

Memorandum

*Making Conservation
a California Way of Life.*

To: RIHUI ZHANG
Chief
Division of Local Assistance

Date: January 10, 2019

File: P1594-0066
P1594-0067

From: MARSUE MORRILL, CPA *Marsue*
Chief
Planning and Modal Office
Independent Office of Audits and Investigations

Subject: **INDIRECT COST RATE PROPOSAL AUDIT – LOS ANGELES COUNTY,
DEPARTMENT OF PUBLIC WORKS**

At the request of the Independent Office of Audits and Investigations, the State Controller's Office (SCO) performed an audit of the Los Angeles County, Department of Public Works' (City) Indirect Cost Rate Proposal (ICRP) for fiscal years (FY) 2014/15 and 2015/16. The purpose of the audit was to determine whether the ICRP was presented in accordance with Title 2 Code of Federal Regulations Part 200, and Caltrans Local Assistance Procedures Manual Chapter 5. The final audit report is attached.

Based on the audit, the SCO determined that all 42 of the County's ICRP's for the Department of Public Works are compliant for FY 2014/15 and FY 2015/16. No further action is required.

If you have any questions, contact Luisa Ruvalcaba, Audit Manager at luisa.ruvalcaba@dot.ca.gov.

Attachment

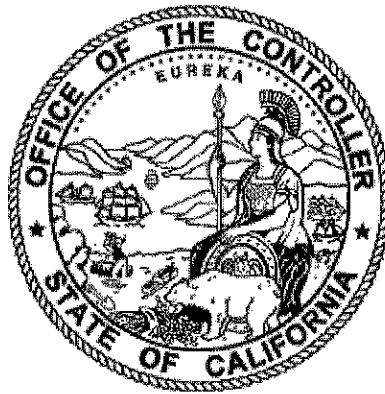
- c: Wendy Tagle, Chief Financial Officer, Department of Public Works, County of Los Angeles
 - Karen Choi, Accounting Officer III, Department of Public Works, County of Los Angeles
 - Rodney Whitfield, Director of Financial Services, Federal Highway Administration
 - Veneshia Smith, Financial Program Manager, Federal Highway Administration
 - Eraina Ortega, Inspector General, Independent Office of Audits and Investigations, Caltrans
 - William E. Lewis, Assistant Director, Independent Office of Audits and Investigations, Caltrans
 - John Bulinski, District Director, District 7, Caltrans
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P1594-0066
P1594-0067

LOS ANGELES COUNTY

Audit Report

INDIRECT COST RATE PROPOSAL AUDIT OF CALTRANS CONTRACT NO. 77A0044 (Audit Request Nos. P1594-0066 and P1594-0067)

July 1, 2014, through June 30, 2016



BETTY T. YEE
California State Controller

December 2018



BETTY T. YEE
California State Controller

December 28, 2018

MarSue Morrill, Chief
External Audits – Local Governments
Audits and Investigations
California Department of Transportation
1304 O Street, Suite 200, MS 2
Sacramento, CA 95814

Dear Ms. Morrill:

The State Controller's Office audited the indirect cost rate proposals (ICRPs) of Los Angeles County, Department of Public Works. The audit period included ICRPs for fiscal year (FY) 2014-15 and FY 2015-16. The audit was performed at the request of the California Department of Transportation (Caltrans) Audits and Investigations.

The purpose of the audit was to determine whether the ICRPs were presented in accordance with Title 2, *Code of Federal Regulations* (CFR), Part 200, and the *Caltrans Local Assistance Procedures Manual*, Chapter 5. Our audit was also performed to determine whether the county has sufficient accounting controls to properly manage federal- and state-funded projects, and whether the county's procurement policies and procedures were in compliance with 2 CFR 200 and 49 CFR 18.36.

The county submitted 42 ICRPs for the Department of Public Works. Our audit found that the county's ICRPs are in compliance with the cost principles prescribed in 2 CFR 200.

If you have any questions, please contact Andrew Finlayson, Bureau Chief, by telephone at (916) 324-6310.

Sincerely,

A handwritten signature in black ink that reads "Jeffrey V. Brownfield".

JEFFREY V. BROWNFIELD, CPA
Chief, Division of Audits

JVB/lis

cc: Tami Gill, Audit Manager (via email)
External Audits – Local Governments
Audits and Investigations
California Department of Transportation

Contents

Audit Report	
Summary	1
Background	1
Objectives, Scope, and Methodology	1
Conclusion	4
Follow-up on Prior Audit Findings	4
Views of Responsible Officials	4
Restricted Use	5
Schedule 1—Summary of Proposed and Audited Rates	6
Schedule 2—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Departmental Overhead, Fiscal Year 2014-15	7
Schedule 3—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Departmental Overhead, Fiscal Year 2015-16	8
Schedule 4—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Watershed Management Division, Fiscal Year 2014-15	9
Schedule 5—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Watershed Management Division, Fiscal Year 2015-16	10
Schedule 6—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Aviation Division, Fiscal Year 2014-15	11
Schedule 7—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Aviation Division, Fiscal Year 2015-16	12
Schedule 8—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Water Resources Division, Fiscal Year 2014-15	13
Schedule 9—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Water Resources Division, Fiscal Year 2015-16	14
Schedule 10—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Environmental Programs Division, Fiscal Year 2014-15	15
Schedule 11—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Environmental Programs Division, Fiscal Year 2015-16	16

Schedule 12—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Fleet Management Division, Fiscal Year 2014-15	17
Schedule 13—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Fleet Management Division, Fiscal Year 2015-16	18
Schedule 14—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Survey Mapping and Property Management Division, Fiscal Year 2014-15	19
Schedule 15—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Survey Mapping and Property Management Division, Fiscal Year 2015-16	20
Schedule 16—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Geotechnical and Materials Engineering Division, Fiscal Year 2014-15	21
Schedule 17—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Geotechnical and Materials Engineering Division, Fiscal Year 2015-16	22
Schedule 18—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Building and Safety Division, Fiscal Year 2014-15	23
Schedule 19—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Building and Safety Division, Fiscal Year 2015-16	24
Schedule 20—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Road Maintenance Division, Fiscal Year 2014-15.....	25
Schedule 21—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Road Maintenance Division, Fiscal Year 2015-16.....	26
Schedule 22—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Flood Maintenance Division, Fiscal Year 2014-15.....	27
Schedule 23—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Flood Maintenance Division, Fiscal Year 2015-16.....	28
Schedule 24—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Waterworks Division, Fiscal Year 2014-15.....	29
Schedule 25—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Waterworks Division, Fiscal Year 2015-16.....	30
Schedule 26—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Design Division, Fiscal Year 2014-15	31
Schedule 27—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Design Division, Fiscal Year 2015-16	32

Schedule 28—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Construction Division, Fiscal Year 2014-15.....	33
Schedule 29—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Construction Division, Fiscal Year 2015-16.....	34
Schedule 30—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Traffic and Lighting Division, Fiscal Year 2014-15.....	35
Schedule 31—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Traffic and Lighting Division, Fiscal Year 2015-16.....	36
Schedule 32—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Land Development Division, Fiscal Year 2014-15	37
Schedule 33—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Land Development Division, Fiscal Year 2015-16	38
Schedule 34—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Sewer Maintenance Division, Fiscal Year 2014-15	39
Schedule 35—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Sewer Maintenance Division, Fiscal Year 2015-16	40
Schedule 36—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Architectural Engineering Division, Fiscal Year 2014-15.....	41
Schedule 37—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Architectural Engineering Division, Fiscal Year 2015-16.....	42
Schedule 38—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Project Management Division I, Fiscal Year 2014-15.....	43
Schedule 39—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Project Management Division I, Fiscal Year 2015-16.....	44
Schedule 40—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Project Management Division II, Fiscal Year 2014-15.....	45
Schedule 41—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Project Management Division II, Fiscal Year 2015-16.....	46
Schedule 42—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Public Relations Group, Fiscal Year 2014-15.....	47
Schedule 43—Schedule of Direct Costs, Indirect Costs, and Carry-Forward, Public Relations Group, Fiscal Year 2015-16.....	48

Audit Report

Summary

The State Controller's Office (SCO) audited the indirect cost rate proposals (ICRPs) of Los Angeles County, Department of Public Works (DPW). The audit period included ICRPs for fiscal year (FY) 2014-15 and FY 2015-16.

The purpose of the audit was to determine whether the ICRPs were presented in accordance with Title 2, *Code of Federal Regulations* (CFR), Part 200, and the California Department of Transportation's (Caltrans) *Local Assistance Procedures Manual* (LAPM), Chapter 5.

Our audit was also performed to determine whether the county's accounting controls properly manage federal- and state-funded projects, and whether the county's procurement policies and procedures were in compliance with 2 CFR 200 and 49 CFR 18.36.

The county submitted 42 ICRPs for the DPW. Our audit found that the county's ICRPs are in compliance with the cost principles prescribed in 2 CFR 200.

Background

We performed the audit at the request of Caltrans (Audit Request Nos. P1594-0066 and P1594-0067). The authority to conduct this audit is given by Interagency Agreement No. 77A0044, dated June 1, 2014, between the SCO and Caltrans, which authorizes the SCO to perform audits of proposed ICRPs submitted to Caltrans from local government agencies to ensure compliance with 2 CFR 225, 2 CFR 200, and the Caltrans LAPM, Chapter 5.

Objectives, Scope, and Methodology

We conducted the audit to determine whether:

- The county's ICRPs are in compliance with the cost principles prescribed in 2 CFR 225 and 2 CFR 200;
- The county's ICRPs are in compliance with the requirements for ICRP preparation and application identified in the Caltrans LAPM, Chapter 5;
- The county's accounting controls properly managed federal- and state-funded projects; and
- The county's procurement policies and procedures are in compliance with 2 CFR 200 and 49 CFR 18.36.

