#### Memorandum

Making Conservation a California Way of Life.

To:

RIHUI ZHANG

Chief

Division of Local Assistance

Date:

July 1, 2019

File:

P1594-0078

P1594-0079

P1594-0080

P1594-0081

From:

MARSUE MORRILL, CPA MORSUL Audit Chief Plannin

Planning and Modal Office

Independent Office of Audits and Investigations

P1594-0082

Subject: INDIRECT COST RATE PROPOSAL AUDIT - RIVERSIDE COUNTY, DEPARTMENTS OF TRANSPORTATION AND SURVEYOR

At the request of the Independent Office of Audits and Investigations, the California State Controller's Office (SCO) completed an audit of Riverside County (County) Indirect Cost Rate Proposal (ICRP) for fiscal year (FY) 2015/16 through 2017/18. The purpose of the audit was to determine whether the ICRPs were presented in accordance with Title 2 Code of Federal Regulations Part 200, and the California Department of Transportation's Local Assistance Procedures Manual, Chapter 5. In Addition, the audit was performed to determine whether the County has adequate accounting controls to properly manage federal and state funded projects.

Based on the audit, SCO determined the County included unallowable indirect costs for FY 2015/16 through FY 2017/18 for the Department of Transportation and Surveyor. The audited rates are as follows:

| Division       | FY      | Proposed<br>Rate | Audited<br>Rate* | Disposition  |
|----------------|---------|------------------|------------------|--|
| Transportation | 2015/16 | 102.55%          | 120.22%          | Immaterial - No action required                    |
| Transportation | 2016/17 | 154.21%          | 157.67%          | No action required                                 |
| Transportation | 2017/18 | 150.00%          | 141.85%          | Reconcile prior billings and reimburse overpayment |
| Surveyor       | 2015/16 | 36.17%           | 51.16%           | No action required                                 |
| Surveyor       | 2016/17 | 43.89%           | 48.74%           | No action required                                 |
| Surveyor       | 2017/18 | 84.93%           | 90.42%           | No action required                                 |

\*Base: Total Direct Salaries plus Fringe Benefits

Please provide our office with a corrective action plan, including time lines, by August 27, 2019.

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

#### Attachment

Riverside County Audit

cc: Juan Perez, Director, Transportation, Riverside County
Rodney Whitfield, Director of Financial Services, Federal Highway Administration
Veneshia Smith, Financial Program Manager, Federal Highway Administration
William Lewis, Assistant Director, Independent Office of Audits and Investigations
Michael Beauchamp, District Director, District 8, California Department of Transportation
Ray Desselle, Deputy District Director, Planning, District 8, California Department of
Transportation

Angel Pyle, Assistant Division Chief, Division of Rail and Mass Transportation, California Department of Transportation

Ezequiel Castro, Chief, Capital South Branch, Division of Rail and Mass Transportation, California Department of Transportation

Susie Beesley, Manager, Contract and Grant Compliance, Division of Rail and Mass Transportation, California Department of Transportation

Erin Thompson, Chief, Office of Regional Planning, Division of Transportation Planning, California Department of Transportation

Jacqueline Kahrs, Regional Coordination Branch Chief, Office of Regional Planning, Division of Transportation Planning, California Department of Transportation

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Paula Bersola, Audit Coordinator, Division of Local Assistance, California Department of Transportation

Lisa Gore, Associate Accounting Analyst, Division of Accounting, California Department of Transportation

Jacqueline Manohar, Audits Coordinator, Division of Rail and Mass Transportation, California Department of Transportation

Luisa Ruvalcaba, Audit Manager, Planning and Modal Office, Independent Office of Audits & Investigations

P1594-0078

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## RIVERSIDE COUNTY DEPARTMENTS OF TRANSPORTATION AND SURVEYOR

Audit Report

INDIRECT COST RATE PROPOSAL AUDIT OF CALTRANS CONTRACT NO. 77A0044 (Audit Request Nos. P1594-0078, P1594-0079, P1594-0080, P1594-0081, and P1594-0082)

July 1, 2015, through June 30, 2018



BETTY T. YEE
California State Controller

June 2019



## BETTY T. YEE California State Controller

June 17, 2019

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 Riverside County, Department of Transportation (DOT) and Department of Surveyor (DOS). The audit period included ICRPs for fiscal year (FY) 2015-16, FY 2016-17, and FY 2016-17, which are based in part on actuals of FY 2013-14, FY 2014-15, and FY 2015-16 respectively. 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*, 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.

Riverside County submitted ICRPs for the DOT and the DOS, and included unallowable indirect costs. The DOT and DOS included unallowable indirect costs in their ICRPs as follows:

- The DOT proposed a rate of 102.55% for FY 2015-16, included unallowable estimated indirect costs of \$89,977, and excluded allowable actual indirect costs of \$417,737, which increased the rate to 120.22%, a difference of 17.67%;
- The DOT proposed a rate of 154.21% for FY 2016-17 and excluded allowable estimated indirect costs of \$339,595 and actual indirect costs of \$295,763, which increased the rate to 157.67%, a difference of 3.46%;
- The DOT proposed a rate of 150.00% for FY 2017-18 and excluded allowable estimated indirect costs of \$743,740 and actual indirect costs of \$721,616, which decreased the rate to 141.85%, a difference of -8.15%;
- The DOS proposed a rate of 36.17% for FY 2015-16 and included unallowable estimated indirect costs of \$440,069 and actual indirect costs of \$379,256, which increased the rate to 51.16%, a difference of 14.99%;

- The DOS proposed a rate of 43.89% for FY 2016-17 and included unallowable estimated indirect costs of \$132,122 and actual indirect costs of \$152,019, which increased the rate to 48.74%, a difference of 4.84%; and
- The DOS proposed a rate of 84.93% for FY 2017-18 and included unallowable estimated indirect costs of \$140,727 and actual indirect costs of \$156,136, which increased the rate to 90.42%, a difference of 5.49%.

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

Sincerely,

Original signed by

JIM L. SPANO, CPA Chief, Division of Audits

JLS/hf

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

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### **Audit Report**

#### **Summary**

The State Controller's Office (SCO) audited the indirect cost rate proposals (ICRPs) of Riverside County, Department of Transportation (DOT) and Department of Surveyor (DOS). The audit period included ICRPs for fiscal year (FY) 2015-16, FY 2016-17, and FY 2017-18, which are based in part on actual costs of FY 2013-14, FY 2014-15, and FY 2015-16, respectively.

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.

Riverside County submitted ICRPs for the DOT and DOS, and included unallowable indirect costs. The DOT and DOS included unallowable indirect costs as follows:

- The DOT proposed a rate of 102.55% for FY 2015-16, included unallowable estimated indirect costs of \$89,977, and excluded allowable actual indirect costs of \$417,737, which increased the rate to 120.22%, a difference of 17.67%;
- The DOT proposed a rate of 154.21% for FY 2016-17 and excluded allowable estimated indirect costs of \$339,595 and actual indirect costs of \$295,763, which increased the rate to 157.67%, a difference of 3.46%;
- The DOT proposed a rate of 150.00% for FY 2017-18 and excluded allowable estimated indirect costs of \$743,740 and actual indirect costs of \$721,616, which decreased the rate to 141.85%, a difference of -8.15%;
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- The DOS proposed a rate of 43.89% for FY 2016-17 and included unallowable estimated indirect costs of \$132,122 and actual indirect costs of \$152,019, which increased the rate to 48.74%, a difference of 4.84%; and
- The DOS proposed a rate of 84.93% for FY 2017-18 and included unallowable estimated indirect costs of \$140,727 and actual indirect costs of \$156,136, which increased the rate to 90.42%, a difference of 5.49%.

#### **Background**

The county's DOT is under the Transportation Land Management Agency (TLMA). The DOT is subdivided into major cost centers for operations, capital, garage, landscape maintenance districts, and surveyor. The DOT oversees the design, operation, and maintenance of roads and bridges. Its activities include the engineering design, construction, and maintenance of county roads.

The DOS is a major department within the TLMA. The main functions of the DOS are to provide a safe, efficient transportation system, support delivery of the Transportation Improvement Program (TIP), and review and process land development cases. The DOS performs preliminary, property, construction, and geodetic field surveys; provides public information and keeps land surveying and public right-of-way records; performs office analysis of all field surveys; processes public right-of-way documents for transportation projects and private developments; and performs tract and parcel map checking. The DOS does not receive funding from the general fund; it relies on a mixture of state, federal, and local transportation improvement dollars to support activity of the annual TIP program. DOS's major expenses are salary costs associate with staffing to provide the required technical and specialty services, and consultant costs.

We performed the audit at the request of Caltrans (Audit Request Nos. P1594-0078, P1594-0079, P1594-0080, P1594-0081, and P1594-0082). 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 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 200;
- The county's ICRPs are in compliance with the requirements for ICRP preparation and application identified in the Caltrans LAPM, Chapter 5; and
- The county's accounting controls properly manage federal- and statefunded projects.

The audit period is as follows:

| Department     | Fiscal<br>Year | Proposed Rate | Audited<br>Rate | Difference | Reference   |
|----------------|----------------|---------------|-----------------|------------|-------------|
| Transportation | 2015-16        | 102.55%       | 120.22%         | 17.67%     | Schedule 2  |
| Transportation | 2016-17        | 154.21%       | 157.67%         | 3.46%      | Schedule 4  |
| Transportation | 2017-18        | 150.00%       | 141.85%         | -8.15%     | Schedule 6  |
| Surveyor       | 2015-16        | 36.17%        | 51.16%          | 14.99%     | Schedule 8  |
| Surveyor       | 2016-17        | 43.89%        | 48.74%          | 4.84%      | Schedule 10 |
| Surveyor       | 2017-18        | 84.93%        | 90.42%          | 5.49%      | Schedule 12 |
|                |                |               |                 |            |             |

To achieve our audit objectives, we:

- Reviewed the county's prior ICRP reports issued by the SCO for FY 2011-12 for findings related to the objectives of the audit;
- Reviewed the single audit reports issued by Brown Armstrong, CPA for FY 2013-14 through FY 2015-16 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 2013-14 through FY 2015-16, based on the review of written procedures and policies, internal control interviews, and walkthroughs;
- Based on our internal control assessment, designed a non-statistical targeted selection 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 financial 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 targeted selection to determine whether the amounts claimed were adequately supported and in compliance with 2 CFR 200:

#### Direct Salaries and Benefits

| Fiscal Year                                      | Department     | election     | Population<br>Amount |  |
|--|----------------|--------------|----------------------|--|
| FY 2015-16 estimates based on FY 2013-14 actuals | Transportation | \$<br>55,245 | \$ 13,543,154        |  |
| FY 2016-17 estimates based on FY 2014-15 actuals | Transportation | \$<br>50,086 | \$ 13,041,869        |  |
| FY 2017-18 estimates based on FY 2015-16 actuals | Transportation | \$<br>27,698 | \$ 14,206,628        |  |
| FY 2015-16 estimates based on FY 2013-14 actuals | Surveyor       | \$<br>47,358 | \$ 1,903,924         |  |
| FY 2016-17 estimates based on FY 2014-15 actuals | Surveyor       | \$<br>48,911 | \$ 1,971,428         |  |
| FY 2017-18 estimates based on FY 2015-16 actuals | Surveyor       | \$<br>61,455 | \$ 1.857.927         |  |

The targeted selection represents employees performing a relatively even distribution of direct and indirect labor. In addition, we isolated risk factors or other criteria to target the section.

#### **Indirect Salaries and Benefits**

| Fiscal Year                                      | Department     | Selection<br>Amount |        |    | Population<br>Amount |  |
|--|----------------|---------------------|--------|----|----------------------|--|
| FY 2015-16 estimates based on FY 2013-14 actuals | Transportation |                     | 70,666 |    | 5,399,432            |  |
| FY 2016-17 estimates based on FY 2014-15 actuals | Transportation | \$                  | 47,418 | \$ | 8,128,766            |  |
| FY 2017-18 estimates based on FY 2015-16 actuals | Transportation | \$                  | 28,780 | \$ | 9,048,468            |  |
| FY 2015-16 estimates based on FY 2013-14 actuals | Surveyor       | \$                  | 61,658 | \$ | 2,477,081            |  |
| FY 2016-17 estimates based on FY 2014-15 actuals | Surveyor       | \$                  | 68,333 | \$ | 2,595,366            |  |
| FY 2017-18 estimates based on FY 2015-16 actuals | Surveyor       | \$                  | 64,305 | \$ | 2,773,151            |  |

The targeted selection represents employees performing a relatively even distribution of direct and indirect labor. In addition, we isolated risk factors or other criteria to target the selection.

#### Non-labor and Indirect Costs

|  |                |    | Selection | Population |            |
|--|----------------|----|-----------|------------|------------|
| Fiscal Year                                      | Department     |    | Amount    |            | Amount     |
| FY 2015-16 estimates based on FY 2013-14 actuals | Transportation | \$ | 2,107,723 | \$         | 10,417,011 |
| FY 2016-17 estimates based on FY 2014-15 actuals | Transportation | \$ | 2,367,930 | \$         | 10,711,652 |
| FY 2017-18 estimates based on FY 2015-16 actuals | Transportation | \$ | 1,807,484 | \$         | 11,552,910 |
| FY 2015-16 estimates based on FY 2013-14 actuals | Surveyor       | \$ | 390,841   | \$         | 447,651    |
| FY 2016-17 estimates based on FY 2014-15 actuals | Surveyor       | \$ | 267,194   | \$         | 501,003    |
| FY 2017-18 estimates based on FY 2015-16 actuals | Surveyor       | \$ | 130,143   | \$         | 604,745    |

The targeted selection of cost category represents high risk and/or significant amount; therefore we isolated risk factors or other criteria to target the selection. Errors found in the samples selected were not projected to the intended population<sup>1</sup>;

- 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 are 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 Riverside 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.

<sup>&</sup>lt;sup>1</sup>As these samples were not statistical, we made no assumption that errors would also be found in the transactions not sampled.

#### Conclusion

The county's financial accounting system appeared adequate to capture costs and that the project costs incurred from the DOT and DOS. However, the DOT and DOS proposed indirect costs that were not allowable, reasonable, and in compliance with applicable federal and state laws and regulations and the fiscal provisions as stipulated by the contract.

Payments from all departments to contractors were made in a timely manner, were in accordance with contract provisions, and were properly approved by Caltrans contract officers.

Follow-up on Prior Audit Findings The last ICRP audit, for FY 2011-12 through FY 2013-14, included audit findings. Based on the work performed in the current audit, we noted that the county has not fully implemented appropriate corrective actions in response to the audit findings (see Findings 1, 2, and 5).

Views of Responsible Officials

We discussed our audit results with the county's representatives during an exit teleconference on March 5, 2019. Robert Brooks, Administrative Services Manager II; Ying Zhang, Principal Accountant; and Nicolie Lettini, Consultant, Capital Accounting Partners, LLC; agreed with the audit results. Mr. Brooks 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 Riverside 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.

Original signed by

JIM L. SPANO, CPA Chief, Division of Audits

June 17, 2019

#### Schedule 1— Summary of Proposed and Audited Rates July 1, 2015, through June 30, 2018

| Department     | Fiscal Year | Proposed Rate | Audited Rate | Difference | Reference   | _ |
|----------------|-------------|---------------|--------------|------------|-------------|---|
| Transportation | 2015-16     | 102.55%       | 120.22%      | 17.67%     | Schedule 2  |   |
| Transportation | 2016-17     | 154.21%       | 157.67%      | 3.46%      | Schedule 4  |   |
| Transportation | 2017-18     | 150.00%       | 141.85%      | -8.15%     | Schedule 6  |   |
| Surveyor       | 2015-16     | 36.17%        | 51.16%       | 14.99%     | Schedule 8  |   |
| Surveyor       | 2016-17     | 43.89%        | 48.74%       | 4.84%      | Schedule 10 |   |
| Surveyor       | 2017-18     | 84.93%        | 90.42%       | 5.49%      | Schedule 12 |   |
|                |             |               |              |            |             |   |

# Schedule 2— Department of Transportation Summary of Direct Costs, Indirect Costs, and Carry-Forward, Fiscal Year 2015-16

|  |        | Dronogad           |    | A raditor d       |    | A d'4              |                        |
|--|--------|--------------------|----|-------------------|----|--------------------|------------------------|
|  |        | Proposed<br>Amount |    | Audited<br>Amount |    | Audit              | Reference <sup>1</sup> |
|  |        | Amount             | _  | Amount            | A  | ajustment          | Reference              |
| Direct costs:                            |        |                    |    |                   |    |                    |                        |
| Direct salaries                          | \$     | 14,257,265         | \$ | 14,257,265        | \$ | _                  |                        |
| Direct fringe benefits                   | 5(3.0) | 6,078,071          |    | 6,078,071         |    | -                  |                        |
| Total direct costs                       | \$     | 20,335,336         | \$ | 20,335,336        | \$ |                    |                        |
|  |        |                    |    |                   | -  |                    |                        |
| Indirect costs:                          |        |                    |    |                   |    |                    |                        |
| Indirect salaries                        | \$     | 5,684,136          | \$ | 5,684,136         | \$ | -                  |                        |
| Indirect fringe benefits                 |        | 2,423,227          |    | 2,423,227         |    | 1000               |                        |
| Protective gear                          |        | 46,323             |    | 46,323            |    | 9. <del>00</del> . |                        |
| Uniforms or replacement clothing         |        | 61,831             |    | 61,831            |    | _                  |                        |
| Communications (regular phones)          |        | 15,152             |    | 15,152            |    | 0.5                |                        |
| County radio systems                     |        | 52,318             |    | 52,318            |    | -                  |                        |
| Cellular phones                          |        | 69,904             |    | 69,904            |    |                    |                        |
| Communications - Equipment install       |        | 3,266              |    | 3,266             |    | -                  |                        |
| Computer lines                           |        | 88,231             |    | 88,231            |    | -                  |                        |
| County delivery service                  |        | 2,024              |    | 2,024             |    | <del>_</del>       |                        |
| Microwave                                |        | 12,829             |    | 12,829            |    | 2                  |                        |
| Telephone services                       |        | 13,979             |    | 13,979            |    | =                  |                        |
| Information technology - Core services   |        | 319,321            |    | 319,321           |    | -                  |                        |
| Cleaning supplies                        |        | 14,829             |    | 14,829            |    | ÷                  |                        |
| Janitorial services                      |        | 136,464            |    | 136,464           |    | -                  |                        |
| Liability insurance                      |        | 2,401,765          |    | 2,401,765         |    | =                  |                        |
| Insurance – property                     |        | 47,127             |    | 47,127            |    | -                  | 240                    |
| Maintenance - Communications equipment   |        | -                  |    | ···               |    | 2                  |                        |
| Maintenance - Computer equipment         |        | - "                |    | -                 |    | = -                |                        |
| Maintenance – Field equipment            |        | 14,354             |    | 14,354            |    | _                  |                        |
| Maintenance – Motor vehicles             |        |                    |    | <u></u>           |    | -                  |                        |
| Maintenance – Office equipment           |        | 66                 |    | 66                |    | -                  |                        |
| Maintenance - Radio electronic equipment |        | -                  |    | <u>=</u>          |    |                    |                        |
| Maintenance – Service contracts          |        | 41,205             |    | 41,205            |    | -                  |                        |
| Maintenance – Software                   |        | 52,512             |    | 52,512            |    | =                  |                        |
| Maintenance – Telephone                  |        | 7                  |    | 7                 |    | #1°                |                        |
| Maintenance or building and improvements |        | 172,216            |    | 172,216           |    | 2                  |                        |
| Maintenance – Signal supplies            |        | -                  |    | -                 |    |                    |                        |
| Road maintenance supplies                |        | · ·                |    | - 1               |    | =                  |                        |
| Allocated direct cost                    |        | _                  |    | 2                 |    | <u> </u>           |                        |
| Memberships                              |        | : <del>-</del> :   |    | -                 |    | Ξ                  |                        |
| Licenses and permits                     |        | =                  |    | -                 |    | -                  |                        |
| Miscellaneous expenses                   |        | 536,357            |    | 536,357           |    | -                  |                        |
| Bank charges                             |        | 10,229             |    | 10,229            |    | 2                  |                        |
| Refunds                                  |        | -                  |    |                   |    | -                  |                        |
| Books or publications                    |        | -                  |    | -                 |    | 2                  |                        |
| Computer equipment (non-fixed assets)    |        | 50,477             |    | 50,477            |    | -                  |                        |
| Computer supplies                        |        | 38,718             |    | 38,718            |    | =                  |                        |
| Office equipment (non-fixed assets)      |        | 11,209             |    | 11,209            |    | =                  |                        |
| Office supplies                          |        | 77,592             |    | 77,592            |    | -                  |                        |
|  |        |                    |    |                   |    |                    |                        |

#### Schedule 2 (continued)

|   | Proposed                   | Audited   | Audit      |                        |
|---|----------------------------|-----------|------------|------------------------|
|   | Amount                     | Amount    | Adjustment | Reference <sup>1</sup> |
| ndirect costs (continued):                          |                            |           |            |                        |
| Photocopying or duplicating                         | 16,021                     | 16.021    |            |                        |
| Postage or mailing                                  | 19,179                     | 19,179    |            |                        |
| Printing or binding                                 | 22,363                     | 22,363    |            |                        |
| Computer equipment – Software                       | 22,756                     | 22,756    | -          |                        |
| Consultants   | 179,908                    | 179,908   |            |                        |
| Engineering services                                | 36,922                     | 36,922    |            |                        |
| Fire protection services                            | 4,602                      | 4,602     | _          |                        |
| Medical exams                                       | 20,752                     | 20,752    |            |                        |
| Temporary assist pool services                      | 3,409                      | 3,409     |            |                        |
| Micrographic services                               | -,                         | 5,109     |            |                        |
| Personnel services                                  | 118,665                    | 118,665   | -          |                        |
| Pre-employment services                             | 1,283                      | 1,283     |            |                        |
| Oasis processing – Financials                       | 199,616                    | 199,616   | -          |                        |
| Oasis processing – HRMS                             | 65,424                     | 65,424    | _          |                        |
| RMAP services                                       | 17,045                     | 17,045    |            |                        |
| Professional services                               | 253,604                    | 213,604   | (40,000)   | Finding 1              |
| Legally required notices                            | 48,559                     | 48,559    | (40,000)   | r manig 1              |
| Advertising   | 10,555                     |           | -          |                        |
| Rent or lease – Equipment                           |                            | _         | -          |                        |
| Rent or lease – Buildings                           | 45,500                     | 45,500    |            |                        |
| Field equipment – Non-asseted                       | 964                        | 964       | -          |                        |
| Maintenance tools                                   | 7,671                      | 7,671     | _          |                        |
| Small tools or instruments                          | 57,637                     | 57,637    | -          |                        |
| Operational supplies                                | 19,209                     | 19,209    | _          |                        |
| Awards or recognitions                              |                            | 19,209    |            |                        |
| Special program expense                             | 1,563                      | 1,563     | _          |                        |
| Training – Education or tuition                     | 32,618                     | 32,618    |            |                        |
| Training – Other                                    | -                          | 52,010    | _          |                        |
| Contracts   | 21,112                     | 21,112    |            |                        |
| Equipment usage - Non-capitalized assets            |                            |           | _          | •                      |
| Inventory – Stores                                  | 8040<br>11 <del>-1</del> 1 |           |            |                        |
| Materials   | 52,713                     | 52,713    | _          |                        |
| Labor (garage staff – transportation projects)      | 29,334                     | 29,334    |            |                        |
| Conference or registration fees                     | 7,829                      | 7,829     |            |                        |
| Field supplies                                      | 231                        | 231       |            |                        |
| Disposal fee  | 18,335                     | 18,335    | -          |                        |
| Inventory – Road supplies                           | -                          | -         | -          |                        |
| Inventory - Signal supplies                         |                            | - :       | _          |                        |
| Air transportation                                  | 4,475                      | 4,475     |            |                        |
| Car pool expense                                    | 7,423                      | 7,423     | _          |                        |
| Lodging   | 13,197                     | 13,197    | _          |                        |
| Meals   | 6,202                      | 6,202     | 2          |                        |
| Miscellaneous travel expenses                       | 803                        | 803       | _          |                        |
| Private mileage reimbursement                       | 5,852                      | 5,852     | _          |                        |
| Electricity   | 61,164                     | 61,164    |            |                        |
| Sewer system  | 4,057                      | 4,057     | -          |                        |
| Utilities   | 6,194                      | 6,194     | -          |                        |
| Water   | (10,159)                   | (10,159)  | _          |                        |
| Internal Revenue Service settlement                 | -                          |           | -          |                        |
| Interfund expense - Administration support direct   | 826,329                    | 934,446   | 108,117    | Finding 2              |
| Interfund expense - Administration support indirect | 2,671,765                  | 3,021,385 | 349,620    | Finding 2              |
|   |                            |           |            |                        |

#### Schedule 2 (continued)

|  | Proposed              | Audited              | Audit       | 2007 200               |
|--|-----------------------|----------------------|-------------|------------------------|
| -  | Amount                | Amount               | Adjustment  | Reference <sup>1</sup> |
| Indirect costs (continued):                                      |                       |                      |             |                        |
| Interfund expense – Audit and accounting                         | 36,014                | 36,014               |             |                        |
| Interfund expense - Capital project                              | -                     | -                    |             | _                      |
| Interfund expense - Countywide allocation plan                   | 199,557               | 199,557              |             |                        |
| Interfund expense – Custodial                                    | -                     | -                    | 19          |                        |
| Interfund expense – Distributions (Survey)                       | -                     | -                    |             | -                      |
| Interfund expense – Leases                                       | 158,714               | 158,714              |             | -                      |
| Interfund expense – Legal services                               | 268,632               | 268,632              |             |                        |
| Interfund expense – Maintenance                                  | 3,200                 | 3,200                |             |                        |
| Interfund expense – Micrographics                                | 251                   | 251                  |             |                        |
| Interfund expense - Miscellaneous                                | 40,836                | 40,836               |             | -<br>-                 |
| Interfund expense - Professional special services                | 232,434               | 232,434              | ,           | -                      |
| Interfund expense – Right of way                                 | -                     | _                    |             |                        |
| Interfund expense - Labor (planning, building, and safety labor) |                       | _                    | 22          | -                      |
| Interfund – Utilities  | 264,366               | 264,366              | _           | =                      |
| Interfund expense – GIS  | 578                   | 578                  |             | <del>.</del>           |
| Interfund expense - Miscellaneous project expense                | _                     | =                    |             |                        |
| Land   | ; <b>-</b>            | _                    |             |                        |
| Buildings  | -                     | -                    |             |                        |
| Improvements – Building  | -                     | -                    |             |                        |
| Equipment – Computer   | <u>-</u>              | =                    |             |                        |
| Equipment – Other  | -                     | =                    |             | <u>-</u>               |
| Capitalized software   | -                     | :=:                  |             | -                      |
| Contribution to other county funds (Bermuda)                     | _                     | -                    |             |                        |
| Intrafund – Miscellaneous  | -                     | _                    |             | _                      |
| Intrafund – Salary and benefits                                  | X <del></del>         |                      |             | -                      |
| Intrafund – Payroll distribution                                 | . =                   | ) <del>=</del> 0     | ,           | -                      |
| Intrafund – Overhead allocation                                  | _                     | -                    | ,           | -                      |
| Fiscal Year 2015-16 Countywide Allocation Plan                   | 388,945               | 388,945              |             | - Finding 4            |
| Less 2013-14 ICAP amount included in indirect                    | -                     | (199,557)            | (199,55     |                        |
| True-up for 2015-16 TMLA indirect cost                           | 308,157               | <u> </u>             | (308,15     | 7) Finding 3           |
| Subtotal - Indirect costs before carry-forward adjustment        | \$ 19,221,478         | \$ 19,131,501        | \$ (89,97"  | 7)                     |
| Carry-forward <sup>2</sup>                                       | 1,632,560             | 2,050,298            | 3,682,858   | ₹                      |
| Total indirect costs after carry-forward adjustment              | \$ 20,854,038         | \$ 24,446,919        | \$ 3,592,88 | <del></del> -          |
| Total indirect costs   | \$ 20,854,038         | \$ 24,446,919        | \$ 3,592,88 | ·                      |
| Total direct costs   | \$ 20,335,336         | \$ 20,335,336        | \$ 3,392,88 | •                      |
| Indirect cost rate <sup>3</sup>                                  | 417025-1177-1177-1177 | Section 1999 Section |             | -                      |
| induced cost rate  | 102.55%               | 120.22%              | 17.679      | <u>′o</u>              |

<sup>&</sup>lt;sup>1</sup> See the Findings and Recommendations section.

<sup>&</sup>lt;sup>2</sup> See Schedule 4 for carry-forward computation.

<sup>&</sup>lt;sup>3</sup> The indirect cost rate is calculated by dividing the total indirect costs by direct costs.

