

Attachment 12 Indirect Cost Rate

Atlanta EMA H89HA00007

**Central Services Cost  
Allocation Plan**

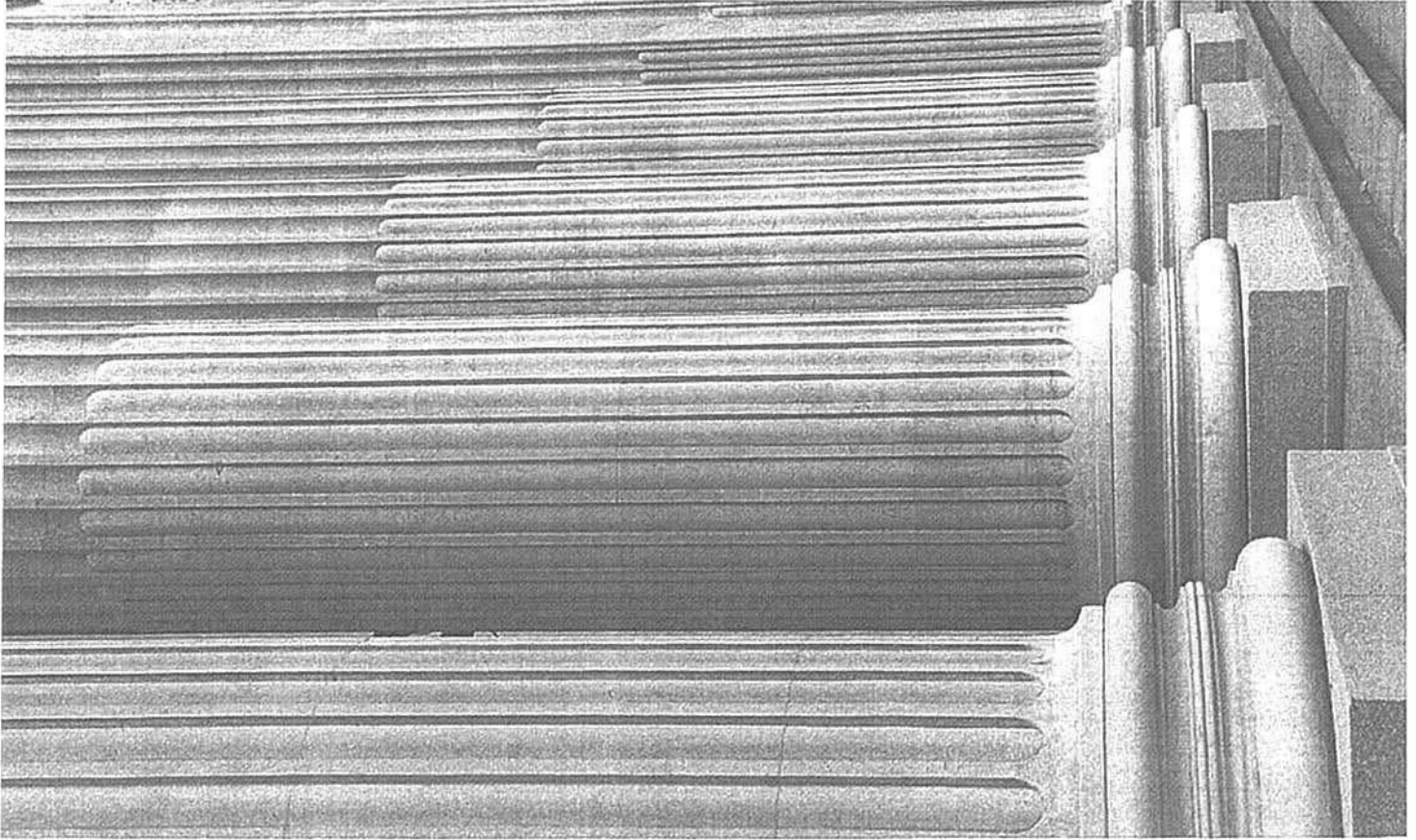
**Fulton County,  
Georgia**

**FY 2017 Federal Cost  
Allocation Plan  
(2 CFR Part 200)**

**Final**

**Based on Actual Expenditures  
for the Fiscal Year Ended  
December 31, 2015**

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# Certificate of Cost Allocation

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Certificate of Cost Allocation Plan