The audit period is as follows:

Division	Period	Proposed Rate	Rate Type
Departmental Overhead	July 1, 2014, to June 30, 2015	27.859%	Fixed
Departmental Overhead	July 1, 2015, to June 30, 2016	52.341%	Fixed
Watershed Management Division	July 1, 2014, to June 30, 2015	62.269%	Fixed
Watershed Management Division	July 1, 2015, to June 30, 2016	86.829%	Fixed
Aviation Division	July 1, 2014, to June 30, 2015	84.611%	Fixed
Aviation Division	July 1, 2015, to June 30, 2016	92.726%	Fixed
Water Resources Division	July 1, 2014, to June 30, 2015	53.516%	Fixed
Water Resources Division	July 1, 2015, to June 30, 2016	77.094%	Fixed
Environmental Programs Division	July 1, 2014, to June 30, 2015	65.063%	Fixed
Environmental Programs Division	July 1, 2015, to June 30, 2016	91.038%	Fixed
Fleet Management Division	July 1, 2014, to June 30, 2015	35.800%	Fixed
Fleet Management Division	July 1, 2015, to June 30, 2016	57.615%	Fixed
Survey Mapping and Property Management Division	July 1, 2014, to June 30, 2015	79.131%	Fixed
Survey Mapping and Property Management Division	July 1, 2015, to June 30, 2016	114.342%	Fixed
Geotechnical and Materials Engineering Division	July 1, 2014, to June 30, 2015	165.927%	Fixed
Geotechnical and Materials Engineering Division	July 1, 2015, to June 30, 2016	212.153%	Fixed
Building and Safety Division	July 1, 2014, to June 30, 2015	45.801%	Fixed
Building and Safety Division	July 1, 2015, to June 30, 2016	63.099%	Fixed
Road Maintenance Division	July 1, 2014, to June 30, 2015	67.378%	Fixed
Road Maintenance Division	July 1, 2015, to June 30, 2016	102.667%	Fixed
Flood Maintenance Division	July 1, 2014, to June 30, 2015	59.062%	Fixed
Flood Maintenance Division	July 1, 2015, to June 30, 2016	79.810%	Fixed
Waterworks Division	July 1, 2014, to June 30, 2015	33.836%	Fixed
Waterworks Division	July 1, 2015, to June 30, 2016	61.244%	Fixed
Design Division	July 1, 2014, to June 30, 2015	51.978%	Fixed
Design Division	July 1, 2015, to June 30, 2016	76.414%	Fixed
Construction Division	July 1, 2014, to June 30, 2015	77.940%	Fixed
Construction Division	July 1, 2015, to June 30, 2016	106.279%	Fixed
Traffic and Lighting Division	July 1, 2014, to June 30, 2015	58.819%	Fixed
Traffic and Lighting Division	July 1, 2015, to June 30, 2016	82.363%	Fixed
Land Development Division	July 1, 2014, to June 30, 2015	78.021%	Fixed
Land Development Division	July 1, 2015, to June 30, 2016	113.378%	Fixed
Sewer Maintenance Division	July 1, 2014, to June 30, 2015	36.752%	Fixed
Sewer Maintenance Division	July 1, 2015, to June 30, 2016	61.716%	Fixed
Architectural Engineering Division	July 1, 2014, to June 30, 2015	93.701%	Fixed
Architectural Engineering Division	July 1, 2015, to June 30, 2016	136.726%	Fixed
Project Management Division I	July 1, 2014, to June 30, 2015	75.042%	Fixed
Project Management Division I	July 1, 2015, to June 30, 2016	131.620%	Fixed
Project Management Division II	July 1, 2014, to June 30, 2015	81.477%	Fixed
Project Management Division II	July 1, 2015, to June 30, 2016	110.897%	Fixed
Public Relations Group	July 1, 2014, to June 30, 2015	13.473%	Fixed
Public Relations Group	July 1, 2015, to June 30, 2016	3.596%	Fixed

To achieve our audit objectives, we:

- Reviewed the county's prior ICRP reports issued by the SCO and Caltrans for FY 2008-09 through FY 2009-10, and FY 2011-12 and FY 2012-13, for findings related to the objectives of the audit;
- Reviewed the single audit reports issued by Macias Gini & O'Connell LLP Certified Public Accountants for FY 2011-12 and FY 2012-13 for findings related to the objectives of the audit;
- Reviewed the county's written policies and procedures relating to accounting systems, procurement, and project/contract management;
- Interviewed employees, completed an internal control questionnaire, and performed a system walk-through in order to gain a limited understanding of the county's internal controls; accounting systems related to timekeeping and payroll; procurement and billing processes; accounts payable; and accounts receivable;

- Assessed the internal control system related to the ICRPs for FY 2014-15 and FY 2015-16, based on the review of written procedures and policies, internal control interviews, and walk-throughs;
- Based on our internal control assessment, designed a non-statistical sampling plan for direct and indirect costs reported in the ICRPs;
- Judgmentally selected a non-statistical sample of direct and indirect costs reported in the ICRPs, and performed a limited test of controls to confirm and validate that documented processes and procedures were functioning as designed. Tested the cost accounting system to ensure that the system can identify projects, activities related to projects, direct costs, and indirect costs, as indicated by the county's written policies and procedures and internal control interviews. We also tested the same sampled costs to determine whether the amounts claimed were adequately supported and in compliance with 2 CFR 200;

Direct Salaries and Benefits for FY 2011-12

Division	Sample		Population	
	Transactions	Amount	Transactions	Amount
Traffic and Lighting Division	973	\$ 70,171	55,442	\$ 8,386,467
Survey Mapping and Property Management Division	552	72,620	71,986	10,136,344

Indirect Salaries And Benefits for FY 2011-12

Division	Sample		Population	
	Transactions	Amount	Transactions	Amount
Traffic and Lighting Division	179	\$ 50,630	12,448	\$ 403,714
Survey Mapping and Property Management Division	184	46,795	4,458	455,627

Non-labor indirect cost for FY 2012-13

Fiscal Year	Division	Sample Amount	Population Amount
2014-15	Geotechnical and Materials Engineering Division	\$ 148,510	\$ 687,490
2015-16	Geotechnical and Materials Engineering Division	160,400	721,957
2014-15	Survey Mapping and Property Management Division	24,959	868,459
2015-16	Survey Mapping and Property Management Division	100,445	899,411
2014-15	Design Division	61,783	398,762
2015-16	Design Division	14,254	414,047
2014-15	Construction Division	66,521	727,858
2015-16	Construction Division	33,624	472,217
2014-15	Traffic and Lighting Division	29,069	446,413
2014-15	Flood Maintenance Division	397,458	833,156
2015-16	Flood Maintenance Division	66,661	620,276

Errors found in the samples selected were not projected to the intended population¹;

¹As these samples were not statistical, we made no assumption that errors would also be found in the transactions not sampled.

- Determined whether payments to contractors were made in a timely manner and were billed to Caltrans subsequent to payment;
- Verified whether the actual indirect costs recovered by the county were at the Caltrans-approved indirect cost rate; and
- Verified whether the county's invoices to Caltrans for approved projects were in compliance with the Caltrans LAPM, Chapter 5.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We did not audit the county's financial statements. The scope of the audit was limited to select financial and compliance activities. In addition, our review of internal controls was limited to gaining and understanding of the transaction flow and accounting controls to determine the county's ability to accumulate and segregate reasonable, allowable, and allocable indirect and direct costs.

Conclusion

Our audit found that:

- The county's ICRPs are in compliance with the cost principles prescribed in 2 CFR 200;
- The county's ICRPs are prepared in compliance with the Caltrans LAPM, Chapter 5;
- The county's accounting controls properly manage federal- and state-funded projects; and
- The county's procurement policies and procedures are in compliance with 2 CFR 200 and 49 CFR 18.36.

Follow-up on Prior Audit Findings

There were no findings in the prior ICRP audit for FY 2011-12 and FY 2013-14. As there were no findings noted in the previous audit, no follow-up was necessary.

Views of Responsible Officials

We discussed our audit results with the county's representatives during an exit conference conducted by telephone on July 18, 2018. Wendy Esquivel, DPW Compliance Auditor; Tyler Lin, DPW Accounting Officer III; Karen Yeung, DPW Financial Specialist III; and Annie Hua, DPW Accountant II agreed with the audit results. Ms. Esquivel declined a draft audit report and agreed that we could issue the audit report as final.

Restricted Use

This report is solely for the information and use of Los Angeles County, Caltrans, and the SCO. It is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this audit report, which is a matter of public record.