#### Schedule 3— Department of Transportation Summary of Carry-Forward, Fiscal Year 2013-14 Actuals

| 36. <sup>16</sup>                        |          |            |    |            |    |              |                        |
|--|----------|------------|----|------------|----|--------------|------------------------|
|  | Proposed |            |    | Audited    | Δ  | vudit        |                        |
|  |          | Amount     |    | Amount     |    | istment      | Reference <sup>1</sup> |
| -  |          |            |    |            |    |              |                        |
| Direct costs:                            | 10.60    | ė          |    |            |    |              |                        |
| Direct salaries                          | \$       | 14,257,265 | \$ | 14,257,265 | \$ | ₹.           | *                      |
| Direct fringe benefits                   |          | 6,078,071  | -  | 6,078,071  |    |              |                        |
| Total direct costs                       |          | 20,335,336 | \$ | 20,335,336 | \$ |              | 8                      |
| Indirect costs:                          |          |            |    |            |    |              |                        |
| Indirect salaries                        | \$       | 5,684,136  | \$ | 5,684,136  | \$ |              |                        |
| Indirect fringe benefits                 | Ψ        | 2,423,227  | Ψ  | 2,423,227  | Φ  | -            |                        |
| Protective gear                          |          | 46,323     |    | 46,323     |    | _            |                        |
| Uniforms or replacement clothing         |          | 61,831     |    | 61,831     |    |              |                        |
| Communications (regular phones)          |          | 15,152     |    | 15,152     |    | -            |                        |
| County radio systems                     |          | 52,318     |    | 52,318     |    | <del>-</del> |                        |
| Cellular phones                          |          | 69,904     |    | 69,904     |    | _            |                        |
| Communications - equipment install       |          | 3,266      |    | 3,266      |    |              |                        |
| Computer lines                           |          | 88,231     |    | 88,231     |    | -            |                        |
| County delivery service                  |          | 2,024      |    | 2,024      |    | 25           |                        |
| Microwave                                |          | 12,829     |    | 12,829     |    | -            |                        |
| Telephone services                       |          | 13,979     |    | 13,979     |    | 9000         |                        |
| Information technology – core services   |          | 319,321    |    | 319,321    |    |              |                        |
| Cleaning supplies                        |          | 14,829     |    | 14,829     |    |              |                        |
| Janitorial services                      |          | 136,464    |    | 136,464    |    | 15           |                        |
| Liability insurance                      |          | 2,401,765  |    | 2,401,765  |    | - 3          |                        |
| Insurance – property                     |          | 47,127     |    | 47,127     |    |              |                        |
| Maintenance - communications equipment   |          |            |    | 17,127     |    | 10.0         |                        |
| Maintenance – computer equipment         |          | _          |    | _          |    |              |                        |
| Maintenance – field equipment            |          | 14,354     |    | 14,354     |    | -            |                        |
| Maintenance - motor vehicles             |          | -          |    | - 1,551    |    | 1077<br>1024 |                        |
| Maintenance - office equipment           |          | 66         |    | 66         |    |              |                        |
| Maintenance - radio electronic equipment |          | -          |    | -          |    | 15           |                        |
| Maintenance – service contracts          |          | 41,205     |    | 41,205     |    | _            |                        |
| Maintenance - software                   |          | 52,512     |    | 52,512     |    |              |                        |
| Maintenance - telephone                  |          | 7          |    | 7          |    | -            |                        |
| Maintenance or building and improvements |          | 172,216    |    | 172,216    |    | 12           |                        |
| Maintenance – signal supplies            |          | -          |    |            |    | -            |                        |
| Road maintenance supplies                |          | =          |    | _          |    | 2            |                        |
| Allocated direct cost                    |          | 2          |    | e          |    |              |                        |
| Memberships                              |          | _          |    | _          |    | 12           |                        |
| Licenses and permits                     |          | 2          |    | -          |    | 177          |                        |
| Miscellaneous expenses                   |          | 536,357    |    | 536,357    |    |              |                        |
| Bank charges                             |          | 10,229     |    | 10,229     |    | 1000<br>1000 |                        |
| Refunds                                  |          | _          |    |            |    |              |                        |
| Books or publications                    |          | -          |    | -          |    | (E)          |                        |
| Computer equipment (non-fixed assets)    |          | 50,477     |    | 50,477     |    | _            |                        |
| Computer supplies                        |          | 38,718     |    | 38,718     |    |              |                        |
| Office equipment (non-fixed assets)      |          | 11,209     |    | 11,209     |    | _            |                        |
| Office supplies                          |          | 77,592     |    | 77,592     |    | -            |                        |
|  |          | ,          |    | 11,552     |    |              |                        |

### **Schedule 3 (continued)**

|  | Proposed  | Audited   | Audit      |                        |
|--|-----------|-----------|------------|------------------------|
|  | Amount    | Amount    | Adjustment | Reference <sup>1</sup> |
| In direct costs (continued)  |           |           |            |                        |
| Indirect costs (continued): Photocopying or duplicating  | 16 021    | 16.001    |            |                        |
|  | 16,021    | 16,021    | -          |                        |
| Postage or mailing   | 19,179    | 19,179    | Ħ          |                        |
| Printing or binding  | 22,363    | 22,363    | -          |                        |
| Computer equipment – software  | 22,756    | 22,756    | Ē          |                        |
| Consultants  | 179,908   | 179,908   | -          |                        |
| Engineering services   | 36,922    | 36,922    | -          |                        |
| Fire protection services   | 4,602     | 4,602     | -          |                        |
| Medical exams  | 20,752    | 20,752    | Ē          |                        |
| Temporary assist pool services   | 3,409     | 3,409     | -          |                        |
| Micrographic services  | -         | (5        | =          |                        |
| Personnel services   | 118,665   | 118,665   | -          |                        |
| Pre-employment services  | 1,283     | 1,283     |            |                        |
| Oasis processing – Financials  | 199,616   | 199,616   | -          |                        |
| Oasis processing HRMS  | 65,424    | 65,424    | -          |                        |
| RMAP services  | 17,045    | 17,045    | =          |                        |
| Professional services  | 253,604   | 213,604   | (40,000)   | Finding 1              |
| Legally required notices   | 48,559    | 48,559    | N =        |                        |
| Advertising  |           | -         | =          |                        |
| Rent or lease – Equipment  | (***)     | -         | ~          |                        |
| Rent or lease – Buildings  | 45,500    | 45,500    | -          |                        |
| Field equipment – Non-asseted  | 964       | 964       | 2          |                        |
| Maintenance tools  | 7,671     | 7,671     | -          |                        |
| Small tools or instruments   | 57,637    | 57,637    | -          |                        |
| Operational supplies   | 19,209    | 19,209    | =          |                        |
| Awards or recognitions   | ; <b></b> | 2         | -          |                        |
| Special program expense  | 1,563     | 1,563     | -          |                        |
| Training – education or tuition  | 32,618    | 32,618    | 3          |                        |
| Training – other   |           | -         | -          |                        |
| Contracts  | 21,112    | 21,112    | <u> </u>   | 3                      |
| Equipment usage - Non-capitalized assets   | 150       | -         | -          |                        |
| Inventory – Stores   | (2)       | <u>=</u>  | -          |                        |
| Inventory – Road supplies  | 1950      | _         | -          |                        |
| Inventory - Signal supplies  | 2         |           | -          |                        |
| Materials  | 52,713    | 52,713    | -          |                        |
| Labor (garage staff – transportation projects)   | 29,334    | 29,334    | -          |                        |
| Conference or registration fees  | 7,829     | 7,829     | -          |                        |
| Field supplies   | 231       | 231       |            |                        |
| Disposal fee   | 18,335    | 18,335    | -          |                        |
| Air transportation   | 4,475     | 4,475     | -          |                        |
| Car pool expense   | 7,423     | 7,423     | 븰          |                        |
| Lodging  | 13,197    | 13,197    | _          |                        |
| Meals  | 6,202     | 6,202     | <u> </u>   |                        |
| Miscellaneous travel expenses  | 803       | 803       |            |                        |
| Private mileage reimbursement  | 5,852     | 5,852     | _          |                        |
| Electricity  | 61,164    | 61,164    |            |                        |
| Sewer system   | 4,057     | 4,057     |            |                        |
| Utilities  | 6,194     | 6,194     | -          |                        |
| Water  | (10,159)  | (10,159)  |            |                        |
| Internal Revenue Service settlement  | (10,137)  | (10,137)  | <b>5</b> 0 |                        |
| Interfund expense – Administration support direct  | 826,329   | 934,446   | 108,117    | Finding 2              |
| Interfund expense – Administration support indirect  | 2,671,765 | 3,021,385 | 349,620    | Finding 2 Finding 2    |
| The same of the sa | 2,071,703 | 5,521,565 | 349,020    | I mang Z               |

### **Schedule 3 (continued)**

|  |      | Proposed   |    | Audited<br>Amount |    | Audit             |                        |
|--|------|------------|----|-------------------|----|-------------------|------------------------|
|  |      | Amount     | _  |                   |    | djustment         | Reference <sup>1</sup> |
| Indirect costs (continued):  |      |            |    |                   |    |                   |                        |
| Interfund expense – Audit and accounting   |      | 36,014     |    | 36,014            |    |                   |                        |
| Interfund expense – Capital project  |      | 30,014     |    | 30,014            |    | =                 |                        |
| Interfund expense – Countywide allocation plan   |      | 199,557    |    | 199,557           |    | -                 |                        |
| Interfund expense – Custodial  |      | 199,337    |    | 199,337           |    |                   |                        |
| Interfund expense – Distributions (Survey)   |      | -          |    | -                 |    | -                 |                        |
| Interfund expense – Leases   |      | 158,714    |    | 158,714           |    | -                 |                        |
| Interfund expense – Legal services   |      | 268,632    |    | 268,632           |    | -                 |                        |
| Interfund expense – Maintenance  |      | 3,200      |    | 3,200             |    | 10 m              |                        |
| Interfund expense – Micrographics  |      | 251        |    | 251               |    | -                 |                        |
| Interfund expense – Miscellaneous  |      | 40,836     |    | 40,836            |    | 8 <del>-</del> 0  |                        |
| Interfund expense – Professional special services  |      | 232,434    |    | 232,434           |    | -                 |                        |
| Interfund expense – Right of way   |      | 232,434    |    | 232,434           |    | N=V               |                        |
| Interfund expense – Labor (planning, building and safety labor)  |      | _          |    | -                 |    | -                 |                        |
| Interfund expense – Utilities  |      | 264,366    |    | 264,366           |    | h <del>=</del> 1  |                        |
| Interfund expense – GIS  |      | 578        |    | 578               |    | -                 |                        |
| Interfund expense – Miscellaneous project expense  |      | .576       |    | 376               |    | -                 |                        |
| Land   |      | =          |    |                   |    | =                 |                        |
| Buildings  |      | 5          |    | -                 |    | -                 |                        |
| Improvements – Building  |      | -          |    | -                 |    | -                 |                        |
| Equipment – Computer   |      | 5          |    |                   |    | -                 |                        |
| Equipment – Other  |      | -          |    | -                 |    | -                 |                        |
| Capitalized software   |      |            |    | -                 |    | -                 |                        |
| Contribution to other county funds (Bermuda)   |      | -          |    | -                 |    | -                 |                        |
| Intrafund expense – Miscellaneous  |      | -          |    |                   |    | -                 |                        |
| Intrafund expense – Salary and benefits  |      | -          |    | -                 |    |                   |                        |
| Intrafund expense – Payroll distribution   |      | <b>5</b> . |    | -                 |    | - ·               |                        |
| Intrafund expense – Overhead allocation  |      | -          |    | =                 |    | i <del>n</del> t) |                        |
| Subtotal – indirect costs before carry-forward adjustment  | \$   | 18,524,376 | \$ | 18,942,113        |    | 417.727           |                        |
| NEW CONTROL OF THE CO | Φ    |            | Ф  |                   | Ф  | 417,737           |                        |
| Carry-forward from fiscal year 2013-14   | •    | 598,607    | -  | 598,607           |    |                   |                        |
| Total indirect costs after carry-forward adjustment  | \$   | 19,122,983 |    | 19,540,720        | \$ | 417,737           |                        |
| Direct cost base   | \$   | 20,335,336 | \$ | 20,335,336        | \$ | _                 |                        |
| Approved indirect cost rate from fiscal year 2013-14   | 0050 | 86.01%     | -  | 86.01%            | 4  | 0.00%             | 3.62                   |
| Recovered indirect cost <sup>2</sup>   | \$   | 17,490,422 | \$ |                   | ď  | 0.0070            |                        |
| Carry-forward used for fiscal year 2015-16 estimates   | \$   | 1,632,560  | \$ | 17,490,422        | \$ | 2 (02 050         |                        |
| 2013-10 estimates  | Ф    | 1,032,300  | Ф  | 2,050,298         | \$ | 3,682,858         |                        |

<sup>&</sup>lt;sup>1</sup> See the Findings and Recommendations section.

<sup>&</sup>lt;sup>2</sup> The recovered indirect cost is calculated by multiplying the direct cost base to the approved indirect cost rate from FY 2013-14.

## Schedule 4— Department of Transportation Summary of Direct Costs, Indirect Costs, and Carry-Forward, Fiscal Year 2015-16

|  | -         | Proposed<br>Amount |    | Audited<br>Amount |    | Audit<br>justment                      | Reference <sup>1</sup> |  |
|--|-----------|--------------------|----|-------------------|----|--|------------------------|--|
| Direct costs:                            |           |                    |    |                   |    |  |                        |  |
| Direct salaries                          | \$        | 13,039,038         | \$ | 13,039,038        | \$ | -                                      |                        |  |
| Direct fringe benefits                   | A-1-1-1-1 | 5,308,995          |    | 5,308,995         |    | *                                      |                        |  |
| Total direct costs                       | \$        | 18,348,033         | \$ | 18,348,033        | \$ |  |                        |  |
| indirect costs:                          |           |                    |    |                   |    |  |                        |  |
| Indirect salaries                        | \$        | 8,127,002          | \$ | 8,127,002         | \$ | -                                      |                        |  |
| Indirect fringe benefits                 |           | 3,309,003          |    | 3,309,003         |    | -                                      |                        |  |
| Protective gear                          |           | 51,804             |    | 51,804            |    | -                                      |                        |  |
| Uniforms or replacement clothing         |           | 60,733             |    | 60,733            |    | -                                      |                        |  |
| Communications (regular phones)          |           | 15,369             |    | 15,369            |    | -                                      |                        |  |
| Communications equipment install         |           | 2,122              |    | 2,122             |    | -                                      |                        |  |
| County radio systems                     |           | 84,728             |    | 84,728            |    | -                                      |                        |  |
| Cellular phones                          |           | 79,932             |    | 79,932            |    | -                                      |                        |  |
| Computer lines                           |           | 87,567             |    | 87,567            |    |  |                        |  |
| County delivery service                  |           | -                  |    | -                 |    |  |                        |  |
| Microwave                                |           | 3,778              |    | 3,778             |    | -                                      |                        |  |
| Telephone services                       |           | 8,885              |    | 8,885             |    | _                                      |                        |  |
| Information technology core services     |           | 187,211            |    | 187,211           |    | -                                      |                        |  |
| Cleaning supplies                        |           | 17,429             |    | 17,429            |    | _                                      |                        |  |
| Janitorial services                      |           | 128,613            |    | 128,613           |    | _                                      |                        |  |
| Liability insurance                      |           | 2,665,424          |    | 2,665,424         |    | _                                      |                        |  |
| Insurance – property                     |           | 82,379             |    | 82,379            |    | -                                      |                        |  |
| Maintenance – communications equipment   |           | 21,548             |    | 21,548            |    | _                                      |                        |  |
| Maintenance – computer equipment         |           | 148,010            |    | 148,010           |    | _                                      |                        |  |
| Maintenance – field equipment            |           | 17,976             |    | 17,976            |    | _                                      |                        |  |
| Maintenance – motor vehicles             |           | -                  |    |                   |    |  |                        |  |
| Maintenance – office equipment           |           | 24                 |    | 24                |    | _                                      |                        |  |
| Maintenance – radio electronic equipment |           | -                  |    | _                 |    |  |                        |  |
| Maintenance – service contracts          |           | 33,577             |    | 33,577            |    |  |                        |  |
| Maintenance – software                   |           | 49,171             |    | 49,171            |    | 5 - 15 - 15 - 15 - 15 - 15 - 15 - 15 - |                        |  |
| Maintenance – telephone                  |           | 628                |    | 628               |    | -                                      |                        |  |
| Maintenance or building and improvements |           | 220,878            |    | 220,878           |    | -                                      |                        |  |
| Maintenance – signal supplies            |           |                    |    |                   |    |  |                        |  |
| Road maintenance supplies                |           | _                  |    | _                 |    | _                                      |                        |  |
| Allocated direct cost                    |           | _                  |    | -                 |    | -                                      |                        |  |
| Memberships                              |           | _                  |    | _                 |    | 12                                     |                        |  |
| Licenses and permit                      |           | _                  |    | .=.               |    | ×=                                     |                        |  |
| Miscellaneous expense                    |           | (283,478)          |    | (283,478)         |    |  |                        |  |
| Bank charges                             |           | 12,886             |    | 12,886            |    | -                                      |                        |  |
| Refunds                                  |           | 94,294             |    | 94,294            |    | 12                                     |                        |  |
| Books or publications                    |           | - 1,000 - 1        |    | ٦ رسور -          |    | _                                      |                        |  |
| Computer equipment (non-fixed assets)    |           | 76,799             |    | 76,799            |    |  |                        |  |
| Computer supplies                        | 2         | 25,609             |    | 25,609            |    | 15                                     |                        |  |
| Office equipment (non-fixed assets)      |           | 15,009             |    | 15,009            |    | _                                      |                        |  |
| Office supplies                          |           | 76,366             |    | 76,366            |    | 200                                    |                        |  |

#### Schedule 4 (continued)

| ×   | Proposed      | Audited        | Audit      |           |
|---|---------------|----------------|------------|-----------|
|   | Amount        | Amount         | Adjustment | Reference |
| Indirect costs (continued):   |               |                |            |           |
| Photocopying or duplicating   | 13,992        | 13,992         | _          |           |
| Postage or mailing  | 19,971        | 19,971         | -          |           |
| Printing or binding   | 21,717        | 21,717         |            |           |
| Computer equipment – software   | 5,690         | 5,690          | -          |           |
| Consultants   | 181,964       | 181,964        |            |           |
| Engineering services  | 10,231        | 10,231         |            |           |
| Fire protection services  | 4,801         | 4,801          |            |           |
| Medical exams   | 18,374        | 18,374         | -5%        |           |
| Temporary assist pool services  | 5,647         | 5,647          | -          |           |
| Micrographic services   | 3,047         | 3,047          | <b>.</b>   |           |
| Personnel service   | 124,255       | 124,255        | -          |           |
| Pre-employment services   | 792           | 124,233<br>792 |            |           |
| Oasis processing financials   |               |                | -          |           |
| Oasis processing HRMS   | 136,663       | 136,663        | -          |           |
| RMAP services   | 71,174        | 71,174         | -          |           |
| Professional services   | 15,660        | 15,660         | (4.005)    |           |
| Arror Salar | 378,459       | 374,434        | (4,025)    | Finding 1 |
| Legally required notices  | 44,192        | 44,192         | -          |           |
| Advertising   |               | -              | -          |           |
| Rent or lease equipment   | 3,127         | 3,127          | -          |           |
| Rent orlease buildings  | 54,585        | 54,585         | -          |           |
| Field equipment – non asseted   | 8,463         | 8,463          | -          |           |
| Maintenance tools   | 4,978         | 4,978          | -          |           |
| Small tools or instruments  | 86,711        | 86,711         | -          |           |
| Operational supplies  | 1,352         | 1,352          | -          |           |
| Awards or recognitions  | at the manner |                | -          |           |
| Special program expense   | 2,531         | 2,531          | -          |           |
| Training – education or tuition   | 22,708        | 22,708         | -          |           |
| Training – other  | 70 <u>22</u>  | <u>-</u>       | 170        |           |
| Contracts   | 32,482        | 32,482         |            |           |
| Equipment usage non capitalize assets   |               | =              | -          |           |
| Materials   | 49,169        | 49,169         | -          |           |
| Labor (garage staff – transportation projects)  | 42,359        | 42,359         | -          |           |
| Conference or registration fees   | 5,146         | 5,146          | -          |           |
| Field supplies  |               | =              | -          |           |
| Disposal fee  | 7 <b>=</b>    | =              | _          |           |
| Inventory – stores  | ca.           | = ×            | 100        |           |
| Inventory – road supplies   | 186,202       | 186,202        | -          |           |
| Inventory – signal supplies   | 1.5           |                |            |           |
| Air transportation  | 1,400         | 1,400          |            |           |
| Car pool expense  | 10,617        | 10,617         | -          |           |
| Lodging   | 10,301        | 10,301         | -          |           |
| Meals   | 5,547         | 5,547          | 5=1        |           |
| Miscellaneous travel expenses   | 1,124         | 1,124          | _          |           |

### **Schedule 4 (continued)**

|  |    | roposed            |     | Audited  |    | Audit     |                        |
|--|----|--------------------|-----|--|----|-----------|------------------------|
|  |    | Amount             |     | Amount   | A  | djustment | Reference <sup>1</sup> |
| Indirect costs (continued):  |    |                    |     |  |    |           |                        |
| Private mileage reimbursement  |    | 10.721             |     | 10.721   |    |           |                        |
| Electricity  |    | 10,731             |     | 10,731   |    | -         |                        |
| Sewer system   |    | 62,117             |     | 62,117   |    | -         |                        |
| Utilities  |    | 491                |     | 491  |    | -         |                        |
| Water  |    | 3,173              |     | 3,173  |    | -         |                        |
| Internal Revenue Service settlement  |    | 19,410             |     | 19,410   |    | =         |                        |
| Right of way   |    | -                  |     |  |    | -         |                        |
| Interfund expense – Administration support direct  |    | 66,355             |     | 66,355   |    | -         | 1222 201 201           |
|  |    | 826,329            |     | 926,668  |    | 100,339   | Finding 2              |
| Interfund expense – Administration support indirect  |    | 2,731,306          |     | 3,062,905  |    | 331,599   | Finding 2              |
| Interfund expense — Audit and accounting   |    | 41,716             |     | 41,716   |    | -         |                        |
| Interfund expense – Capital project  |    |                    |     |  |    |           |                        |
| Interfund expense – County wide allocation plan  |    | 360,393            |     | 360,393  |    | -         |                        |
| Interfund expense – Custodial  |    | -                  |     | -  |    | -         |                        |
| Interfund expense – Distributions (Survey)   |    | (*)                |     | 8 <del>4</del>   |    | =         |                        |
| Interfund expense leases   |    | 162,805            |     | 162,805  |    | -         |                        |
| Interfund expense – Legal services   |    | 257,423            |     | 257,423  |    | -         |                        |
| Interfund expense – Maintenance  |    | 2,000              |     | 2,000  |    | -         |                        |
| Interfund expense – Micrographics  |    | 225                |     | 225  |    | -         |                        |
| Interfund expense – Miscellaneous  |    | 30,260             |     | 30,260   |    | -         |                        |
| Interfund expense – Professional special services  |    | 195,227            |     | 195,227  |    | . 8       |                        |
| Interfund expense – Right of way   |    | \$0<br>0.50        |     | -  |    | -         |                        |
| Interfund expense - Labor (planning, building and safety labor)  |    | (14)               |     | -  |    | -         |                        |
| Interfund expense – Utilities  |    | 234,839            |     | 234,839  |    | _         | ¥                      |
| Interfund expense – GIS  |    | 7,047              |     | 7,047  |    | 2         |                        |
| Interfund expense - Miscellaneous project expense  |    | -                  |     | -  |    | _         |                        |
| Land   |    | _                  |     | -  |    | -         |                        |
| Buildings  |    | -                  |     | -  |    | _         |                        |
| Improvements – Building  |    | r <u>u</u> r       |     | 32   |    | _         |                        |
| Equipment – Computer   |    |                    |     | _  |    |           |                        |
| Equipment – Other  |    | (2)                |     |  |    |           |                        |
| Capitalized software   |    | =                  |     |  |    |           |                        |
| Contribution to other county funds (Bermuda)   |    | _                  |     |  |    |           |                        |
| Intrafund expense- Miscellaneous   |    | _                  |     | 1001<br>10 <u>0</u> 0  |    | -         |                        |
| Intrafund expense- Salary and benefits   |    | 2                  |     | _  |    |           |                        |
| Intrafund expense - Payroll distribution   |    | _                  |     | 00000<br>00000   |    | -         |                        |
| Intrafund expense - Overhead allocation  |    | 123                |     |  |    | -         |                        |
| Intrafund expense – Administration support actual true-up  |    | 132,150            |     | 100 to 10 |    | (132 150) | Finding 2              |
| Fiscal year 2016-17 Countywide Allocation Plan   |    | 623,454            |     | 667,286  |    | (132,150) | Finding 3              |
| Less 2014-15 ICAP amount included in indirect  |    | (360,393)          |     |  |    | 43,832    | Finding 4              |
| Subtotal – indirect costs before carry-forward adjustment  | \$ | 22,410,718         | -\$ | (360,393) 22,750,313   | •  | 220.505   |                        |
| Carry-forward <sup>2</sup>   | Ψ  |                    | Φ   | 10 E   | \$ | 339,595   |                        |
|  |    | 5,883,205          |     | 6,178,968  |    | 295,763   |                        |
| Total indirect costs after carry-forward adjustment  | \$ | 28,293,923         |     | 28,929,281   |    | 635,358   |                        |
| Total indirect costs   | \$ | 28,293,923         | \$  | 28,929,281   | \$ | 635 250   |                        |
| Total direct costs   |    | 18,348,033         | \$  | 18,348,033   | \$ | 635,358   |                        |
| Indirect cost rate <sup>3</sup>  | 4  | Service of Service | Ψ_  |  | Φ_ |           |                        |
| The state of the s |    | 154.21%            |     | 157.67%  |    | 3.46%     |                        |

 $<sup>^{1}\,</sup>$  See the Findings and Recommendations section.

<sup>&</sup>lt;sup>2</sup> See Schedule 5 for the carry-forward computation.

<sup>&</sup>lt;sup>3</sup> The indirect cost rate is calculated by dividing the total indirect costs by direct costs.

