

# Municipality of Anchorage

- Alaska –

## 2016

Central Services  
Cost Allocation Plan



Ethan Berkowitz  
Mayor

Robert Harris  
Chief Fiscal Officer

**MUNICIPALITY OF ANCHORAGE**  
**2016**  
**CENTRAL SERVICES PLAN**

**Table of Contents**

**GENERAL INFORMATION**

Certificate of Cost Allocation Plan .....	1
Introduction to Central Services Plan.....	2
Letter from the Department of Health and Human Services .....	3
Organizational Chart.....	4

**FINANCIAL INFORMATION**

Indirect Costs to Grants from Central Service Plan Units .....	5
Unallowable Cost Adjustments by Municipal Account.....	7
Carry Forward Adjustment .....	8
Summary of Billing Units (Including Adjustments) .....	9

*(a) Billing units used in developing indirect cost rates:*

Detail of Direct Expenditures .....	11
Detail of IGC Expenditures (Direct and Indirect) .....	25
Detail of Non-Allowable Expense Adj-Within Unit .....	33
Detail of Billings (IGC) and Program Revenues .....	34

*(b) Billing units not used in developing indirect cost rates:*

Detail of Direct Expenditures .....	37
Detail of IGC Expenditures (Direct and Indirect) .....	41
Detail of Non-Allowable Expense Adj-Within Unit .....	44
Detail of Billings (IGC) and Program Revenue .....	45

**INTRAGOVERNMENTAL CHARGE-OUT METHODOLOGIES**

*(a) Billing units used in developing indirect cost rates:*

1020 Clerk .....	47
1060 Internal Audit .....	48
1132 Office of Equal Opportunity.....	49

1210 Muni Manager Admin.....	51
1223 Leases.....	52
1242 Office of Emergency Management.....	54
1247 Risk Management .....	55
1249 Safety .....	56
1313 Public Finance and Investment.....	57
1321 Controller Administration.....	58
1322 Central Accounting.....	59
1323 Payroll .....	60
1324 Accounts Payable.....	61
1341 Treasury Administration .....	62
1342 Revenue Management .....	64
1346 Tax Billing .....	69
1347 Remittance Processing .....	70
1370 Chief Fiscal Officer Administration .....	71
1411 Admin Support .....	72
1420 Telecommunication.....	73
1425 Financial Services .....	74
1440 Fixed Assets.....	75
1451 Application Services.....	76
1454 PeopleSoft Loans .....	77
1455 ERP Services .....	79
1456 ERP Implementation .....	81
1471 GIS Services .....	82
1472 Database Services .....	83
1473 Projects and Procurements .....	84
1481 Desktop Services .....	85
1482 Network Services .....	87
1483 Enterprise Services .....	90
1610 Facility Management Administration .....	91
1634 Facility Maintenance .....	92
1657 Contract Management Support.....	93
1810 Employee Relations Admin.....	94

1841 Labor Relations.....	95
1871 Benefits .....	96
1912 Purchasing Services .....	97
1951 Office of Management and Budget.....	98

*(b) Billing units not used in developing indirect cost rates:*

1030 Ombudsman.....	99
1111 Mayor .....	100
1151 Civil Law.....	101
1152 Criminal .....	102
1153 Administrative Hearing .....	103
1154 Muni Attorney Administration.....	104
1248 Self Insurance .....	105
1423 Reprographics.....	106
1424 Records Management .....	107
1636 Fleet Services .....	108
1876 Retiree Medical Funding Trust .....	109




**Certificate of Cost Allocation Plan**

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

- (1) All costs included in this proposal 2016 to establish cost allocations or billing for the period January 1 through December 31, 2016 are allowable in accordance with the requirements of this Part and the Federal award(s) to which they apply.<sup>1</sup> Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or a causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare the foregoing is true and correct

Municipality of Anchorage  
Anchorage, Alaska

  
(Signature)

Robert Harris  
Chief Fiscal Officer

Date of Execution: 5/31/16

Parrish, Blessing & Associates  
Anchorage, Alaska

  
(Signature)

Bill Wilks  
Preparer

Date of Execution: 5/14/16

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1. Office of Management and Budget, 2CFR Chapter 1 and Chapter 11, Parts 200, 215, 220, 225, and 230. Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards.

## **Introduction to Central Services Plan**

This document presents the Central Services Cost Allocation Plan for the Municipality of Anchorage. The central service costs presented in this document are based on the Municipality's actual costs from January 1, 2014 to December 31, 2014. They will be included in the Indirect Cost Proposals and rates used by grantee departments during the fiscal year beginning January 1, 2016.

Most Municipal central service budget units charge user units for services through the allocation system within the Intragovernmental Chargeback System (IGCs). The IGCs and the allocation system with it are integrated with the Municipality's financial information system and allows automated or manual transfer of expenses between budget units. This document explains the billing methodologies and allocated amounts for those units. Additionally, this document presents a consolidated summary of the actual 2014 costs for the various central services plan agencies.

A few central service units do not bill for their services through IGCs. This document includes allocation methodologies and allocated amounts for those units. Additionally, this document presents a consolidated summary of the actual 2014 costs for those central services plan agencies.

Some costs billed through the IGCs are unallowable under the new guidelines presented in the Office of Management and Budget guidance on Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards released December 26, 2013. The existence of such unallowable costs and the 2014 amounts are presented in this document. This information on unallowable costs will be used in the Indirect Cost Proposals to calculate appropriate downward adjustments to the grantee department indirect cost rates.

The United States Department of Health and Human Services, the then cognizant Federal agency, informed the Municipality of Anchorage in their letter of August 19, 1986 that we need not submit neither our central services cost allocation plan and/or department indirect costs proposals for review. A copy of this letter is made a part of this document.

Letter from the Department of Health and Human Services



DEPARTMENT OF HEALTH & HUMAN SERVICES

Office of the  
Regional Director

Region X  
M/S 202  
2901 Third Avenue  
Seattle, WA 98121

August 19, 1986

Mr. Bob Smith  
Municipal Manager  
Municipality of Anchorage  
Pouch 6-650  
Anchorage, Alaska 99502-0650

Dear Mr. Smith:

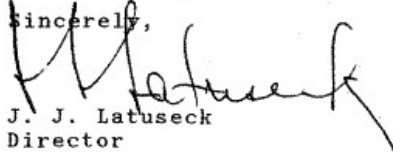
As the cognizant Federal agency, this is to inform you that future central services cost allocation plans and departmental/divisional indirect cost proposals will not have to be submitted for review by this office.

You are advised that central services cost allocation plans and departmental/divisional indirect cost proposals must be prepared in accordance with the appropriate Federal cost principles and available as of the time a claim is made against a Federal award. The documentation in support of the claim must be retained for a period of three years.

This policy will remain in effect until advised otherwise by this office or a newly designated cognizant Federal agency.

We remain available to answer technical questions or otherwise provide information consistent with the functions of this office.

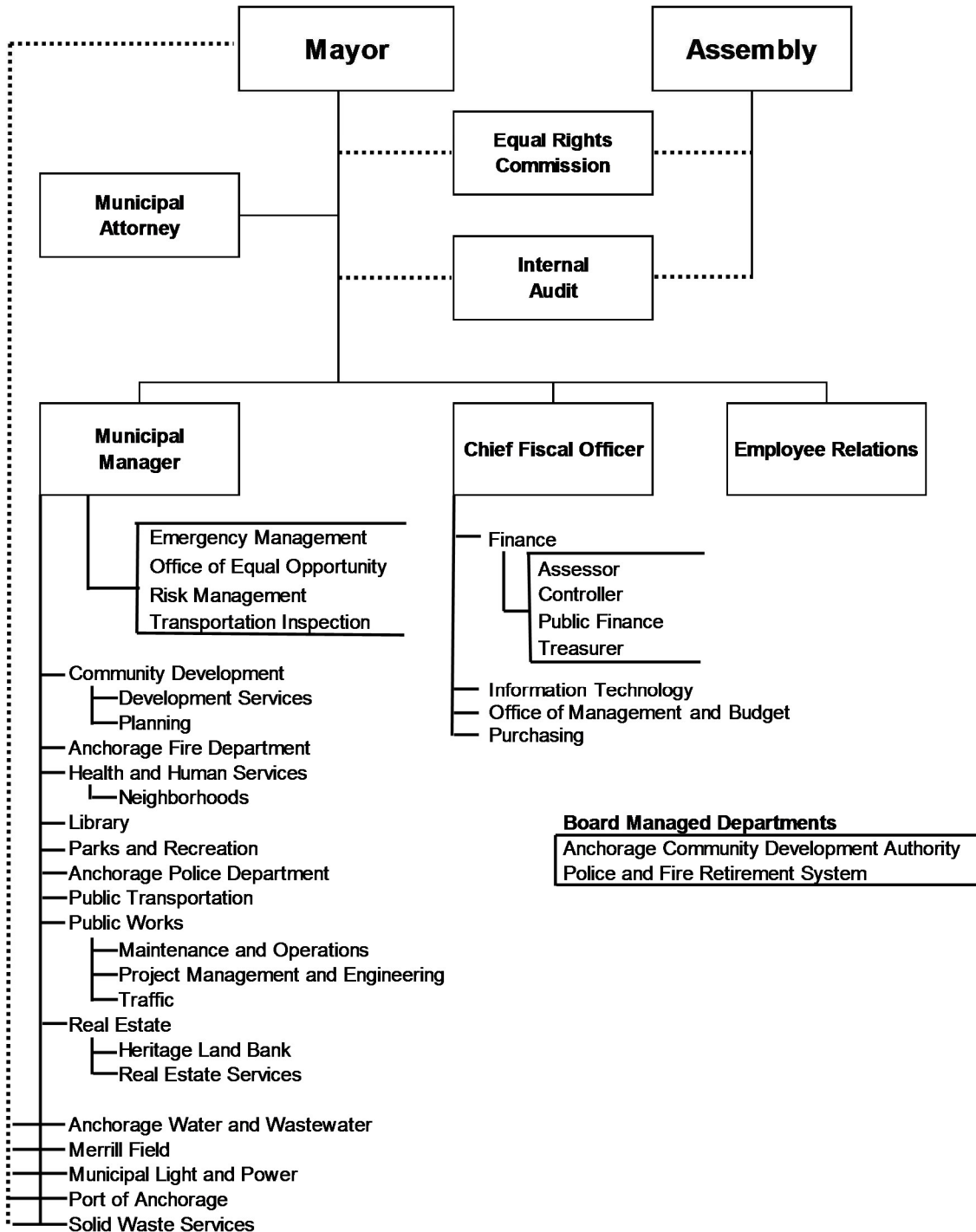
Sincerely,

  
J. J. Latuseck  
Director  
Division of Cost Allocation

Organizational Chart



# MUNICIPALITY OF ANCHORAGE



### **Indirect Costs to Grants from Central Service Plan Units**

All Municipal grants receive an allocation of a “fair share” of the anticipated costs from the major Central Service Plan (CSP) units that service all Municipal units. These, as identified below, are allocated to all grants in excess of \$10,000, regardless of whether there is an Indirect Cost Proposal prepared for the grant’s managing agency. There are two types of agencies within the CSP that routinely support all Municipal units, including agencies that:

- 1) routinely support all grants and allocate the cost of that support based on total grant amount (agencies listed in the next paragraph).
- 2) are personnel-related (listed in the second group below) and allocate the estimated cost of support to grants, on a rate based on authorized positions.

#### **1. CSP agencies that allocate costs based on dollar amount of grant**

The major CSP units that support all Municipal units and allocate cost of that support to grants based on total grant amount are:

- Clerk’s Office for Assembly Agenda processing of grant appropriation and contract approval documents;
- OMB for grant review, agenda processing of appropriations, indirect cost determination, and budget and expenditure document review;
- Purchasing for handling of bids, requests for proposals or quotes, contracts and other purchasing processes;
- Fund and Grant Accounting for the grant expenditure review and control, billing and other financial reporting to grantor, closeout, and oversight of single audit;
- Transaction Processing (formerly Accounts Payable) for the processing of all expenditure documents, excluding payroll, which are made against a grant; and
- Information Technology units that support, Municipal-wide, the technology that allows for the grant accounts input, budgeting, tracking of expenditures, personnel, and payroll involved in grants management.

The total dollar value of grants appropriated in that year becomes the basis for the next year’s allocation. As a grant is received in the next year, that grant’s total amount is computed as a percentage of total grants appropriated in the prior year. The computed percentage is used to establish the required allocation for each CSP servicer’s indirect costs by using the percentage times the servicer’s prior year grant support costs. The allocation for each Central Service agency is budgeted to the grant and then charged to the grant via journal entry.

#### **2. CSP agencies that allocate costs to grant on a per position basis**

In addition to the above agencies that deal with every Municipal grant, the following agencies are impacted by those grants that have personnel positions funded within them:

- Payroll for processing and check production on a biweekly basis.

- Employee Services for the classification of Municipal positions, maintenance of records on positions and employees and management of the benefits that accrue to Municipal employees.
- Employment and Management Services for the review, maintenance and updating of municipal job descriptions; processing of job announcements; recruitment and certification of applicants for vacant positions; and labor relations.
- Office of Equal Opportunity, the internal agency for hearing and researching complaints about discrimination, harassment, etc. regarding employment.

The above agencies charge their costs out to Municipal units with personnel positions based on the number of positions during preceding years. Grants with personnel positions allocated to them are no exception. These units record their total time expended in support of Municipal operating grants each year. At the same time, the grant positions within that year are tracked.

When a grant award with personnel budgeted is received, the number of positions funded by the grant is computed as a percentage of the total grant positions the previous year. That percentage times the previous year's cost for each Central Servicer becomes the allocation of indirect cost for the service to the grant. The allocation amount is budgeted then charged to the grant via journal entry.

### **3. Other Central Service Agencies**

In addition to those Central Service Agencies listed above in Sections 1 and 2 that support all grants, other CSP agencies do not generally support all grants, but may support some grants based on scope of the grant and services requested. Some servicers, e.g. Fleet Management, Real Estate Services, Reprographics, or Workers' Comp/General Liability Self Insurance, bill costs to grants only if the grant program uses their services. Other servicers that are administrative type units, e.g. Internal Audit and Employee Relations Resource Development, charge their costs to department or division administrative units. The department or division administration units, may, in turn, pass these and other charges along to grants based on the Indirect Cost Proposals prepared for those agencies.

The CSP agencies identified in the Summary of Billing Units Section (b), as noted there, support units based on a specific cost for each use or transaction basis, and, therefore, if they do support a grant their charges are treated as direct charges based on an approved methodology that is utilized for any service they provide to a requesting unit.

### Unallowable Cost Adjustments by Municipal Account

The following account expenditures are considered Unallowable for purposes of preparing the Municipal Central Services Plan and Indirect Cost Proposals. Those accounts which are generally unallowable are filtered out of the total costs used in preparing both the Central Services Plan and Indirect Cost Proposals for the Municipality of Anchorage. Those expenditure accounts are:

#### Capital

Municipal accounts 5101, 5201, 5301, 5302, 5401 and 5402 with costs greater than \$5,000.

Municipal accounts 5411, 5412, 5413 and 5414 with costs greater than \$1,000.

#### Contributions to Other Funds

3901 through 3903 with the exception of reserves and contributions to capital for purpose.

#### Other

##### Direct Costs

Lobbying Costs	3111
Legal Services	3121 through 3124
Advertising	3802
Court Costs, Invest, Record Exp	3804
Election Fees	3809
Donations to Non-Profit Org	3812
Contributions to Outside Organizations	3815
Assessment Payments	3818
Debt Service, All	4xxx

##### Indirect Costs

Department of Law IGCs	6073-6076
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The expenditures in these accounts are then compiled in the Non-Allowable Expenditures columns in the reports on the following pages and used to compute the disallowance percentage for Municipal Indirect Costs Proposals.

### **Carry Forward Adjustment**

The Municipality of Anchorage computes its central services plan using a “fixed with carry forward” procedure. Under this procedure, historical costs are used for a future fiscal year central services plan. When the actual costs of the year involved become known, the differences between the fixed amounts used in central services cost calculation and the actual costs will be carried forward and used as an adjustment to the fixed amounts established for a later year.

For example, the Municipality used actual 2012 historical costs to set the central services plan for 2014. Actual 2014 costs were available at the time the Municipality prepared its 2016 central services plan. Therefore, the Municipality made a carry forward adjustment for the 2016 central services plan by taking the difference between the actual 2014 costs and the fixed costs used to set 2014 central services plan (2012 historical costs) as an adjustment to the 2016 central services plan.



## Summary of Billing Units (Including Adjustments)

Municipality of Anchorage  
Central Services Plan

## Section (a)

The following units' costs were used in the development of Indirect Cost Rates for the Municipality of Anchorage. Although they are shown as billed costs to the various programs, they are not treated nor billed as direct costs to a grantor.

Results as of December 12/31/2014 (2014)										
Dept ID	Description	Direct Expenditures	IGC Expenditures (Direct and Indirect)	Total Expenditures - Direct and IGC	Non-Allowable Expenditures (1)	Total Allowable Expenditures	Billing (IGC) and Program Revenues	Amount (Over)/Under Billed if 100% Revenue Supported	2012 Amount (Over)/Under Billed if 100% Revenue Supported	2014 Carry Forward Adjustment (2)
1020	Clerk	1,280,791	646,261	1,927,052	99,780	1,827,272	(530,218)	1,396,833	735,836	660,997
1060	Internal Audit	680,751	75,501	756,252	3,135	753,117	(756,252)	-	91	(91)
1132	Office of Equal Opportunity	164,511	217,217	381,728	598	381,130	(379,316)	2,412	10,854	(8,442)
1210	MM Administration	529,513	58,073	587,586	3,896	583,689	(585,611)	1,974	2,435	(461)
1223	Leases	7,028,211	6,720,102	13,748,313	-	13,748,313	(13,628,313)	120,000	(75,000)	195,000
1242	Office of Emergency Management	3,008,544	146,776	3,155,320	1,067,884	2,087,437	(3,167,643)	(12,323)	1,583	(13,906)
1247	Risk Management	384,423	883,342	1,267,765	691,641	576,124	(1,267,816)	(51)	(5,086)	5,035
1249	Safety	132,437	18,842	151,279	-	151,279	(151,279)	-	-	-
1313	Public Finance and Investment	1,548,758	94,377	1,643,135	2,015	1,641,120	(1,977,799)	(334,665)	(221,478)	(113,186)
1321	Controller Administration	194,026	21,374	215,400	4,151	211,249	(215,400)	-	(0)	0
1322	Central Accounting	2,442,024	339,359	2,781,383	-	2,781,383	(2,684,693)	96,690	(0)	96,690
1323	Payroll	1,206,493	159,928	1,366,420	-	1,366,420	(1,338,259)	28,161	8	28,153
1324	Accounts Payable	331,195	111,721	442,916	-	442,916	(442,745)	172	(0)	172
1341	Treasury Administration	576,822	45,069	621,890	2,005	619,886	(321,936)	299,955	-	299,955
1342	Revenue Management	1,936,626	2,632,412	4,569,038	22,918	4,546,120	(3,205,503)	1,363,535	901,273	462,261
1346	Tax Billing	632,809	884,108	1,516,917	5,795	1,511,122	(890,045)	626,872	409,348	217,524
1347	Remittance Processing	198,342	333,789	532,131	-	532,131	(489,836)	42,295	35,072	7,222
1370	Chief Fiscal Officer Administration	2,479,213	676	2,479,889	1,655	2,478,234	(531,640)	1,948,249	-	1,948,249
1411	Admin Support	793,653	7,557	801,210	(179,287)	980,498	(970,460)	(169,249)	33,056	(202,305)
1420	Telecommunication	-	-	-	-	-	-	-	447,286	(447,286)
1425	Financial Services	380,167	(110,660)	269,507	-	269,507	(269,503)	4	-	4
1440	Fixed Assets	892,045	(2,346)	889,699	892,045	(2,346)	(865,604)	24,095	(26,725)	50,820
1451	Application Services	2,298,186	462,065	2,760,250	50	2,760,200	(2,757,773)	2,477	-	2,477
1454	PeopleSoft Loans	-	(10,003)	(10,003)	-	(10,003)	33,629	23,626	1,265	22,361
1455	ERP Services	824,877	1,644,812	2,469,689	-	2,469,689	(2,469,689)	-	1,263	(1,263)
1456	ERP Implementation	1,939,983	928	1,940,911	418,153	1,522,758	(1,940,862)	49	0	49
1471	GIS Services	30,317	0	30,317	-	30,317	(30,317)	-	8	(8)
1472	Database Services	56,655	164	56,819	-	56,819	(56,819)	-	(4)	4
1473	Projects and Procurements	772,674	194,323	966,997	-	966,997	(966,997)	-	(0)	0
1481	Desktop Services	1,496,335	325,399	1,821,734	-	1,821,734	(1,821,413)	321	(56,002)	56,322
1482	Network Services	2,669,159	344,048	3,013,207	354,939	2,658,269	(3,013,186)	21	(553,397)	553,418
1483	Enterprise Services	1,395,643	169,018	1,564,661	-	1,564,661	(1,535,624)	29,037	(21,126)	50,163
1610	Facility Management Administration	-	-	-	-	-	-	-	53	(53)
1634	Facility Maintenance	11,421,425	12,118,931	23,540,356	5,272	23,535,083	(23,245,122)	295,234	268,489	26,745
1657	Contract Management Support	-	-	-	-	-	-	-	261,755	(261,755)
1810	Employee Relations Admin	324,958	53,540	378,498	7,769	370,728	(358,943)	19,554	(0)	19,554
1841	Labor Relations	1,288,339	106,484	1,394,823	1,678	1,393,145	(1,394,298)	525	-	525
1871	Benefits	535,676	(59,363)	476,313	-	476,313	(469,524)	6,790	6,101	689
1912	Purchasing Services	1,570,187	168,681	1,738,868	1,426	1,737,442	(1,794,449)	(55,581)	(0)	(55,581)
1951	Office Of Management And Budget	744,951	95,195	840,146	-	840,146	(823,727)	16,419	0	16,419
Total Indirect Central Services		54,190,717	28,897,701	83,088,418	3,407,518	79,680,899	(77,314,988)	5,773,429	2,156,958	3,616,472

Central Service Plan IGC Unallowables are those IGCs from Municipal Attorney Department, budget units 1151-54 (accts 6073-6076) unless the grant specifically involves legal activities.

Central Service Plans Other Unallowable expenditures are as follows:

- Professional & contractual services costs, except for legal and lobbying costs (accounts 3111, 3121-3124), are here classified as allowable;
- Court Costs, Invest & Record Exp (account 3804) are here classified as unallowable; and
- Contributions to Other Agencies (3815 and 39xx) and Assessment Payments (3818) are here classified as unallowable
- Long Term Debt, Leases and Contract Payables (4xxx accounts) are unallowable
- Capital outlay unallowables include charges to accounts for capitalizable assets or non-capitalizable assets in excess of capitalizable amounts in Municipal Policies and Procedures 24-13 u.
- \* the 2011 Amount excludes a \$4,984,139 (credit) revenue transaction that was erroneously posted to depltd 1456 and corrected in 2015.

### Section (b)

The following units are shown only for concurrence of the methodologies used in billings and for calculation of non-allowable/overbilling adjustment. These billings are not used in development of Indirect Cost Rates. If allowable, they may be considered direct charges to grant programs. Approved methodologies are used to charge these costs.

Results as of December 12/31/2014 (2014)										
Dept ID	Description	Direct Expenditures	IGC Expenditures (Direct and Indirect)	Total Expenditures - Direct and IGC	Non-Allowable Expenditures (1)	Total Allowable Expenditures	Billing (IGC) and Program Revenues	Amount (Over)/Under Billed if 100% Revenue Supported	2012 Amount (Over)/Under Billed if 100% Revenue Supported	2014 Carry Forward Adjustment (2)
1030	Ombudsman	287,638	81,897	369,535	-	369,535	(313,710)	55,825	-	55,825
1111	Mayor	1,667,918	161,032	1,828,949	41,860	1,787,089	(1,811,389)	17,560	101,947	(84,387)
1151	Civil Law	2,526,409	422,977	2,949,386	161,881	2,787,505	(2,953,462)	(4,076)	(3,434)	(642)
1152	Criminal	3,262,046	544,287	3,806,333	264,436	3,541,898	(3,806,334)	(0)	(4,149)	4,149
1153	Administrative Hearing	212,952	28,256	241,208	8,063	233,146	(241,101)	107	398	(290)
1154	Muni Attorney Administration	1,701,886	87,326	1,789,213	1,309,790	479,423	(852,762)	936,450	1,051,081	(114,631)
1248	Self Insurance	10,100,244	1,440,977	11,541,222	68,915	11,472,307	(11,892,446)	(351,225)	(3,123,882)	2,772,657
1423	Reprographics	907,787	1,320,623	2,228,410	8,552	2,219,858	(1,808,622)	419,788	384,236	35,551
1424	Records Management	257,130	29,150	286,279	-	286,279	(284,635)	1,644	(0)	1,644
1636	Fleet Services	9,927,590	1,667,488	11,595,078	4,148,592	7,446,486	(10,456,381)	1,138,697	(365,837)	1,504,534
1876	Retiree Medical Funding Trust	148,478	743	149,221	404	148,817	(193,343)	(44,122)	(30,512)	(13,610)
Total Direct Central Services		31,000,078	5,784,756	36,784,834	6,012,493	30,772,341	(34,614,186)	2,170,648	(1,990,152)	4,160,800
Total Central Services		85,190,795	34,682,457	119,873,252	9,420,011	110,453,241	(111,929,174)	7,944,077	166,806	7,777,271

Central Service Plan IGC Unallowables are those IGCs from Municipal Attorney Department, budget units 1151-54 (accts 6073-6076) unless the grant specifically involves legal activities.