JEFFREY V. BROWNFIELD, CPA
Chief, Division of Audits

December 28, 2018

**Schedule 1—
Summary of Proposed and Audited Rates
July 1, 2014, through June 30, 2016**

Division	Fiscal Year	Proposed Rate	Audited Rate	Difference	Reference
Departmental Overhead	FY 2014-15	27.859%	27.859%	-	Schedule 2
Departmental Overhead	FY 2015-16	52.341%	52.341%	-	Schedule 3
Watershed Management Division	FY 2014-15	62.269%	62.269%	-	Schedule 4
Watershed Management Division	FY 2015-16	86.829%	86.829%	-	Schedule 5
Aviation Division	FY 2014-15	84.611%	84.611%	-	Schedule 6
Aviation Division	FY 2015-16	92.726%	92.726%	-	Schedule 7
Water Resources Division	FY 2014-15	53.516%	53.516%	-	Schedule 8
Water Resources Division	FY 2015-16	77.094%	77.094%	-	Schedule 9
Environmental Programs Division	FY 2014-15	65.063%	65.063%	-	Schedule 10
Environmental Programs Division	FY 2015-16	91.038%	91.038%	-	Schedule 11
Fleet Management Division	FY 2014-15	35.800%	35.800%	-	Schedule 12
Fleet Management Division	FY 2015-16	57.615%	57.615%	-	Schedule 13
Survey Mapping and Property Management Division	FY 2014-15	79.131%	79.131%	-	Schedule 14
Survey Mapping and Property Management Division	FY 2015-16	114.342%	114.342%	-	Schedule 15
Geotechnical and Materials Engineering Division	FY 2014-15	165.927%	165.927%	-	Schedule 16
Geotechnical and Materials Engineering Division	FY 2015-16	212.153%	212.153%	-	Schedule 17
Building and Safety Division	FY 2014-15	45.801%	45.801%	-	Schedule 18
Building and Safety Division	FY 2015-16	63.099%	63.099%	-	Schedule 19
Road Maintenance Division	FY 2014-15	67.378%	67.378%	-	Schedule 20
Road Maintenance Division	FY 2015-16	102.667%	102.667%	-	Schedule 21
Flood Maintenance Division	FY 2014-15	59.062%	59.062%	-	Schedule 22
Flood Maintenance Division	FY 2015-16	79.810%	79.810%	-	Schedule 23
Waterworks Division	FY 2014-15	33.836%	33.836%	-	Schedule 24
Waterworks Division	FY 2015-16	61.244%	61.244%	-	Schedule 25
Design Division	FY 2014-15	51.978%	51.978%	-	Schedule 26
Design Division	FY 2015-16	76.414%	76.414%	-	Schedule 27
Construction Division	FY 2014-15	77.940%	77.940%	-	Schedule 28
Construction Division	FY 2015-16	106.279%	106.279%	-	Schedule 29
Traffic and Lighting Division	FY 2014-15	58.819%	58.819%	-	Schedule 30
Traffic and Lighting Division	FY 2015-16	82.363%	82.363%	-	Schedule 31
Land Development Division	FY 2014-15	78.021%	78.021%	-	Schedule 32
Land Development Division	FY 2015-16	113.378%	113.378%	-	Schedule 33
Sewer Maintenance Division	FY 2014-15	36.752%	36.752%	-	Schedule 34
Sewer Maintenance Division	FY 2015-16	61.716%	61.716%	-	Schedule 35
Architectural Engineering Division	FY 2014-15	93.701%	93.701%	-	Schedule 36
Architectural Engineering Division	FY 2015-16	136.726%	136.726%	-	Schedule 37
Project Management Division I	FY 2014-15	75.042%	75.042%	-	Schedule 38
Project Management Division I	FY 2015-16	131.620%	131.620%	-	Schedule 39
Project Management Division II	FY 2014-15	81.477%	81.477%	-	Schedule 40
Project Management Division II	FY 2015-16	110.897%	110.897%	-	Schedule 41
Public Relations Group	FY 2014-15	13.473%	13.473%	-	Schedule 42
Public Relations Group	FY 2015-16	3.596%	3.596%	-	Schedule 43

**Schedule 2—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Departmental Overhead
Fiscal Year 2014-15**

	Proposed Amount	Audited Amount
Direct costs:		
Direct salaries and wages	\$ 194,876,456	\$ 194,876,456
Less: Division indirect salaries and wages	(22,780,345)	(22,780,345)
Unpaid employee benefits	(27,034,255)	(27,034,255)
Total direct costs	<u>\$ 145,061,856</u>	<u>\$ 145,061,856</u>
Indirect costs:		
Indirect salaries and wages	\$ 35,347,344	\$ 35,347,344
Employee benefits	18,932,256	18,932,256
Services and supplies	18,037,847	18,037,847
Departmental carry-forward	(1,457,050)	(1,457,050)
Transportation allowance	(600)	(600)
Total indirect costs after carry-forward adjustment	<u>\$ 70,859,797</u>	<u>\$ 70,859,797</u>
Total indirect costs	\$ 70,859,797	\$ 70,859,797
Total direct costs	\$ 145,061,856	\$ 145,061,856
Departmental overhead rate ¹	<u>48.848%</u>	<u>48.848%</u>
Departmental overhead rate	48.848%	48.848%
Countywide overhead rate ²	-20.989%	-20.989%
Indirect cost rate	<u>27.859%</u>	<u>27.859%</u>

¹ The departmental overhead rate is calculated by dividing the total indirect costs by direct costs.

² For FY 2014-15, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$30,447,604]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$145,061,856).

**Schedule 3—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Departmental Overhead
Fiscal Year 2015-16**

	Proposed Amount	Audited Amount
Direct costs:		
Direct salaries and wages	\$ 193,002,482	\$ 193,002,482
Less: Division indirect salaries and wages	(22,974,995)	(22,974,995)
Unpaid employee benefits	(26,627,868)	(26,627,868)
Total direct costs	<u>\$ 143,399,619</u>	<u>\$ 143,399,619</u>
Indirect costs:		
Indirect salaries and wages	\$ 35,209,582	\$ 35,209,582
Employee benefits	19,354,786	19,354,786
Services and supplies	19,095,074	19,095,074
Departmental carry-forward	427,216	427,216
Transportation allowance	(600)	(600)
Total indirect costs after carry-forward adjustment	<u>\$ 74,086,058</u>	<u>\$ 74,086,058</u>
Total indirect costs	\$ 74,086,058	\$ 74,086,058
Total direct costs	<u>\$ 143,399,619</u>	<u>\$ 143,399,619</u>
Departmental overhead rate ¹	<u>51.664%</u>	<u>51.664%</u>
Departmental overhead rate	51.664%	51.664%
Countywide overhead rate ²	0.677%	0.677%
Indirect cost rate	<u>52.341%</u>	<u>52.341%</u>

¹ The indirect cost rate is calculated by dividing the total indirect costs by direct costs.

² For FY 2015-16, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$970,320]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$143,399,619).

**Schedule 4—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Watershed Management Division
Fiscal Year 2014-15**

	<u>Proposed Amount</u>	<u>Audited Amount</u>
Direct costs:		
Direct salaries and wages	\$ 6,879,719	\$ 6,879,719
Unpaid employee benefits	(1,080,722)	(1,080,722)
Total direct costs	<u>\$ 5,798,997</u>	<u>\$ 5,798,997</u>
Indirect costs:		
Indirect salaries and wages	\$ 1,112,529	\$ 1,112,529
Employee benefits	595,877	595,877
Services and supplies	239,810	239,810
Divisional carry-forward	47,218	47,218
Total indirect costs after carry-forward adjustment	<u>\$ 1,995,434</u>	<u>\$ 1,995,434</u>
Total indirect costs	\$ 1,995,434	\$ 1,995,434
Total direct costs	<u>\$ 5,798,997</u>	<u>\$ 5,798,997</u>
Division overhead rate ¹	<u>34.410%</u>	<u>34.410%</u>
Division overhead rate	34.410%	34.410%
Departmental overhead rate ²	48.848%	48.848%
Countywide overhead rate ³	-20.989%	-20.989%
Indirect cost rate	<u>62.269%</u>	<u>62.269%</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 2 supports a departmental overhead rate of 48.848%.

³ For FY 2014-15, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$30,447,604]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$145,061,856):

**Schedule 5—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Watershed Management Division
Fiscal Year 2015-16**

	<u>Proposed Amount</u>	<u>Audited Amount</u>
Direct costs:		
Direct salaries and wages	\$ 6,985,898	\$ 6,985,898
Unpaid employee benefits	<u>(1,094,056)</u>	<u>(1,094,056)</u>
Total direct costs	<u>\$ 5,891,842</u>	<u>\$ 5,891,842</u>
Indirect costs:		
Indirect salaries and wages	\$ 1,120,471	\$ 1,120,471
Employee benefits	615,925	615,925
Services and supplies	274,580	274,580
Divisional carry-forward	<u>20,997</u>	<u>20,997</u>
Total indirect costs after carry-forward adjustment	<u>\$ 2,031,973</u>	<u>\$ 2,031,973</u>
Total indirect costs	\$ 2,031,973	\$ 2,031,973
Total direct costs	<u>\$ 5,891,842</u>	<u>\$ 5,891,842</u>
Division overhead rate ¹	<u>34.488%</u>	<u>34.488%</u>
Division overhead rate	34.488%	34.488%
Departmental overhead rate ²	51.664%	51.664%
Countywide overhead rate ³	<u>0.677%</u>	<u>0.677%</u>
Indirect cost rate	<u>86.829%</u>	<u>86.829%</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² See Schedule 3 to support a department overhead rate of 51.664%.

³ For FY 2015-16, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$970,320]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$143,399,619).

**Schedule 6—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Aviation Division
Fiscal Year 2014-15**

	<u>Proposed Amount</u>	<u>Audited Amount</u>
Direct costs:		
Direct salaries and wages	\$ 649,124	\$ 649,124
Unpaid employee benefits	(101,970)	(101,970)
Total direct costs	<u>\$ 547,154</u>	<u>\$ 547,154</u>
Indirect costs:		
Indirect salaries and wages	\$ 115,943	\$ 115,943
Employee benefits	62,100	62,100
Services and supplies	38,843	38,843
Divisional carry-forward	93,637	93,637
Total indirect costs after carry-forward adjustment	<u>\$ 310,523</u>	<u>\$ 310,523</u>
Total indirect costs	\$ 310,523	\$ 310,523
Total direct costs	<u>\$ 547,154</u>	<u>\$ 547,154</u>
Division overhead rate ¹	<u>56.752%</u>	<u>56.752%</u>
Division overhead rate	56.752%	56.752%
Departmental overhead rate ²	48.848%	48.848%
Countywide overhead rate ³	<u>-20.989%</u>	<u>-20.989%</u>
Indirect cost rate	<u>84.611%</u>	<u>84.611%</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 2 supports a departmental overhead rate of 48.848%.

³ For FY 2014-15, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$30,447,604]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$145,061,856).