## Schedule 5— Department of Transportation Summary of Carry-Forward, Fiscal Year 2014-15 Actuals

|  |     | Proposed   |          | Audited     | Αι    | ıdit              |                        |
|--|-----|------------|----------|-------------|-------|-------------------|------------------------|
|  |     | Amount     |          | Amount      | Adjus | tment             | Reference <sup>1</sup> |
| Direct costs:                            |     |            |          |             |       |                   |                        |
| Direct salaries                          | \$  | 13,039,038 | <b>o</b> | 12 020 020  | ¢.    |                   |                        |
| Direct fringe benefits                   | Φ   | 5,308,995  | \$       | 13,039,038  | \$    | -                 |                        |
| Total direct costs                       | -\$ |            | \$       | 5,308,995   | •     |                   |                        |
| Total direct costs                       | Φ   | 18,348,033 | <u> </u> | 18,348,033  |       |                   |                        |
| Indirect costs:                          |     |            |          |             |       |                   |                        |
| Indirect salaries                        | \$  | 8,127,002  | \$       | 8,127,002   | \$    |                   |                        |
| Indirect fringe benefits                 | -   | 3,309,003  | 4        | 3,309,003   | Ψ     | :20               |                        |
| Protective gear                          |     | 51,804     |          | 51,804      |       | 1000<br>1000      |                        |
| Uniforms or replacement clothing         |     | 60,733     |          | 60,733      |       | -                 |                        |
| Communications – Regular phones          |     | 15,369     |          | 15,369      |       | 1070              |                        |
| Communications – Equipment install       |     | 2,122      |          | 2,122       |       |                   |                        |
| County radio systems                     |     | 84,728     |          | 84,728      |       | 1000              |                        |
| Cellular phones                          |     | 79,932     |          | 79,932      |       |                   |                        |
| Computer lines                           |     | 87,567     |          | 87,567      |       | 170<br>120        |                        |
| County delivery service                  |     | -          |          | -           |       | ·                 |                        |
| Microwave                                |     | 3,778      |          | 3,778       |       | 1578<br>1420      |                        |
| Telephone services                       |     | 8,885      |          | 8,885       |       | _                 |                        |
| Information technology – Core services   |     | 187,211    |          | 187,211     |       | 670               |                        |
| Cleaning supplies                        |     | 17,429     |          | 17,429      |       | _                 |                        |
| Janitorial services                      |     | 128,613    |          | 128,613     |       | 1975A<br>1921     |                        |
| Liability insurance                      |     | 2,665,424  |          | 2,665,424   |       |                   |                        |
| Insurance-property                       |     | 82,379     |          | 82,379      |       | - 10 m            |                        |
| Maintenance – Communications equipment   |     | 21,548     |          | 21,548      |       | -                 |                        |
| Maintenance – Computer equipment         |     | 148,010    |          | 148,010     |       | -                 |                        |
| Maintenance – Field equipment            |     | 17,976     |          | 17,976      |       | -                 |                        |
| Maintenance – Motor vehicles             |     |            |          | 17,570      |       | 151               |                        |
| Maintenance – Office equipment           |     | 24         |          | 24          |       | -                 |                        |
| Maintenance – Radio electronic equipment |     |            |          | 24          |       | -                 |                        |
| Maintenance – Service contracts          |     | 33,577     |          | 33,577      |       | -                 |                        |
| Maintenance - Software                   |     | 49,171     |          | 49,171      |       | 2. E.S.           |                        |
| Maintenance - Telephone                  |     | 628        |          | 628         |       | 1.5               |                        |
| Maintenance or building and improvements |     | 220,878    |          | 220,878     |       | -                 |                        |
| Maintenance – Signal supplies            |     | 220,070    |          | 220,676     |       | (5)               |                        |
| Road maintenance supplies                |     |            |          |             |       | -                 |                        |
| Allocated direct cost                    |     | _          |          | 127         |       | -                 |                        |
| Memberships                              |     |            |          | -           |       |                   |                        |
| Licenses and permits                     |     | _          |          | -           |       | ( <del>-7</del> ) |                        |
| Miscellaneous expenses                   |     | (283,478)  |          | (283,478)   |       | -                 |                        |
| Bank charges                             |     | 12,886     |          | 12,886      |       | 8 <del>7</del> 6  |                        |
| Refunds                                  |     | 94,294     |          | 94,294      |       | -                 |                        |
| Books or publications                    |     | 74,294     |          | 24,234      |       | ( <del></del>     |                        |
| Computer equipment (non-fixed assets)    |     | 76,799     |          | -<br>76,799 |       | -                 |                        |
| Computer supplies                        |     | 25,609     |          | 25,609      |       | 1.50 A            |                        |
| Office equipment (non-fixed assets)      |     | 15,009     |          | 15,009      |       | -                 |                        |
| Office supplies                          |     | 76,366     |          | 76,366      |       | 150               |                        |

### **Schedule 5 (continued)**

| Indirect costs (continued):  | *  |  |                |                   |            |
|--|--|--|----------------|-------------------|------------|
| Indirect costs (continued):  |  | Proposed   | Audited        | Andit             |            |
| Indirect costs (continued):   Photocopying or duplicating   13,992   13,992   19,71  |  |  |                |                   | Pafaranaal |
| Photocopying or duplicating   13,992   13,992   7   19,971   19,771   19, |  |  | - Timount      | rajusument        | Reference  |
| Postage or mailing   | Indirect costs (continued):                    |  |                |                   |            |
| Postage or mailing   | Photocopying or duplicating                    | 13,992   | 13.992         | _                 |            |
| Printing or binding  | Postage or mailing                             | 1000 500 00000   |                | -                 |            |
| Consultants  | Printing or binding                            |  |                | ,                 |            |
| Consultants  | Computer equipment - software                  |  |                | -                 |            |
| Engineering services         10,231         10,231         1         2         4,801         4,802         4,902         4,902         4,902         4,902         4,902         4,903         4,903         4,903         4,903         4,903         4,903         4,903         4,903         4,903         4,903         4,903         4,903         4,903         4,903         4,903         4,903   | Consultants                                    |  |                | _                 |            |
| Fire protection services         4,801         4,801         -         <   | Engineering services                           |  |                | 120               |            |
| Medical exams  | Fire protection services                       |  |                | 17 <del>-</del> 1 |            |
| Temporary assist pool services   124,255   1 | Medical exams                                  |  |                |                   |            |
| Micrographic services   124,255   124,255   7   7   7   7   7   7   7   7   7  | Temporary assist pool services                 |  |                |                   |            |
| Pre-employment services   792   792   792   792   792   792   792   792   792   792   792   792   792   792   792   793   79 | Micrographic services                          |  | -              | 12                |            |
| Pre-employment services         792         793         794  | Personnel services                             | 124,255  | 124,255        | -                 |            |
| Oasis processing – Financials         136,663         136,663  | Pre-employment services                        |  |                | -                 |            |
| Casis processing — HRMS         71,174         71,174         71,174         RMAP services         15,660         15,660         15,660         15,660         15,660         15,660         15,660         15,660         15,660         15,660         15,660         15,660         15,660         16,660         17,660         17,660         17,660         18,660         18,663         18,663         18,663         18,663         18,663         18,663         18,663         18,663         18,663         18,663         18,663         18,663         18,663         18,663         18,663         18,663         18,663         18,663         18,663         18,662         18,662         18,662         18,662         18,662         18,662         18,662         18,662         18,662         18,662         18,662<   | Oasis processing – Financials                  | 136,663  |                | ( <del>-</del> )  |            |
| Professional services   15,660   15,6 | Oasis processing – HRMS                        | 71,174   |                | _                 |            |
| Professional services  | RMAP services                                  |  |                | ( <del>-</del> )  |            |
| Legally required notices   | Professional services                          | 378,459  |                | (4.025)           | Finding 1  |
| Advertising  | Legally required notices                       |  |                | ( ,, , _ ,        | 1 mang 1   |
| Rent or lease – Buildings         54,585         54,585         -           Field equipment – Non-asseted         8,463         8,463         -           Maintenance tools         4,978         4,978         -           Small tools or instruments         86,711         86,711         -           Operational supplies         1,352         1,352         -           Awards or recognitions         -         -         -           Special program expense         2,531         2,531         -           Training – Education or tuition         22,708         22,708         -           Training – Other         -         -         -           Contracts         32,482         32,482         -           Equipment usage – non-capitalized assets         49,169         49,169         -           Materials         49,169         49,169         -           Labor (garage staff – transportation projects)         42,359         42,359         -           Conference or registration fees         5,146         5,146         -           Field supplies         -         -         -           Inventory – Stores         1         -         -           Inventory – Sagnal supplies  | Advertising                                    | -  | _              | 720               |            |
| Rent or lease — Buildings         54,585         54,585         -           Field equipment — Non-asseted         8,463         8,463         -           Maintenance tools         4,978         4,978         -           Small tools or instruments         86,711         86,711         -           Operational supplies         1,352         1,352         -           Awards or recognitions         -         -         -           Special program expense         2,531         2,531         -           Training – Education or tuition         22,708         22,708         -           Training – Other         -         -         -           Contracts         32,482         32,482         -           Equipment usage – non-capitalized assets         49,169         49,169         -           Materials         49,169         49,169         -           Labor (garage staff – transportation projects)         42,359         42,359         -           Conference or registration fees         5,146         5,146         -           Field supplies         -         -         -           Inventory – Stores         -         -         -           Inventory – Sagnal supplies  | Rent or lease - Equipment                      | 3,127  | 3.127          | -                 |            |
| Field equipment – Non-asseted         8,463         8,463         -           Maintenance tools         4,978         4,978         -           Small tools or instruments         86,711         86,711         -           Operational supplies         1,352         -         -           Awards or recognitions         -         -         -           Special program expense         2,531         2,531         -           Training – Education or tuition         22,708         22,708         -           Training – Other         -         -         -           Contracts         32,482         32,482         -           Equipment usage – non-capitalized assets         -         -         -           Materials         49,169         49,169         -           Labor (garage staff – transportation projects)         42,359         42,359         -           Conference or registration fees         5,146         5,146         -           Field supplies         -         -         -           Disposal fee         -         -         -           Inventory – Stores         186,202         186,202         -           Inventory – Signal supplies         -   | Rent or lease - Buildings                      |  |                | _                 |            |
| Maintenance tools         4,978         4,978         -           Small tools or instruments         86,711         86,711         -           Operational supplies         1,352         1,352         -           Awards or recognitions         -         -         -           Special program expense         2,531         2,531         -           Training – Education or tuition         22,708         22,708         -           Training – Other         -         -         -           Contracts         32,482         32,482         -           Equipment usage – non-capitalized assets         -         -         -           Materials         49,169         49,169         -           Labor (garage staff – transportation projects)         42,359         42,359         -           Conference or registration fees         5,146         5,146         -           Field supplies         -         -         -           Disposal fee         -         -         -           Inventory – Stores         186,202         186,202         -           Inventory – Signal supplies         -         -         -           Air transportation         1,400         1,400  | Field equipment - Non-asseted                  | 8,463  |                | -                 |            |
| Small tools or instruments         86,711         86,711         -           Operational supplies         1,352         1,352         -           Awards or recognitions         -         -         -           Special program expense         2,531         2,531         -           Training – Education or tuition         22,708         22,708         -           Training – Other         -         -         -           Contracts         32,482         32,482         -           Equipment usage – non-capitalized assets         -         -         -           Materials         49,169         49,169         -         -           Labor (garage staff – transportation projects)         42,359         42,359         -         -           Labor (garage staff – transportation fees         5,146         5,146         - <td>Maintenance tools</td> <td></td> <td></td> <td></td> <td></td>   | Maintenance tools                              |  |                |                   |            |
| Operational supplies         1,352         1,352         -           Awards or recognitions         -         -         -           Special program expense         2,531         2,531         -           Training – Education or tuition         22,708         2,708         -           Training – Other         -         -         -           Contracts         32,482         32,482         -           Equipment usage – non-capitalized assets         -         -         -           Materials         49,169         49,169         -           Labor (garage staff – transportation projects)         42,359         42,359         -           Conference or registration fees         5,146         5,146         -           Field supplies         -         -         -           Disposal fee         -         -         -           Inventory – Stores         186,202         186,202         -           Inventory – Road supplies         1,400         1,400         -           Air transportation         1,400         1,400         -           Car pool expense         10,617         10,617         -           Lodging         10,301         10,301   | Small tools or instruments                     |  | 5890000000     | -                 |            |
| Awards or recognitions Special program expense   | Operational supplies                           |  |                | -                 |            |
| Training – Education or tuition         22,708         22,708         -           Training – Other         -         -         -           Contracts         32,482         32,482         -           Equipment usage – non-capitalized assets         -         -         -           Materials         49,169         49,169         -         -           Labor (garage staff – transportation projects)         42,359         42,359         -         -           Conference or registration fees         5,146         5,146         -   | Awards or recognitions                         | -  | -              | _                 |            |
| Training – Education or tuition         22,708         22,708         -           Training – Other         -         -         -           Contracts         32,482         32,482         -           Equipment usage – non-capitalized assets         -         -         -           Materials         49,169         49,169         -           Labor (garage staff – transportation projects)         42,359         42,359         -           Conference or registration fees         5,146         5,146         -           Field supplies         -         -         -           Disposal fee         -         -         -           Inventory – Stores         -         -         -           Inventory – Road supplies         186,202         186,202         -           Inventory – Signal supplies         -         -         -           Air transportation         1,400         1,400         -           Car pool expense         10,617         10,617         -           Lodging         10,301         10,301         -           Miscellaneous travel expenses         1,124         1,124         -           Private mileage reimbursement         10,731         10,7  | Special program expense                        | 2,531  | 2,531          | -                 |            |
| Training – Other       32,482       32,482       -         Contracts       32,482       32,482       -         Equipment usage – non-capitalized assets       -       -         Materials       49,169       49,169       -         Labor (garage staff – transportation projects)       42,359       42,359       -         Conference or registration fees       5,146       5,146       -         Field supplies       -       -       -         Disposal fee       -       -       -         Inventory – Stores       -       -       -         Inventory – Road supplies       186,202       186,202       -         Inventory – Signal supplies       1,400       1,400       -         Air transportation       1,400       1,400       -         Car pool expense       10,617       10,617       -         Lodging       10,301       10,301       -         Meals       5,547       5,547       -         Miscellaneous travel expenses       1,124       1,124       -         Private mileage reimbursement       10,731       10,731       -         Electricity       62,117       62,117       -  | Training - Education or tuition                |  | 5,000 P 10,000 | -                 |            |
| Equipment usage — non-capitalized assets  Materials  Labor (garage staff — transportation projects)  Conference or registration fees  5,146  Field supplies  Disposal fee  Inventory — Stores  Inventory — Road supplies  Inventory — Signal supplies  Air transportation  Car pool expense  10,617  Lodging  Meals  Miscellaneous travel expenses  1,124  Private mileage reimbursement  Equipment usage — non-capitalized assets  49,169  49,169  49,169  42,359  42,359   | Training - Other                               | -  |                |                   |            |
| Equipment usage – non-capitalized assets       -       -       -         Materials       49,169       49,169       -         Labor (garage staff – transportation projects)       42,359       42,359       -         Conference or registration fees       5,146       5,146       -         Field supplies       -       -       -         Disposal fee       -       -       -         Inventory – Stores       -       -       -         Inventory – Road supplies       -       -       -         Inventory – Signal supplies       -       -       -         Air transportation       1,400       1,400       -         Car pool expense       10,617       10,617       -         Lodging       10,301       10,301       -         Meals       5,547       5,547       -         Miscellaneous travel expenses       1,124       1,124       -         Private mileage reimbursement       10,731       10,731       -         Electricity       62,117       62,117       -         Sewer system       491       491       -         Utilities       3,173       3,173       -  | Contracts                                      | 32,482   | 32.482         | -                 |            |
| Labor (garage staff – transportation projects)       42,359       42,359         Conference or registration fees       5,146       -         Field supplies       -       -         Disposal fee       -       -         Inventory – Stores       -       -         Inventory – Road supplies       186,202       186,202         Inventory – Signal supplies       -       -         Air transportation       1,400       1,400       -         Car pool expense       10,617       10,617       -         Lodging       10,301       10,301       -         Meals       5,547       5,547       -         Miscellaneous travel expenses       1,124       1,124       -         Private mileage reimbursement       10,731       10,731       -         Electricity       62,117       62,117       -         Sewer system       491       491       -         Utilities       3,173       3,173       -   | Equipment usage - non-capitalized assets       | · _  |                | *_                |            |
| Labor (garage staff – transportation projects)       42,359       42,359       -         Conference or registration fees       5,146       5,146       -         Field supplies       -       -       -         Disposal fee       -       -       -         Inventory – Stores       -       -       -         Inventory – Road supplies       186,202       186,202       -         Inventory – Signal supplies       -       -       -         Air transportation       1,400       1,400       -         Car pool expense       10,617       10,617       -         Lodging       10,301       10,301       -         Meals       5,547       5,547       -         Miscellaneous travel expenses       1,124       1,124       -         Private mileage reimbursement       10,731       10,731       -         Electricity       62,117       62,117       -         Sewer system       491       491       -         Utilities       3,173       3,173       -   | Materials                                      | 49,169   | 49.169         | 12                |            |
| Conference or registration fees       5,146       5,146       -         Field supplies       -       -       -         Disposal fee       -       -       -         Inventory – Stores       -       -       -         Inventory – Road supplies       186,202       186,202       -         Inventory – Signal supplies       -       -       -         Air transportation       1,400       1,400       -         Car pool expense       10,617       10,617       -         Lodging       10,301       10,301       -         Meals       5,547       5,547       -         Miscellaneous travel expenses       1,124       1,124       -         Private mileage reimbursement       10,731       10,731       -         Electricity       62,117       62,117       -         Sewer system       491       491       -         Utilities       3,173       3,173       -  | Labor (garage staff – transportation projects) |  |                |                   |            |
| Field supplies       -       -       -         Disposal fee       -       -       -         Inventory – Stores       -       -       -         Inventory – Road supplies       186,202       186,202       -         Air transportation       1,400       1,400       -         Car pool expense       10,617       10,617       -         Lodging       10,301       10,301       -         Meals       5,547       5,547       -         Miscellaneous travel expenses       1,124       1,124       -         Private mileage reimbursement       10,731       10,731       -         Electricity       62,117       62,117       -         Sewer system       491       491       -         Utilities       3,173       3,173       -  | Conference or registration fees                |  |                | 120               | 98         |
| Inventory – Stores       -   | Field supplies                                 | · _  | _              | _                 |            |
| Inventory – Road supplies       186,202       -       -         Inventory – Signal supplies       -       -       -         Air transportation       1,400       1,400       -         Car pool expense       10,617       10,617       -         Lodging       10,301       10,301       -         Meals       5,547       5,547       -         Miscellaneous travel expenses       1,124       1,124       -         Private mileage reimbursement       10,731       10,731       -         Electricity       62,117       62,117       -         Sewer system       491       491       -         Utilities       3,173       3,173       -   | Disposal fee                                   | 1.00   | -              | _                 |            |
| Inventory – Signal supplies       -       -       -       -         Air transportation       1,400       1,400       -       -         Car pool expense       10,617       10,617       -         Lodging       10,301       10,301       -         Meals       5,547       5,547       -         Miscellaneous travel expenses       1,124       1,124       -         Private mileage reimbursement       10,731       10,731       -         Electricity       62,117       62,117       -         Sewer system       491       491       -         Utilities       3,173       3,173       -   | Inventory – Stores                             | ()=  | . 2            | -                 |            |
| Inventory – Signal supplies       -       -       -       -         Air transportation       1,400       1,400       -         Car pool expense       10,617       10,617       -         Lodging       10,301       10,301       -         Meals       5,547       5,547       -         Miscellaneous travel expenses       1,124       1,124       -         Private mileage reimbursement       10,731       10,731       -         Electricity       62,117       62,117       -         Sewer system       491       491       -         Utilities       3,173       3,173       -   | Inventory - Road supplies                      | 186,202  | 186.202        | _                 |            |
| Car pool expense       10,617       10,617       -         Lodging       10,301       10,301       -         Meals       5,547       5,547       -         Miscellaneous travel expenses       1,124       1,124       -         Private mileage reimbursement       10,731       10,731       -         Electricity       62,117       62,117       -         Sewer system       491       491       -         Utilities       3,173       3,173       -  | Inventory - Signal supplies                    | , in the second  | _              |                   |            |
| Car pool expense       10,617       10,617       -         Lodging       10,301       10,301       -         Meals       5,547       5,547       -         Miscellaneous travel expenses       1,124       1,124       -         Private mileage reimbursement       10,731       10,731       -         Electricity       62,117       62,117       -         Sewer system       491       491       -         Utilities       3,173       3,173       -  | Air transportation                             | 1,400  | 1.400          | _                 |            |
| Lodging       10,301       10,301       -         Meals       5,547       5,547       -         Miscellaneous travel expenses       1,124       1,124       -         Private mileage reimbursement       10,731       10,731       -         Electricity       62,117       62,117       -         Sewer system       491       491       -         Utilities       3,173       3,173       -   | Car pool expense                               |  |                | -                 |            |
| Meals       5,547       5,547       -         Miscellaneous travel expenses       1,124       1,124       -         Private mileage reimbursement       10,731       10,731       -         Electricity       62,117       62,117       -         Sewer system       491       491       -         Utilities       3,173       3,173       -   | Lodging  |  |                | 120               |            |
| Miscellaneous travel expenses       1,124       1,124       -         Private mileage reimbursement       10,731       10,731       -         Electricity       62,117       62,117       -         Sewer system       491       491       -         Utilities       3,173       3,173       -   |  |  |                | (E)               |            |
| Private mileage reimbursement       10,731       10,731       -         Electricity       62,117       62,117       -         Sewer system       491       491       -         Utilities       3,173       3,173       -   | Miscellaneous travel expenses                  |  |                |                   |            |
| Electricity       62,117       62,117       -         Sewer system       491       491       -         Utilities       3,173       3,173       -   |  |  |                |                   |            |
| Sewer system       491       491       -         Utilities       3,173       3,173       -   | Electricity                                    |  |                | _                 |            |
| Utilities 3,173 3,173 -  | Sewer system                                   | and the state of t |                | .5))<br>~         |            |
|  | Utilities                                      |  |                |                   |            |
|  | Water  |  |                | -1                |            |

#### **Schedule 5 (continued)**

|   |    |              |     |            |       |           | = 2                    |
|---|----|--------------|-----|------------|-------|-----------|------------------------|
|   | I  | Proposed     |     | Audited    |       | Audit     |                        |
|   |    | Amount       |     | Amount     | Ac    | ljustment | Reference <sup>1</sup> |
|   | 77 |              |     |            |       |           |                        |
| Indirect costs (continued):                                   |    |              |     |            |       |           |                        |
| Internal Revenue Service settlement                           |    | -            |     | -          |       | =         |                        |
| Right of way  |    | 66,355       |     | 66,355     |       | =         |                        |
| Interfund expense - Administration support direct             |    | 826,329      |     | 926,668    |       | 100,339   | Finding 2              |
| Interfund expense - Administration support indirect           |    | 2,731,306    |     | 3,062,905  |       | 331,599   | Finding 2              |
| Interfund expense - Audit and accounting                      |    | 41,716       |     | 41,716     |       | -         |                        |
| Interfund expense - Capital project                           |    | -            |     | -          |       | _         |                        |
| Interfund expense - Countywide allocation plan                |    | 360,393      |     | 360,393    |       | -         |                        |
| Interfund expense – Custodial                                 |    | -            |     | **<br>***  |       | _         |                        |
| Interfund expense – Distributions (Survey)                    |    | <i>5</i> 4 2 |     | -          |       | -         |                        |
| Interfund expense – Leases                                    |    | 162,805      |     | 162,805    |       | -         |                        |
| Interfund expense - Legal services                            |    | 257,423      |     | 257,423    |       | -         |                        |
| Interfund expense – Maintenance                               |    | 2,000        |     | 2,000      |       | =         |                        |
| Interfund expense – Micrographics                             |    | 225          |     | 225        |       | -         |                        |
| Interfund expense – Miscellaneous                             |    | 30,260       |     | 30,260     |       | -         |                        |
| Interfund expense - Professional special services             |    | 195,227      |     | 195,227    |       | -         |                        |
| Interfund expense - Right of way                              |    | _            |     |            |       | 2         |                        |
| Interfund expense - Labor (planning, building & safety labor) |    |              |     | -          |       | _         |                        |
| Interfund expense – Utilities                                 |    | 234,839      |     | 234,839    |       | _         |                        |
| Interfund expense - GIS                                       |    | 7,047        |     | 7,047      |       | _         |                        |
| Interfund expense - Miscellaneous project expense             |    | -            |     | -          |       | w_        |                        |
| Land  |    | -            |     | -          |       | _         |                        |
| Buildings   |    | -            |     | -          |       | o-        |                        |
| Improvements – Building                                       |    | -            |     | -          |       | _         |                        |
| Equipment – Computer  |    | -            |     | -          |       | _         |                        |
| Equipment – Other   |    |              |     | -          |       | _         |                        |
| Capitalized software  |    | -            |     | -          |       | _         |                        |
| Contribution to other county funds (Bermuda)                  |    | -            |     | -          |       | 2         |                        |
| Intrafund expense - Miscellaneous                             |    | -            |     |            |       | _         |                        |
| Intrafund expense - Salary and benefits                       |    |              |     | -          |       | _         |                        |
| Intrafund expense - Payroll distribution                      |    | -            |     | -          |       | -         |                        |
| Intrafund expense - Overhead allocation                       |    | -            |     | -          |       |           |                        |
| Intrafund expense - Administration support actual true-up     |    | 132,150      |     | -          |       | (132,150) | Finding 3              |
| Subtotal - Indirect costs before carry-forward adjustment     | \$ | 22,147,657   | \$  | 22,443,420 | \$    | 295,763   | I mang 5               |
| Carry-forward from fiscal year 2014-15                        |    | 1,144,162    | 180 | 1,144,162  | 1000) | ,         |                        |
| Total indirect costs after carry-forward adjustment           | \$ | 23,291,819   | -\$ | 23,587,582 | \$    | 295,763   |                        |
| toolo arres vary to man adjustment                            | Ψ  | 23,271,019   | Ψ   | 20,361,362 | Φ     | 293,703   |                        |
| Direct cost base  | \$ | 18,348,033   | \$  | 18,348,033 | \$    |           |                        |
| Approved indirect cost rate from fiscal year 2014-15          | Ψ  | 94.88%       | Ф   | 94.88%     | Φ     | 0.0004    |                        |
| Recovered indirect cost <sup>2</sup>                          | œ. |              | 940 |            | 121   | 0.00%     |                        |
|   | \$ | 17,408,614   | \$  | 17,408,614 | \$    | -         |                        |
| Carry-forward used for fiscal year 2016-17 estimates          | \$ | 5,883,205    | \$  | 6,178,968  | \$    | 295,763   |                        |

<sup>&</sup>lt;sup>1</sup> See the Findings and Recommendations section.

<sup>&</sup>lt;sup>2</sup> The recovered indirect cost is calculated by multiplying the direct cost base to the approved indirect cost rate from FY 2014-15.

## Schedule 6— Department of Transportation Summary of Direct Costs, Indirect Costs, and Carry-Forward, Fiscal Year 2017-18