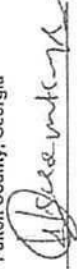

Fulton County, Georgia

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 based on FYE 2015 to establish cost allocations or billings for FY 2017 are allowable in accordance with the requirements of 2 CFR Part 200, Cost Principles for State, Local, and Indian Tribal Governments, and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit:	Fulton County, Georgia	Governmental Unit:	Fulton County, Georgia
Signature:		Signature:	
Name of Official:	Hakeem Oshikoya	Name of Official:	Ray Turner
Title:	Finance Director	Title:	Deputy Finance Director
Date of Execution:	1/4/17	Date of Execution:	12/30/16

Fulton County, Georgia  
Federal Cost Allocation Plan (2 CFR Part 200)  
for the Fiscal Year Ended December 31, 2015  
Indirect Cost Rate Proposal

Receiving Departments	Central Service Costs	Dept Admin Personnel Costs	Dept Admin Other Costs	Total Indirect Costs	Indirect Cost Rate Base	Indirect Cost Rate
100-100-1000 Board of	1,080,986	0	0	1,080,986	3,312,834	32.6302 %
100-118-1805 Emergency	186,276	0	0	186,276	154,828	120.3116 %
100-118-2617 Economic	18,513	0	0	18,513	339,976	5.4454 %
100-118-4902 Public	278,186	0	0	278,186	2,177,439	12.7758 %
100-121-1200 Housing &	621,130	0	0	621,130	1,693,661	36.6738 %
100-130-1301 S. Fulton	407,044	0	0	407,044	131,408	309.7559 %
100-130-1302 Broadcast &	102,891	0	0	102,891	724,248	14.2066 %
100-130-1305	16,572	0	0	16,572	62,829	26.3764 %
100-183-1830 Aging &	4,250,496	0	0	4,250,496	6,347,395	66.9644 %
100-240-2400 Tax	3,100,589	0	0	3,100,589	10,346,873	29.9664 %
100-245-2450 Tax	4,375,762	0	0	4,375,762	11,177,770	39.1470 %
100-265-2650 Registrations	1,117,678	0	0	1,117,678	1,636,266	68.3066 %
100-320-3215 Full City Pub	636,418	0	0	636,418	429,850	148.0558 %
100-330-3300 Sheriff	23,009,272	0	0	23,009,272	68,006,604	33.8339 %
100-333-3333 County Wide	419,600	0	0	419,600	342,532	122.4995 %
100-340-3400 Medical	997,906	0	0	997,906	3,243,535	30.7660 %
100-400-4000 Solicitor	2,012,248	0	0	2,012,248	5,707,139	35.2584 %
100-405-4050 Juvenile	4,570,075	0	0	4,570,075	11,465,108	39.8607 %
100-410-4100 Probate	888,661	0	0	888,661	2,212,763	40.1603 %
100-419-4190 County	1,759,467	0	0	1,759,467	5,074,505	34.6727 %
100-420-4200 State Court -	4,852,142	0	0	4,852,142	9,157,089	52.9878 %
100-421-4210 State Court -	1,071,757	0	0	1,071,757	3,911,430	27.4006 %
100-450-4500 Superior	7,246,899	0	0	7,246,899	14,918,390	48.5770 %
100-451-4510 Superior	869,773	0	0	869,773	5,652,621	15.3871 %
100-470-4700 Superior	4,907,271	0	0	4,907,271	12,912,749	38.0033 %
100-480-4800 District	4,113,081	0	0	4,113,081	17,297,122	23.7790 %
100-490-4900 Public	2,105,180	0	0	2,105,180	10,520,874	20.0096 %
100-520-5224 Jail	222,449	0	0	222,449	85,120	261.3358 %
100-520-5403 Transp	624,736	0	0	624,736	2,446,302	25.5380 %
100-520-5406 Traffic	151,985	0	0	151,985	782,217	19.4300 %
100-520-5408 Solid Waste	42,133	0	0	42,133	112,251	37.5346 %
100-520-5415 Transp	47,896	0	0	47,896	469,197	10.2081 %
100-520-5700 Land	37,991	0	0	37,991	349,685	10.8643 %
100-630-6300 Cooperative	242,495	0	0	242,495	206,812	117.2538 %
100-650-6500 Library, Arts	19,710,825	0	0	19,710,825	21,158,963	93.1559 %
100-750-8000 Health &	2,785,112	0	0	2,785,112	11,572,676	24.0663 %

All Monetary Values Are \$ Dollars  
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Fulton County, Georgia  
Federal Cost Allocation Plan (2 CFR Part 200)  
for the Fiscal Year Ended December 31, 2015  
Indirect Cost Rate Proposal

