br>(081) | Eliminating<br>Entries | Total      |
|-----------------------------------------------------------|---------------------|--------------------|------------------------|------------|
| <b>ASSETS</b>                                             |                     |                    |                        |            |
| Current assets                                            |                     |                    |                        |            |
| Investment in treasury pool                               | \$ 48               | \$ 1,282           | \$ -                   | \$ 11,232  |
| Accounts receivable (net of allowance for uncollectibles) | -                   | -                  | -                      | 35         |
| Prepaid items                                             | -                   | -                  | -                      | 100        |
| Due from other governments                                | (3)                 | 62                 | -                      | 97         |
| Total current assets                                      | 45                  | 1,344              | -                      | 11,464     |
| Noncurrent assets                                         |                     |                    |                        |            |
| Capital assets                                            |                     |                    |                        |            |
| Buildings and improvements, net                           | -                   | -                  | -                      | 2          |
| Equipment and vehicles, net                               | 14                  | -                  | -                      | 3,657      |
| Intangibles, net                                          | 37                  | -                  | -                      | 12,392     |
| Intangibles in progress                                   | -                   | -                  | -                      | 2,416      |
| Total capital assets                                      | 51                  | -                  | -                      | 18,467     |
| Total noncurrent assets                                   | 51                  | -                  | -                      | 18,467     |
| Total assets                                              | 96                  | 1,344              | -                      | 29,931     |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                     |                     |                    |                        |            |
| Deferred pensions                                         | 307                 | -                  | -                      | 9,661      |
| Deferred OPEB                                             | 14                  | -                  | -                      | 381        |
| Total deferred outflows of resources                      | 321                 | -                  | -                      | 10,042     |
| <b>LIABILITIES</b>                                        |                     |                    |                        |            |
| Current liabilities                                       |                     |                    |                        |            |
| Accounts payable                                          | 43                  | 762                | -                      | 2,503      |
| Salaries and benefits payable                             | 19                  | (3)                | -                      | 828        |
| Compensated absences payable                              | 24                  | -                  | -                      | 233        |
| Leases payable                                            | 37                  | -                  | -                      | 349        |
| Subscription liability                                    | -                   | -                  | -                      | 3,184      |
| Total current liabilities                                 | 123                 | 759                | -                      | 7,097      |
| Noncurrent liabilities                                    |                     |                    |                        |            |
| Compensated absences payable                              | 18                  | -                  | -                      | 1,692      |
| Advances from other funds                                 | 100                 | -                  | -                      | 751        |
| Leases payable                                            | -                   | -                  | -                      | 1,409      |
| Subscription liability                                    | -                   | -                  | -                      | 6,997      |
| Net pension liability                                     | 613                 | -                  | -                      | 19,311     |
| Total OPEB liability                                      | 39                  | -                  | -                      | 1,087      |
| Total noncurrent liabilities                              | 770                 | -                  | -                      | 31,247     |
| Total liabilities                                         | 893                 | 759                | -                      | 38,344     |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                      |                     |                    |                        |            |
| Deferred pensions                                         | 170                 | -                  | -                      | 5,352      |
| Deferred OPEB                                             | 32                  | -                  | -                      | 885        |
| Total deferred inflows of resources                       | 202                 | -                  | -                      | 6,237      |
| <b>NET POSITION</b>                                       |                     |                    |                        |            |
| Net investment in capital assets                          | 14                  | -                  | -                      | 6,528      |
| Unrestricted                                              | (692)               | 585                | -                      | (11,136)   |
| Total net position                                        | \$ (678)            | \$ 585             | \$ -                   | \$ (4,608) |
| Concluded                                                 |                     |                    |                        |            |

**COUNTY OF TULARE**  
**Central Services Funds**

**Combining Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Fiscal Year Ended June 30, 2023 (in thousands)**

|                                                          | Grounds<br>Maintenance<br>(066) | Building<br>Maintenance<br>(067) | Custodial<br>(068) | Motorpool<br>(070) |
|----------------------------------------------------------|---------------------------------|----------------------------------|--------------------|--------------------|
| <b>OPERATING REVENUES</b>                                |                                 |                                  |                    |                    |
| Charges for services                                     | \$ 938                          | \$ 9,366                         | \$ 4,989           | \$ 7,474           |
| Other revenues                                           | -                               | 8                                | -                  | 2                  |
| Total operating revenues                                 | <u>938</u>                      | <u>9,374</u>                     | <u>4,989</u>       | <u>7,476</u>       |
| <b>OPERATING EXPENSES</b>                                |                                 |                                  |                    |                    |
| Salaries and benefits                                    | 397                             | 3,274                            | 2,767              | 1,017              |
| Services and supplies                                    | 482                             | 6,014                            | 2,085              | 6,209              |
| Depreciation                                             | 5                               | 32                               | 5                  | 14                 |
| Total operating expenses                                 | <u>884</u>                      | <u>9,320</u>                     | <u>4,857</u>       | <u>7,240</u>       |
| Operating income (loss)                                  | <u>54</u>                       | <u>54</u>                        | <u>132</u>         | <u>236</u>         |
| <b>NONOPERATING REVENUES (EXPENSES)</b>                  |                                 |                                  |                    |                    |
| Intergovernmental revenues                               | -                               | -                                | -                  | -                  |
| Investment earnings (expenses)                           | (1)                             | (21)                             | (30)               | (5)                |
| Interest expense                                         | -                               | -                                | -                  | -                  |
| Total nonoperating revenues (expenses)                   | <u>(1)</u>                      | <u>(21)</u>                      | <u>(30)</u>        | <u>(5)</u>         |
| Income (loss) before capital contributions and transfers | <u>53</u>                       | <u>33</u>                        | <u>102</u>         | <u>231</u>         |
| Capital contributions                                    | 28                              | 12                               | -                  | -                  |
| Transfers in                                             | -                               | 185                              | -                  | -                  |
| Transfers (out)                                          | -                               | -                                | -                  | -                  |
| Change in net position                                   | 81                              | 230                              | 102                | 231                |
| Net position - beginning                                 | (219)                           | (2,551)                          | (1,631)            | (322)              |
| Net position - ending                                    | <u>\$ (138)</u>                 | <u>\$ (2,321)</u>                | <u>\$ (1,529)</u>  | <u>\$ (91)</u>     |

Continued

**COUNTY OF TULARE**  
**Central Services Funds**

**Combining Statement of Revenues, Expenses, and Changes in Net Position (continued)**  
**For the Fiscal Year Ended June 30, 2023 (in thousands)**

|                                                          | Data<br>Processing<br>(071) | Radio<br>(074) | Mailroom<br>(076) | Copiers<br>(077) |
|----------------------------------------------------------|-----------------------------|----------------|-------------------|------------------|
| <b>OPERATING REVENUES</b>                                |                             |                |                   |                  |
| Charges for services                                     | \$ 29,827                   | \$ 1,282       | \$ 1,584          | \$ 670           |
| Other revenues                                           | -                           | 31             | -                 | -                |
| Total operating revenues                                 | <u>29,827</u>               | <u>1,313</u>   | <u>1,584</u>      | <u>670</u>       |
| <b>OPERATING EXPENSES</b>                                |                             |                |                   |                  |
| Salaries and benefits                                    | 13,931                      | 464            | 28                | -                |
| Services and supplies                                    | 5,742                       | 855            | 1,442             | 193              |
| Depreciation                                             | <u>3,711</u>                | <u>433</u>     | <u>56</u>         | <u>240</u>       |
| Total operating expenses                                 | <u>23,384</u>               | <u>1,752</u>   | <u>1,526</u>      | <u>433</u>       |
| Operating income (loss)                                  | <u>6,443</u>                | <u>(439)</u>   | <u>58</u>         | <u>237</u>       |
| <b>NONOPERATING REVENUES (EXPENSES)</b>                  |                             |                |                   |                  |
| Intergovernmental revenues                               | 8                           | 1              | -                 | -                |
| Investment earnings (expenses)                           | (1)                         | -              | -                 | -                |
| Interest expense                                         | <u>(265)</u>                | <u>(17)</u>    | <u>-</u>          | <u>(23)</u>      |
| Total nonoperating revenues (expenses)                   | <u>(258)</u>                | <u>(16)</u>    | <u>-</u>          | <u>(23)</u>      |
| Income (loss) before capital contributions and transfers | <u>6,185</u>                | <u>(455)</u>   | <u>58</u>         | <u>214</u>       |
| Capital contributions                                    | 2,276                       | 584            | -                 | -                |
| Transfers in                                             | 70                          | -              | -                 | -                |
| Transfers (out)                                          | <u>-</u>                    | <u>(400)</u>   | <u>-</u>          | <u>-</u>         |
| Change in net position                                   | 8,531                       | (271)          | 58                | 214              |
| Net position - beginning                                 | <u>(9,579)</u>              | <u>518</u>     | <u>7</u>          | <u>86</u>        |
| Net position - ending                                    | <u>\$ (1,048)</u>           | <u>\$ 247</u>  | <u>\$ 65</u>      | <u>\$ 300</u>    |

Continued

The following individual statements are  
from the County's unaudited Management  
Book for use as a supplement to the audited  
ACFR.

**COUNTY OF TULARE**  
**Central Services Funds**

**Combining Statement of Revenues, Expenses, and Changes in Net Position (continued)**  
**For the Fiscal Year Ended June 30, 2023 (in thousands)**

|                                                          | Print Shop<br>(079) | Utilities<br>(081) | Eliminating<br>Entries | Total      |
|----------------------------------------------------------|---------------------|--------------------|------------------------|------------|
| <b>OPERATING REVENUES</b>                                |                     |                    |                        |            |
| Charges for services                                     | \$ 1,689            | \$ 8,685           | \$ -                   | \$ 66,504  |
| Other revenues                                           | 100                 | -                  | -                      | 141        |
| Total operating revenues                                 | 1,789               | 8,685              | -                      | 66,645     |
| <b>OPERATING EXPENSES</b>                                |                     |                    |                        |            |
| Salaries and benefits                                    | 505                 | -                  | -                      | 22,383     |
| Services and supplies                                    | 1,253               | 8,468              | -                      | 32,743     |
| Depreciation                                             | 102                 | -                  | -                      | 4,598      |
| Total operating expenses                                 | 1,860               | 8,468              | -                      | 59,724     |
| Operating income (loss)                                  | (71)                | 217                | -                      | 6,921      |
| <b>NONOPERATING REVENUES (EXPENSES)</b>                  |                     |                    |                        |            |
| Intergovernmental revenues                               | -                   | -                  | -                      | 9          |
| Investment earnings (expenses)                           | (6)                 | 4                  | -                      | (60)       |
| Interest expense                                         | (1)                 | -                  | -                      | (306)      |
| Total nonoperating revenues (expenses)                   | (7)                 | 4                  | -                      | (357)      |
| Income (loss) before capital contributions and transfers | (78)                | 221                | -                      | 6,564      |
| Capital contributions                                    | -                   | -                  | -                      | 2,900      |
| Transfers in                                             | -                   | -                  | -                      | 255        |
| Transfers (out)                                          | -                   | -                  | -                      | (400)      |
| Change in net position                                   | (78)                | 221                | -                      | 9,319      |
| Net position - beginning                                 | (600)               | 364                | -                      | (13,927)   |
| Net position - ending                                    | \$ (678)            | \$ 585             | \$ -                   | \$ (4,608) |
|                                                          |                     |                    |                        | Concluded  |