Central Service Plans Other Unallowable expenditures are as follows:

- Professional & contractual services costs, except for legal and lobbying costs (accounts 3111, 3121-3124), are here classified as allowable;
- Court Costs, Invest & Record Exp (account 3804) are here classified as unallowable (except within Criminal Law, 1152, whose costs are related to criminal prosecution and only charged to units and grants whose purpose is law enforcement);
- Contributions to other agencies (3815 and 39xx) and assessment payments (3818) are here classified as unallowable
- Long term debt, leases and contract payables (4xxx accounts) are unallowable
- Capital outlay unallowables include charges to accounts for capitalizable assets or non-capitalizable assets in excess of capitalizable amounts in Municipal Policies and Procedures 24-13 u.

### Central Service Adjustment for Non-allowable Expenditures and Overbillings

Total Amount Over Billed	-
Total Amount Non-Allowable (1)	9,420,011
Total Carry Forward Adjustment (2)	7,777,271
Total Adjustment	17,197,282
Total Billings	111,929,174
Adjustment Percentage for Non-Allowable Costs and Overbillings	15.36%

## Detail of Direct Expenditures

Detail of Direct Expenditures: (a) Used in developing indirect cost rates							
Department	Division	Unit	Ledger	Acct	Fund	DeptID	Sum Amount Year
Assembly	Clerk	MOABU	ACTUALS	1101	101	1020	471,616.87 2014
Assembly	Clerk	MOABU	ACTUALS	1201	101	1020	12,212.72 2014
Assembly	Clerk	MOABU	ACTUALS	1301	101	1020	65,300.98 2014
Assembly	Clerk	MOABU	ACTUALS	1401	101	1020	301,628.45 2014
Assembly	Clerk	MOABU	ACTUALS	2101	101	1020	7,253.17 2014
Assembly	Clerk	MOABU	ACTUALS	2201	101	1020	2,375.08 2014
Assembly	Clerk	MOABU	ACTUALS	3101	101	1020	355,957.43 2014
Assembly	Clerk	MOABU	ACTUALS	3105	101	1020	219.00 2014
Assembly	Clerk	MOABU	ACTUALS	3111	101	1020	16,824.75 2014
Assembly	Clerk	MOABU	ACTUALS	3151	101	1020	7,411.50 2014
Assembly	Clerk	MOABU	ACTUALS	3201	101	1020	662.41 2014
Assembly	Clerk	MOABU	ACTUALS	3302	101	1020	85.68 2014
Assembly	Clerk	MOABU	ACTUALS	3334	101	1020	2,380.90 2014
Assembly	Clerk	MOABU	ACTUALS	3335	101	1020	80.75 2014
Assembly	Clerk	MOABU	ACTUALS	3336	101	1020	850.00 2014
Assembly	Clerk	MOABU	ACTUALS	3337	101	1020	432.00 2014
Assembly	Clerk	MOABU	ACTUALS	3338	101	1020	1,872.08 2014
Assembly	Clerk	MOABU	ACTUALS	3401	101	1020	150.00 2014
Assembly	Clerk	MOABU	ACTUALS	3611	101	1020	234.00 2014
Assembly	Clerk	MOABU	ACTUALS	3711	101	1020	438.00 2014
Assembly	Clerk	MOABU	ACTUALS	3712	101	1020	222.44 2014
Assembly	Clerk	MOABU	ACTUALS	3802	101	1020	163.50 2014
Assembly	Clerk	MOABU	ACTUALS	3805	101	1020	3,314.32 2014
Assembly	Clerk	MOABU	ACTUALS	3814	101	1020	1,916.55 2014
Assembly	Clerk	MOABU	ACTUALS	3822	101	1020	483.74 2014
Assembly	Clerk	MOABU	ACTUALS	3828	101	1020	2,984.00 2014
Assembly	Clerk	MOABU	ACTUALS	5411	101	1020	1,395.08 2014
Assembly	Clerk	MOABU	ACTUALS	5414	101	1020	753.26 2014
Assembly	Clerk	MOABU	ACTUALS	5602	101	1020	9,670.10 2014
Assembly	Clerk	MOABU	ACTUALS	5604	101	1020	3,034.82 2014
Assembly	Clerk	MOABU	ACTUALS	5609	101	1020	8,867.00 2014
Internal Audit	Internal Audit	MOABU	ACTUALS	1101	101	1060	406,088.35 2014
Internal Audit	Internal Audit	MOABU	ACTUALS	1301	101	1060	41,347.28 2014
Internal Audit	Internal Audit	MOABU	ACTUALS	1401	101	1060	221,151.98 2014
Internal Audit	Internal Audit	MOABU	ACTUALS	2101	101	1060	166.51 2014
Internal Audit	Internal Audit	MOABU	ACTUALS	2201	101	1060	79.90 2014
Internal Audit	Internal Audit	MOABU	ACTUALS	2208	101	1060	222.84 2014
Internal Audit	Internal Audit	MOABU	ACTUALS	3201	101	1060	30.59 2014
Internal Audit	Internal Audit	MOABU	ACTUALS	3302	101	1060	671.44 2014
Internal Audit	Internal Audit	MOABU	ACTUALS	3702	101	1060	3,784.00 2014
Internal Audit	Internal Audit	MOABU	ACTUALS	3805	101	1060	690.00 2014
Internal Audit	Internal Audit	MOABU	ACTUALS	3808	101	1060	23.80 2014
Internal Audit	Internal Audit	MOABU	ACTUALS	3828	101	1060	496.00 2014
Internal Audit	Internal Audit	MOABU	ACTUALS	5411	101	1060	3,135.44 2014
Internal Audit	Internal Audit	MOABU	ACTUALS	5604	101	1060	2,862.58 2014
Municipal Manager	Office of Equal Opportunity	MOABU	ACTUALS	1101	101	1132	88,435.75 2014
Municipal Manager	Office of Equal Opportunity	MOABU	ACTUALS	1201	101	1132	77.87 2014
Municipal Manager	Office of Equal Opportunity	MOABU	ACTUALS	1301	101	1132	8,352.60 2014
Municipal Manager	Office of Equal Opportunity	MOABU	ACTUALS	1401	101	1132	53,582.56 2014
Municipal Manager	Office of Equal Opportunity	MOABU	ACTUALS	2101	101	1132	604.12 2014
Municipal Manager	Office of Equal Opportunity	MOABU	ACTUALS	2201	101	1132	369.19 2014
Municipal Manager	Office of Equal Opportunity	MOABU	ACTUALS	2211	101	1132	292.00 2014

Detail of Direct Expenditures: (a) Used in developing indirect cost rates								
Department	Division	Unit	Ledger	Acct	Fund	DeptID	Sum Amount	Year
Municipal Manager	Office of Equal Opportunity	MOABU	ACTUALS	3101	101	1132	4,589.50	2014
Municipal Manager	Office of Equal Opportunity	MOABU	ACTUALS	3201	101	1132	37.91	2014
Municipal Manager	Office of Equal Opportunity	MOABU	ACTUALS	3334	101	1132	1,077.10	2014
Municipal Manager	Office of Equal Opportunity	MOABU	ACTUALS	3335	101	1132	53.00	2014
Municipal Manager	Office of Equal Opportunity	MOABU	ACTUALS	3336	101	1132	617.12	2014
Municipal Manager	Office of Equal Opportunity	MOABU	ACTUALS	3337	101	1132	264.00	2014
Municipal Manager	Office of Equal Opportunity	MOABU	ACTUALS	3601	101	1132	215.00	2014
Municipal Manager	Office of Equal Opportunity	MOABU	ACTUALS	3802	101	1132	597.60	2014
Municipal Manager	Office of Equal Opportunity	MOABU	ACTUALS	3808	101	1132	3,288.58	2014
Municipal Manager	Office of Equal Opportunity	MOABU	ACTUALS	3814	101	1132	724.20	2014
Municipal Manager	Office of Equal Opportunity	MOABU	ACTUALS	5604	101	1132	733.08	2014
Municipal Manager	Office of Equal Opportunity	MOABU	ACTUALS	5609	101	1132	600.00	2014
Municipal Manager	MM Administration	MOABU	ACTUALS	1101	101	1210	294,658.99	2014
Municipal Manager	MM Administration	MOABU	ACTUALS	1301	101	1210	28,107.16	2014
Municipal Manager	MM Administration	MOABU	ACTUALS	1401	101	1210	169,166.16	2014
Municipal Manager	MM Administration	MOABU	ACTUALS	2101	101	1210	1,485.11	2014
Municipal Manager	MM Administration	MOABU	ACTUALS	2201	101	1210	1,064.63	2014
Municipal Manager	MM Administration	MOABU	ACTUALS	2208	101	1210	2,530.02	2014
Municipal Manager	MM Administration	MOABU	ACTUALS	2211	101	1210	146.00	2014
Municipal Manager	MM Administration	MOABU	ACTUALS	3101	101	1210	2,000.00	2014
Municipal Manager	MM Administration	MOABU	ACTUALS	3105	101	1210	48.00	2014
Municipal Manager	MM Administration	MOABU	ACTUALS	3201	101	1210	1,462.51	2014
Municipal Manager	MM Administration	MOABU	ACTUALS	3334	101	1210	931.10	2014
Municipal Manager	MM Administration	MOABU	ACTUALS	3335	101	1210	169.25	2014
Municipal Manager	MM Administration	MOABU	ACTUALS	3336	101	1210	2,030.01	2014
Municipal Manager	MM Administration	MOABU	ACTUALS	3337	101	1210	312.00	2014
Municipal Manager	MM Administration	MOABU	ACTUALS	3338	101	1210	1,130.00	2014
Municipal Manager	MM Administration	MOABU	ACTUALS	3601	101	1210	3,081.45	2014
Municipal Manager	MM Administration	MOABU	ACTUALS	3702	101	1210	6,370.00	2014
Municipal Manager	MM Administration	MOABU	ACTUALS	3805	101	1210	1,406.44	2014
Municipal Manager	MM Administration	MOABU	ACTUALS	3814	101	1210	8,214.45	2014
Municipal Manager	MM Administration	MOABU	ACTUALS	3828	101	1210	470.00	2014
Municipal Manager	MM Administration	MOABU	ACTUALS	5411	101	1210	3,896.29	2014
Municipal Manager	MM Administration	MOABU	ACTUALS	5609	101	1210	833.00	2014
Real Estate	Real Estate Services	MOABU	ACTUALS	3701	101	1223	6,407,111.27	2014
Real Estate	Real Estate Services	MOABU	ACTUALS	3901	101	1223	621,100.00	2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	1101	101	1242	231,693.26	2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	1201	101	1242	944.75	2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	1301	101	1242	26,838.58	2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	1401	101	1242	149,511.90	2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	2101	101	1242	629.53	2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	2201	101	1242	1,680.59	2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	2208	101	1242	551.03	2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	3101	101	1242	10,883.53	2014



Detail of Direct Expenditures: (a) Used in developing indirect cost rates								
Department	Division	Unit	Ledger	Acct	Fund	DeptID	Sum Amount	Year
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	3105	101	1242	50.00	2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	3201	101	1242	13,799.23	2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	3337	101	1242	408.00	2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	3601	101	1242	2,744.00	2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	3702	101	1242	8,030.00	2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	3814	101	1242	606.72	2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	3901	101	1242	3,893.00	2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	4101	101	1242	705,531.26	2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	4102	101	1242	358,213.16	2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	4103	101	1242	246.10	2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	4201	101	1242	1,483,589.67	2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	4301	101	1242	3,928.33	2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	5604	101	1242	2,725.02	2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	5605	101	1242	2,046.45	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	1101	101	1247	220,605.03	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	1301	101	1247	21,907.67	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	1401	101	1247	136,970.44	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	2101	101	1247	204.94	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	2201	101	1247	418.47	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	2211	101	1247	122.65	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	2301	101	1247	360.00	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	3101	101	1247	41.70	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	3201	101	1247	1,152.58	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	3302	101	1247	29.68	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	3804	101	1247	283.22	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	3805	101	1247	80.00	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	3808	101	1247	17.36	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	3828	101	1247	179.00	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	5411	101	1247	2,050.16	2014
Municipal Manager	Safety	MOABU	ACTUALS	1101	101	1249	55,197.12	2014
Municipal Manager	Safety	MOABU	ACTUALS	1301	101	1249	1,694.40	2014
Municipal Manager	Safety	MOABU	ACTUALS	1401	101	1249	31,290.51	2014
Municipal Manager	Safety	MOABU	ACTUALS	2101	101	1249	24.99	2014
Municipal Manager	Safety	MOABU	ACTUALS	2201	101	1249	496.70	2014
Municipal Manager	Safety	MOABU	ACTUALS	2208	101	1249	874.34	2014
Municipal Manager	Safety	MOABU	ACTUALS	3201	101	1249	619.21	2014
Municipal Manager	Safety	MOABU	ACTUALS	3702	101	1249	3,240.00	2014
Municipal Manager	Safety	MOABU	ACTUALS	3805	101	1249	39,000.00	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	1101	191	1313	358,323.78	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	1201	191	1313	4,671.23	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	1301	191	1313	44,850.98	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	1401	191	1313	205,501.33	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	2101	191	1313	7,988.07	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	2301	191	1313	173.00	2014

Detail of Direct Expenditures: (a) Used in developing indirect cost rates								
Department	Division	Unit	Ledger	Acct	Fund	DeptID	Sum Amount	Year
Finance	Public Finance and Investment	MOABU	ACTUALS	3101	191	1313	919,483.25	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	3201	191	1313	141.78	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	3303	191	1313	76.03	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	3334	191	1313	1,928.90	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	3335	191	1313	114.40	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	3336	191	1313	2,116.20	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	3337	191	1313	384.00	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	3712	191	1313	989.52	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	3901	191	1313	169.00	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	5411	191	1313	1,846.16	2014
Finance	Controller	MOABU	ACTUALS	1101	101	1321	109,827.28	2014
Finance	Controller	MOABU	ACTUALS	1301	101	1321	4,372.80	2014
Finance	Controller	MOABU	ACTUALS	1401	101	1321	56,069.15	2014
Finance	Controller	MOABU	ACTUALS	2101	101	1321	9,846.20	2014
Finance	Controller	MOABU	ACTUALS	2201	101	1321	44.80	2014
Finance	Controller	MOABU	ACTUALS	3101	101	1321	3,093.50	2014
Finance	Controller	MOABU	ACTUALS	3201	101	1321	2.08	2014
Finance	Controller	MOABU	ACTUALS	3202	101	1321	70.34	2014
Finance	Controller	MOABU	ACTUALS	3401	101	1321	(841.00)	2014
Finance	Controller	MOABU	ACTUALS	3611	101	1321	848.00	2014
Finance	Controller	MOABU	ACTUALS	3805	101	1321	1,890.39	2014
Finance	Controller	MOABU	ACTUALS	3808	101	1321	21.00	2014
Finance	Controller	MOABU	ACTUALS	3828	101	1321	510.00	2014
Finance	Controller	MOABU	ACTUALS	5411	101	1321	4,150.60	2014
Finance	Controller	MOABU	ACTUALS	5604	101	1321	2,815.29	2014
Finance	Controller	MOABU	ACTUALS	5609	101	1321	1,305.10	2014
Finance	Controller	MOABU	ACTUALS	1101	101	1322	1,066,967.68	2014
Finance	Controller	MOABU	ACTUALS	1201	101	1322	94,958.95	2014
Finance	Controller	MOABU	ACTUALS	1301	101	1322	141,115.31	2014
Finance	Controller	MOABU	ACTUALS	1401	101	1322	683,926.18	2014
Finance	Controller	MOABU	ACTUALS	1501	101	1322	369.71	2014
Finance	Controller	MOABU	ACTUALS	3101	101	1322	120,917.35	2014
Finance	Controller	MOABU	ACTUALS	3105	101	1322	50.00	2014
Finance	Controller	MOABU	ACTUALS	3201	101	1322	1,528.73	2014
Finance	Controller	MOABU	ACTUALS	3202	101	1322	39.98	2014
Finance	Controller	MOABU	ACTUALS	3312	101	1322	81.00	2014
Finance	Controller	MOABU	ACTUALS	3805	101	1322	357.60	2014
Finance	Controller	MOABU	ACTUALS	3808	101	1322	16.80	2014
Finance	Controller	MOABU	ACTUALS	3901	101	1322	331,695.00	2014
Finance	Controller	MOABU	ACTUALS	1101	101	1323	578,991.16	2014
Finance	Controller	MOABU	ACTUALS	1201	101	1323	55,428.27	2014
Finance	Controller	MOABU	ACTUALS	1301	101	1323	93,150.60	2014
Finance	Controller	MOABU	ACTUALS	1401	101	1323	394,006.23	2014
Finance	Controller	MOABU	ACTUALS	2101	101	1323	968.28	2014
Finance	Controller	MOABU	ACTUALS	3101	101	1323	16,615.07	2014
Finance	Controller	MOABU	ACTUALS	3105	101	1323	423.00	2014
Finance	Controller	MOABU	ACTUALS	3201	101	1323	614.27	2014
Finance	Controller	MOABU	ACTUALS	3302	101	1323	30.91	2014
Finance	Controller	MOABU	ACTUALS	3312	101	1323	160.82	2014
Finance	Controller	MOABU	ACTUALS	3805	101	1323	648.00	2014
Finance	Controller	MOABU	ACTUALS	3901	101	1323	65,456.00	2014
Finance	Controller	MOABU	ACTUALS	1101	101	1324	151,936.09	2014
Finance	Controller	MOABU	ACTUALS	1201	101	1324	5,644.93	2014
Finance	Controller	MOABU	ACTUALS	1301	101	1324	20,468.23	2014

Detail of Direct Expenditures: (a) Used in developing indirect cost rates								
Department	Division	Unit	Ledger	Acct	Fund	DeptID	Sum Amount	Year
Finance	Controller	MOABU	ACTUALS	1401	101	1324	109,951.78	2014
Finance	Controller	MOABU	ACTUALS	3201	101	1324	35.77	2014
Finance	Controller	MOABU	ACTUALS	3302	101	1324	12.88	2014
Finance	Controller	MOABU	ACTUALS	3312	101	1324	114.75	2014
Finance	Controller	MOABU	ACTUALS	3814	101	1324	146.00	2014
Finance	Controller	MOABU	ACTUALS	3901	101	1324	42,885.00	2014
Finance	Treasury	MOABU	ACTUALS	1101	101	1341	151,236.79	2014
Finance	Treasury	MOABU	ACTUALS	1201	101	1341	2,217.03	2014
Finance	Treasury	MOABU	ACTUALS	1301	101	1341	17,160.14	2014
Finance	Treasury	MOABU	ACTUALS	1401	101	1341	93,301.09	2014
Finance	Treasury	MOABU	ACTUALS	2101	101	1341	669.66	2014
Finance	Treasury	MOABU	ACTUALS	2201	101	1341	2,735.24	2014
Finance	Treasury	MOABU	ACTUALS	3201	101	1341	9.25	2014
Finance	Treasury	MOABU	ACTUALS	3202	101	1341	576.77	2014
Finance	Treasury	MOABU	ACTUALS	3203	101	1341	100.61	2014
Finance	Treasury	MOABU	ACTUALS	3302	101	1341	103.04	2014
Finance	Treasury	MOABU	ACTUALS	3303	101	1341	47.82	2014
Finance	Treasury	MOABU	ACTUALS	3401	101	1341	1,750.00	2014
Finance	Treasury	MOABU	ACTUALS	3601	101	1341	831.13	2014
Finance	Treasury	MOABU	ACTUALS	3801	101	1341	591.83	2014
Finance	Treasury	MOABU	ACTUALS	3804	101	1341	2,004.75	2014
Finance	Treasury	MOABU	ACTUALS	3805	101	1341	743.74	2014
Finance	Treasury	MOABU	ACTUALS	3808	101	1341	4.20	2014
Finance	Treasury	MOABU	ACTUALS	3814	101	1341	394.00	2014
Finance	Treasury	MOABU	ACTUALS	3901	101	1341	300,000.00	2014
Finance	Treasury	MOABU	ACTUALS	5604	101	1341	1,684.94	2014
Finance	Treasury	MOABU	ACTUALS	5605	101	1341	659.68	2014
Finance	Treasury	MOABU	ACTUALS	1101	101	1342	994,452.75	2014
Finance	Treasury	MOABU	ACTUALS	1201	101	1342	41,096.21	2014
Finance	Treasury	MOABU	ACTUALS	1301	101	1342	109,968.95	2014
Finance	Treasury	MOABU	ACTUALS	1401	101	1342	702,396.84	2014
Finance	Treasury	MOABU	ACTUALS	1501	101	1342	4,480.67	2014
Finance	Treasury	MOABU	ACTUALS	2101	101	1342	2,533.33	2014
Finance	Treasury	MOABU	ACTUALS	2201	101	1342	7,358.17	2014
Finance	Treasury	MOABU	ACTUALS	3101	101	1342	10,314.85	2014
Finance	Treasury	MOABU	ACTUALS	3105	101	1342	96.00	2014
Finance	Treasury	MOABU	ACTUALS	3201	101	1342	155.54	2014
Finance	Treasury	MOABU	ACTUALS	3202	101	1342	11,214.27	2014
Finance	Treasury	MOABU	ACTUALS	3203	101	1342	612.16	2014
Finance	Treasury	MOABU	ACTUALS	3302	101	1342	231.46	2014
Finance	Treasury	MOABU	ACTUALS	3303	101	1342	204.47	2014
Finance	Treasury	MOABU	ACTUALS	3312	101	1342	27.00	2014
Finance	Treasury	MOABU	ACTUALS	3601	101	1342	6,558.10	2014
Finance	Treasury	MOABU	ACTUALS	3611	101	1342	585.00	2014
Finance	Treasury	MOABU	ACTUALS	3612	101	1342	8,341.00	2014
Finance	Treasury	MOABU	ACTUALS	3804	101	1342	16,438.23	2014
Finance	Treasury	MOABU	ACTUALS	3805	101	1342	7,440.75	2014
Finance	Treasury	MOABU	ACTUALS	3808	101	1342	25.76	2014
Finance	Treasury	MOABU	ACTUALS	3814	101	1342	785.55	2014
Finance	Treasury	MOABU	ACTUALS	3901	101	1342	4,837.00	2014
Finance	Treasury	MOABU	ACTUALS	5411	101	1342	1,642.38	2014
Finance	Treasury	MOABU	ACTUALS	5604	101	1342	1,980.38	2014
Finance	Treasury	MOABU	ACTUALS	5605	101	1342	1,986.35	2014
Finance	Treasury	MOABU	ACTUALS	5609	101	1342	863.00	2014
Finance	Treasury	MOABU	ACTUALS	1101	101	1346	290,406.68	2014
Finance	Treasury	MOABU	ACTUALS	1201	101	1346	994.02	2014
Finance	Treasury	MOABU	ACTUALS	1301	101	1346	32,594.63	2014
Finance	Treasury	MOABU	ACTUALS	1401	101	1346	226,325.54	2014
Finance	Treasury	MOABU	ACTUALS	2101	101	1346	697.82	2014
Finance	Treasury	MOABU	ACTUALS	2201	101	1346	8,765.68	2014
Finance	Treasury	MOABU	ACTUALS	3101	101	1346	9,588.14	2014
Finance	Treasury	MOABU	ACTUALS	3201	101	1346	36.50	2014

