



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Imperial  
El Centro, California**

**Date: July 5, 2019  
Filing Ref: IMP20**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2019-20**. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

---

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST  
ALLOCATIONS**

---

The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for fiscal year **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, for further allocation to federal grants and contracts performed by the respective county departments.

---

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

---

- |                                    |  |
|------------------------------------|--|
| 1. Employee Fringe Benefits        | 13. Communication Services (ISF)                 |
| 2. County Executive Office         | 14. Liability Insurance (ISF)                    |
| 3. Auditor-Controller              | 15. Workers' Compensation (ISF)                  |
| 4. Purchasing                      | 16. Unemployment Compensation Insurance (ISF)    |
| 5. County Counsel                  | 17. Health Plan (ISF)                            |
| 6. Human Resources                 | 18. Dental/Vision Plan (ISF)                     |
| 7. County Property Services        | 19. Medical Malpractice (ISF)                    |
| 8. General Services Administration | 20. Auto Plan (ISF)                              |
| 9. Garage Operating (ISF)          | 21. Information Systems (ISF)                    |
| 10. Central Duplicating (ISF)      | 22. Workers Compensation Court Tail Claims (ISF) |
| 11. Centralized Mail System (ISF)  |  |
| 12. Flood Control (ISF)            |  |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above cost centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the county departments' costs indicated in Section I.

---

**SECTION III: CONDITIONS**

---

**A. LIMITATIONS:** Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

**B. CHANGES:** Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure, or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement, will require prior approval by the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

**C. FIXED AMOUNTS:** The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

**D. BILLED COSTS:** Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county, and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by Uniform Guidance, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

**E. NOTIFICATION TO STATE AND FEDERAL AGENCIES:** Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

**F. SPECIAL REMARKS:** There are no adjustments in the fiscal year 2019-20 Cost Allocation Plan.

---

**SECTION IV: ACCEPTANCE**

---

**COUNTY OF IMPERIAL**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Josue G. Mercado

**SANDEEP SINGH, Manager  
Local Government Policy Section  
Local Govt Programs & Services Division**

Name  
Auditor-Controller

Title

7-11-2019

7-22-2019

Date

Date

**Negotiated by Darryl Mar  
Telephone (916) 327-2284**

cc: State and Federal Agencies

Attachment: Exhibit A

County of Imperial  
 Countywide Cost Allocation Plan  
 Budget Estimate FY 2019-20  
 Allocation from Service Departments

EXHIBIT A  
12/14/2018 12:44 PM

Org Key	Description	Building Depreciation Allowance	Equipment Depreciation Allowance	Employee Medical Costs	County Executive	GSA Budget/Fiscal	Auditor- Controller	Treasurer	Purchasing
1001	Board of Supervisors	48,604	0	0	0	733	4,483	119	161
1003	Clerk of the Board	4,405	0	0	0	546	2,640	50	661
1004	ICCED	1,595	0	0	0	1,185	4,771	98	1,253
1008	Assessor	8,340	1,433	0	0	4,106	15,598	269	1,110
1009	Tax Collector	339	0	0	0	601	4,023	74	0
1014	Elections	10,831	0	0	0	711	7,717	208	361
1017	Surveyor	482	0	0	0	508	1,845	32	901
1019	Courts Non Rule 810	0	0	0	0	0	3,659	159	361
1020	District Attorney	33,212	14,482	0	0	11,112	34,695	661	2,581
1021	Public Defender	30,920	0	0	0	6,012	17,367	315	1,683
1022	Family Support	0	0	0	0	7,645	24,408	553	3,132
1023	Grand Jury	186	0	0	0	0	733	33	60
1024	Sheriff-Coroner	51,428	87,062	0	0	28,302	79,632	1,397	23,186
1025	County Jail	218,930	55,941	0	0	22,929	73,749	1,318	32,345
1026	Juvenile Hall	12,356	19,587	0	0	4,382	18,657	366	15,263
1027	Receiving Home	29,194	0	0	0	3,146	12,945	294	901
1028	Probation	3,379	19,742	0	0	11,790	39,242	695	7,664
	Youth Center	0	0	0	0	0	0	0	0
1031	Ag. Commissioner	54,304	41,363	0	0	6,756	22,625	411	4,651
1032	Ag.-African Honey Bee	0	0	0	0	0	0	0	0
1033	Ag.-Standardization	0	0	0	0	0	0	0	0
1034	Animal Control	0	3,707	0	0	874	4,373	107	2,704
1035	Building Inspection	16,288	13,258	0	0	2,215	6,944	166	2,460
1036	Pesticide	0	0	0	0	0	0	0	0
1037	P W Groundwater	0	0	0	0	0	19	1	0
1038	Recorder	9,207	0	0	0	1,386	7,484	138	781
1039	Public Administrator	1,056	28,462	0	0	1,403	6,350	136	2,082
1040	Planning Commission	0	0	0	0	15	1,510	37	361
1041	Planning Department	17,246	11,166	0	0	2,828	10,081	186	3,182

County of Imperial  
 Countywide Cost Allocation Plan  
 Budget Estimate FY 2019-20  
 Allocation from Service Departments