**Schedule 7—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Aviation Division
Fiscal Year 2015-16**

	<u>Proposed Amount</u>	<u>Audited Amount</u>
Direct costs:		
Direct salaries and wages	\$ 678,201	\$ 678,201
Unpaid employee benefits	(106,213)	(106,213)
Total direct costs	<u>\$ 571,988</u>	<u>\$ 571,988</u>
Indirect costs:		
Indirect salaries and wages	\$ 116,930	\$ 116,930
Employee benefits	64,277	64,277
Services and supplies	40,646	40,646
Divisional carry-forward	9,145	9,145
Total indirect costs after carry-forward adjustment	<u>\$ 230,998</u>	<u>\$ 230,998</u>
Total indirect costs	\$ 230,998	\$ 230,998
Total direct costs	<u>\$ 571,988</u>	<u>\$ 571,988</u>
Division overhead rate ¹	<u>40.385%</u>	<u>40.385%</u>
Division overhead rate	40.385%	40.385%
Departmental overhead rate ²	51.664%	51.664%
Countywide overhead rate ³	<u>0.677%</u>	<u>0.677%</u>
Indirect cost rate	<u>92.726%</u>	<u>92.726%</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 3 supports a department overhead rate of 51.664%.

³ For FY 2015-16, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$970,320]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$143,399,619).

**Schedule 8—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Water Resources Division
Fiscal Year 2014-15**

	Proposed Amount	Audited Amount
Direct costs:		
Direct salaries and wages	\$ 7,295,675	\$ 7,295,675
Unpaid employee benefits	(1,146,064)	(1,146,064)
Total direct costs	<u>\$ 6,149,611</u>	<u>\$ 6,149,611</u>
Indirect costs:		
Indirect salaries and wages	\$ 796,217	\$ 796,217
Employee benefits	426,459	426,459
Services and supplies	221,679	221,679
Divisional carry-forward	133,455	133,455
Total indirect costs after carry-forward adjustment	<u>\$ 1,577,810</u>	<u>\$ 1,577,810</u>
Total indirect costs	\$ 1,577,810	\$ 1,577,810
Total direct costs	\$ 6,149,611	\$ 6,149,611
Division overhead rate ¹	<u>25.657%</u>	<u>25.657%</u>
Division overhead rate	25.657%	25.657%
Departmental overhead rate ²	48.848%	48.848%
Countywide overhead rate ³	-20.989%	-20.989%
Indirect cost rate	<u>53.516%</u>	<u>53.516%</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 2 supports a departmental overhead rate of 48.848%.

³ For FY 2014-15, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\$30,447,604]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$145,061,856).

**Schedule 9—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Water Resources Division
Fiscal Year 2015-16**

	Proposed Amount	Audited Amount
Direct costs:		
Direct salaries and wages	\$ 7,135,697	\$ 7,135,697
Unpaid employee benefits	(1,117,516)	(1,117,516)
Total direct costs	<u>\$ 6,018,181</u>	<u>\$ 6,018,181</u>
Indirect costs:		
Indirect salaries and wages	\$ 791,860	\$ 791,860
Employee benefits	435,287	435,287
Services and supplies	231,350	231,350
Divisional carry-forward	31,197	31,197
Total indirect costs after carry-forward adjustment	<u>\$ 1,489,694</u>	<u>\$ 1,489,694</u>
Total indirect costs	\$ 1,489,694	\$ 1,489,694
Total direct costs	<u>\$ 6,018,181</u>	<u>\$ 6,018,181</u>
Division overhead rate ¹	<u>24.753%</u>	<u>24.753%</u>
Division overhead rate	24.753%	24.753%
Departmental overhead rate ²	51.664%	51.664%
Countywide overhead rate ³	<u>0.677%</u>	<u>0.677%</u>
Indirect cost rate	<u>77.094%</u>	<u>77.094%</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 3 supports a department overhead rate of 51.664%.

³ For FY 2015-16, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$970,320]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$143,399,619).

**Schedule 10—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Environmental Programs Division
Fiscal Year 2014-15**

	<u>Proposed Amount</u>	<u>Audited Amount</u>
Direct costs:		
Direct salaries and wages	\$ 7,374,860	\$ 7,374,860
Unpaid employee benefits	<u>(1,158,503)</u>	<u>(1,158,503)</u>
Total direct costs	<u>\$ 6,216,357</u>	<u>\$ 6,216,357</u>
Indirect costs:		
Indirect salaries and wages	\$ 1,157,389	\$ 1,157,389
Employee benefits	619,905	619,905
Services and supplies	396,383	396,383
Divisional carry-forward	<u>139,093</u>	<u>139,093</u>
Total indirect costs after carry-forward adjustment	<u>\$ 2,312,770</u>	<u>\$ 2,312,770</u>
Total indirect costs	\$ 2,312,770	\$ 2,312,770
Total direct costs	<u>\$ 6,216,357</u>	<u>\$ 6,216,357</u>
Division overhead rate ¹	<u>37.205%</u>	<u>37.205%</u>
Division overhead rate	37.205%	37.205%
Departmental overhead rate ²	48.848%	48.848%
Countywide overhead rate ³	<u>-20.989%</u>	<u>-20.989%</u>
Indirect cost rate	<u>65.064%*</u>	<u>65.064%*</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 2 supports a departmental overhead rate of 48.848%.

³ For FY 2014-15, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$30,447,604]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$145,061,856).

* The variance between the proposed indirect cost rate stated in Schedule 1 and the indirect cost rate stated in this schedule is due to rounding.

**Schedule 11—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Environmental Programs Division
Fiscal Year 2015-16**

	<u>Proposed Amount</u>	<u>Audited Amount</u>
Direct costs:		
Direct salaries and wages	\$ 7,620,442	\$ 7,620,442
Unpaid employee benefits	(1,193,431)	(1,193,431)
Total direct costs	<u>\$ 6,427,011</u>	<u>\$ 6,427,011</u>
Indirect costs:		
Indirect salaries and wages	\$ 1,262,926	\$ 1,262,926
Employee benefits	694,233	694,233
Services and supplies	382,141	382,141
Divisional carry-forward	147,763	147,763
Total indirect costs after carry-forward adjustment	<u>\$ 2,487,063</u>	<u>\$ 2,487,063</u>
Total indirect costs	\$ 2,487,063	\$ 2,487,063
Total direct costs	<u>\$ 6,427,011</u>	<u>\$ 6,427,011</u>
Division overhead rate ¹	<u>38.697%</u>	<u>38.697%</u>
Division overhead rate	38.697%	38.697%
Departmental overhead rate ²	51.664%	51.664%
Countywide overhead rate ³	0.677%	0.677%
Indirect cost rate	<u>91.038%</u>	<u>91.038%</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 3 supports a department overhead rate of 51.664%.

³ For FY 2015-16, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$970,320]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$143,399,619).

**Schedule 12—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Fleet Management Division
Fiscal Year 2014-15**

	Proposed Amount	Audited Amount
Direct costs:		
Direct salaries and wages	\$ 6,174,719	\$ 6,174,719
Unpaid employee benefits	(969,975)	(969,975)
Total direct costs	<u>\$ 5,204,744</u>	<u>\$ 5,204,744</u>
Indirect costs:		
Indirect salaries and wages	\$ 86,250	\$ 86,250
Employee benefits	46,196	46,196
Services and supplies	217,795	217,795
Divisional carry-forward	63,093	63,093
Total indirect costs after carry-forward adjustment	<u>\$ 413,334</u>	<u>\$ 413,334</u>
Total indirect costs	\$ 413,334	\$ 413,334
Total direct costs	\$ 5,204,744	\$ 5,204,744
Division overhead rate ¹	<u>7.941%</u>	<u>7.941%</u>
Division overhead rate	7.941%	7.941%
Departmental overhead rate ²	48.848%	48.848%
Countywide overhead rate ³	-20.989%	-20.989%
Indirect cost rate	<u>35.800%</u>	<u>35.800%</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 2 supports a departmental overhead rate of 48.848%.

³ For FY 2014-15, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$30,447,604]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$145,061,856).

**Schedule 13—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Fleet Management Division
Fiscal Year 2015-16**

	<u>Proposed Amount</u>	<u>Audited Amount</u>
Direct costs:		
Direct salaries and wages	\$ 6,134,716	\$ 6,134,716
Unpaid employee benefits	(960,753)	(960,753)
Total direct costs	<u>\$ 5,173,963</u>	<u>\$ 5,173,963</u>
Indirect costs:		
Indirect salaries and wages	\$ 19,710	\$ 19,710
Employee benefits	10,835	10,835
Services and supplies	207,678	207,678
Divisional carry-forward	34,692	34,692
Total indirect costs after carry-forward adjustment	<u>\$ 272,915</u>	<u>\$ 272,915</u>
Total indirect costs	\$ 272,915	\$ 272,915
Total direct costs	<u>\$ 5,173,963</u>	<u>\$ 5,173,963</u>
Division overhead rate¹	<u>5.275%</u>	<u>5.275%</u>
Division overhead rate	5.275%	5.275%
Departmental overhead rate²	51.664%	51.664%
Countywide overhead rate³	<u>0.677%</u>	<u>0.677%</u>
Indirect cost rate	<u>57.616%*</u>	<u>57.616%*</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 3 supports a department overhead rate of 51.664%.

³ For FY 2015-16, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$970,320]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$143,399,619).

* The variance between the proposed indirect cost rate stated in Schedule 1 and the indirect cost rate stated in this schedule is due to rounding.