Detail of Direct Expenditures: (a) Used in developing indirect cost rates								
Department	Division	Unit	Ledger	Acct	Fund	DeptID	Sum Amount	Year
Finance	Treasury	MOABU	ACTUALS	3202	101	1346	46,597.54	2014
Finance	Treasury	MOABU	ACTUALS	3302	101	1346	2.80	2014
Finance	Treasury	MOABU	ACTUALS	3303	101	1346	204.52	2014
Finance	Treasury	MOABU	ACTUALS	3601	101	1346	805.00	2014
Finance	Treasury	MOABU	ACTUALS	3612	101	1346	3,250.00	2014
Finance	Treasury	MOABU	ACTUALS	3712	101	1346	207.00	2014
Finance	Treasury	MOABU	ACTUALS	3804	101	1346	5,795.25	2014
Finance	Treasury	MOABU	ACTUALS	3805	101	1346	1,119.58	2014
Finance	Treasury	MOABU	ACTUALS	3808	101	1346	4,680.00	2014
Finance	Treasury	MOABU	ACTUALS	3814	101	1346	90.31	2014
Finance	Treasury	MOABU	ACTUALS	3822	101	1346	95.20	2014
Finance	Treasury	MOABU	ACTUALS	5604	101	1346	483.63	2014
Finance	Treasury	MOABU	ACTUALS	5605	101	1346	69.00	2014
Finance	Treasury	MOABU	ACTUALS	1101	101	1347	84,812.79	2014
Finance	Treasury	MOABU	ACTUALS	1301	101	1347	13,428.52	2014
Finance	Treasury	MOABU	ACTUALS	1401	101	1347	71,448.74	2014
Finance	Treasury	MOABU	ACTUALS	2101	101	1347	134.94	2014
Finance	Treasury	MOABU	ACTUALS	2201	101	1347	240.52	2014
Finance	Treasury	MOABU	ACTUALS	3101	101	1347	32.16	2014
Finance	Treasury	MOABU	ACTUALS	3601	101	1347	2,590.00	2014
Finance	Treasury	MOABU	ACTUALS	3611	101	1347	8,754.84	2014
Finance	Treasury	MOABU	ACTUALS	3612	101	1347	13,231.44	2014
Finance	Treasury	MOABU	ACTUALS	3808	101	1347	2.80	2014
Finance	Treasury	MOABU	ACTUALS	5604	101	1347	3,665.40	2014
Chief Fiscal Officer	Chief Fiscal Officer	MOABU	ACTUALS	1101	101	1370	232,850.61	2014
Chief Fiscal Officer	Chief Fiscal Officer	MOABU	ACTUALS	1301	101	1370	35,663.80	2014
Chief Fiscal Officer	Chief Fiscal Officer	MOABU	ACTUALS	1401	101	1370	119,355.97	2014
Chief Fiscal Officer	Chief Fiscal Officer	MOABU	ACTUALS	2101	101	1370	1,926.41	2014
Chief Fiscal Officer	Chief Fiscal Officer	MOABU	ACTUALS	2211	101	1370	4,295.18	2014
Chief Fiscal Officer	Chief Fiscal Officer	MOABU	ACTUALS	3101	101	1370	70,857.93	2014
Chief Fiscal Officer	Chief Fiscal Officer	MOABU	ACTUALS	3105	101	1370	48.00	2014
Chief Fiscal Officer	Chief Fiscal Officer	MOABU	ACTUALS	3201	101	1370	2,302.64	2014
Chief Fiscal Officer	Chief Fiscal Officer	MOABU	ACTUALS	3334	101	1370	2,167.30	2014
Chief Fiscal Officer	Chief Fiscal Officer	MOABU	ACTUALS	3335	101	1370	45.00	2014
Chief Fiscal Officer	Chief Fiscal Officer	MOABU	ACTUALS	3336	101	1370	2,679.95	2014
Chief Fiscal Officer	Chief Fiscal Officer	MOABU	ACTUALS	3337	101	1370	552.00	2014
Chief Fiscal Officer	Chief Fiscal Officer	MOABU	ACTUALS	3339	101	1370	25.00	2014
Chief Fiscal Officer	Chief Fiscal Officer	MOABU	ACTUALS	3401	101	1370	1,874.00	2014
Chief Fiscal Officer	Chief Fiscal Officer	MOABU	ACTUALS	3611	101	1370	115.00	2014
Chief Fiscal Officer	Chief Fiscal Officer	MOABU	ACTUALS	3712	101	1370	2,101.28	2014
Chief Fiscal Officer	Chief Fiscal Officer	MOABU	ACTUALS	3805	101	1370	455.15	2014
Chief Fiscal Officer	Chief Fiscal Officer	MOABU	ACTUALS	3808	101	1370	17,000.00	2014
Chief Fiscal Officer	Chief Fiscal Officer	MOABU	ACTUALS	3814	101	1370	745.83	2014
Chief Fiscal Officer	Chief Fiscal Officer	MOABU	ACTUALS	3828	101	1370	375.00	2014
Chief Fiscal Officer	Chief Fiscal Officer	MOABU	ACTUALS	3901	101	1370	1,941,933.00	2014
Chief Fiscal Officer	Chief Fiscal Officer	MOABU	ACTUALS	5411	101	1370	1,655.39	2014
Chief Fiscal Officer	Chief Fiscal Officer	MOABU	ACTUALS	5602	101	1370	4,139.30	2014
Chief Fiscal Officer	Chief Fiscal Officer	MOABU	ACTUALS	5604	101	1370	910.32	2014
Chief Fiscal Officer	Chief Fiscal Officer	MOABU	ACTUALS	5609	101	1370	35,139.22	2014
Information Technology	IT Administration	MOABU	ACTUALS	1101	607	1411	432,879.92	2014
Information Technology	IT Administration	MOABU	ACTUALS	1201	607	1411	7,919.78	2014
Information Technology	IT Administration	MOABU	ACTUALS	1301	607	1411	17,314.43	2014
Information Technology	IT Administration	MOABU	ACTUALS	1401	607	1411	268,442.46	2014
Information Technology	IT Administration	MOABU	ACTUALS	2101	607	1411	6,840.19	2014
Information Technology	IT Administration	MOABU	ACTUALS	2201	607	1411	3,409.27	2014
Information Technology	IT Administration	MOABU	ACTUALS	2211	607	1411	14,167.53	2014



Detail of Direct Expenditures: (a) Used in developing indirect cost rates								
Department	Division	Unit	Ledger	Acct	Fund	DeptID	Sum Amount	Year
Information Technology	IT Administration	MOABU	ACTUALS	2301	607	1411	408.96	2014
Information Technology	IT Administration	MOABU	ACTUALS	3101	607	1411	122,571.09	2014
Information Technology	IT Administration	MOABU	ACTUALS	3201	607	1411	2,568.29	2014
Information Technology	IT Administration	MOABU	ACTUALS	3302	607	1411	229.60	2014
Information Technology	IT Administration	MOABU	ACTUALS	3303	607	1411	101.23	2014
Information Technology	IT Administration	MOABU	ACTUALS	3334	607	1411	580.80	2014
Information Technology	IT Administration	MOABU	ACTUALS	3335	607	1411	246.38	2014
Information Technology	IT Administration	MOABU	ACTUALS	3336	607	1411	835.94	2014
Information Technology	IT Administration	MOABU	ACTUALS	3337	607	1411	744.00	2014
Information Technology	IT Administration	MOABU	ACTUALS	3338	607	1411	2,900.00	2014
Information Technology	IT Administration	MOABU	ACTUALS	3339	607	1411	15.00	2014
Information Technology	IT Administration	MOABU	ACTUALS	3601	607	1411	442.23	2014
Information Technology	IT Administration	MOABU	ACTUALS	3611	607	1411	986.30	2014
Information Technology	IT Administration	MOABU	ACTUALS	3712	607	1411	1,060.93	2014
Information Technology	IT Administration	MOABU	ACTUALS	3805	607	1411	9,690.33	2014
Information Technology	IT Administration	MOABU	ACTUALS	3808	607	1411	151.52	2014
Information Technology	IT Administration	MOABU	ACTUALS	3814	607	1411	942.63	2014
Information Technology	IT Administration	MOABU	ACTUALS	3828	607	1411	70,218.31	2014
Information Technology	IT Administration	MOABU	ACTUALS	3838	607	1411	194.83	2014
Information Technology	IT Administration	MOABU	ACTUALS	4510	607	1411	(179,287.06)	2014
Information Technology	IT Administration	MOABU	ACTUALS	5602	607	1411	4,277.90	2014
Information Technology	IT Administration	MOABU	ACTUALS	5604	607	1411	2,800.20	2014
Information Technology	IT Administration	MOABU	ACTUALS	1101	607	1425	171,458.59	2014
Information Technology	IT Administration	MOABU	ACTUALS	1201	607	1425	2,898.05	2014
Information Technology	IT Administration	MOABU	ACTUALS	1301	607	1425	22,853.76	2014
Information Technology	IT Administration	MOABU	ACTUALS	1401	607	1425	108,851.84	2014
Information Technology	IT Administration	MOABU	ACTUALS	3901	607	1425	74,105.00	2014
Information Technology	IT Administration	MOABU	ACTUALS	4106	607	1440	66,562.06	2014
Information Technology	IT Administration	MOABU	ACTUALS	4302	607	1440	5,750.00	2014
Information Technology	IT Administration	MOABU	ACTUALS	4510	607	1440	819,732.66	2014
Information Technology	IT Administration	MOABU	ACTUALS	1101	607	1451	724,729.80	2014
Information Technology	IT Administration	MOABU	ACTUALS	1201	607	1451	32,120.40	2014
Information Technology	IT Administration	MOABU	ACTUALS	1301	607	1451	151,108.72	2014

Detail of Direct Expenditures: (a) Used in developing indirect cost rates								
Department	Division	Unit	Ledger	Acct	Fund	DeptID	Sum Amount	Year
Information Technology	IT Administration	MOABU	ACTUALS	1401	607	1451	443,742.22	2014
Information Technology	IT Administration	MOABU	ACTUALS	2101	607	1451	77.97	2014
Information Technology	IT Administration	MOABU	ACTUALS	2211	607	1451	45.83	2014
Information Technology	IT Administration	MOABU	ACTUALS	3101	607	1451	25,929.49	2014
Information Technology	IT Administration	MOABU	ACTUALS	3105	607	1451	175.00	2014
Information Technology	IT Administration	MOABU	ACTUALS	3201	607	1451	3,460.88	2014
Information Technology	IT Administration	MOABU	ACTUALS	3312	607	1451	54.00	2014
Information Technology	IT Administration	MOABU	ACTUALS	3611	607	1451	550.06	2014
Information Technology	IT Administration	MOABU	ACTUALS	3612	607	1451	130,343.36	2014
Information Technology	IT Administration	MOABU	ACTUALS	3712	607	1451	982.76	2014
Information Technology	IT Administration	MOABU	ACTUALS	3802	607	1451	50.00	2014
Information Technology	IT Administration	MOABU	ACTUALS	3805	607	1451	5,201.79	2014
Information Technology	IT Administration	MOABU	ACTUALS	3808	607	1451	3.36	2014
Information Technology	IT Administration	MOABU	ACTUALS	3901	607	1451	745,940.00	2014
Information Technology	IT Administration	MOABU	ACTUALS	5604	607	1451	33,670.00	2014
Information Technology	IT Application Services	MOABU	ACTUALS	1101	607	1455	358,446.43	2014
Information Technology	IT Application Services	MOABU	ACTUALS	1201	607	1455	21,684.66	2014
Information Technology	IT Application Services	MOABU	ACTUALS	1301	607	1455	380.58	2014
Information Technology	IT Application Services	MOABU	ACTUALS	1401	607	1455	199,952.81	2014
Information Technology	IT Application Services	MOABU	ACTUALS	2201	607	1455	57.40	2014
Information Technology	IT Application Services	MOABU	ACTUALS	3101	607	1455	84,625.36	2014
Information Technology	IT Application Services	MOABU	ACTUALS	3105	607	1455	98.00	2014
Information Technology	IT Application Services	MOABU	ACTUALS	3201	607	1455	219.20	2014
Information Technology	IT Application Services	MOABU	ACTUALS	3312	607	1455	162.00	2014
Information Technology	IT Application Services	MOABU	ACTUALS	3611	607	1455	4,481.81	2014
Information Technology	IT Application Services	MOABU	ACTUALS	3612	607	1455	46,329.89	2014
Information Technology	IT Application Services	MOABU	ACTUALS	3712	607	1455	203.90	2014
Information Technology	IT Application Services	MOABU	ACTUALS	3901	607	1455	107,787.00	2014
Information Technology	IT Application Services	MOABU	ACTUALS	5605	607	1455	448.00	2014
Information Technology	IT Application Services	MOABU	ACTUALS	1101	607	1456	147,203.88	2014
Information Technology	IT Application Services	MOABU	ACTUALS	1201	607	1456	159.50	2014
Information Technology	IT Application Services	MOABU	ACTUALS	1301	607	1456	14,997.31	2014
Information Technology	IT Application Services	MOABU	ACTUALS	1401	607	1456	73,743.31	2014

Detail of Direct Expenditures: (a) Used in developing indirect cost rates								
Department	Division	Unit	Ledger	Acct	Fund	DeptID	Sum Amount	Year
Information Technology	IT Application Services	MOABU	ACTUALS	2211	607	1456	525.00	2014
Information Technology	IT Application Services	MOABU	ACTUALS	3101	607	1456	29.65	2014
Information Technology	IT Application Services	MOABU	ACTUALS	3303	607	1456	48.95	2014
Information Technology	IT Application Services	MOABU	ACTUALS	3612	607	1456	174,401.68	2014
Information Technology	IT Application Services	MOABU	ACTUALS	3713	607	1456	39,320.71	2014
Information Technology	IT Application Services	MOABU	ACTUALS	3803	607	1456	911.84	2014
Information Technology	IT Application Services	MOABU	ACTUALS	3808	607	1456	12,065.00	2014
Information Technology	IT Application Services	MOABU	ACTUALS	3814	607	1456	2,629.51	2014
Information Technology	IT Application Services	MOABU	ACTUALS	3819	607	1456	6,649.95	2014
Information Technology	IT Application Services	MOABU	ACTUALS	3901	607	1456	1,049,144.00	2014
Information Technology	IT Application Services	MOABU	ACTUALS	4106	607	1456	406,971.36	2014
Information Technology	IT Application Services	MOABU	ACTUALS	4302	607	1456	9,765.60	2014
Information Technology	IT Application Services	MOABU	ACTUALS	4510	607	1456	1,416.00	2014
Information Technology	IT Data Services	MOABU	ACTUALS	3611	607	1471	3,807.68	2014
Information Technology	IT Data Services	MOABU	ACTUALS	3612	607	1471	26,509.31	2014
Information Technology	IT Data Services	MOABU	ACTUALS	1101	607	1472	(11,048.75)	2014
Information Technology	IT Data Services	MOABU	ACTUALS	1201	607	1472	(2,359.30)	2014
Information Technology	IT Data Services	MOABU	ACTUALS	1301	607	1472	8,829.43	2014
Information Technology	IT Data Services	MOABU	ACTUALS	1401	607	1472	(3,937.05)	2014
Information Technology	IT Data Services	MOABU	ACTUALS	3201	607	1472	3.56	2014
Information Technology	IT Data Services	MOABU	ACTUALS	3611	607	1472	150.60	2014
Information Technology	IT Data Services	MOABU	ACTUALS	3612	607	1472	65,016.19	2014
Information Technology	IT Administration	MOABU	ACTUALS	1101	607	1473	367,739.60	2014
Information Technology	IT Administration	MOABU	ACTUALS	1201	607	1473	1,974.11	2014
Information Technology	IT Administration	MOABU	ACTUALS	1301	607	1473	48,573.19	2014
Information Technology	IT Administration	MOABU	ACTUALS	1401	607	1473	226,135.71	2014
Information Technology	IT Administration	MOABU	ACTUALS	3101	607	1473	8,298.63	2014
Information Technology	IT Administration	MOABU	ACTUALS	3105	607	1473	30.00	2014
Information Technology	IT Administration	MOABU	ACTUALS	3201	607	1473	403.79	2014
Information Technology	IT Administration	MOABU	ACTUALS	3312	607	1473	162.00	2014
Information Technology	IT Administration	MOABU	ACTUALS	3612	607	1473	119,356.96	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	1101	607	1481	761,126.37	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	1201	607	1481	21,452.99	2014

Detail of Direct Expenditures: (a) Used in developing indirect cost rates								
Department	Division	Unit	Ledger	Acct	Fund	DeptID	Sum Amount	Year
Information Technology	IT Technology Services	MOABU	ACTUALS	1301	607	1481	88,175.99	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	1401	607	1481	490,913.72	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	1501	607	1481	378.23	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	2101	607	1481	1,247.56	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	2201	607	1481	22.40	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	2208	607	1481	508.81	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	2211	607	1481	3,757.36	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	3105	607	1481	71.00	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	3201	607	1481	4,925.34	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	3611	607	1481	2,739.38	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	3612	607	1481	106,983.70	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	3702	607	1481	3,240.00	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	3712	607	1481	2,377.57	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	3808	607	1481	399.19	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	5604	607	1481	6,287.01	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	5605	607	1481	1,727.93	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	1101	607	1482	856,632.87	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	1201	607	1482	5,356.57	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	1301	607	1482	113,227.72	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	1401	607	1482	502,010.90	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	1501	607	1482	2,176.58	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	2208	607	1482	4,769.92	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	2211	607	1482	9,663.80	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	2301	607	1482	936.00	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	3201	607	1482	298,629.12	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	3303	607	1482	104.50	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	3611	607	1482	248,043.49	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	3612	607	1482	198,709.07	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	3702	607	1482	15,716.00	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	3712	607	1482	53,784.35	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	3808	607	1482	21.84	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	3901	607	1482	8,200.00	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	4510	607	1482	346,738.68	2014

Detail of Direct Expenditures: (a) Used in developing indirect cost rates								
Department	Division	Unit	Ledger	Acct	Fund	DeptID	Sum Amount	Year
Information Technology	IT Technology Services	MOABU	ACTUALS	5604	607	1482	4,033.59	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	5605	607	1482	404.38	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	1101	607	1483	367,360.82	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	1201	607	1483	3,106.11	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	1301	607	1483	60,362.05	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	1401	607	1483	226,651.49	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	1501	607	1483	426.97	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	2211	607	1483	5,208.00	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	3201	607	1483	83.23	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	3303	607	1483	913.32	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	3601	607	1483	3,393.64	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	3611	607	1483	77,244.18	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	3612	607	1483	276,786.34	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	3712	607	1483	318,949.47	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	3901	607	1483	43,853.00	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	5604	607	1483	9,269.88	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	5609	607	1483	2,034.00	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	1101	101	1634	2,157,027.99	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	1201	101	1634	63,873.30	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	1301	101	1634	270,654.20	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	1401	101	1634	1,296,825.99	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	1501	101	1634	2,185.82	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	2101	101	1634	6,441.87	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	2201	101	1634	6,198.18	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	2208	101	1634	48,360.79	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	2209	101	1634	23,539.09	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	2301	101	1634	650,298.12	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	3101	101	1634	97,861.35	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	3105	101	1634	171.00	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	3201	101	1634	29,522.79	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	3203	101	1634	5,987.24	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	3303	101	1634	130.00	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	3501	101	1634	2,868,165.25	2014

Detail of Direct Expenditures: (a) Used in developing indirect cost rates								
Department	Division	Unit	Ledger	Acct	Fund	DeptID	Sum Amount	Year
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	3601	101	1634	523,512.65	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	3612	101	1634	7,368.00	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	3702	101	1634	229,497.00	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	3712	101	1634	844.16	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	3803	101	1634	810.00	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	3805	101	1634	4,736.26	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	3807	101	1634	13,872.94	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	3808	101	1634	2,149,420.53	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	3814	101	1634	7,945.34	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	3828	101	1634	18,110.00	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	3901	101	1634	925,963.00	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	5411	101	1634	5,272.48	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	5601	101	1634	4,919.30	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	5603	101	1634	1,060.00	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	5604	101	1634	733.08	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	5605	101	1634	117.00	2014
Employee Relations	Employee Relations	MOABU	ACTUALS	1101	101	1810	155,866.91	2014
Employee Relations	Employee Relations	MOABU	ACTUALS	1301	101	1810	2,142.15	2014
Employee Relations	Employee Relations	MOABU	ACTUALS	1401	101	1810	30,422.42	2014
Employee Relations	Employee Relations	MOABU	ACTUALS	1505	101	1810	186.15	2014
Employee Relations	Employee Relations	MOABU	ACTUALS	2101	101	1810	7,911.66	2014
Employee Relations	Employee Relations	MOABU	ACTUALS	2201	101	1810	2,260.09	2014
Employee Relations	Employee Relations	MOABU	ACTUALS	2211	101	1810	174.69	2014
Employee Relations	Employee Relations	MOABU	ACTUALS	3101	101	1810	96,895.41	2014
Employee Relations	Employee Relations	MOABU	ACTUALS	3105	101	1810	1,918.00	2014
Employee Relations	Employee Relations	MOABU	ACTUALS	3201	101	1810	1,461.81	2014
Employee Relations	Employee Relations	MOABU	ACTUALS	3203	101	1810	2,239.70	2014
Employee Relations	Employee Relations	MOABU	ACTUALS	3302	101	1810	56.50	2014
Employee Relations	Employee Relations	MOABU	ACTUALS	3334	101	1810	813.10	2014
Employee Relations	Employee Relations	MOABU	ACTUALS	3335	101	1810	36.50	2014
Employee Relations	Employee Relations	MOABU	ACTUALS	3336	101	1810	929.32	2014
Employee Relations	Employee Relations	MOABU	ACTUALS	3337	101	1810	216.00	2014
Employee Relations	Employee Relations	MOABU	ACTUALS	3338	101	1810	650.00	2014
Employee Relations	Employee Relations	MOABU	ACTUALS	3601	101	1810	6,406.93	2014
Employee Relations	Employee Relations	MOABU	ACTUALS	3712	101	1810	1,213.14	2014
Employee Relations	Employee Relations	MOABU	ACTUALS	3801	101	1810	248.28	2014
Employee Relations	Employee Relations	MOABU	ACTUALS	3805	101	1810	2,361.00	2014
Employee Relations	Employee Relations	MOABU	ACTUALS	3808	101	1810	1,218.12	2014
Employee Relations	Employee Relations	MOABU	ACTUALS	3814	101	1810	644.35	2014
Employee Relations	Employee Relations	MOABU	ACTUALS	3901	101	1810	518.00	2014
Employee Relations	Employee Relations	MOABU	ACTUALS	5411	101	1810	7,769.47	2014
Employee Relations	Employee Relations	MOABU	ACTUALS	5604	101	1810	398.60	2014
Employee Relations	Labor Relations	MOABU	ACTUALS	1101	101	1841	718,485.86	2014
Employee Relations	Labor Relations	MOABU	ACTUALS	1201	101	1841	26,009.43	2014
Employee Relations	Labor Relations	MOABU	ACTUALS	1301	101	1841	55,114.66	2014
Employee Relations	Labor Relations	MOABU	ACTUALS	1401	101	1841	425,614.73	2014
Employee Relations	Labor Relations	MOABU	ACTUALS	1501	101	1841	1.24	2014
Employee Relations	Labor Relations	MOABU	ACTUALS	3101	101	1841	60,984.28	2014
Employee Relations	Labor Relations	MOABU	ACTUALS	3105	101	1841	25.00	2014

Detail of Direct Expenditures: (a) Used in developing indirect cost rates								
Department	Division	Unit	Ledger	Acct	Fund	DeptID	Sum Amount	Year
Employee Relations	Labor Relations	MOABU	ACTUALS	3201	101	1841	21.10	2014
Employee Relations	Labor Relations	MOABU	ACTUALS	3712	101	1841	404.38	2014
Employee Relations	Labor Relations	MOABU	ACTUALS	5411	101	1841	1,678.15	2014
Employee Relations	Personnel	MOABU	ACTUALS	1101	101	1871	292,982.19	2014
Employee Relations	Personnel	MOABU	ACTUALS	1201	101	1871	15,127.72	2014
Employee Relations	Personnel	MOABU	ACTUALS	1301	101	1871	4,906.11	2014
Employee Relations	Personnel	MOABU	ACTUALS	1401	101	1871	149,049.66	2014
Employee Relations	Personnel	MOABU	ACTUALS	1501	101	1871	15,087.16	2014
Employee Relations	Personnel	MOABU	ACTUALS	3901	101	1871	58,523.00	2014
Purchasing	Purchasing	MOABU	ACTUALS	1101	101	1912	798,369.94	2014
Purchasing	Purchasing	MOABU	ACTUALS	1201	101	1912	3,214.85	2014
Purchasing	Purchasing	MOABU	ACTUALS	1301	101	1912	121,654.48	2014
Purchasing	Purchasing	MOABU	ACTUALS	1401	101	1912	514,836.35	2014
Purchasing	Purchasing	MOABU	ACTUALS	1501	101	1912	285.59	2014
Purchasing	Purchasing	MOABU	ACTUALS	2101	101	1912	4,441.29	2014
Purchasing	Purchasing	MOABU	ACTUALS	2201	101	1912	2,069.37	2014
Purchasing	Purchasing	MOABU	ACTUALS	2301	101	1912	717.67	2014
Purchasing	Purchasing	MOABU	ACTUALS	3101	101	1912	47,195.06	2014
Purchasing	Purchasing	MOABU	ACTUALS	3105	101	1912	25.00	2014
Purchasing	Purchasing	MOABU	ACTUALS	3201	101	1912	172.43	2014
Purchasing	Purchasing	MOABU	ACTUALS	3601	101	1912	4,274.00	2014
Purchasing	Purchasing	MOABU	ACTUALS	3805	101	1912	540.00	2014
Purchasing	Purchasing	MOABU	ACTUALS	3808	101	1912	4.20	2014
Purchasing	Purchasing	MOABU	ACTUALS	3814	101	1912	78.52	2014
Purchasing	Purchasing	MOABU	ACTUALS	3828	101	1912	435.00	2014
Purchasing	Purchasing	MOABU	ACTUALS	3901	101	1912	68,797.00	2014
Purchasing	Purchasing	MOABU	ACTUALS	5411	101	1912	1,426.39	2014
Purchasing	Purchasing	MOABU	ACTUALS	5609	101	1912	1,650.00	2014
Office Of Management And Budget	Office Of Management And Budget	MOABU	ACTUALS	1101	101	1951	293,967.39	2014
Office Of Management And Budget	Office Of Management And Budget	MOABU	ACTUALS	1201	101	1951	19,043.30	2014
Office Of Management And Budget	Office Of Management And Budget	MOABU	ACTUALS	1301	101	1951	33,464.84	2014
Office Of Management And Budget	Office Of Management And Budget	MOABU	ACTUALS	1401	101	1951	184,805.23	2014
Office Of Management And Budget	Office Of Management And Budget	MOABU	ACTUALS	2101	101	1951	1,412.21	2014
Office Of Management And Budget	Office Of Management And Budget	MOABU	ACTUALS	2201	101	1951	446.54	2014
Office Of Management And Budget	Office Of Management And Budget	MOABU	ACTUALS	2211	101	1951	690.74	2014
Office Of Management And Budget	Office Of Management And Budget	MOABU	ACTUALS	3101	101	1951	60,698.25	2014
Office Of Management And Budget	Office Of Management And Budget	MOABU	ACTUALS	3105	101	1951	48.00	2014
Office Of Management And Budget	Office Of Management And Budget	MOABU	ACTUALS	3201	101	1951	579.69	2014
Office Of Management And Budget	Office Of Management And Budget	MOABU	ACTUALS	3334	101	1951	1,095.90	2014
Office Of Management And Budget	Office Of Management And Budget	MOABU	ACTUALS	3335	101	1951	85.98	2014