EXHIBIT A  
12/14/2018 12:44 PM

Org Key	Description	County Counsel	Human Resources	Equal Employment Opportunity	County Property Services	Total		Total Claimable Costs F.Y. 2019-20
						Actual Costs F.Y. 2017-18 Estimated Costs F.Y. 2019-20	Roll Forward	
1001	Board of Supervisors	0	1,428	440	30,895	86,864	32,152	119,016
1003	Clerk of the Board	0	1,143	352	21,820	31,617	(6,058)	25,560
1004	ICCED	16,143	2,285	704	7,714	35,749	(3,066)	32,683
1008	Assessor	0	8,855	2,729	39,470	81,909	(91,255)	(9,346)
1009	Tax Collector	16,701	1,143	352	1,707	24,940	(53,230)	(28,290)
1014	Elections	29,652	3,285	1,012	54,947	108,724	1,020	109,743
1017	Surveyor	0	857	264	21,322	26,212	39,758	65,970
1019	Courts Non Rule 810	0	0	0	0	4,179	577	4,755
1020	District Attorney	0	15,854	4,885	148,095	265,577	(85,514)	180,063
1021	Public Defender	0	7,570	2,333	12,930	79,128	(4,076)	75,052
1022	Family Support	5,666	16,711	5,149	90,238	153,502	53,254	206,755
1023	Grand Jury	0	0	0	689	1,700	(159)	1,542
1024	Sheriff-Coroner	175,433	20,446	11,311	227,549	705,746	(300,712)	405,035
1025	County Jail	0	37,993	11,707	1,393,485	1,848,398	386,786	2,235,183
1026	Juvenile Hall	0	9,284	2,861	243,542	326,298	17,637	343,934
1027	Receiving Home	0	7,713	2,377	63,946	120,516	(47,039)	73,476
1028	Probation	0	19,282	5,942	131,570	239,304	(1,116)	238,189
	Youth Center	0	0	0	0	0	0	0
1031	Ag. Commissioner	19,885	10,998	3,389	117,988	282,370	38,623	320,993
1032	Ag.-African Honey Bee	0	0	0	0	0	0	0
1033	Ag.-Standardization	0	0	0	0	0	0	0
1034	Animal Control	0	1,857	572	38,624	52,818	(2,291)	50,527
1035	Building Inspection	10,427	4,856	1,496	80,851	138,960	(110,234)	28,727
1036	Pesticide	0	0	0	0	0	0	0
1037	P W Groundwater	0	0	0	0	20	(2)	17
1038	Recorder	0	3,714	1,144	46,149	70,003	(31,843)	38,160
1039	Public Administrator	166,560	2,714	836	23,338	232,937	98,918	331,855
1040	Planning Commission	0	1,285	396	0	3,605	(4,008)	(403)
1041	Planning Department	112,430	4,713	1,452	54,830	218,114	53,038	271,152



County of Imperial  
 Countywide Cost Allocation Plan  
 Budget Estimate FY 2019-20  
 Allocation from Service Departments

EXHIBIT A  
 12/14/2018 12:44 PM

Org Key	Description	County Counsel	Human Resources	Equal Employment Opportunity	County Property Services	Total Actual Costs		Total Claimable Costs
						Estimated Costs F.Y. 2019-20	Roll Forward	
1042	LAFCO	0	0	0	0	0	0	0
1043	Airport Land	0	0	0	0	207	58	265
1044	Health Service	53,311	46,488	7,042	287,865	493,205	(7,774)	485,431
1045	Health - CMSP	0	0	0	0	0	0	0
1046	Behavioral Health	280,130	116,158	34,021	142,205	867,929	12,764	880,693
1047	Social Serv. Adm.	(261,384)	160,435	39,742	49,913	403,491	(294,554)	108,936
1048	Welfare-Auditor-Controller	0	286	88	3,620	5,002	(1,835)	3,167
1049	Categorical Aid	0	0	0	0	111,145	18,572	129,718
1053	California Children Services	0	2,142	660	0	10,448	(532)	9,916
1054	Veterans Service	0	1,571	484	84,673	91,211	27,318	118,528
1055	Ag. Extension	0	1,714	528	0	7,424	459	7,883
1056	County Clerk	0	0	0	0	306	113	420
1057	CPS Major Alt	0	0	0	0	0	0	0
1058	Security-Sheriff	0	0	0	0	356	109	465
1063	Parks and Recreation	0	2,285	704	(4,160)	10,870	(9,898)	973
1500	County Library	5,951	3,428	1,056	6,893	33,829	1,033	34,861
1501	Fire Protection	14,539	23,995	7,394	65,225	290,698	2,906	293,603
1502	USDA Small Business	0	0	0	0	16	10	26
1505	New Port Final	0	0	0	0	0	0	0
1506	VIDA Special Expense	0	0	0	0	1	(10)	(8)
1508	CCD Alternative Payment	0	0	0	0	0	(2,469)	(2,469)
1510	PH Envir. Serv.	0	3,571	1,100	0	18,571	1	18,573
1512	VIDA Micro Lending Program	0	0	0	0	3	1	4
1513	USDA POE	0	0	0	0	613	149	761
1516	USDA RLF	0	0	0	0	0	0	0
1517	VIDA Rehabilitation	0	0	0	0	1	(1)	1
1518	Violence Against Women VPU	0	0	0	0	0	0	0
1519	Gateway CSA	0	0	0	(4,538)	(947)	(1,221)	(2,167)
1520	IV Food Bank	0	0	0	0	0	0	0
1521	High Risk Youth	0	0	0	0	0	0	0