| Proposed   Audient   Audient   Audient   Reference  |  |  |   | -                |                        |
|---|--|--|---|------------------|------------------------|
| Direct costs:         Jamount         Amount         Adjustment         Reference*           Direct salaries         \$ 14,179,365         \$ 14  |  | Proposed   | Audited   | Audit            |                        |
| Direct salaries         \$ 14,179,365         \$ 1           Direct firinge benefits         5,598,172         5,598,172         -           Total direct costs:         \$ 19,777,537         \$ 1,277,537         \$ 1           Indirect costs         \$ 9,031,104         \$ 9,031,104         \$ 1           Indirect salaries         \$ 9,031,104         \$ 3,655,581         -           Indirect firinge benefits         3,565,581         -           Frotective gear         56,790         56,790         -           Uniforms or replacement clothing         59,543         59,543         -           Communications – Requipments         11,704         11,704         -           Communications – Equipment install         12,022         12,022         -           County achieves         63,227         63,227         -           County delivery service         14,428         14,428         -           County delivery services         110,428         11,428         -           Information technology – Core services         110,428         11,62,281         -           Information technology – Core services         116,228         124,728         -           Information technology – Core services         160,289         160,288 <td></td> <td>500 to 500 to 50</td> <td>Amount</td> <td></td> <td>Reference<sup>1</sup></td> |  | 500 to 50 | Amount  |                  | Reference <sup>1</sup> |
| Direct salaries         \$ 14,179,365         \$ - 0           Direct firinge benefits         \$ 598,172         \$ - 0           Total direct costs:         \$ 19,777,537         \$ 1,777,537         \$ - 0           Indirect costs         \$ 9,031,104         \$ 9,031,104         \$ \$ - 0           Indirect salaries         \$ 9,031,104         \$ \$ - 0         \$ - 0           Indirect salaries         \$ 9,031,104         \$ \$ - 0         \$ - 0           Indirect salaries         \$ 9,031,104         \$ \$ - 0         \$ - 0           Indirect firinge benefits         \$ 56,790         \$ 56,790         \$ - 0           Uniforms or replacement install         \$ 1,004         \$ 1,104         \$ 1,004         \$ 1,004           Communications – Regular phones         \$ 11,704         \$ 1,002   |  |  |   |                  |                        |
| Direct fringe benefits  | Direct costs:  |  |   |                  |                        |
| Indirect costs  | Direct salaries  | \$ 14,179,365  | \$ 14,179,365   | \$ -             |                        |
| Indirect costs Indirect salaries Indirect fringe benefits Indirect frin  | Direct fringe benefits   | 5,598,172  | 5,598,172   |                  |                        |
| Indirect salaries   | Total direct costs:  | \$ 19,777,537  | \$ 19,777,537   | \$ -             |                        |
| Indirect salaries   | Indirect costs   |  |   |                  |                        |
| Indirect fringe benefits  |  | \$ 0.021.104   | \$ 0.021.104  | •                |                        |
| Protective gear Uniforms or replacement clothing S9,543 S9,54 S9,543 S9,  |  |  |   | 5 -              |                        |
| Uniforms or replacement clothing         39,543         59,543         -           Communications – Regular phones         11,704         11,704         -           Communications – Equipment install         1,202         1,202         -           Comular phones         87,071         87,071         -           Cellular phones         63,227         63,227         -           Computer lines         63,227         63,227         -           County delivery service         1,428         1,428         -           Microwave         3,211         3,211         -           Telephone services         10,740         10,740         -           Information technology – Core services         160,289         160,289         -           Information technology – Core services         160,289         160,289         -           Janitorial services         124,728         124,728         -           Janitorial services         124,728         124,728         -           Information technology – Core services         186,899         88,669         -           Janitorial services         124,728         124,728         -           Liability insurance         38,669         9,8669         9,8669   |  |  |   | -                |                        |
| Communications – Regular phones         11,704         11,704         -           Communications – Equipment install         1,202         1,202         -           County radio systems         87,071         -         -           Cellular phones         86,537         86,537         -           Compt delivery service         1,428         1,428         -           County delivery service         1,428         1,428         -           Microwave         3,211         3,211         -           Telephone services         10,740         10,740         -           Information technology – Core services         160,289         160,289         -           Cleaning supplies         15,230         15,230         -           Cleaning supplies         15,230         15,230         -           Liability insurance         3,063,987         3,063,987         -           Insurance-property         98,669         98,669         -           Maintenance – Computer equipment         45,624         45,624         -           Maintenance – Officie equipment         11,555         11,555         -           Maintenance – Office equipment maintenance equipment         -         -         -  | The same and the s |  |   | -                |                        |
| Communications – Equipment install         1,202         1,202         -           County radio systems         87,071         87,071         -           Cellular phones         86,537         86,537         -           Computer lines         63,227         63,227         -           Computer lines         63,227         63,227         -           County delivery service         1,428         1,428         -           Microwave         3,211         3,211         -           Information technology – Core services         160,289         160,289         -           Janitorial services         124,728         124,728         124,728         -           Janitorial services         126,89         98,669         98,669         -           Maintenance – Computer equipment         164,221         164,251         -         - <t< td=""><td></td><td></td><td></td><td>(<del>-</del>)</td><td></td></t<>   |  |  |   | ( <del>-</del> ) |                        |
| County radio systems         87,071         87,071         -           Cellular phones         86,537         86,537         -           Computer lines         63,227         -         -           County delivery service         1,428         1,428         -           Microwave         3,211         3,211         -           Telephone services         10,740         10,740         -           Information technology - Core services         160,289         160,289         -           Cleaning supplies         15,230         15,230         -           Janitorial services         124,728         124,728         -           Liability insurance         3,063,987         3,063,987         3,063,987           Insurance-property         98,669         98,669         -           Maintenance - Computer equipment         164,251         164,251         -           Maintenance - Field equipment         11,555         11,555         -           Maintenance - Office equipment         -         -         -           Maintenance - Service contracts         26,060         26,060         -           Maintenance - Service contracts         26,060         26,060         -   |  |  |   | =                |                        |
| Cellular phones         86,537         86,537         -           Computer lines         63,227         63,227         -           County delivery service         1,428         1,428         -           Microwave         3,211         3,211         -           Telephone services         10,740         10,740         -           Information technology - Core services         160,289         160,289         -           Cleaning supplies         15,230         15,230         -           Janitorial services         124,728         124,728         -           Liability insurance         3,063,987         3,063,987         -           Insurance-property         98,669         98,669         -           Maintenance - Computer equipment         45,624         45,624         -           Maintenance - Field equipment         164,251         11,555         -           Maintenance - Motor vehicles         -         -         -           Maintenance - Service contracts         26,060         26,060         -           Maintenance - Service contracts         26,060         26,060         -           Maintenance - Service contracts         20,022         20,220         -  |  |  | r and the second  | -                | .83                    |
| Computer lines         63,227         63,227         -           County delivery service         1,428         1,428         -           Microwave         3,211         3,211         -           Telephone services         10,740         10,740         -           Information technology – Core services         160,289         160,289         -           Cleaning supplies         15,230         15,230         -           Janitorial services         124,728         124,728         -           Liability insurance         3,063,987         3,063,987         -           Insurance – property         98,669         98,669         -           Maintenance – Computer equipment         14,521         164,221         -           Maintenance – Sirled equipment         11,555         11,555         -           Maintenance – Office equipment         -         -         -           Maintenance – Service contracts         26,060         26,060         -           Maintenance – Service contracts         26,060         26,060         -           Maintenance – Telephone         16,204         16,204         -           Maintenance supplies         -         -         - <t< td=""><td></td><td>0.000</td><td></td><td>1.5</td><td></td></t<>   |  | 0.000  |   | 1.5              |                        |
| County delivery service         1,428         1,428         -           Microwave         3,211         3,211         -           Telephone services         10,740         10,740         -           Information technology – Core services         160,289         160,289         -           Cleaning supplies         15,230         15,230         -           Janitorial services         124,728         124,728         -           Liability insurance         3,063,987         3,063,987         -           Insurance-property         98,669         98,669         -           Maintenance – Communications equipment         45,624         45,624         -           Maintenance – Computer equipment         164,251         164,251         -           Maintenance – Motor vehicles         -         -         -           Maintenance – Motor vehicles         -         -         -           Maintenance – Radio electronic equipment         -         -         -           Maintenance – Sorvice contracts         26,060         26,060         -           Maintenance – Soflware         270,553         270,553         -           Maintenance – Soflware         16,204         16,204         - <td></td> <td></td> <td></td> <td>-</td> <td></td>  |  |  |   | -                |                        |
| Microwave         3,211         3,211         -           Telephone services         10,740         10,740         -           Information technology – Core services         160,289         160,289         -           Cleaning supplies         15,230         15,230         -           Janitorial services         124,728         124,728         -           Liability insurance         3,063,987         3,063,987         -           Insurance-property         98,669         98,669         -           Maintenance – Communications equipment         45,624         45,624         -           Maintenance – Computer equipment         164,251         164,251         -           Maintenance – Field equipment         11,555         11,555         -           Maintenance – Motor vehicles         -         -         -           Maintenance – Service contracts         26,060         26,060         -           Maintenance – Service contracts         26,060         26,060         -           Maintenance – Telephone         16,204         16,204         -           Maintenance or building and improvements         201,220         201,220         -           Road maintenance supplies         -         -  | •  |  |   |                  |                        |
| Telephone services  |  |  |   | -                |                        |
| Information technology - Core services   160,289   160,289   160,289   160,289   15,230   1  |  |  |   |                  |                        |
| Cleaning supplies         15,230         15,230         -           Janitorial services         124,728         124,728         -           Liability insurance         3,063,987         3,063,987         -           Insurance-property         98,669         98,669         -           Maintenance – Communications equipment         45,624         45,624         -           Maintenance – Computer equipment         164,251         164,251         -           Maintenance – Field equipment         11,555         11,555         -           Maintenance – Motor vehicles         -         -         -           Maintenance – Office equipment         -         -         -           Maintenance – Steld electronic equipment         -         -         -           Maintenance – Service contracts         26,060         26,060         -           Maintenance – Software         270,553         270,553         -           Maintenance – Software         16,204         16,204         -           Maintenance – Signal supplies         -         -         -           Road maintenance supplies         -         -         -           Road maintenance supplies         -         -         -   | 77   |  |   | ( <del>4</del> ) |                        |
| Janitorial services   |  |  |   | :=:              |                        |
| Liability insurance   3,063,987   3,063,987   5     Insurance-property   98,669   98,669   5     Maintenance - Communications equipment   45,624   45,624   5     Maintenance - Computer equipment   164,251   164,251   5     Maintenance - Field equipment   11,555   11,555   5     Maintenance - Motor vehicles   5   5   5     Maintenance - Office equipment   5   5   5     Maintenance - Radio electronic equipment   5   5   5     Maintenance - Radio electronic equipment   5   5   5     Maintenance - Service contracts   26,060   26,060   5     Maintenance - Software   270,553   270,553   5     Maintenance - Telephone   16,204   16,204   5     Maintenance - Telephone   16,204   16,204   5     Maintenance - Signal supplies   5   5   5     Allocated direct cost   5   5   5     Memberships   5   5   5     Licenses and permit   5   5   5     Miscellaneous expense   24,959   24,959   5     Bank charges   13,791   13,791   5     Refunds   5   5   5     Books or publications   5   5   5     Computer equipment (non-fixed assets)   37,526   37,526   5     Computer supplies   30,547   30,547   5     Office equipment (non-fixed assets)   37,761   37,761  | 5 11   |  | 100000000000000000000000000000000000000   | 121              |                        |
| Insurance   Poperty   98,669   98,669   |  |  |   | ( <del>=</del> ) |                        |
| Maintenance - Communications equipment       45,624       45,624       -         Maintenance - Computer equipment       164,251       164,251       -         Maintenance - Field equipment       11,555       11,555       -         Maintenance - Motor vehicles       -       -       -         Maintenance - Office equipment       -       -       -         Maintenance - Radio electronic equipment       -       -       -         Maintenance - Service contracts       26,060       26,060       -         Maintenance - Telephone       16,204       16,204       -         Maintenance - Telephone       16,204       16,204       -         Maintenance - Signal supplies       -       -       -         Road maintenance supplies       -       -       -         Road maintenance supplies       -       -       -         Allocated direct cost       -       -       -         Memberships       -       -       -  |  |  |   | 120              |                        |
| Maintenance - Computer equipment       164,251       164,251       -         Maintenance - Field equipment       11,555       11,555       -         Maintenance - Motor vehicles       -       -       -         Maintenance - Office equipment       -       -       -         Maintenance - Radio electronic equipment       -       -       -         Maintenance - Service contracts       26,060       26,060       -         Maintenance - Software       270,553       270,553       -         Maintenance - Telephone       16,204       16,204       -         Maintenance - Signal supplies       -       -       -         Road maintenance supplies       -       -       -         Allocated direct cost       -       -       -         Memberships       -       -       -         Licenses and permit       -       -       -         Miscellaneous expense       24,959       24,959       -         Bank charges       13,791       13,791       -         Refunds       -       -       -         Sales and Use Tax       85       85       -         Books or publications       -       -       -   | ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~   |  |   | ) <del>-</del>   |                        |
| Maintenance – Field equipment       11,555       11,555       -         Maintenance – Motor vehicles       -       -       -         Maintenance – Office equipment       -       -       -         Maintenance – Radio electronic equipment       -       -       -         Maintenance – Service contracts       26,060       26,060       -         Maintenance – Software       270,553       270,553       -         Maintenance – Telephone       16,204       16,204       -         Maintenance – Signal supplies       -       -       -         Road maintenance supplies       -       -       -         Allocated direct cost       -       -       -         Memberships       -       -       -         Licenses and permit       -       -       -         Miscellaneous expense       24,959       24,959       -         Bank charges       13,791       13,791       -         Refunds       -       -       -         Sales and Use Tax       85       85       -         Books or publications       -       -       -         Computer equipment (non-fixed assets)       37,526       37,526       -  |  |  | Not an September  | (2)              |                        |
| Maintenance – Motor vehicles       -       -       -         Maintenance – Office equipment       -       -       -         Maintenance – Radio electronic equipment       -       -       -         Maintenance – Service contracts       26,060       26,060       -         Maintenance – Software       270,553       270,553       -         Maintenance – Telephone       16,204       16,204       -         Maintenance or building and improvements       201,220       201,220       -         Maintenance – Signal supplies       -       -       -         Road maintenance supplies       -       -       -         Allocated direct cost       -       -       -         Memberships       -       -       -         Licenses and permit       -       -       -         Miscellaneous expense       24,959       24,959       -         Bank charges       13,791       13,791       -         Refunds       -       -       -         Sales and Use Tax       85       85       -         Books or publications       -       -       -         Computer equipment (non-fixed assets)       30,547       30,547   |  | and the second s |   | : <del>-</del> : |                        |
| Maintenance – Office equipment       -       -         Maintenance – Radio electronic equipment       -       -         Maintenance – Service contracts       26,060       26,060       -         Maintenance – Software       270,553       270,553       -         Maintenance – Telephone       16,204       16,204       -         Maintenance or building and improvements       201,220       201,220       -         Maintenance – Signal supplies       -       -       -         Road maintenance supplies       -       -       -         Allocated direct cost       -       -       -         Memberships       -       -       -         Licenses and permit       -       -       -         Miscellaneous expense       24,959       24,959       -         Bank charges       13,791       13,791       -         Refunds       -       -       -         Sales and Use Tax       85       85       -         Books or publications       -       -       -         Computer equipment (non-fixed assets)       37,526       37,526       -         Computer supplies       30,547       30,547       30,547       -   |  | 11,555   | 11,555  | -                |                        |
| Maintenance – Radio electronic equipment       -       -         Maintenance – Service contracts       26,060       26,060         Maintenance – Software       270,553       270,553         Maintenance – Telephone       16,204       16,204         Maintenance or building and improvements       201,220       201,220         Maintenance – Signal supplies       -       -         Road maintenance supplies       -       -         Allocated direct cost       -       -         Memberships       -       -         Licenses and permit       -       -         Miscellaneous expense       24,959       24,959         Bank charges       13,791       13,791         Refunds       -       -         Sales and Use Tax       85       85         Books or publications       -       -         Computer equipment (non-fixed assets)       37,526       37,526         Computer supplies       30,547       30,547         Office equipment (non-fixed assets)       37,761       37,761   |  | -  | ===   | -                |                        |
| Maintenance – Service contracts       26,060       26,060       -         Maintenance – Software       270,553       270,553       -         Maintenance – Telephone       16,204       16,204       -         Maintenance or building and improvements       201,220       201,220       -         Maintenance – Signal supplies       -       -       -         Road maintenance supplies       -       -       -         Allocated direct cost       -       -       -         Memberships       -       -       -         Licenses and permit       -       -       -         Miscellaneous expense       24,959       24,959       -         Bank charges       13,791       13,791       -         Refunds       -       -       -         Sales and Use Tax       85       85       -         Books or publications       -       -       -         Computer equipment (non-fixed assets)       37,526       37,526       -         Computer supplies       30,547       30,547       -         Office equipment (non-fixed assets)       37,761       37,761       -  |  | -  | -   | -                |                        |
| Maintenance – Software       270,553       270,553       -         Maintenance – Telephone       16,204       16,204       -         Maintenance or building and improvements       201,220       -         Maintenance – Signal supplies       -       -         Road maintenance supplies       -       -         Allocated direct cost       -       -         Memberships       -       -         Licenses and permit       -       -         Miscellaneous expense       24,959       24,959         Bank charges       13,791       13,791       -         Refunds       -       -       -         Sales and Use Tax       85       85       -         Books or publications       -       -       -         Computer equipment (non-fixed assets)       37,526       37,526       -         Computer supplies       30,547       30,547       -       -         Office equipment (non-fixed assets)       37,761       37,761       -  | • •  | T. NOTE OF A STATE OF THE STATE | <b>(4</b> 0)  |                  |                        |
| Maintenance – Telephone       16,204       16,204       -         Maintenance or building and improvements       201,220       201,220       -         Maintenance – Signal supplies       -       -       -         Road maintenance supplies       -       -       -         Allocated direct cost       -       -       -         Memberships       -       -       -         Licenses and permit       -       -       -         Miscellaneous expense       24,959       24,959       -         Bank charges       13,791       13,791       -         Refunds       -       -       -         Sales and Use Tax       85       85       -         Books or publications       -       -       -         Computer equipment (non-fixed assets)       37,526       37,526       -         Computer supplies       30,547       30,547       -         Office equipment (non-fixed assets)       37,761       37,761       -   |  | 55.7~1.0#007.2001.0  |   |                  |                        |
| Maintenance or building and improvements       201,220       201,220         Maintenance – Signal supplies       -       -         Road maintenance supplies       -       -         Allocated direct cost       -       -         Memberships       -       -         Licenses and permit       -       -         Miscellaneous expense       24,959       24,959         Bank charges       13,791       13,791         Refunds       -       -         Sales and Use Tax       85       85         Books or publications       -       -         Computer equipment (non-fixed assets)       37,526       37,526         Computer supplies       30,547       30,547         Office equipment (non-fixed assets)       37,761       37,761   |  |  |   | ( <del>=</del> ) |                        |
| Maintenance – Signal supplies       -       -         Road maintenance supplies       -       -         Allocated direct cost       -       -         Memberships       -       -         Licenses and permit       -       -         Miscellaneous expense       24,959       24,959         Bank charges       13,791       13,791         Refunds       -       -         Sales and Use Tax       85       85         Books or publications       -       -         Computer equipment (non-fixed assets)       37,526       37,526         Computer supplies       30,547       30,547         Office equipment (non-fixed assets)       37,761       37,761  |  |  |   |                  |                        |
| Road maintenance supplies       -       -       -         Allocated direct cost       -       -       -         Memberships       -       -       -         Licenses and permit       -       -       -         Miscellaneous expense       24,959       24,959       -         Bank charges       13,791       13,791       -         Refunds       -       -       -         Sales and Use Tax       85       85       -         Books or publications       -       -       -         Computer equipment (non-fixed assets)       37,526       37,526       -         Computer supplies       30,547       30,547       -         Office equipment (non-fixed assets)       37,761       37,761       -  |  | 201,220  | 201,220   | 199              |                        |
| Allocated direct cost  Memberships  Licenses and permit  Miscellaneous expense  24,959  24,959  Bank charges  13,791  Refunds  Sales and Use Tax  85  Books or publications  Computer equipment (non-fixed assets)  Computer supplies  30,547  Office equipment (non-fixed assets)  37,761  -  -  -  -  -  -  -  -  -  -  -  -  -   |  | =  |   |                  |                        |
| Memberships       -       -       -         Licenses and permit       -       -       -         Miscellaneous expense       24,959       24,959       -         Bank charges       13,791       13,791       -         Refunds       -       -       -         Sales and Use Tax       85       85       -         Books or publications       -       -       -         Computer equipment (non-fixed assets)       37,526       37,526       -         Computer supplies       30,547       30,547       -         Office equipment (non-fixed assets)       37,761       37,761       -  | 9.07(30)   | -  | -   | ( <del>=</del> ) |                        |
| Licenses and permit       -       -       -         Miscellaneous expense       24,959       24,959       -         Bank charges       13,791       13,791       -         Refunds       -       -       -         Sales and Use Tax       85       85       -         Books or publications       -       -       -         Computer equipment (non-fixed assets)       37,526       37,526       -         Computer supplies       30,547       30,547       -         Office equipment (non-fixed assets)       37,761       37,761       -  |  | -  | -   | 1.50             |                        |
| Miscellaneous expense       24,959       24,959       -         Bank charges       13,791       13,791       -         Refunds       -       -       -         Sales and Use Tax       85       85       -         Books or publications       -       -       -         Computer equipment (non-fixed assets)       37,526       37,526       -         Computer supplies       30,547       30,547       -         Office equipment (non-fixed assets)       37,761       37,761       -  |  | -  | -   | -                |                        |
| Bank charges       13,791       13,791       -         Re funds       -       -       -         Sales and Use Tax       85       85       -         Books or publications       -       -       -         Computer equipment (non-fixed assets)       37,526       37,526       -         Computer supplies       30,547       30,547       -         Office equipment (non-fixed assets)       37,761       37,761       -   |  | -  | -   | 1.70             |                        |
| Refunds       - </td <td></td> <td></td> <td>Part of the State of the State</td> <td>121</td> <td></td>  |  |  | Part of the State | 121              |                        |
| Sales and Use Tax  Books or publications  Computer equipment (non-fixed assets)  Computer supplies  30,547  Office equipment (non-fixed assets)  37,761  37,761   |  | 13,791   | 13,791  | -                |                        |
| Books or publications Computer equipment (non-fixed assets) 37,526 37,526 Computer supplies 30,547 30,547 Coffice equipment (non-fixed assets) 37,761 37,761  |  | ÷0 ==  |   | -                |                        |
| Computer equipment (non-fixed assets)       37,526       37,526       -         Computer supplies       30,547       30,547       -         Office equipment (non-fixed assets)       37,761       37,761       -   |  | 85   | 85  |                  |                        |
| Computer supplies       30,547       30,547       -         Office equipment (non-fixed assets)       37,761       -       -  | Annual Control of the | -  | 2   | -                |                        |
| Office equipment (non-fixed assets) 37,761 -  |  |  |   | -                |                        |
|   |  | 0.000  | 5 (CD-5) (CD-6) | -                |                        |
| Office supplies 71,152 71,152 -   |  |  |   | -                |                        |
|   | Office supplies  | 71,152   | 71,152  | -                |                        |

### **Schedule 6 (continued)**

|   | Proposed   | Audited      | Audit         |                        |
|---|------------|--------------|---------------|------------------------|
|   | Amount     | Amount       | Adjustment    | Reference <sup>1</sup> |
| Indirect costs (continued):                         |            |              |               |                        |
| Photocopying or duplicating                         | 9.706      | 0.704        |               |                        |
| Postage or mailing                                  | 8,706      | 8,706        |               |                        |
| Printing or binding                                 | 23,703     | 23,703       |               |                        |
| Computer equipment – software                       | 6,524      | 6,524        | -             |                        |
| Consultants   | 9,220      | 9,220        | -             |                        |
|   | 192,455    | 192,455      | -             |                        |
| Engineering services                                | 258        | 258          | -             |                        |
| Fire protection services Medical exams              | 4,245      | 4,245        |               |                        |
|   | 18,608     | 18,608       | _             |                        |
| Temporary assist pool services                      | 12,166     | 12,166       |               |                        |
| Micrographic services                               |            | -            | =             |                        |
| Personnel services                                  | 130,178    | 130,178      | -             |                        |
| Pre-employment services                             | 1,713      | 1,713        | _             |                        |
| Oasis processing – Financials                       | 353,122    | 353,122      |               |                        |
| Oasis processing – HRMS                             | 106,393    | 106,393      |               |                        |
| RMAP services                                       | 8,290      | 8,290        |               |                        |
| Professional services                               | 235,070    | 235,070      | -             |                        |
| Legally required notices                            | 42,485     | 42,485       | -             |                        |
| Advertising   | -          |              | -             |                        |
| Rent or lease – Equipment                           | 2,943      | 2,943        | -             |                        |
| Rent or lease – Buildings                           | 56,584     | 56,584       | -             |                        |
| Field equipment – Non-asseted                       | 1,858      | 1,858        | •             |                        |
| Maintenance tools                                   | 8,276      | 8,276        | (50)          |                        |
| Small tools or instruments                          | 99,004     | 99,004       | <b>;</b> ₩%   |                        |
| Operational supplies                                | 6 <u>2</u> | <del>-</del> | 20 (20)       |                        |
| Awards or recognitions                              |            | -            | -             |                        |
| Special program expenses                            | (50,953)   | (50,953)     |               |                        |
| Training – Education or tuition                     | 11,578     | 11,578       | 3 <u>-</u> 3  |                        |
| Training – Other                                    |            | 5            | . <del></del> |                        |
| Contracts   | 18,466     | 18,466       | -             |                        |
| Equipment usage – Non-capitalized assets            | ₩ <u>₩</u> | =            | ===           |                        |
| Materials   | 157,321    | 157,321      | 120           |                        |
| Labor (garage staff – transportation projects)      | 29,686     | 29,686       | (*)           |                        |
| Conference or registration fees                     | 8,090      | 8,090        | 21            |                        |
| Field supplies                                      | -          | -            | -             |                        |
| Disposal fee  | 28,080     | 28,080       | -             |                        |
| Inventory – Stores                                  | -          | -            |               |                        |
| Inventory – Road supplies                           | -          | =            | =             |                        |
| Inventory – Signal supplies                         | -          | =            | <b>(4</b> )   |                        |
| Air transportation                                  | 3,674      | 3,674        |               |                        |
| Car pool expense                                    | 5,349      | 5,349        |               |                        |
| Lodging   | 21,705     | 21,705       | . <del></del> |                        |
| Meals   | 5,598      | 5,598        | ( <b>=</b> )  |                        |
| Miscellaneous travel expenses                       | 1,114      | 1,114        |               |                        |
| Private mileage reimbursement                       | 11,389     | 11,389       | -             | Pr.                    |
| Electricity   | 55,863     | 55,863       | =3            |                        |
| Sewer system  | 437        | 437          | 120           |                        |
| Utilities   | 4,619      | 4,619        | :-<br>:=::    |                        |
| Water   | 23,144     | 23,144       | ¹ <u>≅</u> ∀  |                        |
| Internal Revenue Service settlement                 |            | -            | **            |                        |
| Right of way  | 1=         | -            | 23            |                        |
| Interfund expense - Administration support direct   | 741,657    | 813,297      | 71,640        | Finding 2              |
| Interfund expense – Administration support indirect | 3,127,424  | 3,429,494    | 302,070       | Finding 2              |

#### Schedule 6 (continued)

|  |     |              |    |                       |        |              | *1                     |
|--|-----|--------------|----|-----------------------|--------|--------------|------------------------|
|  |     | Proposed Aug |    | Audited               |        | Audit        |                        |
|  |     | Amount       |    | Amount                | -      | Adjustment   | Reference <sup>1</sup> |
|  | -   |              | _  |                       |        | rajusument   | Reference              |
| Indirect costs (continued):  |     |              |    |                       |        |              |                        |
| Interfund expense - Audit and accounting   |     | 33,079       |    | 33,079                |        | -            |                        |
| Interfund expense - Capital project  |     | -            |    | -                     |        | -            |                        |
| Interfund expense - Countywide allocation plan   |     | 388,945      |    | 388,945               |        | -            |                        |
| Interfund expense – Custodial  |     | -            |    | _                     |        | 19 <u>4</u>  |                        |
| Interfund expense – Distributions (survey)   |     | -            |    | -                     |        |              |                        |
| Interfund expense – Leases   |     | 164,339      |    | 164,339               |        | _            |                        |
| Interfund expense – Legal services   |     | 206,088      |    | 206,088               |        | -            |                        |
| Interfund expense - Maintenance  |     | 3,000        |    | 3,000                 |        | -            |                        |
| Interfund expense - Micrographics  |     | 479          |    | 479                   |        | _            |                        |
| Interfund expense – Miscellaneous  |     | 35,895       |    | 35,895                |        |              |                        |
| Interfund expense - Professional special services  |     | 235,509      |    | 235,509               |        | -            |                        |
| Interfund expense - Right of way   |     | -            |    | -                     |        | -            |                        |
| Interfund expense - Labor (planning, building and safety labor)  |     | -            |    | -                     |        | -            |                        |
| Interfund expense – Utilities  |     | 229,475      |    | 229,475               |        |              |                        |
| Interfund expense – GIS  |     | 290,915      |    | 290,915               |        | :=           |                        |
| Interfund expense - Miscellaneous project expense  |     | · ·          |    |                       |        |              |                        |
| Land   |     | =            |    | -                     |        |              |                        |
| Buildings  |     |              |    | _                     |        | -            |                        |
| Improvements – Building  |     | -            |    | -                     |        | 1-           |                        |
| Equipment – Computer   |     | 2            |    | -                     |        | -            |                        |
| Equipment – Other  |     | -            |    | -                     |        | -            |                        |
| Capitalized software   |     | <u>-</u>     |    | <del>-</del> 0        |        | -            |                        |
| Contribution to other county funds (Bermuda)   |     | =            |    | -                     |        | 5 <u>2</u> 0 |                        |
| Intrafund – Miscellaneous  |     | <u> </u>     |    | _                     |        | -            |                        |
| Intrafund - Salary and benefits  |     | _            |    | -                     |        | 12           |                        |
| Intrafund – Payroll distribution   |     | -            |    | _                     |        | -            |                        |
| Intrafund – Indirect cost  |     | -            |    | -                     |        | _            | 3                      |
| Intrafund expense - Administration support actual true-up  |     | (386,500)    |    | <del></del> 0         |        | 386,500      | Finding 3              |
| Fiscal year 2017-18 Countywide Allocation Plan   |     | 465,494      |    | 449,024               |        | (16,470)     | Finding 4              |
| Less fiscal year 2015-16 ICAP amount included in indirect  |     | (388,945)    |    | (388,945)             |        | -            | - manag .              |
| Subtotal - Indirect costs before carry-forward adjustment:   | \$  | 24,196,144   | \$ | 24,939,884            | -\$    | 743,740      |                        |
| Carry-forward <sup>2</sup>   |     | 5,470,291    |    | 3,115,170             | 3.7-00 | (2,355,121)  |                        |
| Total indirect costs after carry-forward adjustment:   | -\$ | 29,666,435   | \$ | 28,055,054            | -\$    | (1,611,381)  |                        |
| ,  |     | 25,000,400   | Ψ  | 20,033,034            | Φ      | (1,011,301)  |                        |
| Total indirect costs   | \$  | 29,666,435   | \$ | 28,055,054            | \$     | (1,611,381)  |                        |
| Total direct costs   | \$  | 19,777,537   | \$ | 19,777,537            | \$     | (1,011,361)  |                        |
| Indirect cost rate <sup>3</sup>  |     |              | Ψ  | are three environment | Φ      |              |                        |
| The same of the sa | -   | 150.00%      |    | 141.85%               | _      | -8.15%       |                        |

<sup>&</sup>lt;sup>1</sup> See the Findings and Recommendations section.

 $<sup>^{2}\,</sup>$  See Schedule 7 for the carry-forward computation.

<sup>&</sup>lt;sup>3</sup> The indirect cost rate is calculated by dividing the total indirect costs by direct costs.