**ISF Equipment Detail**  
**Annual Activity Report**  
**For the fiscal year ended June 30, 2023**

**Book = Financial**  
**FYE Month = June**

| Fun | AT | Sys | Tag No            | Description                               | Beginning Cost | Additions | Deletions   | Transfers-In | Transfers-Out | Ending Cost | Prior A/D   | Additions | Current A/D | NBV       | Key | F/S |
|-----|----|-----|-------------------|-------------------------------------------|----------------|-----------|-------------|--------------|---------------|-------------|-------------|-----------|-------------|-----------|-----|-----|
| 079 | E  |     | 00000: 57794      | EPSON STYLUS PRO 10600 PLOTTE             | \$ 8,360.14    | \$ 0.00   | \$ 8,360.14 | \$ 0.00      | \$ 0.00       | \$ 0.00     | \$ 8,360.14 | \$ 0.00   | \$ 8,360.14 | \$ 0.00   | d   | 01  |
| 079 | E  |     | 00000: 55574 AB   | Bourg towers with airfeed for collator 5i | 41,955.00      | 0.00      | 0.00        | 0.00         | 0.00          | 41,955.00   | 41,955.00   | 0.00      | 41,955.00   | 0.00      |     | lea |
| 079 | E  |     | 00010: 52768      | HAMADA PRINTING PRESS                     | 22,678.18      | 0.00      | 0.00        | 0.00         | 0.00          | 22,678.18   | 22,678.18   | 0.00      | 22,678.18   | 0.00      |     |     |
| 079 | E  |     | 00011: 52649      | CHALLENGE PAPER CUTTER                    | 17,956.40      | 0.00      | 0.00        | 0.00         | 0.00          | 17,956.40   | 17,956.40   | 0.00      | 17,956.40   | 0.00      |     |     |
| 079 | E  |     | 00011: 56262      | ROLLEM PAPER SCORER                       | 1.00           | 0.00      | 0.00        | 0.00         | 0.00          | 1.00        | 1.00        | 0.00      | 1.00        | 0.00      |     |     |
| 079 | E  |     | 00011: 57677-Surp | HEIDELBERG DIGITAL PRINTING PF            | 186,078.75     | 0.00      | 0.00        | 0.00         | 0.00          | 186,078.75  | 176,774.86  | 9,303.89  | 186,078.75  | 0.00      |     | LE  |
| 079 | E  |     | 00016: 57453      | SILVER DIGIPLAT/MITSUBISHI                | 5,362.50       | 0.00      | 0.00        | 0.00         | 0.00          | 5,362.50    | 5,362.50    | 0.00      | 5,362.50    | 0.00      |     | 01  |
| 079 | E  |     | 00017: 57573      | TITAN LAMINATOR                           | 10,059.07      | 0.00      | 0.00        | 0.00         | 0.00          | 10,059.07   | 10,059.07   | 0.00      | 10,059.07   | 0.00      |     | 01  |
| 079 | E  |     | 00017: 57577      | BAUM ULTRAFOLD AIRFD PPR MCH              | 7,033.65       | 0.00      | 0.00        | 0.00         | 0.00          | 7,033.65    | 7,033.65    | 0.00      | 7,033.65    | 0.00      |     | 01  |
| 079 | E  |     | 00017: 57567      | PIERCE NUMBERING MACHINE                  | 10,188.75      | 0.00      | 0.00        | 0.00         | 0.00          | 10,188.75   | 10,188.75   | 0.00      | 10,188.75   | 0.00      |     | 01  |
| 079 | E  |     | 00017: 57660      | BAUM PAPER FOLDER MACHINE                 | 7,594.89       | 0.00      | 0.00        | 0.00         | 0.00          | 7,594.89    | 7,594.89    | 0.00      | 7,594.89    | 0.00      |     | 01  |
| 070 | V  |     | 00019: CA0865     | '94 TRUCK 1 TON GMC C3000                 | 34,670.94      | 0.00      | 0.00        | 0.00         | 0.00          | 34,670.94   | 34,670.94   | 0.00      | 34,670.94   | 0.00      |     |     |
| 067 | V  |     | 00021: 57249      | TRAILER, 23' GOOSENECK OTM                | 8,580.00       | 0.00      | 0.00        | 0.00         | 0.00          | 8,580.00    | 8,580.00    | 0.00      | 8,580.00    | 0.00      |     |     |
| 067 | V  |     | 00021: CA0867     | 99 DODGE 3500 FLAT BED TRUCK              | 29,572.83      | 0.00      | 0.00        | 0.00         | 0.00          | 29,572.83   | 29,572.83   | 0.00      | 29,572.83   | 0.00      |     |     |
| 067 | V  |     | 00021: CA0733     | 2001 FORD RANGER                          | 10,971.92      | 0.00      | 0.00        | 0.00         | 0.00          | 10,971.92   | 10,971.92   | 0.00      | 10,971.92   | 0.00      |     | 538 |
| 079 | E  |     | 00027: 57917      | AP2 GBC ULTRA PAPER PUNCH                 | 22,808.85      | 0.00      | 0.00        | 0.00         | 0.00          | 22,808.85   | 20,778.50   | 785.94    | 21,564.44   | 1,244.41  |     | PRI |
| 071 | E  |     | 00027: 57921      | DELL POWEREDGE 1850 SERVER                | 5,888.09       | 0.00      | 0.00        | 0.00         | 0.00          | 5,888.09    | 5,888.09    | 0.00      | 5,888.09    | 0.00      |     | 01  |
| 079 | E  |     | 00028: 57930      | HIT-SPEED EN \                            | 46,957.61      | 0.00      | 0.00        | 0.00         | 0.00          | 46,957.61   | 46,957.61   | 0.00      | 46,957.61   | 0.00      |     | 01  |
| 068 | V  |     | 00029: CA0959     | 2006 FORD E150 CARGO VAN                  | 14,116.78      | 0.00      | 0.00        | 0.00         | 0.00          | 14,116.78   | 14,116.78   | 0.00      | 14,116.78   | 0.00      |     | 540 |
| 076 | E  |     | 00029: 58008      | BOWE BELL & HOWELL INSERTING              | 131,316.63     | 0.00      | 0.00        | 0.00         | 0.00          | 131,316.63  | 130,164.73  | 1,151.90  | 131,316.63  | 0.00      |     | 01  |
| 070 | V  |     | 00029: CA0250     | 2006 HONDA CIVIC HYBRID SEDAN             | 22,531.95      | 0.00      | 22,531.95   | 0.00         | 0.00          | 0.00        | 22,531.95   | 0.00      | 22,531.95   | 0.00      | d   | 529 |
| 079 | E  |     | 00030: 55574 C D  | CP BOURG DOCUMENT FINISHING               | 47,343.82      | 0.00      | 0.00        | 0.00         | 0.00          | 47,343.82   | 47,343.82   | 0.00      | 47,343.82   | 0.00      |     | 01  |
| 079 | E  |     | 00030: 58022      | PRINTMASTER SINGLE COLOR OFF              | 51,097.75      | 0.00      | 0.00        | 0.00         | 0.00          | 51,097.75   | 44,155.57   | 1,937.35  | 46,092.92   | 5,004.83  |     | 01  |
| 079 | E  |     | 00030: 58021      | PRINTMASTER TWO COLOR OFFSE               | 62,676.20      | 0.00      | 0.00        | 0.00         | 0.00          | 62,676.20   | 54,333.77   | 2,383.93  | 56,717.70   | 6,158.50  |     | 01  |
| 071 | E  |     | 00033: 58078      | TAPE BACKUP REPLACEMENT                   | 168,757.78     | 0.00      | 0.00        | 0.00         | 0.00          | 168,757.78  | 168,757.78  | 0.00      | 168,757.78  | 0.00      |     | 01  |
| 074 | V  |     | 00033: T 2800     | MOBILE OFFICE 64X12 SCOTSMAN              | 24,537.38      | 0.00      | 0.00        | 0.00         | 0.00          | 24,537.38   | 24,537.38   | 0.00      | 24,537.38   | 0.00      |     |     |
| 071 | E  |     | 00034: 58155      | Uninterruptible Power Support (UPS)       | 70,899.47      | 0.00      | 0.00        | 0.00         | 0.00          | 70,899.47   | 70,899.47   | 0.00      | 70,899.47   | 0.00      |     | 01  |
| 071 | E  |     | 00034: 57779      | 2030 VERSA SEAL MACHINE                   | 8,244.15       | 0.00      | 0.00        | 0.00         | 0.00          | 8,244.15    | 8,244.15    | 0.00      | 8,244.15    | 0.00      |     | 01  |
| 079 | E  |     | 00034: 58156      | BAUM HEAVY DUTY PAPER DRILL               | 12,968.87      | 0.00      | 0.00        | 0.00         | 0.00          | 12,968.87   | 12,968.87   | 0.00      | 12,968.87   | 0.00      |     | 01  |
| 067 | V  |     | 00036: CA0779     | 2005 CHEVROLET SILVERADO w/U              | 25,516.03      | 0.00      | 0.00        | 0.00         | 0.00          | 25,516.03   | 25,516.03   | 0.00      | 25,516.03   | 0.00      |     | 529 |
| 067 | V  |     | 00036: CA0786     | 2005 FORD RANGER                          | 10,316.96      | 0.00      | 0.00        | 0.00         | 0.00          | 10,316.96   | 10,316.96   | 0.00      | 10,316.96   | 0.00      |     | 529 |
| 067 | V  |     | 00036: CA0864     | 2006 FORD E-250 CARGO VAN                 | 18,276.87      | 0.00      | 0.00        | 0.00         | 0.00          | 18,276.87   | 18,276.87   | 0.00      | 18,276.87   | 0.00      |     | 25  |
| 067 | V  |     | 00036: CA0739     | 2007 GMC SIERRA 2500 CAB & CHA            | 18,256.88      | 0.00      | 0.00        | 0.00         | 0.00          | 18,256.88   | 18,256.88   | 0.00      | 18,256.88   | 0.00      |     | 25  |
| 079 | E  |     | 00036: CA0809     | 2007 FORD RANGER TRUCK                    | 10,224.38      | 0.00      | 0.00        | 0.00         | 0.00          | 10,224.38   | 10,224.38   | 0.00      | 10,224.38   | 0.00      |     | 25  |