County of Imperial  
 Countywide Cost Allocation Plan  
 Budget Estimate FY 2019-20  
 Allocation from Service Departments

EXHIBIT A  
12/14/2018 12:44 PM

Org Key	Description	Building Depreciation Allowance	Equipment Depreciation Allowance	Employee Medical Costs	County Executive	GSA Budget/Fiscal	Auditor- Controller	Treasurer	Purchasing
1523	Maj Narc Vendor	0	0	0	0	0	4	0	0
1524	HIDTA - DA	0	0	0	0	1,000	3,851	54	120
1525	Juv Crim Enf	0	0	0	0	0	0	0	0
1527	School to Work	0	0	0	0	0	0	0	0
1529	Citizens New River Task Force	0	0	0	0	0	0	0	0
1530	Partnership Public Health	0	0	0	0	0	0	0	0
1531	WIA Funds	0	0	0	0	4,410	15,038	419	2,658
1532	Youth Opportunity Grant SOS	0	0	0	0	0	0	0	0
1533	SOS Grant - Probation	0	0	0	0	0	0	0	0
1534	Local Law Enforcement Block Grant	0	0	0	0	0	1	0	0
1535	Heber Housing CDBG 2000	0	0	0	0	0	4	0	0
1536	Ocotillo Housing CDBG 2000	0	0	0	0	0	0	0	0
1537	Drug Court - Court System	0	0	0	0	0	1	0	0
1538	1999 LLEBG - Probation	0	0	0	0	0	0	0	0
1539	Glamis Dune Grant	0	0	0	0	552	1,670	22	421
1540	Sugar Cane Proj Ag Ext	0	0	0	0	0	0	0	0
1541	Assessor PTA Program	0	0	0	0	0	0	0	0
1542	Roads	2,899	0	0	0	11,402	35,213	972	18,725
1548	Fish and Game	0	0	0	0	0	93	2	60
1549	Colonia Tech	0	0	0	0	0	0	0	0
1550	Stat Rape	0	0	0	0	0	0	0	0
1551	Emergency Services	13,047	0	0	0	448	2,370	43	721
1552	Jail Improvement-State	0	0	0	0	0	403	14	120
1553	Jail Improvement-Federal	0	0	0	0	0	14	0	0
1554	Criminal Justice Facilities	0	0	0	0	0	86	0	240
1556	Geothermal Administration	0	0	0	(2,199)	(75)	160	3	0
1557	Drug Abuse	153	0	0	0	0	0	0	0
1558	Probation Training	0	0	0	0	0	848	32	300
1559	Sheriff Standard Training	0	0	0	0	0	226	7	0
1560	Fire Protection-City of Imperial	0	0	0	0	1,206	3,987	69	3,846



County of Imperial  
 Countywide Cost Allocation Plan  
 Budget Estimate FY 2019-20  
 Allocation from Service Departments

EXHIBIT A  
12/14/2018 12:44 PM

Org Key	Description	County Counsel	Human Resources	Equal Employment Opportunity	County Property Services	Total		Total Claimable Costs F.Y. 2019-20
						Actual Costs F.Y. 2017-18 Estimated Costs F.Y. 2019-20	Roll Forward	
1523	Maj Narc Vendor	0	0	0	0	4	(0)	3
1524	HIDTA - DA	0	1,857	572	0	7,454	(988)	6,466
1525	Juv Crim Enf	0	0	0	0	0	0	0
1527	School to Work	0	0	0	0	0	0	0
1529	Citizens New River Task Force	0	0	0	0	0	0	0
1530	Partnership Public Health	0	0	0	0	0	0	0
1531	WIA Funds	18,245	9,855	3,037	7,713	61,374	5,466	66,841
1532	Youth Opportunity Grant SOS	0	0	0	0	0	0	0
1533	SOS Grant - Probation	0	0	0	0	0	0	0
1534	Local Law Enforcement Block Grant	0	0	0	0	1	(1)	1
1535	Heber Housing CDBG 2000	0	0	0	0	4	(2)	1
1536	Ocotillo Housing CDBG 2000	0	0	0	0	0	0	0
1537	Drug Court - Court System	0	0	0	0	1	(1)	1
1538	1999 LLEBG - Probation	0	0	0	0	0	0	0
1539	Glamis Dune Grant	0	571	176	0	3,411	27	3,439
1540	Sugar Cane Proj Ag Ext	0	0	0	0	0	0	0
1541	Assessor PTA Program	0	0	0	0	0	0	0
1542	Roads	208,974	23,567	7,262	126,046	435,058	79,954	515,013
1548	Fish and Game	0	0	0	0	155	85	241
1549	Colonia Tech	0	0	0	0	0	0	0
1550	Stat Rape	0	0	0	0	0	0	0
1551	Emergency Services	0	857	264	2,649	20,399	(1,557)	18,843
1552	Jail Improvement-State	0	0	0	(586)	(49)	(776)	(824)
1553	Jail Improvement-Federal	0	0	0	0	14	2,602	2,616
1554	Criminal Justice Facilities	0	0	0	(11,248)	(10,922)	(11,012)	(21,933)
1556	Geothermal Administration	0	0	0	0	(2,112)	(25,868)	(27,979)
1557	Drug Abuse	0	0	0	7,275	7,428	1,594	9,023
1558	Probation Training	0	0	0	0	1,181	(249)	932
1559	Sheriff Standard Training	0	0	0	0	233	(10)	222
1560	Fire Protection-City of Imperial	0	1,857	572	0	11,536	413	11,949

