



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

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of San Joaquin  
Stockton, California**

**Date: July 2, 2021  
Filing Ref: SJO22**

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 **2021-22**. 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.

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

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The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, for further allocation to federal grants and contracts performed by the respective county departments.

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

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|-----------------------------|--------------------------------|
| 1. Employee Fringe Benefits | 11. Central Telephone ISF      |
| 2. Auditor-Controller       | 12. Radio Communications ISF   |
| 3. County Administration    | 13. Southern Water System ISF  |
| 4. County Counsel           | 14. Purchasing ISF             |
| 5. Facilities Management    | 15. Health Insurance ISF       |
| 6. Purchasing & Support     | 16. Dental Insurance ISF       |
| 7. Human Resources          | 17. Medical Malpractice ISF    |
| 8. Fleet Services ISF       | 18. Casualty Insurance ISF     |
| 9. Information Systems ISF  | 19. WC Insurance ISF           |
| 10. Office Automation ISF   | 20. Unemployment Insurance 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.

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**SECTION III: CONDITIONS**

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**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:** Adjustments totaling \$(1,952,455) must be included when calculating the carry-forward in the FY 2023-24 cost plan using FY 2021-22 Actuals: \$(16,801) in adjustments was added because the County no longer provides facility management and building maintenance services to “2021274000 - County Support to Courts” receiving department. \$(1,876,213) in adjustments was added because Information Systems became an Internal Service Fund in FY 2018-19. \$(57,194) and \$(2,247) in adjustments was added for the removal of the Treasurer-Tax Collector, and Parks and Recreation central service department, respectively, due to nominal allocable costs.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF SAN JOAQUIN**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Jeffery M. Woltkamp

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

Name

Assistant Auditor-Controller

Title

7-2-2021

7-2-2021

Date

Date

**Negotiated by Loc Trinh  
Telephone (916) 445-2987**

cc: State and Federal Agencies  
Attachment: Summary Schedule

**San Joaquin County, California**  
**Cost Allocation Plan for Fiscal Year 2021-2022, Title 2 CFR Part 200 Version**  
**Source Cost Data from Fiscal Year 2019-2020**

**ALLOCATION OF COUNTY-WIDE ADMINISTRATIVE AND SUPPORT SERVICES COSTS**

FUND/ DEPT ACCOUNT NUMBER	NAME	1010100000- BOARD OF SUPERVISORS	1011000000- TREASURER-TAX COLLECTOR	1011100000- ASSESSOR	1011600000- REVENUE AND RECOVERY	1013000000- REGISTRAR OF VOTERS	1014000000- GENERAL SERVICES	1014300000- CAPITAL PROJECT ADMIN	1014400000- AIRPORT EAST BUSINESS PARK	1016000000- SURVEYOR
BUILD	Building Depreciation	\$ 122,931	\$ 84,760	\$ 212,581	\$ 77,540	\$ 161,380	\$ -	\$ -	\$ -	\$ 6,330
EQUIP	Equipment Depreciation	-	33,060	945	295	195,993	-	-	-	3,574
DEBT SVS	Debt Service Interest	196,104	135,212	339,116	123,695	257,438	-	-	-	-
1010800000	Auditor-Controller	206,592	388,658	33,519	6,413	61,241	1,306	1,470	682	1,145
1010200000	County Administration	6,450	8,167	23,682	4,269	14,176	1,309	1,333	137	1,004
1011800000	County Counsel	668,896	46,934	133,930	6,229	95,396	-	-	734	-
1014200000	Facilities Management	195,362	134,701	332,520	123,299	257,743	-	(4,982)	-	7,955
1011200000	Purchasing & Support	13,423	762	12,612	2,657	23,905	141	836	691	921
1012400000	Human Resources	12,190	21,676	68,364	12,506	26,679	2,401	2,637	-	2,501
<b>ALLOCATED COSTS</b>		<b>\$ 1,421,947</b>	<b>\$ 853,931</b>	<b>\$ 1,157,269</b>	<b>\$ 356,903</b>	<b>\$ 1,093,951</b>	<b>\$ 5,158</b>	<b>\$ 1,294</b>	<b>\$ 2,244</b>	<b>\$ 23,431</b>
FIXED COSTS (Prior Year Allocations) [1]		\$ 623,260	\$ 296,273	\$ 1,254,714	\$ 302,836	\$ 639,418	\$ -	\$ 20,985	\$ 1,157	\$ 29,292
FIXED COSTS - FY 19/20 AUDIT ADJUSTMENTS [2]		\$ 16,079	\$ -	\$ (296,654)	\$ 1,160	\$ (19,061)	\$ -	\$ 1,998	\$ 10	\$ 97
ADJUSTED FIXED COSTS		\$ 639,339	\$ 296,273	\$ 958,060	\$ 303,996	\$ 620,357	\$ -	\$ 22,983	\$ 1,167	\$ 29,389
<b>CARRY FORWARD [3]</b>		<b>\$ 782,608</b>	<b>\$ 557,658</b>	<b>\$ 199,209</b>	<b>\$ 52,907</b>	<b>\$ 473,594</b>	<b>\$ 5,158</b>	<b>\$ (21,689)</b>	<b>\$ 1,077</b>	<b>\$ (5,958)</b>
ADJUSTMENTS:										
ADJUSTMENTS - INFORMATION SYSTEMS [5]		\$ 15,348	\$ -	\$ (299,980)	\$ 379	\$ (20,603)	\$ -	\$ (726)	\$ -	\$ -
ADJUSTMENTS - TREASURER-TAX COLLECTOR [5]		\$ (24)	\$ -	\$ (148)	\$ (1,394)	\$ (67)	\$ -	\$ (6)	\$ (2)	\$ (4)
ADJUSTMENTS - FACILITY MANAGEMENT [6]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - PARKS & RECREATION [5]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>COSTS WITH CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 2,219,879</b>	<b>\$ 1,411,589</b>	<b>\$ 1,056,350</b>	<b>\$ 408,795</b>	<b>\$ 1,546,875</b>	<b>\$ 10,315</b>	<b>\$ (21,127)</b>	<b>\$ 3,319</b>	<b>\$ 17,469</b>

Notes

[1] FY 2020 Estimate based on FY 2018 actuals (final v.12.20.18); "AO - All Other" column includes Property Tax, SB90 and several departments no longer in use. Treasurer/Tax collector and Information Systems Division were previously allocating departments. Fixed Costs amounts for these two grantees are sourced from prior plan "B. Incoming Costs" schedules.

[2] According to section "F. Special Remarks" in the 19/20 cost plan's Formalized Negotiation Agreement signed by both the SCO and the Auditor-Controller's (Exhibit 1), adjustments totaling (\$459,700) must not be included and (\$245,632) must be included when calculating the carry-forward in the Estimated Cost Allocation Plan.

[3] Represents difference in FY 2020 estimate and FY 2020 actuals.

[4] Unallocated amount represents the Tax Apportionment function in the Auditor-Controller's Office; the General Government and Budget - Unallowable functions in the County Administrator's Office and the Litigation function in the County Counsel's Office.

[5] Information Systems is no longer a central service department; now an ISF as of FY 19/20. Treasurer Tax Collector and Parks/Recreation are also no longer CS departments. Estimated allocations removed.

[6] County no longer provides Facility Maintenance to the Courthouse facility.