**Schedule 14—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Survey Mapping and Property Management Division
Fiscal Year 2014-15**

	<u>Proposed Amount</u>	<u>Audited Amount</u>
Direct costs:		
Direct salaries and wages	\$ 10,177,986	\$ 10,177,986
Unpaid employee benefits	(1,598,841)	(1,598,841)
Total direct costs	<u>\$ 8,579,145</u>	<u>\$ 8,579,145</u>
Indirect costs:		
Indirect salaries and wages	\$ 2,374,515	\$ 2,374,515
Employee benefits	1,271,805	1,271,805
Services and supplies	868,459	868,459
Divisional carry-forward	(116,024)	(116,024)
Total indirect costs after carry-forward adjustment	<u>\$ 4,398,755</u>	<u>\$ 4,398,755</u>
Total indirect costs	\$ 4,398,755	\$ 4,398,755
Total direct costs	<u>\$ 8,579,145</u>	<u>\$ 8,579,145</u>
Division overhead rate ¹	<u>51.273%</u>	<u>51.273%</u>
Division overhead rate	51.273%	51.273%
Departmental overhead rate ²	48.848%	48.848%
Countywide overhead rate ³	<u>-20.989%</u>	<u>-20.989%</u>
Indirect cost rate	<u>79.132%*</u>	<u>79.132%*</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 2 supports a departmental overhead rate of 48.848%.

³ For FY 2014-15, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$30,447,604]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$145,061,856).

* The variance between the proposed indirect cost rate stated in Schedule 1 and the indirect cost rate stated in this schedule is due to rounding.

**Schedule 15—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Survey Mapping and Property Management Division
Fiscal Year 2015-16**

	Proposed Amount	Audited Amount
Direct costs:		
Direct salaries and wages	\$ 9,518,416	\$ 9,518,416
Unpaid employee benefits	(1,490,671)	(1,490,671)
Total direct costs	<u>\$ 8,027,745</u>	<u>\$ 8,027,745</u>
Indirect costs:		
Indirect salaries and wages	\$ 2,345,155	\$ 2,345,155
Employee benefits	1,289,137	1,289,137
Services and supplies	899,411	899,411
Divisional carry-forward	443,608	443,608
Total indirect costs after carry-forward adjustment	<u>\$ 4,977,311</u>	<u>\$ 4,977,311</u>
Total indirect costs	\$ 4,977,311	\$ 4,977,311
Total direct costs	\$ 8,027,745	\$ 8,027,745
Division overhead rate ¹	<u>62.001%</u>	<u>62.001%</u>
Division overhead rate	62.001%	62.001%
Departmental overhead rate ²	51.664%	51.664%
Countywide overhead rate ³	0.677%	0.677%
Indirect cost rate	<u>114.342%</u>	<u>114.342%</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 3 supports a department overhead rate of 51.664%.

³ For FY 2015-16, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([(\$970,320)], divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$143,399,619).

**Schedule 16—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Geotechnical and Materials Engineering Division
Fiscal Year 2014-15**

	Proposed Amount	Audited Amount
Direct costs:		
Direct salaries and wages	\$ 3,290,348	\$ 3,290,348
Unpaid employee benefits	(516,875)	(516,875)
Total direct costs	<u>\$ 2,773,473</u>	<u>\$ 2,773,473</u>
Indirect costs:		
Indirect salaries and wages	\$ 1,568,987	\$ 1,568,987
Employee benefits	840,359	840,359
Services and supplies	687,490	687,490
Divisional carry-forward	732,454	732,454
Total indirect costs after carry-forward adjustment	<u>\$ 3,829,290</u>	<u>\$ 3,829,290</u>
Total indirect costs	\$ 3,829,290	\$ 3,829,290
Total direct costs	<u>\$ 2,773,473</u>	<u>\$ 2,773,473</u>
Division overhead rate ¹	<u>138.068%</u>	<u>138.068%</u>
Division overhead rate	138.068%	138.068%
Departmental overhead rate ²	48.848%	48.848%
Countywide overhead rate ³	-20.989%	-20.989%
Indirect cost rate	<u>165.927%</u>	<u>165.927%</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 2 supports a departmental overhead rate of 48.848%.

³ For FY 2014-15, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$30,447,604]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$145,061,856).

**Schedule 17—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Geotechnical and Materials Engineering Division
Fiscal Year 2015-16**

	<u>Proposed Amount</u>	<u>Audited Amount</u>
Direct costs:		
Direct salaries and wages	\$ 3,163,190	\$ 3,163,190
Unpaid employee benefits	(495,385)	(495,385)
Total direct costs	<u>\$ 2,667,805</u>	<u>\$ 2,667,805</u>
Indirect costs:		
Indirect salaries and wages	\$ 1,680,847	\$ 1,680,847
Employee benefits	923,965	923,965
Services and supplies	721,957	721,957
Divisional carry-forward	936,712	936,712
Total indirect costs after carry-forward adjustment	<u>\$ 4,263,481</u>	<u>\$ 4,263,481</u>
Total indirect costs	\$ 4,263,481	\$ 4,263,481
Total direct costs	<u>\$ 2,667,805</u>	<u>\$ 2,667,805</u>
Division overhead rate ¹	<u>159.812%</u>	<u>159.812%</u>
Division overhead rate	159.812%	159.812%
Departmental overhead rate ²	51.664%	51.664%
Countywide overhead rate ³	0.677%	0.677%
Indirect cost rate	<u>212.153%</u>	<u>212.153%</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 3 supports a department overhead rate of 51.664%.

³ For FY 2015-16, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$970,320]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$143,399,619).

**Schedule 18—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Building and Safety Division
Fiscal Year 2014-15**

	Proposed Amount	Audited Amount
Direct costs:		
Direct salaries and wages	\$ 10,593,015	\$ 10,593,015
Unpaid employee benefits	(1,664,037)	(1,664,037)
Total direct costs	\$ 8,928,978	\$ 8,928,978
Indirect costs:		
Indirect salaries and wages	\$ 896,698	\$ 896,698
Employee benefits	480,277	480,277
Services and supplies	252,647	252,647
Divisional carry-forward	(27,549)	(27,549)
Total indirect costs after carry-forward adjustment	\$ 1,602,073	\$ 1,602,073
Total indirect costs	\$ 1,602,073	\$ 1,602,073
Total direct costs	\$ 8,928,978	\$ 8,928,978
Division overhead rate¹	17.942%	17.942%
Division overhead rate	17.942%	17.942%
Departmental overhead rate²	48.848%	48.848%
Countywide overhead rate³	-20.989%	-20.989%
Indirect cost rate	45.801%	45.801%

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 2 supports a departmental overhead rate of 48.848%.

³ For FY 2014-15, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$30,447,604]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$145,061,856).

**Schedule 19—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Building and Safety Division
Fiscal Year 2015-16**

	Proposed Amount	Audited Amount
Direct costs:		
Direct salaries and wages	\$ 10,775,685	\$ 10,775,685
Unpaid employee benefits	(1,687,571)	(1,687,571)
Total direct costs	<u>\$ 9,088,114</u>	<u>\$ 9,088,114</u>
Indirect costs:		
Indirect salaries and wages	\$ 683,741	\$ 683,741
Employee benefits	375,854	375,854
Services and supplies	199,348	199,348
Divisional carry-forward	(281,186)	(281,186)
Total indirect costs after carry-forward adjustment	<u>\$ 977,757</u>	<u>\$ 977,757</u>
Total indirect costs	\$ 977,757	\$ 977,757
Total direct costs	\$ 9,088,114	\$ 9,088,114
Division overhead rate ¹	<u>10.759%</u>	<u>10.759%</u>
Division overhead rate	10.759%	10.759%
Departmental overhead rate ²	51.664%	51.664%
Countywide overhead rate ³	<u>0.677%</u>	<u>0.677%</u>
Indirect cost rate	<u>63.100%*</u>	<u>63.100%*</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 3 supports a department overhead rate of 51.664%.

³ For FY 2015-16, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$970,320]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$143,399,619).

* The variance between the proposed indirect cost rate stated in Schedule 1 and the indirect cost rate stated in this schedule is due to rounding.

**Schedule 20—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Road Maintenance Division
Fiscal Year 2014-15**

	Proposed Amount	Audited Amount
Direct costs:		
Direct salaries and wages	\$ 21,881,536	\$ 21,881,536
Unpaid employee benefits	(3,437,329)	(3,437,329)
Total direct costs	\$ 18,444,207	\$ 18,444,207
Indirect costs:		
Indirect salaries and wages	\$ 4,021,367	\$ 4,021,367
Employee benefits	2,153,859	2,153,859
Services and supplies	1,257,077	1,257,077
Divisional carry-forward	(143,213)	(143,213)
Total indirect costs after carry-forward adjustment	\$ 7,289,090	\$ 7,289,090
Total indirect costs	\$ 7,289,090	\$ 7,289,090
Total direct costs	\$ 18,444,207	\$ 18,444,207
Division overhead rate¹	39.520%	39.520%
Division overhead rate	39.520%	39.520%
Departmental overhead rate²	48.848%	48.848%
Countywide overhead rate³	-20.989%	-20.989%
Indirect cost rate	67.379%*	67.379%*

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 2 supports a departmental overhead rate of 48.848%.

³ For FY 2014-15, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$30,447,604]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$145,061,856).

* The variance between the proposed indirect cost rate stated in Schedule 1 and the indirect cost rate stated in this schedule is due to rounding.

**Schedule 21—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Road Maintenance Division
Fiscal Year 2015-16**

	Proposed Amount	Audited Amount
Direct costs:		
Direct salaries and wages	\$ 21,512,045	\$ 21,512,045
Unpaid employee benefits	(3,368,984)	(3,368,984)
Total direct costs	<u>\$ 18,143,061</u>	<u>\$ 18,143,061</u>
Indirect costs:		
Indirect salaries and wages	\$ 4,206,542	\$ 4,206,542
Employee benefits	2,312,345	2,312,345
Services and supplies	1,507,398	1,507,398
Divisional carry-forward	1,104,359	1,104,359
Total indirect costs after carry-forward adjustment	<u>\$ 9,130,644</u>	<u>\$ 9,130,644</u>
Total indirect costs	\$ 9,130,644	\$ 9,130,644
Total direct costs	\$ 18,143,061	\$ 18,143,061
Division overhead rate ¹	<u>50.326%</u>	<u>50.326%</u>
Division overhead rate	50.326%	50.326%
Departmental overhead rate ²	51.664%	51.664%
Countywide overhead rate ³	0.677%	0.677%
Indirect cost rate	<u>102.667%</u>	<u>102.667%</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 3 supports a department overhead rate of 51.664%.