Detail of Direct Expenditures: (a) Used in developing indirect cost rates								
Department	Division	Unit	Ledger	Acct	Fund	DeptID	Sum Amount	Year
Office Of Management And Budget	Office Of Management And Budget	MOABU	ACTUALS	3336	101	1951	273.00	2014
Office Of Management And Budget	Office Of Management And Budget	MOABU	ACTUALS	3337	101	1951	216.00	2014
Office Of Management And Budget	Office Of Management And Budget	MOABU	ACTUALS	3338	101	1951	690.00	2014
Office Of Management And Budget	Office Of Management And Budget	MOABU	ACTUALS	3339	101	1951	30.00	2014
Office Of Management And Budget	Office Of Management And Budget	MOABU	ACTUALS	3601	101	1951	371.73	2014
Office Of Management And Budget	Office Of Management And Budget	MOABU	ACTUALS	3612	101	1951	37,306.34	2014
Office Of Management And Budget	Office Of Management And Budget	MOABU	ACTUALS	3805	101	1951	229.00	2014
Office Of Management And Budget	Office Of Management And Budget	MOABU	ACTUALS	3808	101	1951	6.44	2014
Office Of Management And Budget	Office Of Management And Budget	MOABU	ACTUALS	3814	101	1951	88.16	2014
Office Of Management And Budget	Office Of Management And Budget	MOABU	ACTUALS	3828	101	1951	120.00	2014
Office Of Management And Budget	Office Of Management And Budget	MOABU	ACTUALS	3901	101	1951	106,924.00	2014
Office Of Management And Budget	Office Of Management And Budget	MOABU	ACTUALS	5609	101	1951	2,358.00	2014
<b>Subtotal</b>							<b>54,190,716.77</b>	



**Detail of IGC Expenditures (Direct and Indirect)**

Detail of IGC Expenditures (Direct and Indirect) : (a) Used in developing indirect cost rates									
Department	Division	Unit	Ledger	Acct	D/I	Fund	DeptID	Sum Amount	Year
Assembly	Clerk	MOABU	ACTUALS	6022	I	101	1020	(446,744.48)	2014
Assembly	Clerk	MOABU	ACTUALS	6026	I	101	1020	2,165.33	2014
Assembly	Clerk	MOABU	ACTUALS	6029	I	101	1020	2.08	2014
Assembly	Clerk	MOABU	ACTUALS	6031	I	101	1020	6,033.71	2014
Assembly	Clerk	MOABU	ACTUALS	6037	I	101	1020	5,566.46	2014
Assembly	Clerk	MOABU	ACTUALS	6048	I	101	1020	76,338.31	2014
Assembly	Clerk	MOABU	ACTUALS	6061	I	101	1020	190.67	2014
Assembly	Clerk	MOABU	ACTUALS	6064	I	101	1020	3,585.80	2014
Assembly	Clerk	MOABU	ACTUALS	6073	I	101	1020	80,643.25	2014
Assembly	Clerk	MOABU	ACTUALS	6079	I	101	1020	25,323.47	2014
Assembly	Clerk	MOABU	ACTUALS	6081	I	101	1020	1,947.21	2014
Assembly	Clerk	MOABU	ACTUALS	6086	I	101	1020	18,622.14	2014
Assembly	Clerk	MOABU	ACTUALS	6088	I	101	1020	3,261.08	2014
Assembly	Clerk	MOABU	ACTUALS	6089	I	101	1020	10,186.02	2014
Assembly	Clerk	MOABU	ACTUALS	6091	I	101	1020	2,738.87	2014
Assembly	Clerk	MOABU	ACTUALS	6094	I	101	1020	205.53	2014
Assembly	Clerk	MOABU	ACTUALS	6095	I	101	1020	3,121.23	2014
Assembly	Clerk	MOABU	ACTUALS	6100	I	101	1020	1,777.03	2014
Assembly	Clerk	MOABU	ACTUALS	6103	I	101	1020	35,982.08	2014
Assembly	Clerk	MOABU	ACTUALS	6107	I	101	1020	6,486.82	2014
Assembly	Clerk	MOABU	ACTUALS	6110	I	101	1020	11,867.71	2014
Assembly	Clerk	MOABU	ACTUALS	6145	D	101	1020	110.44	2014
Assembly	Clerk	MOABU	ACTUALS	6147	D	101	1020	2,777.56	2014
Assembly	Clerk	MOABU	ACTUALS	6181	I	101	1020	6,738.81	2014
Assembly	Clerk	MOABU	ACTUALS	6198	I	101	1020	4,660.50	2014
Assembly	Clerk	MOABU	ACTUALS	6666	I	101	1020	315,390.26	2014
Assembly	Clerk	MOABU	ACTUALS	6668	I	101	1020	19,259.21	2014
Assembly	Clerk	MOABU	ACTUALS	6022	I	101	1020	448,023.88	2014
Chief Fiscal Officer	Chief Fiscal Officer	MOABU	ACTUALS	6100	I	101	1370	(531,639.79)	2014
Chief Fiscal Officer	Chief Fiscal Officer	MOABU	ACTUALS	6145	D	101	1370	52.22	2014
Chief Fiscal Officer	Chief Fiscal Officer	MOABU	ACTUALS	6147	D	101	1370	623.49	2014
Chief Fiscal Officer	Chief Fiscal Officer	MOABU	ACTUALS	6100	I	101	1370	531,639.79	2014
Employee Relations	Employee Relations	MOABU	ACTUALS	6145	D	101	1810	32.57	2014
Employee Relations	Employee Relations	MOABU	ACTUALS	6147	D	101	1810	809.82	2014
Employee Relations	Employee Relations	MOABU	ACTUALS	6191	I	101	1810	(358,943.34)	2014
Employee Relations	Employee Relations	MOABU	ACTUALS	6666	I	101	1810	49,920.37	2014
Employee Relations	Employee Relations	MOABU	ACTUALS	6668	I	101	1810	2,776.76	2014
Employee Relations	Employee Relations	MOABU	ACTUALS	6191	I	101	1810	358,943.34	2014
Employee Relations	Labor Relations	MOABU	ACTUALS	6145	D	101	1841	162.19	2014

		Detail of IGC Expenditures (Direct and Indirect) : (a) Used in developing indirect cost rates							
Department	Division	Unit	Ledger	Acct	D/I	Fund	DeptID	Sum Amount	Year
Employee Relations	Labor Relations	MOABU	ACTUALS	6147	D	101	1841	4,058.65	2014
Employee Relations	Labor Relations	MOABU	ACTUALS	6191	I	101	1841	104,463.33	2014
Employee Relations	Labor Relations	MOABU	ACTUALS	6198	I	101	1841	(1,396,498.00)	2014
Employee Relations	Labor Relations	MOABU	ACTUALS	6198	I	101	1841	1,394,298.04	2014
Employee Relations	Personnel	MOABU	ACTUALS	6145	D	101	1871	64.81	2014
Employee Relations	Personnel	MOABU	ACTUALS	6147	D	101	1871	1,642.04	2014
Employee Relations	Personnel	MOABU	ACTUALS	6181	I	101	1871	(270,368.62)	2014
Employee Relations	Personnel	MOABU	ACTUALS	6191	I	101	1871	112,335.05	2014
Employee Relations	Personnel	MOABU	ACTUALS	6666	I	101	1871	91,854.86	2014
Employee Relations	Personnel	MOABU	ACTUALS	6668	I	101	1871	5,109.34	2014
Finance	Controller	MOABU	ACTUALS	6102	I	101	1321	(215,400.02)	2014
Finance	Controller	MOABU	ACTUALS	6145	D	101	1321	46.39	2014
Finance	Controller	MOABU	ACTUALS	6147	D	101	1321	2,789.22	2014
Finance	Controller	MOABU	ACTUALS	6666	I	101	1321	17,562.02	2014
Finance	Controller	MOABU	ACTUALS	6668	I	101	1321	976.86	2014
Finance	Controller	MOABU	ACTUALS	6102	I	101	1322	118,085.75	2014
Finance	Controller	MOABU	ACTUALS	6103	I	101	1322	(2,680,120.59)	2014
Finance	Controller	MOABU	ACTUALS	6145	D	101	1322	630.77	2014
Finance	Controller	MOABU	ACTUALS	6147	D	101	1322	37,946.72	2014
Finance	Controller	MOABU	ACTUALS	6666	I	101	1322	174,963.30	2014
Finance	Controller	MOABU	ACTUALS	6668	I	101	1322	9,732.13	2014
Finance	Controller	MOABU	ACTUALS	6102	I	101	1323	64,410.42	2014
Finance	Controller	MOABU	ACTUALS	6104	I	101	1323	(1,334,638.27)	2014
Finance	Controller	MOABU	ACTUALS	6114	I	101	1323	15,616.45	2014
Finance	Controller	MOABU	ACTUALS	6145	D	101	1323	298.45	2014
Finance	Controller	MOABU	ACTUALS	6147	D	101	1323	17,833.02	2014
Finance	Controller	MOABU	ACTUALS	6666	I	101	1323	59,461.92	2014
Finance	Controller	MOABU	ACTUALS	6668	I	101	1323	3,307.48	2014
Finance	Controller	MOABU	ACTUALS	6102	I	101	1324	32,205.20	2014
Finance	Controller	MOABU	ACTUALS	6105	I	101	1324	(440,273.20)	2014
Finance	Controller	MOABU	ACTUALS	6114	I	101	1324	46,849.39	2014
Finance	Controller	MOABU	ACTUALS	6145	D	101	1324	86.37	2014
Finance	Controller	MOABU	ACTUALS	6147	D	101	1324	5,183.92	2014
Finance	Controller	MOABU	ACTUALS	6666	I	101	1324	25,789.87	2014
Finance	Controller	MOABU	ACTUALS	6668	I	101	1324	1,434.54	2014
Finance	Controller	MOABU	ACTUALS	6102	I	101	1321	215,400.02	2014
Finance	Controller	MOABU	ACTUALS	6103	I	101	1322	2,678,120.55	2014
Finance	Controller	MOABU	ACTUALS	6104	I	101	1323	1,333,638.31	2014
Finance	Controller	MOABU	ACTUALS	6105	I	101	1324	440,444.72	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	6022	I	191	1313	892.18	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	6026	I	191	1313	1,305.81	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	6031	I	191	1313	3,638.65	2014

		Detail of IGC Expenditures (Direct and Indirect) : (a) Used in developing indirect cost rates							
Department	Division	Unit	Ledger	Acct	D/I	Fund	DeptID	Sum Amount	Year
Finance	Public Finance and Investment	MOABU	ACTUALS	6037	I	191	1313	3,356.91	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	6048	I	191	1313	6,220.18	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	6061	I	191	1313	114.98	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	6064	I	191	1313	2,162.45	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	6079	I	191	1313	3,282.65	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	6081	I	191	1313	1,174.31	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	6085	D	191	1313	419.92	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	6088	I	191	1313	1,966.61	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	6089	I	191	1313	6,142.73	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	6091	I	191	1313	1,651.70	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	6094	I	191	1313	123.95	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	6095	I	191	1313	518.52	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	6100	I	191	1313	1,071.66	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	6104	I	191	1313	2,128.77	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	6105	I	191	1313	343.01	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	6107	I	191	1313	3,911.92	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	6110	I	191	1313	3,741.34	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	6145	D	191	1313	185.46	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	6147	D	191	1313	9,903.18	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	6181	I	191	1313	4,063.87	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	6198	I	191	1313	2,810.55	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	6666	I	191	1313	31,494.09	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	6668	I	191	1313	1,751.83	2014
Finance	Treasury	MOABU	ACTUALS	6108	I	101	1341	(321,935.67)	2014
Finance	Treasury	MOABU	ACTUALS	6145	D	101	1341	69.17	2014
Finance	Treasury	MOABU	ACTUALS	6147	D	101	1341	4,162.80	2014
Finance	Treasury	MOABU	ACTUALS	6666	I	101	1341	38,684.83	2014
Finance	Treasury	MOABU	ACTUALS	6668	I	101	1341	2,151.80	2014
Finance	Treasury	MOABU	ACTUALS	6085	D	101	1342	839.81	2014
Finance	Treasury	MOABU	ACTUALS	6095	I	101	1342	412,312.76	2014
Finance	Treasury	MOABU	ACTUALS	6105	I	101	1342	1,325.23	2014
Finance	Treasury	MOABU	ACTUALS	6108	I	101	1342	143,086.09	2014
Finance	Treasury	MOABU	ACTUALS	6109	I	101	1342	(941,819.25)	2014
Finance	Treasury	MOABU	ACTUALS	6145	D	101	1342	467.41	2014
Finance	Treasury	MOABU	ACTUALS	6147	D	101	1342	28,104.93	2014
Finance	Treasury	MOABU	ACTUALS	6666	I	101	1342	143,296.35	2014
Finance	Treasury	MOABU	ACTUALS	6668	I	101	1342	7,970.68	2014
Finance	Treasury	MOABU	ACTUALS	6108	I	101	1346	49,637.52	2014

		Detail of IGC Expenditures (Direct and Indirect) : (a) Used in developing indirect cost rates							
Department	Division	Unit	Ledger	Acct	D/I	Fund	DeptID	Sum Amount	Year
Finance	Treasury	MOABU	ACTUALS	6109	I	101	1346	26,546.79	2014
Finance	Treasury	MOABU	ACTUALS	6114	I	101	1346	(125,779.48)	2014
Finance	Treasury	MOABU	ACTUALS	6145	D	101	1346	131.16	2014
Finance	Treasury	MOABU	ACTUALS	6147	D	101	1346	7,905.75	2014
Finance	Treasury	MOABU	ACTUALS	6666	I	101	1346	45,287.87	2014
Finance	Treasury	MOABU	ACTUALS	6668	I	101	1346	2,519.09	2014
Finance	Treasury	MOABU	ACTUALS	6108	I	101	1347	16,545.85	2014
Finance	Treasury	MOABU	ACTUALS	6109	I	101	1347	2,992.56	2014
Finance	Treasury	MOABU	ACTUALS	6121	I	101	1347	(225,785.06)	2014
Finance	Treasury	MOABU	ACTUALS	6145	D	101	1347	39.70	2014
Finance	Treasury	MOABU	ACTUALS	6147	D	101	1347	2,389.06	2014
Finance	Treasury	MOABU	ACTUALS	6666	I	101	1347	45,253.31	2014
Finance	Treasury	MOABU	ACTUALS	6668	I	101	1347	2,517.17	2014
Finance	Treasury	MOABU	ACTUALS	6108	I	101	1341	321,935.67	2014
Finance	Treasury	MOABU	ACTUALS	6109	I	101	1342	2,836,827.78	2014
Finance	Treasury	MOABU	ACTUALS	6114	I	101	1346	877,859.66	2014
Finance	Treasury	MOABU	ACTUALS	6121	I	101	1347	489,836.24	2014
Information Technology	IT Administration	MOABU	ACTUALS	6087	I	607	1411	(1,509,273.57)	2014
Information Technology	IT Administration	MOABU	ACTUALS	6145	D	607	1411	1,205.88	2014
Information Technology	IT Administration	MOABU	ACTUALS	6147	D	607	1411	1,195.60	2014
Information Technology	IT Administration	MOABU	ACTUALS	6666	I	607	1411	406,345.59	2014
Information Technology	IT Administration	MOABU	ACTUALS	6668	I	607	1411	167,222.77	2014
Information Technology	IT Administration	MOABU	ACTUALS	6087	I	607	1425	(111,957.18)	2014
Information Technology	IT Administration	MOABU	ACTUALS	6145	D	607	1425	650.77	2014
Information Technology	IT Administration	MOABU	ACTUALS	6147	D	607	1425	646.66	2014
Information Technology	IT Administration	MOABU	ACTUALS	6088	I	607	1440	(878,154.04)	2014
Information Technology	IT Administration	MOABU	ACTUALS	6087	I	607	1451	481,142.01	2014
Information Technology	IT Administration	MOABU	ACTUALS	6089	I	607	1451	(2,784,209.60)	2014
Information Technology	IT Administration	MOABU	ACTUALS	6145	D	607	1451	3,699.22	2014
Information Technology	IT Administration	MOABU	ACTUALS	6147	D	607	1451	3,659.80	2014
Information Technology	IT Administration	MOABU	ACTUALS	6064	I	607	1473	(975,715.37)	2014
Information Technology	IT Administration	MOABU	ACTUALS	6087	I	607	1473	200,519.88	2014
Information Technology	IT Administration	MOABU	ACTUALS	6145	D	607	1473	1,266.19	2014
Information Technology	IT Administration	MOABU	ACTUALS	6147	D	607	1473	1,255.31	2014
Information Technology	IT Administration	MOABU	ACTUALS	6064	I	607	1473	966,996.70	2014
Information Technology	IT Administration	MOABU	ACTUALS	6087	I	607	1411	940,861.19	2014
Information Technology	IT Administration	MOABU	ACTUALS	6088	I	607	1440	875,808.04	2014
Information Technology	IT Administration	MOABU	ACTUALS	6089	I	607	1451	2,757,773.11	2014

		Detail of IGC Expenditures (Direct and Indirect) : (a) Used in developing indirect cost rates							
Department	Division	Unit	Ledger	Acct	D/I	Fund	DeptID	Sum Amount	Year
Information Technology	IT Application Services	MOABU	ACTUALS	6080	I	607	1454	(10,002.96)	2014
Information Technology	IT Application Services	MOABU	ACTUALS	6029	I	607	1455	1,240,884.00	2014
Information Technology	IT Application Services	MOABU	ACTUALS	6086	I	607	1455	205.54	2014
Information Technology	IT Application Services	MOABU	ACTUALS	6087	I	607	1455	215,879.67	2014
Information Technology	IT Application Services	MOABU	ACTUALS	6110	I	607	1455	(2,466,689.30)	2014
Information Technology	IT Application Services	MOABU	ACTUALS	6145	D	607	1455	1,030.74	2014
Information Technology	IT Application Services	MOABU	ACTUALS	6147	D	607	1455	1,095.08	2014
Information Technology	IT Application Services	MOABU	ACTUALS	6666	I	607	1455	175,931.25	2014
Information Technology	IT Application Services	MOABU	ACTUALS	6668	I	607	1455	9,785.98	2014
Information Technology	IT Application Services	MOABU	ACTUALS	6085	D	607	1456	928.13	2014
Information Technology	IT Application Services	MOABU	ACTUALS	6107	I	607	1456	(1,940,687.74)	2014
Information Technology	IT Application Services	MOABU	ACTUALS	6107	I	607	1456	1,940,687.74	2014
Information Technology	IT Application Services	MOABU	ACTUALS	6110	I	607	1455	2,466,689.30	2014
Information Technology	IT Data Services	MOABU	ACTUALS	6029	I	607	1471	0.46	2014
Information Technology	IT Data Services	MOABU	ACTUALS	6049	I	607	1471	(30,317.45)	2014
Information Technology	IT Data Services	MOABU	ACTUALS	6094	I	607	1472	(57,818.51)	2014
Information Technology	IT Data Services	MOABU	ACTUALS	6145	D	607	1472	584.77	2014
Information Technology	IT Data Services	MOABU	ACTUALS	6147	D	607	1472	579.06	2014
Information Technology	IT Data Services	MOABU	ACTUALS	6049	I	607	1471	30,317.45	2014
Information Technology	IT Data Services	MOABU	ACTUALS	6094	I	607	1472	56,818.55	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	6079	I	607	1481	(1,824,751.75)	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	6087	I	607	1481	324,270.03	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	6145	D	607	1481	2,241.06	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	6147	D	607	1481	2,227.02	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	6048	I	607	1482	(3,017,936.24)	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	6087	I	607	1482	343,841.22	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	6145	D	607	1482	2,488.61	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	6147	D	607	1482	2,468.00	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	6029	I	607	1483	(1,535,621.80)	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	6087	I	607	1483	166,682.42	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	6145	D	607	1483	1,176.10	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	6147	D	607	1483	1,159.75	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	6029	I	607	1483	1,535,621.80	2014

		Detail of IGC Expenditures (Direct and Indirect) : (a) Used in developing indirect cost rates							
Department	Division	Unit	Ledger	Acct	D/I	Fund	DeptID	Sum Amount	Year
Information Technology	IT Technology Services	MOABU	ACTUALS	6048	I	607	1482	3,013,186.28	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	6079	I	607	1481	1,821,412.75	2014
Internal Audit	Internal Audit	MOABU	ACTUALS	6026	I	101	1060	(650,535.67)	2014
Internal Audit	Internal Audit	MOABU	ACTUALS	6145	D	101	1060	96.73	2014
Internal Audit	Internal Audit	MOABU	ACTUALS	6147	D	101	1060	3,110.34	2014
Internal Audit	Internal Audit	MOABU	ACTUALS	6666	I	101	1060	68,484.95	2014
Internal Audit	Internal Audit	MOABU	ACTUALS	6668	I	101	1060	3,809.40	2014
Internal Audit	Internal Audit	MOABU	ACTUALS	6026	I	101	1060	650,535.67	2014
Municipal Manager	MM Administration	MOABU	ACTUALS	6081	I	101	1210	(594,628.36)	2014
Municipal Manager	MM Administration	MOABU	ACTUALS	6145	D	101	1210	66.72	2014
Municipal Manager	MM Administration	MOABU	ACTUALS	6147	D	101	1210	10,318.96	2014
Municipal Manager	MM Administration	MOABU	ACTUALS	6666	I	101	1210	54,552.83	2014
Municipal Manager	MM Administration	MOABU	ACTUALS	6668	I	101	1210	3,034.42	2014
Municipal Manager	MM Administration	MOABU	ACTUALS	6081	I	101	1210	584,728.36	2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	6037	I	101	1242	(1,680,065.77)	2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	6145	D	101	1242	67.00	2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	6147	D	101	1242	10,343.13	2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	6562	I	101	1242	3,413.00	2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	6668	I	101	1242	130,147.81	2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	6871	I	101	1242	967.13	2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	6895	I	101	1242	1,838.30	2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	6037	I	101	1242	1,680,065.77	2014
Municipal Manager	Office of Equal Opportunity	MOABU	ACTUALS	6061	I	101	1132	(189,658.18)	2014
Municipal Manager	Office of Equal Opportunity	MOABU	ACTUALS	6145	D	101	1132	20.15	2014
Municipal Manager	Office of Equal Opportunity	MOABU	ACTUALS	6147	D	101	1132	496.61	2014
Municipal Manager	Office of Equal Opportunity	MOABU	ACTUALS	6666	I	101	1132	25,617.03	2014
Municipal Manager	Office of Equal Opportunity	MOABU	ACTUALS	6668	I	101	1132	1,424.91	2014
Municipal Manager	Office of Equal Opportunity	MOABU	ACTUALS	6061	I	101	1132	379,316.36	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	6022	I	101	1247	891.06	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	6026	I	101	1247	779.67	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	6029	I	101	1247	0.45	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	6031	I	101	1247	2,172.56	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	6037	I	101	1247	2,004.32	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	6048	I	101	1247	8,050.79	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	6061	I	101	1247	68.65	2014