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**Cost Allocation Plan for Fiscal Year 2021-2022, Title 2 CFR Part 200 Version**  
**Source Cost Data from Fiscal Year 2019-2020**

**ALLOCATION OF COUNTY-WIDE ADMINISTRATIVE AND SUPPORT SERVICES COSTS**

FUND/ DEPT ACCOUNT NUMBER	NAME	1040148000- PUBLIC IMPROVEMENT	2020200000- DISTRICT ATTORNEY	2020202000- DA- REAL ESTATE FRAUD	2020204000- DA- FAMILY JUSTICE CENTER	2020205000- DA- VICTIM ASSISTANCE	2020206000- DA- CONSUMER FRAUD-PROP 64	2020207000- DA- EPU INVESTIGATION_ PROSECUTI	2020209000- DA- CHILD ABDUCTION	2020210000- DA- NARCOTICS ENFORCEMENT
BUILD	Building Depreciation	\$ -	\$ 302,496	\$ 6,785	\$ -	\$ 3,395	\$ -	\$ -	\$ -	\$ 1,455
EQUIP	Equipment Depreciation	-	7,489	-	19,110	-	-	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-	-	-	-
1010800000	Auditor-Controller	2,827	89,548	844	1,381	(1,515)	5,184	611	1,146	(5,990)
1010200000	County Administration	975	77,864	1,159	1,141	1,995	5,456	43	1,222	85
1011800000	County Counsel	1,510	29,739	-	-	-	-	-	-	-
1014200000	Facilities Management	-	1,361,973	1,784	(21,684)	12,790	-	-	-	5,482
1011200000	Purchasing & Support	57,159	117,128	-	1,606	(1)	922	-	230	-
1012400000	Human Resources	-	160,906	-	3,335	7,503	11,672	-	2,501	-
<b>ALLOCATED COSTS</b>		<b>\$ 62,471</b>	<b>\$ 2,147,143</b>	<b>\$ 10,572</b>	<b>\$ 4,889</b>	<b>\$ 24,168</b>	<b>\$ 23,234</b>	<b>\$ 654</b>	<b>\$ 5,099</b>	<b>\$ 1,032</b>
FIXED COSTS (Prior Year Allocations) [1]		\$ (30,135)	\$ 1,702,477	\$ 572	\$ -	\$ 40,501	\$ 20,150	\$ 1,657	\$ 3,624	\$ 27,014
FIXED COSTS - FY 19/20 AUDIT ADJUSTMENTS [2]		\$ 196	\$ (81,354)	\$ 10	\$ -	\$ 327	\$ 635	\$ 78	\$ 129	\$ 20
ADJUSTED FIXED COSTS		\$ (29,939)	\$ 1,621,123	\$ 582	\$ -	\$ 40,828	\$ 20,785	\$ 1,735	\$ 3,753	\$ 27,034
<b>CARRY FORWARD [3]</b>		<b>\$ 92,410</b>	<b>\$ 526,020</b>	<b>\$ 9,990</b>	<b>\$ 4,889</b>	<b>\$ (16,660)</b>	<b>\$ 2,449</b>	<b>\$ (1,081)</b>	<b>\$ 1,346</b>	<b>\$ (26,002)</b>
ADJUSTMENTS:										
ADJUSTMENTS - INFORMATION SYSTEMS [5]		\$ -	\$ (89,602)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - TREASURER-TAX COLLECTOR [5]		\$ (58)	\$ (386)	\$ (3)	\$ -	\$ (7)	\$ (22)	\$ (25)	\$ (5)	\$ (5)
ADJUSTMENTS - FACILITY MANAGEMENT [6]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - PARKS & RECREATION [5]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>COSTS WITH CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 154,822</b>	<b>\$ 2,583,175</b>	<b>\$ 20,559</b>	<b>\$ 9,778</b>	<b>\$ 7,501</b>	<b>\$ 25,660</b>	<b>\$ (452)</b>	<b>\$ 6,441</b>	<b>\$ (24,975)</b>

Notes

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[2] According to section "F. Special Remarks" in the 19/20 cost plan's Formalized Negotiation Agreement signed by both the SCO and the Auditor-Controller's (Exhibit 1), adjustments totaling (\$459,700) must not be included and (\$245,632) must be included when calculating the carry-forward in the Estimated Cost Allocation Plan.

[3] Represents difference in FY 2020 estimate and FY 2020 actuals.

[4] Unallocated amount represents the Tax Apportionment function in the Auditor Controller's Office; the General Government and Budget - Unallowable functions in the County Administrator's Office and the Litigation function in the County Counsel's Office.

[5] Information Systems is no longer a central service department; now an ISF as of FY 19/20. Treasurer Tax Collector and Parks/Recreation are also no longer CS departments. Estimated allocations removed.

[6] County no longer provides Facility Maintenance to the Courthouse facility.

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Cost Allocation Plan for Fiscal Year 2021-2022, Title 2 CFR Part 200 Version  
Source Cost Data from Fiscal Year 2019-2020**

**ALLOCATION OF COUNTY-WIDE ADMINISTRATIVE AND SUPPORT SERVICES COSTS**

FUND/ DEPT ACCOUNT NUMBER	NAME	2020212000- DA- AUTO INSURANCE FRAUD	2020216000- DA- WORKERS COMP INS FRAUD	2020217000- DA- PUBLIC ASSISTANCE FRAUD	2020225000- DA- YOUTH GUN VIOLE- JAG	2020273000- DA- VICTIM WITNESS PROG	2020278240- DA- RURAL CRIMES PREVENTION	2020278250- DA- CRIMINAL RESTITUTION PROG	2020278270- DA- UNDERSERVED VICTIM ADVOCACY	2020281000- DA- SLESF-AB109
BUILD	Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ 2,866	\$ -	\$ -	\$ -	\$ -
EQUIP	Equipment Depreciation	-	-	-	-	-	-	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-	-	-	-
1010800000	Auditor-Controller	307	571	5,460	157	4,625	280	486	253	254
1010200000	County Administration	471	738	5,834	245	3,710	422	460	382	411
1011800000	County Counsel	-	-	-	-	-	-	-	-	-
1014200000	Facilities Management	-	-	-	-	3,315	-	-	-	-
1011200000	Purchasing & Support	-	439	691	-	2,896	-	-	-	-
1012400000	Human Resources	-	-	12,506	-	13,339	-	1,667	-	-
<b>ALLOCATED COSTS</b>		<b>\$ 778</b>	<b>\$ 1,748</b>	<b>\$ 24,491</b>	<b>\$ 403</b>	<b>\$ 30,751</b>	<b>\$ 702</b>	<b>\$ 2,614</b>	<b>\$ 635</b>	<b>\$ 665</b>
FIXED COSTS (Prior Year Allocations) [1]		\$ 75	\$ 859	\$ 21,227	\$ -	\$ 29,473	\$ -	\$ 3,269	\$ 10	\$ 29
FIXED COSTS - FY 19/20 AUDIT ADJUSTMENTS [2]		\$ 2	\$ 13	\$ 678	\$ -	\$ 614	\$ -	\$ 119	\$ 1	\$ -
ADJUSTED FIXED COSTS		\$ 77	\$ 872	\$ 21,905	\$ -	\$ 30,087	\$ -	\$ 3,388	\$ 11	\$ 29
<b>CARRY FORWARD [3]</b>		<b>\$ 701</b>	<b>\$ 876</b>	<b>\$ 2,586</b>	<b>\$ 403</b>	<b>\$ 664</b>	<b>\$ 702</b>	<b>\$ (774)</b>	<b>\$ 624</b>	<b>\$ 636</b>
<b>ADJUSTMENTS:</b>										
ADJUSTMENTS - INFORMATION SYSTEMS [5]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - TREASURER-TAX COLLECTOR [5]		\$ (1)	\$ (4)	\$ (37)	\$ -	\$ (24)	\$ -	\$ (2)	\$ -	\$ -
ADJUSTMENTS - FACILITY MANAGEMENT [6]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - PARKS & RECREATION [5]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>COSTS WITH CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 1,479</b>	<b>\$ 2,621</b>	<b>\$ 27,040</b>	<b>\$ 805</b>	<b>\$ 31,392</b>	<b>\$ 1,404</b>	<b>\$ 1,837</b>	<b>\$ 1,259</b>	<b>\$ 1,302</b>

Notes

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[2] According to section "F. Special Remarks" in the 19/20 cost plan's Formalized Negotiation Agreement signed by both the SCO and the Auditor-Controller's (Exhibit 1), adjustments totaling (\$459,700) must not be included and (\$245,632) must be included when calculating the carry-forward in the Estimated Cost Allocation Plan.