County of Imperial  
 Countywide Cost Allocation Plan  
 Budget Estimate FY 2019-20  
 Allocation from Service Departments

EXHIBIT A  
12/14/2018 12:44 PM

Org Key	Description	Building Depreciation Allowance	Equipment Depreciation Allowance	Employee Medical Costs	County Executive	GSA Budget/Fiscal	Auditor- Controller	Treasurer	Purchasing
1561	Spec Con Fraud	0	0	0	0	0	0	0	0
1562	CDBG Micro	0	0	0	0	0	3	0	0
1563	H.I.D.T.A.	0	0	0	0	1,085	5,381	87	3,485
1564	Child Abuse and Neg. Protection	0	0	0	0	0	4	0	0
1565	E.C. Training Center - CYA	0	0	0	0	0	17	0	0
1566	Victim/Witness Assistance Prog.	1,207	0	0	0	406	3,151	60	1,082
1567	IVAG	0	0	0	0	0	1	0	0
1570	Alchol Abuse	0	0	0	0	2,092	12,788	270	3,926
1571	CDBG Revolving	0	0	0	0	0	646	12	120
1572	AB75 Health	0	0	0	0	0	0	0	0
1573	Internet Access	0	0	0	0	0	0	0	0
1574	Serv Auth Freeway Emerg	0	0	0	0	0	378	11	0
1575	Whitefly Mgmt.	0	0	0	0	0	11	0	0
1576	Air Pollution Monitoring Grant	0	0	0	0	0	0	0	0
1577	Integrated Waste Mgmt.	0	0	0	0	0	1	0	0
1580	PW Solid Waste	50	19,411	0	0	1,297	6,975	164	4,026
1581	1980 State Park	0	0	0	0	0	0	0	0
1588	Air Pollution-Hazardous Matl.	0	0	0	0	0	0	0	0
1589	CDBG 1985	0	0	0	0	0	1	0	0
1590	Heber Housing	0	0	0	0	0	4	0	0
1592	Mesquite Lake	0	0	0	0	0	0	0	0
1595	Geo Info System	0	0	0	0	0	(900)	0	0
1596	Air Pollution Control - Special	19,021	0	0	0	3,934	11,355	286	4,815
1597	Park Bond Sunbeam	0	0	0	0	0	0	0	0
1598	Park Bond Redhill	0	0	0	0	0	0	0	0
1599	Literacy Volunteers of America	0	0	0	0	0	0	0	0
1600	I.C. Film Commission	0	0	0	0	0	0	0	0
1602	Special Prosecutions Unit	0	0	0	0	2	33	0	0
1603	Area Agency on Aging	176	0	0	0	400	3,807	102	1,983
1604	Tobacco Education	0	0	0	0	273	1,628	30	1,082

County of Imperial  
 Countywide Cost Allocation Plan  
 Budget Estimate FY 2019-20  
 Allocation from Service Departments

EXHIBIT A  
12/14/2018 12:44 PM

Org Key	Description	County Counsel	Human Resources	Equal Employment Opportunity	County Property Services	Total Actual Costs		Total Claimable Costs
						F.Y. 2017-18 Estimated Costs	F.Y. 2019-20	
1561	Spec Con Fraud	0	0	0	0	0	0	0
1562	CDBG Micro	0	0	0	0	3	1	4
1563	H.I.D.T.A.	0	1,428	440	0	11,907	(33)	11,873
1564	Child Abuse and Neg. Protection	0	0	0	0	4	(0)	3
1565	E.C. Training Center - CYA	0	0	0	0	17	(11)	6
1566	Victim/Witness Assistance Prog.	0	1,143	352	575	7,976	1,676	9,653
1567	IVAG	0	0	0	0	1	(4)	(2)
1570	Alcohol Abuse	0	4,428	1,364	(2,552)	22,316	6,606	28,923
1571	CDBG Revolving	0	0	0	0	778	(82)	696
1572	AB75 Health	0	0	0	0	0	0	0
1573	Internet Access	0	0	0	0	0	0	0
1574	Serv Auth Freeway Emerg	0	0	0	0	389	(17)	372
1575	Whitefly Mgmt.	0	0	0	0	11	(4)	8
1576	Air Pollution Monitoring Grant	0	0	0	0	0	0	0
1577	Integrated Waste Mgmt.	0	0	0	0	1	(1)	1
1580	PW Solid Waste	0	2,999	924	3,397	39,243	(10,115)	29,127
1581	1980 State Park	0	0	0	0	0	0	0
1588	Air Pollution-Hazardous Matl.	0	0	0	0	0	0	0
1589	CDBG 1985	0	0	0	0	1	(1)	1
1590	Heber Housing	0	0	0	0	4	1	4
1592	Mesquite Lake	0	0	0	0	0	0	0
1595	Geo Info System	0	0	0	0	(900)	(924)	(1,825)
1596	Air Pollution Control - Special	39,792	6,284	1,937	(11,678)	75,746	39,576	115,323
1597	Park Bond Sunbeam	0	0	0	0	0	0	0
1598	Park Bond Redhill	0	0	0	0	0	0	0
1599	Literacy Volunteers of America	0	0	0	0	0	0	0
1600	I.C. Film Commission	0	0	0	0	0	0	0
1602	Special Prosecutions Unit	0	0	0	0	35	(1,171)	(1,136)
1603	Area Agency on Aging	0	857	264	0	7,589	(4,938)	2,652
1604	Tobacco Education	0	571	176	0	3,760	319	4,079



