



Malia M. Cohen
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Imperial
El Centro, California

Date: September 13, 2023
Filing Ref: IMP24

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 **2023-24**. 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 **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, 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 | 12. Communication Services (ISF) |
| 2. County Executive Office | 13. Liability Insurance (ISF) |
| 3. Auditor-Controller | 14. Workers' Compensation Benefits (ISF) |
| 4. Purchasing | 15. Unemployment Insurance (ISF) |
| 5. County Counsel | 16. Medical Plan (ISF) |
| 6. Human Resources | 17. Dental/Vision Plan (ISF) |
| 7. Facilities Management/County Property Services | 18. Medical Malpractice (ISF) |
| 8. Budget Fiscal/GSA | 19. Auto (ISF) |
| 9. Garage Operating (ISF) | 20. Information Systems (ISF) |
| 10. Central Mail System (ISF) | 21. Case Management Systems (ISF) |
| 11. 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: During our review of the internal service funds (ISFs), it was disclosed that a current Annual Comprehensive Financial Report (ACFR) would not be available in a timely manner. The ACFR is used to reference accurate cost figures and assets held within an ISF. In review of the ISF data from the past two fiscal years, we believe that we can move forward with approving Imperial County's cost plan and review the ISFs at a later date. This approval provides Imperial County needed help in their cost reimbursement process/timeline.

SECTION IV: ACCEPTANCE

COUNTY OF IMPERIAL

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Karina B. Alvarez

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

Name

Auditor-Controller

Title

9-14-2023

Date

9-15-2023

Date

cc: State and Federal Agencies
Attachment: Exhibit A

**Negotiated by Anthony Pok
Telephone (916) 259-5536**

County of Imperial
Countywide Cost Allocation Plan
Budget Estimate FY 2023-24
Allocation from Service Departments

Revised-EXHIBIT A
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Org	Description	Building Depreciation Allowance	Equipment Depreciation Allowance	Employee Medical Costs	County Executive	GSA Budget/Fiscal	Auditor- Controller	Treasurer	Purchasing
1001	Board of Supervisors	48,784	0	0	35	912	4,485	315	890
1003	Clerk of the Board	4,527	0	0	26	661	3,101	171	979
1004	ICCED	1,641	0	0	197	930	3,967	200	979
1008	Assessor	8,570	0	0	150	3,876	15,760	769	1,157
1009	Tax Collector	355	0	0	22	564	2,339	119	0
1014	Elections	11,144	25,504	0	107	3,920	9,541	939	1,896
1017	Surveyor	505	0	0	21	544	1,825	81	565
1019	Courts Non Rule 810	0	0	0	0	0	3,915	612	0
1020	District Attorney	33,997	31,546	0	479	12,334	38,269	1,866	3,236
1021	Public Defender	30,913	0	0	289	7,455	19,655	957	2,492
1022	Family Support	0	0	0	326	8,390	24,940	1,499	4,069
1023	Grand Jury	194	0	0	89	0	292	46	89
1024	Sheriff-Coroner	174,280	339,965	0	1,312	33,817	95,504	4,746	35,067
1025	County Jail	207,608	29,018	0	1,139	27,507	80,795	4,122	26,255
1026	Juvenile Hall	13,716	14,224	0	191	4,919	21,709	1,313	21,182
1027	Receiving Home	51,196	2,651	0	129	3,319	13,758	865	6,130
1028	Probation	7,872	19,343	0	646	16,645	53,419	2,393	17,088
	Youth Center	0	0	0	0	0	0	0	0
1031	Ag. Commissioner	54,895	41,775	0	376	9,700	30,960	1,541	6,186
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	0	0	36	934	5,197	326	4,272
1035	Building Inspection	16,288	2,604	0	85	2,201	6,268	459	3,261
1036	Pesticide	0	0	0	0	0	0	0	0
1037	P W Groundwater	0	0	0	0	0	32	5	0
1038	Recorder	9,468	9,991	0	69	1,788	10,352	455	2,314
1039	Public Administrator	711	5,740	0	62	1,591	7,747	533	2,789
1040	Planning Commission	0	0	0	0	12	713	106	623
1041	Planning Department	16,552	720	0	132	3,199	11,466	649	5,543