[3] Represents difference in FY 2020 estimate and FY 2020 actuals.

[4] Unallocated amount represents the Tax Apportionment function in the Auditor Controller's Office; the General Government and Budget - Unallowable functions in the County Administrator's Office and the Litigation function in the County Counsel's Office.

[5] Information Systems is no longer a central service department; now an ISF as of FY 19/20. Treasurer-Tax Collector and Parks/Recreation are also no longer CS departments. Estimated allocations removed.

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**ALLOCATION OF COUNTY-WIDE ADMINISTRATIVE AND SUPPORT SERVICES COSTS**

FUND/ DEPT ACCOUNT NUMBER	NAME	2020300000- CHILD SUPPORT	2020400000- PUBLIC DEFENDER	2021000000- GRAND JURY	2021200000- PRETRIAL SERVICES	2021274000- COUNTY SUPPORT TO COURTS	2021300000- COURT ASSIGNED COUNSEL	2021602000- SHERIFF- BOATING SAFETY	2021606000- SHERIFF- NARCOTICS ENFORCEMENT	2021609000- SHERIFF-CAL MMET
BUILD	Building Depreciation	\$ -	\$ 129,309	\$ -	\$ -	\$ 46,037	\$ -	\$ -	\$ -	\$ -
EQUIP	Equipment Depreciation	-	147	-	908	-	-	4,550	-	6,389
DEBT SVS	Debt Service Interest	-	-	-	-	-	-	-	-	-
1010800000	Auditor-Controller	27,141	34,753	144	8,141	20,052	12,688	3,733	(0)	3,531
1010200000	County Administration	12,224	34,748	238	7,581	28,395	8,240	3,713	-	1,086
1011800000	County Counsel	378	9,186	5,147	-	76,158	-	-	-	-
1014200000	Facilities Management	6,190	236,411	-	-	(2,554)	-	-	-	(1,374)
1011200000	Purchasing & Support	27,669	4,901	(17)	9,298	230	-	3,227	-	4,608
1012400000	Human Resources	107,145	74,200	-	20,009	-	-	5,836	-	834
<b>ALLOCATED COSTS</b>		<b>\$ 180,747</b>	<b>\$ 523,655</b>	<b>\$ 5,511</b>	<b>\$ 45,937</b>	<b>\$ 168,320</b>	<b>\$ 20,929</b>	<b>\$ 21,059</b>	<b>\$ (0)</b>	<b>\$ 15,074</b>
FIXED COSTS (Prior Year Allocations) [1]		\$ 394,914	\$ 349,233	\$ 8,995	\$ 32,855	\$ 50,498	\$ 12,073	\$ 45,805	\$ 276	\$ 7,861
FIXED COSTS - FY 19/20 AUDIT ADJUSTMENTS [2]		\$ (159,440)	\$ 23,452	\$ 21	\$ 869	\$ 2	\$ 592	\$ 325	\$ 14	\$ 271
ADJUSTED FIXED COSTS		\$ 235,474	\$ 372,685	\$ 9,016	\$ 33,724	\$ 50,500	\$ 12,665	\$ 46,130	\$ 290	\$ 8,132
<b>CARRY FORWARD [3]</b>		<b>\$ (54,727)</b>	<b>\$ 150,970</b>	<b>\$ (3,505)</b>	<b>\$ 12,213</b>	<b>\$ 117,820</b>	<b>\$ 8,264</b>	<b>\$ (25,071)</b>	<b>\$ (290)</b>	<b>\$ 6,942</b>
ADJUSTMENTS:										
ADJUSTMENTS - INFORMATION SYSTEMS [5]		\$ (164,723)	\$ 19,719	\$ -	\$ -	\$ -	\$ 8	\$ -	\$ -	\$ -
ADJUSTMENTS - TREASURER-TAX COLLECTOR [5]		\$ (261)	\$ (170)	\$ -	\$ (33)	\$ -	\$ (187)	\$ (20)	\$ (4)	\$ (63)
ADJUSTMENTS - FACILITY MANAGEMENT [6]		\$ -	\$ -	\$ -	\$ -	\$ (2,247)	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - PARKS & RECREATION [5]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>COSTS WITH CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ (38,964)</b>	<b>\$ 694,174</b>	<b>\$ 2,006</b>	<b>\$ 58,117</b>	<b>\$ 283,893</b>	<b>\$ 29,013</b>	<b>\$ (4,032)</b>	<b>\$ (294)</b>	<b>\$ 21,953</b>

Notes

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**Source Cost Data from Fiscal Year 2019-2020**

**ALLOCATION OF COUNTY-WIDE ADMINISTRATIVE AND SUPPORT SERVICES COSTS**

FUND/ DEPT ACCOUNT NUMBER	NAME	2021610000- SHERIFF- AUTOMATED FINGERPRINT	2021613000- SHERIFF-HI-TECH CRIMES	2021614000- SHERIFF-AGNET	2021615000- SHERIFF- MOUNTAIN HOUSE	2021619000- SHERIFF-ANIMAL CONTROL	2021620000- SHERIFF-PATROL	2021622000- SHERIFF- COMMUNICATIO NS	2021626000- SHERIFF- DETECTIVES	2021627000- SHERIFF-AUTO THEFT PROG
BUILD	Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIP	Equipment Depreciation	165,106	808	3,103	4,492	2,389	81,424	10,856	16,413	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-	-	-	-
1010800000	Auditor-Controller	891	385	8,571	2,884	4,111	59,032	8,750	17,687	694
1010200000	County Administration	907	444	9,280	2,669	2,607	65,154	8,419	18,297	386
1011800000	County Counsel	-	-	-	-	-	-	-	-	-
1014200000	Facilities Management	-	-	-	-	(2,430)	(7,045)	-	12,907	-
1011200000	Purchasing & Support	691	-	42	461	1,444	21,399	229	5,991	1,152
1012400000	Human Resources	-	834	17,508	5,836	7,503	113,384	25,011	35,016	1,667
<b>ALLOCATED COSTS</b>		<b>\$ 167,595</b>	<b>\$ 2,470</b>	<b>\$ 38,504</b>	<b>\$ 16,341</b>	<b>\$ 15,625</b>	<b>\$ 333,348</b>	<b>\$ 53,265</b>	<b>\$ 106,311</b>	<b>\$ 3,900</b>
FIXED COSTS (Prior Year Allocations) [1]		\$ 84,789	\$ 1,208	\$ 5,531	\$ 12,574	\$ 63,473	\$ 334,849	\$ 55,736	\$ 112,904	\$ 5,804
FIXED COSTS - FY 19/20 AUDIT ADJUSTMENTS [2]		\$ 28	\$ 40	\$ 207	\$ 321	\$ 477	\$ 12,775	\$ 1,491	\$ 3,385	\$ 65
ADJUSTED FIXED COSTS		\$ 84,817	\$ 1,248	\$ 5,738	\$ 12,895	\$ 63,950	\$ 347,624	\$ 57,227	\$ 116,289	\$ 5,869
<b>CARRY FORWARD [3]</b>		<b>\$ 82,778</b>	<b>\$ 1,222</b>	<b>\$ 32,766</b>	<b>\$ 3,446</b>	<b>\$ (48,325)</b>	<b>\$ (14,276)</b>	<b>\$ (3,962)</b>	<b>\$ (9,978)</b>	<b>\$ (1,969)</b>
ADJUSTMENTS:										
ADJUSTMENTS - INFORMATION SYSTEMS [5]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,185	\$ -	\$ 1,342	\$ -
ADJUSTMENTS - TREASURER-TAX COLLECTOR [5]		\$ (9)	\$ (1)	\$ (7)	\$ (19)	\$ (51)	\$ (281)	\$ (46)	\$ (75)	\$ (9)
ADJUSTMENTS - FACILITY MANAGEMENT [6]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - PARKS & RECREATION [5]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>COSTS WITH CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 250,364</b>	<b>\$ 3,692</b>	<b>\$ 71,263</b>	<b>\$ 19,767</b>	<b>\$ (32,752)</b>	<b>\$ 324,976</b>	<b>\$ 49,258</b>	<b>\$ 97,599</b>	<b>\$ 1,923</b>