Detail of IGC Expenditures (Direct and Indirect) : (a) Used in developing indirect cost rates									
Department	Division	Unit	Ledger	Acct	D/I	Fund	DeptID	Sum Amount	Year
Municipal Manager	Risk Management	MOABU	ACTUALS	6064	I	101	1247	1,291.14	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	6073	I	101	1247	689,307.52	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	6079	I	101	1247	3,282.65	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	6081	I	101	1247	701.13	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	6085	D	101	1247	3,569.20	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	6086	I	101	1247	9,043.85	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	6088	I	101	1247	1,174.24	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	6089	I	101	1247	3,667.67	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	6091	I	101	1247	986.18	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	6094	I	101	1247	74.02	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	6095	I	101	1247	460.58	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	6100	I	101	1247	639.86	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	6103	I	101	1247	47,523.50	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	6104	I	101	1247	1,222.27	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	6105	I	101	1247	171.51	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	6107	I	101	1247	2,335.72	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	6110	I	101	1247	2,563.72	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	6145	D	101	1247	50.09	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	6147	D	101	1247	7,722.53	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	6181	I	101	1247	2,426.47	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	6187	I	101	1247	(1,247,662.86)	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	6198	I	101	1247	1,678.11	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	6666	I	101	1247	84,767.83	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	6668	I	101	1247	4,715.12	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	6187	I	101	1247	1,247,662.86	2014
Municipal Manager	Safety	MOABU	ACTUALS	6022	I	101	1249	194.22	2014
Municipal Manager	Safety	MOABU	ACTUALS	6026	I	101	1249	284.26	2014
Municipal Manager	Safety	MOABU	ACTUALS	6031	I	101	1249	792.11	2014
Municipal Manager	Safety	MOABU	ACTUALS	6037	I	101	1249	730.77	2014
Municipal Manager	Safety	MOABU	ACTUALS	6048	I	101	1249	331.00	2014
Municipal Manager	Safety	MOABU	ACTUALS	6061	I	101	1249	25.02	2014
Municipal Manager	Safety	MOABU	ACTUALS	6064	I	101	1249	470.75	2014
Municipal Manager	Safety	MOABU	ACTUALS	6081	I	101	1249	255.64	2014
Municipal Manager	Safety	MOABU	ACTUALS	6085	D	101	1249	3,779.15	2014
Municipal Manager	Safety	MOABU	ACTUALS	6088	I	101	1249	428.11	2014
Municipal Manager	Safety	MOABU	ACTUALS	6089	I	101	1249	1,337.25	2014
Municipal Manager	Safety	MOABU	ACTUALS	6091	I	101	1249	359.59	2014
Municipal Manager	Safety	MOABU	ACTUALS	6094	I	101	1249	26.98	2014
Municipal Manager	Safety	MOABU	ACTUALS	6095	I	101	1249	220.16	2014
Municipal Manager	Safety	MOABU	ACTUALS	6100	I	101	1249	233.26	2014
Municipal Manager	Safety	MOABU	ACTUALS	6103	I	101	1249	3,394.53	2014
Municipal Manager	Safety	MOABU	ACTUALS	6104	I	101	1249	539.82	2014
Municipal Manager	Safety	MOABU	ACTUALS	6105	I	101	1249	62.36	2014
Municipal Manager	Safety	MOABU	ACTUALS	6107	I	101	1249	851.60	2014
Municipal Manager	Safety	MOABU	ACTUALS	6110	I	101	1249	1,203.22	2014
Municipal Manager	Safety	MOABU	ACTUALS	6119	I	101	1249	(151,278.90)	2014
Municipal Manager	Safety	MOABU	ACTUALS	6145	D	101	1249	11.95	2014

Detail of IGC Expenditures (Direct and Indirect) : (a) Used in developing indirect cost rates									
Department	Division	Unit	Ledger	Acct	D/I	Fund	DeptID	Sum Amount	Year
Municipal Manager	Safety	MOABU	ACTUALS	6147	D	101	1249	1,813.37	2014
Municipal Manager	Safety	MOABU	ACTUALS	6181	I	101	1249	884.67	2014
Municipal Manager	Safety	MOABU	ACTUALS	6198	I	101	1249	611.84	2014
Municipal Manager	Safety	MOABU	ACTUALS	6119	I	101	1249	151,278.90	2014
Office Of Management And Budget	Office Of Management And Budget	MOABU	ACTUALS	6091	I	101	1951	(825,437.19)	2014
Office Of Management And Budget	Office Of Management And Budget	MOABU	ACTUALS	6145	D	101	1951	85.65	2014
Office Of Management And Budget	Office Of Management And Budget	MOABU	ACTUALS	6147	D	101	1951	983.31	2014
Office Of Management And Budget	Office Of Management And Budget	MOABU	ACTUALS	6666	I	101	1951	91,440.01	2014
Office Of Management And Budget	Office Of Management And Budget	MOABU	ACTUALS	6668	I	101	1951	5,086.23	2014
Office Of Management And Budget	Office Of Management And Budget	MOABU	ACTUALS	6091	I	101	1951	823,037.19	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	6001	D	101	1634	101,145.82	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	6145	D	101	1634	39,964.10	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	6147	D	101	1634	85,936.55	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	6562	I	101	1634	12,578.00	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	6668	I	101	1634	(11,374,953.19)	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	6733	I	101	1634	120,254.54	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	6668	I	101	1634	23,134,005.17	2014
Purchasing	Purchasing	MOABU	ACTUALS	6095	I	101	1912	(1,373,706.71)	2014
Purchasing	Purchasing	MOABU	ACTUALS	6145	D	101	1912	186.06	2014
Purchasing	Purchasing	MOABU	ACTUALS	6147	D	101	1912	2,230.55	2014
Purchasing	Purchasing	MOABU	ACTUALS	6666	I	101	1912	158,507.54	2014
Purchasing	Purchasing	MOABU	ACTUALS	6668	I	101	1912	8,816.79	2014
Purchasing	Purchasing	MOABU	ACTUALS	6095	I	101	1912	1,372,646.59	2014
Real Estate	Real Estate Services	MOABU	ACTUALS	6666	I	101	1223	(6,901,201.77)	2014
Real Estate	Real Estate Services	MOABU	ACTUALS	6666	I	101	1223	13,621,303.54	2014
<b>Subtotal</b>								<b>28,897,700.81</b>	



## Detail of Non-Allowable Expense Adj-Within Unit

Detail of Non-Allowable Expense Adj-Within Unit: (a) Used in developing indirect cost rates							
Department	Division	Unit	Ledger	Acct	Fund	DeptID	Sum Amount Year
Assembly	Clerk	MOABU	ACTUALS	3802	101	1020	163.50 2014
Assembly	Clerk	MOABU	ACTUALS	5414	101	1020	753.26 2014
Assembly	Clerk	MOABU	ACTUALS	5411	101	1020	1,395.08 2014
Assembly	Clerk	MOABU	ACTUALS	3111	101	1020	16,824.75 2014
Assembly	Clerk	MOABU	ACTUALS	6073	101	1020	80,643.25 2014
Chief Fiscal Officer	Chief Fiscal Officer	MOABU	ACTUALS	5411	101	1370	1,655.39 2014
Employee Relations	Labor Relations	MOABU	ACTUALS	5411	101	1841	1,678.15 2014
Employee Relations	Employee Relations	MOABU	ACTUALS	5411	101	1810	7,769.47 2014
Finance	Public Finance and Investment	MOABU	ACTUALS	3901	191	1313	169.00 2014
Finance	Treasury	MOABU	ACTUALS	5411	101	1342	1,642.38 2014
Finance	Public Finance and Investment	MOABU	ACTUALS	5411	191	1313	1,846.16 2014
Finance	Treasury	MOABU	ACTUALS	3804	101	1341	2,004.75 2014
Finance	Controller	MOABU	ACTUALS	5411	101	1321	4,150.60 2014
Finance	Treasury	MOABU	ACTUALS	3901	101	1342	4,837.00 2014
Finance	Treasury	MOABU	ACTUALS	3804	101	1346	5,795.25 2014
Finance	Treasury	MOABU	ACTUALS	3804	101	1342	16,438.23 2014
Information Technology	IT Administration	MOABU	ACTUALS	4510	607	1411	(179,287.06) 2014
Information Technology	IT Administration	MOABU	ACTUALS	3802	607	1451	50.00 2014
Information Technology	IT Application Services	MOABU	ACTUALS	4510	607	1456	1,416.00 2014
Information Technology	IT Administration	MOABU	ACTUALS	4302	607	1440	5,750.00 2014
Information Technology	IT Technology Services	MOABU	ACTUALS	3901	607	1482	8,200.00 2014
Information Technology	IT Application Services	MOABU	ACTUALS	4302	607	1456	9,765.60 2014
Information Technology	IT Administration	MOABU	ACTUALS	4106	607	1440	66,562.06 2014
Information Technology	IT Technology Services	MOABU	ACTUALS	4510	607	1482	346,738.68 2014
Information Technology	IT Application Services	MOABU	ACTUALS	4106	607	1456	406,971.36 2014
Information Technology	IT Administration	MOABU	ACTUALS	4510	607	1440	819,732.66 2014
Internal Audit	Internal Audit	MOABU	ACTUALS	5411	101	1060	3,135.44 2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	4103	101	1242	246.10 2014
Municipal Manager	Risk Management	MOABU	ACTUALS	3804	101	1247	283.22 2014
Municipal Manager	Office of Equal Opportunity	MOABU	ACTUALS	3802	101	1132	597.60 2014
Municipal Manager	Risk Management	MOABU	ACTUALS	5411	101	1247	2,050.16 2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	3901	101	1242	3,893.00 2014
Municipal Manager	MM Administration	MOABU	ACTUALS	5411	101	1210	3,896.29 2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	4102	101	1242	358,213.16 2014
Municipal Manager	Risk Management	MOABU	ACTUALS	6073	101	1247	689,307.52 2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	4101	101	1242	705,531.26 2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	5411	101	1634	5,272.48 2014
Purchasing	Purchasing	MOABU	ACTUALS	5411	101	1912	1,426.39 2014
<b>Subtotal</b>							<b>3,407,518.14</b>

**Detail of Billings (IGC) and Program Revenues**

Detail of Billings (IGC) and Program Revenues: (a) Used in developing indirect cost rates								
Department	Division	Unit	Ledger	Acct	Fund	DeptID	Sum Amount	Year
Assembly	Clerk	MOABU	ACTUALS	9116	101	1020	(75,100.00)	2014
Assembly	Clerk	MOABU	ACTUALS	9494	101	1020	(488.87)	2014
Assembly	Clerk	MOABU	ACTUALS	9499	101	1020	(200.00)	2014
Assembly	Clerk	MOABU	ACTUALS	9742	101	1020	(0.30)	2014
Assembly	Clerk	MOABU	ACTUALS	9794	101	1020	(5,134.60)	2014
Assembly	Clerk	MOABU	ACTUALS	9798	101	1020	(1,270.80)	2014
Assembly	Clerk	MOABU	ACTUALS	6022	101	1020	(448,023.88)	2014
Chief Fiscal Officer	Chief Fiscal Officer	MOABU	ACTUALS	6100	101	1370	(531,639.79)	2014
Employee Relations	Employee Relations	MOABU	ACTUALS	6191	101	1810	(358,943.34)	2014
Employee Relations	Labor Relations	MOABU	ACTUALS	6198	101	1841	(1,394,298.04)	2014
Employee Relations	Personnel	MOABU	ACTUALS	7403	101	1871	(335,361.89)	2014
Employee Relations	Personnel	MOABU	ACTUALS	9499	101	1871	(134,161.90)	2014
Finance	Controller	MOABU	ACTUALS	9499	101	1322	(6,548.89)	2014
Finance	Controller	MOABU	ACTUALS	9791	101	1322	(23.09)	2014
Finance	Controller	MOABU	ACTUALS	9497	101	1323	(660.00)	2014
Finance	Controller	MOABU	ACTUALS	9499	101	1323	(3,955.00)	2014
Finance	Controller	MOABU	ACTUALS	9762	101	1323	(5.95)	2014
Finance	Controller	MOABU	ACTUALS	9672	101	1324	(2,300.00)	2014
Finance	Controller	MOABU	ACTUALS	6102	101	1321	(215,400.02)	2014
Finance	Controller	MOABU	ACTUALS	6103	101	1322	(2,678,120.55)	2014
Finance	Controller	MOABU	ACTUALS	6104	101	1323	(1,333,638.31)	2014
Finance	Controller	MOABU	ACTUALS	6105	101	1324	(440,444.72)	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	9492	191	1313	(339,705.36)	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	9499	191	1313	(509,028.63)	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	9761	191	1313	(19,992.00)	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	9762	191	1313	(12,067.60)	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	9767	191	1313	(928.00)	2014
Finance	Public Finance and Investment	MOABU	ACTUALS	9798	191	1313	(1,096,077.85)	2014
Finance	Treasury	MOABU	ACTUALS	9199	101	1342	(47,870.00)	2014
Finance	Treasury	MOABU	ACTUALS	9499	101	1342	(294,930.11)	2014
Finance	Treasury	MOABU	ACTUALS	9513	101	1342	(10,570.13)	2014
Finance	Treasury	MOABU	ACTUALS	9536	101	1342	(15,318.13)	2014
Finance	Treasury	MOABU	ACTUALS	9791	101	1342	20.05	2014
Finance	Treasury	MOABU	ACTUALS	9798	101	1342	(7.36)	2014
Finance	Treasury	MOABU	ACTUALS	9004	101	1346	(1,576.24)	2014
Finance	Treasury	MOABU	ACTUALS	9499	101	1346	(10,709.50)	2014
Finance	Treasury	MOABU	ACTUALS	9791	101	1346	100.00	2014
Finance	Treasury	MOABU	ACTUALS	6108	101	1341	(321,935.67)	2014
Finance	Treasury	MOABU	ACTUALS	6109	101	1342	(2,836,827.78)	2014
Finance	Treasury	MOABU	ACTUALS	6114	101	1346	(877,859.66)	2014
Finance	Treasury	MOABU	ACTUALS	6121	101	1347	(489,836.24)	2014

Detail of Billings (IGC) and Program Revenues: (a) Used in developing indirect cost rates								
Department	Division	Unit	Ledger	Acct	Fund	DeptID	Sum Amount	Year
Information Technology	IT Administration	MOABU	ACTUALS	7403	607	1411	(29,598.35)	2014
Information Technology	IT Administration	MOABU	ACTUALS	7403	607	1425	(269,503.35)	2014
Information Technology	IT Administration	MOABU	ACTUALS	9601	607	1440	(27,000.00)	2014
Information Technology	IT Administration	MOABU	ACTUALS	9615	607	1440	(18,010.00)	2014
Information Technology	IT Administration	MOABU	ACTUALS	9761	607	1440	55,925.00	2014
Information Technology	IT Administration	MOABU	ACTUALS	9767	607	1440	(711.00)	2014
Information Technology	IT Administration	MOABU	ACTUALS	6064	607	1473	(966,996.70)	2014
Information Technology	IT Administration	MOABU	ACTUALS	6087	607	1411	(940,861.19)	2014
Information Technology	IT Administration	MOABU	ACTUALS	6088	607	1440	(875,808.04)	2014
Information Technology	IT Administration	MOABU	ACTUALS	6089	607	1451	(2,757,773.11)	2014
Information Technology	IT Application Services	MOABU	ACTUALS	7403	607	1454	33,628.58	2014
Information Technology	IT Application Services	MOABU	ACTUALS	9557	607	1455	(3,000.00)	2014
Information Technology	IT Application Services	MOABU	ACTUALS	9762	607	1456	(174.69)	2014
Information Technology	IT Application Services	MOABU	ACTUALS	6107	607	1456	(1,940,687.74)	2014
Information Technology	IT Application Services	MOABU	ACTUALS	6110	607	1455	(2,466,689.30)	2014
Information Technology	IT Data Services	MOABU	ACTUALS	6049	607	1471	(30,317.45)	2014
Information Technology	IT Data Services	MOABU	ACTUALS	6094	607	1472	(56,818.55)	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	9762	607	1483	(2.07)	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	6029	607	1483	(1,535,621.80)	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	6048	607	1482	(3,013,186.28)	2014
Information Technology	IT Technology Services	MOABU	ACTUALS	6079	607	1481	(1,821,412.75)	2014
Internal Audit	Internal Audit	MOABU	ACTUALS	9499	101	1060	(27,403.30)	2014
Internal Audit	Internal Audit	MOABU	ACTUALS	9609	101	1060	(78,313.16)	2014
Internal Audit	Internal Audit	MOABU	ACTUALS	6026	101	1060	(650,535.67)	2014
Municipal Manager	MM Administration	MOABU	ACTUALS	9499	101	1210	(675.00)	2014
Municipal Manager	MM Administration	MOABU	ACTUALS	9672	101	1210	(208.00)	2014
Municipal Manager	MM Administration	MOABU	ACTUALS	6081	101	1210	(584,728.36)	2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	9722	101	1242	(232,611.95)	2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	9724	101	1242	(1,254,965.55)	2014
Municipal Manager	Office of Emergency Management	MOABU	ACTUALS	6037	101	1242	(1,680,065.77)	2014
Municipal Manager	Office of Equal Opportunity	MOABU	ACTUALS	6061	101	1132	(379,316.36)	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	9499	101	1247	(20,153.36)	2014
Municipal Manager	Risk Management	MOABU	ACTUALS	6187	101	1247	(1,247,662.86)	2014
Municipal Manager	Safety	MOABU	ACTUALS	6119	101	1249	(151,278.90)	2014
Office Of Management And Budget	Office Of Management And Budget	MOABU	ACTUALS	9672	101	1951	(690.00)	2014

Detail of Billings (IGC) and Program Revenues: (a) Used in developing indirect cost rates								
Department	Division	Unit	Ledger	Acct	Fund	DeptID	Sum Amount	Year
Office Of Management And Budget	Office Of Management And Budget	MOABU	ACTUALS	6091	101	1951	(823,037.19)	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	9453	101	1634	(2,815.51)	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	9499	101	1634	2.44	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	9672	101	1634	(7,480.48)	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	9673	101	1634	(333.33)	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	9731	101	1634	(99,730.40)	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	9742	101	1634	(0.49)	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	9798	101	1634	(758.95)	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	6668	101	1634	(23,134,005.17)	2014
Purchasing	Purchasing	MOABU	ACTUALS	9499	101	1912	(24,840.02)	2014
Purchasing	Purchasing	MOABU	ACTUALS	9742	101	1912	(99,257.11)	2014
Purchasing	Purchasing	MOABU	ACTUALS	9795	101	1912	(108,416.00)	2014
Purchasing	Purchasing	MOABU	ACTUALS	9798	101	1912	(189,289.36)	2014
Purchasing	Purchasing	MOABU	ACTUALS	6095	101	1912	(1,372,646.59)	2014
Real Estate	Real Estate Services	MOABU	ACTUALS	9731	101	1223	(7,009.50)	2014
Real Estate	Real Estate Services	MOABU	ACTUALS	6666	101	1223	(13,621,303.54)	2014
<b>Subtotal</b>							<b>(77,314,988.38)</b>	

## Detail of Direct Expenditures

Detail of Direct Expenditures: (b) Not used in developing indirect cost rates							
Department	Division	Unit	Ledger	Acct	Fund	DeptID	Sum Amount Year
Assembly	Ombudsman	MOABU	ACTUALS	1101	101	1030	160,272.17 2014
Assembly	Ombudsman	MOABU	ACTUALS	1201	101	1030	18.27 2014
Assembly	Ombudsman	MOABU	ACTUALS	1301	101	1030	14,490.61 2014
Assembly	Ombudsman	MOABU	ACTUALS	1401	101	1030	92,911.06 2014
Assembly	Ombudsman	MOABU	ACTUALS	2101	101	1030	1,797.45 2014
Assembly	Ombudsman	MOABU	ACTUALS	3101	101	1030	12,000.00 2014
Assembly	Ombudsman	MOABU	ACTUALS	3201	101	1030	142.11 2014
Assembly	Ombudsman	MOABU	ACTUALS	3334	101	1030	1,265.70 2014
Assembly	Ombudsman	MOABU	ACTUALS	3336	101	1030	518.35 2014
Assembly	Ombudsman	MOABU	ACTUALS	3337	101	1030	264.00 2014
Assembly	Ombudsman	MOABU	ACTUALS	3338	101	1030	625.00 2014
Assembly	Ombudsman	MOABU	ACTUALS	3601	101	1030	378.00 2014
Assembly	Ombudsman	MOABU	ACTUALS	3805	101	1030	509.20 2014
Assembly	Ombudsman	MOABU	ACTUALS	3814	101	1030	2,355.87 2014
Assembly	Ombudsman	MOABU	ACTUALS	3861	101	1030	90.00 2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	1101	101	1111	837,861.01 2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	1201	101	1111	593.48 2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	1301	101	1111	35,868.43 2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	1401	101	1111	449,026.55 2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	1501	101	1111	(5.54) 2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	2101	101	1111	1,617.83 2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	2201	101	1111	3,178.08 2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	2208	101	1111	1,723.36 2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	2211	101	1111	143.39 2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	3101	101	1111	184,348.17 2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	3105	101	1111	73.00 2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	3201	101	1111	19,280.22 2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	3203	101	1111	873.42 2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	3312	101	1111	162.00 2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	3334	101	1111	11,486.62 2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	3335	101	1111	398.33 2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	3336	101	1111	7,773.13 2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	3337	101	1111	1,905.50 2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	3338	101	1111	895.00 2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	3339	101	1111	784.88 2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	3601	101	1111	300.00 2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	3701	101	1111	675.00 2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	3702	101	1111	5,640.00 2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	3802	101	1111	33,171.86 2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	3805	101	1111	12,599.45 2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	3808	101	1111	630.00 2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	3814	101	1111	46,745.02 2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	3828	101	1111	515.00 2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	5402	101	1111	8,688.60 2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	5603	101	1111	536.90 2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	5604	101	1111	429.00 2014
Municipal Attorney	Civil Law	MOABU	ACTUALS	1101	101	1151	1,412,134.37 2014
Municipal Attorney	Civil Law	MOABU	ACTUALS	1201	101	1151	215.73 2014
Municipal Attorney	Civil Law	MOABU	ACTUALS	1301	101	1151	151,533.18 2014
Municipal Attorney	Civil Law	MOABU	ACTUALS	1401	101	1151	822,804.76 2014
Municipal Attorney	Civil Law	MOABU	ACTUALS	2101	101	1151	7,914.78 2014
Municipal Attorney	Civil Law	MOABU	ACTUALS	3101	101	1151	92,764.40 2014
Municipal Attorney	Civil Law	MOABU	ACTUALS	3105	101	1151	192.00 2014
Municipal Attorney	Civil Law	MOABU	ACTUALS	3201	101	1151	548.53 2014
Municipal Attorney	Civil Law	MOABU	ACTUALS	3203	101	1151	1,004.98 2014
Municipal Attorney	Civil Law	MOABU	ACTUALS	3334	101	1151	2,350.60 2014
Municipal Attorney	Civil Law	MOABU	ACTUALS	3335	101	1151	338.35 2014
Municipal Attorney	Civil Law	MOABU	ACTUALS	3336	101	1151	2,714.30 2014

Detail of Direct Expenditures: (b) Not used in developing indirect cost rates								
Department	Division	Unit	Ledger	Acct	Fund	DeptID	Sum Amount	Year
Municipal Attorney	Civil Law	MOABU	ACTUALS	3337	101	1151	840.00	2014
Municipal Attorney	Civil Law	MOABU	ACTUALS	3338	101	1151	1,075.00	2014
Municipal Attorney	Civil Law	MOABU	ACTUALS	3601	101	1151	3,186.39	2014
Municipal Attorney	Civil Law	MOABU	ACTUALS	3611	101	1151	397.79	2014
Municipal Attorney	Civil Law	MOABU	ACTUALS	3804	101	1151	629.00	2014
Municipal Attorney	Civil Law	MOABU	ACTUALS	3805	101	1151	5,086.96	2014
Municipal Attorney	Civil Law	MOABU	ACTUALS	3808	101	1151	13,297.10	2014
Municipal Attorney	Civil Law	MOABU	ACTUALS	3828	101	1151	2,364.00	2014
Municipal Attorney	Civil Law	MOABU	ACTUALS	3838	101	1151	5,016.93	2014
Municipal Attorney	Criminal	MOABU	ACTUALS	1101	101	1152	1,677,194.62	2014
Municipal Attorney	Criminal	MOABU	ACTUALS	1201	101	1152	8,248.32	2014
Municipal Attorney	Criminal	MOABU	ACTUALS	1301	101	1152	188,104.81	2014
Municipal Attorney	Criminal	MOABU	ACTUALS	1401	101	1152	1,084,015.78	2014
Municipal Attorney	Criminal	MOABU	ACTUALS	2101	101	1152	12,721.41	2014
Municipal Attorney	Criminal	MOABU	ACTUALS	2208	101	1152	492.83	2014
Municipal Attorney	Criminal	MOABU	ACTUALS	2210	101	1152	26.84	2014
Municipal Attorney	Criminal	MOABU	ACTUALS	3101	101	1152	122,013.28	2014
Municipal Attorney	Criminal	MOABU	ACTUALS	3105	101	1152	48.00	2014
Municipal Attorney	Criminal	MOABU	ACTUALS	3201	101	1152	918.89	2014
Municipal Attorney	Criminal	MOABU	ACTUALS	3203	101	1152	203.56	2014
Municipal Attorney	Criminal	MOABU	ACTUALS	3601	101	1152	4,105.00	2014
Municipal Attorney	Criminal	MOABU	ACTUALS	3702	101	1152	3,444.00	2014
Municipal Attorney	Criminal	MOABU	ACTUALS	3801	101	1152	25.00	2014
Municipal Attorney	Criminal	MOABU	ACTUALS	3804	101	1152	143,497.11	2014
Municipal Attorney	Criminal	MOABU	ACTUALS	3805	101	1152	5,487.79	2014
Municipal Attorney	Criminal	MOABU	ACTUALS	3808	101	1152	6,888.51	2014
Municipal Attorney	Criminal	MOABU	ACTUALS	3828	101	1152	184.00	2014
Municipal Attorney	Criminal	MOABU	ACTUALS	3838	101	1152	4,426.43	2014
Municipal Attorney	Administrative Hearing	MOABU	ACTUALS	1101	101	1153	136,969.86	2014
Municipal Attorney	Administrative Hearing	MOABU	ACTUALS	1301	101	1153	14,334.54	2014
Municipal Attorney	Administrative Hearing	MOABU	ACTUALS	1401	101	1153	61,647.99	2014
Municipal Attorney	Muni Attorney Administration	MOABU	ACTUALS	1101	101	1154	190,424.09	2014
Municipal Attorney	Muni Attorney Administration	MOABU	ACTUALS	1301	101	1154	11,958.04	2014
Municipal Attorney	Muni Attorney Administration	MOABU	ACTUALS	1401	101	1154	102,949.44	2014
Municipal Attorney	Muni Attorney Administration	MOABU	ACTUALS	2101	101	1154	1,294.80	2014
Municipal Attorney	Muni Attorney Administration	MOABU	ACTUALS	3101	101	1154	80,240.33	2014
Municipal Attorney	Muni Attorney Administration	MOABU	ACTUALS	3111	101	1154	1,309,789.71	2014
Municipal Attorney	Muni Attorney Administration	MOABU	ACTUALS	3201	101	1154	140.19	2014
Municipal Attorney	Muni Attorney Administration	MOABU	ACTUALS	3808	101	1154	3,375.30	2014
Municipal Attorney	Muni Attorney Administration	MOABU	ACTUALS	3828	101	1154	513.09	2014
Municipal Attorney	Muni Attorney Administration	MOABU	ACTUALS	3838	101	1154	1,201.10	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	1101	602	1248	170,473.25	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	1301	602	1248	15,673.64	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	1401	602	1248	103,005.87	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	2101	602	1248	21.42	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	2201	602	1248	2,047.41	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	2211	602	1248	582.71	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	3101	602	1248	93,948.25	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	3401	602	1248	1,123,587.20	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	3404	602	1248	1,990,728.80	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	3406	602	1248	6,370,488.55	2014