## Schedule 7— Department of Transportation Summary of Carry-Forward, Fiscal Year 2015-16 Actuals

| 4  |          |            |         |            |       |                |                        |
|--|----------|------------|---------|------------|-------|----------------|------------------------|
|  | Proposed |            | Audited |            | Audit |                |                        |
|  |          | Amount     |         | Amount     |       | stment         | Reference <sup>1</sup> |
| Pi                                       |          |            | 7.5     |            |       |                |                        |
| Direct costs:                            |          |            |         |            |       |                |                        |
| Direct salaries                          | \$       | 14,179,365 | \$      | 14,179,365 | \$    | =              |                        |
| Direct fringe benefits                   | 4        | 5,598,172  |         | 5,598,172  |       |                |                        |
| Total direct costs                       | \$       | 19,777,537 | _\$     | 19,777,537 | \$    | -              |                        |
| Indirect costs:                          |          |            |         |            |       |                |                        |
| Indirect salaries                        | \$       | 9,031,104  | \$      | 0.021.104  | ф     |                |                        |
| Indirect fringe benefits                 | Φ        | 3,565,581  | Ф       | 9,031,104  | \$    | -              |                        |
| Protective gear                          |          | 56,790     |         | 3,565,581  |       | 177            |                        |
| Uniforms or replacement clothing         |          | 59,543     |         | 56,790     |       | -              |                        |
| Communications – Regular phones          |          |            |         | 59,543     |       | 7              |                        |
| Communications – Equipment install       |          | 11,704     |         | 11,704     |       | -              |                        |
| County radio systems                     |          | 1,202      |         | 1,202      |       |                |                        |
| Cellular phones                          |          | 87,071     |         | 87,071     |       | -              |                        |
| Computer lines                           |          | 86,537     |         | 86,537     |       |                |                        |
| County delivery service                  |          | 63,227     |         | 63,227     |       | 1 <u>-</u>     |                        |
| Microwave                                |          | 1,428      |         | 1,428      |       | (-             |                        |
| Telephone services                       |          | 3,211      |         | 3,211      |       | 112            |                        |
| Information technology – Core services   |          | 10,740     |         | 10,740     |       | -              |                        |
| Cleaning supplies                        |          | 160,289    |         | 160,289    |       | -              |                        |
| Janitorial services                      |          | 15,230     |         | 15,230     |       |                |                        |
|  |          | 124,728    |         | 124,728    |       | -              |                        |
| Liability insurance                      |          | 3,063,987  |         | 3,063,987  |       | -              |                        |
| Insurance – Property                     |          | 98,669     |         | 98,669     |       | -              |                        |
| Maintenance – Communications equipment   |          | 45,624     |         | 45,624     |       | ( <del>-</del> |                        |
| Maintenance – Computer equipment         |          | 164,251    |         | 164,251    |       | -              |                        |
| Maintenance – Field equipment            |          | 11,555     |         | 11,555     |       | -              |                        |
| Maintenance – Motor vehicles             |          | -          |         | -          |       | -              |                        |
| Maintenance – Office equipment           |          | =          |         |            |       | 9=3            |                        |
| Maintenance – Radio electronic equipment |          | -          |         | -          |       | -              |                        |
| Maintenance – Service contracts          |          | 26,060     |         | 26,060     |       | -              |                        |
| Maintenance – Software                   |          | 270,553    |         | 270,553    |       |                |                        |
| Maintenance – Telephone                  |          | 16,204     |         | 16,204     |       | 192            |                        |
| Maintenance or building and improvements |          | 201,220    |         | 201,220    |       | -              |                        |
| Maintenance – Signal supplies            |          | -          |         | -          |       | -              |                        |
| Road maintenance supplies                |          | =          |         | 7          |       | -              |                        |
| Allocated direct cost                    |          | -          |         | -          |       | -              |                        |
| Memberships                              |          | -          |         | -          |       | -              |                        |
| Licenses and permits                     |          |            |         | <u>~</u>   |       | -              |                        |
| Miscellaneous expenses                   |          | 24,959     |         | 24,959     |       | (-)            |                        |
| Bank charges                             |          | 13,791     |         | 13,791     |       | -              |                        |
| Refunds                                  |          | -          |         | =          |       | -              |                        |
| Sales and Use Tax                        |          | 85         |         | 85         |       | -              |                        |
| Books or publications                    |          | -          |         | -          |       | 5 <b>4</b> 3   |                        |
| Computer equipment (non-fixed assets)    | E .      | 37,526     |         | 37,526     |       |                |                        |
| Computer supplies                        |          | 30,547     |         | 30,547     |       | 2              |                        |
| Office equipment (non-fixed assets)      |          | 37,761     |         | 37,761     |       | (#3)           |                        |
| Office supplies                          |          | 71,152     |         | 71,152     |       | -              |                        |

### **Schedule 7 (continued)**

| *   | Proposed           | Audited   | Audit            |                        |
|---|--------------------|-----------|------------------|------------------------|
|   | Amount             | Amount    | Adjustment       | Reference <sup>1</sup> |
|   |                    |           |                  |                        |
| Indirect costs (continued):                         |                    |           |                  |                        |
| Photocopying or duplicating                         | 8,706              | 8,706     |                  |                        |
| Postage or mailing                                  | 23,703             | 23,703    | ( <del>-</del> ) |                        |
| Printing or binding                                 | 6,524              | 6,524     |                  |                        |
| Computer equipment - Software                       | 9,220              | 9,220     | (m)              |                        |
| Consultants   | 192,455            | 192,455   | 82               |                        |
| Engineering services                                | 258                | 258       |                  |                        |
| Fire protection services                            | 4,245              | 4,245     |                  |                        |
| Medical exams                                       | 18,608             | 18,608    |                  |                        |
| Temporary assist pool services                      | 12,166             | 12,166    | 19               |                        |
| Micrographic services                               | -                  | -         | -                |                        |
| Personnel services                                  | 130,178            | 130,178   |                  |                        |
| Pre-employment services                             | 1,713              | 1,713     | -                |                        |
| Oasis processing – Financials                       | 353,122            | 353,122   | _                |                        |
| Oasis processing – HRMS                             | 106,393            | 106,393   | 190              |                        |
| RMAP services                                       | 8,290              | 8,290     |                  |                        |
| Professional services                               | 235,070            | 196,476   | (38,594)         | Finding 1              |
| Legally required notices                            | 42,485             | 42,485    | (30,334)         | I manig I              |
| Advertising   | 12, 103            | 12,103    | 17               |                        |
| Rent or lease – Equipment                           | 2,943              | 2,943     |                  |                        |
| Rent or lease – Buildings                           | 56,584             | 56,584    | 1.7              |                        |
| Field equipment – Non-asseted                       | 1,858              |           |                  |                        |
| Maintenance tools                                   | 8,276              | 1,858     | <del></del>      |                        |
| Small tools or instruments                          | manufacture of the | 8,276     | -                |                        |
| Operational supplies                                | 99,004             | 99,004    | 13               |                        |
| Awards or recognitions                              | -                  | -         | 34               |                        |
| Special program expenses                            | (50.052)           | (50.052)  | 1070             |                        |
| Training – Education or tuition                     | (50,953)           | (50,953)  | -                |                        |
| Training – Other                                    | 11,578             | 11,578    | -                |                        |
| Contracts   | 10.466             | -         | -                |                        |
|   | 18,466             | 18,466    | -                |                        |
| Equipment usage non capitalize assets  Materials    | 157.001            |           | -                | $\epsilon$             |
|   | 157,321            | 157,321   | -                |                        |
| Labor (garage staff – transportation projects)      | 29,686             | 29,686    | 2                |                        |
| Conference or registration fees                     | 8,090              | 8,090     | -                |                        |
| Field supplies                                      | <b>=</b> 0         | -         | -                |                        |
| Disposal fee  | 28,080             | 28,080    | 920              |                        |
| Inventory – Stores                                  | <b>2</b> %         | -         | -                |                        |
| Inventory – Road supplies                           |                    | 7=        | 5                |                        |
| Inventory - Signal supplies                         |                    | -         |                  |                        |
| Air transportation                                  | 3,674              | 3,674     | =                |                        |
| Car pool expense                                    | 5,349              | 5,349     | =                |                        |
| Lodging   | 21,705             | 21,705    | =                |                        |
| Meals   | 5,598              | 5,598     |                  |                        |
| Miscellaneous travel expenses                       | 1,114              | 1,114     | -                |                        |
| Private mileage reimbursement                       | 11,389             | 11,389    | -                |                        |
| Electricity   | 55,863             | 55,863    | - ¥              |                        |
| Sewer system  | 437                | 437       |                  |                        |
| Utilities   | 4,619              | 4,619     | =                |                        |
| Water   | 23,144             | 23,144    | _                |                        |
| Internal Revenue Service settlement                 | -                  | ,         | 2                |                        |
| Right of way  |                    |           | 5                |                        |
| Interfund expense – Administration support direct   | 741,657            | 813,297   | 71,640           | Finding 2              |
| Interfund expense – Administration support indirect | 3,127,424          | 3,429,494 | 302,070          | Finding 2 Finding 2    |

#### Schedule 7 (continued)

|   |          | Proposed                |     | Audited       |    | Audit                                   |                        |
|---|----------|-------------------------|-----|---------------|----|---|------------------------|
|   |          | Amount                  |     | Amount        | Α  | djustment                               | Reference <sup>1</sup> |
|   |          |                         |     |               |    |   |                        |
| Indirect costs (continued):                                   |          |                         |     |               |    |   |                        |
| Interfund expense - Audit and accounting                      |          | 33,079                  |     | 33,079        |    | -                                       |                        |
| Interfund expense – Capital project                           |          | -                       |     | -             |    | =                                       |                        |
| Interfund expense - Countywide allocation plan                |          | 388,945                 |     | 388,945       |    | -                                       |                        |
| Interfund expense – Custodial                                 |          | -                       |     | -             |    | ~                                       |                        |
| Interfund expense – Distributions (Survey)                    |          | -                       |     | . <del></del> |    | -                                       |                        |
| Interfund expense – Leases                                    |          | 164,339                 |     | 164,339       |    | -                                       |                        |
| Interfund expense – Legal services                            |          | 206,088                 |     | 206,088       |    | -                                       |                        |
| Interfund expense – Maintenance                               |          | 3,000                   |     | 3,000         |    | -                                       |                        |
| Interfund expense – Micrographics                             |          | 479                     |     | 479           |    | -                                       |                        |
| Interfund expense - Miscellaneous                             |          | 35,895                  |     | 35,895        |    | · ·                                     |                        |
| Interfund expense - Professional special services             |          | 235,509                 |     | 235,509       |    | _                                       |                        |
| Interfund expense - Right of way                              |          |                         |     | -             |    | 2                                       |                        |
| Interfund expense - Labor (planning, building & safety labor) |          | -                       |     | -             |    | _                                       |                        |
| Interfund expense – Utilities                                 |          | 229,475                 |     | 229,475       |    | 2                                       |                        |
| Interfund expense – GIS                                       |          | 290,915                 |     | 290,915       |    | -                                       |                        |
| Interfund expense - Miscellaneous project expense             |          | ±                       |     | -             |    | _                                       |                        |
| Land  |          | -                       |     | -             |    |   |                        |
| Buildings   |          | 14 <del>4</del> 1       |     | _             |    | _                                       |                        |
| Improvements - Building                                       |          | ; <del>-</del> ;        |     | -             |    |   |                        |
| Equipment – Computer  |          | 727                     |     | -             |    | _                                       |                        |
| Equipment – Other   |          | 1-1                     |     | _             |    | _                                       |                        |
| Capitalized software  |          | 227                     |     | _             |    | _                                       |                        |
| Contribution to other county funds (Bermuda)                  |          | -                       |     | _             |    | _                                       |                        |
| Intrafund – Miscellaneous                                     |          | -                       |     |               |    | _                                       |                        |
| Intrafund - Salary and benefits                               |          | _                       |     | -             |    | = |                        |
| Intrafund – Payroll distribution                              |          | _                       |     | _             |    | _                                       |                        |
| Intrafund – Indirect cost                                     |          | -                       |     | _             |    |   |                        |
| Intrafund expense – Administration support actual true-up     |          | (386,500)               |     | -             |    | 386,500                                 | Finding 3              |
| Subtotal – Indirect costs before carry-forward adjustment     | \$       | 24,119,595              | -\$ | 24,841,211    | \$ | 721,616                                 | r inding 5             |
| Carry-forward from fiscal year 2015-16                        | *        |                         | Ψ   |               | Ψ  | CALL COLUMN TO THE COLUMN TO            |                        |
| Total indirect costs after carry-forward adjustment           | -\$      | 1,632,561<br>25,752,156 | Φ.  | 2,050,298     | Ф. | 417,737                                 |                        |
| Total mancet costs after earry-101 ward adjustment            | <u> </u> | 23,732,136              |     | 26,891,508    | \$ | 1,139,352                               |                        |
| Direct cost base  | \$       | 19,777,537              | \$  | 19,777,537    | \$ | 25                                      |                        |
| Approved indirect cost rate from fiscal year 2015-16          | 7        | 102.55%                 | (T) | 120.22%       | Ψ  | 17.67%                                  |                        |
| Recovered indirect cost <sup>2</sup>                          | \$       |                         | d   |               | e  |   |                        |
| Carry-forward used for fiscal year 2015-16 estimates          | \$       | 20,281,864              | \$  | 23,776,339    | \$ | 3,494,474                               |                        |
| carry for ward used for fiscal year 2013-10 estimates         | Ф        | 5,470,292               | \$  | 3,115,170     | \$ | (2,355,122)                             |                        |

<sup>&</sup>lt;sup>1</sup> See the Findings and Recommendations section.

<sup>&</sup>lt;sup>2</sup> The recovered indirect cost is calculated by multiplying the direct cost base to the approved indirect cost rate from FY 2015-16.

## Schedule 8— Department of Surveyor Summary of Direct Costs, Indirect Costs, and Carry-Forward, Fiscal Year 2015-16

|   | 1 N | Proposed<br>Amount | _  | Audited<br>Amount | ndit<br>tment          | Reference <sup>1</sup> |
|---|-----|--------------------|----|-------------------|------------------------|------------------------|
| Direct costs:   | 01  |                    |    |                   |                        |                        |
| Direct salaries   | \$  | 2,150,284          | \$ | 2,150,284         | \$<br>1 <del>=</del> 1 |                        |
| Direct fringe benefits  |     | 785,091            |    | 785,091           | <br>                   |                        |
| Total direct costs  |     | 2,935,375          | \$ | 2,935,375         | \$<br>-                |                        |
| Indirect costs:   |     |                    |    |                   |                        |                        |
| Indirect costs:  Indirect salaries                                  |     |                    |    |                   |                        |                        |
| Indirect salaries Indirect fringe benefits                          | \$  | 647,322            | \$ | 647,322           | \$<br>-                |                        |
| Protective gear   |     | 236,344            |    | 236,344           |                        |                        |
| Uniforms or replacement clothing                                    |     | 171                |    | 171               | -                      |                        |
| Communications – Regular phones                                     |     | 4,520              |    | 4,520             | -                      |                        |
| Communications – Regular phones  Communications – Equipment install |     | -                  |    | -                 | -                      |                        |
| County radio systems  |     | -                  |    | -                 | -                      |                        |
| Cellular phones   |     | 0.706              |    | 0.706             | (2)                    |                        |
| Computer lines  |     | 8,786              |    | 8,786             | ( <del>3</del> )       |                        |
| County delivery service   |     | VI <del>-</del>    |    | -                 | -                      |                        |
| Microwave   |     | -                  |    | 5                 | <del></del>            |                        |
| Telephone services  |     | 927                |    | 927               | 28                     |                        |
| Information technology – Core services                              |     | 837<br>33,005      |    | 837               | ( <del>-</del> )       |                        |
| Cleaning supplies   |     | 33,003             |    | 33,005            | -                      |                        |
| Janitorial services   |     | 16,072             |    | 16070             | -                      |                        |
| Liability insurance   |     | 10,674             |    | 16,072            | -                      |                        |
| Insurance – Property  |     |                    |    | 10,674            | -                      |                        |
| Maintenance – Communications equipment                              |     | 1,469              |    | 1,469             | -                      |                        |
| Maintenance – Computer equipment                                    |     | 45                 |    | 45                | -                      |                        |
| Maintenance – Field equipment                                       |     | 43                 |    | 43                | -                      | C.                     |
| Maintenance – Motor vehicles  |     |                    |    | -                 | -                      |                        |
| Maintenance – Office equipment                                      |     | -                  |    | -                 | -                      |                        |
| Maintenance – Radio electronic equipment                            |     | -                  |    | -                 | -                      |                        |
| Maintenance – Service contracts                                     |     | 6,392              |    | 6,392             | 50                     |                        |
| Maintenance – Software  |     | 52,901             |    | 52,901            | -                      |                        |
| Maintenance - Telephone   |     | 32,901             |    | 32,901            | <del>5-</del> 23       |                        |
| Maintenance or building and improvements                            |     | 20,638             |    | 20,638            |                        |                        |
| Maintenance – Signal supplies                                       |     | 20,038             |    | 20,038            | ( <del>-</del> )(      |                        |
| Road maintenance supplies   |     | -                  |    | -                 | -                      |                        |
| Allocated direct cost   |     |                    | 38 | -                 | -                      |                        |
| Memberships   |     |                    |    | -                 | -                      |                        |
| Licenses and permits  |     | _                  |    |                   |                        |                        |
| Miscellaneous expenses  |     |                    |    | -                 | 5.<br>14               |                        |
| Bank charges  |     | 1,958              |    | 1,958             | 20                     |                        |
| Refunds   |     | -,,,,,,            |    | 1,750             | 5/                     |                        |
| Books or publications   |     | -                  |    | -                 | -                      |                        |
| Computer equipment (non-fixed assets)                               |     | 28,224             |    | 28,224            |                        |                        |
| Computer supplies   |     | 9,043              |    | 9,043             | -                      | (a)                    |
| Office equipment (non-fixed assets)                                 |     | 743                |    | 743               | E 4                    |                        |
| Office supplies   |     | 6,653              |    | 6,653             | -                      |                        |
| in the  |     | 5,055              |    | 0,055             | ₽                      |                        |

### **Schedule 8 (continued)**

|   |                       |                | =          |                        |
|---|-----------------------|----------------|------------|------------------------|
|   | Proposed              | Audited        | Audit      |                        |
|   | Amount                | Amount         | Adjustment | Reference <sup>1</sup> |
|   |                       |                |            |                        |
| Indirect costs (continued):                       |                       |                |            |                        |
| Photocopying or duplicating                       | <u>8</u>              |                | 100        |                        |
| Postage or mailing                                | 2,061                 | 2,061          | -          |                        |
| Printing or binding                               | 516                   | 516            | -          |                        |
| Computer equipment – Software                     | 2,312                 | 2,312          | -          |                        |
| Consultants                                       | <u> </u>              | -              | -          |                        |
| Engineering services                              | 14,152                | 14,152         | 4          |                        |
| Fire protection services                          | =                     | =              | -          |                        |
| Medical exams                                     | 1,040                 | 1,040          | _          |                        |
| Temporary assist pool services                    | -                     | =              | -          |                        |
| Micrographic services                             |                       | 2              | -          |                        |
| Personnel services                                | U.S.                  |                | -          |                        |
| Pre-employment services                           | 134                   | 134            | -          |                        |
| Oasis processing – Financials                     | 5,532                 | 5,532          | -          |                        |
| Oasis processing – HRMS                           | 7,236                 | 7,236          | _          |                        |
| RMAP services                                     | 5,979                 | 5,979          | _          |                        |
| Professional services                             | 18,731                | 18,731         | _          |                        |
| Legally required notices                          | ( <del>-</del>        |                | _          |                        |
| Advertising                                       | 14                    | 2              | _          |                        |
| Rent or lease - Equipment                         |                       | _              | _          |                        |
| Rent or lease - Buildings                         | 72                    |                | _          |                        |
| Field equipment - Non-asseted                     | 1,778                 | 1,778          | 2          |                        |
| Maintenance tools                                 | 781                   | 781            |            |                        |
| Small tools or instruments                        | 17,146                | 17,146         | -          |                        |
| Operational supplies                              |                       |                |            |                        |
| Awards or recognitions                            | -                     |                |            |                        |
| Special program expense                           | _                     |                | -          |                        |
| Training – Education or tuition                   | 3,858                 | 3,858          | -          |                        |
| Training – Other                                  | -                     | 5,656          | 53         |                        |
| Contracts   | 7900<br>1 <b>29</b> 1 |                |            |                        |
| Equipment usage - Non-capitalized assets          |                       |                | -FX        |                        |
| Materials   |                       | -<br>-         | -          |                        |
| Labor (garage staff - transportation projects)    | _                     |                |            |                        |
| Conference or registration fees                   | 1,425                 | 1,425          | -          |                        |
| Field supplies                                    | 1,425                 | 1,425          | <i>≅</i> 0 |                        |
| Disposal fee                                      | -                     | _              | -          |                        |
| Inventory – Stores                                | _                     | -              | = -        |                        |
| Inventory – Road supplies                         | 27 E20                |                | -          |                        |
| Inventory – Signal supplies                       | -                     | (5             | ==         |                        |
| Air transportation                                | 670<br>886            | -              | -          |                        |
| Car pool expense                                  | -                     |                |            |                        |
| Lodging   | 1,825                 | 1 005          | -          |                        |
| Meals   |                       | 1,825          | -          | 3                      |
| Miscellaneous travel expenses                     | 1,056                 | 1,056          |            |                        |
| Private mileage reimbursement                     | 50                    | 50             | -          |                        |
| Internal Revenue Service settlement               | -                     | ( <del>-</del> |            |                        |
| Interfund expense – Administration support direct | 20.017                | -              |            |                        |
| Interfund expense – Administration support direct | 29,217                | 121,642        | 92,425     | Finding 5              |
| meridia expense – Administration support indirect | 90,685                | 377,516        | 286,831    | Finding 5              |

#### **Schedule 8 (continued)**

|   | Proposed<br>Amount | Audited<br>Amount | Audit<br>Adjustment | Reference <sup>1</sup> |
|---|--------------------|-------------------|---------------------|------------------------|
| T   |                    |                   |                     |                        |
| Indirect costs (continued):                                   |                    |                   |                     |                        |
| Interfund expense – Audit and accounting                      | 3,952              | 3,952             | <del>=</del> 1      |                        |
| Interfund expense – Capital project                           | -                  | -                 | -                   |                        |
| Interfund expense – County wide allocation plan               | (8,386)            | (8,386)           | -                   |                        |
| Interfund expense – Custodial                                 | -                  |                   | _                   | *                      |
| Interfund expense – Distributions (Survey)                    | -                  | =                 | -                   |                        |
| Interfund expense - Equipment rental                          | 9,669              | 9,669             | _                   |                        |
| Interfund expense – Leases                                    | - <del>-</del>     | =                 | -                   |                        |
| Interfund expense – Legal services                            | 2,635              | 2,635             | <u>=</u> :          |                        |
| Interfund expense - Maintenance                               | -                  | -                 | -                   |                        |
| Interfund expense – Micrographics                             | 1,797              | 1,797             | -                   |                        |
| Interfund expense - Miscellaneous                             | 24,280             | 24,280            | -                   |                        |
| Interfund expense - Professional special services             | -                  | -                 | _                   |                        |
| Interfund expense - Right of way                              | -                  | _                 | _                   |                        |
| Interfund expense – Labor (planning, building & safety labor) | _ :=               | 2                 | _                   |                        |
| Interfund expense – Utilities                                 | 5,949              | 5,949             | _                   |                        |
| Interfund expense – GIS                                       | 107                | 107               | _                   |                        |
| Interfund expense - Miscellaneous project expenses            | 1 <del>-</del>     | -                 | _                   |                        |
| Land  |                    |                   | _                   |                        |
| Buildings   | -                  |                   |                     |                        |
| Improvements – Building                                       | 12                 | 3                 | _                   |                        |
| Equipment – Computer  | n-                 | **<br>=           |                     |                        |
| Equipment – Other   | 12                 | 2 2               |                     |                        |
| Capitalized software  | -                  | _                 | _                   |                        |
| Contribution to other county funds (Bermuda)                  | _                  | _                 | _                   |                        |
| Intrafund expense – Miscellaneous                             | -                  |                   |                     |                        |
| Intrafund expense – Salary and benefits                       | _                  |                   |                     |                        |
| Intrafund expense - Payroll distribution                      | _                  | _                 |                     |                        |
| Intrafund expense - Overhead allocation                       | _                  | _                 |                     |                        |
| Fiscal year 2015-16 Countywide Allocation Plan                | 35,715             | 35,715            |                     |                        |
| Add fiscal year 2013-14 ICAP amount included in indirect      | -                  | 8,386             | 8,386               | Finding 7              |
| True up for TMLA indirect cost for 2015-16                    | 326,829            | 0,500             | (326,829)           | Finding 6              |
| Subtotal indirect costs before carry-forward adjustment       | \$ 1,693,858       | \$ 1,754,671      | \$ 60,813           | r inding o             |
| Carry-forward <sup>2</sup>                                    | -,,                | -, - ,            | 1 13,215            |                        |
| Total indirect costs after carry-forward adjustment           | \$ 1,061,700       | (252,902)         | 379,256             |                        |
| = =   | \$ 1,061,700       | \$ 1,501,769      | \$ 440,069          |                        |
| Total indirect costs  | \$ 1,061,700       | \$ 1,501,769      | \$ 440,069          |                        |
|   | \$ 2,935,375       | \$ 2,935,375      | \$ -                |                        |
| Indirect cost rate <sup>3</sup>                               | 36.17%             | 51.16%            | 14.99%              |                        |
|   | 50.1770            | 31.1078           | 14.3370             |                        |

<sup>&</sup>lt;sup>1</sup> See the Findings and Recommendations section.

<sup>&</sup>lt;sup>2</sup> See Schedule 9 for carry-forward computation.

<sup>&</sup>lt;sup>3</sup> The indirect cost rate is calculated by dividing the total indirect costs by direct costs.

## Schedule 9— Department of Surveyor Summary of Carry-Forward, Fiscal Year 2013-14 Actuals

|  |                | Proposed .    | Audited            | Audit             |                        |
|--|----------------|---------------|--------------------|-------------------|------------------------|
|  |                | Amount        | Amount             | Adjustment        | Reference <sup>1</sup> |
|  | ( <del>-</del> |               |                    |                   | Reference              |
| Direct costs:                            |                |               |                    |                   |                        |
| Direct salaries                          | \$             | 2,150,284     | \$<br>2,150,284    | \$ -              |                        |
| Direct fringe benefits                   |                | 785,091       | 785,091            | -                 |                        |
| Total direct costs                       | \$             | 2,935,375     | \$<br>2,935,375    | \$ -              | -                      |
|  | -              |               |                    | •                 | =                      |
| Indirect costs:                          |                |               |                    |                   |                        |
| Indirect salaries                        | \$             | 647,322       | \$<br>647,322      | \$ -              |                        |
| Indirect fringe benefits                 | 40             | 236,344       | 236,344            | -                 |                        |
| Protective gear                          |                | 171           | 171 ·              | ( <del>=</del>    |                        |
| Uniforms or replacement clothing         |                | 4,520         | 4,520              | -                 |                        |
| Communications – Regular phones          |                | -             | -                  |                   |                        |
| County radio systems                     |                | -             | -                  | 1-                |                        |
| Cellular phones                          |                | 8,786         | 8,786              | 204               |                        |
| Communications – Equipment install       |                | -             | -                  | s. <del>T</del> . |                        |
| Computer lines                           |                | -             | -                  |                   |                        |
| County delivery service                  |                | Ē             | =                  |                   |                        |
| Microwave                                |                | -             | -                  | 5 50              |                        |
| Telephone services                       |                | 837           | 837                | 5 <del>7</del> 5  |                        |
| Information technology – Core services   |                | 33,005        | 33,005             | 120               |                        |
| Cleaning supplies                        |                | <del>/-</del> | -                  |                   |                        |
| Janitorial services                      |                | 16,072        | 16,072             | -                 |                        |
| Liability insurance                      |                | 10,674        | 10,674             | ( <del>*</del>    |                        |
| Insurance – Property                     |                | 1,469         | 1,469              | 9<br>7 <u>4</u>   |                        |
| Maintenance – Communications equipment   |                | <del>-</del>  | i <del>-</del>     | ( <del>-</del>    |                        |
| Maintenance – Computer equipment         |                | 45            | 45                 | 74                |                        |
| Maintenance – Field equipment            |                |               | ( <del>=</del> )   | 199               |                        |
| Maintenance – Motor vehicles             |                | -             | -                  | -                 |                        |
| Maintenance – Office equipment           |                | -             | 1 <del>-</del> 0   | -                 |                        |
| Maintenance – Radio electronic equipment |                | -             | -                  | -                 |                        |
| Maintenance – Service contracts          |                | 6,392         | 6,392              | ·                 |                        |
| Maintenance – Software                   |                | 52,901        | 52,901             | 1 (4              |                        |
| Maintenance – Telephone                  |                |               | i verse verse vers |                   |                        |
| Maintenance or building and improvements |                | 20,638        | 20,638             | -                 |                        |
| Maintenance – Signal supplies            |                | =             | 300                | -                 |                        |
| Road maintenance supplies                |                | ~             | -                  | 1.5               |                        |
| Allocated direct cost                    |                | -             | -                  | : ·               |                        |
| Memberships                              |                | -             | -                  |                   |                        |
| Licenses and permits                     |                | -             | -                  | 18                |                        |
| Miscellaneous expenses                   |                | =             | -                  | .=                |                        |
| Bank charges                             |                | 1,958         | 1,958              | (#                |                        |
| Refunds                                  |                | E             | 170                |                   |                        |
| Books or publications                    |                | _             | 20000              |                   |                        |
| Computer equipment (non-fixed assets)    |                | 28,224        | 28,224             | -                 |                        |
| Computer supplies                        |                | 9,043         | 9,043              | -                 |                        |
| Office equipment (non-fixed assets)      |                | 743           | . 743              | 1=                |                        |
| Office supplies                          |                | 6,653         | 6,653              | -                 |                        |

### **Schedule 9 (continued)**

|   | Proposed    | Audited                                | A 15                                  |                        |
|---|-------------|--|---------------------------------------|------------------------|
|   | Amount      | Amount                                 | Audit                                 | D - C 1                |
|   | Amount      | Amount                                 | Adjustment                            | Reference <sup>1</sup> |
| Indirect costs (continued):                           |             |  | ¥                                     |                        |
| Photocopying or duplicating                           |             |  |                                       |                        |
| Postage or mailing                                    | 2,061       | 2,061                                  | :-                                    |                        |
| Printing or binding                                   | 516         | 516                                    | · ·                                   |                        |
| Computer equipment — Software                         | 2,312       |  | ~-                                    |                        |
| Consultants   | 2,312       | 2,312                                  | N=                                    |                        |
| Engineering services                                  | 14 152      | 14.150                                 | · · · · · · · · · · · · · · · · · · · |                        |
| Fire protection services                              | 14,152      | 14,152                                 | ·                                     |                        |
| Medical exams   | 1,040       | 1.040                                  | -                                     |                        |
| Temporary assist pool services                        | 1,040       | 1,040                                  | ( <del>**</del>                       |                        |
| Micrographic services                                 | -1          | -                                      | -                                     |                        |
| Personnel services                                    | <b>5</b> 3  | ( <del>=</del> )                       | -                                     |                        |
| Pre-employment services                               | - 124       | -                                      | -                                     |                        |
| Oasis processing – Financials                         | 134         | 134                                    | 5 <del>4</del>                        |                        |
| Oasis processing – Financiais Oasis processing – HRMS | 5,532       | 5,532                                  | -                                     |                        |
| RMAP services   | 7,236       | 7,236                                  | : W                                   |                        |
| Professional services                                 | 5,979       | 5,979                                  | 100                                   |                        |
|   | 18,731      | 18,731                                 | -                                     |                        |
| Legally required notices Advertising                  | 설           | -                                      | 3.7                                   |                        |
|   | -           | -                                      | -                                     |                        |
| Rent or lease – Equipment                             | * <u>=</u>  | -                                      |                                       |                        |
| Rent or lease – Buildings                             |             | -                                      | -                                     |                        |
| Field equipment – Non-asseted                         | 1,778       | 1,778                                  | V . 950                               |                        |
| Maintenance tools                                     | 781         | 781                                    | 72                                    |                        |
| Small tools or instruments                            | 17,146      | 17,146                                 | ( <del>5</del> )                      |                        |
| Operational supplies                                  | *           | ( <del>=</del> )                       | . **                                  |                        |
| Awards or recognitions                                | <u>.</u>    | _                                      | 15                                    |                        |
| Special program expense                               | 10070000000 | ************************************** | -                                     |                        |
| Training – Education or tuition                       | 3,858       | 3,858                                  |                                       |                        |
| Training – Other                                      |             | : <u></u> :                            | 1(2)                                  |                        |
| Contracts   | <u> </u>    | -                                      | -                                     |                        |
| Equipment usage - Non-capitalized assets              | *           |  | _                                     |                        |
| Materials   | § 7         | -                                      |                                       |                        |
| Labor (garage staff – transportation projects)        | <b>=</b>    | -                                      | -                                     |                        |
| Conference or registration fees                       | 1,425       | 1,425                                  | -                                     |                        |
| Field supplies  | =           | ¥:                                     | -                                     |                        |
| Disposal fee  | -           | ·                                      | -                                     |                        |
| Inventory – Stores                                    |             | ( <u>1</u> )                           | -                                     |                        |
| Inventory – Road supplies                             | -           | -                                      | -                                     |                        |
| Inventory – Signal supplies                           | =           | -                                      | -                                     |                        |
| Air transportation                                    | =           | -                                      | ~                                     |                        |
| Car pool expense                                      | 벌           | -                                      | -                                     |                        |
| Lodging   | 1,825       | 1,825                                  | :=                                    |                        |
| Meals   | 1,056       | 1,056                                  | Œ.                                    |                        |
| Miscellaneous travel expenses                         | 50          | 50                                     | 823                                   |                        |
| Private mileage reimbursement                         | -           |  | ≥:<br>0 <b>=</b> :                    |                        |
| Internal Revenue Service settlement                   | *           | <b>=</b> 1                             | 02                                    |                        |
| Interfund expense - Administration support direct     | 29,217      |  | 92,425                                | Finding 5              |
| Interfund expense – Administration support indirect   | 90,685      | :=::                                   | 286,831                               | Finding 5              |