³ For FY 2015-16, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$970,320]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$143,399,619).

**Schedule 22—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Flood Maintenance Division
Fiscal Year 2014-15**

	Proposed Amount	Audited Amount
Direct costs:		
Direct salaries and wages	\$ 19,565,104	\$ 19,565,104
Unpaid employee benefits	(3,073,445)	(3,073,445)
Total direct costs	\$ 16,491,659	\$ 16,491,659
Indirect costs:		
Indirect salaries and wages	\$ 2,527,939	\$ 2,527,939
Employee benefits	1,353,980	1,353,980
Services and supplies	833,156	833,156
Divisional carry-forward	430,829	430,829
Total indirect costs after carry-forward adjustment	\$ 5,145,904	\$ 5,145,904
Total indirect costs	\$ 5,145,904	\$ 5,145,904
Total direct costs	\$ 16,491,659	\$ 16,491,659
Division overhead rate¹	31.203%	31.203%
Division overhead rate	31.203%	31.203%
Departmental overhead rate ²	48.848%	48.848%
Countywide overhead rate ³	-20.989%	-20.989%
Indirect cost rate	59.062%	59.062%

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 2 supports a departmental overhead rate of 48.848%.

³ For FY 2014-15, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$30,447,604]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$145,061,856).

**Schedule 23—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Flood Maintenance Division
Fiscal Year 2015-16**

	Proposed Amount	Audited Amount
Direct costs:		
Direct salaries and wages	\$ 19,127,777	\$ 19,127,777
Unpaid employee benefits	(2,995,586)	(2,995,586)
Total direct costs	<u>\$ 16,132,191</u>	<u>\$ 16,132,191</u>
Indirect costs:		
Indirect salaries and wages	\$ 2,335,749	\$ 2,335,749
Employee benefits	1,283,966	1,283,966
Services and supplies	620,276	620,276
Divisional carry-forward	191,356	191,356
Total indirect costs after carry-forward adjustment	<u>\$ 4,431,347</u>	<u>\$ 4,431,347</u>
Total indirect costs	\$ 4,431,347	\$ 4,431,347
Total direct costs	<u>\$ 16,132,191</u>	<u>\$ 16,132,191</u>
Division overhead rate ¹	<u>27.469%</u>	<u>27.469%</u>
Division overhead rate	27.469%	27.469%
Departmental overhead rate ²	51.664%	51.664%
Countywide overhead rate ³	0.677%	0.677%
Indirect cost rate	<u>79.810%</u>	<u>79.810%</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 3 supports a department overhead rate of 51.664%.

³ For FY 2015-16, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$970,320]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$143,399,619).

**Schedule 24—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Waterworks Division
Fiscal Year 2014-15**

	Proposed Amount	Audited Amount
Direct costs:		
Direct salaries and wages	\$ 10,606,962	\$ 10,606,962
Unpaid employee benefits	(1,666,228)	(1,666,228)
Total direct costs	<u>\$ 8,940,734</u>	<u>\$ 8,940,734</u>
Indirect costs:		
Indirect salaries and wages	\$ 430,028	\$ 430,028
Employee benefits	230,326	230,326
Services and supplies	15,263	15,263
Divisional carry-forward	(141,175)	(141,175)
Total indirect costs after carry-forward adjustment	<u>\$ 534,442</u>	<u>\$ 534,442</u>
Total indirect costs	\$ 534,442	\$ 534,442
Total direct costs	\$ 8,940,734	\$ 8,940,734
Division overhead rate ¹	<u>5.978%</u>	<u>5.978%</u>
Division overhead rate	5.978%	5.978%
Departmental overhead rate ²	48.848%	48.848%
Countywide overhead rate ³	-20.989%	-20.989%
Indirect cost rate	<u>33.837%*</u>	<u>33.837%*</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 2 supports a departmental overhead rate of 48.848%.

³ For FY 2014-15, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$30,447,604]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$145,061,856).

* The variance between the proposed indirect cost rate stated in Schedule 1 and the indirect cost rate stated in this schedule is due to rounding.

**Schedule 25—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Waterworks Division
Fiscal Year 2015-16**

	Proposed Amount	Audited Amount
Direct costs:		
Direct salaries and wages	\$ 10,032,791	\$ 10,032,791
Unpaid employee benefits	(1,571,227)	(1,571,227)
Total direct costs	<u>\$ 8,461,564</u>	<u>\$ 8,461,564</u>
Indirect costs:		
Indirect salaries and wages	\$ 438,885	\$ 438,885
Employee benefits	241,256	241,256
Services and supplies	11,132	11,132
Divisional carry-forward	62,087	62,087
Total indirect costs after carry-forward adjustment	<u>\$ 753,360</u>	<u>\$ 753,360</u>
Total indirect costs	\$ 753,360	\$ 753,360
Total direct costs	\$ 8,461,564	\$ 8,461,564
Division overhead rate ¹	<u>8.903%</u>	<u>8.903%</u>
Division overhead rate	8.903%	8.903%
Departmental overhead rate ²	51.664%	51.664%
Countywide overhead rate ³	<u>0.677%</u>	<u>0.677%</u>
Indirect cost rate	<u>61.244%</u>	<u>61.244%</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 3 supports a department overhead rate of 51.664%.

³ For FY 2015-16, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\$970,320]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$143,399,619).

**Schedule 26—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Design Division
Fiscal Year 2014-15**

	Proposed Amount	Audited Amount
Direct costs:		
Direct salaries and wages	\$ 7,484,883	\$ 7,484,883
Unpaid employee benefits	(1,175,786)	(1,175,786)
Total direct costs	<u>\$ 6,309,097</u>	<u>\$ 6,309,097</u>
Indirect costs:		
Indirect salaries and wages	\$ 911,476	\$ 911,476
Employee benefits	488,193	488,193
Services and supplies	398,762	398,762
Divisional carry-forward	(276,710)	(276,710)
Total indirect costs after carry-forward adjustment	<u>\$ 1,521,721</u>	<u>\$ 1,521,721</u>
Total indirect costs	\$ 1,521,721	\$ 1,521,721
Total direct costs	<u>\$ 6,309,097</u>	<u>\$ 6,309,097</u>
Division overhead rate ¹	<u>24.119%</u>	<u>24.119%</u>
Division overhead rate	24.119%	24.119%
Departmental overhead rate ²	48.848%	48.848%
Countywide overhead rate ³	<u>-20.989%</u>	<u>-20.989%</u>
Indirect cost rate	<u>51.978%</u>	<u>51.978%</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 2 supports a departmental overhead rate of 48.848%.

³ For FY 2014-15, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$30,447,604]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$145,061,856).

**Schedule 27—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Design Division
Fiscal Year 2015-16**

	<u>Proposed Amount</u>	<u>Audited Amount</u>
Direct costs:		
Direct salaries and wages	\$ 7,794,779	\$ 7,794,779
Unpaid employee benefits	(1,220,734)	(1,220,734)
Total direct costs	<u>\$ 6,574,045</u>	<u>\$ 6,574,045</u>
Indirect costs:		
Indirect salaries and wages	\$ 879,016	\$ 879,016
Employee benefits	483,197	483,197
Services and supplies	502,560	502,560
Divisional carry-forward	(282,210)	(282,210)
Total indirect costs after carry-forward adjustment	<u>\$ 1,582,563</u>	<u>\$ 1,582,563</u>
Total indirect costs	<u>\$ 1,582,563</u>	<u>\$ 1,582,563</u>
Total direct costs	<u>\$ 6,574,045</u>	<u>\$ 6,574,045</u>
Division overhead rate¹	<u>24.073%</u>	<u>24.073%</u>
Division overhead rate	24.073%	24.073%
Departmental overhead rate²	51.664%	51.664%
Countywide overhead rate³	<u>0.677%</u>	<u>0.677%</u>
Indirect cost rate	<u>76.414%</u>	<u>76.414%</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 3 supports a department overhead rate of 51.664%.

³ For FY 2015-16, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$970,320]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$143,399,619).

**Schedule 28—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Construction Division
Fiscal Year 2014-15**

	Proposed Amount	Audited Amount
Direct costs:		
Direct salaries and wages	\$ 7,669,473	\$ 7,669,473
Unpaid employee benefits	(1,204,783)	(1,204,783)
Total direct costs	<u>\$ 6,464,690</u>	<u>\$ 6,464,690</u>
Indirect costs:		
Indirect salaries and wages	\$ 1,639,799	\$ 1,639,799
Employee benefits	878,286	878,286
Services and supplies	727,858	727,858
Divisional carry-forward	(8,346)	(8,346)
Total indirect costs after carry-forward adjustment	<u>\$ 3,237,597</u>	<u>\$ 3,237,597</u>
Total indirect costs	\$ 3,237,597	\$ 3,237,597
Total direct costs	\$ 6,464,690	\$ 6,464,690
Division overhead rate ¹	<u>50.081%</u>	<u>50.081%</u>
Division overhead rate	50.081%	50.081%
Departmental overhead rate ²	48.848%	48.848%
Countywide overhead rate ³	-20.989%	-20.989%
Indirect cost rate	<u>77.940%</u>	<u>77.940%</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 2 supports a departmental overhead rate of 48.848%.

³ For FY 2014-15, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$30,447,604]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$145,061,856).