Detail of Direct Expenditures: (b) Not used in developing indirect cost rates								
Department	Division	Unit	Ledger	Acct	Fund	DeptID	Sum Amount	Year
Municipal Manager	Self Insurance	MOABU	ACTUALS	3814	602	1248	160,395.00	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	3818	602	1248	68,915.00	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	3828	602	1248	260.00	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	5605	602	1248	117.00	2014
Information Technology	IT Data Services	MOABU	ACTUALS	1101	101	1423	266,677.46	2014
Information Technology	IT Data Services	MOABU	ACTUALS	1201	101	1423	10.20	2014
Information Technology	IT Data Services	MOABU	ACTUALS	1301	101	1423	43,997.69	2014
Information Technology	IT Data Services	MOABU	ACTUALS	1401	101	1423	183,329.33	2014
Information Technology	IT Data Services	MOABU	ACTUALS	2201	101	1423	45,264.48	2014
Information Technology	IT Data Services	MOABU	ACTUALS	2208	101	1423	2,527.61	2014
Information Technology	IT Data Services	MOABU	ACTUALS	2301	101	1423	158.00	2014
Information Technology	IT Data Services	MOABU	ACTUALS	2401	101	1423	(492.89)	2014
Information Technology	IT Data Services	MOABU	ACTUALS	3101	101	1423	68.50	2014
Information Technology	IT Data Services	MOABU	ACTUALS	3201	101	1423	195.84	2014
Information Technology	IT Data Services	MOABU	ACTUALS	3202	101	1423	182,927.00	2014
Information Technology	IT Data Services	MOABU	ACTUALS	3601	101	1423	5,008.00	2014
Information Technology	IT Data Services	MOABU	ACTUALS	3611	101	1423	476.00	2014
Information Technology	IT Data Services	MOABU	ACTUALS	3612	101	1423	1,984.50	2014
Information Technology	IT Data Services	MOABU	ACTUALS	3701	101	1423	1,008.00	2014
Information Technology	IT Data Services	MOABU	ACTUALS	3702	101	1423	4,176.00	2014
Information Technology	IT Data Services	MOABU	ACTUALS	3711	101	1423	86,062.24	2014
Information Technology	IT Data Services	MOABU	ACTUALS	3712	101	1423	44,550.49	2014
Information Technology	IT Data Services	MOABU	ACTUALS	3803	101	1423	29,393.86	2014
Information Technology	IT Data Services	MOABU	ACTUALS	3805	101	1423	1,388.97	2014
Information Technology	IT Data Services	MOABU	ACTUALS	3808	101	1423	22.40	2014
Information Technology	IT Data Services	MOABU	ACTUALS	5411	101	1423	8,552.00	2014
Information Technology	IT Data Services	MOABU	ACTUALS	5604	101	1423	501.28	2014
Information Technology	IT Data Services	MOABU	ACTUALS	1101	101	1424	113,573.77	2014
Information Technology	IT Data Services	MOABU	ACTUALS	1201	101	1424	111.90	2014
Information Technology	IT Data Services	MOABU	ACTUALS	1301	101	1424	10,219.31	2014
Information Technology	IT Data Services	MOABU	ACTUALS	1401	101	1424	80,733.62	2014
Information Technology	IT Data Services	MOABU	ACTUALS	1501	101	1424	1.68	2014
Information Technology	IT Data Services	MOABU	ACTUALS	3101	101	1424	52,354.42	2014
Information Technology	IT Data Services	MOABU	ACTUALS	3828	101	1424	135.00	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	1101	601	1636	2,188,527.10	2014

Detail of Direct Expenditures: (b) Not used in developing indirect cost rates								
Department	Division	Unit	Ledger	Acct	Fund	DeptID	Sum Amount	Year
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	1201	601	1636	207,153.07	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	1301	601	1636	267,408.75	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	1401	601	1636	1,470,675.33	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	1501	601	1636	34,288.48	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	2101	601	1636	4,309.04	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	2201	601	1636	559,103.45	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	2202	601	1636	98,527.83	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	2205	601	1636	9,378.23	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	2206	601	1636	90.00	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	2208	601	1636	8,329.32	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	2209	601	1636	162.43	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	2301	601	1636	143,245.05	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	2402	601	1636	440,909.47	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	3105	601	1636	30.00	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	3201	601	1636	7,582.00	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	3203	601	1636	1,231.40	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	3501	601	1636	2,145.10	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	3601	601	1636	234,197.48	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	3612	601	1636	38,789.40	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	3807	601	1636	10,162.32	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	3814	601	1636	12,750.53	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	3819	601	1636	40,002.18	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	4510	601	1636	4,133,737.14	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	4515	601	1636	14,855.05	2014
Police/Fire Medical Liability & Admin	Police/Fire Retiree Med Admin	MOABU	ACTUALS	1101	213	1876	71,639.33	2014
Police/Fire Medical Liability & Admin	Police/Fire Retiree Med Admin	MOABU	ACTUALS	1201	213	1876	800.10	2014
Police/Fire Medical Liability & Admin	Police/Fire Retiree Med Admin	MOABU	ACTUALS	1301	213	1876	6,573.01	2014
Police/Fire Medical Liability & Admin	Police/Fire Retiree Med Admin	MOABU	ACTUALS	1401	213	1876	45,541.94	2014
Police/Fire Medical Liability & Admin	Police/Fire Retiree Med Admin	MOABU	ACTUALS	3101	213	1876	23,504.00	2014
Police/Fire Medical Liability & Admin	Police/Fire Retiree Med Admin	MOABU	ACTUALS	3103	213	1876	1.50	2014
Police/Fire Medical Liability & Admin	Police/Fire Retiree Med Admin	MOABU	ACTUALS	3201	213	1876	13.86	2014
Police/Fire Medical Liability & Admin	Police/Fire Retiree Med Admin	MOABU	ACTUALS	5412	213	1876	404.38	2014
<b>Subtotal</b>							<b>31,000,078.32</b>	



**Detail of IGC Expenditures (Direct and Indirect)**

Detail of IGC Expenditures (Direct and Indirect: (b) Not used in developing indirect cost rates)									
Department	Division	Unit	Ledger	Acct	D/I	Fund	DeptID	Sum Amount	Year
Assembly	Ombudsman	MOABU	ACTUALS	6023	I	101	1030	(263,885.75)	2014
Assembly	Ombudsman	MOABU	ACTUALS	6145	D	101	1030	36.08	2014
Assembly	Ombudsman	MOABU	ACTUALS	6147	D	101	1030	907.15	2014
Assembly	Ombudsman	MOABU	ACTUALS	6666	I	101	1030	29,488.99	2014
Assembly	Ombudsman	MOABU	ACTUALS	6668	I	101	1030	1,640.29	2014
Assembly	Ombudsman	MOABU	ACTUALS	6023	I	101	1030	313,710.30	2014
Information Technology	IT Data Services	MOABU	ACTUALS	6085	D	101	1423	(727,436.29)	2014
Information Technology	IT Data Services	MOABU	ACTUALS	6087	I	101	1423	130,456.67	2014
Information Technology	IT Data Services	MOABU	ACTUALS	6145	D	101	1423	799.79	2014
Information Technology	IT Data Services	MOABU	ACTUALS	6147	D	101	1423	792.74	2014
Information Technology	IT Data Services	MOABU	ACTUALS	6666	I	101	1423	117,126.18	2014
Information Technology	IT Data Services	MOABU	ACTUALS	6668	I	101	1423	6,515.00	2014
Information Technology	IT Data Services	MOABU	ACTUALS	6086	I	101	1424	(284,061.78)	2014
Information Technology	IT Data Services	MOABU	ACTUALS	6087	I	101	1424	27,942.20	2014
Information Technology	IT Data Services	MOABU	ACTUALS	6145	D	101	1424	318.39	2014
Information Technology	IT Data Services	MOABU	ACTUALS	6147	D	101	1424	315.83	2014
Information Technology	IT Data Services	MOABU	ACTUALS	6085	D	101	1423	1,792,368.57	2014
Information Technology	IT Data Services	MOABU	ACTUALS	6086	I	101	1424	284,635.12	2014
Municipal Attorney	Administrative Hearing	MOABU	ACTUALS	6075	D	101	1153	(238,288.36)	2014
Municipal Attorney	Administrative Hearing	MOABU	ACTUALS	6076	I	101	1153	8,062.58	2014
Municipal Attorney	Administrative Hearing	MOABU	ACTUALS	6145	D	101	1153	44.57	2014
Municipal Attorney	Administrative Hearing	MOABU	ACTUALS	6147	D	101	1153	661.05	2014
Municipal Attorney	Administrative Hearing	MOABU	ACTUALS	6666	I	101	1153	18,460.85	2014
Municipal Attorney	Administrative Hearing	MOABU	ACTUALS	6668	I	101	1153	1,026.86	2014
Municipal Attorney	Administrative Hearing	MOABU	ACTUALS	6075	D	101	1153	238,288.36	2014
Municipal Attorney	Civil Law	MOABU	ACTUALS	6073	I	101	1151	(2,943,075.53)	2014
Municipal Attorney	Civil Law	MOABU	ACTUALS	6076	I	101	1151	161,251.56	2014
Municipal Attorney	Civil Law	MOABU	ACTUALS	6145	D	101	1151	462.96	2014
Municipal Attorney	Civil Law	MOABU	ACTUALS	6147	D	101	1151	6,861.72	2014
Municipal Attorney	Civil Law	MOABU	ACTUALS	6666	I	101	1151	239,645.42	2014
Municipal Attorney	Civil Law	MOABU	ACTUALS	6668	I	101	1151	13,330.00	2014
Municipal Attorney	Civil Law	MOABU	ACTUALS	6073	I	101	1151	2,944,500.65	2014
Municipal Attorney	Criminal	MOABU	ACTUALS	6074	I	101	1152	(3,089,850.76)	2014
Municipal Attorney	Criminal	MOABU	ACTUALS	6076	I	101	1152	120,938.69	2014
Municipal Attorney	Criminal	MOABU	ACTUALS	6114	I	101	1152	43,726.06	2014
Municipal Attorney	Criminal	MOABU	ACTUALS	6145	D	101	1152	556.17	2014

Detail of IGC Expenditures (Direct and Indirect: (b) Not used in developing indirect cost rates)									
Department	Division	Unit	Ledger	Acct	D/I	Fund	DeptID	Sum Amount	Year
Municipal Attorney	Criminal	MOABU	ACTUALS	6147	D	101	1152	8,325.19	2014
Municipal Attorney	Criminal	MOABU	ACTUALS	6666	I	101	1152	351,205.70	2014
Municipal Attorney	Criminal	MOABU	ACTUALS	6668	I	101	1152	19,535.40	2014
Municipal Attorney	Criminal	MOABU	ACTUALS	6074	I	101	1152	3,089,850.76	2014
Municipal Attorney	Muni Attorney Administration	MOABU	ACTUALS	6076	I	101	1154	(586,466.30)	2014
Municipal Attorney	Muni Attorney Administration	MOABU	ACTUALS	6109	I	101	1154	70,115.32	2014
Municipal Attorney	Muni Attorney Administration	MOABU	ACTUALS	6145	D	101	1154	61.22	2014
Municipal Attorney	Muni Attorney Administration	MOABU	ACTUALS	6147	D	101	1154	910.09	2014
Municipal Attorney	Muni Attorney Administration	MOABU	ACTUALS	6666	I	101	1154	15,384.07	2014
Municipal Attorney	Muni Attorney Administration	MOABU	ACTUALS	6668	I	101	1154	855.73	2014
Municipal Attorney	Muni Attorney Administration	MOABU	ACTUALS	6076	I	101	1154	586,466.30	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	6022	I	602	1248	542.03	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	6026	I	602	1248	793.34	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	6031	I	602	1248	2,210.60	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	6037	I	602	1248	2,039.41	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	6048	I	602	1248	923.76	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	6061	I	602	1248	69.85	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	6064	I	602	1248	1,313.75	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	6081	I	602	1248	713.42	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	6085	D	602	1248	4,409.02	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	6088	I	602	1248	1,194.78	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	6089	I	602	1248	3,731.91	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	6091	I	602	1248	1,003.46	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	6094	I	602	1248	75.30	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	6095	I	602	1248	1,988.59	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	6100	I	602	1248	651.07	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	6104	I	602	1248	743.54	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	6105	I	602	1248	1,216.11	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	6107	I	602	1248	2,376.62	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	6110	I	602	1248	5,796.70	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	6119	I	602	1248	151,278.90	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	6145	D	602	1248	192.98	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	6147	D	602	1248	5,872.99	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	6181	I	602	1248	2,468.95	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	6187	I	602	1248	1,247,662.86	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	6198	I	602	1248	1,707.49	2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	6031	I	101	1111	(1,811,102.61)	2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	6145	D	101	1111	180.01	2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	6147	D	101	1111	2,066.83	2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	6666	I	101	1111	150,417.94	2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	6668	I	101	1111	8,366.82	2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	6031	I	101	1111	1,811,102.61	2014

Detail of IGC Expenditures (Direct and Indirect: (b) Not used in developing indirect cost rates)									
Department	Division	Unit	Ledger	Acct	D/I	Fund	DeptID	Sum Amount	Year
Police/Fire Medical Liability & Admin	Police/Fire Retiree Med Admin	MOABU	ACTUALS	6104	I	213	1876	539.83	2014
Police/Fire Medical Liability & Admin	Police/Fire Retiree Med Admin	MOABU	ACTUALS	6145	D	213	1876	16.31	2014
Police/Fire Medical Liability & Admin	Police/Fire Retiree Med Admin	MOABU	ACTUALS	6147	D	213	1876	186.66	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	6029	I	601	1636	0.01	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	6048	I	601	1636	23,155.98	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	6049	I	601	1636	334.00	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	6079	I	601	1636	48,302.13	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	6085	D	601	1636	3,569.19	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	6095	I	601	1636	87,421.46	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	6103	I	601	1636	74,679.78	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	6104	I	601	1636	19,617.23	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	6105	I	601	1636	7,218.65	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	6110	I	601	1636	47,306.26	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	6145	D	601	1636	41,759.45	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	6147	D	601	1636	89,740.38	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	6666	I	601	1636	294,581.91	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	6668	I	601	1636	368,252.62	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	6741	I	601	1636	557,920.89	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	6774	I	601	1636	3,628.19	2014
<b>Subtotal</b>								<b>5,784,755.77</b>	

**Detail of Non-Allowable Expense Adj-Within Unit**

Detail of Non-Allowable Expense Adj-Within Unit: (b) Not used in developing indirect cost rates								
Department	Division	Unit	Ledger	Acct	Fund	DeptID	Sum Amount	Year
Information Technology	IT Data Services	MOABU	ACTUALS	5411	101	1423	8,552.00	2014
Municipal Attorney	Civil Law	MOABU	ACTUALS	3804	101	1151	629.00	2014
Municipal Attorney	Administrative Hearing	MOABU	ACTUALS	6076	101	1153	8,062.58	2014
Municipal Attorney	Criminal	MOABU	ACTUALS	6076	101	1152	120,938.69	2014
Municipal Attorney	Criminal	MOABU	ACTUALS	3804	101	1152	143,497.11	2014
Municipal Attorney	Civil Law	MOABU	ACTUALS	6076	101	1151	161,251.56	2014
Municipal Attorney	Muni Attorney Administration	MOABU	ACTUALS	3111	101	1154	1,309,789.71	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	3818	602	1248	68,915.00	2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	5402	101	1111	8,688.60	2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	3802	101	1111	33,171.86	2014
Police/Fire Medical Liability & Admin	Police/Fire Retiree Med Admin	MOABU	ACTUALS	5412	213	1876	404.38	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	4515	601	1636	14,855.05	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	4510	601	1636	4,133,737.14	2014
<b>Subtotal</b>							<b>6,012,492.68</b>	

**Detail of Billings (IGC) and Program Revenue**

Detail of Billings (IGC) and Program Revenue: (b) Not used in developing indirect cost rates								
Department	Division	Unit	Ledger	Acct	Fund	DeptID	Sum Amount	Year
Assembly	Ombudsman	MOABU	ACTUALS	6023	101	1030	(313,710.30)	2014
Information Technology	IT Data Services	MOABU	ACTUALS	7404	101	1423	(16,221.39)	2014
Information Technology	IT Data Services	MOABU	ACTUALS	9499	101	1423	(32.00)	2014
Information Technology	IT Data Services	MOABU	ACTUALS	6085	101	1423	(1,792,368.57)	2014
Information Technology	IT Data Services	MOABU	ACTUALS	6086	101	1424	(284,635.12)	2014
Municipal Attorney	Administrative Hearing	MOABU	ACTUALS	9215	101	1153	(2,652.44)	2014
Municipal Attorney	Administrative Hearing	MOABU	ACTUALS	9499	101	1153	(160.00)	2014
Municipal Attorney	Administrative Hearing	MOABU	ACTUALS	6075	101	1153	(238,288.36)	2014
Municipal Attorney	Civil Law	MOABU	ACTUALS	9499	101	1151	(8,961.16)	2014
Municipal Attorney	Civil Law	MOABU	ACTUALS	6073	101	1151	(2,944,500.65)	2014
Municipal Attorney	Criminal	MOABU	ACTUALS	9216	101	1152	(133,931.00)	2014
Municipal Attorney	Criminal	MOABU	ACTUALS	9482	101	1152	(568,292.36)	2014
Municipal Attorney	Criminal	MOABU	ACTUALS	9499	101	1152	(14,259.27)	2014
Municipal Attorney	Criminal	MOABU	ACTUALS	9742	101	1152	(0.25)	2014
Municipal Attorney	Criminal	MOABU	ACTUALS	6074	101	1152	(3,089,850.76)	2014
Municipal Attorney	Muni Attorney Administration	MOABU	ACTUALS	9499	101	1154	(266,296.15)	2014
Municipal Attorney	Muni Attorney Administration	MOABU	ACTUALS	6076	101	1154	(586,466.30)	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	7403	602	1248	(11,031,035.69)	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	9672	602	1248	(385,143.31)	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	9673	602	1248	(118,380.88)	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	9676	602	1248	(812.81)	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	9761	602	1248	(255,765.00)	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	9762	602	1248	(78,588.77)	2014
Municipal Manager	Self Insurance	MOABU	ACTUALS	9767	602	1248	(22,720.00)	2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	9672	101	1111	(286.63)	2014
Office Of The Mayor	Mayor	MOABU	ACTUALS	6031	101	1111	(1,811,102.61)	2014
Police/Fire Medical Liability & Admin	Police/Fire Retiree Med Admin	MOABU	ACTUALS	9601	213	1876	(193,938.00)	2014
Police/Fire Medical Liability & Admin	Police/Fire Retiree Med Admin	MOABU	ACTUALS	9761	213	1876	398.00	2014
Police/Fire Medical Liability & Admin	Police/Fire Retiree Med Admin	MOABU	ACTUALS	9767	213	1876	197.00	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	9499	601	1636	(1,166.22)	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	9601	601	1636	(18,820.50)	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	9615	601	1636	(33,092.00)	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	9672	601	1636	(25,033.55)	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	9673	601	1636	(97,146.56)	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	9729	601	1636	(9,915,356.61)	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	9742	601	1636	(275,004.31)	2014

Detail of Billings (IGC) and Program Revenue: (b) Not used in developing indirect cost rates								
Department	Division	Unit	Ledger	Acct	Fund	DeptID	Sum Amount	Year
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	9743	601	1636	90,417.07	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	9761	601	1636	(90,419.00)	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	9767	601	1636	(11,017.00)	2014
Public Works	PW Maintenance & Operations	MOABU	ACTUALS	9861	601	1636	(79,742.57)	2014
<b>Subtotal</b>							<b>(34,614,186.03)</b>	

**1020 Clerk****Municipality of Anchorage****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** Assembly**CONTACT:****FUND:** 101**TELEPHONE:** 343-4376**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1020 Clerk**APPROVED BY:**

(Signature of Department Director)

**SERVICES PROVIDED:** Department is the office of record for the legislative branch of the Municipality.**CHARGE-OUT METHODOLOGY:** Department allocates total cost first to four pools and then each pool allocates to the appropriate department(s) for the services being provided. These cost pools are: agenda control, Municipal audit, utility budget analyst, and liquor license administration.

Allocation of agenda control cost pool based on the number of documents attributable to a given agency divided by the total number of Assembly items processed.

Allocation of Municipal audit cost pool based on ratio of department's prior year operating expense to total Municipal operating expense.

Allocation of utility budget analyst cost pool allocated to the utilities based on ratio of total assets of each utility to total combined assets of the utilities.

Allocation of liquor license administration cost pool allocated 100% to the Anchorage Police Department.

**COST POOL:**

Agenda Control  
Municipal Audit  
Utility Budget Analyst  
Liquor License Admin

**ALLOCATION FACTOR:**

Agenda Documents (#)  
Operating Expense Budget  
Total Assets (\$)  
100% to APD

**PROJECT NO:**

102003  
102006  
102007  
1020LQ

**REVISION DATE:** 2013**OMB DIRECTOR SIGNATURE:**

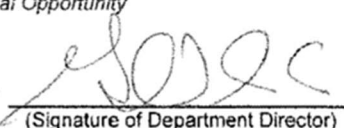
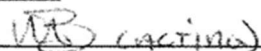
**1060 Internal Audit****Municipality of Anchorage****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** Internal Audit**CONTACT:** Peter Raiskums**FUND:** 101**TELEPHONE:** 343-4438**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1060 / Internal Audit**APPROVED BY:**A handwritten signature in black ink, appearing to be 'P. Raiskums', written over a horizontal line.  
(Signature of Department Director)

**SERVICES PROVIDED:** Department provides the Assembly and Mayor with independent compliance and performance audits to determine whether government operations are adequately controlled.

**CHARGE-OUT METHODOLOGY:** Allocation based on percentage of each agency's approved operating budget for the last full year before budget preparation in relation to the aggregate of the entire operating budget for all general government departments and utilities.

**COST POOL:**  
Internal Audit**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
106000**REVISION DATE:** 2013**OMB DIRECTOR SIGNATURE:**A handwritten signature in black ink, appearing to be 'P. Raiskums', written over a horizontal line.  
(Signature of Department Director)



**1132 Office of Equal Opportunity****Municipality of Anchorage****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** *Employee Relations***CONTACT:** Marilyn Stewart-Richardson**FUND:** 101**TELEPHONE:** 343-4890**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1132 / Office of Equal Opportunity**APPROVED BY:**  
(Signature of Department Director)**SERVICES PROVIDED:** *Department oversees diversity programs, administers discrimination complaints, minority business and contract compliance with Anchorage Municipal Code.***CHARGE-OUT METHODOLOGY:** *Allocation of contract compliance administrative cost pool based on ratio of prior year volume of contracts reviewed by department to total contracts reviewed.***COST POOL:**  
Contract Admin**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
113200**REVISION DATE:** 2/22/2011**OMB DIRECTOR SIGNATURE:**



**Municipality of Anchorage**  
**INTRAGOVERNMENTAL CHARGES METHODOLOGIES**

**DEPARTMENT NAME:** Employee Relations

**CONTACT:** Marilyn Stewart-Richardson

**FUND:** 101

**TELEPHONE:** 343-4890

**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1132 / Office of Equal Opportunity

**APPROVED BY:**

  
(Signature of Department Director)

**SERVICES PROVIDED:** Department oversees diversity programs, administers discrimination complaints, minority business and contract compliance with Anchorage Municipal Code.

**CHARGE-OUT METHODOLOGY:** Allocation of diversity programs cost pool based on ratio of budgeted positions of the department to total Municipal budgeted position count.