County of Imperial
Countywide Cost Allocation Plan
Budget Estimate FY 2023-24
Allocation from Service Departments

Revised-EXHIBIT A
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Org Key	Description	County Counsel	Human Resources	Equal Employment Opportunity	County Property Services	Total Actual Costs		Total Claimable Costs
						Estimated Costs F.Y. 2021-22	Roll Forward	
						Estimated Costs F.Y. 2023-24	Forward	F.Y. 2023-24
1001	Board of Supervisors	0	2,310	357	32,564	90,653	(20,380)	70,274
1003	Clerk of the Board	0	1,848	286	13,288	24,888	(6,220)	18,668
1004	ICCED	9,676	2,541	393	7,894	28,418	(8,556)	19,861
1008	Assessor	0	11,783	1,821	40,166	84,052	(10,344)	73,708
1009	Tax Collector	0	1,848	286	1,511	7,045	(10,658)	(3,614)
1014	Elections	0	3,697	571	45,177	102,495	8,512	111,006
1017	Surveyor	0	1,155	179	56,761	61,635	19,504	81,138
1019	Courts Non Rule 810	0	0	0	0	4,527	507	5,035
1020	District Attorney	0	23,104	3,571	135,199	283,602	(39,043)	244,559
1021	Public Defender	0	12,014	1,857	5,777	81,410	2,212	83,621
1022	Family Support	2,851	21,487	3,321	22,092	88,975	(10,219)	78,756
1023	Grand Jury	0	0	0	760	1,470	(1,242)	228
1024	Sheriff-Coroner	92,457	16,464	8,893	495,530	1,298,034	570,966	1,868,999
1025	County Jail	0	54,757	8,464	1,177,184	1,616,851	(126,021)	1,490,829
1026	Juvenile Hall	0	14,787	2,286	257,387	351,714	35,360	387,073
1027	Receiving Home	0	11,783	1,821	171,151	262,803	114,570	377,372
1028	Probation	0	33,039	5,107	176,343	331,896	57,052	388,947
	Youth Center	0	0	0	0	0	0	0
1031	Ag. Commissioner	6,908	20,332	3,143	187,581	363,397	61,170	424,567
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	2,541	393	28,700	42,400	(6,577)	35,823
1035	Building Inspection	0	5,545	857	115,714	153,283	10,711	163,994
1036	Pesticide	0	0	0	0	0	0	0
1037	P W Groundwater	0	0	0	0	37	14	52
1038	Recorder	0	5,545	857	44,771	85,611	(8,212)	77,399
1039	Public Administrator	95,938	4,390	679	22,870	143,049	(126,242)	16,808
1040	Planning Commission	0	0	0	0	1,454	(267)	1,188
1041	Planning Department	41,857	6,700	1,036	105,193	193,046	(51,793)	141,253

County of Imperial
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 Allocation from Service Departments

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Org Key	Description	Equal				Total		Total Claimable Costs
		County Counsel	Human Resources	Employment Opportunity	County Property Services	Actual Costs F.Y. 2021-22 Estimated Costs F.Y. 2023-24	Roll Forward	
1042	LAFCO	0	0	0	0	0	0	0
1043	Airport Land	0	0	0	0	300	(30)	271
1044	Health Service	52,273	29,261	6,000	250,733	490,939	16,043	506,983
1045	Health - CMSP	0	0	0	0	0	0	0
1046	Behavioral Health	203,992	154,684	25,072	421,061	1,130,846	(38,529)	1,092,317
1047	Social Serv. Adm.	(18,895)	237,744	30,679	170,823	864,505	(78,453)	786,052
1048	Welfare-Auditor-Controller	0	924	143	3,508	5,157	(1,503)	3,654
1049	Categorical Aid	0	0	0	0	119,870	(17,650)	102,220
1053	California Children Services	0	3,004	464	0	9,741	(1,005)	8,736
1054	Veterans Service	0	1,848	286	98,874	110,585	16,589	127,173
1055	Ag. Extension	0	2,310	357	0	7,482	288	7,769
1056	County Clerk	0	0	0	0	0	0	0
1057	CPS Major Alt	0	0	0	0	0	0	0
1058	Security-Sheriff	0	0	0	0	305	32	337
1063	Parks and Recreation	0	2,772	429	158,937	173,407	52,749	226,157
1500	County Library	548	5,314	821	15,140	34,448	5,918	40,366
1501	Fire Protection	25,492	34,887	5,393	122,923	394,054	57,735	451,789
1502	USDA Small Business	0	0	0	0	2	(4)	(2)
1505	New Port Final	0	0	0	0	0	0	0
1506	VIDA Special Expense	0	0	0	0	2	(0)	2
1508	CCD Alternative Payment	0	0	0	0	0	0	0
1510	PH Envir. Serv.	0	6,007	929	0	29,664	6,325	35,988
1512	VIDA Micro Lending Program	0	0	0	0	4	(1)	4
1513	USDA POE	0	0	0	0	849	212	1,060
1516	USDA RLF	0	0	0	0	0	0	0
1517	VIDA Rehabilitation	0	0	0	0	2	(0)	2
1518	Violence Against Women VPU	0	0	0	0	142	(46)	96
1519	Gateway CSA	0	0	0	0	4,526	2,923	7,449
1520	IV Food Bank	0	0	0	0	0	0	0
1521	High Risk Youth	0	0	0	0	0	0	0