**Schedule 29—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Construction Division
Fiscal Year 2015-16**

	Proposed Amount	Audited Amount
Direct costs:		
Direct salaries and wages	\$ 7,162,510	\$ 7,162,510
Unpaid employee benefits	(1,121,715)	(1,121,715)
Total direct costs	<u>\$ 6,040,795</u>	<u>\$ 6,040,795</u>
Indirect costs:		
Indirect salaries and wages	\$ 1,715,320	\$ 1,715,320
Employee benefits	942,915	942,915
Services and supplies	472,217	472,217
Divisional carry-forward	127,873	127,873
Total indirect costs after carry-forward adjustment	<u>\$ 3,258,325</u>	<u>\$ 3,258,325</u>
Total indirect costs	\$ 3,258,325	\$ 3,258,325
Total direct costs	\$ 6,040,795	\$ 6,040,795
Division overhead rate ¹	<u>53.939%</u>	<u>53.939%</u>
Division overhead rate	53.939%	53.939%
Departmental overhead rate ²	51.664%	51.664%
Countywide overhead rate ³	<u>0.677%</u>	<u>0.677%</u>
Indirect cost rate	<u>106.280%*</u>	<u>106.280%*</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 3 supports a department overhead rate of 51.664%.

³ For FY 2015-16, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$970,320]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$143,399,619).

* The variance between the proposed indirect cost rate stated in Schedule 1 and the indirect cost rate stated in this schedule is due to rounding.

**Schedule 30—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Traffic and Lighting Division
Fiscal Year 2014-15**

	Proposed Amount	Audited Amount
Direct costs:		
Direct salaries and wages	\$ 8,420,921	\$ 8,420,921
Unpaid employee benefits	(1,322,827)	(1,322,827)
Total direct costs	<u>\$ 7,098,094</u>	<u>\$ 7,098,094</u>
Indirect costs:		
Indirect salaries and wages	\$ 1,222,304	\$ 1,222,304
Employee benefits	654,674	654,674
Services and supplies	446,413	446,413
Divisional carry-forward	(125,758)	(125,758)
Total indirect costs after carry-forward adjustment	<u>\$ 2,197,633</u>	<u>\$ 2,197,633</u>
Total indirect costs	\$ 2,197,633	\$ 2,197,633
Total direct costs	\$ 7,098,094	\$ 7,098,094
Division overhead rate ¹	<u>30.961%</u>	<u>30.961%</u>
Division overhead rate	30.961%	30.961%
Departmental overhead rate ²	48.848%	48.848%
Countywide overhead rate ³	-20.989%	-20.989%
Indirect cost rate	<u>58.820%*</u>	<u>58.820%*</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 2 supports a departmental overhead rate of 48.848%.

³ For FY 2014-15, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$30,447,604]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$145,061,856).

* The variance between the proposed indirect cost rate stated in Schedule 1 and the indirect cost rate stated in this schedule is due to rounding.

**Schedule 31—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Traffic and Lighting Division
Fiscal Year 2015-16**

	Proposed Amount	Audited Amount
Direct costs:		
Direct salaries and wages	\$ 9,063,048	\$ 9,063,048
Unpaid employee benefits	(1,419,357)	(1,419,357)
Total direct costs	<u>\$ 7,643,691</u>	<u>\$ 7,643,691</u>
Indirect costs:		
Indirect salaries and wages	\$ 1,277,038	\$ 1,277,038
Employee benefits	701,991	701,991
Services and supplies	489,042	489,042
Divisional carry-forward	(173,232)	(173,232)
Total indirect costs after carry-forward adjustment	<u>\$ 2,294,839</u>	<u>\$ 2,294,839</u>
Total indirect costs	\$ 2,294,839	\$ 2,294,839
Total direct costs	\$ 7,643,691	\$ 7,643,691
Division overhead rate ¹	<u>30.023%</u>	<u>30.023%</u>
Division overhead rate	30.023%	30.023%
Departmental overhead rate ²	51.664%	51.664%
Countywide overhead rate ³	<u>0.677%</u>	<u>0.677%</u>
Indirect cost rate	<u>82.364%*</u>	<u>82.364%*</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 3 supports a department overhead rate of 51.664%.

³ For FY 2015-16, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$970,320]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$143,399,619).

* The variance between the proposed indirect cost rate stated in Schedule 1 and the indirect cost rate stated in this schedule is due to rounding.

**Schedule 32—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Land Development Division
Fiscal Year 2014-15**

	Proposed Amount	Audited Amount
Direct costs:		
Direct salaries and wages	\$ 6,064,838	\$ 6,064,838
Unpaid employee benefits	(952,714)	(952,714)
Total direct costs	<u>\$ 5,112,124</u>	<u>\$ 5,112,124</u>
Indirect costs:		
Indirect salaries and wages	\$ 1,358,345	\$ 1,358,345
Employee benefits	727,538	727,538
Services and supplies	357,577	357,577
Divisional carry-forward	120,907	120,907
Total indirect costs after carry-forward adjustment	<u>\$ 2,564,367</u>	<u>\$ 2,564,367</u>
Total indirect costs	<u>\$ 2,564,367</u>	<u>\$ 2,564,367</u>
Total direct costs	<u>\$ 5,112,124</u>	<u>\$ 5,112,124</u>
Division overhead rate¹	<u>50.162%</u>	<u>50.162%</u>
Division overhead rate	50.162%	50.162%
Departmental overhead rate ²	48.848%	48.848%
Countywide overhead rate ³	-20.989%	-20.989%
Indirect cost rate	<u>78.021%</u>	<u>78.021%</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 2 supports a departmental overhead rate of 48.848%.

³ For FY 2014-15, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\$30,447,604]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$145,061,856).

**Schedule 33—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Land Development Division
Fiscal Year 2015-16**

	Proposed Amount	Audited Amount
Direct costs:		
Direct salaries and wages	\$ 6,091,189	\$ 6,091,189
Unpaid employee benefits	(953,936)	(953,936)
Total direct costs	<u>\$ 5,137,253</u>	<u>\$ 5,137,253</u>
Indirect costs:		
Indirect salaries and wages	\$ 1,525,174	\$ 1,525,174
Employee benefits	838,392	838,392
Services and supplies	402,339	402,339
Divisional carry-forward	369,721	369,721
Total indirect costs after carry-forward adjustment	<u>\$ 3,135,626</u>	<u>\$ 3,135,626</u>
Total indirect costs	\$ 3,135,626	\$ 3,135,626
Total direct costs	\$ 5,137,253	\$ 5,137,253
Division overhead rate ¹	<u>61.037%</u>	<u>61.037%</u>
Division overhead rate	61.037%	61.037%
Departmental overhead rate ²	51.664%	51.664%
Countywide overhead rate ³	0.677%	0.677%
Indirect cost rate	<u>113.378%</u>	<u>113.378%</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 3 supports a department overhead rate of 51.664%.

³ For FY 2015-16, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$970,320]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$143,399,619).

**Schedule 34—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Sewer Maintenance Division
Fiscal Year 2014-15**

	Proposed Amount	Audited Amount
Direct costs:		
Direct salaries and wages	\$ 10,885,356	\$ 10,885,356
Unpaid employee benefits	(1,709,960)	(1,709,960)
Total direct costs	<u>\$ 9,175,396</u>	<u>\$ 9,175,396</u>
Indirect costs:		
Indirect salaries and wages	\$ 488,340	\$ 488,340
Employee benefits	261,558	261,558
Services and supplies	99,814	99,814
Divisional carry-forward	(33,746)	(33,746)
Total indirect costs after carry-forward adjustment	<u>\$ 815,966</u>	<u>\$ 815,966</u>
Total indirect costs	\$ 815,966	\$ 815,966
Total direct costs	\$ 9,175,396	\$ 9,175,396
Division overhead rate ¹	<u>8.893%</u>	<u>8.893%</u>
Division overhead rate	8.893%	8.893%
Departmental overhead rate ²	48.848%	48.848%
Countywide overhead rate ³	-20.989%	-20.989%
Indirect cost rate	<u>36.752%</u>	<u>36.752%</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 2 supports a departmental overhead rate of 48.848%.

³ For FY 2014-15, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\$30,447,604]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$145,061,856).

**Schedule 35—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Sewer Maintenance Division
Fiscal Year 2015-16**

	Proposed Amount	Audited Amount
Direct costs:		
Direct salaries and wages	\$ 10,726,656	\$ 10,726,656
Unpaid employee benefits	(1,679,893)	(1,679,893)
Total direct costs	<u>\$ 9,046,763</u>	<u>\$ 9,046,763</u>
Indirect costs:		
Indirect salaries and wages	\$ 477,028	\$ 477,028
Employee benefits	262,223	262,223
Services and supplies	130,244	130,244
Divisional carry-forward	(21,367)	(21,367)
Total indirect costs after carry-forward adjustment	<u>\$ 848,128</u>	<u>\$ 848,128</u>
Total indirect costs	\$ 848,128	\$ 848,128
Total direct costs	\$ 9,046,763	\$ 9,046,763
Division overhead rate ¹	<u>9.375%</u>	<u>9.375%</u>
Division overhead rate	9.375%	9.375%
Departmental overhead rate ²	51.664%	51.664%
Countywide overhead rate ³	0.677%	0.677%
Indirect cost rate	<u>61.716%</u>	<u>61.716%</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 3 supports a department overhead rate of 51.664%.

³ For FY 2015-16, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$970,320]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$143,399,619).

**Schedule 36—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Architectural Engineering Division
Fiscal Year 2014-15**

	Proposed Amount	Audited Amount
Direct costs:		
Direct salaries and wages	\$ 3,075,327	\$ 3,075,327
Unpaid employee benefits	(483,097)	(483,097)
Total direct costs	<u>\$ 2,592,230</u>	<u>\$ 2,592,230</u>
Indirect costs:		
Indirect salaries and wages	\$ 1,074,001	\$ 1,074,001
Employee benefits	575,242	575,242
Services and supplies	270,681	270,681
Divisional carry-forward	(213,137)	(213,137)
Total indirect costs after carry-forward adjustment	<u>\$ 1,706,787</u>	<u>\$ 1,706,787</u>
Total indirect costs	\$ 1,706,787	\$ 1,706,787
Total direct costs	\$ 2,592,230	\$ 2,592,230
Division overhead rate ¹	<u>65.842%</u>	<u>65.842%</u>
Division overhead rate	65.842%	65.842%
Departmental overhead rate ²	48.848%	48.848%
Countywide overhead rate ³	-20.989%	-20.989%
Indirect cost rate	<u>93.701%</u>	<u>93.701%</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 2 supports a departmental overhead rate of 48.848%.