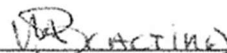
**COST POOL:**  
Diversity Programs

**ALLOCATION FACTOR:**  
Auto IGC

**PROJECT NO:**  
113271

**REVISION DATE:** 2013

**OMB DIRECTOR SIGNATURE:**

 (ACTING)

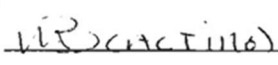
**1210 Muni Manager Admin**

***Municipality of Anchorage***  
**INTRAGOVERNMENTAL CHARGES METHODOLOGIES**

**DEPARTMENT NAME:** *Municipal Manager***CONTACT:** George Vakalis**FUND:** 101**TELEPHONE:** 343-7110**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1210 / *Muni Manager Admin***APPROVED BY:**  
(Signature of Department Director)

**SERVICES PROVIDED:** *Department is responsible to the Mayor for the overall administrative functions and administrative policy, and oversees numerous departments including Municipal utilities.*

**CHARGE-OUT METHODOLOGY:** *Allocation of administrative cost pool for Municipal Manager based on a ratio of prior year operating expense budget for each department under the Municipal Manager divided by the total operating expense budget for the Municipality.*

**COST POOL:**  
Muni Manager**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
121000**REVISION DATE:** 2013**OMB DIRECTOR SIGNATURE:** 

**1223 Leases**

**Municipality of Anchorage**  
**INTRAGOVERNMENTAL CHARGES METHODOLOGIES**

**DEPARTMENT NAME:** Real Estate**CONTACT:** Tammy Oswald**FUND:** 101**TELEPHONE:** 343-7986**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1223 / Leases**APPROVED BY:**

  
(Signature of Department Director)

**SERVICES PROVIDED:** Department's Leases Section negotiates and manages the leases, acquisitions, and disposition of office, warehouse and other types of space and land required by all Municipal agencies.

**CHARGE-OUT METHODOLOGY:** Allocation of lease cost pool based on the ratio of each department's square footage of office space to the total square footage of office space leased Municipality wide.

**COST POOL:**  
Leases - Admin

**ALLOCATION FACTOR:**  
Auto IGC

**PROJECT NO:**  
122300

**REVISION DATE:** 2013**OMB DIRECTOR SIGNATURE:** HT (acting)



**Municipality of Anchorage**  
**INTRAGOVERNMENTAL CHARGES METHODOLOGIES**

**DEPARTMENT NAME:** Real Estate

**CONTACT:** Tammy Oswald

**FUND:** 101

**TELEPHONE:** 343-7986

**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1223 / Leases

**APPROVED BY:**

  
(Signature of Department Director)

**SERVICES PROVIDED:** Department's Leases Section negotiates and manages the leases, acquisitions, and disposition of office, warehouse and other types of space and land required by all Municipal agencies.

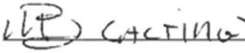
**CHARGE-OUT METHODOLOGY:** Allocation of lease cost pool based on the ratio of each department's square footage of office space to the total square footage of office space leased Municipality wide.

**COST POOL:**  
Leases

**ALLOCATION FACTOR:**  
Auto IGC

**PROJECT NO:**  
1223XX


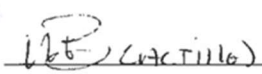
**REVISION DATE:** 2013

**OMB DIRECTOR SIGNATURE:**  \_\_\_\_\_

**1242 Office of Emergency Management*****Municipality of Anchorage*****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** *Municipal Manager***CONTACT:** Kevin Spillers**FUND:** 101**TELEPHONE:** 343-1406**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1242 / Office of Emergency Management**APPROVED BY:**  
(Signature of Department Director)**SERVICES PROVIDED:** *Department provides emergency response preparedness.***CHARGE-OUT METHODOLOGY:** *Allocation of emergency management services cost pool based on a pro rata share of total actual operating expenses by department for the most recent audit year.***COST POOL:**  
Emergency Mgmt**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
124200**REVISION DATE:** 2013**OMB DIRECTOR SIGNATURE:** JS (Anchorage)

**1247 Risk Management****Municipality of Anchorage****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** *Municipal Manager***CONTACT:** Connie Ernst**FUND:** 101**TELEPHONE:** 343-2527**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1247 / Risk Management**APPROVED BY:**A handwritten signature in black ink, appearing to be "J. Ernst", written over a horizontal line.  
(Signature of Department Director)**SERVICES PROVIDED:** *Department processes claims against the Municipality from accident, injury or property damage.***CHARGE-OUT METHODOLOGY:** *Allocation of risk management department is 100% to department ID number 1248 – Self Insurance.***COST POOL:**  
Self Insurance**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
124700**REVISION DATE:** 2013**OMB DIRECTOR SIGNATURE:**

A handwritten signature in black ink, appearing to be "M. (acting)", written over a horizontal line.

**1249 Safety****Municipality of Anchorage****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** *Municipal Manager***CONTACT:** Connie Ernst**FUND:** 101**TELEPHONE:** 343-2527**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1249 / Safety**APPROVED BY:**  
(Signature of Department Director)**SERVICES PROVIDED:** *Department mission is to reduce workers' compensation and tort liability claims.***CHARGE-OUT METHODOLOGY:** *Allocation of safety department cost are 100% assigned to department ID number 1248 – Self Insurance. These costs are pooled along with the direct costs of the Self Insurance department and allocated based on prior year's claims as a percentage of salaries.***COST POOL:**  
Self Insurance**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
124900**REVISION DATE:** 2013**OMB DIRECTOR SIGNATURE:**  (Signature)



## INTRAGOVERNMENTAL CHARGES METHODOLOGIES

BUDGET UNIT (DEPT ID NUMBER/NAME): 1313 / Public Finance and Investment

*Aucinda Mahoney*  
(Signature of Department Director)

**CHARGE-OUT METHODOLOGY:** No direct allocation required as charges to departments are recorded as a direct expense using journal entries. The department recognizes the charges for services provided as program revenues.

PROJECT NO:  
N/A

OMB DIRECTOR SIGNATURE: [Signature]

**1321 Controller Administration****Municipality of Anchorage****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** Finance Department**CONTACT:** Ginny Fritz**FUND:** 101**TELEPHONE:** 343-6765**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1321 / Controller Administration**APPROVED BY:**

A handwritten signature in blue ink, appearing to read "Lucinda Mat".

(Signature of Department Director)

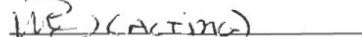
**SERVICES PROVIDED:** Department oversees the administration of the division and preparation of the annual financial audit.**CHARGE-OUT METHODOLOGY:** Allocation of controller administration cost pool based on the estimated percentage of time spent with each agency under the controller division.**COST POOL:**  
Controller Admin.**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
132100**REVISION DATE:** 2013**OMB DIRECTOR SIGNATURE:**  (Carina)

**1322 Central Accounting****Municipality of Anchorage****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** Finance Department**CONTACT:** Ginny Fritz**FUND:** 101**TELEPHONE:** 343-6765**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1322 / Central Accounting**APPROVED BY:**

A handwritten signature in blue ink, appearing to read "Lucinda Mue".

(Signature of Department Director)

**SERVICES PROVIDED:** Department provides and maintains Municipal accounting records and prepares the Comprehensive Annual Financial Report (CAFR).**CHARGE-OUT METHODOLOGY:** Allocation of central accounting cost pool based on estimated time spent on each Municipal department to provide accounting services.**COST POOL:**  
Central Accounting**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
132200**REVISION DATE:** 2013**OMB DIRECTOR SIGNATURE:** A handwritten signature in blue ink, appearing to read "VB-2 (Acting)".

**1323 Payroll****Municipality of Anchorage****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** Finance Department**CONTACT:** Ginny Fritz**FUND:** 101**TELEPHONE:** 343-6765**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1323 / Payroll**APPROVED BY:**  
(Signature of Department Director)**SERVICES PROVIDED:** Department issues payroll checks and maintains employee records for taxes and other deductions.**CHARGE-OUT METHODOLOGY:** Allocation of payroll cost pool based on two year average number of payroll checks per Municipal department to the total number of Municipal payroll checks issued.**COST POOL:**  
Payroll**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
132300**REVISION DATE:** 2013**OMB DIRECTOR SIGNATURE:** 

**1324 Accounts Payable*****Municipality of Anchorage*****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** Finance Department**CONTACT:** Ginny Fritz**FUND:** 101**TELEPHONE:** 343-6765**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1324 / Accounts Payable**APPROVED BY:**

A handwritten signature in blue ink, appearing to read "Lucinda A.", written over a light blue rectangular background.

(Signature of Department Director)

**SERVICES PROVIDED:** Department processes payments for goods and services purchased.**CHARGE-OUT METHODOLOGY:** Allocation of accounts payable cost pool based on prior year percentage of vouchers per department to total number of vouchers processed Municipality wide.**COST POOL:**  
Accounts Payable**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
132400**REVISION DATE:** 2013**OMB DIRECTOR SIGNATURE:**  (CHARTING)

**1341 Treasury Administration**

**Municipality of Anchorage**  
**INTRAGOVERNMENTAL CHARGES METHODOLOGIES**

**DEPARTMENT NAME:** Finance Department**CONTACT:** Mike Mullane**FUND:** 101**TELEPHONE:** 343-6965**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1341 / Treasury Administration**APPROVED BY:**

Handwritten signature of Daniel Moore in blue ink.

(Signature of Department Director)

**SERVICES PROVIDED:** Department provides direction and supervision for all Treasury sections including tax billing and collection, remittance processing and revenue management, and monitors and reports on MOA trust fund. No direct allocation required for the property tax collection cost pool as cost are held as an area wide tax cost.

**CHARGE-OUT METHODOLOGY:** Allocation of Treasury administration cost pool based on budgeted position count in each agency within the division.

**COST POOL:**  
Treasury Admin**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
134100REVISION DATE: 4-30  
2013

OMB DIRECTOR SIGNATURE: (Acting)



**Municipality of Anchorage**  
**INTRAGOVERNMENTAL CHARGES METHODOLOGIES**

**DEPARTMENT NAME:** Finance Department

**CONTACT:** Mike Mullane

**FUND:** 101

**TELEPHONE:** 343-6965

**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1341 / Treasury Administration

**APPROVED BY:**



(Signature of Department Director)

**SERVICES PROVIDED:** Department provides direction and supervision for all Treasury sections including tax billing and collection, remittance processing and revenue management, and monitors and reports on MOA trust fund. No direct allocation required for the property tax collection cost pool as cost are held as an area wide tax cost.

**CHARGE-OUT METHODOLOGY:** Flat percentage allocation of total budgeted direct costs associated with DeptID 1341

**COST POOL:**  
MOA Trust Admin

**ALLOCATION FACTOR:**  
Auto IGC

**PROJECT NO:**  
134100

REVISION DATE: <sup>4-30</sup> 2013

OMB DIRECTOR SIGNATURE:

 (C. ACTING)

**1342 Revenue Management**

**Municipality of Anchorage**  
**INTRAGOVERNMENTAL CHARGES METHODOLOGIES**

**DEPARTMENT NAME:** Finance Department

**CONTACT:** Mike Mullane

**FUND:** 101

**TELEPHONE:** 343-6965

**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1342 / Revenue Management

**APPROVED BY:**   
(Signature of Department Director)

**SERVICES PROVIDED:** Department administers accounts receivable and processes payments received.

**CHARGE-OUT METHODOLOGY:** Allocation of revenue management administration cost pool based on historical transaction count to processed payments for each department.

**COST POOL:**  
E911 Surcharge

**ALLOCATION FACTOR:**  
Auto IGC

**PROJECT NO:**  
1342 71

**REVISION DATE:** 4-30-13

**OMB DIRECTOR SIGNATURE:** 





**Municipality of Anchorage**  
**INTRAGOVERNMENTAL CHARGES METHODOLOGIES**

**DEPARTMENT NAME:** Finance Department

**CONTACT:** Mike Mullane

**FUND:** 101

**TELEPHONE:** 343-6965

**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1342 / Revenue Management

**APPROVED BY:**

  
(Signature of Department Director)

**SERVICES PROVIDED:** Department administers accounts receivable and processes payments received.

**CHARGE-OUT METHODOLOGY:** Allocation of revenue management administration cost pool based on historical transaction count to processed payments for each department.

**COST POOL:**  
PSAR Billing

**ALLOCATION FACTOR:**  
Auto IGC

**PROJECT NO:**  
1342 72

**REVISION DATE:** 4.30.13

**OMB DIRECTOR SIGNATURE:** 



**Municipality of Anchorage**  
**INTRAGOVERNMENTAL CHARGES METHODOLOGIES**

**DEPARTMENT NAME:** Finance Department

**CONTACT:** Mike Mullane

**FUND:** 101

**TELEPHONE:** 343-6965

**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1342 / Revenue Management

**APPROVED BY:**

(Signature of Department Director)

**SERVICES PROVIDED:** Department reviews compliance with established controls over collecting, securing, depositing, and recording of payments received by all MOA departments.

**CHARGE-OUT METHODOLOGY:** Allocation of revenue management administration cost pool based on historical transaction count to processed payments for each department.

**COST POOL:**  
Cash Receipts

**ALLOCATION FACTOR:**  
Auto IGC

**PROJECT NO:**  
1342 73

**REVISION DATE:** 4-30-13

**OMB DIRECTOR SIGNATURE:**



**Municipality of Anchorage**  
**INTRAGOVERNMENTAL CHARGES METHODOLOGIES**

**DEPARTMENT NAME:** Finance Department

**CONTACT:** Mike Mullane

**FUND:** 101

**TELEPHONE:** 343-6965

**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1342 / Revenue Management

**APPROVED BY:**

(Signature of Department Director)

**SERVICES PROVIDED:** Department administers accounts receivable and processes payments received.

**CHARGE-OUT METHODOLOGY:** Allocation of revenue management administration cost pool based on historical transaction count to processed payments for each department.

**COST POOL:**  
In-House Collections

**ALLOCATION FACTOR:**  
Auto IGC

**PROJECT NO:**  
134274

**REVISION DATE:** 4-30-13

**OMB DIRECTOR SIGNATURE:**



**Municipality of Anchorage**  
**INTRAGOVERNMENTAL CHARGES METHODOLOGIES**

**DEPARTMENT NAME:** Finance Department

**CONTACT:** Mike Mullane

**FUND:** 101

**TELEPHONE:** 343-6965

**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1342 / Revenue Management

**APPROVED BY:**

  
(Signature of Department Director)

**SERVICES PROVIDED:** Department administers accounts receivable and processes payments received.

**CHARGE-OUT METHODOLOGY:** Allocation of revenue management administration cost pool based on historical transaction count to processed payments for each department.

**COST POOL:**  
Delinquent Criminal Fines

**ALLOCATION FACTOR:**  
Auto IGC

**PROJECT NO:**  
134275

**REVISION DATE:** 4-30-13

**OMB DIRECTOR SIGNATURE:**  (Acting)

**1346 Tax Billing**

**Municipality of Anchorage**  
**INTRAGOVERNMENTAL CHARGES METHODOLOGIES**

**DEPARTMENT NAME:** Finance Department**CONTACT:** Mike Mullane**FUND:** 101**TELEPHONE:** 343-6965**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1346 / Tax Billing**APPROVED BY:**

A handwritten signature in blue ink, appearing to read "Daniel Moore".

(Signature of Department Director)

**SERVICES PROVIDED:** Department bills, collects and manages property tax receivables, processes tax payments and requests for tax information and performs cashier functions for utilities.

**CHARGE-OUT METHODOLOGY:** Department does not provide services to other MOA departments except for cashier functions for the utilities; therefore, all costs (other than the cashier function) are not allocated to other MOA departments and are held as a function cost of the agency and considered as an area wide tax cost. The cashier function is assigned to the utilities based on historical transaction counts.

**COST POOL:**  
Cashier**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
134600REVISION DATE: 4-30-13OMB DIRECTOR SIGNATURE: HE (Cactina)

**1347 Remittance Processing**

***Municipality of Anchorage***  
**INTRAGOVERNMENTAL CHARGES METHODOLOGIES**

**DEPARTMENT NAME:** Finance Department**CONTACT:** Mike Mullane**FUND:** 101**TELEPHONE:** 343-6965**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1347 / Remittance Processing**APPROVED BY:**  
(Signature of Department Director)**SERVICES PROVIDED:** Department processes property tax and Municipal utility payments and ensures proper posting to customer accounts.**CHARGE-OUT METHODOLOGY:** Allocation of remittance processing cost pool based on the prior year number of bills processed for each utility.**COST POOL:**  
Remittance Processing**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
134700**REVISION DATE:** 4.30.13**OMB DIRECTOR SIGNATURE:** (Christina)

**1370 Chief Fiscal Officer Administration*****Municipality of Anchorage*****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** CFO**CONTACT:** Mandy Owings**FUND:** 101**TELEPHONE:** 343-6610**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1370 Chief Fiscal Officer Administration**APPROVED BY:** Lucinda Mahoney  
(Signature of Department Director)

**SERVICES PROVIDED:** Department provides direction and support to all finance divisions, purchasing, information technology and the Office of Management and Budget. CFO also oversees all financial matters of the MOA.

**CHARGE-OUT METHODOLOGY:** Allocation of chief fiscal officer cost pool based on labor allocator.

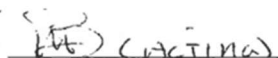
**COST POOL:**  
CFO**ALLOCATION FACTOR:**  
Labor Allocator**PROJECT NO:**  
137000**REVISION DATE:** 2013**OMB DIRECTOR SIGNATURE:** RB (Acting)

**1411 Admin Support****Municipality of Anchorage****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** Information Technology**CONTACT:** Linda Dotzler**FUND:** 607**TELEPHONE:** 343-6914**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1411 / Admin Support**APPROVED BY:**  
(Signature of Department Director)**SERVICES PROVIDED:** Department provides administrative services to divisions within department.**CHARGE-OUT METHODOLOGY:** Allocation of IT administration support cost pool based on ratio of budgeted positions for each agency within the IT department to total budgeted positions within IT.**COST POOL:**  
IT Admin**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
141100**REVISION DATE:** 2013**OMB DIRECTOR SIGNATURE:**



**1420 Telecommunication****Municipality of Anchorage****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** Information Technology**CONTACT:** Linda Dotzler**FUND:** 101**TELEPHONE:** 343-6914**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1420 / Telecommunication**APPROVED BY:**  
(Signature of Department Director)**SERVICES PROVIDED:** Department provides voice and data communications services.**CHARGE-OUT METHODOLOGY:** No allocation of this department will be made at this time pending further review of the services provided by this department.**COST POOL:**  
N/A**ALLOCATION FACTOR:**  
N/A**PROJECT NO:**  
N/A**REVISION DATE:** 2013**OMB DIRECTOR SIGNATURE:**  CASTING

**1425 Financial Services****Municipality of Anchorage****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** *Information Technology***CONTACT:** Linda Dotzler**FUND:** 607**TELEPHONE:** 343-6914**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1425 / *Financial Services***APPROVED BY:**A handwritten signature in blue ink, appearing to read "James J. Ahen".  
(Signature of Department Director)**SERVICES PROVIDED:** *Department provides budgeting, accounts payable, and other financial services for the department.***CHARGE-OUT METHODOLOGY:** *Allocation of IT financial services cost pool based on budgeted position count in each agency within the department.***COST POOL:**  
IT Financial Services**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
142500**REVISION DATE:** 2013**OMB DIRECTOR SIGNATURE:** A handwritten signature in blue ink, appearing to read "L. E. (Lactina)".

**1440 Fixed Assets****Municipality of Anchorage****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** Information Technology**CONTACT:** Linda Dotzler**FUND:** 607**TELEPHONE:** 343-6914**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1440 / Fixed Assets**APPROVED BY:**  
(Signature of Department Director)**SERVICES PROVIDED:** Department provides recovery of technology-related depreciation and interest expense.**CHARGE-OUT METHODOLOGY:** Allocation of IT fixed asset cost pool based on ratio of budgeted positions for each department to total Municipality wide budgeted positions.**COST POOL:**  
Fixed Assets**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
144000**REVISION DATE:** 2013**OMB DIRECTOR SIGNATURE:**  
(ACTING)

**1451 Application Services****Municipality of Anchorage****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** Information Technology**CONTACT:** Linda Dotzler**FUND:** 607**TELEPHONE:** 343-6914**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1451 / Application Services**APPROVED BY:**  
(Signature of Department Director)**SERVICES PROVIDED:** Department provides support for all application systems for the MOA.**CHARGE-OUT METHODOLOGY:** Allocation of IT application services cost pool based on ratio of budgeted positions for each department to total Municipality wide budgeted positions.**COST POOL:**  
Application Services**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
145100**REVISION DATE:** 2013**OMB DIRECTOR SIGNATURE:**

**1454 PeopleSoft Loans****Municipality of Anchorage****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** Information Technology**CONTACT:** Linda Dotzler**FUND:** 607**TELEPHONE:** 343-6914**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1454 / PeopleSoft Loans**APPROVED BY:**A handwritten signature in blue ink, reading "Lane J. Ahern".  
(Signature of Department Director)**SERVICES PROVIDED:** Department provides recovery of PeopleSoft software loan depreciation and interest expense.**CHARGE-OUT METHODOLOGY:** Allocation of PeopleSoft loans based on predetermined agreement percentage to each Municipal department.**COST POOL:**  
PeopleSoft Loans**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
145400**REVISION DATE:** 2013**OMB DIRECTOR SIGNATURE:** V. B. CACTING

**Municipality of Anchorage****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** Information Technology**CONTACT:** Linda Dotzler**FUND:** 607**TELEPHONE:** 343-6914**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1454 / PeopleSoft Loans**APPROVED BY:**A handwritten signature in blue ink, reading "Lance J. Olsen".  
(Signature of Department Director)**SERVICES PROVIDED:** Department provides recovery of PeopleSoft software loan depreciation and interest expense.**CHARGE-OUT METHODOLOGY:** Allocation of PeopleSoft interest expense based on ratio of number of PeopleSoft user IDs per department to total number of Municipality wide PeopleSoft user IDs.**COST POOL:**  
PS Interest Expense**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
PSFISHRLOAN**REVISION DATE:** 2013**OMB DIRECTOR SIGNATURE:**

A handwritten signature in blue ink, reading "Acting".

**1455 ERP Services*****Municipality of Anchorage*****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** *Information Technology***CONTACT:** Linda Dotzler**FUND:** 607**TELEPHONE:** 343-6914**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1455 / ERP Services**APPROVED BY:**A handwritten signature in blue ink, reading "Lance J. Ahern", written over a horizontal line.  
(Signature of Department Director)**SERVICES PROVIDED:** *Department provides support for PeopleSoft Applications.***CHARGE-OUT METHODOLOGY:** *Allocation of PeopleSoft services cost pool based on transaction counts in PeopleSoft.***COST POOL:**  
PeopleSoft Services**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
145500**REVISION DATE:** 2013**OMB DIRECTOR SIGNATURE:**IP2 CACTING



**Municipality of Anchorage**  
**INTRAGOVERNMENTAL CHARGES METHODOLOGIES**

**DEPARTMENT NAME:** Information Technology

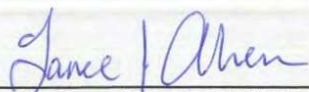
**CONTACT:** Linda Dotzler

**FUND:** 607

**TELEPHONE:** 343-6914

**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1455 / ERP Services

**APPROVED BY:**

  
(Signature of Department Director)

**SERVICES PROVIDED:** Department provides support for PeopleSoft Applications.

**CHARGE-OUT METHODOLOGY:** Allocation of reduced services PeopleSoft services cost pool based on actual cost to provide reduced service level to requesting department(s).

**COST POOL:**  
PeopleSoft Services - Reduced  
Services

**ALLOCATION FACTOR:**  
N/A

**PROJECT NO:**  
N/A

**REVISION DATE:** 2013

**OMB DIRECTOR SIGNATURE:** 

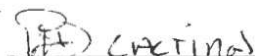


**1456 ERP Implementation****Municipality of Anchorage****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** Information Technology**CONTACT:** Linda Dotzler**FUND:** 607**TELEPHONE:** 343-6914**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1456 / ERP Implementation**APPROVED BY:**

A handwritten signature in black ink, dated 9/1/15, with the text "(Signature of Department Director)" written below it.

**SERVICES PROVIDED:** Software maintenance contract costs during SAP Implementation and SAP support, and interest for loan repayment.**CHARGE-OUT METHODOLOGY:** Allocation of SAP Software maintenance contract costs based on ratio of labor dollars for each department to total budgeted labor costs of all departments in pool.**COST POOL:**  
ERP Implementation**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
145600**REVISION DATE:****OMB DIRECTOR SIGNATURE:**

A handwritten signature in black ink, dated 9/1/15, with the text "9/1/15" written above it.

**1471 GIS Services****Municipality of Anchorage****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** Information Technology**CONTACT:** Linda Dotzler**FUND:** 607**TELEPHONE:** 343-6914**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1471 / GIS Services**APPROVED BY:**  
(Signature of Department Director)**SERVICES PROVIDED:** Department provides a Geographical Information System (GIS) for business applications and internal support systems.**CHARGE-OUT METHODOLOGY:** Allocation of GIS cost pool based on historical use and projected requests for GIS services.**COST POOL:**  
GIS Services**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
147100**REVISION DATE:** 2013**OMB DIRECTOR SIGNATURE:**

**1472 Database Services*****Municipality of Anchorage*****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** *Information Technology***CONTACT:** Linda Dotzler**FUND:** 607**TELEPHONE:** 343-6914**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1472 / Database Services**APPROVED BY:**

A handwritten signature in blue ink, reading "Lance J. Ahern".