| 079 | E  |     | 00036: 58175      | 2007 GBC DIGICOIL AUTO COLOR              | 19,398.64      | 0.00      | 0.00        | 0.00         | 0.00          | 19,398.64   | 16,386.99   | 708.62    | 17,095.61   | 2,303.03  |     | 01  |
| 070 | V  |     | 00037: CA0542     | 2007 CHEVROLET IMPALA SEDAN               | 16,808.85      | 0.00      | 16,808.85   | 0.00         | 0.00          | 0.00        | 16,808.85   | 0.00      | 16,808.85   | 0.00      | d   | 25  |
| 067 | V  |     | 00037: CA0283     | 2007 HONDA CIVIC SEDAN HYBRID             | 24,006.06      | 0.00      | 0.00        | 0.00         | 0.00          | 24,006.06   | 24,006.06   | 0.00      | 24,006.06   | 0.00      |     | 25  |
| 066 | V  |     | 00037: CA0796     | 2007 CHEVROLET SILVERADO 1500             | 13,107.65      | 0.00      | 0.00        | 0.00         | 0.00          | 13,107.65   | 13,107.65   | 0.00      | 13,107.65   | 0.00      |     | 25  |
| 079 | E  |     | 00037: 58345      | 2007 CHROMA LARGE FORMAT                  | 17,345.00      | 0.00      | 0.00        | 0.00         | 0.00          | 17,345.00   | 17,345.00   | 0.00      | 17,345.00   | 0.00      |     | 01  |
| 070 | V  |     | 00037: CA0253     | 2007 HONDA CIVIC SEDAN HYBRID             | 24,006.06      | 0.00      | 0.00        | 0.00         | 0.00          | 24,006.06   | 24,006.06   | 0.00      | 24,006.06   | 0.00      |     | 25  |
| 067 | V  |     | 00037: CA0739A    | SCELZI SERVICE BODY                       | 11,026.81      | 0.00      | 0.00        | 0.00         | 0.00          | 11,026.81   | 11,026.81   | 0.00      | 11,026.81   | 0.00      |     | 25  |
| 067 | E  |     | 00038: 58381      | 2007 THERMACAM INFRARED CAMI              | 17,938.19      | 0.00      | 0.00        | 0.00         | 0.00          | 17,938.19   | 17,938.19   | 0.00      | 17,938.19   | 0.00      |     | 01  |
| 068 | E  |     | 00038: 58357      | 2007 TENNANT READY SPACE EXT              | 6,635.98       | 0.00      | 0.00        | 0.00         | 0.00          | 6,635.98    | 6,635.98    | 0.00      | 6,635.98    | 0.00      |     | 01  |
| 068 | E  |     | 00038: 58358      | 2007 TENNANT READY SPACE EXT              | 6,635.98       | 0.00      | 0.00        | 0.00         | 0.00          | 6,635.98    | 6,635.98    | 0.00      | 6,635.98    | 0.00      |     | 01  |
| 068 | E  |     | 00038: 58356      | 2007 28" AUTO SCRUBBER                    | 7,002.88       | 0.00      | 0.00        | 0.00         | 0.00          | 7,002.88    | 7,002.88    | 0.00      | 7,002.88    | 0.00      |     | 01  |
| 067 | V  |     | 00038: CA0880     | 2007 CHEVROLET SILVERADO 2500             | 20,076.35      | 0.00      | 0.00        | 0.00         | 0.00          | 20,076.35   | 20,076.35   | 0.00      | 20,076.35   | 0.00      |     | 01  |
| 067 | V  |     | 00038: CA0818     | 2007 FORD E250 CARGO VAN                  | 16,319.25      | 0.00      | 0.00        | 0.00         | 0.00          | 16,319.25   | 16,319.25   | 0.00      | 16,319.25   | 0.00      |     | 01  |
| 067 | V  |     | 00039: CA0689     | 2007 CHEVROLET SILVERADO TRU              | 15,369.19      | 0.00      | 0.00        | 0.00         | 0.00          | 15,369.19   | 15,369.19   | 0.00      | 15,369.19   | 0.00      |     | 26  |
| 076 | E  |     | 00039: 58386      | 2007 DELL POWEREDGE 2900                  | 13,314.95      | 0.00      | 0.00        | 0.00         | 0.00          | 13,314.95   | 13,314.95   | 0.00      | 13,314.95   | 0.00      |     | 01  |
| 070 | E  |     | 00039: 58389      | 2007 TWO POST VEHICLE LIFT                | 6,838.83       | 0.00      | 0.00        | 0.00         | 0.00          | 6,838.83    | 6,838.83    | 0.00      | 6,838.83    | 0.00      |     | 01  |
| 070 | E  |     | 00039: 58390      | 2007 TWO POST VEHICLE LIFT                | 6,838.83       | 0.00      | 0.00        | 0.00         | 0.00          | 6,838.83    | 6,838.83    | 0.00      | 6,838.83    | 0.00      |     | 01  |
| 070 | E  |     | 00039: 58391      | 2007 TWO POST VEHICLE LIFT                | 6,838.83       | 0.00      | 0.00        | 0.00         | 0.00          | 6,838.83    | 6,838.83    | 0.00      | 6,838.83    | 0.00      |     | 01  |
| 076 | E  |     | 00039: 58405      | 2007 BOWE BELL & HOWELL                   | 397,705.46     | 0.00      | 0.00        | 0.00         | 0.00          | 397,705.46  | 325,255.26  | 18,497.92 | 343,753.18  | 53,952.28 |     | 01  |
| 067 | V  |     | 00039: CA0632     | 99 GMC C1500 PK REG CAB 2WD               | 16,793.64      | 0.00      | 16,793.64   | 0.00         | 0.00          | 0.00        | 16,793.64   | 0.00      | 16,793.64   | 0.00      | d   |     |
| 067 | E  |     | 00040: 48296      | TL-11 STANDARD SCAFFOLD                   | 7,347.92       | 0.00      | 0.00        | 0.00         | 0.00          | 7,347.92    | 7,347.92    | 0.00      | 7,347.92    | 0.00      |     | add |
| 067 | E  |     | 00040: 55545      | TRACTOR, FORD 4WD FYN5M 7740              | 30,389.29      | 0.00      | 0.00        | 0.00         | 0.00          | 30,389.29   | 30,389.29   | 0.00      | 30,389.29   | 0.00      |     | add |
| 067 | E  |     | 00040: 55546      | LDR, FRONT BUCKET FORD 7411               | 7,024.88       | 0.00      | 0.00        | 0.00         | 0.00          | 7,024.88    | 7,024.88    | 0.00      | 7,024.88    | 0.00      |     | add |
| 067 | E  |     | 00041: 55549      | BACKHOE, W/12-18-24" BUCKETS              | 9,223.50       | 0.00      | 0.00        | 0.00         | 0.00          | 9,223.50    | 9,223.50    | 0.00      | 9,223.50    | 0.00      |     | add |
| 067 | E  |     | 00041: 57115      | MAN-LIFT                                  | 7,046.18       | 0.00      | 0.00        | 0.00         | 0.00          | 7,046.18    | 7,046.18    | 0.00      | 7,046.18    | 0.00      |     | add |
| 074 | E  |     | 00041: 57504      | VHF REPEATER CDF-MOTOROLA                 | 6,168.00       | 0.00      | 0.00        | 0.00         | 0.00          | 6,168.00    | 6,168.00    | 0.00      | 6,168.00    | 0.00      |     | 01  |
| 074 | E  |     | 00041: 57505      | VHF REPEATER ROADS-MOTOROL                | 6,168.00       | 0.00      | 0.00        | 0.00         | 0.00          | 6,168.00    | 6,168.00    | 0.00      | 6,168.00    | 0.00      |     | 01  |
| 074 | E  |     | 00041: 57506      | VHF REPEATER LG2-MOTOROLA                 | 6,168.00       | 0.00      | 0.00        | 0.00         | 0.00          | 6,168.00    | 6,168.00    | 0.00      | 6,168.00    | 0.00      |     | 01  |
| 074 | E  |     | 00041: 57507      | VHF REPEATER LG1-MOTOROLA                 | 6,168.00       | 0.00      | 0.00        | 0.00         | 0.00          | 6,168.00    | 6,168.00    | 0.00      | 6,168.00    | 0.00      |     | 01  |
| 068 | E  |     | 00041: 57384      | MID RANGE AUTO SCRUBBER-RITE              | 5,527.24       | 0.00      | 0.00        | 0.00         | 0.00          | 5,527.24    | 5,527.24    | 0.00      | 5,527.24    | 0.00      |     | 01  |
| 068 | E  |     | 00042: 57576      | TENNANT AUTO SCRUBBER                     | 7,545.11       | 0.00      | 0.00        | 0.00         | 0.00          | 7,545.11    | 7,545.11    | 0.00      | 7,545.11    | 0.00      |     | 01  |
| 070 | V  |     | 00042: CA0545     | 2008 CHEVROLET IMPALA SEDAN               | 16,851.24      | 0.00      | 0.00        | 0.00         | 0.00          | 16,851.24   | 16,851.24   | 0.00      | 16,851.24   | 0.00      |     | 26  |
| 070 | V  |     | 00042: CA0549     | 2008 CHEVROLET IMPALA SEDAN               | 16,851.24      | 0.00      | 16,851.24   | 0.00         | 0.00          | 0.00        | 16,851.24   | 0.00      | 16,851.24   | 0.00      | d   | 26  |
| 070 | V  |     | 00042: CA0548     | 2008 CHEVROLET IMPALA SEDAN               | 16,851.24      | 0.00      | 16,851.24   | 0.00         | 0.00          | 0.00        | 16,851.24   | 0.00      | 16,851.24   | 0.00      | d   | 26  |
| 070 | V  |     | 00042: CA0544     | 2008 CHEVROLET IMPALA SEDAN               | 16,851.24      | 0.00      | 16,851.24   | 0.00         | 0.00          | 0.00        | 16,851.24   | 0.00      | 16,851.24   | 0.00      | d   | 26  |
| 070 | V  |     | 00042: CA0550     | 2008 CHEVROLET IMPALA SEDAN               | 16,851.24      | 0.00      | 16,851.24   | 0.00         | 0.00          | 0.00        | 16,851.24   | 0.0       |             |           |     |     |