Notes

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**ALLOCATION OF COUNTY-WIDE ADMINISTRATIVE AND SUPPORT SERVICES COSTS**

FUND/ DEPT ACCOUNT NUMBER	NAME	2021628000- SHERIFF- RECORDS	2021635000- SHERIFF-CIVIL	2021640000- SHERIFF- MEDICAL EXAMINER	2021645000- SHERIFF-ADMIN SUPPORT SERVICES	2021649000- SHERIFF- INFORMATION SYSTEMS	2021650000- SHERIFF- LATHROP POLICE CONTRAC	2021655000- SHERIFF-PATROL- SLESF-AB109	2021657000- SHERIFF- CUSTODY-SLESF- AB109	2021658000- SHERIFF-COURT SERVICES
BUILD	Building Depreciation	\$ -	\$ -	\$ -	\$ 14,249	\$ -	\$ -	\$ -	\$ -	\$ 27,029
EQUIP	Equipment Depreciation	12,702	16,639	16,523	15,038	1,909	2,610	-	-	1,785
DEBT SVS	Debt Service Interest	-	-	-	-	-	-	-	-	-
1010800000	Auditor-Controller	12,177	4,871	11,056	27,764	5,957	11,707	885	449	20,964
1010200000	County Administration	10,937	4,378	6,425	21,281	4,965	11,948	393	128	21,767
1011800000	County Counsel	-	-	129,841	-	-	-	-	-	-
1014200000	Facilities Management	-	-	49,031	378,840	-	-	-	-	101,830
1011200000	Purchasing & Support	-	1,692	10,496	6,748	14,518	1,152	2,074	1,844	1,445
1012400000	Human Resources	43,353	10,838	7,503	53,357	4,169	22,510	834	-	62,528
<b>ALLOCATED COSTS</b>		<b>\$ 79,170</b>	<b>\$ 38,419</b>	<b>\$ 230,887</b>	<b>\$ 517,278</b>	<b>\$ 31,517</b>	<b>\$ 49,929</b>	<b>\$ 4,186</b>	<b>\$ 2,420</b>	<b>\$ 237,348</b>
FIXED COSTS (Prior Year Allocations) [1]		\$ 347	\$ 33,751	\$ 90,774	\$ 778,064	\$ 196,548	\$ 41,915	\$ 1,306	\$ 2,280	\$ 223,799
FIXED COSTS - FY 19/20 AUDIT ADJUSTMENTS [2]		\$ 48,611	\$ 718	\$ 859	\$ 12,298	\$ (178,800)	\$ 1,953	\$ 41	\$ 74	\$ 3,168
ADJUSTED FIXED COSTS		\$ 48,958	\$ 34,469	\$ 91,643	\$ 790,362	\$ 17,748	\$ 43,868	\$ 1,347	\$ 2,354	\$ 226,967
<b>CARRY FORWARD [3]</b>		<b>\$ 30,212</b>	<b>\$ 3,950</b>	<b>\$ 139,244</b>	<b>\$ (273,084)</b>	<b>\$ 13,769</b>	<b>\$ 6,061</b>	<b>\$ 2,839</b>	<b>\$ 66</b>	<b>\$ 10,381</b>
ADJUSTMENTS:										
ADJUSTMENTS - INFORMATION SYSTEMS [5]		\$ 46,871	\$ 3	\$ -	\$ 8,735	\$ (179,141)	\$ 8	\$ -	\$ -	\$ -
ADJUSTMENTS - TREASURER-TAX COLLECTOR [5]		\$ (43)	\$ (37)	\$ (157)	\$ (181)	\$ (72)	\$ (37)	\$ (1)	\$ (12)	\$ (74)
ADJUSTMENTS - FACILITY MANAGEMENT [6]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - PARKS & RECREATION [5]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>COSTS WITH CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 156,210</b>	<b>\$ 42,335</b>	<b>\$ 369,974</b>	<b>\$ 252,748</b>	<b>\$ (133,926)</b>	<b>\$ 55,960</b>	<b>\$ 7,023</b>	<b>\$ 2,475</b>	<b>\$ 247,656</b>

Notes

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**ALLOCATION OF COUNTY-WIDE ADMINISTRATIVE AND SUPPORT SERVICES COSTS**

FUND/ DEPT ACCOUNT NUMBER	NAME	2022600000- SHERIFF- CUSTODY	2022610000- SHERIFF-LOC COMM CORR- AB109	2022620000- SHERIFF-WORK PROGRAM	2022621000- CORRECTIONAL HEALTH SERVICES	2022700000- PROBATION- JUVENILE	2022702000- PROBATION- ADULT	2022702300- PROB-ADULT- SB678	2022702510- PROBATION-LOC COMM CORR- AB109	2022710000- PROBATION-JAG PROG
BUILD	Building Depreciation	\$ 999,264	\$ -	\$ -	\$ -	\$ 77,909	\$ 31,169	\$ 19,018	\$ 72,842	\$ -
EQUIP	Equipment Depreciation	77,705	-	4,737	29,233	6,889	6,083	11,855	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-	-	-	-
1010800000	Auditor-Controller	112,200	3,641	2,652	42,353	93,869	16,768	8,056	21,828	14
1010200000	County Administration	121,134	1,815	2,320	29,497	14,129	16,430	6,350	20,580	21
1011800000	County Counsel	69,083	-	-	-	-	34,819	-	-	-
1014200000	Facilities Management	2,175,849	-	11,496	120,255	97,934	102,895	61,695	255,828	-
1011200000	Purchasing & Support	20,742	1,383	2,029	40,766	12,746	3,710	12,676	23,739	-
1012400000	Human Resources	243,443	25,845	6,670	75,867	35,696	48,355	14,173	33,348	-
<b>ALLOCATED COSTS</b>		<b>\$ 3,819,420</b>	<b>\$ 32,684</b>	<b>\$ 29,904</b>	<b>\$ 337,972</b>	<b>\$ 339,173</b>	<b>\$ 260,229</b>	<b>\$ 133,823</b>	<b>\$ 428,164</b>	<b>\$ 36</b>
FIXED COSTS (Prior Year Allocations) [1]		\$ 3,320,360	\$ 38,733	\$ 21,791	\$ 420,836	\$ 162,233	\$ 666,718	\$ 3,905	\$ (21,402)	\$ -
FIXED COSTS - FY 19/20 AUDIT ADJUSTMENTS [2]		\$ 167,692	\$ 1,320	\$ 438	\$ 4,252	\$ (10,635)	\$ 2,344	\$ 764	\$ 8	\$ -
ADJUSTED FIXED COSTS		\$ 3,488,052	\$ 40,053	\$ 22,229	\$ 425,088	\$ 151,598	\$ 669,062	\$ 4,669	\$ (21,394)	\$ -
<b>CARRY FORWARD [3]</b>		<b>\$ 331,368</b>	<b>\$ (7,369)</b>	<b>\$ 7,675</b>	<b>\$ (87,116)</b>	<b>\$ 187,575</b>	<b>\$ (408,833)</b>	<b>\$ 129,154</b>	<b>\$ 449,558</b>	<b>\$ 36</b>
ADJUSTMENTS:										
ADJUSTMENTS - INFORMATION SYSTEMS [5]		\$ 152,317	\$ -	\$ -	\$ (538)	\$ (13,157)	\$ -	\$ -	\$ (1,577)	\$ -
ADJUSTMENTS - TREASURER-TAX COLLECTOR [5]		\$ (459)	\$ (39)	\$ (42)	\$ (370)	\$ (116)	\$ (82)	\$ (64)	\$ (145)	\$ -
ADJUSTMENTS - FACILITY MANAGEMENT [6]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - PARKS & RECREATION [5]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>COSTS WITH CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 4,302,646</b>	<b>\$ 25,275</b>	<b>\$ 37,537</b>	<b>\$ 249,948</b>	<b>\$ 513,475</b>	<b>\$ (148,687)</b>	<b>\$ 262,914</b>	<b>\$ 876,001</b>	<b>\$ 71</b>