County of Imperial  
 Countywide Cost Allocation Plan  
 Budget Estimate FY 2019-20  
 Allocation from Service Departments

EXHIBIT A  
12/14/2018 12:44 PM

Org Key	Description	County Counsel	Human Resources	Equal Employment Opportunity	County Property Services	Total Actual Costs		Total Claimable Costs
						F.Y. 2017-18 Estimated Costs	Roll Forward	
						F.Y. 2019-20		F.Y. 2019-20
1605	Park Bond 1988	0	0	0	0	0	0	0
1607	Mosquito Abatement	0	2,285	704	(5,152)	6,605	4,453	11,057
1608	ARID	0	0	0	0	1	(1)	1
1609	Chambers	0	0	0	0	0	0	0
1610	JTPA Administration	0	0	0	0	0	0	0
1611	Volunteer Prog.	0	0	0	0	0	0	0
1612	Colonia II	0	0	0	0	0	0	0
1613	Comm Dev Block Grant	0	0	0	0	0	0	0
1615	Source Reduction	0	0	0	0	0	0	0
1616	Scattered Sites	0	0	0	0	4	1	4
1618	Colonia III	0	0	0	0	4	1	4
1619	Enterprise Comm.	0	0	0	0	0	0	0
1621	Mitigation Fees Fire	0	0	0	0	30	(180)	(151)
1631	Sheriff Fees GC 26731	0	0	0	0	300	203	504
1644	Purchasing Agents Trust	0	0	0	(10,868)	(10,422)	(10,852)	(21,274)
1659	WIA	0	0	0	0	6,761	2,795	9,555
1665	Sheriff Processing Fees	0	286	88	0	1,228	(252)	976
1666	Fiber Optic Network	0	0	0	0	11	(2)	10
1667	CNG Facility	0	0	0	0	32	(4)	29
1668	Federal Asset Forfeiture	0	0	0	0	1,114	(252)	861
1669	State Asset Forfeiture	0	0	0	0	12	(1)	11
1670	Prior Feds Asset Forf	0	0	0	0	0	0	0
1672	POE Colonia Water Service Line	0	0	0	0	0	0	0
1673	Sub Abuse & Crime Prevention	0	0	0	0	0	(11)	(11)
1674	AB1913 Probation	0	1,428	440	0	5,818	667	6,485
1675	EDA Grant	0	0	0	0	303	(198)	105
1676	SARB Probation	0	0	0	0	0	0	0
1677	EPSDT Probation	0	0	0	0	0	0	0
1678	Sub Abuse 2000 Prop 36 Probation	0	0	0	0	0	0	0
1679	EPSDT FRC Brawley Probation	0	0	0	0	0	0	0

County of Imperial  
 Countywide Cost Allocation Plan  
 Budget Estimate FY 2019-20  
 Allocation from Service Departments

EXHIBIT A  
12/14/2018 12:44 PM

Org Key	Description	Building Depreciation Allowance	Equipment Depreciation Allowance	Employee Medical Costs	County Executive	GSA Budget/Fiscal	Auditor- Controller	Treasurer	Purchasing
1680	STAR Grant OET	0	0	0	0	0	0	0	0
1681	Home Funds 2001	0	0	0	0	0	3	0	0
1682	2000 LLEBG Grant Probation	0	0	0	0	0	0	0	0
1683	AB443 Local Asst Law Enf	0	0	0	0	0	1	0	0
1684	2000 LLEBG Grant	0	0	0	0	0	0	0	0
1685	Rural Bus Enterprise Op	0	0	0	0	0	5	0	0
1686	Calexico Gang Violence Suppression	0	0	0	0	0	0	0	0
1687	ICCFCC Juv Hall Rec Home	0	0	0	0	0	0	0	0
1688	Reclamation Grant	0	0	0	0	0	0	0	0
1690	2001-03 LLEBG Program Probation	0	0	0	0	0	0	0	0
1692	Boating Grant Salton Sea Redhill	0	0	0	0	0	1	0	0
1694	CTTCA E-Commerce	0	0	0	0	0	0	0	0
1695	CDBG Bus Loans/Infrastructure	0	0	0	0	0	0	0	0
1696	Comm Adj & Inv Program Grant	0	0	0	0	0	0	0	0
1697	Street Interdiction Team	0	0	0	0	0	0	0	0
1698	Inmate Parenting Grant	0	0	0	0	0	0	0	0
1699	Complete Planning & Tech Study	0	0	0	0	0	0	0	0
1701	Sheriff's Info Tech Project	0	0	0	0	0	131	4	0
1702	Bioterrorism Preparedness	0	0	0	0	0	160	0	0
1703	IVROP Probation	0	0	0	0	0	0	0	0
1704	FAA Grant #14 Security	0	0	0	0	0	0	0	0
1705	TSA Grant Security	0	0	0	0	0	0	0	0
1706	COPPS School Comm Policing	0	0	0	0	0	0	0	0
1707	CDBG Housing Rehab	0	0	0	0	0	4	0	0
1708	LLEBG 2002 LB-BX-1717	0	0	0	0	0	0	0	0
1709	Off Highway Enforcement	0	0	0	0	0	626	21	1,674
1710	District Attorney IVSIT	0	0	0	0	1,205	3,174	34	0
1711	Imperial Safe Schools	0	0	0	0	0	0	0	0
1712	Probation Training Room	0	0	0	0	0	0	0	0
1713	Sheriff Weapon Replacement	0	0	0	0	0	16	0	0