| Fun | AT | Sys    | Tag No     | Description                       | Beginning Cost | Additions | Deletions | Transfers-In | Transfers-Out | Ending Cost | Prior A/D | Additions | Current A/D | NBV       | Key  | F/S |
|-----|----|--------|------------|-----------------------------------|----------------|-----------|-----------|--------------|---------------|-------------|-----------|-----------|-------------|-----------|------|-----|
| 071 | E  | 00050F | 58590      | WEBSSENS V10000 APPLIANCE         | 12,556.80      | 0.00      | 0.00      | 0.00         | 0.00          | 12,556.80   | 12,556.80 | 0.00      | 12,556.80   | 0.00      | 01   |     |
| 071 | E  | 00050F | 59902      | UNINTERUPTED POWER SUPPLY         | 18,971.21      | 0.00      | 0.00      | 0.00         | 0.00          | 18,971.21   | 18,971.21 | 0.00      | 18,971.21   | 0.00      | 50   |     |
| 074 | E  | 00051I | 59907-5934 | T5365 QUANTAR UHF STATION 438-    | 14,760.79      | 0.00      | 0.00      | 0.00         | 0.00          | 14,760.79   | 14,760.79 | 0.00      | 14,760.79   | 0.00      | 99   |     |
| 074 | E  | 00051I | 59908-5934 | T5365 QUANTAR UHF STATION 438-    | 14,760.79      | 0.00      | 0.00      | 0.00         | 0.00          | 14,760.79   | 14,760.79 | 0.00      | 14,760.79   | 0.00      | 99   |     |
| 074 | E  | 00051I | 59351      | T5365 QUANTAR UHF STATION 438-    | 14,760.79      | 0.00      | 0.00      | 0.00         | 0.00          | 14,760.79   | 14,760.79 | 0.00      | 14,760.79   | 0.00      | 99   |     |
| 074 | E  | 00051I | 59352      | T5365 QUANTAR UHF STATION 438-    | 14,760.79      | 0.00      | 0.00      | 0.00         | 0.00          | 14,760.79   | 14,760.79 | 0.00      | 14,760.79   | 0.00      | 99   |     |
| 074 | E  | 00051I | 59353      | T5365 QUANTAR UHF STATION 438-    | 14,760.79      | 0.00      | 0.00      | 0.00         | 0.00          | 14,760.79   | 14,760.79 | 0.00      | 14,760.79   | 0.00      | 99   |     |
| 074 | E  | 00052I | 5A417      | T5365 QUANTAR UHF STATION 438-    | 14,775.18      | 0.00      | 0.00      | 0.00         | 0.00          | 14,775.18   | 10,835.11 | 985.01    | 11,820.12   | 2,955.06  | 56   |     |
| 074 | E  | 00052I | 5A416      | T5365 QUANTAR UHF STATION 438-    | 14,775.18      | 0.00      | 0.00      | 0.00         | 0.00          | 14,775.18   | 10,835.11 | 985.01    | 11,820.12   | 2,955.06  | 56   |     |
| 074 | E  | 00052I | 5A415      | T5365 QUANTAR UHF STATION 438-    | 11,946.63      | 0.00      | 0.00      | 0.00         | 0.00          | 11,946.63   | 8,760.84  | 796.44    | 9,557.28    | 2,389.35  | 56   |     |
| 070 | E  | 00052I | 59914      | Capacity 2 post lift 16000 lb     | 14,168.35      | 0.00      | 0.00      | 0.00         | 0.00          | 14,168.35   | 14,168.35 | 0.00      | 14,168.35   | 0.00      | 01   |     |
| 071 | E  | 00052I | 60045      | HP PROLIANT BL460C G7             | 21,065.23      | 0.00      | 0.00      | 0.00         | 0.00          | 21,065.23   | 21,065.23 | 0.00      | 21,065.23   | 0.00      | 01   |     |
| 071 | E  | 00052I | 60046      | HP PROLIANT BL460C                | 21,065.23      | 0.00      | 0.00      | 0.00         | 0.00          | 21,065.23   | 21,065.23 | 0.00      | 21,065.23   | 0.00      | 01   |     |
| 074 | E  | 00052I | 5A364      | TRAC 9100 DC POWERED GPS          | 29,857.39      | 0.00      | 0.00      | 0.00         | 0.00          | 29,857.39   | 29,857.39 | 0.00      | 29,857.39   | 0.00      | 56   |     |
| 074 | E  | 00053I | 5A365      | REMOTE SITE DC POWERED GPS        | 29,190.31      | 0.00      | 0.00      | 0.00         | 0.00          | 29,190.31   | 29,190.31 | 0.00      | 29,190.31   | 0.00      | 56   |     |
| 067 | E  | 00053I | 57248      | LIFT, SCISSOR PLATFORM MX19       | 14,155.35      | 0.00      | 0.00      | 0.00         | 0.00          | 14,155.35   | 14,155.35 | 0.00      | 14,155.35   | 0.00      | 01   |     |
| 074 | E  | 00053I | 5A394      | ZHONE AUDIO / DIGITAL CHANNEL     | 85,482.60      | 0.00      | 0.00      | 0.00         | 0.00          | 85,482.60   | 62,687.24 | 5,698.84  | 68,386.08   | 17,096.52 | 56   |     |
| 074 | E  | 00053I | 5A395      | ZHONE AUDIO / DIGITAL CHANNEL     | 28,229.20      | 0.00      | 0.00      | 0.00         | 0.00          | 28,229.20   | 20,701.45 | 1,881.95  | 22,583.40   | 5,645.80  | 56   |     |
| 074 | E  | 00053I | 5A396      | ZHONE AUDIO / DIGITAL CHANNEL     | 43,177.95      | 0.00      | 0.00      | 0.00         | 0.00          | 43,177.95   | 31,663.83 | 2,878.53  | 34,542.36   | 8,635.59  | 56   |     |
| 074 | E  | 00053I | 5A397      | ZHONE AUDIO / DIGITAL CHANNEL     | 34,535.56      | 0.00      | 0.00      | 0.00         | 0.00          | 34,535.56   | 25,326.07 | 2,302.37  | 27,628.44   | 6,907.12  | 56   |     |
| 074 | E  | 00053I | 5A398      | ZHONE AUDIO / DIGITAL CHANNEL     | 43,177.95      | 0.00      | 0.00      | 0.00         | 0.00          | 43,177.95   | 31,663.83 | 2,878.53  | 34,542.36   | 8,635.59  | 56   |     |
| 074 | E  | 00053I | 5A399      | ZHONE AUDIO/DIGITAL CHANNEL       | 22,246.79      | 0.00      | 0.00      | 0.00         | 0.00          | 22,246.79   | 16,314.32 | 1,483.12  | 17,797.44   | 4,449.35  | 56   |     |
| 074 | E  | 00053I | 5A400      | ZHONE AUDIO/DIGITAL CHANNEL       | 43,177.95      | 0.00      | 0.00      | 0.00         | 0.00          | 43,177.95   | 31,663.83 | 2,878.53  | 34,542.36   | 8,635.59  | 56   |     |
| 074 | E  | 00053I | 5A401      | ZHONE AUDIO / DIGITAL CHANNEL     | 34,535.56      | 0.00      | 0.00      | 0.00         | 0.00          | 34,535.56   | 25,326.07 | 2,302.37  | 27,628.44   | 6,907.12  | 56   |     |
| 068 | V  | 00054I | CA0720     | 2008 FORD F150 TRUCK              | 14,445.76      | 0.00      | 0.00      | 0.00         | 0.00          | 14,445.76   | 14,445.76 | 0.00      | 14,445.76   | 0.00      | 27   |     |
| 067 | V  | 00054I | CA0688     | 2007 CHEVROLET SILVERADO TRU      | 15,369.19      | 0.00      | 0.00      | 0.00         | 0.00          | 15,369.19   | 15,369.19 | 0.00      | 15,369.19   | 0.00      | 26   |     |
| 066 | V  | 00054I | CA0653     | 2004 FORD RANGER                  | 11,821.15      | 0.00      | 0.00      | 0.00         | 0.00          | 11,821.15   | 11,821.15 | 0.00      | 11,821.15   | 0.00      | 540  |     |
| 074 | E  | 00055I | 59940-5A5I | SSV 80FT TOWER - PIXLEY           | 9,627.15       | 0.00      | 0.00      | 0.00         | 0.00          | 9,627.15    | 7,059.91  | 641.81    | 7,701.72    | 1,925.43  | 56   |     |
| 074 | E  | 00055I | 59941-5A5I | SSV 80FT TOWER - ALPAUGH          | 9,387.35       | 0.00      | 0.00      | 0.00         | 0.00          | 9,387.35    | 6,884.02  | 625.82    | 7,509.84    | 1,877.51  | 56   |     |
| 074 | E  | 00056I | 59939-5A4I | T5365-QUANTAR/QUANTRO FAMILY      | 11,100.38      | 0.00      | 0.00      | 0.00         | 0.00          | 11,100.38   | 8,140.33  | 740.03    | 8,880.36    | 2,220.02  | 56   |     |
| 071 | E  | 00056I | 59957      | VCS CONTROL & EXPRESSWAY SE       | 7,917.30       | 0.00      | 0.00      | 0.00         | 0.00          | 7,917.30    | 7,917.30  | 0.00      | 7,917.30    | 0.00      | 01   |     |
| 070 | V  | 00056I | CA9226     | 2002 DODGE GRAND CARAVAN          | 0.00           | 0.00      | 0.00      | 0.00         | 0.00          | 0.00        | 0.00      | 0.00      | 0.00        | 0.00      | 01   |     |
| 070 | V  | 00056I | CA3157     | 2007 DODGE GRAND CARAVAN          | 22,692.75      | 0.00      | 0.00      | 0.00         | 0.00          | 22,692.75   | 22,692.75 | 0.00      | 22,692.75   | 0.00      | 51   |     |
| 071 | E  | 00056I | 59964      | CAT 6500 SUPERVISOR 720           | 23,803.20      | 0.00      | 0.00      | 0.00         | 0.00          | 23,803.20   | 23,803.20 | 0.00      | 23,803.20   | 0.00      | 01   |     |