Notes

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**ALLOCATION OF COUNTY-WIDE ADMINISTRATIVE AND SUPPORT SERVICES COSTS**

FUND/ DEPT ACCOUNT NUMBER	NAME	2022745000- PROBATION- ADMINISTRATIO N	2022785000- AB118-ELEAS- COPS-JJP	2022800000- PROBATION- JUVENILE DETENTION	2023024000- JAG CENTRALIZED REV N COSTS	2023060000- WATER RESOURCES	2023070000- DELTA ACTIVITIES	2024100000- FLOOD CHANNEL MAINTENANCE	2024700000- AGRICULTURAL COMMISSIONER	2025600000- COMMUNITY DEVELOPMENT SERVICES
BUILD	Building Depreciation	\$ 38,109	\$ -	\$ 299,396	\$ -	\$ -	\$ -	\$ -	\$ 216,450	\$ 180,728
EQUIP	Equipment Depreciation	1,971	-	147,996	-	-	-	-	22,908	33,468
DEBT SVS	Debt Service Interest	-	-	-	-	-	-	-	-	-
1010800000	Auditor-Controller	12,911	2,951	31,639	(0)	3,983	1,396	5,508	20,127	14,622
1010200000	County Administration	10,220	2,035	29,845	(1)	4,116	(147)	5,160	15,660	17,030
1011800000	County Counsel	15,980	-	-	-	39,313	718	-	61,983	276,688
1014200000	Facilities Management	9,726	(5,475)	525,965	-	-	-	-	292,068	113,780
1011200000	Purchasing & Support	19,238	9,450	22,573	-	1,843	691	-	16,535	10,663
1012400000	Human Resources	7,642	15,007	71,699	-	6,102	-	19,175	51,590	43,113
<b>ALLOCATED COSTS</b>		<b>\$ 115,798</b>	<b>\$ 23,967</b>	<b>\$ 1,129,113</b>	<b>\$ (1)</b>	<b>\$ 55,358</b>	<b>\$ 2,658</b>	<b>\$ 29,843</b>	<b>\$ 697,321</b>	<b>\$ 690,094</b>
FIXED COSTS (Prior Year Allocations) [1]		\$ 25,045	\$ 19,997	\$ 1,025,224	\$ 30	\$ 8,470	\$ 2,918	\$ 28,037	\$ 552,232	\$ 433,602
FIXED COSTS - FY 19/20 AUDIT ADJUSTMENTS [2]		\$ 163,522	\$ 614	\$ 4,531	\$ 2	\$ 286	\$ 114	\$ 995	\$ 480	\$ 3,642
ADJUSTED FIXED COSTS		\$ 188,567	\$ 20,611	\$ 1,029,755	\$ 32	\$ 8,756	\$ 3,032	\$ 29,032	\$ 552,712	\$ 437,244
<b>CARRY FORWARD [3]</b>		<b>\$ (72,769)</b>	<b>\$ 3,356</b>	<b>\$ 99,358</b>	<b>\$ (33)</b>	<b>\$ 46,602</b>	<b>\$ (374)</b>	<b>\$ 811</b>	<b>\$ 144,609</b>	<b>\$ 252,850</b>
<b>ADJUSTMENTS:</b>										
ADJUSTMENTS - INFORMATION SYSTEMS [5]		\$ 162,347	\$ -	\$ (211)	\$ -	\$ -	\$ -	\$ -	\$ (3,002)	\$ (59)
ADJUSTMENTS - TREASURER-TAX COLLECTOR [5]		\$ (90)	\$ (41)	\$ (201)	\$ -	\$ (8)	\$ (29)	\$ (20)	\$ (137)	\$ (116)
ADJUSTMENTS - FACILITY MANAGEMENT [6]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - PARKS & RECREATION [5]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (677)
<b>COSTS WITH CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 205,286</b>	<b>\$ 27,282</b>	<b>\$ 1,228,059</b>	<b>\$ (34)</b>	<b>\$ 101,952</b>	<b>\$ 2,256</b>	<b>\$ 30,634</b>	<b>\$ 838,790</b>	<b>\$ 942,091</b>

Notes

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FUND/ DEPT ACCOUNT NUMBER	NAME	2025700000- SHERIFF-PUBLIC ADMINISTRATOR	2025900000- RECORDER- COUNTY CLERK	2026000000- EMERGENCY SERVICES	2026000150- ISD- HOMELAND SECURITY GRANTS	3030101000- PUBLIC WORKS- ADMINISTRATIO N	3030900000- COMMUNITY INFRA- ENGINEERIN SVS	4040500000- MENTAL HEALTH SERVICES	4040600000- SUBSTANCE ABUSE SERVICES	4040700000- BEHAVIORAL HEALTH ADMIN
BUILD	Building Depreciation	\$ -	\$ 127,207	\$ 114,557	\$ -	\$ 74,936	\$ -	\$ 98,080	\$ 32,710	\$ -
EQUIP	Equipment Depreciation	-	2,122	1,022	481,554	-	-	-	-	-
DEBT SVS	Debt Service Interest	-	202,925	-	-	-	-	-	-	-
1010800000	Auditor-Controller	1,261	6,888	2,867	359	423	2,002	241,713	28,629	35,603
1010200000	County Administration	1,239	6,425	2,619	192	6,136	2,103	135,040	15,419	29,075
1011800000	County Counsel	44,700	42,235	9,915	-	192,968	-	10,264	141	-
1014200000	Facilities Management	-	195,038	124,041	-	105,082	-	-	2,192	-
1011200000	Purchasing & Support	2,583	3,376	3,874	1,152	267,020	3,216	100,912	28,774	135,362
1012400000	Human Resources	3,335	20,009	5,836	-	24,043	5,002	408,470	72,533	75,472
<b>ALLOCATED COSTS</b>		<b>\$ 53,117</b>	<b>\$ 606,226</b>	<b>\$ 264,731</b>	<b>\$ 483,257</b>	<b>\$ 670,608</b>	<b>\$ 12,323</b>	<b>\$ 994,479</b>	<b>\$ 180,398</b>	<b>\$ 275,513</b>
FIXED COSTS (Prior Year Allocations) [1]		\$ 79,655	\$ 532,677	\$ 220,518	\$ 742	\$ 1,161,233	\$ 7,191	\$ 1,127,703	\$ 184,525	\$ 249,827
FIXED COSTS - FY 19/20 AUDIT ADJUSTMENTS [2]		\$ 241	\$ (6,479)	\$ (128)	\$ -	\$ (83,652)	\$ 245	\$ 27,167	\$ 5,311	\$ (80,054)
ADJUSTED FIXED COSTS		\$ 79,896	\$ 526,198	\$ 220,390	\$ 742	\$ 1,077,581	\$ 7,436	\$ 1,154,870	\$ 189,836	\$ 169,773
<b>CARRY FORWARD [3]</b>		<b>\$ (26,779)</b>	<b>\$ 80,028</b>	<b>\$ 44,341</b>	<b>\$ 482,515</b>	<b>\$ (406,973)</b>	<b>\$ 4,887</b>	<b>\$ (160,391)</b>	<b>\$ (9,438)</b>	<b>\$ 105,740</b>
ADJUSTMENTS:										
ADJUSTMENTS - INFORMATION SYSTEMS [5]		\$ -	\$ (8,139)	\$ (643)	\$ -	\$ (94,595)	\$ -	\$ 2,517	\$ 39	\$ (84,020)
ADJUSTMENTS - TREASURER-TAX COLLECTOR [5]		\$ (5)	\$ (39)	\$ (31)	\$ -	\$ (827)	\$ (6)	\$ (1,612)	\$ (258)	\$ (215)
ADJUSTMENTS - FACILITY MANAGEMENT [6]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - PARKS & RECREATION [5]		\$ -	\$ -	\$ -	\$ -	\$ (556)	\$ -	\$ (13,721)	\$ -	\$ -
<b>COSTS WITH CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 26,333</b>	<b>\$ 678,075</b>	<b>\$ 308,398</b>	<b>\$ 965,772</b>	<b>\$ 167,658</b>	<b>\$ 17,203</b>	<b>\$ 821,271</b>	<b>\$ 170,741</b>	<b>\$ 297,017</b>