## **Schedule 9 (continued)**

|  | I              | Proposed         |          | Audited          |    | Audit             |                        |
|--|----------------|------------------|----------|------------------|----|-------------------|------------------------|
|  |                | Amount           |          | Amount           | A  | djustment         | Reference <sup>1</sup> |
| T. P. J. J. Z. J. B.   |                |                  |          |                  |    |                   |                        |
| Indirect costs (continued):                                  |                |                  |          |                  |    |                   |                        |
| Interfund expense – Audit and accounting                     |                | 3,952            |          | 3,952            |    | 325               |                        |
| Interfund expense – Capital project                          |                | =                |          | (75)             |    | 3.55              |                        |
| Interfund expense – Countywide allocation plan               |                | (8,386)          |          | (8,386)          |    | -                 |                        |
| Interfund expense – Custodial                                |                | . <del></del> 0. | ,        | 3 <del>7</del> 3 |    | 1.00              |                        |
| Interfund expense – Distributions (Survey)                   |                | -                |          | -                |    | 14                |                        |
| Interfund expense – Equipment rental                         |                | 9,669            |          | 9,669            |    | 10-               |                        |
| Interfund expense – Leases                                   | 8              | -                |          | 323              |    | (=                |                        |
| Interfund expense – Legal services                           |                | 2,635            |          | 2,635            |    | 1.5               |                        |
| Interfund expense – Maintenance                              |                | ¥3               |          | 12               |    | -                 |                        |
| Interfund expense – Micrographics                            |                | 1,797            |          | 1,797            |    | <del></del>       |                        |
| Interfund expense – Miscellaneous                            |                | 24,280           |          | 24,280           |    | -                 |                        |
| Interfund expense - Professional special services            | $\overline{v}$ | -                |          | (50)             |    | i =               |                        |
| Interfund expense – Right of way                             |                | 2                |          | -                |    | -                 |                        |
| Interfund expense - Labor (planning, building & safety labor | )              | -                |          | ( <del>=</del> ) |    | -                 |                        |
| Interfund expense – Utilities                                |                | 5,949            |          | 5,949            |    |                   |                        |
| Interfund expense – GIS                                      |                | 107              |          | 107              |    | -                 |                        |
| Interfund expense - Miscellaneous project expense            |                | -                |          | _                |    |                   |                        |
| Land   |                | -                |          | -                |    | 53 <del>4</del> 5 |                        |
| Buildings  |                | _                |          | -                |    |                   |                        |
| Improvements - Building                                      |                | -                |          | -                |    | 141               |                        |
| Equipment – Computer   |                | _                |          | -                |    | -                 |                        |
| Equipment – Other  |                | -                |          | -                |    | 1-                |                        |
| Capitalized software   |                | _                |          | -                |    |                   |                        |
| Contribution to other county funds (Bermuda)                 |                | ) <del>-</del> 0 |          | -                |    | 4                 |                        |
| Intrafund – Miscellaneous                                    |                | _                |          | 7=1              |    | _                 |                        |
| Intrafund – Salary and benefits                              |                | -                |          | _                |    | 2                 |                        |
| Intrafund – Payroll distribution                             |                | _                |          |                  |    |                   |                        |
| Intrafund – Overhead allocation                              |                | _                |          | _                |    | 1 800             |                        |
| Subtotal - Indirect costs before carry-forward adjustment    | \$             | 1,331,314        | \$       | 1,211,412        | \$ | 379,256           |                        |
| Carry-forward from fiscal year 2013-14                       | •              | 1,001,011        | Ψ        | 1,211,412        | Ψ  | 317,230           |                        |
| Total indirect costs after carry-forward adjustment          | \$             | 1 221 214        | <u> </u> | 1 710 570        |    | 270.055           |                        |
| rotar mancet costs after carry-forward adjustment            | <u> </u>       | 1,331,314        | \$       | 1,710,570        | \$ | 379,256           |                        |
| Direct cost base   | ø.             | 2.025.275        | Φ.       | 2025255          |    |                   |                        |
|  | \$             | 2,935,375        | \$       | 2,935,375        | \$ | . <u>-</u>        |                        |
| Approved indirect cost rate from fiscal year 2013-14         |                | 66.89%           |          | 66.89%           |    | 0.00%             |                        |
| Recovered indirect cost <sup>2</sup>                         | \$             | 1,963,472        | \$       | 1,963,472        | \$ | -*                |                        |
| Carry-forward used for fiscal year 2015-16 estimates         | \$             | (632,158)        | \$       | (252,902)        | \$ | 379,256           |                        |

<sup>&</sup>lt;sup>1</sup> See the Findings and Recommendations section.

<sup>&</sup>lt;sup>2</sup> The recovered indirect cost is calculated by multiplying the direct cost base to the approved indirect cost rate from FY 2013-14.

# Schedule 10— Department of Surveyor Summary of Direct Costs, Indirect Costs, and Carry-Forward, Fiscal Year 2016-17

|  | Proposed        | Audited         |    | Audit         |                        |
|--|-----------------|-----------------|----|---------------|------------------------|
|  | Amount          | Amount          | A  | djustment     | Reference <sup>1</sup> |
|  |                 |                 |    | -5            |                        |
| Direct costs:                            |                 |                 |    |               |                        |
| Direct salaries                          | \$<br>1,973,192 | \$<br>1,973,192 | \$ | -             |                        |
| Direct fringe benefits                   | 755,449         | 755,449         |    | -             |                        |
| Total direct costs                       | \$<br>2,728,641 | \$<br>2,728,641 | \$ | 2             |                        |
|  |                 |                 |    |               |                        |
| Indirect costs:                          |                 |                 |    |               |                        |
| Indirect salaries                        | \$<br>624,497   | \$<br>624,497   | \$ | -             |                        |
| Indirect fringe benefits                 | 239,093         | 239,093         |    | -             |                        |
| Protective gear                          | 724             | 724             |    | -             |                        |
| Uniforms or replacement clothing         | 4,938           | 4,938           |    | -             |                        |
| Communications – Regular phones          | -               | -               |    | -             |                        |
| Communications – Equipment install       | 196             | 196             |    | -             |                        |
| County radio systems                     | -               | <u>-</u>        |    | -             |                        |
| Cellular phones                          | 4,944           | 4,944           |    |               |                        |
| Computer lines                           | 828             | 828             |    | -             |                        |
| County delivery service                  | 572             | -               |    | -             |                        |
| Microwave                                | 2=              | 2               |    | -             |                        |
| Telephone services                       | 708             | 708             |    | -             |                        |
| Information technology – Core services   | 35,974          | 35,974          |    | -             |                        |
| Cleaning supplies                        | 10.00           | -               |    | -             |                        |
| Janitorial services                      | 17,034          | 17,034          |    | -             |                        |
| Liability insurance                      | 6,254           | 6,254           |    | -             |                        |
| Insurance – Property                     | 2,550           | 2,550           |    | -             |                        |
| Maintenance – Communications equipment   | 4,141           | 4,141           |    | -             |                        |
| Maintenance – Computer equipment         | 25,642          | 25,642          |    | -             |                        |
| Maintenance – Field equipment            | 1-              | -               |    | 120           |                        |
| Maintenance – Motor vehicles             | -               | -               |    | -             |                        |
| Maintenance – Office equipment           |                 | -               |    | -             | *                      |
| Maintenance – Radio electronic equipment | -               | =               |    | . <del></del> |                        |
| Maintenance – Service contracts          | 8,177           | 8,177           |    | -             |                        |
| Maintenance – Software                   | 36,626          | 36,626          |    |               |                        |
| Maintenance – Telephone                  |                 | -               |    | _             |                        |
| Maintenance or building and improvements | 20,215          | 20,215          |    |               |                        |
| Maintenance – Signal supplies            | -               | -               |    | -             |                        |
| Road maintenance supplies                | -               | =               |    | -             |                        |
| Allocated direct cost                    | 1940            | 2               |    | -             |                        |
| Memberships                              | -               | · -             |    | -             |                        |
| Licenses and permits                     | 12              | =               |    | =0            |                        |
| Miscellaneous expenses                   | -               | <u></u>         |    | -             |                        |
| Bank charges                             | 1,971           | 1,971           |    | -             |                        |
| Refunds                                  | 2,987           | 2,987           |    | -             |                        |
| Books or publications                    | -               | -               |    | -             |                        |
| Computer equipment (non-fixed assets)    | 22,648          | 22,648          |    | -             |                        |
| Computer supplies                        | 7,641           | 7,641           |    | -             |                        |
| Office equipment (non-fixed assets)      | 1,821           | 1,821           |    | -             |                        |
| Office supplies                          | 3,888           | 3,888           |    |               |                        |

# **Schedule 10 (continued)**

|   |              |         |                | R                      |
|---|--------------|---------|----------------|------------------------|
|   | Proposed     | Audited | Audit          |                        |
|   | Amount       | Amount  | Adjustment     | Reference <sup>1</sup> |
| Indianata and (and in all)                          |              |         |                | -///2 <del>1</del>     |
| Indirect costs (continued):                         |              |         |                |                        |
| Photocopying or duplicating                         | 2            | -       | -              |                        |
| Postage or mailing                                  | 914          | 914     | S <u>=</u> 3   |                        |
| Printing or binding                                 | 397          | 397     | 7.00           |                        |
| Computer equipment – Software                       | . •          | -       | 9 <u>=</u> 2   |                        |
| Consultants   | #            | =       | -              |                        |
| Engineering services                                | 4,406        | 4,406   | -              |                        |
| Fire protection services                            |              | -       | -              |                        |
| Medical exams                                       | 1,584        | 1,584   | -              |                        |
| Temporary assist pool services                      | 188          | 188     | -              |                        |
| Micrographic services                               | 22 O =       | 2       | -              |                        |
| Personnel services                                  | 9            | =       | -              |                        |
| Pre-employment services                             | 354          | 354     | -              |                        |
| Oasis processing – Financials                       | 5,284        | 5,284   | -              |                        |
| Oasis processing – HRMS                             | 7,201        | 7,201   | -              |                        |
| RMAP services                                       | 6,001        | 6,001   | 8 -            |                        |
| Professional services                               | 20,580       | 20,580  | -              |                        |
| Legally required notices                            | 97           | -       | -              |                        |
| Advertising   | 82           | -       |                |                        |
| Rent or lease - Equipment                           | 1.5          | -       | -              |                        |
| Rent or lease – Buildings                           |              | 4       | <b>-</b> 0     |                        |
| Field equipment - Non-asseted                       | 1,316        | 1,316   | _              |                        |
| Maintenance tools                                   | 2,990        | 2,990   |                |                        |
| Small tools or instruments                          | 13,437       | 13,437  | 2              |                        |
| Operational supplies                                | 5) (*)<br>   | - 6     | _              |                        |
| Awards or recognitions                              |              | -       | _              |                        |
| Special program expense                             | -            | -       |                |                        |
| Training - Education or tuition                     | 3,264        | 3,264   |                |                        |
| Training – Other                                    |              | -       | _              |                        |
| Contracts   | -            | _       |                |                        |
| Equipment usage non capitalize assets               | -            |         | a 5            |                        |
| Materials   | 1595<br>1895 |         | -              |                        |
| Labor (garage staff – transportation projects)      | _            |         |                |                        |
| Conference or registration fees                     | 2,275        | 2,275   | -              |                        |
| Field supplies                                      | 2,275        | 2,213   | -              |                        |
| Disposal fee  | -            | -       | -              |                        |
| Inventory – Stores                                  |              | -       | -              |                        |
| Inventory – Road supplies                           | 574<br>(20)  | -       | -              |                        |
| Inventory – Signal supplies                         | <u>-</u>     | -       | - <del>-</del> |                        |
| Air transportation                                  | E.           |         | -              |                        |
| Car pool expense                                    | -            | (=)     | = 0            |                        |
| Lodging   | 1,950        | 1.050   | -              |                        |
| Meals   |              | 1,950   | =              |                        |
| Miscellaneous travel expenses                       | 474          | 474     | -              |                        |
| Private mileage reimbursement                       | -            | -       | -              |                        |
| Internal Revenue Service settlement                 |              | -       | <u> </u>       |                        |
| Interfund expense – Administration support direct   | -            |         | 0000 HESSEN    | ¥2                     |
|   | 29,217       | 42,434  | 13,217         | Finding 5              |
| Interfund expense – Administration support indirect | 271,104      | 393,726 | 122,622        | Finding 5              |

# **Schedule 10 (continued)**

|   | Proposed   |              | Audited        |    | Audit                       |                        |
|---|------------|--------------|----------------|----|-----------------------------|------------------------|
|   | Amount     |              | Amount         | Ac | ljustment                   | Reference <sup>1</sup> |
|   |            |              | 2.7            |    |                             |                        |
| Indirect costs (continued):   |            |              |                |    |                             |                        |
| Interfund expense - Audit and accounting  | 3,4        | 04           | 3,404          |    |                             |                        |
| Interfund expense – Capital project   |            | ~            | -              |    | · (#)                       |                        |
| Interfund expense - Countywide allocation plan                                    | 18,6       | 07           | 18,607         |    | 3 <del>.7</del> 3           |                        |
| Interfund expense – Custodial   |            | -            | -1             |    | 121                         |                        |
| Interfund expense – Distributions (Survey)  |            | =            |                |    | 23 ( <del>20</del> )        |                        |
| Interfund expense – Equipment rental  | 10,8       | 13           | 10,813         |    | -                           |                        |
| Interfund expense leases  |            | <del>-</del> | -              |    |                             |                        |
| Interfund expense – Legal services  | 7,6        | 01           | 7,601          |    | ~                           |                        |
| Interfund expense - Maintenance   |            | -            | -              |    | -                           |                        |
| Interfund expense – Micrographics   | 3          | 84           | 384            |    | _                           |                        |
| Interfund expense - Miscellaneous   | 20,3       | 01           | 20,301         |    | _                           |                        |
| Interfund expense – Professional special services                                 | ,          |              | ,              |    |                             |                        |
| Interfund expense – Right of way  |            | _            | -              |    | _                           |                        |
| Interfund expense – Labor (planning, building & safety labor)                     |            | _            | 2              |    | _                           |                        |
| Interfund expense – Utilities   | 5,2        | 98           | 5,298          |    | .0001<br>00 <del>0</del> 00 |                        |
| Interfund expense – GIS   | 3,2        | 54           | 54             |    | _                           |                        |
| Interfund expense – Miscellaneous project expenses                                |            | _            | -              |    | 100                         |                        |
| Land  |            | 2            |                |    |                             |                        |
| Buildings   |            | ā            | -              |    | -                           |                        |
| Improvements – Building   | 76         | 8            | -              |    | -                           |                        |
| Equipment – Computer  |            | -            |                |    | -                           |                        |
| Equipment – Other   |            |              | -              |    | 12 <b>-</b> 0               |                        |
| Capitalized software  |            | 5            | - <del>-</del> |    | 22.5                        |                        |
| Contribution to other county funds (Bermuda)                                      |            | -            | -              |    | _                           |                        |
| Intrafund expense – Miscellaneous   |            | 5            |                |    | (.=)                        |                        |
| Intrafund expense – Viscenarious  Intrafund expense – Salary and benefits         |            | -            | -              |    | -                           |                        |
| Intrafund expense – Salary and benefits  Intrafund expense – Payroll distribution |            | -            | -              |    | -                           |                        |
| Intrafund – Overhead allocation   |            | -            | -              |    | -                           |                        |
|   | (140.2     | 00)          | -              |    | -                           | 22 W                   |
| Intrafund expense – Administration support actual true-up                         | (148,3     |              |                |    | 148,302                     | Finding 6              |
| Fiscal year 2016-17 Countywide Allocation Plan                                    | 74,9       |              | 74,929         |    | 3=                          |                        |
| Less fiscal year 2014-15 ICAP amount included in indirect                         | (18,6      |              | (18,607)       |    |                             |                        |
| Subtotal – Indirect costs before carry-forward adjustment                         | \$ 1,420,9 | 15 \$        | 1,705,056      | \$ | 284,141                     |                        |
| Carry-forward <sup>2</sup>  | (223,2     | 03)          | (375,222)      |    | (152,019)                   |                        |
| Total indirect costs after carry-forward adjustment                               | \$ 1,197,7 | 12 \$        | 1,329,834      | \$ | 132,122                     |                        |
| Total indirect costs  | \$ 1,197,7 | 12 \$        | 1,329,834      | \$ | 132,122                     |                        |
| Total direct costs  | \$ 2,728,6 |              | 2,728,641      | \$ |                             |                        |
| Indirect cost rate <sup>3</sup>   | 43.8       |              | 48.74%         |    | 4.84%                       |                        |
|   |            |              |                |    |                             |                        |

<sup>&</sup>lt;sup>1</sup> See the Findings and Recommendations section.

<sup>&</sup>lt;sup>2</sup> See Schedule 11 for carry-forward computation.

<sup>&</sup>lt;sup>3</sup> The indirect cost rate is calculated by dividing the total indirect costs by direct costs.

## Schedule 11— Department of Surveyor Summary of Carry-Forward, Fiscal Year 2014-15 Actuals

| Proposed   Amount   Audit   Audit   Reference  |  |      |  |                  |       |                        |                        |
|--|--|------|--|------------------|-------|------------------------|------------------------|
| Direct costs:  |  | 1    | Proposed                                 | Audited          | Αι    | ıdit                   |                        |
| Direct costs:  |  |      | Amount                                   | Amount           | Adjus | tment                  | Reference <sup>1</sup> |
| Direct salaries         \$ 1,973,192         \$ 1,973,192         \$ - 2,728,644         \$ 755,449         \$ - 2,728,641           Total direct costs         \$ 2,728,641         \$ 2,728,641         \$ 2,728,641         \$ - 2,728,642         \$ - 2,728,641         \$ - 2,728,641         \$ - 2,728,641         \$ - 2,728,641         \$ - 2,728,641         \$ - 2,728,641         \$ - 2,728,642         \$ - 2,728,642         \$ - 2,728,642         \$ - 2,728,642         \$ - 2,728,642         \$ - 2,728,642         \$ - 2,728,642         \$ - 2,728,642         \$ - 2,728,642         \$ - 2,728,642  |  |      |  | *                |       |                        |                        |
| Direct fringe benefits         755,449         755,449         -           Total direct costs         \$ 2,728,641         \$ 2,728,641         \$ -           Indirect costs:         \$ 624,497         \$ 624,497         \$ -           Indirect fringe benefits         239,093         239,093         -           Protective gear         724         724         -           Uniforms or replacement clothing         4,938         4,938         -           Communications – Regular phones         -         -         -           Comunity actions – Equipment install         196         196         -           County discoverses         4,944         4,944         -           County delivery service         -         -         -           Microwave         708         708         -           Telephone services         35,974         35,974         -           Information technology core services         35,974         35,974         -           Cleaning supplies         17,034         17,034         -           Liability insurance         6,254         6,254         -           Insurance – Property         2,550         2,550         -           Maintenance – Field equipmen  | Direct costs:                            |      |  |                  |       |                        |                        |
| Total direct costs   | Direct salaries                          | \$   | 1,973,192                                | \$<br>1,973,192  | \$    |                        |                        |
| Indirect costs: Indirect salaries Indirect fringe benefits Protective gear Uniforms or replacement clothing Communications - Regular phones Communications - Regular phones Communications - Equipment install County radio systems Computer lines Computer lines Computer lines Computer lines County delivery service County delivery service Telephone services Information technology core services Information technology core services Information technology core services Insurance - Property Insurance - Computer equipment Maintenance - Computer equipment Maintenance - Office equipment Maintenance - Motor vehicles Maintenance - Motor vehicles Maintenance - Radio electronic equipment Maintenance - Service contracts Maintenance - Telephone Maintenance - Service contracts Maintenance - Telephone Maintenance - Service contracts Maintenance - Service contracts Maintenance - Service contracts Maint | Direct fringe benefits                   |      | 755,449                                  | 755,449          |       | 82                     |                        |
| Indirect slaries   \$ 624,497   \$ 624,497   \$   1   1   1   1   1   1   1   1   1  | Total direct costs                       | \$   | 2,728,641                                | \$<br>2,728,641  | \$    | -                      |                        |
| Indirect slaries   \$ 624,497   \$ 624,497   \$   1   1   1   1   1   1   1   1   1  |  | . Ks |  |                  |       |                        |                        |
| Indirect fringe benefits 239,093 239,093 -   | Indirect costs:                          |      |  |                  |       |                        |                        |
| Protective gear   724   724   724   1016/mms or replacement clothing   4,938   4,948   4,944   | Indirect salaries                        | \$   | 624,497                                  | \$<br>624,497    | \$    | -                      |                        |
| Uniforms or replacement clothing         4,938         4,938         -           Communications - Regular phones         -         -         -           Communications - Equipment install         196         196         -           County radio systems         -         -         -           Cellular phones         4,944         4,944         -           Computer lines         828         828         -           County delivery service         -         -         -           Microwave         -         -         -           Telephone services         708         708         708           Information technology core services         35,974         35,974         -           Information technology core services         17,034         17,034         -           Information technology core services         17,034         17,034         -           Information technology core services         17,034         17,034         -           Liability insurance         6,254         6,254         -         -           Information technology core services         17,034         17,034         -         -         -         -         -         -         -         -         <  | Indirect fringe benefits                 |      | 239,093                                  | 239,093          |       | _                      |                        |
| Communications – Regular phones         1         -         -           Communications – Equipment install         196         196         -           County radio systems         -         -         -           Cellular phones         4,944         4,944         -           Computer lines         828         828         -           County delivery service         -         -           Microwave         -         -           Telephone services         708         708           Information technology core services         35,974         35,974           Cleaning supplies         -         -           Janitorial services         17,034         17,034           Liability insurance         6,254         6,254           Insurance – Property         2,550         2,550           Maintenance – Communications equipment         4,141         4,141           Maintenance – Field equipment         2,5642         25,642           Maintenance – Field equipment         -         -           Maintenance – Adiot vehicles         -         -           Maintenance – Software         36,626         36,626           Maintenance – Service contracts         8,177         8   | Protective gear                          |      | 724                                      | 724              |       | -                      |                        |
| Communications – Equipment install         196         196         -           County radio systems         -         -         -           Cellular phones         4,944         4,944         -           Computer lines         828         828         -           County delivery service         -         -         -           Microwave         -         -         -           Telephone services         708         708         -           Information technology core services         35,974         35,974         -           Cleaning supplies         -         -         -           Janitorial services         17,034         17,034         -           Liability insurance         6,254         6,254         -           Insurance – Property         2,550         2,550         -           Maintenance – Communications equipment         4,141         4,141         -           Maintenance – Computer equipment         2,642         25,642         -           Maintenance – Field equipment         -         -         -           Maintenance – Office equipment         -         -         -           Maintenance – Service contracts         8,177         8  | Uniforms or replacement clothing         |      | 4,938                                    | 4,938            |       | -                      |                        |
| County radio systems         4,944         4,944         -           Computer lines         828         828         -           County delivery service         -         -           Microwave         -         -           Telephone services         708         708           Information technology core services         35,974         35,974           Cleaning supplies         -         -           Janitorial services         17,034         17,034         -           Liability insurance         6,254         6,254         -           Insurance – Property         2,550         2,550         -           Maintenance – Communications equipment         4,141         4,141         -           Maintenance – Field equipment         -         -         -           Maintenance – Motor vehicles         -         -         -           Maintenance – Badio electronic equipment         -         -         -           Maintenance – Software         36,626         36,626         36,626           Maintenance – Software         36,626         36,626         36,626           Maintenance – Signal supplies         -         -         -           Allocated direct cost  | Communications - Regular phones          |      | -  | -                |       | -                      |                        |
| Cellular phones         4,944         4,944         -           Computer lines         828         828         -           County delivery service         -         -         -           Microwave         -         -         -           Telephone services         708         708         -           Information technology core services         35,974         35,974         -           Cleaning supplies         -         -         -           Janitorial services         17,034         17,034         -           Liability insurance         6,254         6,254         -           Insurance – Property         2,550         2,550         -           Maintenance – Communications equipment         4,141         4,141         -           Maintenance – Computer equipment         25,642         25,642         -           Maintenance – Motor vehicles         -         -         -           Maintenance – Office equipment         -         -         -           Maintenance – Service contracts         8,177         8,177         -           Maintenance – Service contracts         8,177         8,177         -           Maintenance – Signal supplies         -  | Communications - Equipment install       |      | 196                                      | 196              |       | _                      |                        |
| Computer lines         828         828         -           County delivery service         -         -         -           Microwave         -         -         -           Telephone services         708         708         -           Information technology core services         35,974         35,974         -           Cleaning supplies         -         -         -           Janitorial services         17,034         17,034         -           Liability insurance         6,254         6,254         -           Insurance – Property         2,550         2,550         -           Maintenance – Communications equipment         4,141         4,141         -           Maintenance – Computer equipment         -         -         -           Maintenance – Field equipment         -         -         -           Maintenance – Motor vehicles         -         -         -           Maintenance – Soffice equipment         -         -         -           Maintenance – Sorvice contracts         8,177         8,177         -           Maintenance – Sorvice contracts         8,177         8,177         -           Maintenance – Software         36,626   | County radio systems                     |      | -  | -                |       |                        |                        |
| County delivery service         -  | Cellular phones                          |      | 4,944                                    | 4,944            |       | _                      |                        |
| Microwave         -  | Computer lines                           |      | 828                                      | 828              |       | -                      |                        |
| Telephone services         708         708           Information technology core services         35,974         35,974           Cleaning supplies         -         -           Janitorial services         17,034         17,034           Liability insurance         6,254         6,254           Insurance – Property         2,550         2,550           Maintenance – Communications equipment         4,141         4,141           Maintenance – Computer equipment         -         -           Maintenance – Field equipment         -         -           Maintenance – Motor vehicles         -         -           Maintenance – Motor vehicles         -         -           Maintenance – Soffice equipment         -         -           Maintenance – Service contracts         8,177         8,177           Maintenance – Service contracts         8,177         8,177           Maintenance – Telephone         -         -           Maintenance – Telephone         -         -           Maintenance – Signal supplies         -         -           Road maintenance supplies         -         -           Road maintenance supplies         -         -           Allocated direct cost   | County delivery service                  |      | _  | _                |       | 12                     |                        |
| Information technology core services   35,974   35,974   -   | Microwave                                |      | -  | -                |       | -                      |                        |
| Cleaning supplies         -  | Telephone services                       |      | 708                                      | 708              |       | _                      |                        |
| Janitorial services         17,034         17,034         -           Liability insurance         6,254         6,254         -           Insurance – Property         2,550         2,550         -           Maintenance – Communications equipment         4,141         4,141         -           Maintenance – Computer equipment         25,642         25,642         -           Maintenance – Field equipment         -         -         -           Maintenance – Motor vehicles         -         -         -           Maintenance – Office equipment         -         -         -           Maintenance – Service contracts         8,177         8,177         -           Maintenance – Service contracts         8,177         8,177         -           Maintenance – Software         36,626         36,626           Maintenance – Telephone         -         -           Maintenance – Signal supplies         -         -           Road maintenance supplies         -         -           Allocated direct cost         -         -           Memberships         -         -           Licenses and permits         -         -           Miscellaneous expenses         -         -  | Information technology core services     |      | 35,974                                   | 35,974           |       | -                      |                        |
| Liability insurance       6,254       6,254       -         Insurance – Property       2,550       2,550       -         Maintenance – Communications equipment       4,141       4,141       -         Maintenance – Computer equipment       25,642       25,642       -         Maintenance – Field equipment       -       -       -         Maintenance – Motor vehicles       -       -       -         Maintenance – Office equipment       -       -       -         Maintenance – Service contracts       8,177       8,177       -         Maintenance – Software       36,626       36,626         Maintenance – Telephone       -       -       -         Maintenance – Signal supplies       -       -       -         Road maintenance supplies       -       -       -         Allocated direct cost       -       -       -         Memberships       -       -       -         Licenses and permits       -       -       -         Miscellaneous expenses       -       -       -         Bank charges       1,971       1,971       -         Refunds       2,987       2,987       - <td>Cleaning supplies</td> <td></td> <td>100<br/>140</td> <td>_</td> <td></td> <td>_</td> <td></td>   | Cleaning supplies                        |      | 100<br>140                               | _                |       | _                      |                        |
| Insurance – Property         2,550         2,550         -           Maintenance – Communications equipment         4,141         4,141         -           Maintenance – Computer equipment         25,642         25,642         -           Maintenance – Field equipment         -         -         -           Maintenance – Office equipment         -         -         -           Maintenance – Radio electronic equipment         -         -         -           Maintenance – Service contracts         8,177         8,177         -           Maintenance – Software         36,626         36,626         -           Maintenance – Telephone         -         -         -           Maintenance or building and improvements         20,215         20,215         -           Maintenance – Signal supplies         -         -         -           Road maintenance supplies         -         -         -           Allocated direct cost         -         -         -           Memberships         -         -         -           Licenses and permits         -         -         -           Miscellaneous expenses         -         -         -           Bank charges         1,   | Janitorial services                      |      | 17,034                                   | 17,034           |       | -                      |                        |
| Maintenance – Communications equipment  Maintenance – Computer equipment  Maintenance – Field equipment  Maintenance – Motor vehicles  Maintenance – Office equipment  Maintenance – Radio electronic equipment  Maintenance – Service contracts  Maintenance – Software  Maintenance – Telephone  Maintenance or building and improvements  Maintenance – Signal supplies  Road maintenance supplies  Road maintenance supplies  Allocated direct cost  Memberships  Licenses and permits  Miscellaneous expenses  Bank charges  Refunds  Allotated direct  Allotated direct  Allotated  Al | Liability insurance                      |      | 6,254                                    |                  |       | _                      |                        |
| Maintenance – Communications equipment4,1414,141-Maintenance – Computer equipment25,64225,642-Maintenance – Field equipmentMaintenance – Motor vehiclesMaintenance – Office equipmentMaintenance – Radio electronic equipmentMaintenance – Service contracts8,1778,177-Maintenance – Software36,62636,626Maintenance – TelephoneMaintenance or building and improvements20,21520,215-Maintenance – Signal suppliesRoad maintenance suppliesAllocated direct costMembershipsLicenses and permitsMiscellaneous expensesBank charges1,9711,971-Refunds2,9872,987-   | Insurance – Property                     |      | 2,550                                    | 3000             |       |                        |                        |
| Maintenance – Computer equipment       25,642       -         Maintenance – Field equipment       -       -         Maintenance – Motor vehicles       -       -         Maintenance – Office equipment       -       -         Maintenance – Radio electronic equipment       -       -         Maintenance – Service contracts       8,177       8,177       -         Maintenance – Software       36,626       36,626         Maintenance – Telephone       -       -       -         Maintenance or building and improvements       20,215       20,215       -         Maintenance – Signal supplies       -       -       -         Road maintenance supplies       -       -       -         Allocated direct cost       -       -       -         Memberships       -       -       -         Licenses and permits       -       -       -         Miscellaneous expenses       -       -       -         Bank charges       1,971       1,971       -         Refunds       2,987       2,987       -  | Maintenance - Communications equipment   |      | 4,141                                    |                  |       | -                      |                        |
| Maintenance – Field equipmentMaintenance – Motor vehiclesMaintenance – Office equipmentMaintenance – Radio electronic equipmentMaintenance – Service contracts8,1778,177Maintenance – Software36,62636,626Maintenance – TelephoneMaintenance or building and improvements20,21520,215Maintenance – Signal suppliesRoad maintenance suppliesAllocated direct costMembershipsLicenses and permitsMiscellaneous expensesBank charges1,9711,971Refunds2,9872,987-  | Maintenance - Computer equipment         |      | 25,642                                   |                  |       | -                      |                        |
| Maintenance – Office equipment Maintenance – Radio electronic equipment  Maintenance – Service contracts  Maintenance – Software  Maintenance – Software  Maintenance – Telephone  Maintenance or building and improvements  Maintenance – Signal supplies  Road maintenance supplies  Allocated direct cost  Memberships  Licenses and permits  Miscellaneous expenses  Bank charges  Refunds  Alocated direct  Licenses and permits  Miscellaneous expenses  Licenses  | Maintenance - Field equipment            |      | 0.5                                      |                  |       | , <del>-</del> -       |                        |
| Maintenance – Radio electronic equipment       -       -         Maintenance – Service contracts       8,177       8,177         Maintenance – Software       36,626       36,626         Maintenance – Telephone       -       -         Maintenance or building and improvements       20,215       20,215         Maintenance – Signal supplies       -       -         Road maintenance supplies       -       -         Allocated direct cost       -       -         Memberships       -       -         Licenses and permits       -       -         Miscellaneous expenses       -       -         Bank charges       1,971       1,971         Refunds       2,987       2,987  | Maintenance - Motor vehicles             |      | -  | -                |       | 25                     |                        |
| Maintenance – Service contracts       8,177       8,177       -         Maintenance – Software       36,626       36,626       -       -         Maintenance – Telephone       -       -       -       -         Maintenance or building and improvements       20,215       20,215       -       -         Maintenance – Signal supplies       -       -       -       -         Road maintenance supplies       -       -       -       -         Allocated direct cost       -       -       -       -         Memberships       -       -       -       -         Licenses and permits       -       -       -       -         Miscellaneous expenses       -       -       -       -         Bank charges       1,971       1,971       -       -         Refunds       2,987       2,987       -   | Maintenance - Office equipment           |      | _  | -                |       |                        |                        |
| Maintenance – Software       36,626       36,626         Maintenance – Telephone       -       -         Maintenance or building and improvements       20,215       20,215         Maintenance – Signal supplies       -       -         Road maintenance supplies       -       -         Allocated direct cost       -       -         Memberships       -       -         Licenses and permits       -       -         Miscellaneous expenses       -       -         Bank charges       1,971       1,971         Refunds       2,987       2,987   | Maintenance - Radio electronic equipment |      | -  | -                |       | _                      |                        |
| Maintenance – Software       36,626       36,626         Maintenance – Telephone       -       -         Maintenance or building and improvements       20,215       20,215         Maintenance – Signal supplies       -       -         Road maintenance supplies       -       -         Allocated direct cost       -       -         Memberships       -       -         Licenses and permits       -       -         Miscellaneous expenses       -       -         Bank charges       1,971       1,971         Refunds       2,987       2,987   | Maintenance - Service contracts          |      | 8,177                                    | 8.177            |       | -                      |                        |
| Maintenance – Telephone       -       -         Maintenance or building and improvements       20,215       20,215         Maintenance – Signal supplies       -       -         Road maintenance supplies       -       -         Allocated direct cost       -       -         Memberships       -       -         Licenses and permits       -       -         Miscellaneous expenses       -       -         Bank charges       1,971       1,971         Refunds       2,987       2,987  | Maintenance - Software                   |      |  |                  | 5     |                        |                        |
| Maintenance – Signal supplies       -       -       -         Road maintenance supplies       -       -       -         Allocated direct cost       -       -       -         Memberships       -       -       -         Licenses and permits       -       -       -         Miscellaneous expenses       -       -       -         Bank charges       1,971       1,971       -         Refunds       2,987       2,987       -   | Maintenance - Telephone                  |      | -  |                  |       | :                      |                        |
| Maintenance – Signal supplies       -       -         Road maintenance supplies       -       -         Allocated direct cost       -       -         Memberships       -       -         Licenses and permits       -       -         Miscellaneous expenses       -       -         Bank charges       1,971       1,971         Refunds       2,987       2,987   | Maintenance or building and improvements |      | 20,215                                   | 20.215           |       | _                      |                        |
| Allocated direct cost  Memberships  Licenses and permits  Miscellaneous expenses  Bank charges  1,971  1,971  2,987  2,987  -  -  -  -  -  -  -  -  -  -  -  -  -  | Maintenance - Signal supplies            |      | -  | -                |       | -                      |                        |
| Memberships       -       -       -         Licenses and permits       -       -       -         Miscellaneous expenses       -       -       -         Bank charges       1,971       1,971       -         Refunds       2,987       2,987       -   | Road maintenance supplies                |      | -  | _                |       | _                      |                        |
| Licenses and permits       -       -       -         Miscellaneous expenses       -       -       -         Bank charges       1,971       1,971       -         Refunds       2,987       2,987       -   | Allocated direct cost                    |      | -  | y <del>-</del> y |       | :                      |                        |
| Miscellaneous expenses       -       -       -         Bank charges       1,971       1,971       -         Refunds       2,987       2,987       -  | Memberships                              |      | -  | -                |       | -                      |                        |
| Bank charges       1,971       1,971       -         Refunds       2,987       2,987       -   | Licenses and permits                     |      | -  | _                |       | -                      |                        |
| Refunds 2,987 2,987 -  | Miscellaneous expenses                   |      | _  | -                |       | -                      |                        |
| Refunds 2,987 2,987 -  | Bank charges                             |      | 1.971                                    | 1.971            |       | -                      |                        |
|  | Refunds                                  |      |  |                  |       | 12                     |                        |
| Books or publications  | Books or publications                    |      | -  | _,, 5,           |       |                        |                        |
| Computer equipment (non-fixed assets) 22,648 22.648  | Computer equipment (non-fixed assets)    |      | 22.648                                   | 22.648           |       |                        |                        |
| Computer supplies 7,641 -  |  |      | 2 00 00 00 00 00 00 00 00 00 00 00 00 00 |                  |       | 07)<br>12              |                        |
| Office equipment (non-fixed assets) 1,821 1,821  | Office equipment (non-fixed assets)      |      |  |                  |       | , <del>-</del>         |                        |
| Office supplies 3,888 3,888  |  |      | 500 2000000000                           |                  |       | 3500.<br>10 <b>4</b> 0 |                        |