| 071 | E  | 00056I | 59965      | CAT 6500 SUPERVISOR 720           | 23,803.20      | 0.00      | 0.00      | 0.00         | 0.00          | 23,803.20   | 23,803.20 | 0.00      | 23,803.20   | 0.00      | 01   |     |
| 071 | E  | 00057I | 59974      | NEXUS 5548UPGRADE BLADE           | 42,159.04      | 0.00      | 0.00      | 0.00         | 0.00          | 42,159.04   | 42,159.04 | 0.00      | 42,159.04   | 0.00      | 01   |     |
| 071 | E  | 00057I | 59975      | NEXUS 5548UPGRADE BLADE           | 42,159.04      | 0.00      | 0.00      | 0.00         | 0.00          | 42,159.04   | 42,159.04 | 0.00      | 42,159.04   | 0.00      | 01   |     |
| 071 | E  | 00057I | 59966      | SYMMETRA LX TOWER                 | 5,798.93       | 0.00      | 0.00      | 0.00         | 0.00          | 5,798.93    | 5,798.93  | 0.00      | 5,798.93    | 0.00      | 01   |     |
| 071 | E  | 00057I | 59972      | SYMMETRA LX 16 PXR TOWER          | 15,429.96      | 0.00      | 0.00      | 0.00         | 0.00          | 15,429.96   | 15,429.96 | 0.00      | 15,429.96   | 0.00      | 01   |     |
| 071 | E  | 00057I | 59980      | DESIGNJET T1300 PRINTER           | 6,613.82       | 0.00      | 0.00      | 0.00         | 0.00          | 6,613.82    | 6,613.82  | 0.00      | 6,613.82    | 0.00      | 01   |     |
| 070 | E  | 00057I | 59997      | VERUS DIAGNOSTICS WORK STAT       | 13,131.41      | 0.00      | 0.00      | 0.00         | 0.00          | 13,131.41   | 13,131.41 | 0.00      | 13,131.41   | 0.00      | 01   |     |
| 071 | E  | 00057I | 59014      | 2007 OPTIFIBER FIBEROPTIC TESTI   | 25,930.79      | 0.00      | 0.00      | 0.00         | 0.00          | 25,930.79   | 25,930.79 | 0.00      | 25,930.79   | 0.00      | 01   |     |
| 066 | E  | 00057I | 60007      | JOHN DEERE 997 ZTRAK W/ BUSHE     | 19,309.32      | 0.00      | 0.00      | 0.00         | 0.00          | 19,309.32   | 19,309.32 | 0.00      | 19,309.32   | 0.00      | 01   |     |
| 066 | E  | 00057I | 60008      | JOHN DEERE 997 ZTRAK W/ BUSHE     | 19,309.32      | 0.00      | 0.00      | 0.00         | 0.00          | 19,309.32   | 19,309.32 | 0.00      | 19,309.32   | 0.00      | 01   |     |
| 070 | V  | 00058I | CA0661     | 2012 FORD F250 4X2                | 19,777.69      | 0.00      | 0.00      | 0.00         | 0.00          | 19,777.69   | 19,777.69 | 0.00      | 19,777.69   | 0.00      | 01   |     |
| 067 | V  | 00058I | CA1451     | 2012 CHEVY TRUCK W/ SCELZI SEF    | 27,698.51      | 0.00      | 0.00      | 0.00         | 0.00          | 27,698.51   | 27,698.51 | 0.00      | 27,698.51   | 0.00      | 01   |     |
| 070 | V  | 00058I | CA0663     | 2012 FORD F-150 SHORTBED PICKL    | 17,264.91      | 0.00      | 0.00      | 0.00         | 0.00          | 17,264.91   | 17,264.91 | 0.00      | 17,264.91   | 0.00      | 01   |     |
| 070 | V  | 00058I | CA0660     | 2012 FORD F250 4X2                | 19,777.69      | 0.00      | 0.00      | 0.00         | 0.00          | 19,777.69   | 19,777.69 | 0.00      | 19,777.69   | 0.00      | 01   |     |
| 070 | V  | 00058I | CA0659     | 2012 FORD F150 4X2                | 16,978.04      | 0.00      | 0.00      | 0.00         | 0.00          | 16,978.04   | 16,978.04 | 0.00      | 16,978.04   | 0.00      | 01   |     |
| 071 | V  | 00058I | CA3401     | 2012 FORD TRANSIT CONNECT XL      | 21,802.81      | 0.00      | 0.00      | 0.00         | 0.00          | 21,802.81   | 21,802.81 | 0.00      | 21,802.81   | 0.00      | 01   |     |
| 074 | E  | 00058I | 59993      | P25/ANALOG UHF REPEATER 30W       | 10,241.83      | 0.00      | 0.00      | 0.00         | 0.00          | 10,241.83   | 6,827.90  | 682.79    | 7,510.69    | 2,731.14  | 55   |     |
| 074 | E  | 00058I | 59992      | P25/ANALOG UHF REPEATER 30W       | 10,283.08      | 0.00      | 0.00      | 0.00         | 0.00          | 10,283.08   | 6,855.40  | 685.54    | 7,540.94    | 2,742.14  | 55   |     |
| 074 | E  | 00058I | 5A357      | ASTRO TAC 3000 COMPARATOR         | 18,757.38      | 0.00      | 0.00      | 0.00         | 0.00          | 18,757.38   | 18,757.38 | 0.00      | 18,757.38   | 0.00      | 51   |     |
| 074 | E  | 00058I | 5A358      | DIGITAC COMPARATOR                | 17,085.76      | 0.00      | 0.00      | 0.00         | 0.00          | 17,085.76   | 17,085.76 | 0.00      | 17,085.76   | 0.00      | 51   |     |
| 074 | E  | 00059I | 5A335      | REMOTE SITE DC POWERED GPS        | 29,523.85      | 0.00      | 0.00      | 0.00         | 0.00          | 29,523.85   | 29,523.85 | 0.00      | 29,523.85   | 0.00      | 51   |     |
| 074 | E  | 00059I | 5A336      | REMOTE SITE DC POWERED GPS        | 29,523.85      | 0.00      | 0.00      | 0.00         | 0.00          | 29,523.85   | 29,523.85 | 0.00      | 29,523.85   | 0.00      | 51   |     |
| 074 | E  | 00059I | 5A337      | REMOTE SITE DC POWERED GPS        | 29,523.85      | 0.00      | 0.00      | 0.00         | 0.00          | 29,523.85   | 29,523.85 | 0.00      | 29,523.85   | 0.00      | 51   |     |
| 074 | E  | 00059I | 5A338      | REMOTE SITE DC POWERED GPS        | 29,523.85      | 0.00      | 0.00      | 0.00         | 0.00          | 29,523.85   | 29,523.85 | 0.00      | 29,523.85   | 0.00      | 51   |     |
| 074 | E  | 00059I | 5A714      | UHF REPEATER - SHERMAN PEAK       | 10,283.08      | 0.00      | 0.00      | 0.00         | 0.00          | 10,283.08   | 6,855.40  | 685.54    | 7,540.94    | 2,742.14  | 55   |     |
| 074 | E  | 00059I | 5A715      | UHF REPEATER - JORDAN PEAK        | 10,241.83      | 0.00      | 10,241.83 | 0.00         | 0.00          | 0.00        | 6,827.90  | 341.40    | 7,169.30    | 3,072.53  | d 55 |     |
| 074 | E  | 00059I | 5A716      | UHF REPEATER - JORDAN PEAK        | 10,241.83      | 0.00      | 10,241.83 | 0.00         | 0.00          | 0.00        | 6,827.90  | 341.40    | 7,169.30    | 3,072.53  | d 55 |     |
| 074 | E  | 00059I | 5A717      | VHF REPEATER - JORDAN PEAK        | 6,568.84       | 0.00      | 6,568.84  | 0.00         | 0.00          | 0.00        | 4,379.20  | 218.96    | 4,598.16    | 1,970.68  | d 55 |     |
| 074 | E  | 00059I | 5A469      | MICROWAVE - MOONEY GROVE          | 56,141.86      | 0.00      | 0.00      | 0.00         | 0.00          | 56,141.86   | 37,427.90 | 3,742.79  | 41,170.69   | 14,971.17 | 55   |     |
| 074 | E  | 00059I | 5A470      | MICROWAVE - PENTHOUSE             | 56,141.86      | 0.00      | 0.00      | 0.00         | 0.00          | 56,141.86   | 37,427.90 | 3,742.79  | 41,170.69   | 14,971.17 | 55   |     |
| 071 | E  | 00060I | 5A713      | SERVICE MONITOR                   | 30,656.89      | 0.00      | 0.00      | 0.00         | 0.00          | 30,656.89   | 20,437.90 | 2,043.79  | 22,481.69   | 8,175.20  | 01   |     |
| 074 | E  | 00060I | 5A419      | DIGITAL INTERFACE UNIT            | 6,386.05       | 0.00      | 0.00      | 0.00         | 0.00          | 6,386.05    | 6,386.05  | 0.00      | 6,386.05    | 0.00      | 56   |     |
| 074 | E  | 00060I | 5A420      | DIGITAL INTERFACE UNIT            | 6,386.05       | 0.00      | 0.00      | 0.00         | 0.00          | 6,386.05    | 6,386.05  | 0.00      | 6,386.05    | 0.00      | 56   |     |
| 071 | V  | 00060I | CA3400     | 2012 FORD E-250 3/4 TON CARGO V   | 19,916.89      | 0.00      | 0.00      | 0.00         | 0.00          | 19,916.89   | 19,916.89 | 0.00      | 19,916.89   | 0.00      | 01   |     |
| 074 | E  | 00060I | 5A425      | 8' 4.4-5.0 GHZ DUAL POLARITY SATI | 5,379.97       | 0.00      | 0.00      | 0.00         | 0.00          | 5,379.97    | 3,945.37  | 358.67    | 4,304.04    | 1         |      |     |