Receiving Departments	Central Service Costs	Dept Admin Personnel Costs	Dept Admin Other Costs	Total Indirect Costs	Indirect Cost Rate Base	Indirect Cost Rate
100-755-8200 Mnil Hlth,	2,131,518	0	0	2,131,518	6,941,561	30.7066 %
200 Airport	459,794	0	0	459,794	639,329	71.9182 %
201 Water & Sewer	5,814,112	0	0	5,814,112	16,999,336	34.2020 %
203 Water & Sewer R & E	1,070,906	0	0	1,070,906	4,121,165	25.9855 %
300 Special Services	883	0	0	883	153,133	0.5766 %
301-125-1251	260,948	0	0	260,948	203,006	128.5420 %
301-125-1254 South Fulton	12,942	0	0	12,942	185,802	6.9655 %
301-125-1255 Planning &	9,514	0	0	9,514	218,878	4.3467 %
301-125-1256 Plan Review	( 1,281)	0	0	( 1,281)	553,107	( 0.2316 %)
301-125-1257 Permits &	31,890	0	0	31,890	696,890	4.5760 %
301-210-2458 Business	157,947	0	0	157,947	175,338	90.0814 %
301-215-2158 HR	354,063	0	0	354,063	51,233	691.0839 %
301-220-2215 GIS	4,725	0	0	4,725	28,522	16.5662 %
301-310-3101 Fire	1,085,099	0	0	1,085,099	9,644,890	11.2505 %
301-310-3103 Community	19,347	0	0	19,347	910,643	2.1245 %
301-310-3105 Fire - Fleet	53,804	0	0	53,804	617,352	8.7153 %
301-320-3201 Uniform	2,218,788	0	0	2,218,788	7,908,856	28.0545 %
301-320-3205 Police -	205,008	0	0	205,008	1,624,510	12.6197 %
301-320-3206	( 1,168)	0	0	( 1,168)	1,114,239	( 0.1048 %)
301-320-5810 Code	190,426	0	0	190,426	943,797	20.1766 %
301-640-6404 Parks -	68,290	0	0	68,290	528,582	12.9195 %
301-640-6406 Parks -	26,712	0	0	26,712	224,223	11.9131 %
301-640-6409 Parks -	30,556	0	0	30,556	297,636	10.2662 %
301-640-6410 Parks -	21,449	0	0	21,449	162,374	13.2096 %
301-640-6411 Parks -	30,284	0	0	30,284	294,228	10.2927 %
301-640-6412 Parks -	86,696	0	0	86,696	788,351	10.9971 %
301-999-S200 General	6,019	0	0	6,019	5,919,127	0.1017 %
340 The Emergency	480,406	0	0	480,406	4,260,873	11.2748 %
350 Elections	120,104	0	0	120,104	679,800	17.6675 %
415 Fult Co Employees	293,838	0	0	293,838	124,923,163	0.2352 %
422 D.A.T.E. Education	7,705	0	0	7,705	33,554	22.9630 %
426 Group Insurance	16,697	0	0	16,697	97,048,093	0.0172 %
434 Co - Op Extension	4,785	0	0	4,785	4,845	98.7616 %
440 Seized Property - Law	12,999	0	0	12,999	72,280	17.9842 %
441 Restricted Assets	115,371	0	0	115,371	1,290,638	8.9391 %
442 Federal Equitable	13,392	0	0	13,392	3,456	387.5000 %

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461 Grants	2,362,691	0	0	2,362,691	11,525,186	20.5002 %
462 Fitness Center	43,721	0	0	43,721	27,406	159.5308 %
471 Public Art Trust Fund	33,964	0	0	33,964	67,278	50.4831 %
530 FCURA - 2010 Bond	171,772	0	0	171,772	( 1,625)	( 10,570.5846 %)
571 2010 Library Bond	183,913	0	0	183,913	226,367	81.2455 %
725 Risk Management	( 102,690)	0	0	( 102,690)	4,507,697	( 2.2781 %)
818 Grants Health	4,417,881	0	0	4,417,881	9,528,313	46.3658 %
84C Peg Cable Support	41,006	0	0	41,006	285,149	14.3806 %
865 Comm Dev Block	133,829	0	0	133,829	404,824	33.0586 %
Composite Rate	121,582,150	0	0	121,582,150	562,974,486	21.5953 %