County of Imperial  
 Countywide Cost Allocation Plan  
 Budget Estimate FY 2019-20  
 Allocation from Service Departments

EXHIBIT A  
12/14/2018 12:44 PM

Org Key	Description	County Counsel	Human Resources	Equal Employment Opportunity	County Property Services	Total Actual Costs		Total Claimable Costs
						Estimated Costs F.Y. 2017-18	Roll Forward	
						Estimated Costs F.Y. 2019-20		F.Y. 2019-20
1680	STAR Grant OET	0	0	0	0	0	0	0
1681	Home Funds 2001	0	0	0	0	3	(0)	3
1682	2000 LLEBG Grant Probation	0	0	0	0	0	0	0
1683	AB443 Local Asst Law Enf	0	0	0	0	1	(1)	1
1684	2000 LLEBG Grant	0	0	0	0	0	0	0
1685	Rural Bus Enterprise Op	0	0	0	0	5	(2)	3
1686	Calexico Gang Violence Suppression	0	0	0	0	0	0	0
1687	ICCFCC Juv Hall Rec Home	0	0	0	0	0	0	0
1688	Reclamation Grant	0	0	0	0	0	0	0
1690	2001-03 LLEBG Program Probation	0	0	0	0	0	0	0
1692	Boating Grant Salton Sea Redhill	0	0	0	0	1	(1)	1
1694	CTTCA E-Commerce	0	0	0	0	0	0	0
1695	CDBG Bus Loans/Infrastructure	0	0	0	0	0	0	0
1696	Comm Adj & Inv Program Grant	0	0	0	0	0	0	0
1697	Street Interdiction Team	0	0	0	0	0	0	0
1698	Inmate Parenting Grant	0	0	0	0	0	0	0
1699	Complete Planning & Tech Study	0	0	0	0	0	0	0
1701	Sheriff's Info Tech Project	0	0	0	0	135	(8)	126
1702	Bioterrorism Preparedness	0	0	0	0	160	26	186
1703	IVROP Probation	0	0	0	0	0	0	0
1704	FAA Grant #14 Security	0	0	0	0	0	0	0
1705	TSA Grant Security	0	0	0	0	0	0	0
1706	COPPS School Comm Policing	0	0	0	0	0	0	0
1707	CDBG Housing Rehab	0	0	0	0	4	1	4
1708	LLEBG 2002 LB-BX-1717	0	0	0	0	0	(3)	(3)
1709	Off Highway Enforcement	0	0	0	0	2,321	(317)	2,004
1710	District Attorney IVSIT	0	1,285	396	0	6,095	(283)	5,813
1711	Imperial Safe Schools	0	0	0	0	0	0	0
1712	Probation Training Room	0	0	0	0	0	0	0
1713	Sheriff Weapon Replacement	0	0	0	0	16	(20)	(5)

County of Imperial  
 Countywide Cost Allocation Plan  
 Budget Estimate FY 2019-20  
 Allocation from Service Departments