# **Schedule 11 (continued)**

|   | Proposed | Audited          | Audit            |                        |
|---|----------|------------------|------------------|------------------------|
|   | Amount   | Amount           | Adjustment       | Reference <sup>1</sup> |
| Indirect costs:                                     |          |                  |                  |                        |
|   |          |                  |                  |                        |
| Photocopying or duplicating                         | -        |                  | 8 <del>7</del> 5 |                        |
| Postage or mailing                                  | 914      | 914              | -                |                        |
| Printing or binding                                 | 397      | 397              | ·-               |                        |
| Computer equipment – Software                       | -        | -                | -                |                        |
| Consultants   | -        | -                | 2.5              |                        |
| Engineering services                                | 4,406    | 4,406            | % <del>*</del>   |                        |
| Fire protection services                            |          | \$ 100 pt        |                  |                        |
| Medical exams                                       | 1,584    | 1,584            | -                |                        |
| Temporary assist pool services                      | 188      | 188              |                  |                        |
| Micrographic services                               | -        | :=:              | -                |                        |
| Personnel services                                  | .77.1    | 180              | 3-               |                        |
| Pre-employment services                             | 354      | 354              | -                |                        |
| Oasis processing – Financials                       | 5,284    | 5,284            | -                |                        |
| Oasis processing – HRMS                             | 7,201    | 7,201            | (4)              |                        |
| RMAP services                                       | 6,001    | 6,001            | 1 m              |                        |
| Professional services                               | 20,580   | 20,580           | -                |                        |
| Legally required notices                            | (7.1     | :=:              |                  |                        |
| Advertising   | 2        | -                | -                |                        |
| Rent or lease - Equipment                           |          |                  |                  |                        |
| Rent or lease – Buildings                           | -        | -                | -                | 2                      |
| Field equipment - Non-asseted                       | 1,316    | 1,316            | 5 S <del>=</del> |                        |
| Maintenance tools                                   | 2,990    | 2,990            |                  |                        |
| Small tools or instruments                          | 13,437   | 13,437           | -                |                        |
| Operational supplies                                | -        | -                | -                |                        |
| Awards or recognitions                              | -        |                  | -                |                        |
| Special program expenses                            | -        | -                |                  |                        |
| Training – Education or tuition                     | 3,264    | 3,264            | -                |                        |
| Training – Other                                    |          |                  | 17               |                        |
| Contracts   | -        | (-)              | 5                |                        |
| Equipment usage non capitalize assets               | <u>.</u> |                  | 5 <del>5</del> , |                        |
| Materials   |          | :=:              | 92               |                        |
| Labor (garage staff – transportation projects)      | E        |                  | Ø <b>=</b> .     |                        |
| Conference or registration fees                     | 2,275    | 2,275            | 62               |                        |
| Field supplies                                      | -        | -                | -                |                        |
| Disposal fee  |          | -                | -                |                        |
| Inventory – Stores                                  | -        |                  | , -              |                        |
| Inventory – Road supplies                           |          | -                | -                |                        |
| Inventory - Signal supplies                         | -        | 180              | \$ 1E            |                        |
| Air transportation                                  | ·        | -                | -                |                        |
| Car pool expense                                    | -        | -                | -                |                        |
| Lodging   | 1,950    | 1,950            | -                |                        |
| Meals   | 474      | 474              | -                |                        |
| Miscellaneous travel expenses                       | 2        | -                |                  |                        |
| Private mileage reimbursement                       | -        | ( <del>-</del> ) | 8 <b>=</b>       |                        |
| Internal Revenue Service settlement                 | =        | 12               | ,                |                        |
| Interfund expense - Administration support direct   | 29,217   | 9-00<br>9-1      | 13,217           | Finding 5              |
| Interfund expense – Administration support indirect | 271,104  | -                | 122,622          | Finding 5              |

# **Schedule 11 (continued)**

|  |    | Proposed  |          | Audited             |         | Audit  |                        |
|--|----|-----------|----------|---------------------|---------|--|------------------------|
|  |    | Amount    |          | Amount              | A       | diustment  | Reference <sup>1</sup> |
|  |    |           |          |                     |         | J  |                        |
| Indirect costs:  |    |           |          |                     |         |  |                        |
| Interfund expense - Audit and accounting                     |    | 3,404     |          | 3,404               |         | 1.0  |                        |
| Interfund expense – Capital project                          |    | _         |          | _                   |         | -  |                        |
| Interfund expense - Countywide allocation plan               |    | 18,607    |          | 18,607              |         | -  |                        |
| Interfund expense – Custodial                                |    | -2        |          | 2.                  |         | -  |                        |
| Interfund expense – Distributions (Survey)                   |    |           |          | :=:                 |         | -  |                        |
| Interfund expense – Equipment rental                         |    | 10,813    |          | 10,813              |         | (4)  |                        |
| Interfund expense – Leases                                   |    | -         |          | -                   |         | 19 <del>4</del>  |                        |
| Interfund expense - Legal services                           |    | 7,601     |          | 7,601               |         |  |                        |
| Interfund expense - Maintenance                              |    | -         |          | -                   |         | -  |                        |
| Interfund expense - Micrographics                            |    | 384       |          | 384                 |         | _  |                        |
| Interfund expense - Miscellaneous                            |    | 20,301    |          | 20,301              |         | _  |                        |
| Interfund expense - Professional special services            |    | _         |          | ,                   |         | _  |                        |
| Interfund expense – Right of way                             |    |           |          | -                   |         | 100  |                        |
| Interfund expense - Labor (planning, building & safety labor | )  | -         |          | 79 <u>4</u> 0       |         |  |                        |
| Interfund expense – Utilities                                |    | 5,298     |          | 5,298               |         | 527<br>527   |                        |
| Interfund expense – GIS                                      |    | 54        |          | 54                  |         | _  |                        |
| Interfund expense - Miscellaneous project expense            |    | -         |          |                     |         |  |                        |
| Land   |    | _         |          | _                   |         | -  |                        |
| Buildings  |    | _         |          |                     |         | 15   |                        |
| Improvements – Building                                      |    |           |          |                     |         | -  |                        |
| Equipment – Computer   |    |           |          |                     |         | 0.70   |                        |
| Equipment – Other  |    |           |          |                     |         | V=   |                        |
| Capitalized software   |    | _         |          | ( <del>-70</del> 0) |         | 15   |                        |
| Contribution to other county funds (Bermuda)                 |    |           |          | -                   |         | -  |                        |
| Intrafund expense – Miscellaneous                            |    | ē         |          | 15.0                |         | 0,00   |                        |
| Intrafund expense – Salary and benefits                      |    |           |          | -                   |         | -  |                        |
| Intrafund expense — Payroll distribution                     |    | 5         |          | -                   |         |  |                        |
| Intrafund expense – Overhead allocation                      |    | -         |          | -                   |         | -  |                        |
| Intrafund expense – Administration support actual true-up    | *  | (148,302) |          | 170°                |         | 140.202  | Ti ti c                |
| Subtotal – Indirect costs before carry-forward adjustment    | \$ | 1,364,593 | \$       | 1,212,574           | ф.      | 148,302  | Finding 6              |
| Carry-forward from fiscal year 2014-15                       | Ф  | 1,304,393 | Ф        | 1,212,574           | \$      | 284,141  |                        |
| Total indirect costs after carry-forward adjustment          | \$ | 1,364,593 | \$       | 1,212,574           | \$      |  |                        |
| 2 our man out costs after early forward adjustment           | Φ  | 1,304,393 | <u> </u> | 1,212,574           | <u></u> | 284,141  |                        |
| Direct cost base   | \$ | 2,728,641 | \$       | 2,728,641           | \$      |  |                        |
| Approved indirect cost rate from fiscal year 2014-15         | Ψ  | 58.19%    | Ф        | 58.19%              | Ф       | 0.000/   |                        |
| Recovered indirect cost <sup>2</sup>                         | œ. |           |          |                     |         | 0.00%  |                        |
| Carry-forward used for fiscal year 2016-17 estimates         | \$ | 1,587,796 | \$       | 1,587,796           | \$      | Name of the last o |                        |
| carry forward used for fiscal year 2010-17 estimates         | \$ | (223,203) | \$       | (375,222)           | \$      | (152,019)  |                        |
|  |    | .50       |          |                     |         |  |                        |

<sup>&</sup>lt;sup>1</sup> See the Findings and Recommendations section.

<sup>&</sup>lt;sup>2</sup> The recovered indirect cost is calculated by multiplying the direct cost base to the approved indirect cost rate from FY 2014-15.

# Schedule 12— Department of Surveyor Summary of Direct Costs, Indirect Costs, and Carry-Forward, Fiscal Year 2017-18

| Proposed   Audited   Aud   |  |     |                 |   |    |                   | -                      |
|--|--|-----|-----------------|---|----|-------------------|------------------------|
| Direct costs:  |  | N ( | Proposed        | Audited                                     | Aı | udit              |                        |
| Direct costs:   Direct salaries   \$ 1,862,499   \$ 1,862,499   \$ .   |  |     |                 | Amount                                      |    |                   | Reference <sup>1</sup> |
| Direct salaries         \$ 1,862,499         \$ 1,862,499         \$ -           Direct fringe benefits         700,167         700,167         -           Total direct costs         \$ 2,562,666         \$ 2.562,666         \$ -           Indirect costs:         Indirect salaries         \$ 917,476         \$ 917,476         \$ -           Indirect fringe benefits         344,906         344,906         -           Protective gear         1,228         1,228         -           Uniforms or replacement clothing         3,582         3,582         -           Communications – Regular phones         -         -         -           Communications – Equipment install         81         81         -           Communications – Equipment install         81         81         -           County radio systems         -         -         -           County delivery service         6,871         6,871         -           Microwave         -         -         -           Telephone services         20,462         20,462         -           Cleaning supplies         -         -         -           Liability insurance         7,746         7,746         -           Insura  |  | 0   |                 |   |    | -                 |                        |
| Direct fringe benefits   | Direct costs:  |     |                 |   |    |                   |                        |
| Indirect costs   | Direct salaries  | \$  | 1,862,499       | \$<br>1,862,499                             | \$ | -                 |                        |
| Indirect costs:  Indirect salaries  Indirect salaries  Indirect fringe benefits  Indirect fringe | Direct fringe benefits   |     | 700,167         | 700,167                                     |    | -                 |                        |
| Indirect salaries  | Total direct costs   | \$  | 2,562,666       | \$<br>2,562,666                             | \$ | -                 |                        |
| Indirect salaries  |  |     |                 |   |    |                   |                        |
| Indirect fringe benefits   |  |     |                 |   |    |                   |                        |
| Protective gear   1,228   1,   |  | \$  |                 | \$<br>917,476                               | \$ | -                 |                        |
| Uniforms or replacement clothing 3,582 3,582 - Communications – Regular phones   |  |     |                 | 344,906                                     |    | -                 |                        |
| Communications – Regular phones         - <t< td=""><td></td><td></td><td></td><td>1,228</td><td></td><td>-</td><td></td></t<>   |  |     |                 | 1,228                                       |    | -                 |                        |
| Communications – Equipment install         81         81           County radio systems         -         -           Cellular phones         6.871         6.871           Computer lines         -         -           County delivery service         -         -           Microwave         -         -           Telephone services         694         694           Information technology – Core services         20,462         20,462           Cleaning supplies         -         -           Janitorial services         15,159         15,159           Liability insurance         7,746         7,746           Insurance – Property         3,015         3,015           Maintenance – Computer equipment         6,884         6,884           Maintenance – Computer equipment         26,736         26,736           Maintenance – Wortor vehicles         -         -           Maintenance – Office equipment         -         -           Maintenance – Service contracts         8,719         8,719           Maintenance – Service contracts         8,719         8,719           Maintenance – Telephone         -         -           Maintenance or building and improvements         16   |  |     | 3,582           | 3,582                                       |    |                   |                        |
| County radio systems   |  |     | -               |   |    | -                 |                        |
| Cellular phones         6,871         6,871         -           Computer lines         -         -         -           County delivery service         -         -         -           Microwave         -         -         -           Telephone services         20,462         20,462         -           Information technology - Core services         20,462         20,462         -           Cleaning supplies         -         -           Janitorial services         15,159         15,159         -           Liability insurance         7,746         7,746         -           Insurance - Property         3,015         3,015         -           Maintenance - Communications equipment         6,884         6,884         -           Maintenance - Field equipment         26,736         26,736         -           Maintenance - Motor vehicles         -         -         -           Maintenance - Motor vehicles         -         -         -           Maintenance - Service contracts         8,719         8,719         -           Maintenance - Service contracts         8,719         8,719         -           Maintenance - Telephone         -         -   | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1  |     | 81              | 81  |    |                   |                        |
| Computer lines         -   |  |     | -               | -   |    | -                 |                        |
| County delivery service  | The Control of the Co |     | 6,871           | 6,871                                       |    | -                 |                        |
| Microwave         -  |  |     | =               | * <u>-</u>                                  |    | -                 |                        |
| Telephone services   | V=0.0444 #00100101 € 10.079 #004 V100 X10 € 1 - X40 + 000 + 000 Y104 Y104 Y104 Y104 Y104 Y104 Y104   |     | ₹.              | -   |    |                   |                        |
| Information technology – Core services  Cleaning supplies  Janitorial services  Liability insurance  T,746  Liability insurance  T,746  Liability insurance  T,746  Insurance – Property  Maintenance – Communications equipment  Maintenance – Computer equipment  Maintenance – Field equipment  Maintenance – Field equipment  Maintenance – Motor vehicles  Maintenance – Office equipment  Maintenance – Service contracts  Maintenance – Service contracts  Maintenance – Service contracts  Maintenance – Telephone  Maintenance – Telephone  Maintenance – Telephone  Maintenance – Signal supplies  Maintenance – Signal supplies  Allocated direct cost  Memberships  Licenses and permits  Miscellaneous expenses  Bank charges  Refunds  Books or publications   |  |     | 2               | -   |    | -                 |                        |
| Cleaning supplies         -         -         -           Janitorial services         15,159         15,159         -           Liability insurance         7,746         7,746         -           Insurance – Property         3,015         3,015         -           Maintenance – Communications equipment         6,884         6,884         -           Maintenance – Computer equipment         26,736         -         -           Maintenance – Field equipment         -         -         -           Maintenance – Office equipment         -         -         -           Maintenance – Office equipment         -         -         -           Maintenance – Service contracts         8,719         8,719         -           Maintenance – Service contracts         16,821         16,821         -           Maintenance – Telephone         -         -         -           Maintenance – Signal supplies         -         -         -           <  | Topic and American Section Control of the Control o |     |                 | 694   |    | -                 |                        |
| Janitorial services  |  |     | 20,462          | 20,462                                      |    | -                 |                        |
| Liability insurance  |  |     | -               | -   |    | -                 |                        |
| Insurance – Property  Maintenance – Communications equipment  6,884 6,884 6,884  Maintenance – Computer equipment 26,736 26,736  Maintenance – Field equipment 26,736 Maintenance – Field equipment 26,736 Maintenance – Motor vehicles Maintenance – Office equipment Maintenance – Office equipment Maintenance – Radio electronic equipment Maintenance – Service contracts 8,719 Maintenance – Software 63,423 63,423 Maintenance – Telephone Maintenance or building and improvements 16,821 Maintenance – Signal supplies Road maintenance supplies Road maintenance supplies Allocated direct cost Memberships Licenses and permits Miscellaneous expenses Bank charges Refunds Books or publications   |  |     | 3031400         |   |    | -                 |                        |
| Maintenance – Communications equipment  Maintenance – Computer equipment  Maintenance – Field equipment  Maintenance – Motor vehicles  Maintenance – Office equipment  Maintenance – Radio electronic equipment  Maintenance – Service contracts  Maintenance – Software  Maintenance – Software  Maintenance – Telephone  Maintenance or building and improvements  Maintenance – Signal supplies  Road maintenance supplies  Allocated direct cost  Memberships  Licenses and permits  Miscellaneous expenses  Bank charges  Refunds  Books or publications  |  |     |                 |   |    | 1                 |                        |
| Maintenance – Computer equipment  Maintenance – Field equipment  Maintenance – Motor vehicles  Maintenance – Office equipment  Maintenance – Office equipment  Maintenance – Radio electronic equipment  Maintenance – Service contracts  Maintenance – Software  Maintenance – Telephone  Maintenance – Telephone  Maintenance – Signal supplies  Road maintenance supplies  Road maintenance supplies  Allocated direct cost  Memberships  Licenses and permits  Miscellaneous expenses  Bank charges  Refunds  Books or publications  |  |     | 0.7608333455334 | 3,015                                       |    | (3)               |                        |
| Maintenance – Field equipment Maintenance – Motor vehicles Maintenance – Office equipment Maintenance – Radio electronic equipment Maintenance – Service contracts Maintenance – Service contracts Maintenance – Software Maintenance – Telephone Maintenance or building and improvements Maintenance – Signal supplies Road maintenance supplies Road maintenance supplies Allocated direct cost Memberships Licenses and permits Miscellaneous expenses Bank charges Refunds Books or publications  |  |     |                 |   |    | -                 |                        |
| Maintenance – Motor vehicles Maintenance – Office equipment Maintenance – Radio electronic equipment  Maintenance – Service contracts  Maintenance – Service contracts  8,719 8,719  Maintenance – Software 63,423 63,423  Maintenance – Telephone   |  |     | 26,736          | 26,736                                      |    | 170               |                        |
| Maintenance – Office equipment Maintenance – Radio electronic equipment Maintenance – Service contracts Maintenance – Software Maintenance – Software Maintenance – Telephone Maintenance or building and improvements Maintenance – Signal supplies Road maintenance supplies Road maintenance supplies Allocated direct cost Memberships Licenses and permits Miscellaneous expenses Bank charges Refunds Books or publications  |  |     | 1.7             | -   |    | ( <del>=</del> 0) |                        |
| Maintenance – Radio electronic equipment Maintenance – Service contracts 8,719 8,719 Maintenance – Software 63,423 63,423 Maintenance – Telephone  |  |     | -               | =   |    | 170               |                        |
| Maintenance – Service contracts       8,719       8,719       -         Maintenance – Software       63,423       63,423         Maintenance – Telephone       -       -         Maintenance or building and improvements       16,821       16,821         Maintenance – Signal supplies       -       -         Road maintenance supplies       -       -         Allocated direct cost       -       -         Memberships       -       -         Licenses and permits       -       -         Miscellaneous expenses       -       -         Bank charges       4,358       4,358         Refunds       -       -         Books or publications       -       -   |  |     | -               | -   |    | -                 |                        |
| Maintenance – Software       63,423       63,423         Maintenance – Telephone       -       -         Maintenance or building and improvements       16,821       16,821         Maintenance – Signal supplies       -       -         Road maintenance supplies       -       -         Allocated direct cost       -       -         Memberships       -       -         Licenses and permits       -       -         Miscellaneous expenses       -       -         Bank charges       4,358       4,358         Refunds       -       -         Books or publications       -       -   |  |     | -               | -   |    |                   |                        |
| Maintenance – Telephone  Maintenance or building and improvements  Maintenance – Signal supplies  Road maintenance supplies  Allocated direct cost  Memberships  Licenses and permits  Miscellaneous expenses  Bank charges  Refunds  Books or publications  |  |     |                 | 100000000000000000000000000000000000000     |    | -                 |                        |
| Maintenance or building and improvements  Maintenance – Signal supplies  Road maintenance supplies  Allocated direct cost  Memberships  Licenses and permits  Miscellaneous expenses  Bank charges  Refunds  Books or publications   |  |     | 63,423          | 63,423                                      |    |                   |                        |
| Maintenance – Signal supplies  Road maintenance supplies  Allocated direct cost  Memberships  Licenses and permits  Miscellaneous expenses  Bank charges  Refunds  Books or publications   |  |     | 11 <del>-</del> | -   |    | -                 |                        |
| Road maintenance supplies  Allocated direct cost  Memberships  Licenses and permits  Miscellaneous expenses  Bank charges  Refunds  Books or publications  |  |     | 16,821          | 16,821                                      |    | 1.50              |                        |
| Allocated direct cost  Memberships Licenses and permits Licenses and permits  Miscellaneous expenses  Bank charges  4,358  Refunds  Books or publications  |  |     | -               | 2   |    | -                 |                        |
| Memberships Licenses and permits Licenses and permits  Miscellaneous expenses  Bank charges 4,358  Refunds Books or publications   | to the second contraction of the |     | 100             | -   |    | 625               |                        |
| Licenses and permits  Miscellaneous expenses  Bank charges  4,358  Refunds  Books or publications  |  |     | -               | -   |    | -                 |                        |
| Miscellaneous expenses  Bank charges 4,358 4,358 Refunds Books or publications   | Value (500 per transfer to the transfer to th  |     | 2.5             | =   |    | ( <b>+</b> )      |                        |
| Bank charges 4,358 4,358 - Refunds Books or publications   | To company the same of the sam |     | -               | Ξ.  |    | (7)               |                        |
| Refunds Books or publications  | 10.3000.0000.0000.0000.0000.0000.0000.0  |     | (CT)            | 7/10/20/20/20/20/20/20/20/20/20/20/20/20/20 |    | -                 |                        |
| Books or publications  |  |     | 4,358           | 4,358                                       |    | (7)               |                        |
|  |  |     | 0 <del>-1</del> | =   |    | 140               |                        |
| 0  |  |     |                 | -   |    |                   |                        |
| Computer equipment (non-fixed assets) 25,507 25,507  |  |     |                 | 100000000000000000000000000000000000000     |    | -                 |                        |
| Computer supplies 1,917 1,917  |  |     |                 |   |    | -                 |                        |
| Office equipment (non-fixed assets) 2,795 2,795  |  |     |                 | 2005  |    | (2)               |                        |
| Office supplies 9,504 9,504 -  | Office supplies  |     | 9,504           | 9,504                                       |    | 7                 |                        |