| Fun | AT | Sys    | Tag No      | Description                           | Beginning Cost | Additions | Deletions | Transfers-In | Transfers-Out | Ending Cost | Prior A/D  | Additions | Current A/D | NBV       | Key | F/S |
|-----|----|--------|-------------|---------------------------------------|----------------|-----------|-----------|--------------|---------------|-------------|------------|-----------|-------------|-----------|-----|-----|
| 071 | E  | 00068: | 60116       | PHOTO ID BADGE SYSTEM                 | 7,481.46       | 0.00      | 0.00      | 0.00         | 0.00          | 7,481.46    | 7,481.46   | 0.00      | 7,481.46    | 0.00      | 01  |     |
| 066 | V  | 00068: | CA4011A     | CAR ALARM, TOOL BOX, PHONE            | 3,755.92       | 0.00      | 0.00      | 0.00         | 0.00          | 3,755.92    | 3,755.92   | 0.00      | 3,755.92    | 0.00      | 01  |     |
| 071 | E  | 00068: | 61138       | DSKHLF 24X3 OTB 7 2K 6G QS            | 35,183.51      | 0.00      | 0.00      | 0.00         | 0.00          | 35,183.51   | 35,183.51  | 0.00      | 35,183.51   | 0.00      | 01  |     |
| 071 | E  | 00069: | 61140       | DSKHLF 24X3 OTB 7 2K 6G QS            | 35,183.51      | 0.00      | 0.00      | 0.00         | 0.00          | 35,183.51   | 35,183.51  | 0.00      | 35,183.51   | 0.00      | 01  |     |
| 071 | E  | 00069: | 61139       | DSKHLF 24X3 OTB 7 2K 6G QS            | 42,984.17      | 0.00      | 0.00      | 0.00         | 0.00          | 42,984.17   | 42,984.17  | 0.00      | 42,984.17   | 0.00      | 01  |     |
| 071 | E  | 00069: | 61142       | DSKHLF 24X3 OTB 7 2K 6G QS            | 35,317.40      | 0.00      | 0.00      | 0.00         | 0.00          | 35,317.40   | 35,317.40  | 0.00      | 35,317.40   | 0.00      | 01  |     |
| 071 | E  | 00069: | 61141       | DSKHLF 24X3 OTB 7 2K 6G QS            | 35,183.51      | 0.00      | 0.00      | 0.00         | 0.00          | 35,183.51   | 35,183.51  | 0.00      | 35,183.51   | 0.00      | 01  |     |
| 071 | E  | 00069: | 61143       | DSK SHLF 24x3.0TB 7 2K 6G QS          | 35,317.40      | 0.00      | 0.00      | 0.00         | 0.00          | 35,317.40   | 35,317.40  | 0.00      | 35,317.40   | 0.00      | 01  |     |
| 068 | V  | 00069: | CA 01447    | 2014 Dodge Grand Caravan              | 23,000.00      | 0.00      | 0.00      | 0.00         | 0.00          | 23,000.00   | 23,000.00  | 0.00      | 23,000.00   | 0.00      | 01  |     |
| 071 | E  | 00069: | 61157       | UCS C220 M3 SFF w/o CPU mem           | 16,489.41      | 0.00      | 0.00      | 0.00         | 0.00          | 16,489.41   | 16,489.41  | 0.00      | 16,489.41   | 0.00      | 01  |     |
| 067 | E  | 00069: | 61152       | T770 Bobcat Compact Track Loader (i   | 97,905.11      | 0.00      | 0.00      | 0.00         | 0.00          | 97,905.11   | 97,905.11  | 0.00      | 97,905.11   | 0.00      | 01  |     |
| 070 | V  | 00069: | CA7003      | 2018 FORD FUSION HYBRID               | 26,430.95      | 0.00      | 0.00      | 0.00         | 0.00          | 26,430.95   | 26,430.95  | 0.00      | 26,430.95   | 0.00      | 01  |     |
| 067 | V  | 00070: | CA1454      | 2015 FORD ONE-TON, REGULAR            | 31,191.94      | 0.00      | 0.00      | 0.00         | 0.00          | 31,191.94   | 31,191.94  | 0.00      | 31,191.94   | 0.00      | 01  |     |
| 067 | E  | 00070: | 58569       | 500 GALLON ABOVE GROUND TANI          | 18,524.16      | 0.00      | 0.00      | 0.00         | 0.00          | 18,524.16   | 18,524.16  | 0.00      | 18,524.16   | 0.00      | 01  |     |
| 071 | E  | 00070: | 61190       | Mobile IT Satellite Trailer           | 43,152.74      | 0.00      | 0.00      | 0.00         | 0.00          | 43,152.74   | 43,152.74  | 0.00      | 43,152.74   | 0.00      | 01  |     |
| 071 | E  | 00070: | 61181       | Cisco 5508 Series Wireless Controller | 16,803.17      | 0.00      | 0.00      | 0.00         | 0.00          | 16,803.17   | 16,803.17  | 0.00      | 16,803.17   | 0.00      | 01  |     |
| 071 | V  | 00070: | CA3405      | 2015 FORD TRANSIT CONNECT VAI         | 23,845.42      | 0.00      | 0.00      | 0.00         | 0.00          | 23,845.42   | 23,845.42  | 0.00      | 23,845.42   | 0.00      | 01  |     |
| 070 | V  | 00070: | CA7020      | 2015 FORD TRANSIT 12 PASSENGE         | 33,521.15      | 0.00      | 0.00      | 0.00         | 0.00          | 33,521.15   | 33,521.15  | 0.00      | 33,521.15   | 0.00      | 01  |     |
| 079 | E  | 00070: | 61129       | Epson Sure Color SC570670PE Prodt     | 27,381.84      | 0.00      | 0.00      | 0.00         | 0.00          | 27,381.84   | 27,381.84  | 0.00      | 27,381.84   | 0.00      | 01  |     |
| 067 | E  | 00070: | 57312       | 1999 CLUB CAR CARRYALL                | 7,418.69       | 0.00      | 0.00      | 0.00         | 0.00          | 7,418.69    | 7,418.69   | 0.00      | 7,418.69    | 0.00      | 01  |     |
| 074 | E  | 00071: | R61414      | FREQ MONITOR Digital Test Set Port    | 30,090.02      | 0.00      | 0.00      | 0.00         | 0.00          | 30,090.02   | 16,054.00  | 3,009.00  | 21,063.00   | 9,027.02  | 01  |     |
| 067 | E  | 00071: | 61203       | 3400XL DIESEL (MY15), Windshield,     | 16,731.25      | 0.00      | 0.00      | 0.00         | 0.00          | 16,731.25   | 14,341.08  | 2,390.17  | 16,731.25   | 0.00      | 01  |     |
| 071 | E  | 00071: | 61197       | CISCO UCS B200 M4 w/o CPU,            | 16,382.44      | 0.00      | 0.00      | 0.00         | 0.00          | 16,382.44   | 14,042.10  | 2,340.34  | 16,382.44   | 0.00      | 01  |     |
| 071 | E  | 00071: | 61464       | Caterpillar Model D100-6S Diesel Genr | 50,521.13      | 0.00      | 0.00      | 0.00         | 0.00          | 50,521.13   | 10,104.24  | 1,684.04  | 11,788.28   | 38,732.85 | 01  |     |
| 070 | V  | 00071: | CA7004      | 2016 FUSION HYBRIDS WITH NAVIG        | 25,631.50      | 0.00      | 0.00      | 0.00         | 0.00          | 25,631.50   | 25,631.50  | 0.00      | 25,631.50   | 0.00      | 01  |     |
| 068 | V  | 00072: | CA1446      | 2016 Chevrolet Silverado 1500 Truck   | 23,384.27      | 0.00      | 0.00      | 0.00         | 0.00          | 23,384.27   | 23,384.27  | 0.00      | 23,384.27   | 0.00      | 01  |     |
| 074 | V  | 00072: | CA1970      | 2015 DODGE RAM 2500 POWER             | 37,466.39      | 0.00      | 0.00      | 0.00         | 0.00          | 37,466.39   | 26,226.48  | 3,746.64  | 29,973.12   | 7,493.27  | 01  |     |
| 067 | V  | 00072: | CA1459      | 2016 DODGE 1-TON, CREW CAB,           | 52,322.95      | 0.00      | 0.00      | 0.00         | 0.00          | 52,322.95   | 52,322.95  | 0.00      | 52,322.95   | 0.00      | 01  |     |
| 067 | V  | 00072: | CA1456      | 2015 DODGE RAM 3500                   | 45,595.55      | 0.00      | 0.00      | 0.00         | 0.00          | 45,595.55   | 45,595.55  | 0.00      | 45,595.55   | 0.00      | 01  |     |
| 067 | V  | 00072: | CA1458      | 2015 FORD TRANSIT-350 LOW             | 31,070.79      | 0.00      | 0.00      | 0.00         | 0.00          | 31,070.79   | 26,632.14  | 4,438.65  | 31,070.79   | 0.00      | 01  |     |
| 067 | V  | 00072: | CA1457      | 2015 FORD TRANSIT-350 LOW             | 31,070.79      | 0.00      | 0.00      | 0.00         | 0.00          | 31,070.79   | 26,632.14  | 4,438.65  | 31,070.79   | 0.00      | 01  |     |
| 070 | E  | 00072: | 61252       | 1-2 SPD TLT / BCK TIRE CHNG,          | 9,315.00       | 0.00      | 0.00      | 0.00         | 0.00          | 9,315.00    | 7,984.32   | 1,330.68  | 9,315.00    | 0.00      | 01  |     |
| 071 | E  | 00072: | CA1455      | 2016 FORD DIESEL F-350 SRW            | 39,539.13      | 0.00      | 0.00      | 0.00         | 0.00          | 39,539.13   | 39,539.13  | 0.00      | 39,539.13   | 0.00      | 01  |     |
| 071 | E  | 00072: | 61206       | USC B200 M4 W/O CPU MEM               | 29,717.90      | 0.00      | 0.00      | 0.00         | 0.00          | 29,717.90   | 29,717.90  | 0.00      | 29,717.90   | 0.00      | 01  |     |
| 071 | E  | 00072: | 61207       | USC B200 M4 W/O CPU MEM               | 29,717.90      | 0.00      | 0.00      | 0.00         | 0.00          | 29,717.90   | 29,717.90  | 0.00      | 29,717.90   | 0.00      | 01  |     |
| 071 | E  | 00073: | 61214       | USC B200 M4 W/O CPU MEM               | 29,717.90      | 0.00      | 0.00      | 0.00         | 0.00          | 29,717.90   | 29,717.90  | 0.00      | 29,717.90   | 0.00      | 01  |     |
| 071 | E  | 00073: | 61253       | IBM DS8884 Business Class Storage S   | 74,827.18      | 0.00      | 0.00      | 0.00         | 0.00          | 74,827.18   | 29,930.88  | 4,988.48  | 34,918.36   | 39,907.82 | 01  |     |
| 071 | E  | 00073: | 61275       | SAP BO BI SUITE ANALYT ED             | 227,855.45     | 0.00      | 0.00      | 0.00         | 0.00          | 227,855.45  | 227,855.45 | 0.00      | 227,855.45  | 0.00      | 01  |     |
| 071 | E  | 00073: | 61254       | LogRhythm XM6410 Appliance w/1000     | 31,997.89      | 0.00      | 0.00      | 0.00         | 0.00          | 31,997.89   | 31,997.89  | 0.00      | 31,997.89   | 0.00      | 01  |     |
| 071 | E  | 00073: | 61281       | Cisco ISR 4451                        | 11,691.00      | 0.00      | 0.00      | 0.00         | 0.00          | 11,691.00   | 11,691.00  | 0.00      | 11,691.00   | 0.00      | 01  |     |
| 071 | E  | 00073: | 61282       | Cisco ISR 4451                        | 11,691.00      | 0.00      | 0.00      | 0.00         | 0.00          | 11,691.00   | 11,691.00  | 0.00      | 11,691.00   | 0.00      | 01  |     |
| 071 | E  | 00074: | 61283       | Cisco ISR 4451                        | 11,691.00      | 0.00      | 0.00      | 0.00         | 0.00          | 11,691.00   | 11,691.00  | 0.00      | 11,691.00   | 0.00      | 01  |     |
| 071 | E  | 00074: | 61285       | Servers - Upgrade of the Enterprise   | 17,623.83      | 0.00      | 0.00      | 0.00         | 0.00          | 17,623.83   | 17,623.83  | 0.00      | 17,623.83   | 0.00      | 01  |     |
| 071 | E  | 00074: | 61284       | Servers - Upgrade of the Enterprise   | 17,623.83      | 0.00      | 0.00      | 0.00         | 0.00          | 17,623.83   | 17,623.83  | 0.00      | 17,623.83   | 0.00      | 01  |     |
| 070 | E  | 00074: | 60299       | 1 MOT WHL BAL W/ RAISED DISP          | 5,685.44       | 0.00      | 0.00      | 0.00         | 0.00          | 5,685.44    | 4,873.26   | 812.18    | 5,685.44    | 0.00      | 01  |     |
| 067 | E  | 00074: | 58382       | 2007 DITCH WITCH TRENCHER             | 9,241.73       | 0.00      | 0.00      | 0.00         | 0.00          | 9,241.73    | 9,241.73   | 0.00      | 9,241.73    | 0.00      | 01  |     |
| 067 | E  | 00074: | 6070        | 2000 UPRIGHT 60FT BOOM LIFT           | 23,387.34      | 0.00      | 0.00      | 0.00         | 0.00          | 23,387.34   | 23,387.34  | 0.00      | 23,387.34   | 0.00      | 70  |     |
| 070 | V  | 00075: | CA7025      | 2017 Dodge Ram 1500 Crew Cab          | 38,473.95      | 0.00      | 0.00      | 0.00         | 0.00          | 38,473.95   | 27,481.40  | 5,496.28  | 32,977.68   | 5,496.27  | 01  |     |
| 067 | V  | 00076: | CA1460      | 2018 Ford F-250 Crew Cab Long Bed -   | 43,181.33      | 0.00      | 0.00      | 0.00         | 0.00          | 43,181.33   | 34,545.08  | 8,636.25  | 43,181.33   | 0.00      | 01  |     |
| 066 | E  | 00077: | 60471       | Dump Trailer, High Side, 14' dump     | 9,679.85       | 0.00      | 0.00      | 0.00         | 0.00          | 9,679.85    | 7,743.88   | 1,935.97  | 9,679.85    | 0.00      | 01  |     |
| 076 | E  | 00077: | 58405A      | 37 PC VIDEO JET (Inker Unit           | 16,275.00      | 0.00      | 0.00      | 0.00         | 0.00          | 16,275.00   | 13,020.00  | 3,255.00  | 16,275.00   | 0.00      | 01  |     |
| 076 | E  | 00077: | 58405B      | 37 PC VIDEO JET (Inker Unit           | 12,321.26      | 0.00      | 0.00      | 0.00         | 0.00          | 12,321.26   | 9,857.00   | 2,464.26  | 12,321.26   | 0.00      | 01  |     |
| 066 | E  | 00078: | 60469       | John Deere Z997R Diesel Mower         | 20,485.90      | 0.00      | 0.00      | 0.00         | 0.00          | 20,485.90   | 20,485.90  | 0.00      | 20,485.90   | 0.00      | 01  |     |
| 068 | E  | 00078: | 60431       | SS300 DISK 20# TENNANT Auto Scr.      | 8,222.94       | 0.00      | 0.00      | 0.00         | 0.00          | 8,222.94    | 8,222.94   | 0.00      | 8,222.94    | 0.00      | 01  |     |
| 070 | E  | 00078: | 60433       | Lift TP-16 16,000lb                   | 16,501.07      | 0.00      | 0.00      | 0.00         | 0.00          | 16,501.07   | 6,600.44   | 1,650.11  | 8,250.55    | 8,250.52  | 01  |     |
| 074 | I  | 00078: | Agit# 28129 | Cover over radio repair shop Mooney C | 9,290.00       | 0.00      | 0.00      | 0.00         | 0.00          | 9,290.00    | 5,308.56   | 1,327.14  | 6,635.70    | 2,654.30  | 01  |     |
| 071 | V  | 00078: | CA1967      | 2019 GMC Savana 2500 Cargo Van        | 25,762.66      | 0.00      | 0.00      | 0.00         | 0.00          | 25,762.66   | 15,457.59  | 5,152.53  | 20,610.12   | 5,152.54  | 01  |     |
| 079 | V  | 00079: | CA1989      | 2011 CHEVROLET EXPRESS CARGO          | 21,692.07      | 0.00      | 0.00      | 0.00         | 0.00          | 21,692.07   | 21,692.07  | 0.00      | 21,692.07   | 0.00      | 51  |     |
| 070 | V  | 00079: | CA1988      | 2011 CHEVROLET EXPRESS VAN            | 22,522.54      | 0.00      | 0.00      | 0.00         | 0.00          | 22,522.54   | 22,522.54  | 0.00      | 22,522.54   | 0.00      | 51  |     |
| 067 | V  | 00079: | CA1460A     | SERVICE BODY SRW 56C.A. -98           | 9,713.52       | 0.00      | 0.00      | 0.00         | 0.00          | 9,713.52    | 7,770.80   | 1,942.72  | 9,713.52    | 0.00      | 01  |     |
| 074 | E  | 00079: | 59879       | P25 REPEATERS FOR OAT MOUNT,          | 10,336.67      | 0.00      | 0.00      | 0.00         | 0.00          | 10,336.67   | 8,269.32   | 689.11    | 8,958.43    | 1,378.24  | 51  |     |
| 074 | E  | 00079: | 59880       | P25 REPEATERS FOR OAT MOUNT,          | 10,336.67      | 0.00      | 0.00      | 0.00         | 0.00          | 10,336.67   | 8,269.32   | 689.11    | 8,958.43    | 1,378.24  | 51  |     |
| 071 | E  | 00079: | 60651       | 3907 ZR1 Z14 Business Class-Zues-     | 0.00           | 0.00      | 0.00      | 0.00         | 0.00          | 0.00        | 0.00       | 0.00      | 0.00        | 0.00      | 01  |     |
| 071 | V  | 00079: | CA1972      | 2020 Ram 2500 Tradesman Pickup Tr     | 35,999.24      | 0.00      | 0.00      | 0.00         | 0.00          | 35,999.24   | 14,399.70  | 7,199.85  | 21,599.55   | 14,399.69 | 01  |     |
| 071 | E  | 00079: | 60686/6068  | Cisco Firepower Threat Defense, Malw  | 114,966.00     | 0.00      | 0.00      | 0.00         | 0.00          | 114,966.00  | 45,986.40  | 22,993.20 | 68,979.60   | 45,986.40 | 01  |     |
| 070 | E  | 00080: | 60694       | PolarTech Dual AC Machine             | 9,612.00       | 0.00      | 0.00      | 0.00         | 0.00          | 9,612.00    | 3,844.80   | 1,922.40  | 5,767.20    | 3,844.80  | 01  |     |
| 070 | V  | 00080: | CA0893      | 2012 DODGE DURANGO                    | 25,642.48      | 0.00      | 0.00      | 0.00         | 0.00          | 25,642.48   | 25,642.48  | 0.00      | 25,642.48   | 0.00      | 31  |     |
| 067 | V  | 00080: | CA0775      | 2005 DODGE RAM BR2500 TRUCK           | 16,104.04      | 0.00      | 0.00      | 0.00         | 0.00          | 16,104.04   | 16,104.04  | 0.00      | 16,104.04   | 0.00      | 529 |     |
| 068 | V  | 00080: | CA1445      | 2020 Ford Transit Connect XL          | 27,314.08      | 0.00      | 0.00      | 0.00         | 0.00          | 27,314.08   | 7,804.02   | 3,902.01  | 11,706.03   | 15,608.05 | 01  |     |