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FUND/ DEPT ACCOUNT NUMBER	NAME	4040800000- UTILITY DISTRICTS	4041000000- PUBLIC HEALTH SVS	4041200000- CONSERVATOR SERVICES	4041800000- EMERGENCY MEDICAL SERVICE AGCY	4042000000- ENVIRONMENTA L HEALTH	4045415000- CALIFORNIA CHILDRENS SERVICES	4049100000- CHILDREN & FAMILIES PROGRAM	4049500000- HEALTH CARE SERVICES ADMIN	5050101000- HUMAN SERVICES-ADMIN
BUILD	Building Depreciation	\$ -	\$ 139,986	\$ -	\$ -	\$ 86,330	\$ -	\$ -	\$ -	\$ 401,923
EQUIP	Equipment Depreciation	15,754	137,994	-	2,112	20,828	6,298	-	-	286,769
DEBT SVS	Debt Service Interest	-	-	-	-	-	-	-	-	39,264
1010800000	Auditor-Controller	8,482	67,375	11,278	5,431	22,865	14,544	(12,892)	8,619	409,562
1010200000	County Administration	6,320	50,540	8,256	4,469	18,330	11,016	3,393	9,029	324,322
1011800000	County Counsel	-	39,058	(27,894)	11,151	38,038	-	1,408	11,931	(29,198)
1014200000	Facilities Management	-	122,400	-	-	112,079	-	-	-	271,863
1011200000	Purchasing & Support	11,997	89,270	25,568	10,948	7,214	880	5,403	3,008	274,876
1012400000	Human Resources	19,175	121,910	25,845	8,337	52,932	33,348	8,337	19,682	869,339
<b>ALLOCATED COSTS</b>		<b>\$ 61,728</b>	<b>\$ 768,534</b>	<b>\$ 43,053</b>	<b>\$ 42,447</b>	<b>\$ 358,616</b>	<b>\$ 66,086</b>	<b>\$ 5,649</b>	<b>\$ 52,269</b>	<b>\$ 2,848,720</b>
FIXED COSTS (Prior Year Allocations) [1]		\$ 51,248	\$ 709,596	\$ 47,895	\$ 5,280	\$ 209,267	\$ 81,037	\$ 25,486	\$ 45,021	\$ 2,873,535
FIXED COSTS - FY 19/20 AUDIT ADJUSTMENTS [2]		\$ 1,030	\$ 8,939	\$ 1,473	\$ (14,543)	\$ (43,810)	\$ 2,172	\$ 815	\$ 864	\$ (529,427)
ADJUSTED FIXED COSTS		\$ 52,278	\$ 718,535	\$ 49,368	\$ (9,263)	\$ 165,457	\$ 83,209	\$ 26,301	\$ 45,885	\$ 2,344,108
<b>CARRY FORWARD [3]</b>		<b>\$ 9,450</b>	<b>\$ 49,999</b>	<b>\$ (6,315)</b>	<b>\$ 51,710</b>	<b>\$ 193,159</b>	<b>\$ (17,123)</b>	<b>\$ (20,652)</b>	<b>\$ 6,384</b>	<b>\$ 504,612</b>
ADJUSTMENTS:										
ADJUSTMENTS - INFORMATION SYSTEMS [5]		\$ -	\$ (663)	\$ (4)	\$ (15,055)	\$ (46,689)	\$ -	\$ (2)	\$ (212)	\$ (587,399)
ADJUSTMENTS - TREASURER-TAX COLLECTOR [5]		\$ (59)	\$ (725)	\$ (93)	\$ (46)	\$ (147)	\$ (153)	\$ (139)	\$ (53)	\$ (27,368)
ADJUSTMENTS - FACILITY MANAGEMENT [6]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - PARKS & RECREATION [5]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>COSTS WITH CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 71,120</b>	<b>\$ 817,144</b>	<b>\$ 36,641</b>	<b>\$ 79,057</b>	<b>\$ 504,940</b>	<b>\$ 48,810</b>	<b>\$ (15,144)</b>	<b>\$ 58,389</b>	<b>\$ 2,738,565</b>

Notes

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**ALLOCATION OF COUNTY-WIDE ADMINISTRATIVE AND SUPPORT SERVICES COSTS**