³ For FY 2014-15, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$30,447,604]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$145,061,856).

**Schedule 37—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Architectural Engineering Division
Fiscal Year 2015-16**

	Proposed Amount	Audited Amount
Direct costs:		
Direct salaries and wages	\$ 2,873,331	\$ 2,873,331
Unpaid employee benefits	(449,990)	(449,990)
Total direct costs	\$ 2,423,341	\$ 2,423,341
Indirect costs:		
Indirect salaries and wages	\$ 1,063,234	\$ 1,063,234
Employee benefits	584,462	584,462
Services and supplies	255,912	255,912
Divisional carry-forward	141,326	141,326
Total indirect costs after carry-forward adjustment	\$ 2,044,934	\$ 2,044,934
Total indirect costs	\$ 2,044,934	\$ 2,044,934
Total direct costs	\$ 2,423,341	\$ 2,423,341
Division overhead rate¹	84.385%	84.385%
Division overhead rate	84.385%	84.385%
Departmental overhead rate²	51.664%	51.664%
Countywide overhead rate³	0.677%	0.677%
Indirect cost rate	136.726%	136.726%

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 3 supports a department overhead rate of 51.664%.

³ For FY 2015-16, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([970,320]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$143,399,619).

**Schedule 38—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Project Management Division I
Fiscal Year 2014-15**

	Proposed Amount	Audited Amount
Direct costs:		
Direct salaries and wages	\$ 2,019,768	\$ 2,019,768
Unpaid employee benefits	(317,282)	(317,282)
Total direct costs	<u>\$ 1,702,486</u>	<u>\$ 1,702,486</u>
Indirect costs:		
Indirect salaries and wages	\$ 539,326	\$ 539,326
Employee benefits	288,866	288,866
Services and supplies	257,409	257,409
Divisional carry-forward	(282,306)	(282,306)
Total indirect costs after carry-forward adjustment	<u>\$ 803,295</u>	<u>\$ 803,295</u>
Total indirect costs	\$ 803,295	\$ 803,295
Total direct costs	<u>\$ 1,702,486</u>	<u>\$ 1,702,486</u>
Division overhead rate ¹	<u>47.184%</u>	<u>47.184%</u>
Division overhead rate	47.184%	47.184%
Departmental overhead rate ²	48.848%	48.848%
Countywide overhead rate ³	-20.989%	-20.989%
Indirect cost rate	<u>75.043%*</u>	<u>75.043%*</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 2 supports a departmental overhead rate of 48.848%.

³ For FY 2014-15, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$30,447,604]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$145,061,856).

* The variance between the proposed indirect cost rate stated in Schedule 1 and the indirect cost rate stated in this schedule is due to rounding.

**Schedule 39—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Project Management Division I
Fiscal Year 2015-16**

	Proposed Amount	Audited Amount
Direct costs:		
Direct salaries and wages	\$ 1,981,035	\$ 1,981,035
Unpaid employee benefits	(310,248)	(310,248)
Total direct costs	<u>\$ 1,670,787</u>	<u>\$ 1,670,787</u>
Indirect costs:		
Indirect salaries and wages	\$ 549,514	\$ 549,514
Employee benefits	302,069	302,069
Services and supplies	320,793	320,793
Divisional carry-forward	152,219	152,219
Total indirect costs after carry-forward adjustment	<u>\$ 1,324,595</u>	<u>\$ 1,324,595</u>
Total indirect costs	\$ 1,324,595	\$ 1,324,595
Total direct costs	\$ 1,670,787	\$ 1,670,787
Division overhead rate ¹	<u>79.280%</u>	<u>79.280%</u>
Division overhead rate	79.280%	79.280%
Departmental overhead rate ²	51.664%	51.664%
Countywide overhead rate ³	<u>0.677%</u>	<u>0.677%</u>
Indirect cost rate	<u>131.621%*</u>	<u>131.621%*</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 3 supports a department overhead rate of 51.664%.

³ For FY 2015-16, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$970,320]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$143,399,619).

* The variance between the proposed indirect cost rate stated in Schedule 1 and the indirect cost rate stated in this schedule is due to rounding.

**Schedule 40—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Project Management Division II
Fiscal Year 2014-15**

	Proposed Amount	Audited Amount
Direct costs:		
Direct salaries and wages	\$ 1,662,432	\$ 1,662,432
Unpaid employee benefits	(261,148)	(261,148)
Total direct costs	<u>\$ 1,401,284</u>	<u>\$ 1,401,284</u>
Indirect costs:		
Indirect salaries and wages	\$ 407,526	\$ 407,526
Employee benefits	218,273	218,273
Services and supplies	193,753	193,753
Divisional carry-forward	(68,209)	(68,209)
Total indirect costs after carry-forward adjustment	<u>\$ 751,343</u>	<u>\$ 751,343</u>
Total indirect costs	\$ 751,343	\$ 751,343
Total direct costs	<u>\$ 1,401,284</u>	<u>\$ 1,401,284</u>
Division overhead rate ¹	<u>53.618%</u>	<u>53.618%</u>
Division overhead rate ¹	53.618%	53.618%
Departmental overhead rate ²	48.848%	48.848%
Countywide overhead rate ³	-20.989%	-20.989%
Indirect cost rate	<u>81.477%</u>	<u>81.477%</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 2 supports a departmental overhead rate of 48.848%.

³ For FY 2014-15, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$30,447,604]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$145,061,856).

**Schedule 41—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Project Management Division II
Fiscal Year 2015-16**

	Proposed Amount	Audited Amount
Direct costs:		
Direct salaries and wages	\$ 1,700,144	\$ 1,700,144
Unpaid employee benefits	(266,258)	(266,258)
Total direct costs	<u>\$ 1,433,886</u>	<u>\$ 1,433,886</u>
Indirect costs:		
Indirect salaries and wages	\$ 453,566	\$ 453,566
Employee benefits	249,326	249,326
Services and supplies	254,769	254,769
Divisional carry-forward	(118,025)	(118,025)
Total indirect costs after carry-forward adjustment	<u>\$ 839,636</u>	<u>\$ 839,636</u>
Total indirect costs	\$ 839,636	\$ 839,636
Total direct costs	\$ 1,433,886	\$ 1,433,886
Division overhead rate ¹	<u>58.557%</u>	<u>58.557%</u>
Division overhead rate	58.557%	58.557%
Departmental overhead rate ²	51.664%	51.664%
Countywide overhead rate ³	<u>0.677%</u>	<u>0.677%</u>
Indirect cost rate	<u>110.898%*</u>	<u>110.898%*</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 3 supports a department overhead rate of 51.664%.

³ For FY 2015-16, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$970,320]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$143,399,619).

* The variance between the proposed indirect cost rate stated in Schedule 1 and the indirect cost rate stated in this schedule is due to rounding.

**Schedule 42—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Public Relations Group
Fiscal Year 2014-15**

	Proposed Amount	Audited Amount
Direct costs:		
Direct salaries and wages	\$ 296,197	\$ 296,197
Unpaid employee benefits	(46,529)	(46,529)
Total direct costs	\$ 249,668	\$ 249,668
Indirect costs:		
Indirect salaries and wages	\$ 51,364	\$ 51,364
Employee benefits	27,511	27,511
Services and supplies	5,079	5,079
Divisional carry-forward	(119,869)	(119,869)
Total indirect costs after carry-forward adjustment	\$ (35,915)	\$ (35,915)
Total indirect costs	\$ (35,915)	\$ (35,915)
Total direct costs	\$ 249,668	\$ 249,668
Division overhead rate¹	-14.385%	-14.385%
Division overhead rate	-14.385%	-14.385%
Departmental overhead rate ²	48.848%	48.848%
Countywide overhead rate ³	-20.989%	-20.989%
Indirect cost rate	13.474%*	13.474%*

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 2 supports a departmental overhead rate of 48.848%.

³ For FY 2014-15, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$30,447,604]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$145,061,856).

* The variance between the proposed indirect cost rate stated in Schedule 1 and the indirect cost rate stated in this schedule is due to rounding.

**Schedule 43—
Schedule of Direct Costs, Indirect Costs, and
Carry-Forward
Public Relations Group
Fiscal Year 2015-16**

	Proposed Amount	Audited Amount
Direct costs:		
Direct salaries and wages	\$ 269,291	\$ 269,291
Unpaid employee benefits	(42,173)	(42,173)
Total direct costs	<u>\$ 227,118</u>	<u>\$ 227,118</u>
Indirect costs:		
Indirect salaries and wages	\$ 32,289	\$ 32,289
Employee benefits	17,749	17,749
Services and supplies	5,148	5,148
Divisional carry-forward	(165,895)	(165,895)
Total indirect costs after carry-forward adjustment	<u>\$ (110,709)</u>	<u>\$ (110,709)</u>
Total indirect costs	\$ (110,709)	\$ (110,709)
Total direct costs	\$ 227,118	\$ 227,118
Division overhead rate ¹	<u>-48.745%</u>	<u>-48.745%</u>
Division overhead rate	-48.745%	-48.745%
Departmental overhead rate ²	51.664%	51.664%
Countywide overhead rate ³	0.677%	0.677%
Indirect cost rate	<u>3.596%</u>	<u>3.596%</u>

¹ The division overhead rate is calculated by dividing the total indirect costs by direct costs.

² Schedule 3 supports a department overhead rate of 51.664%.

³ For FY 2015-16, the countywide overhead rate is the sum of the countywide carry-forward amount and the countywide allocated amount ([\\$970,320]), divided by the adjusted direct salaries and wages net of unpaid employee benefits of all divisions under the Department of Public Works (\$143,399,619).

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