| Fun | AT | Sys    | Tag No  | Description                         | Beginning Cost | Additions | Deletions  | Transfers-In | Transfers-Out | Ending Cost | Prior A/D  | Additions | Current A/D | NBV        | Key | F/S |
|-----|----|--------|---------|-------------------------------------|----------------|-----------|------------|--------------|---------------|-------------|------------|-----------|-------------|------------|-----|-----|
| 071 | E  | 00085f | 60811   | Catalyst 9300X 24x25G Fiber Port,   | 31,850.41      | 0.00      | 0.00       | 0.00         | 0.00          | 31,850.41   | 0.00       | 4,550.06  | 4,550.06    | 27,300.35  | 01  |     |
| 071 | E  | 00085f | 60812   | Catalyst 9300X 24x25G Fiber Port,   | 31,850.40      | 0.00      | 0.00       | 0.00         | 0.00          | 31,850.40   | 0.00       | 4,550.06  | 4,550.06    | 27,300.34  | 01  |     |
| 074 | E  | 00085f | 62806   | Daniels Electronics MT-4E           | 6,457.84       | 0.00      | 0.00       | 0.00         | 0.00          | 6,457.84    | 0.00       | 430.52    | 430.52      | 6,027.32   | 01  |     |
| 074 | E  | 00085f | 62807   | Daniels Electronics MT-4E           | 6,457.84       | 0.00      | 0.00       | 0.00         | 0.00          | 6,457.84    | 0.00       | 430.52    | 430.52      | 6,027.32   | 01  |     |
| 074 | E  | 00086f | 62808   | Daniels Electronics MT-4E           | 11,327.24      | 0.00      | 0.00       | 0.00         | 0.00          | 11,327.24   | 0.00       | 755.15    | 755.15      | 10,572.09  | 01  |     |
| 074 | E  | 00086f | 62809   | Daniels Electronics MT-4E           | 11,327.24      | 0.00      | 0.00       | 0.00         | 0.00          | 11,327.24   | 0.00       | 755.15    | 755.15      | 10,572.09  | 01  |     |
| 074 | E  | 00086f | 62726   | Daniels Electronics MT-4E           | 11,327.24      | 0.00      | 0.00       | 0.00         | 0.00          | 11,327.24   | 0.00       | 755.15    | 755.15      | 10,572.09  | 01  |     |
| 071 | E  | 00086f | 60814   | Cisco FirePower 2130 NGFW           | 48,686.83      | 0.00      | 0.00       | 0.00         | 0.00          | 48,686.83   | 0.00       | 6,955.26  | 6,955.26    | 41,731.57  | 01  |     |
| 071 | E  | 00086f | 60815   | Cisco FirePower 2130 NGFW           | 48,686.83      | 0.00      | 0.00       | 0.00         | 0.00          | 48,686.83   | 0.00       | 6,955.26  | 6,955.26    | 41,731.57  | 01  |     |
| 071 | E  | 00086f | 60816   | Cisco FPR2130 Threat Defense        | 48,686.83      | 0.00      | 0.00       | 0.00         | 0.00          | 48,686.83   | 0.00       | 6,955.26  | 6,955.26    | 41,731.57  | 01  |     |
| 001 | E  | 00086f | CA7623  | 2021 Tuatara E1000 Electric UTV     | 19,861.56      | 0.00      | 0.00       | 0.00         | 19,861.56     | 0.00        | 0.00       | 236.45    | 236.45      | 19,625.11  | t   | 01  |
| 001 | E  | 00086f | CA7049  | 2021 Tuatara E1000 Electric UTV     | 19,861.56      | 0.00      | 0.00       | 0.00         | 19,861.56     | 0.00        | 0.00       | 236.45    | 236.45      | 19,625.11  | t   | 01  |
| 001 | E  | 00087f | CA7622  | 2021 Tuatara E1000 Electric UTV     | 19,861.56      | 0.00      | 0.00       | 0.00         | 19,861.56     | 0.00        | 0.00       | 236.45    | 236.45      | 19,625.11  | t   | 50  |
| 070 | E  | 00087f | CA7049  | 2021 Tuatara E1000 Electric UTV     | 19,861.55      | 0.00      | 0.00       | 0.00         | 0.00          | 19,861.55   | 0.00       | 2,837.37  | 2,837.37    | 17,024.18  | 01  |     |
| 071 | V  | 00087f | CA0045  | 2011 FORD FUSION                    | 27,590.41      | 0.00      | 0.00       | 0.00         | 0.00          | 27,590.41   | 27,590.41  | 0.00      | 27,590.41   | 0.00       | 01  |     |
| 076 | E  | 00087f | Pending | CL feeder folder, narrow aim frame, | 117,499.96     | 0.00      | 0.00       | 0.00         | 0.00          | 117,499.96  | 0.00       | 16,785.71 | 16,785.71   | 100,714.25 | 01  |     |
| 067 | E  | 00087f | 60372   | 13-E# Compressor Working Pressure:t | 0.00           | 0.00      | 0.00       | 43,342.50    | 0.00          | 43,342.50   | 30,958.95  | 5,675.81  | 37,150.74   | 6,191.76   | 01  |     |
| 067 | E  | 00088f | 60647   | AirStar 30 Ultra Compressor (3-4)   | 6,451.89       | 0.00      | 0.00       | 0.00         | 0.00          | 6,451.89    | 5,161.52   | 1,290.37  | 6,451.89    | 0.00       | 01  |     |
| 071 | E  | 00088f | 60804   | Catalyst 9300 24 Port mGig and      | 0.00           | 0.00      | 0.00       | 22,231.15    | 0.00          | 22,231.15   | 264.66     | 3,175.88  | 3,440.54    | 18,790.61  | 01  |     |
| 067 | E  | 00089f | 60201   | PUMP (MAIN JAIL SEWAGE LIFT ST,     | 7,688.99       | 0.00      | 0.00       | 0.00         | 0.00          | 7,688.99    | 4,100.80   | 512.60    | 4,613.40    | 3,075.59   | 01  |     |
| 067 | E  | 00089f | 60202   | PUMP (MAIN JAIL SEWAGE LIFT ST,     | 7,688.99       | 0.00      | 0.00       | 0.00         | 0.00          | 7,688.99    | 4,100.80   | 512.60    | 4,613.40    | 3,075.59   | 01  |     |
| 067 | E  | 00090f | 60203   | PUMP (MAIN JAIL SEWAGE LIFT ST,     | 7,688.99       | 0.00      | 0.00       | 0.00         | 0.00          | 7,688.99    | 4,100.80   | 512.60    | 4,613.40    | 3,075.59   | 01  |     |
| 071 | E  | 00090f | 60628   | IXIA Vision ONE System F00062       | 52,199.81      | 0.00      | 0.00       | 0.00         | 0.00          | 52,199.81   | 0.00       | 7,457.12  | 7,457.12    | 44,742.69  | 01  |     |
| 071 | E  | 00090f | 60629   | IXIA Vision ONE System F00062       | 75,884.39      | 0.00      | 0.00       | 0.00         | 0.00          | 75,884.39   | 0.00       | 10,840.63 | 10,840.63   | 65,043.76  | 01  |     |
| 067 | V  | 00090f | 77138   | 2015 Chevy Silverado 3500           | 0.00           | 0.00      | 0.00       | 45,344.42    | 0.00          | 45,344.42   | 45,344.42  | 0.00      | 45,344.42   | 0.00       | 01  |     |
| 071 | E  | 00090f | 60617   | Cisco Catalyst 9200 48 Port         | 0.00           | 0.00      | 0.00       | 7,453.15     | 0.00          | 7,453.15    | 177.46     | 1,064.74  | 1,242.20    | 6,210.95   | 01  |     |
| 071 | E  | 00090f | 60623   | Pure Storage Flash Array            | 0.00           | 0.00      | 0.00       | 316,698.49   | 0.00          | 316,698.49  | 7,540.44   | 45,242.64 | 52,783.08   | 263,915.41 | 01  |     |
| 071 | E  | 00090f | 61208   | USC B200 M4 W/O CPU MEM             | 0.00           | 0.00      | 0.00       | 26,327.14    | 0.00          | 26,327.14   | 26,327.14  | 0.00      | 26,327.14   | 0.00       | 01  |     |
| 071 | E  | 00090f | 61209   | USC B200 M4 W/O CPU MEM             | 0.00           | 0.00      | 0.00       | 26,327.14    | 0.00          | 26,327.14   | 26,327.14  | 0.00      | 26,327.14   | 0.00       | 01  |     |
| 071 | E  | 00090f | 61279   | AFF8040A-001-R6 - NETAPP AFF804     | 0.00           | 0.00      | 0.00       | 120,171.27   | 0.00          | 120,171.27  | 120,171.27 | 0.00      | 120,171.27  | 0.00       | 01  |     |
| 071 | E  | 00090f | 61280   | AFF8040A-001-R6 - NETAPP AFF804     | 0.00           | 0.00      | 120,171.28 | 120,171.28   | 0.00          | 0.00        | 120,171.28 | 0.00      | 120,171.28  | 0.00       | d   | 01  |
| 071 | E  | 00091f | 60420   | MVTi w/ CGX, 2x FICON, Base Capac   | 0.00           | 0.00      | 0.00       | 74,051.25    | 0.00          | 74,051.25   | 74,051.25  | 0.00      | 74,051.25   | 0.00       | 01  |     |
| 071 | E  | 00091f | 60443   | Cambium Catalyst 3650 24 Port mGig, | 0.00           | 0.00      | 0.00       | 8,474.11     | 0.00          | 8,474.11    | 6,779.28   | 1,694.83  | 8,474.11    | 0.00       | 01  |     |
| 074 | E  | 00091f | 60455   | UCSB-B200-M5-U - UCS B200 M5        | 0.00           | 0.00      | 0.00       | 31,055.64    | 0.00          | 31,055.64   | 17,746.08  | 4,436.52  | 22,182.60   | 8,873.04   | 01  |     |
| 074 | E  | 00091f | 61892   | Cambium, PTP 820S Radio             | 0.00           | 0.00      | 0.00       | 5,348.17     | 0.00          | 5,348.17    | 1,426.20   | 356.55    | 1,782.75    | 3,565.42   | 01  |     |
| 074 | E  | 00091f | 61891   | Cambium, PTP 820S Radio             | 0.00           | 0.00      | 0.00       | 6,008.95     | 0.00          | 6,008.95    | 1,602.40   | 400.60    | 2,003.00    | 4,005.95   | 01  |     |
| 074 | E  | 00091f | 61893   | Cambium, PTP 820S Radio             | 0.00           | 0.00      | 0.00       | 6,008.95     | 0.00          | 6,008.95    | 1,602.40   | 400.60    | 2,003.00    | 4,005.95   | 01  |     |
| 074 | E  | 00091f | 61894   | Cambium, PTP 820S Radio             | 0.00           | 0.00      | 0.00       | 6,008.95     | 0.00          | 6,008.95    | 1,602.40   | 400.60    | 2,003.00    | 4,005.95   | 01  |     |
| 074 | E  | 00091f | 61896   | Cambium MW Radio                    | 0.00           | 0.00      | 0.00       | 5,682.22     | 0.00          | 5,682.22    | 1,515.28   | 378.82    | 1,894.10    | 3,788.12   | 01  |     |
| 074 | E  | 00091f | 61895   | Cambium MW Radio                    | 0.00           | 0.00      | 0.00       | 5,173.86     | 0.00          | 5,173.86    | 1,379.68   | 344.92    | 1,724.60    | 3,449.26   | 01  |     |
| 071 | E  | 00091f | 60456   | UCSB-B200-M5-U - UCS B200 M5        | 0.00           | 0.00      | 0.00       | 31,822.81    | 0.00          | 31,822.81   | 18,184.48  | 4,546.12  | 22,730.60   | 9,092.21   | 01  |     |
| 071 | E  | 00092f | 60457   | SP C240 M5SX w/2x4114,2x16GB        | 0.00           | 0.00      | 14,958.48  | 14,958.48    | 0.00          | 0.00        | 8,547.72   | 2,136.93  | 10,684.65   | 4,273.83   | d   | 01  |
| 071 | E  | 00092f | 60445   | APC Symmetra LX 8kVA Scalable to 1  | 0.00           | 0.00      | 0.00       | 12,644.80    | 0.00          | 12,644.80   | 10,115.84  | 2,528.96  | 12,644.80   | 0.00       | 01  |     |
| 071 | E  | 00092f | 60446   | APC Symmetra LX 8kVA Scalable to 1  | 0.00           | 0.00      | 0.00       | 12,644.80    | 0.00          | 12,644.80   | 10,115.84  | 2,528.96  | 12,644.80   | 0.00       | 01  |     |
| 071 | E  | 00092f | 60447   | APC Symmetra LX 8kVA Scalable to 1  | 0.00           | 0.00      | 0.00       | 24,354.80    | 0.00          | 24,354.80   | 19,483.84  | 4,870.96  | 24,354.80   | 0.00       | 01  |     |
| 071 | E  | 00092f | 60448   | APC Symmetra LX 8kVA Scalable to 1  | 0.00           | 0.00      | 0.00       | 24,354.80    | 0.00          | 24,354.80   | 19,483.84  | 4,870.96  | 24,354.80   | 0.00       | 01  |     |
| 071 | E  | 00092f | 60460   | UCS SP C360 Basic Plus              | 0.00           | 0.00      | 0.00       | 103,177.58   | 0.00          | 103,177.58  | 82,542.08  | 20,635.50 | 103,177.58  | 0.00       | 01  |     |
| 071 | E  | 00092f | 60461   | UCS SP C360 Basic Plus              | 0.00           | 0.00      | 0.00       | 98,319.79    | 0.00          | 98,319.79   | 78,655.84  | 19,663.95 | 98,319.79   | 0.00       | 01  |     |
| 071 | E  | 00092f | 60444   | Cisco Catalyst 3650 24 Port mGig,   | 0.00           | 0.00      | 0.00       | 8,471.94     | 0.00          | 8,471.94    | 6,777.56   | 1,694.38  | 8,471.94    | 0.00       | 01  |     |
| 071 | E  | 00092f | 60547   | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00       | 5,033.42     | 0.00          | 5,033.42    | 3,020.04   | 1,006.68  | 4,026.72    | 1,006.70   | 01  |     |
| 071 | E  | 00092f | 60548   | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00       | 5,033.42     | 0.00          | 5,033.42    | 3,020.04   | 1,006.68  | 4,026.72    | 1,006.70   | 01  |     |
| 071 | E  | 00093f | 60549   | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00       | 5,033.42     | 0.00          | 5,033.42    | 3,020.04   | 1,006.68  | 4,026.72    | 1,006.70   | 01  |     |
| 071 | E  | 00093f | 60499   | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00       | 6,316.11     | 0.00          | 6,316.11    | 3,789.66   | 1,263.22  | 5,052.88    | 1,263.23   | 01  |     |
| 071 | E  | 00093f | 60500   | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00       | 5,033.42     | 0.00          | 5,033.42    | 3,020.04   | 1,006.68  | 4,026.72    | 1,006.70   | 01  |     |
| 071 | E  | 00093f | 60501   | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00       | 5,033.42     | 0.00          | 5,033.42    | 3,020.04   | 1,006.68  | 4,026.72    | 1,006.70   | 01  |     |
| 071 | E  | 00093f | 60502   | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00       | 5,033.42     | 0.00          | 5,033.42    | 3,020.04   | 1,006.68  | 4,026.72    | 1,006.70   | 01  |     |
| 071 | E  | 00093f | 60503   | Cisco ISP 4451                      | 0.00           | 0.00      | 0.00       | 24,271.41    | 0.00          | 24,271.41   | 14,562.84  | 4,854.28  | 19,417.12   | 4,854.29   | 01  |     |
| 071 | E  | 00093f | 60504   | Cisco ISP 4451                      | 0.00           | 0.00      | 0.00       | 24,626.24    | 0.00          | 24,626.24   | 14,775.75  | 4,925.25  | 19,701.00   | 4,925.24   | 01  |     |
| 071 | E  | 00093f | 60506   | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00       | 5,033.42     | 0.00          | 5,033.42    | 3,020.04   | 1,006.68  | 4,026.72    | 1,006.70   | 01  |     |
| 071 | E  | 00093f | 60510   | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00       | 6,316.11     | 0.00          | 6,316.11    | 3,789.66   | 1,263.22  | 5,052.88    | 1,263.23   | 01  |     |
| 071 | E  | 00094f | 60512   | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00       | 6,316.11     | 0.00          | 6,316.11    | 3,789.66   | 1,263.22  | 5,052.88    | 1,263.23   | 01  |     |
| 071 | E  | 00094f | 60513   | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00       | 5,719.69     | 0.00          | 5,719.69    | 3,431.82   | 1,143.94  | 4,575.76    | 1,143.93   | 01  |     |
| 071 | E  | 00094f | 60514   | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00       | 5,719.69     | 0.00          | 5,719.69    | 3,431.82   | 1,143.94  | 4,575.76    | 1,143.93   | 01  |     |
| 071 | E  | 00094f | 60515   | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00       | 5,719.69     | 0.00          | 5,719.69    | 3,431.82   | 1,143.94  | 4,575.76    | 1,143.93   | 01  |     |
| 071 | E  | 00094f | 60516   | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00       | 5,719.69     | 0.00          | 5,719.69    | 3,431.82   | 1,143.94  | 4,575.76    | 1,143.93   | 01  |     |
| 071 | E  | 00094f | 60517   | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00       | 5,719.69     | 0.00          | 5,719.69    | 3,431.82   | 1,143.94  | 4,575.76    | 1,143.93   | 01  |     |
| 071 | E  | 00094f | 60518   | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00       | 5,719.69     | 0.00          | 5,719.69    | 3,431.82   | 1,143.94  | 4,575.76    | 1,143.93   | 01  |     |
| 071 | E  | 00094f | 60519   | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00       | 5,719.69     | 0.00          | 5,719.69    | 3,431.82   | 1,143.94  | 4,575.76</  |            |     |     |