FUND/ DEPT ACCOUNT NUMBER	NAME	5053900000- MARY GRAHAM CHILDRENS SHELTER	5054101000- DEPT OF AGING- COMMUNITY SVS	5055103000- EMPLOY ECONOMIC DEVELOP DEPT	5055246000- NEIGHBORHOOD PRESERVATION	5055600000- VETERANS SERVICE OFFICE	6061500000- COOPERATIVE EXTENSION	7070300000- PARKS AND RECREATION	8190000000- FLEET SERVICES	8240000000- INFORMATION SYSTEMS DIV - ISF
BUILD	Building Depreciation	\$ 192,903	\$ 21,031	\$ -	\$ -	\$ -	\$ 202,351	\$ 247,942	\$ 24,816	\$ 199,951
EQUIP	Equipment Depreciation	176	19,039	-	-	5,373	563	35,573	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-	-	-	305,981
1010800000	Auditor-Controller	19,661	52,284	43,717	1,988	2,092	39,963	34,841	67,373	39,730
1010200000	County Administration	15,099	21,425	21,701	(8,027)	1,304	1,509	12,745	12,244	43,365
1011800000	County Counsel	20	2,227	2,174	1,468	492	-	13,104	-	23,144
1014200000	Facilities Management	(19,763)	42,425	391	-	14,456	219,105	1,131,011	33,768	350,724
1011200000	Purchasing & Support	9,450	33,111	23,003	836	1,087	1,152	32,401	89,024	129,895
1012400000	Human Resources	50,023	61,694	55,899	5,836	5,836	3,335	39,956	31,681	62,779
<b>ALLOCATED COSTS</b>		<b>\$ 267,567</b>	<b>\$ 253,237</b>	<b>\$ 146,885</b>	<b>\$ 2,101</b>	<b>\$ 30,640</b>	<b>\$ 467,979</b>	<b>\$ 1,547,574</b>	<b>\$ 258,906</b>	<b>\$ 1,156,568</b>
FIXED COSTS (Prior Year Allocations) [1]		\$ 440,383	\$ 158,293	\$ 137,308	\$ 21,399	\$ 17,922	\$ 349,775	\$ 1,093,963	\$ 198,859	\$ -
FIXED COSTS - FY 19/20 AUDIT ADJUSTMENTS [2]		\$ 2,730	\$ 4,941	\$ 6,854	\$ 1,588	\$ 254	\$ 212	\$ 3,112	\$ 5,503	\$ 1,127,181
ADJUSTED FIXED COSTS		\$ 443,113	\$ 163,234	\$ 144,172	\$ 22,987	\$ 18,176	\$ 349,987	\$ 1,097,075	\$ 204,362	\$ 1,127,181
<b>CARRY FORWARD [3]</b>		<b>\$ (175,546)</b>	<b>\$ 90,003</b>	<b>\$ 2,713</b>	<b>\$ (20,886)</b>	<b>\$ 12,464</b>	<b>\$ 117,992</b>	<b>\$ 450,499</b>	<b>\$ 54,544</b>	<b>\$ 29,387</b>
<b>ADJUSTMENTS:</b>										
ADJUSTMENTS - INFORMATION SYSTEMS [5]		\$ -	\$ -	\$ 22	\$ -	\$ (18)	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - TREASURER-TAX COLLECTOR [5]		\$ (182)	\$ (618)	\$ (711)	\$ (131)	\$ (12)	\$ (4)	\$ (47)	\$ (1,335)	\$ -
ADJUSTMENTS - FACILITY MANAGEMENT [6]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - PARKS & RECREATION [5]		\$ -	\$ (336)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>COSTS WITH CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 91,840</b>	<b>\$ 342,285</b>	<b>\$ 148,909</b>	<b>\$ (18,916)</b>	<b>\$ 43,075</b>	<b>\$ 585,968</b>	<b>\$ 1,998,025</b>	<b>\$ 312,115</b>	<b>\$ 1,185,956</b>

Notes

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**ALLOCATION OF COUNTY-WIDE ADMINISTRATIVE AND SUPPORT SERVICES COSTS**

FUND/ DEPT ACCOUNT NUMBER	NAME	8250000000- OFFICE AUTOMATION	8260000000- CENTRAL TELEPHONE	8270000000- RADIO COMMUNICATIO NS	8400112100- PURCHASING- CREDIT CARD PROG	9210000540- REFUSE DISPOSAL ADMINISTRATIO N	9221100000- S J GENERAL HOSPITAL	9230901000- AIRPORT ENTERPRISE	35401- CSA 54- NPDES ZONE P	38925- COUNTY SELF-INSURANCE- HEALTH
BUILD	Building Depreciation	\$ -	\$ 12,846	\$ -	\$ -	\$ 1,642	\$ -	\$ -	\$ -	\$ -
EQUIP	Equipment Depreciation	-	-	-	-	-	-	-	-	-
DEBT SVS	Debt Service Interest	-	-	-	-	-	-	-	-	-
1010800000	Auditor-Controller	3,286	15,515	7,335	11,074	80,148	765,226	5,563	1,157	144
1010200000	County Administration	3,858	10,180	4,962	12,398	55,386	786,357	6,730	1,747	1,751
1011800000	County Counsel	-	-	-	-	255	13,062	3,873	-	-
1014200000	Facilities Management	-	51,327	-	-	19,176	61,969	382	-	-
1011200000	Purchasing & Support	19,591	12,004	13,362	-	102,465	335,718	31,806	3,437	461
1012400000	Human Resources	-	8,337	-	-	77,452	890,774	9,285	-	28,680
<b>ALLOCATED COSTS</b>		<b>\$ 26,734</b>	<b>\$ 110,209</b>	<b>\$ 25,658</b>	<b>\$ 23,472</b>	<b>\$ 336,524</b>	<b>\$ 2,853,106</b>	<b>\$ 57,639</b>	<b>\$ 6,341</b>	<b>\$ 31,036</b>
FIXED COSTS (Prior Year Allocations) [1]		\$ 36,573	\$ 243,403	\$ 56,885	\$ 78,899	\$ 209,196	\$ 2,295,190	\$ 24,790	\$ -	\$ 64,001
FIXED COSTS - FY 19/20 AUDIT ADJUSTMENTS [2]		\$ (27,962)	\$ (159,328)	\$ (44,052)	\$ 428	\$ 6,152	\$ (370,701)	\$ 696	\$ -	\$ 30,197
ADJUSTED FIXED COSTS		\$ 8,611	\$ 84,075	\$ 12,833	\$ 79,327	\$ 215,348	\$ 1,924,489	\$ 25,486	\$ -	\$ 94,198
<b>CARRY FORWARD [3]</b>		<b>\$ 18,123</b>	<b>\$ 26,134</b>	<b>\$ 12,825</b>	<b>\$ (55,855)</b>	<b>\$ 121,176</b>	<b>\$ 928,617</b>	<b>\$ 32,153</b>	<b>\$ 6,341</b>	<b>\$ (63,162)</b>
ADJUSTMENTS:										
ADJUSTMENTS - INFORMATION SYSTEMS [5]		\$ (28,022)	\$ (160,477)	\$ (44,370)	\$ -	\$ (33)	\$ (463,286)	\$ (367)	\$ -	\$ -
ADJUSTMENTS - TREASURER-TAX COLLECTOR [5]		\$ (18)	\$ (194)	\$ (101)	\$ (60)	\$ (839)	\$ (6,702)	\$ (175)	\$ -	\$ (39)
ADJUSTMENTS - FACILITY MANAGEMENT [6]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - PARKS & RECREATION [5]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>COSTS WITH CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 16,817</b>	<b>\$ (24,327)</b>	<b>\$ (5,988)</b>	<b>\$ (32,443)</b>	<b>\$ 456,828</b>	<b>\$ 3,311,735</b>	<b>\$ 89,250</b>	<b>\$ 12,682</b>	<b>\$ (32,166)</b>