EXHIBIT A  
12/14/2018 12:44 PM

Org Key	Description	Building Depreciation Allowance	Equipment Depreciation Allowance	Employee Medical Costs	County Executive	GSA Budget/Fiscal	Auditor- Controller	Treasurer	Purchasing
1715	ICOE School Policing Calipatria	0	0	0	0	0	0	0	0
1721	Procurement Technical Assistance	0	0	0	0	0	0	0	0
1724	Medi-Cal/CMSP Fund	0	0	0	0	0	35	0	0
1727	JABG (Probation)	0	0	0	0	0	0	0	0
1728	IHSS Public Auth	0	0	0	0	539	1,482	55	240
1729	Holtville/Heber SCPP	0	0	0	0	0	0	0	0
1737	DHCD Contract #04-STBG-1903	0	0	0	0	0	0	0	0
1741	Sheriff Rec Safety Enf Division	0	0	0	0	0	0	0	0
1748	MHSA Act Prop 63	0	0	0	0	11,548	57,378	1,280	22,337
1761	Cal-Met Grant 06-07	0	0	0	0	0	616	23	60
1764	Stonegarden Grant	0	0	0	0	0	12	0	0
1765	POE Colonia Home Buyers	0	0	0	0	0	0	0	0
1767	OHS Grant 06/08: Pub Safe Disp	0	0	0	0	0	11	0	0
1777	Tens Grant	0	0	0	0	0	140	4	0
1781	Social Security Redaction Prgm	0	0	0	0	0	376	0	0
1784	2007 Homeland Security Grant	0	0	0	0	0	1	0	0
1789	COPS AB 3229 LLSF-Sheriff	0	0	0	0	0	224	6	1,683
1792	MHSA PEI	0	0	0	0	1,438	7,724	165	2,644
1813	Holtville Law Enforcement	0	0	0	0	1,156	3,361	42	240
1814	Court Security	0	0	0	0	2,289	7,037	108	0
1815	Firearms Trafficking Task Force	0	0	0	0	0	11	0	0
4000	Airport Runway Rehab	0	0	0	0	0	1	0	0
4002	Ag Comm Capital Improvement	0	0	0	0	0	2	0	0
4023	AP Mstr Plan 3016010911	0	0	0	0	0	0	0	0
4024	Airport Imp Prog 3016010912	0	0	0	0	0	3	0	0
4025	Juvenile Hall Expansion	0	0	0	0	0	0	0	0
4026	Minimum Security	0	0	0	0	0	0	0	0
4027	Peer Court Mini Grant	0	0	0	0	0	0	0	0
4029	Court Construction Fund	0	0	0	0	0	0	0	0
4030	Literacy Volunteers of America	0	0	0	0	0	1	0	0



County of Imperial  
 Countywide Cost Allocation Plan  
 Budget Estimate FY 2019-20  
 Allocation from Service Departments

EXHIBIT A  
12/14/2018 12:44 PM

Org Key	Description	County Counsel	Human Resources	Equal Employment Opportunity	County Property Services	Total		Total Claimable Costs
						Actual Costs F.Y. 2017-18 Estimated Costs F.Y. 2019-20	Roll Forward	
1715	ICOE School Policing Calipatria	0	0	0	0	0	0	0
1721	Procurement Technical Assistance	0	0	0	0	0	0	0
1724	Medi-Cal/CMSP Fund	0	0	0	0	35	(15)	21
1727	JABG (Probation)	0	0	0	0	0	0	0
1728	IHSS Public Auth	0	1,285	396	0	3,998	283	4,281
1729	Holtville/Heber SCPP	0	0	0	0	0	0	0
1737	DHCD Contract #04-STBG-1903	0	0	0	0	0	0	0
1741	Sheriff Rec Safety Enf Division	0	0	0	0	0	0	0
1748	MHSA Act Prop 63	0	26,852	8,274	(24,789)	102,880	67,612	170,493
1761	Cal-Met Grant 06-07	0	0	0	0	699	30	729
1764	Stonegarden Grant	0	0	0	0	12	4	16
1765	POE Colonia Home Buyers	0	0	0	0	0	0	0
1767	OHS Grant 06/08: Pub Safe Disp	0	0	0	0	11	(2)	10
1777	Tens Grant	0	0	0	0	143	(34)	110
1781	Social Security Redaction Prgm	0	0	0	0	377	(51)	326
1784	2007 Homeland Security Grant	0	0	0	0	1	(1)	1
1789	COPS AB 3229 LLSF-Sheriff	0	0	0	(13,066)	(11,153)	(11,899)	(23,052)
1792	MHSA PEI	0	3,142	968	(1,780)	14,302	3,359	17,660
1813	Holtville Law Enforcement	0	1,428	440	0	6,668	(3,934)	2,734
1814	Court Security	0	3,285	1,012	0	13,731	(1,655)	12,076
1815	Firearms Trafficking Task Force	0	0	0	0	11	(2)	10
4000	Airport Runway Rehab	0	0	0	0	1	(1)	1
4002	Ag Comm Capital Improvement	0	0	0	0	2	(1)	1
4023	AP Mstr Plan 3016010911	0	0	0	0	0	0	0
4024	Airport Imp Prog 3016010912	0	0	0	0	3	(3)	(0)
4025	Juvenile Hall Expansion	0	0	0	0	0	0	0
4026	Minimum Security	0	0	0	0	0	0	0
4027	Peer Court Mini Grant	0	0	0	0	0	0	0
4029	Court Construction Fund	0	0	0	0	0	0	0
4030	Literacy Volunteers of America	0	0	0	0	1	(1)	1



County of Imperial  
 Countywide Cost Allocation Plan  
 Budget Estimate FY 2019-20  
 Allocation from Service Departments