# Schedule 12 (continued)

| 61   |                    |                                       |            |                        |
|--|--------------------|---------------------------------------|------------|------------------------|
|  | Droness            | . T. I                                | -          |                        |
| * 4  | Proposed<br>Amount | Audited                               | Audit      | 200 200 800 1          |
| Indirect costs (continued):  | Amount             | Amount                                | Adjustment | Reference <sup>1</sup> |
| Photocopying or duplicating  |                    |                                       |            |                        |
| Postage or mailing   | 378                | 250                                   | =          |                        |
| Printing or binding  | 437                | 378                                   | -          |                        |
| Computer equipment – Software  | 437                | 437                                   | ä          |                        |
| Consultants  | -                  | 3.50)                                 | -          |                        |
| Engineering services   | 177                | -                                     |            |                        |
| Fire protection services   | × -                | <b></b>                               | -          |                        |
| Medical exams  | 560                | -                                     | =          |                        |
| Temporary assist pool services   | 560                | 560                                   | -          |                        |
| Micrographic services  | 943                | 943                                   |            |                        |
| Personnel services   | -                  | 1.70                                  | ~          |                        |
| Pre-employment services  | - 270              |                                       | -          |                        |
| Oasis processing – Financials  | 379                | 379                                   | -          |                        |
| Oasis processing – HRMS  | 7,613              | 7,613                                 | 2.7        |                        |
| RMAP services  | 10,408             | 10,408                                | 1) (2)     |                        |
| Professional services  | 4,258              | 4,258                                 | -          |                        |
| Legally required notices   | 9,914              | 9,914                                 | ~          |                        |
| Advertising  | <u>≅</u>           | -                                     | -          |                        |
| Rent or lease – Equipment  | =                  | -                                     | -          | *                      |
| Rent or lease – Buildings  | -                  | -                                     |            |                        |
| Field equipment – Non-asseted  | 1 777              | -                                     | -          |                        |
| Maintenance tools  | 1,776              | 1,776                                 | =          |                        |
| Small tools or instruments   | 3,149              | 3,149                                 | =          |                        |
| Operational supplies   | 673                | 673                                   | -          |                        |
| Awards or recognitions   | a a                | -                                     | -          |                        |
| Special program expenses   | . %                | -                                     |            |                        |
| Training – Education or tuition  | -                  |                                       | -          |                        |
| Training – Other   | 655                | 655                                   | -          |                        |
| Contracts  |                    | =                                     | 5.0        |                        |
| Equipment usage - Non-capitalized assets   | -                  |                                       | -          |                        |
| Materials  | 1-1                | -                                     | 5          |                        |
| Labor (garage staff-transportation projects)   | -                  | · · · · · · · · · · · · · · · · · · · | 14         |                        |
| Conference or registration fees  | 202                |                                       | =          |                        |
| Field supplies   | 293                | 293                                   | 2          |                        |
| Disposal fee   | -                  | -                                     | -          |                        |
| Inventory – Stores   |                    | 1.5                                   | 2          |                        |
| Inventory – Road supplies  |                    | -                                     | -          |                        |
| Inventory – Signal supplies  | <u>=</u>           | -                                     | 4          |                        |
| Air transportation   |                    | -                                     | ·=         |                        |
| Car pool expense   | <b>.</b>           | -                                     |            |                        |
| Lodging  | 1 424              | - 7                                   | (=)        |                        |
| Meals  | 1,464              | 1,464                                 | -          |                        |
| Miscellaneous travel expenses  | 488                | 488                                   |            |                        |
| Private mileage reimbursement  | 36                 | 36                                    | -          |                        |
| Internal Revenue Service settlement  | 338                | 338                                   | :=:        |                        |
| Interfund expense – Administration support direct  | 7.202              |                                       | -          |                        |
| Interfund expense – Administration support indirect  | 7,383              | 21,065                                | 13,682     | Finding 5              |
| The state of the s | 149,599            | 427,019                               | 277,420    | Finding 5              |

# Schedule 12 (continued)

|   | Proposed        |    | Audited          |    | Audit            |                        |
|---|-----------------|----|------------------|----|------------------|------------------------|
|   | <br>Amount      |    | Amount           | A  | djustment        | Reference <sup>1</sup> |
| Indirect costs (continued):                                   |                 |    |                  |    |                  |                        |
| Interfund expense – Audit and accounting                      | 2 262           |    | 2.062            |    |                  |                        |
| Interfund expense – Capital project                           | 3,262           |    | 3,262            |    | -                |                        |
| Interfund expense – Countywide allocation plan                | 25 715          |    | -                |    | -                |                        |
| Interfund expense – Custodial                                 | 35,715          |    | 35,715           |    | -                |                        |
| Interfund expense – Distributions (Survey)                    | i -             |    | -                |    | Ξ                |                        |
| Interfund expense – Equipment rental                          | 7214            |    | 7014             |    | -                |                        |
| Interfund expense – Leases                                    | 7,314           |    | 7,314            |    | =                |                        |
| Interfund expense – Legal services                            | 6.072           |    | -                |    | -                |                        |
| Interfund expense – Maintenance                               | 6,072           |    | 6,072            |    | =                |                        |
| Interfund expense – Micrographics                             |                 |    |                  |    | -                |                        |
| Interfund expense – Miscellaneous                             | 2,775           |    | 2,775            |    | -                |                        |
| Interfund expense – Professional special services             | 27,452          |    | 27,452           |    | =                |                        |
| Interfund expense – Right of way                              | 1,506           |    | 1,506            |    | -                |                        |
| Interfund expense – Labor (planning, building & safety labor) | ( <b>7</b> .)   |    | ( <del>-</del> ) |    | 2                |                        |
| Interfund expense — Labor (planning, building & safety labor) |                 |    | -                |    | -                |                        |
| Interfund expense – GIS                                       | 4,970           |    | 4,970            |    | 1                |                        |
| Interfund expense – Miscellaneous project expense             | 95,195          |    | 95,195           |    | -                |                        |
| Land  | -               |    | -                |    | nu.              |                        |
| Buildings   | 20              |    |                  |    | 23=              |                        |
| Improvements – Building                                       |                 |    | -                |    | -                |                        |
| Equipment – Computer  | =               |    | -                |    | -                |                        |
| Equipment — Computer Equipment — Other                        | -               |    | -                |    | · -              |                        |
| Capitalized software  | =               |    | -                |    | -                |                        |
| Contribution to other county funds (Bermuda)                  | =               |    | -                |    | -                | E1                     |
| Intrafund expense – Miscellaneous                             | =               |    | 5                |    | 1-1              |                        |
| Intrafund expense – Salary and benefits                       | -               |    | -                |    | -                |                        |
| Intrafund expense — Payroll distribution                      | -               |    |                  |    | ( <u>-</u> )     |                        |
| Intrafund expense – Overhead allocation                       | -               |    | -                |    | ( <del>-</del>   |                        |
| Intrafund expense Administration                              | -               |    | -                |    | ( <del>=</del> ) |                        |
| Intrafund expense – Administration support actual trueup      | (5,761)         |    | -                |    | 5,761            | Finding 6              |
| Fiscal year 2017-18 Countywide Allocation Plan                | 36,969          |    | 36,969           |    | (a)              |                        |
| Less fiscal year 2015-16 ICAP amount included in indirect     | (35,715)        |    | (35,715)         |    | -                |                        |
| Subtotal – Indirect costs before carry-forward adjustment     | \$<br>1,868,382 | \$ | 2,165,245        | \$ | 296,863          |                        |
| Carry-forward <sup>2</sup>                                    | 308,054         |    | 151,918          |    | (156, 136)       |                        |
| Total indirect costs after carry-forward adjustment           | \$<br>2,176,436 | \$ | 2,317,163        | \$ | 140,727          |                        |
| Total indirect costs  | \$<br>2,176,436 | \$ | 2,317,163        | \$ | 140,727          |                        |
| Total direct costs  | \$<br>2,562,666 | \$ | 2,562,666        | \$ | 140,727          |                        |
| Indirect cost rate <sup>3</sup>                               | 84.93%          | -  | 90.42%           | Ψ  | 5.49%            |                        |
|   |                 |    |                  | -  | 5.7770           |                        |

<sup>&</sup>lt;sup>1</sup> See the Findings and Recommendations section.

<sup>&</sup>lt;sup>2</sup> See Schedule 13 for carry-forward computation.

<sup>&</sup>lt;sup>3</sup> The indirect cost rate is calculated by dividing the total indirect costs by direct costs.

## Schedule 13— Department of Surveyor Summary of Carry-Forward, Fiscal Year 2015-16 Actuals

|  |    | Proposed             |          | Audited           | Audit |                  |                        |  |
|--|----|----------------------|----------|-------------------|-------|------------------|------------------------|--|
|  |    | Amount               |          | Amount            | Adjus | stment           | Reference <sup>1</sup> |  |
| Direct costs:  |    |                      |          |                   |       |                  |                        |  |
| Direct salaries  | \$ | 1.962.400            | Φ.       | 1 0 (0 100        | _     |                  |                        |  |
| Direct fringe benefits   | Ф  | 1,862,499<br>700,167 | \$       | 1,862,499         | \$    | 2 <del>-</del> 2 |                        |  |
| Total direct costs   | \$ | 2,562,666            | \$       | 700,167           |       |                  |                        |  |
|  | Ψ  | 2,302,000            | <b>D</b> | 2,562,666         | \$    | -                |                        |  |
| Indirect costs:  |    |                      |          |                   |       |                  |                        |  |
| Indirect salaries  | \$ | 917,476              | \$       | 917,476           | \$    |                  |                        |  |
| Indirect fringe benefits   | Ψ  | 344,906              | Φ        | 344,906           | Э     |                  |                        |  |
| Protective gear  |    | 1,228                |          |                   |       | ( <u>*</u> )     |                        |  |
| Uniforms or replacement clothing   |    | 3,582                |          | 1,228             |       | 1 <del>=</del> 3 |                        |  |
| Communications – Regular phones  |    | 5,562                |          | 3,582             |       | -                |                        |  |
| Communications – Equipment install   |    | . 81                 |          | 81                |       | -                | -                      |  |
| County radio systems   |    | 01                   |          | 81                |       | -                |                        |  |
| Cellular phones  |    | 6,871                |          | 6 971             |       | -                |                        |  |
| Computer lines   |    | 0,871                |          | 6,871             |       | -                |                        |  |
| County delivery service  |    | -                    |          | S. <del>T</del> . |       | =                |                        |  |
| Microwave  |    | 1.50                 |          | -                 |       | -                |                        |  |
| Telephone services   |    | 694                  |          | 694               |       | e -              |                        |  |
| Information technology - Core services   |    | 20,462               |          |                   |       | ä                |                        |  |
| Cleaning supplies  |    | 20,402               |          | 20,462            |       | -                |                        |  |
| Janitorial services  |    | 15,159               |          | 15 150            |       | -                |                        |  |
| Liability insurance  |    | 7,746                |          | 15,159            |       | -                |                        |  |
| Insurance-property   |    | 3,015                |          | 7,746             |       | 7.               |                        |  |
| Maintenance - Communications equipment   |    | 6,884                |          | 3,015             |       | -                |                        |  |
| Maintenance – Computer equipment   |    | 26,736               |          | 6,884             |       | -                |                        |  |
| Maintenance – Field equipment  |    | 20,730               |          | 26,736            |       | (i=)             | 114                    |  |
| Maintenance – Motor vehicles   |    |                      |          | 1-1               |       |                  |                        |  |
| Maintenance – Office equipment   |    |                      |          | 3.50              |       | -                |                        |  |
| Maintenance – Radio electronic equipment   |    | -                    |          | _                 |       | -                |                        |  |
| Maintenance – Service contracts  |    | 8,719                |          |                   |       | -                |                        |  |
| Maintenance – Software   |    | 63,423               |          | 8,719             |       | <b></b>          |                        |  |
| Maintenance - Telephone  |    | 03,423               |          | 63,423            |       |                  |                        |  |
| Maintenance or building and improvements   |    | 16,821               |          | 16 001            |       | (=)              |                        |  |
| Maintenance – Signal supplies  |    | 10,821               |          | 16,821            |       | -                |                        |  |
| Road maintenance supplies  |    | -                    |          | -                 |       | (8)              |                        |  |
| Allocated direct cost  |    |                      |          | -                 |       | -                |                        |  |
| Memberships  |    |                      |          | -                 |       | -                |                        |  |
| Licenses and permits   |    | 11 H                 |          | -                 |       | -                |                        |  |
| Miscellaneous expenses   |    | :-                   |          | 5                 |       | ) <b>-</b> ()    |                        |  |
| Bank charges   |    | 4350                 |          | 4256              |       | -                |                        |  |
| Refunds  |    | 4,358                |          | 4,358             |       | -                |                        |  |
| Books or publications  |    | (2 <del>00</del> )   |          | =                 |       | -                |                        |  |
| Computer equipment (non-fixed assets)  |    | 25 507               |          | 25.505            |       | -                |                        |  |
| Computer supplies  |    | 25,507               |          | 25,507            |       | -                |                        |  |
| Office equipment (non-fixed assets)  |    | 1,917                |          | 1,917             |       | -                |                        |  |
| Office supplies  |    | 2,795                |          | 2,795             |       | ā                |                        |  |
| To Proceed to the second secon |    | 9,504                |          | 9,504             |       | -                |                        |  |

# **Schedule 13 (continued)**

|  | Proposed<br>Amount | Audited<br>Amount | Audit<br>Adjustment | Reference |
|--|--------------------|-------------------|---------------------|-----------|
| direct costs (continued):                              |                    |                   |                     |           |
| Photocopying or duplicating                            |                    |                   |                     |           |
| Postage or mailing                                     | 270                | 270               | -                   |           |
| Printing or binding                                    | 378                | 378               | 2                   |           |
| Computer equipment – Software                          | 437                | 437               | -                   |           |
| Consultants  |                    | -                 | -                   |           |
| Engineering services                                   | -                  | -                 |                     |           |
| Fire protection services                               | -                  | -                 | =                   |           |
| Medical exams  | 500                | -                 | i <del>a</del> l    |           |
| Γemporary assist pool services                         | 560                | 560               | =                   |           |
| Micrographic services                                  | 943                | 943               | -                   |           |
| Personnel services                                     | -                  | -                 | -                   |           |
| Pre-employment services                                | -                  | <u> </u>          | , <del>a</del> c    |           |
| Dasis processing – Financials                          | 379                | 379               | 21                  |           |
| Dasis processing – Financiais  Dasis processing – HRMS | 7,613              | 7,613             | -                   |           |
| RMAP services  | 10,408             | 10,408            |                     |           |
| Professional services                                  | 4,258              | 4,258             | -                   |           |
|  | 9,914              | 9,914             | -                   |           |
| Legally required notices Advertising                   | =                  | -                 | ) <b>-</b> )        |           |
| Rent or lease – Equipment                              | -                  | -                 | -                   |           |
| Rent or lease – Equipment Rent or lease – Buildings    | -                  | 5                 | -                   |           |
|  | ( • )              | -                 | -                   |           |
| Field equipment — Non-asseted  Maintenance tools       | 1,776              | 1,776             | -                   |           |
| Small tools or instruments                             | 3,149              | 3,149             | 5                   |           |
|  | 673                | 673               | *                   |           |
| Operational supplies                                   | <b>*</b>           |                   | ē.                  |           |
| Awards or recognitions                                 | -                  | -                 | -                   |           |
| Special program expenses                               | -                  | 6 <u>4</u>        | -                   |           |
| Fraining – Education or tuition                        | 655                | 655               | g* <u>~</u>         |           |
| Fraining – Other                                       | · ·                | -                 | -                   |           |
| Contracts  | 1) (5)             | -                 | =                   |           |
| Equipment usage - Non-capitalized assets               | -                  | -                 |                     |           |
| Materials  | 1534               | 150               |                     |           |
| abor (garage staff - transportation projects)          | =                  | -                 | -                   |           |
| Conference or registration fees                        | 293                | 293               | 2                   |           |
| ield supplies  | ·                  | -                 | -                   |           |
| Disposal fee   |                    | 3 <b>-</b> 0      | 20                  |           |
| nventory – Stores                                      | 21                 | -                 | -                   |           |
| nventory – Road supplies                               |                    | 0 <b>=</b> 0      |                     |           |
| nventory – Signal supplies                             | <u>~</u>           | -                 | (1 <del>5)</del>    |           |
| ir transportation                                      | -                  | -                 | -                   |           |
| Car pool expense                                       | <u>~</u>           | <u>-</u>          | -                   |           |
| odging   | 1,464              | 1,464             | -                   |           |
| leals .  | 488                | 488               | -                   |           |
| discellaneous travel expenses                          | 36                 | 36                |                     |           |
| rivate mileage reimbursement                           | 338                | 338               | 825<br>8 <b>4</b> 7 |           |
| nternal Revenue Service settlement                     | -                  | *                 | 4. <del>-</del> :   |           |
| nterfund expense - Administration support direct       | 7,383              |                   | 13,682              | Finding 5 |
| nterfund expense – Administration support indirect     | 1,505              |                   | 1.3.087             | Finding 5 |

# Schedule 13 (continued)

| d u   |    | Proposed         |    | Audited  |    | Audit              |                        |
|---|----|------------------|----|--|----|--------------------|------------------------|
|   | _  | Amount           |    | Amount   |    | djustment          | Reference <sup>1</sup> |
| Indirect costs (continued):   |    |                  |    |  |    |                    |                        |
| Interfund expense – Audit and accounting                                  |    | 2.262            |    |  |    |                    |                        |
| Interfund expense – Capital project                                       |    | 3,262            |    | 3,262  |    | =                  |                        |
| Interfund expense — Countywide allocation plan                            |    | -                |    | -  |    | -                  |                        |
| Interfund expense – Custodial   |    | 35,715           |    | 35,715   |    | -                  |                        |
| Interfund expense – Custodial  Interfund expense – Distributions (Survey) |    |                  |    |  |    |                    |                        |
| Interfund expense – Equipment rental                                      |    | -                |    | 900000000000000000000000000000000000000  |    | -                  |                        |
| Interfund expense – Leases  |    | 7,314            |    | 7,314  |    |                    |                        |
| Interfund expense – Legal services  |    | -                |    | E CONTRACTOR OF THE CONTRACTOR |    | =0                 |                        |
| Interfund expense – Legal services  Interfund expense – Maintenance       |    | 6,072            |    | 6,072  |    | ( <del>11</del> 2) |                        |
| Interfund expense – Micrographics   |    |                  |    | =  |    |                    |                        |
| Interfund expense – Miscellaneous   |    | 2,775            |    | 2,775  |    | -                  |                        |
|   |    | 27,452           |    | 27,452   |    | -                  |                        |
| Interfund expense – Professional special services                         |    | 1,506            |    | 1,506  |    | -                  |                        |
| Interfund expense – Right of way  |    | -                |    | -  |    | 2                  |                        |
| Interfund expense – Labor (planning, building & safety labor)             |    | 3 <del>4</del> 0 |    | -  |    |                    |                        |
| Interfund expense – Utilities   |    | 4,970            |    | 4,970  |    |                    |                        |
| Interfund expense – GIS   |    | 95,195           |    | 95,195   |    | -                  |                        |
| Interfund expense – Miscellaneous project expense                         |    |                  |    | -  |    | 2                  |                        |
| Land  |    | _                | 2  | -  |    | -                  |                        |
| Buildings   |    | -                |    | -  |    | 2                  |                        |
| Improvements – Building   |    | -                |    | -  |    | -                  |                        |
| Equipment – Computer  |    |                  |    | -  |    | -                  |                        |
| Equipment – Other   |    | 40               |    | -  |    | _                  |                        |
| Capitalized software  |    | = 1              |    | -  |    | 12                 |                        |
| Contribution to other county funds (Bermuda)                              |    | =                |    | -  |    | -                  |                        |
| Intrafund expense – Miscellaneous   |    | -                |    | -  |    | _                  |                        |
| Intrafund expense - Salary and benefits                                   |    | _                |    | -  |    |                    |                        |
| Intrafund expense - Payroll distribution                                  |    | 7.5              |    | _  |    |                    |                        |
| Intrafund expense - Overhead allocation                                   |    |                  |    | _  |    |                    |                        |
| Intrafund expense - Administration support actual true-up                 |    | (5,761)          |    | _  |    | 5,761              | Finding 6              |
| Subtotal - Indirect costs before carry-forward adjustment                 | \$ | 1,867,128        | \$ | 1,715,907  | \$ | 296,863            | rinding o              |
| Carry-forward from fiscal year 2015-16                                    |    | (632,158)        |    | (252,902)  | Ψ  | 379,256            |                        |
| Total indirect costs after carry-forward adjustment                       | \$ | 1,234,970        | \$ | 1,463,005  | \$ | 676,119            |                        |
| 10 SE SE 0  |    | -, 1,> 10        | Ψ  | 1,105,005  | φ  | 070,119            |                        |
| Direct cost base  | \$ | 2,562,666        | \$ | 2 562 666  | ¢. |                    |                        |
| Approved indirect cost rate from fiscal year 2015-16                      | Ψ  | 36.17%           | Ф  | 2,562,666<br>51.16%  | \$ | 14.0007            |                        |
| Recovered indirect cost <sup>2</sup>                                      | ø  |                  |    |  |    | 14.99%             |                        |
| Carry-forward used for fiscal year 2015-16 estimates                      | \$ | 926,916          | \$ | 1,311,087  | \$ | Section 10         |                        |
| 2015-10 estimates   | \$ | 308,054          | \$ | 151,918  | \$ | (156,136)          |                        |

<sup>&</sup>lt;sup>1</sup> See the Findings and Recommendations section.

<sup>&</sup>lt;sup>2</sup> The recovered indirect cost is calculated by multiplying the direct cost base to the approved indirect cost rate from FY 2015-16.

# Findings and Recommendations

FINDING 1—
Department of
Transportation –
Professional Services

The DOT overstated the professional services costs in FY 2015-16 by \$40,000 and in FY 2013-14 by \$4,025. The unallowable costs were for mediation services and a cost-share agreement with the county's Flood Control Department, which did not benefit the entire project cost objective and were not allocable to federal and state projects.

2 CFR 200 section 200.405(a) states:

Cost is allocable to a particular federal award or other cost objective if the goods or services involved are chargeable or assignable to that federal award or other cost objective with relative benefits received.

2 CFR 200 section 200.405(a)(2) states:

Benefits both the federal award and other work of the non-federal entity and can be distributed in proportions that may be approximated using reasonable methods.

## Recommendation

We recommend that the DOT implement policies and procedures to ensure that only allowable costs are included in its ICRP.

FINDING 2— Inter-fund Expense – Administrative Support, Direct and Indirect The DOT understated both direct and indirect Inter-fund Administrative Support costs as follows:

- FY 2015-16 by \$457,737 (\$108,117 Direct + \$349,620 Indirect);
- FY 2016-17 by \$431,938 (\$100,339 Direct + \$331,599 Indirect); and
- FY 2017-18 by \$373,710 (\$71,640 Direct + \$302,070 Indirect).

The inter-fund costs were for administrative expenses incurred by the County's Transportation Land Management Agency and allocated to various county departments.

2 CFR 200, Appendix VII states:

Fixed rate means an indirect cost rate which has the same characteristics as a predetermined rate, except that the difference between the estimated costs and the actual, allowable costs of the period covered by the rate is carried forward as an adjustment to the rate computation of a subsequent period.

### Recommendation

We recommend that the DOT implement policies and procedures to ensure that only allowable costs are included in the ICRP.

FINDING 3— Department of Transportation — Expense Administrative Support Actual True-up The DOT included an Expense Administrative Support Actual True-up, which was unallowable because it did not reflect actual expenditures. The indirect costs were overstated in FY 2015-16 by \$308,157 and in FY 2016-17 by \$132,150. In addition, the indirect costs were understated in FY 2017-18 by \$386,500.

2 CFR 200, Appendix VII section D.2.a states:

The rates proposed, including subsidiary work sheets and other relevant data, cross referenced and reconciled to the financial data noted in subsection b.

2 CFR 200, Appendix VII section D.2.b states:

A copy of the financial data (financial statements, comprehensive annual financial report, executive budgets, accounting reports, etc.) upon which the rate is based.

## Recommendation

We recommend that the DOT implement policies and procedures to ensure that only allowable costs are included in the ICRP.

FINDING 4—
Department of
Transportation —
Countywide
Allocation Plan

The DOT understated Countywide Allocation Plan (COWCAP) in FY 2016-17 by \$43,832 and overstated COWCAP in FY 2013-14 by \$199,557 and FY 2017-18 by \$16,470 because there were discrepancies between the ICRPs and the COWCAP issued by the SCO.

2 CFR 200, Appendix VII section B.5 states:

Fixed rate means an indirect cost rate which has the same characteristics as a predetermined rate, except that the difference between the estimated costs and the actual, allowable costs of the period covered by the rate is carried forward as an adjustment to the rate computation of a subsequent period.

### Recommendation

We recommend that the DOT implement policies and procedures to ensure that only allowable costs are included in the ICRP.

FINDING 5—
Department of
Surveyor – Inter-fund
Expense –
Administrative
Support, Direct and
Indirect

The DOS understated both direct and indirect Inter-fund Administrative Support costs as follows:

- FY 2015-16 by \$379,256 (\$92,425 Direct + \$286,831 Indirect);
- FY 2016-17 by \$135,839 (\$13,217 Direct + \$122,622 Indirect); and
- FY 2017-18 by \$291,102 (\$13,682 Direct + \$277,420 Indirect).

The inter-fund costs were for administrative expenses incurred by the County's TLMA and allocated to various county departments.

## 2 CFR 200, Appendix VII states:

Fixed rate means an indirect cost rate which has the same characteristics as a predetermined rate, except that the difference between the estimated costs and the actual, allowable costs of the period covered by the rate is carried forward as an adjustment to the rate computation of a subsequent period.

## Recommendation

We recommend that the DOS implement policies and procedures to ensure that only allowable costs are included in the ICRP.

FINDING 6—
Department of
Surveyor – Interfund
Expense –
Administrative
Support Actual
True-up

The DOS included an Expense Administrative Support Actual True-up, which was unallowable because it did not reflect actual expenditures. The indirect costs were overstated in FY 2015-16 by \$326,829. In addition, the indirect costs were understated in FY 2016-17 by \$148,302 and in FY 2017-18 by \$5,761.

## 2 CFR 200, Appendix VII section D.2.a states:

The rates proposed, including subsidiary work sheets and other relevant data, cross referenced and reconciled to the financial data noted in subsection b.

## 2 CFR 200, Appendix VII section D.2.b states:

A copy of the financial data (financial statements, comprehensive annual financial report, executive budgets, accounting reports, etc.) upon which the rate is based.

### Recommendation

We recommend that the DOS implement policies and procedures to ensure that only allowable costs are included in the ICRP.

FINDING 7—
Department of
Surveyor –
Countywide
Allocation Plan

The DOT understated COWCAP in FY 2015-16 by \$8,386 because there was discrepancy between the ICRPs and the COWCAP issued by the SCO.

## Title 2 CFR 200, Appendix VII section B.5 states:

Fixed rate means an indirect cost rate which has the same characteristics as a predetermined rate, except that the difference between the estimated costs and the actual, allowable costs of the period covered by the rate is carried forward as an adjustment to the rate computation of a subsequent period.

#### Recommendation

We recommend that the DOS implement policies and procedures to ensure that only allowable costs are included in the ICRP. State Controller's Office Division of Audits Post Office Box 942850 Sacramento, CA 94250

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