Notes

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FUND/ DEPT ACCOUNT NUMBER	NAME	38926- COUNTY SELF-INSURANCE-DENTAL	38948- COUNTY SELF-INSURANCE-MED MAL	38949- COUNTY SELF-INSURANCE-CASUALTY	38950- CO SELF-INSURANCE-WORKERS COMP	38951- CO SELF-INSURANCE-UNEMPLOYMENT	40598- RETIREMENT OFFICE	47801- MOUNTAIN HOUSE-GENERAL FUND	57101- LOCAL AGENCY FORMATION COMMISS	OD- OTHER DEPARTMENTS
BUILD	Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIP	Equipment Depreciation	-	-	-	-	-	-	-	-	23,936
DEBT SVS	Debt Service Interest	-	-	-	-	-	-	-	-	-
1010800000	Auditor-Controller	(116)	2,972	14,079	10,040	862	9,023	45,538	2,277	33,135
1010200000	County Administration	179	2,485	11,070	8,459	1,328	6,720	63,813	1,200	50,065
1011800000	County Counsel	-	-	-	-	-	10,796	-	-	-
1014200000	Facilities Management	-	-	-	-	-	-	(338)	1,762	2,765
1011200000	Purchasing & Support	-	-	922	691	230	5,579	26	(90)	43,561
1012400000	Human Resources	3,576	3,645	42,756	46,776	1,341	(12,956)	3,324	5,836	-
<b>ALLOCATED COSTS</b>		<b>\$ 3,639</b>	<b>\$ 9,101</b>	<b>\$ 68,827</b>	<b>\$ 65,967</b>	<b>\$ 3,761</b>	<b>\$ 19,162</b>	<b>\$ 112,363</b>	<b>\$ 10,986</b>	<b>\$ 153,461</b>
FIXED COSTS (Prior Year Allocations) [1]		\$ 6,700	\$ 3,510	\$ (332,756)	\$ 341,650	\$ (10,025)	\$ 25,930	\$ 26,448	\$ 1,129	\$ 126,141
FIXED COSTS - FY 19/20 AUDIT ADJUSTMENTS [2]		\$ 4,234	\$ 3,834	\$ 21,630	\$ 61,231	\$ 573	\$ 1,668	\$ 824	\$ 873	\$ 7,582
ADJUSTED FIXED COSTS		\$ 10,934	\$ 7,344	\$ (311,126)	\$ 402,881	\$ (9,452)	\$ 27,598	\$ 27,272	\$ 2,002	\$ 133,723
<b>CARRY FORWARD [3]</b>		<b>\$ (7,295)</b>	<b>\$ 1,757</b>	<b>\$ 379,953</b>	<b>\$ (336,914)</b>	<b>\$ 13,213</b>	<b>\$ (8,436)</b>	<b>\$ 85,091</b>	<b>\$ 8,984</b>	<b>\$ 19,738</b>
<b>ADJUSTMENTS:</b>										
ADJUSTMENTS - INFORMATION SYSTEMS [5]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (286)	\$ 865	\$ (19)
ADJUSTMENTS - TREASURER-TAX COLLECTOR [5]		\$ (4)	\$ (30)	\$ (153)	\$ (161)	\$ (1)	\$ 13	\$ (22)	\$ -	\$ (1,724)
ADJUSTMENTS - FACILITY MANAGEMENT [6]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - PARKS & RECREATION [5]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,511)
<b>COSTS WITH CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ (3,660)</b>	<b>\$ 10,828</b>	<b>\$ 448,627</b>	<b>\$ (271,108)</b>	<b>\$ 16,974</b>	<b>\$ 10,739</b>	<b>\$ 197,146</b>	<b>\$ 20,835</b>	<b>\$ 169,946</b>

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FUND/ DEPT ACCOUNT NUMBER	NAME	OF- OTHER FUNDS (NON-GF)	OA- OTHER AGENCIES	AO- ALL OTHER
BUILD	Building Depreciation	\$ -	\$ 60,340	\$ -
EQUIP	Equipment Depreciation	-	-	-
DEBT SVS	Debt Service Interest	-	-	-
1010800000	Auditor-Controller	217,763	673,028	-
1010200000	County Administration	272,675	437,082	-
1011800000	County Counsel	(137,748)	262	-
1014200000	Facilities Management	(54,539)	31,848	-
1011200000	Purchasing & Support	177,493	78,569	-
1012400000	Human Resources	105,277	494,467	-
<b>ALLOCATED COSTS</b>		<b>\$ 580,921</b>	<b>\$ 1,775,597</b>	<b>\$ -</b>
<i>FIXED COSTS (Prior Year Allocations) [1]</i>		\$ -	\$ 532,490	\$ 30,967
<i>FIXED COSTS - FY 19/20 AUDIT ADJUSTMENTS [2]</i>		\$ -	\$ 32,223	\$ 2,423
ADJUSTED FIXED COSTS		\$ -	\$ 564,713	\$ 33,390
<b>CARRY FORWARD [3]</b>		<b>\$ 580,921</b>	<b>\$ 1,210,884</b>	<b>\$ (33,390)</b>
ADJUSTMENTS:				
ADJUSTMENTS - INFORMATION SYSTEMS [5]		\$ -	\$ 14,700	\$ -
ADJUSTMENTS - TREASURER-TAX COLLECTOR [5]		\$ -	\$ (6,130)	\$ (5)
ADJUSTMENTS - FACILITY MANAGEMENT [6]		\$ -	\$ -	\$ -
ADJUSTMENTS - PARKS & RECREATION [5]		\$ -	\$ -	\$ -
<b>COSTS WITH CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 1,161,842</b>	<b>\$ 2,995,051</b>	<b>\$ (33,395)</b>

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FUND/ DEPT ACCOUNT NUMBER	NAME	Subtotal	Direct Billed	Unallocated [4]	Total
BUILD	Building Depreciation	\$ 5,173,579	\$ -	\$ -	\$ 5,173,579
EQUIP	Equipment Depreciation	2,006,216	-	-	2,006,216
DEBT SVS	Debt Service Interest	1,600,734	-	-	1,600,734
1010800000	Auditor-Controller	4,565,709	482,134	1,781,375	6,829,218
1010200000	County Administration	3,239,682	525,237	845,379	4,610,298
1011800000	County Counsel	1,980,507	1,653,491	917,680	4,551,678
1014200000	Facilities Management	9,763,247	2,220,444	-	11,983,691
1011200000	Purchasing & Support	2,678,321	1,538,948	-	4,217,269
1012400000	Human Resources	5,479,198	4,973,623	-	10,452,821
<b>ALLOCATED COSTS</b>		<b>\$ 36,487,194</b>	<b>\$ 11,393,876</b>	<b>\$ 3,544,435</b>	<b>\$ 51,425,505</b>
<i>FIXED COSTS (Prior Year Allocations) [1]</i>		<i>\$ 28,437,087</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 28,437,087</i>
<i>FIXED COSTS - FY 19/20 AUDIT ADJUSTMENTS [2]</i>		<i>\$ (245,633)</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ (245,633)</i>
ADJUSTED FIXED COSTS		\$ 28,191,454	\$ -	\$ -	\$ 28,191,454
<b>CARRY FORWARD [3]</b>		<b>\$ 8,295,740</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,295,740</b>
ADJUSTMENTS:					
ADJUSTMENTS - INFORMATION SYSTEMS [5]		\$ (1,876,213)	\$ -	\$ -	\$ (1,876,213)
ADJUSTMENTS - TREASURER-TAX COLLECTOR [5]		\$ (57,194)	\$ -	\$ -	\$ (57,194)
ADJUSTMENTS - FACILITY MANAGEMENT [6]		\$ (2,247)	\$ -	\$ -	\$ (2,247)
ADJUSTMENTS - PARKS & RECREATION [5]		\$ (16,801)	\$ -	\$ -	\$ (16,801)
<b>COSTS WITH CARRY FORWARD AND ADJUSTMENTS</b>		<b>\$ 42,830,479</b>	<b>\$ 11,393,876</b>	<b>\$ 3,544,435</b>	<b>\$ 57,768,790</b>

Notes

[1] FY 2020 Estimate based on FY 2018 actuals (final v.12.20.18); "AO - All Other" column includes Property Tax, 5890 and several departments no longer in use. Treasurer/Tax collector and Information Systems Division were previously allocating departments. Fixed Costs amounts for these two grantees are sourced from prior plan "B. Incoming Costs" schedules.

[2] According to section "F. Special Remarks" in the 19/20 cost plan's Formalized Negotiation Agreement signed by both the SCO and the Auditor-Controller's (Exhibit 1), adjustments totaling (\$459,700) must not be included and (\$245,632) must be included when calculating the carry-forward in the Estimated Cost Allocation Plan.

[3] Represents difference in FY 2020 estimate and FY 2020 actuals.

[4] Unallocated amount represents the Tax Apportionment function in the Auditor Controller's Office; the General Government and Budget - Unallowable functions in the County Administrator's Office and the Litigation function in the County Counsel's Office.

[5] Information Systems is no longer a central service department; now an ISF as of FY 19/20. Treasurer-Tax Collector and ParksRecreation are also no longer CS departments. Estimated allocations removed.

[6] County no longer provides Facility Maintenance to the Courthouse facility.