(Signature of Department Director)

**SERVICES PROVIDED:** *Department provides a stable and managed data environment to support business applications and internal support systems.***CHARGE-OUT METHODOLOGY:** *Allocation of database services cost pool based on ratio of budgeted positions for each department to total Municipality wide budgeted positions.***COST POOL:**  
Database Services**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
147200**REVISION DATE:** 2013**OMB DIRECTOR SIGNATURE:**

A handwritten signature in blue ink, reading "R. C. Actino".

**1473 Projects and Procurements****Municipality of Anchorage****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** Information Technology**CONTACT:** Linda Dotzler**FUND:** 607**TELEPHONE:** 343-6914**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1473 / Projects & Procurement**APPROVED BY:**  
(Signature of Department Director)**SERVICES PROVIDED:** Department provides oversight for most Municipal IT projects and procurements.**CHARGE-OUT METHODOLOGY:** Allocation of project and procurement services cost pool based on ratio of budgeted positions for each department to total Municipality wide budgeted positions.**COST POOL:**  
Projects & Procurement**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
147300**REVISION DATE:** 2013**OMB DIRECTOR SIGNATURE:**

**1481 Desktop Services****Municipality of Anchorage****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** Information Technology**CONTACT:** Linda Dotzler**FUND:** 607**TELEPHONE:** 343-6914**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1481 / Desktop Services**APPROVED BY:**A handwritten signature in blue ink, reading "Jance J. Ahern".  
(Signature of Department Director)**SERVICES PROVIDED:** Department provides desktop computer hardware and software, peripheral equipment support and installation, and help desk services.**CHARGE-OUT METHODOLOGY:** Allocation of health and human services cost pool based on actual direct cost to provide desktop services to the Department of Health and Human Services.**COST POOL:**  
Desktop Services - HHS**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
148100**REVISION DATE:** 2017**OMB DIRECTOR SIGNATURE:**

A handwritten signature in blue ink, reading "RB (acting)".



## INTRAGOVERNMENTAL CHARGES METHODOLOGIES

**CONTACT:** Linda Dotzler

**TELEPHONE:** 343-6914

**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1481 / Desktop Services

(Signature of Department Director)

**SERVICES PROVIDED:** Department provides desktop computer hardware and software, peripheral equipment support and installation, and help desk services.

**CHARGE-OUT METHODOLOGY:** Allocation of desktop services cost pool based on ratio of total computers and printers for each department to total Municipality wide computers and printers.

**ALLOCATION FACTOR:**  
Auto IGC

PROJECT NO:  
148100

REVISION DATE: 2013

OMB DIRECTOR SIGNATURE: JH (ACTING)

**1482 Network Services****Municipality of Anchorage****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** Information Technology**CONTACT:** Linda Dotzler**FUND:** 607**TELEPHONE:** 343-6914**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1482 / Network Services**APPROVED BY:**A handwritten signature in blue ink, reading "Lance J. Ahern".  
(Signature of Department Director)**SERVICES PROVIDED:** Department provides network systems support, communications system support and server systems support design and installation services.**CHARGE-OUT METHODOLOGY:** Allocation of server services cost pool based on ratio of budgeted positions for each department to total Municipality wide budgeted positions.**COST POOL:**  
Server Services**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
148200**REVISION DATE:** 2013**OMB DIRECTOR SIGNATURE:**

A handwritten signature in blue ink, reading "JP (ACTING)".



**Municipality of Anchorage**  
**INTRAGOVERNMENTAL CHARGES METHODOLOGIES**

**DEPARTMENT NAME:** Information Technology

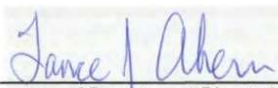
**CONTACT:** Linda Dotzler

**FUND:** 607

**TELEPHONE:** 343-6914

**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1482 / Network Services

**APPROVED BY:**

  
(Signature of Department Director)

**SERVICES PROVIDED:** Department provides network systems support, communications system support and server systems support design and installation services.

**CHARGE-OUT METHODOLOGY:** Allocation of network services cost pool based on ratio of total computers and printers for each department to total Municipality wide computers and printers.

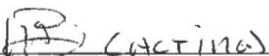
**COST POOL:**  
Network Services

**ALLOCATION FACTOR:**  
Auto IGC

**PROJECT NO:**  
148200

**REVISION DATE:** 2013

**OMB DIRECTOR SIGNATURE:**

  
(ACTING)





**Municipality of Anchorage**  
**INTRAGOVERNMENTAL CHARGES METHODOLOGIES**

**DEPARTMENT NAME:** Information Technology

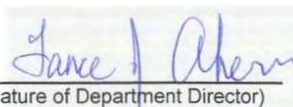
**CONTACT:** Linda Dotzler

**FUND:** 607

**TELEPHONE:** 343-6914

**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1482 / Network Services

**APPROVED BY:**

  
(Signature of Department Director)

**SERVICES PROVIDED:** Department provides network systems support, communications system support and server systems support design and installation services.

**CHARGE-OUT METHODOLOGY:** Allocation of communications services cost pool based on ratio of total number of telephone lines for each department to total Municipality wide telephone lines.


**COST POOL:**  
Phone Services

**ALLOCATION FACTOR:**  
Auto IGC

**PROJECT NO:**  
148200

**REVISION DATE:** 2013

**OMB DIRECTOR SIGNATURE:** 

**1483 Enterprise Services****Municipality of Anchorage****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** Information Technology**CONTACT:** Linda Dotzler**FUND:** 607**TELEPHONE:** 343-6914**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1483 / Enterprise Services**APPROVED BY:**  
(Signature of Department Director)**SERVICES PROVIDED:** Department provides mainframe hardware, software and peripheral equipment support design and installation.**CHARGE-OUT METHODOLOGY:** Allocation of enterprise services cost pool based on ratio of department's historical usage of mainframe to total Municipality wide usage of mainframe system.**COST POOL:**  
Enterprise Services**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
148300**REVISION DATE:** 2013**OMB DIRECTOR SIGNATURE:**

**1610 Facility Management Administration**

<b>INTRAGOVERNMENTAL CHARGES METHODOLOGIES</b>	
<b>DEPARTMENT NAME:</b> Facility & Fleet Management	<b>CONTACT:</b> Vincent Robinson Gail Sieberts 343-8191
<b>DIVISION NAME:</b> Facility & Fleet Management Administration	<b>TELEPHONE:</b> 648-8104
<b>BUDGET UNIT (DEPTID NUMBER AND NAME):</b> 1610 Facility & Fleet Management Administration	
<b>APPROVED BY:</b> <u><i>James Mee</i></u> (Signature of Department Director)	
<b>SERVICES PROVIDED:</b>	
Establishes department policy and provides administrative direction and budgetary guidance and control and financial review for the department.	
<b>BUDGET PREPARATION METHODOLOGY:</b>	
Budgeted amounts are based on the estimated percentage of staff time and cost directed toward the management and administration of the Facility & Fleet Management units. The percentages are entered into the budget preparation system for allocation of this unit's costs.	
<b>CHARGE-OUT METHODOLOGY:</b> <input checked="" type="checkbox"/> Allocating <input type="checkbox"/> Non-allocating <input type="checkbox"/> Combination	
The percentages developed during budget preparation are indexed in the cost allocation tables of the financial information system. Each month, the system automatically applies the percentages to the total expenditures for this unit and allocates the costs to the various units.	

REVISION DATE: 22 May 02OMB DIRECTOR SIGNATURE: *Cheryl Frasca*

**1634 Facility Maintenance****Municipality of Anchorage****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** *Public Works***CONTACT:** Maury Robinson**FUND:** 101**TELEPHONE:** 343-8191**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1634 / Facility Maintenance**APPROVED BY:** 

(Signature of Department Director)

**SERVICES PROVIDED:** *Department provides facility operation, maintenance, and repair services for MOA general government departments.***CHARGE-OUT METHODOLOGY:** *Allocation of cost pool based on ratio of square footage for the department to total facility square footage Municipality wide. Charge to work authorizations for special service requests for bond and grant funded projects.***COST POOL:**  
Facilities Maintenance General**ALLOCATION FACTOR:**  
Auto IGC/WA**PROJECT NO:**  
163400REVISION DATE: 2013OMB DIRECTOR SIGNATURE: 



## 1657 Contract Management Support

## INTRAGOVERNMENTAL CHARGES METHODOLOGIES

DEPARTMENT: 1600 Property & Facility Management      CONTACT: Dave Forsland  
 DIVISION: 1640 Contract Management Services      TELEPHONE: 8468  
 SECTION: 1657 Contract Maintenance Services  
 APPROVED BY: [Signature]  
 (Signature of Department Director)

## SERVICES PROVIDED:

The Contract Maintenance Services unit provides 1) support to the department and general government by contracting for maintenance, construction, custodial and professional services as required and administering such contracts after award; 2) management of contract facilities such as the Sullivan Arena, Egan Convention Center, Alaska Center for the Performing Arts, and ice arenas; and 3) contract administration for Community Development Block Grant (CDBG) construction projects.


## BUDGET PREPARATION METHODOLOGY:

- 1) Budgeted amounts for custodial, snow removal, manned security, maintenance and construction contracts, professional services, and contract management are based on historical data, known requirements and known changes by facility. These costs are charged to Facility Maintenance, 1634, to be included in their tables of charges to users.
- 2) Budgeted amounts for management of contracted facilities are based on the prior year's costs for each facility and adjusted for any known change. These costs are identified in a separate cost center and allocated to the facilities based on the historical level of effort.
- 3) The costs for CDBG contract administration are identified to a separate cost center and charged 100% to the CDBG grant unit in Economic Development and Planning.

CHARGE-OUT METHODOLOGY: ☐ Allocating ☐ Non-allocating ☒ Combination

- 1) The costs for contract maintenance/construction is identified by facility and charged to Facility Maintenance, 1634, for further allocation.
- 2) The costs for management of contract facilities are captured in a separate cost center on timecards and allocated to the facilities as developed during budget preparation. The percentages are indexed in the cost allocation tables of the Financial Information System. Each month, the system automatically applies the percentages to the total expenditures in this cost center and allocates the costs to each facility.
- 3) The costs for CDBG contract administration are accumulated on timecards, vouchers, etc. Each month, the actual charges are transferred to the CDBG unit through the work authorization feature of the Financial Information System.

REVISION DATE: JUN 15 1993

**1810 Employee Relations Admin****Municipality of Anchorage****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** *Employee Relations***CONTACT:** Kristin Troxell**FUND:** 101**TELEPHONE:** 343-4423**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1810 / *Employee Relations Admin***APPROVED BY:**  
(Signature of Department Director)**SERVICES PROVIDED:** *Department provides administrative support to the department divisions within Employee Relations.***CHARGE-OUT METHODOLOGY:** *Allocation of employee relations administration cost pool based on ratio of budgeted positions for each department to total Municipality wide budgeted positions.***COST POOL:**  
ER Admin**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
181000**REVISION DATE:** 2013**OMB DIRECTOR SIGNATURE:** 

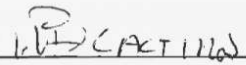
**1841 Labor Relations**

**Municipality of Anchorage**  
**INTRAGOVERNMENTAL CHARGES METHODOLOGIES**

**DEPARTMENT NAME:** Employee Relations**CONTACT:** Kristin Troxell**FUND:** 101**TELEPHONE:** 343-4423**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1841 / Labor Relations**APPROVED BY:**  
(Signature of Department Director)

**SERVICES PROVIDED:** To negotiate and administer collective bargaining agreements and apply personnel rules. Responsible for policy development, implementation and interpretation. Promote a high quality workforce & collaborative relationships between management and union organizations.

**CHARGE-OUT METHODOLOGY:** Allocation of personnel administration cost pool based on ratio of budgeted positions for each department to total Municipality wide budgeted positions.

**COST POOL:**  
Personnel Admin**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
184100**REVISION DATE:** 2013**OMB DIRECTOR SIGNATURE:** 

**1871 Benefits**

**Municipality of Anchorage**  
**INTRAGOVERNMENTAL CHARGES METHODOLOGIES**

**DEPARTMENT NAME:** Employee Relations**CONTACT:** Kristin Troxell**FUND:** 101**TELEPHONE:** 343-4423**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1871 / Benefits**APPROVED BY:**  
(Signature of Department Director)

**SERVICES PROVIDED:** Develop, maintain and administer cost effective and competitive employee benefit programs. Responsible for health and wellness and retirement benefit administration.

**CHARGE-OUT METHODOLOGY:** Allocation of classification and pay cost pool based on ratio of budgeted positions for each department to total Municipality wide budgeted positions.

**COST POOL:**

Classification &amp; Employee Services

**ALLOCATION FACTOR:**

Auto IGC

**PROJECT NO:**

187100

**REVISION DATE:** 2013**OMB DIRECTOR SIGNATURE:**



## 1912 Purchasing Services



### Municipality of Anchorage

#### INTRAGOVERNMENTAL CHARGES METHODOLOGIES

**DEPARTMENT NAME:** Purchasing

**CONTACT:** Ron Hadden

**FUND:** 101

**TELEPHONE:** 343-4170

**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1912 Purchasing Services

**APPROVED BY:**

*Ron Hadden* 9/4/15  
(Signature of Department Director)

**SERVICES PROVIDED:** Department provides procurement services to MOA departments in compliance with Anchorage Municipal Code Title 7.

**CHARGE-OUT METHODOLOGY:** Allocation of purchasing services cost pool based on transaction count of number of purchase orders, change orders, ~~accounts payable~~ transactions in gross, and credit card activity.

Allocation of reduced services cost pool based on actual cost of providing reduced services to requesting department.

**COST POOL:**

Purchasing

Purchasing - Reduced Services

**ALLOCATION FACTOR:**

Transaction Counts (#)

Cost of Services (Direct)

**PROJECT NO:**

191200

191200

**REVISION DATE:**

9/21/15

**OMB DIRECTOR SIGNATURE:**

*[Signature]*

**1951 Office of Management and Budget*****Municipality of Anchorage*****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** OMB**CONTACT:** Marilyn Banzhaf**FUND:** 101**TELEPHONE:** 343-6783**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1951 Office of Management and Budget

**APPROVED BY:** \_\_\_\_\_ (ACTING)  
(Signature of Department Director)

**SERVICES PROVIDED:** Department is responsible for fiscal and operational planning, monitoring compliance with Municipal policies and standards, management analysis, budgeting and program evaluation, and preparing and managing the Municipal budget.

**CHARGE-OUT METHODOLOGY:** Allocation of OMB services cost pool based on labor allocator.

**COST POOL:**  
OMB

**ALLOCATION FACTOR:**  
Labor Allocator

**PROJECT NO:**  
195100

**REVISION DATE:** 2017

**OMB DIRECTOR SIGNATURE:** \_\_\_\_\_ (ACTING)

**1030 Ombudsman****Municipality of Anchorage****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** Assembly**CONTACT:****FUND:** 101**TELEPHONE:** 343-4376**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1030 Ombudsman**APPROVED BY:**A handwritten signature in black ink, appearing to read "D. L. Hess".  
(Signature of Department Director)**SERVICES PROVIDED:** Department investigates complaints or inquires about the Municipality or School District.**CHARGE-OUT METHODOLOGY:** Allocation is based on historical average case count.**COST POOL:**  
Ombudsman**ALLOCATION FACTOR:**  
Historical Average Case Count**PROJECT NO:**  
103000**REVISION DATE:**9/2/15**OMB DIRECTOR SIGNATURE:**

A handwritten signature in black ink, appearing to read "J. Miller".

**1111 Mayor****Municipality of Anchorage****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** Office of the Mayor**CONTACT:** Larry Baker**FUND:** 101**TELEPHONE:** 343-7105**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1111 / Mayor**APPROVED BY:**A handwritten signature in black ink, appearing to read "Larry Baker".  
(Signature of Department Director)

**SERVICES PROVIDED:** Department is responsible for providing leadership of all Municipal departments and ensuring compliance with charter and Municipal Code.

**CHARGE-OUT METHODOLOGY:** Allocated method based on ratio of each department's operating expense budget to total Municipal operating expense budget. The allocation of costs are assigned to each utility per the above allocation method; however, the remaining costs attributable to general government are not assigned to each department but are held as a function cost to the Mayor's budget and treated as an area wide tax cost.

**COST POOL:**  
Mayor**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
111100**REVISION DATE:** 2013**OMB DIRECTOR SIGNATURE:** MB (ACTING)

**1151 Civil Law**

**Municipality of Anchorage**  
**INTRAGOVERNMENTAL CHARGES METHODOLOGIES**

**DEPARTMENT NAME:** *Municipal Attorney*

**CONTACT:** Steve Brister

**FUND:** 101

**TELEPHONE:** 343-4325

**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1151 / Civil Law

**APPROVED BY:** \_\_\_\_\_

(Signature of Department Director)

**SERVICES PROVIDED:** *Department provides legal counsel for civil Municipal matters.*

**CHARGE-OUT METHODOLOGY:** *Allocations are based on tracking time spent on representing MOA departments on civil matters using "Time Matters" application software.*

**COST POOL:**  
Civil Law

**ALLOCATION FACTOR:**  
Auto IGC

**PROJECT NO:**  
115100

**REVISION DATE:** 2/24/2014

**OMB DIRECTOR SIGNATURE:** B. C. Actino

**1152 Criminal**

**Municipality of Anchorage**  
**INTRAGOVERNMENTAL CHARGES METHODOLOGIES**

**DEPARTMENT NAME:** Municipal Attorney

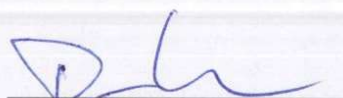
**CONTACT:** Steve Brister

**FUND:** 101

**TELEPHONE:** 343-4325

**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1152 / Criminal

**APPROVED BY:**

  
(Signature of Department Director)

**SERVICES PROVIDED:** Department provides legal services to prosecute misdemeanor and traffic offenses.

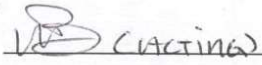
**CHARGE-OUT METHODOLOGY:** Allocation of criminal cost pool allocated 100% to police department.

**COST POOL:**  
Criminal

**ALLOCATION FACTOR:**  
Auto IGC

**PROJECT NO:**  
115200

**REVISION DATE:** 2013

**OMB DIRECTOR SIGNATURE:**  (Acting)



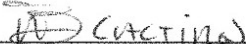
**1153 Administrative Hearing****Municipality of Anchorage****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** *Municipal Attorney***CONTACT:** Steve Brister**FUND:** 101**TELEPHONE:** 343-4325**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1153 / *Administrative Hearing***APPROVED BY:**  
(Signature of Department Director)**SERVICES PROVIDED:** *Department adjudicates administrative code violations.***CHARGE-OUT METHODOLOGY:** *Allocations are based on tracking time spent on representing MOA departments on civil matters using "Time Matters" application software.***COST POOL:**  
Administrative Hearings**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
115300**REVISION DATE:** 2/24/2015**OMB DIRECTOR SIGNATURE:**  (acting)

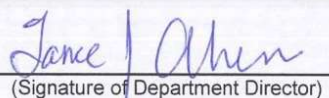
**1154 Muni Attorney Administration****Municipality of Anchorage****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** *Municipal Attorney***CONTACT:** Steve Brister**FUND:** 101**TELEPHONE:** 343-4325**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1154 / Muni Attorney Administration**APPROVED BY:**  
(Signature of Department Director)**SERVICES PROVIDED:** *Department provides administrative services to other sections within Department of Law.***CHARGE-OUT METHODOLOGY:** *Department provides administrative services to the agency within Department of Law and charges them based on estimated time spent on each agency.***COST POOL:**  
Muni Attorney Admin**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
115400**REVISION DATE:** 2/24/2014**OMB DIRECTOR SIGNATURE:** JB (Acting)



**1248 Self Insurance**

**Municipality of Anchorage**  
**INTRAGOVERNMENTAL CHARGES METHODOLOGIES**

**DEPARTMENT NAME:** *Municipal Manager***CONTACT:** Connie Ernst**FUND:** 602**TELEPHONE:** 343-2527**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1248 / Self Insurance**APPROVED BY:**  
(Signature of Department Director)**SERVICES PROVIDED:** *Department funds claims for general liability, automotive liability and workers' compensation.***CHARGE-OUT METHODOLOGY:** *Allocation of self insurance cost pool based on prior year's claims as a percentage of salaries.***COST POOL:**  
Self Insurance**ALLOCATION FACTOR:**  
Payroll**PROJECT NO:**  
N/A**REVISION DATE:** 2013**OMB DIRECTOR SIGNATURE:**  (C. C. C. C.)

**1423 Reprographics****Municipality of Anchorage****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** Information Technology**CONTACT:** Linda Dotzler**FUND:** 101**TELEPHONE:** 343-6914**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1423 / Reprographics**APPROVED BY:**  
(Signature of Department Director)**SERVICES PROVIDED:** Department provides graphic design, forms coordination, printing, mailroom and courier services.**CHARGE-OUT METHODOLOGY:** Allocation of reprographics cost pool based on two year average historical use of reprographics services. Mailroom and courier services are kept as area wide tax cost and not allocated out.**COST POOL:**  
Reprographics**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
142300**REVISION DATE:** 2013**OMB DIRECTOR SIGNATURE:**

**1424 Records Management****Municipality of Anchorage****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** Information Technology**CONTACT:** Toby Allen**FUND:** 101**TELEPHONE:** 343-4852**BUDGET UNIT (DEPT ID NUMBER/NAME):** 1424 / Records Management**APPROVED BY:**  
(Signature of Department Director)**SERVICES PROVIDED:** Department provides storage, archiving and disposal of written records.**CHARGE-OUT METHODOLOGY:** Allocation of records storage cost pool based on historical use of records storage space.**COST POOL:**  
Records Mgmt**ALLOCATION FACTOR:**  
Auto IGC**PROJECT NO:**  
142400**REVISION DATE:** 2013**OMB DIRECTOR SIGNATURE:**

## 1636 Fleet Services

INTRAGOVERNMENTAL CHARGES METHODOLOGIES	
DEPARTMENT NAME: Facility & Fleet Management	CONTACT: Salvatore Provenzano
DIVISION NAME: Fleet Services	TELEPHONE: 343-4845
BUDGET UNIT (DEPTID NUMBER AND NAME): 1636 Fleet Services	
APPROVED BY: <u>Vince Klee</u> (Signature of Department Director)	
<b>SERVICES PROVIDED:</b>  Acquires and maintains all types of vehicular equipment and heavy equipment for general government operations (not included are fire apparatus, apparatus vehicles and transit buses).	
<b>BUDGET PREPARATION METHODOLOGY:</b>  Budgeted amounts are based on an allocated rate for operations/maintenance costs for each user budget unit and a separate charge for depreciation expense.  An allocation rate is established annually based on historical costs for each user budget unit as compared to the Fleet Services net expenses and revenues less depreciation. The allocation rate is based on operational costs and fuel charged to individual equipment by user budget unit, gathered for the last full year of information available at budget time (i.e. 2001 budget was based on 1999 data).  The operation/maintenance budgets for new vehicles is calculated using like-vehicle data to establish the allocation rate.  Depreciation is budgeted using the previous year's depreciation and with an allowance for anticipated additions to the fleet.	
<b>CHARGE-OUT METHODOLOGY:</b> <input type="checkbox"/> Allocating <input type="checkbox"/> Non-allocating <input checked="" type="checkbox"/> Combination	
Allocating: The percentages developed during the budget preparation are indexed in the cost allocation tables of the financial information system. Each month, the system automatically applies the percentages to the net expenses and revenues less depreciation for this unit and allocates the costs to the user budget units.  When new equipment is placed in service the user allocation percentage will be adjusted. New equipment will be entered using like-vehicle data and the percentage rate will be based on that usage rate.	
Non-allocating: Depreciation is charged to each user budget unit through a journal entry based on the actual depreciation expense incurred by Fleet Services calculated by Fund and Grant Accounting. (Fund and Grant Accounting calculates depreciation for all general government vehicles except as noted above, using the straight line method of depreciation).	

REVISION DATE: 22 May 02OMB DIRECTOR SIGNATURE: Cheryl Frazer



**1876 Retiree Medical Funding Trust****INTRAGOVERNMENTAL CHARGES METHODOLOGIES****DEPARTMENT NAME:** 1800 Employee Relations**CONTACT:** Karen A. Moore**DIVISION NAME:** 1880 Police and Fire Retiree Medical Admin.**TELEPHONE:** 343-4514**BUDGET UNIT (DEPTID NUMBER AND NAME):** 1876 Retiree Medical Funding Trust**APPROVED BY:**  
(Signature of Department Director)**SERVICES PROVIDED:**

To provide staff support for the Police and Fire Retiree Medical Funding Trust. This program also supports the Prefunding Investment Board and any actuarial or consulting support for the pre-1995 Police and Fire Retirees who have Municipally paid health coverage.

**BUDGET PREPARATION METHODOLOGY:**

Budgeted amounts are allocated based on a two-year average of the number eligible police and fire employees & retirees adjusted for known requirements.

**CHARGE-OUT METHODOLOGY:**☒ Allocating☐ Non-allocating☐ Combination

Data developed during budget preparation is indexed in the cost allocation tables of the Financial Information System. Each month, the system automatically calculates the percentages for each unit and applies them to the total expenditures of this unit and allocates the costs to the various units.

**REVISION DATE:**

FY05

**OMB DIRECTOR SIGNATURE:**