EXHIBIT A  
12/14/2018 12:44 PM

Org Key	Description	County Counsel	Human Resources	Equal Employment Opportunity	County Property Services	Total Actual Costs		Total Claimable Costs
						F.Y. 2017-18 Estimated Costs	F.Y. 2019-20	
4031	Sheriff Min Sec Fencing	0	0	0	0	0	0	0
4032	Library Expansion	0	0	0	0	1	(1)	1
4033	Airport Imperial Cap Improve	0	0	0	0	0	0	0
4034	Solid Waste Cap Equipment	0	0	0	0	0	0	0
4035	Imperial Airport Ramp Expansion	0	0	0	0	0	0	0
4036	Airport Lite Sys Phase III	0	0	0	0	0	0	0
4038	Juv Hall Remodel Cap Improvement	0	0	0	0	0	0	0
4039	FAA Grant #13 Terminal Runway	0	0	0	0	0	0	0
4043	Tel Communication Shelter Fund	0	0	0	0	117	21	138
5000	Airport Imperial	10,726	857	264	(16,295)	1,879	(36,544)	(34,666)
5001	Airport Holtville	0	0	0	0	56	87	142
5002	County Transit Admin Program	0	0	0	0	4	4	7
5003	Special Aviation Imperial	0	0	0	0	0	0	0
5004	Special Aviation Holtville	0	0	0	0	0	(246)	(246)
5005	Solid Waste Closure/Postclosure	0	0	0	0	15	(2)	13
5200	County Garage (ISF)	0	2,285	704	9,157	64,432	28,665	93,098
5202	Central Duplicating (ISF)	0	0	0	0	0	0	0
5203	Centralized Mail (ISF)	0	0	0	9,728	12,207	3,740	15,947
5205	Communications (ISF)	0	0	0	1,203	2,203	(1,452)	752
5206	Loss Reserve-Liabilities (ISF)	0	(18,517)	0	0	(18,204)	(12,625)	(30,828)
5207	Loss Reserve-Workers Comp.(ISF)	0	(29,705)	0	0	(28,732)	(17,949)	(46,682)
5208	Loss Reserve-Unemploy. Ins. (ISF)	0	2,763	0	0	2,887	(8,173)	(5,286)
5209	Loss Reserve-Medical Plan (ISF)	0	(13,098)	0	0	(7,944)	(31,060)	(39,005)
5210	Loss Reserve-Dental/Vision (ISF)	0	(3,962)	0	0	(3,345)	(2,579)	(5,924)
5211	Loss Reserve-Medical Malpractice (ISF)	0	1,757	0	0	1,826	(5,670)	(3,845)
5212	Loss Reserve-Auto (ISF)	0	(9,490)	0	0	(9,404)	(4,825)	(14,229)
5213	Information Systems	0	6,427	1,981	(152)	36,787	(145)	36,642
5516	Retirement	0	2,571	792	0	12,834	(10,694)	2,140
7000	Family Supp Fac Program	0	0	0	0	0	0	0
7001	Trial Court Operations	0	0	0	0	0	0	0

County of Imperial  
 Countywide Cost Allocation Plan  
 Budget Estimate FY 2019-20  
 Allocation from Service Departments

EXHIBIT A  
12/14/2018 12:44 PM

Org Key	Description	Building Depreciation Allowance	Equipment Depreciation Allowance	Employee Medical Costs	County Executive	GSA Budget/Fiscal	Auditor- Controller	Treasurer	Purchasing
7003	ICCFCC	0	0	0	0	49	1,220	116	2,944
7075	Court Systems Operating	51,869	0	0	0	0	5	0	0
7077	CFD98-1 Los Alamos Admin	0	0	0	0	0	96	2	0
7078	Local Transportation Authority	0	0	0	0	0	114	0	0
7079	State Transit Assistance	0	0	0	0	0	23	0	0
7281	LAFCO Operating	0	0	0	0	0	39	1	0
7416	ICTC	0	0	0	0	1,089	4,106	112	0
7417	ICTC-Regional	0	0	0	0	537	2,420	71	0
7418	ICTC-LTA Set Aside	0	0	0	0	0	300	0	0
7445	Child Support	0	0	0	0	0	1,089	57	0
0000	Other	0	3,108	0	0	1,837	143,328	2,655	27,356
<b>Totals</b>		<b>778,345</b>	<b>356,328</b>	<b>0</b>	<b>(2,199)</b>	<b>351,401</b>	<b>1,427,930</b>	<b>116,054</b>	<b>374,215</b>

County of Imperial  
 Countywide Cost Allocation Plan  
 Budget Estimate FY 2019-20  
 Allocation from Service Departments

EXHIBIT A  
12/14/2018 12:44 PM

Org Key	Description	County Counsel	Human Resources	Equal Employment Opportunity	County Property Services	Total		Total Claimable Costs F.Y. 2019-20
						Actual Costs F.Y. 2017-18 Estimated Costs F.Y. 2019-20	Roll Forward	
7003	ICFFC	0	0	0	0	4,330	(234)	4,096
7075	Court Systems Operating	0	0	0	140,568	192,442	15,805	208,247
7077	CFD98-1 Los Alamos Admin	0	0	0	0	98	10	109
7078	Local Transportation Authority	0	0	0	0	114	(14)	100
7079	State Transit Assistance	0	0	0	0	23	0	24
7281	LAFCO Operating	0	0	0	0	40	(0)	40
7416	ICTC	33,409	0	0	0	38,717	32,123	70,841
7417	ICTC-Regional	(7,500)	0	0	0	(4,472)	3,519	(953)
7418	ICTC-LTA Set Aside	(7,500)	0	0	0	(7,199)	242	(6,958)
7445	Child Support	0	0	0	0	1,146	(68)	1,078
0000	Other	(4,293)	4,142	1,276	662,903	842,313	141,189	983,502
	Totals	937,296	589,642	189,602	4,356,445	9,475,061	(50,508)	9,424,552