| Fun | AT | Sys   | Tag No | Description                         | Beginning Cost | Additions | Deletions | Transfers-In | Transfers-Out | Ending Cost | Prior A/D | Additions | Current A/D | NBV       | Key | F/S |
|-----|----|-------|--------|-------------------------------------|----------------|-----------|-----------|--------------|---------------|-------------|-----------|-----------|-------------|-----------|-----|-----|
| 071 | E  | 00095 | 60525  | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00      | 5,719.69     | 0.00          | 5,719.69    | 3,431.82  | 1,143.94  | 4,575.76    | 1,143.93  | 01  |     |
| 071 | E  | 00095 | 60526  | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00      | 5,719.69     | 0.00          | 5,719.69    | 3,431.82  | 1,143.94  | 4,575.76    | 1,143.93  | 01  |     |
| 071 | E  | 00095 | 60527  | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00      | 5,719.69     | 0.00          | 5,719.69    | 3,431.82  | 1,143.94  | 4,575.76    | 1,143.93  | 01  |     |
| 071 | E  | 00095 | 60528  | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00      | 5,719.69     | 0.00          | 5,719.69    | 3,431.82  | 1,143.94  | 4,575.76    | 1,143.93  | 01  |     |
| 071 | E  | 00095 | 60529  | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00      | 5,719.69     | 0.00          | 5,719.69    | 3,431.82  | 1,143.94  | 4,575.76    | 1,143.93  | 01  |     |
| 071 | E  | 00095 | 60530  | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00      | 5,719.69     | 0.00          | 5,719.69    | 3,431.82  | 1,143.94  | 4,575.76    | 1,143.93  | 01  |     |
| 071 | E  | 00095 | 60531  | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00      | 5,719.69     | 0.00          | 5,719.69    | 3,431.82  | 1,143.94  | 4,575.76    | 1,143.93  | 01  |     |
| 071 | E  | 00096 | 60532  | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00      | 5,719.69     | 0.00          | 5,719.69    | 3,431.82  | 1,143.94  | 4,575.76    | 1,143.93  | 01  |     |
| 071 | E  | 00096 | 60533  | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00      | 5,719.69     | 0.00          | 5,719.69    | 3,431.82  | 1,143.94  | 4,575.76    | 1,143.93  | 01  |     |
| 071 | E  | 00096 | 60534  | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00      | 5,719.69     | 0.00          | 5,719.69    | 3,431.82  | 1,143.94  | 4,575.76    | 1,143.93  | 01  |     |
| 071 | E  | 00096 | 60535  | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00      | 5,719.69     | 0.00          | 5,719.69    | 3,431.82  | 1,143.94  | 4,575.76    | 1,143.93  | 01  |     |
| 071 | E  | 00096 | 60536  | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00      | 5,719.69     | 0.00          | 5,719.69    | 3,431.82  | 1,143.94  | 4,575.76    | 1,143.93  | 01  |     |
| 071 | E  | 00096 | 60537  | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00      | 5,719.69     | 0.00          | 5,719.69    | 3,431.82  | 1,143.94  | 4,575.76    | 1,143.93  | 01  |     |
| 071 | E  | 00096 | 60538  | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00      | 5,719.69     | 0.00          | 5,719.69    | 3,431.82  | 1,143.94  | 4,575.76    | 1,143.93  | 01  |     |
| 071 | E  | 00096 | 60539  | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00      | 5,719.69     | 0.00          | 5,719.69    | 3,431.82  | 1,143.94  | 4,575.76    | 1,143.93  | 01  |     |
| 071 | E  | 00096 | 60540  | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00      | 5,719.69     | 0.00          | 5,719.69    | 3,431.82  | 1,143.94  | 4,575.76    | 1,143.93  | 01  |     |
| 071 | E  | 00096 | 60541  | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00      | 5,719.69     | 0.00          | 5,719.69    | 3,431.82  | 1,143.94  | 4,575.76    | 1,143.93  | 01  |     |
| 071 | E  | 00097 | 60542  | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00      | 5,719.69     | 0.00          | 5,719.69    | 3,431.82  | 1,143.94  | 4,575.76    | 1,143.93  | 01  |     |
| 071 | E  | 00097 | 60543  | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00      | 5,033.42     | 0.00          | 5,033.42    | 3,020.04  | 1,006.68  | 4,026.72    | 1,006.70  | 01  |     |
| 071 | E  | 00097 | 60544  | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00      | 5,033.42     | 0.00          | 5,033.42    | 3,020.04  | 1,006.68  | 4,026.72    | 1,006.70  | 01  |     |
| 071 | E  | 00097 | 60545  | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00      | 5,033.42     | 0.00          | 5,033.42    | 3,020.04  | 1,006.68  | 4,026.72    | 1,006.70  | 01  |     |
| 071 | E  | 00097 | 60546  | Cisco Catalyst 2960-XR 24 GIGE      | 0.00           | 0.00      | 0.00      | 5,033.42     | 0.00          | 5,033.42    | 3,020.04  | 1,006.68  | 4,026.72    | 1,006.70  | 01  |     |
| 071 | E  | 00097 | 60485  | Cisco Catalyst 9500 48-Port 40/100G | 0.00           | 0.00      | 0.00      | 42,732.13    | 0.00          | 42,732.13   | 34,185.72 | 8,546.41  | 42,732.13   | 0.00      | 01  |     |
| 071 | E  | 00097 | 60486  | Cisco Catalyst 9500 48-Port 40/100G | 0.00           | 0.00      | 0.00      | 18,816.07    | 0.00          | 18,816.07   | 15,052.84 | 3,763.23  | 18,816.07   | 0.00      | 01  |     |
| 071 | E  | 00097 | 60487  | Cisco Catalyst 9500 48-Port 40/100G | 0.00           | 0.00      | 0.00      | 18,816.07    | 0.00          | 18,816.07   | 15,052.84 | 3,763.23  | 18,816.07   | 0.00      | 01  |     |
| 071 | E  | 00097 | 60488  | Cisco Catalyst 9500 48-Port 40/100G | 0.00           | 0.00      | 0.00      | 18,816.07    | 0.00          | 18,816.07   | 15,052.84 | 3,763.23  | 18,816.07   | 0.00      | 01  |     |
| 071 | E  | 00097 | 60489  | Nexus 9300 with 48P 10/25G SFP+     | 0.00           | 0.00      | 0.00      | 65,652.45    | 0.00          | 65,652.45   | 52,521.96 | 13,130.49 | 65,652.45   | 0.00      | 01  |     |
| 071 | E  | 00098 | 60490  | Nexus 9300 with 48P 10/25G SFP+     | 0.00           | 0.00      | 0.00      | 51,734.21    | 0.00          | 51,734.21   | 41,387.36 | 10,346.85 | 51,734.21   | 0.00      | 01  |     |
| 071 | E  | 00098 | 60491  | Nexus 9300 with 48P 10/25G SFP+     | 0.00           | 0.00      | 0.00      | 51,734.21    | 0.00          | 51,734.21   | 41,387.36 | 10,346.85 | 51,734.21   | 0.00      | 01  |     |
| 071 | E  | 00098 | 60492  | Nexus 9300 with 48P 10/25G SFP+     | 0.00           | 0.00      | 0.00      | 51,734.21    | 0.00          | 51,734.21   | 41,387.36 | 10,346.85 | 51,734.21   | 0.00      | 01  |     |
| 071 | E  | 00098 | 60567  | CISCO UCS S3260 Storage Server Bs   | 0.00           | 0.00      | 0.00      | 51,313.05    | 0.00          | 51,313.05   | 30,787.83 | 10,262.61 | 41,050.44   | 10,262.61 | 01  |     |
| 071 | E  | 00098 | 60568  | CISCO UCS S3260 Storage Server Bs   | 0.00           | 0.00      | 0.00      | 51,311.05    | 0.00          | 51,311.05   | 30,786.63 | 10,262.21 | 41,048.84   | 10,262.21 | 01  |     |
| 071 | E  | 00098 | 60572  | NETSCOUT OneTouch AT10G Ethern      | 0.00           | 0.00      | 0.00      | 8,031.97     | 0.00          | 8,031.97    | 4,819.17  | 1,606.39  | 6,425.56    | 1,606.41  | 01  |     |
| 071 | E  | 00098 | 60573  | NETSCOUT OneTouch AT10G Ethern      | 0.00           | 0.00      | 0.00      | 8,031.97     | 0.00          | 8,031.97    | 4,819.17  | 1,606.39  | 6,425.56    | 1,606.41  | 01  |     |
| 071 | E  | 00098 | 60574  | NETSCOUT OneTouch AT G2 3000        | 0.00           | 0.00      | 0.00      | 7,934.96     | 0.00          | 7,934.96    | 4,760.97  | 1,586.99  | 6,347.96    | 1,587.00  | 01  |     |
| 071 | E  | 00098 | 60575  | NETSCOUT OneTouch AT G2 3000        | 0.00           | 0.00      | 0.00      | 7,934.96     | 0.00          | 7,934.96    | 4,760.97  | 1,586.99  | 6,347.96    | 1,587.00  | 01  |     |
| 071 | E  | 00098 | 60507  | UCS240 M5 2A SFF+2 rear drives      | 0.00           | 0.00      | 0.00      | 21,722.33    | 0.00          | 21,722.33   | 13,033.41 | 4,344.47  | 17,377.88   | 4,344.45  | 01  |     |
| 071 | E  | 00099 | 60508  | UCS240 M5 2A SFF+2 rear drives      | 0.00           | 0.00      | 0.00      | 22,893.15    | 0.00          | 22,893.15   | 13,735.89 | 4,578.63  | 18,314.52   | 4,578.63  | 01  |     |
| 071 | E  | 00099 | 60509  | UCS240 M5 2A SFF+2 rear drives      | 0.00           | 0.00      | 0.00      | 13,258.59    | 0.00          | 13,258.59   | 7,955.16  | 2,651.72  | 10,606.88   | 2,651.71  | 01  |     |
| 071 | E  | 00099 | 60550  | UCS B200 M5 Blade w/o CPU, Mem,I    | 0.00           | 0.00      | 0.00      | 34,622.17    | 0.00          | 34,622.17   | 20,773.29 | 6,924.43  | 27,697.72   | 6,924.45  | 01  |     |
| 071 | E  | 00099 | 60551  | UCS B200 M5 Blade w/o CPU, Mem,I    | 0.00           | 0.00      | 0.00      | 34,620.00    | 0.00          | 34,620.00   | 20,772.00 | 6,924.00  | 27,696.00   | 6,924.00  | 01  |     |
| 071 | E  | 00099 | 60505  | Cisco SM-X6X1G Gig Ethernet Serv M  | 0.00           | 0.00      | 0.00      | 7,898.80     | 0.00          | 7,898.80    | 4,739.28  | 1,579.76  | 6,319.04    | 1,579.76  | 01  |     |
| 071 | E  | 00099 | 60481  | Symmetra LX 8kVA Scalable to 16kVA  | 0.00           | 0.00      | 0.00      | 28,423.03    | 0.00          | 28,423.03   | 22,738.44 | 5,684.59  | 28,423.03   | 0.00      | 01  |     |
| 071 | E  | 00099 | 61937  | UHF GTR8000 repeater                | 0.00           | 0.00      | 0.00      | 12,785.64    | 0.00          | 12,785.64   | 2,557.14  | 852.38    | 3,409.52    | 9,376.12  | 01  |     |
| 071 | E  | 00099 | 61936  | UHF GTR8000 repeater                | 0.00           | 0.00      | 0.00      | 12,785.64    | 0.00          | 12,785.64   | 2,557.14  | 852.38    | 3,409.52    | 9,376.12  | 01  |     |
| 071 | E  | 00099 | 61935  | UHF GTR8000 repeater                | 0.00           | 0.00      | 0.00      | 12,785.64    | 0.00          | 12,785.64   | 2,557.14  | 852.38    | 3,409.52    | 9,376.12  | 01  |     |
| 071 | E  | 00099 | 61934  | UHF GTR8000 repeater                | 0.00           | 0.00      | 0.00      | 12,785.64    | 0.00          | 12,785.64   | 2,557.14  | 852.38    | 3,409.52    | 9,376.12  | 01  |     |
| 071 | E  | 00100 | 61933  | UHF GTR8000 repeater                | 0.00           | 0.00      | 0.00      | 12,785.64    | 0.00          | 12,785.64   | 2,557.14  | 852.38    | 3,409.52    | 9,376.12  | 01  |     |
| 071 | E  | 00100 | 60600  | Cisco Fire Power 2110 ASA Appliance | 0.00           | 0.00      | 0.00      | 11,655.03    | 0.00          | 11,655.03   | 6,993.03  | 2,331.01  | 9,324.04    | 2,330.99  | 01  |     |
| 071 | E  | 00100 | 60601  | Cisco Fire Power 2110 ASA Appliance | 0.00           | 0.00      | 0.00      | 11,653.03    | 0.00          | 11,653.03   | 6,991.83  | 2,330.61  | 9,322.44    | 2,330.59  | 01  |     |

|                    |                 |               |               |                 |              |                  |                 |                 |                  |                 |
|--------------------|-----------------|---------------|---------------|-----------------|--------------|------------------|-----------------|-----------------|------------------|-----------------|
| <b>Grand Total</b> | \$ 8,714,183.47 | \$ 108,784.71 | \$ 310,933.04 | \$ 4,321,078.42 | \$ 59,584.68 | \$ 12,773,528.88 | \$ 9,079,556.17 | \$ 1,055,560.62 | \$ 10,135,632.77 | \$ 3,008,413.83 |
| Count = 534        |                 |               |               |                 |              |                  |                 |                 |                  |                 |