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Org		Building	Equipment	Employee			Auditor-		
Key	Description	Depreciation	Depreciation	Medical	County	GSA	Controller	Treasurer	Purchasing
		Allowance	Allowance	Costs	Executive	Budget/Fiscal			
1523	Maj Narc Vendor	0	0	0	0	0	3	0	0
1524	HIDTA - DA	0	0	0	47	1,211	4,184	181	0
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	242	6,232	19,656	1,551	2,762
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	2	0	0
1535	Heber Housing CDBG 2000	0	0	0	0	0	6	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	2	0	0
1538	1999 LLEBG - Probation	0	0	0	0	0	0	0	0
1539	Glamis Dune Grant	0	0	0	25	648	2,077	64	356
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	3,034	0	0	566	12,150	36,290	3,052	26,200
1544	Carol Moyer Program	0	0	0	0	0	0	0	0
1548	Fish and Game	0	0	0	83	0	58	2	178
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	15,778	0	0	33	843	2,880	129	2,492
1552	Jail Improvement-State	0	0	0	0	0	19	0	0
1553	Jail Improvement-Federal	0	0	0	0	0	5	0	0
1554	Criminal Justice Facilities	0	0	0	0	0	120	1	0
1556	Geothermal Administration	0	0	0	(44,398)	0	73	3	0
1557	Drug Abuse	0	0	0	0	0	0	0	0
1558	Probation Training	0	0	0	0	0	745	94	267
1559	Sheriff Standard Training	0	0	0	0	0	426	53	0

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						Estimated Costs F.Y. 2021-22	Roll Forward	
						Estimated Costs F.Y. 2023-24	Roll Forward	Estimated Costs F.Y. 2023-24
1523	Maj Narc Vendor	0	0	0	0	3	(3)	(1)
1524	HIDTA - DA	0	2,772	429	0	8,825	1,514	10,338
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	0	16,404	2,536	16,192	65,575	1,458	67,033
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	2	(0)	2
1535	Heber Housing CDBG 2000	0	0	0	0	6	0	6
1536	Ocotillo Housing CDBG 2000	0	0	0	0	0	0	0
1537	Drug Court - Court System	0	0	0	0	2	(0)	2
1538	1999 LLEBG - Probation	0	0	0	0	0	0	0
1539	Glamis Dune Grant	0	924	143	0	4,237	512	4,749
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	84,945	31,421	4,857	209,193	411,708	88,956	500,664
1544	Carol Moyer Program	0	0	0	0	0	(76)	(76)
1548	Fish and Game	0	0	0	0	321	(1,085)	(765)
1549	Colonia Tech	0	0	0	0	0	0	0
1550	Stat Rape	0	0	0	0	0	0	0
1551	Emergency Services	0	924	143	13,495	36,717	2,926	39,643
1552	Jail Improvement-State	0	0	0	0	19	(5)	13
1553	Jail Improvement-Federal	0	0	0	0	5	(14)	(8)
1554	Criminal Justice Facilities	0	0	0	0	121	(284)	(162)
1556	Geothermal Administration	0	0	0	0	(44,322)	(37,503)	(81,825)
1557	Drug Abuse	0	0	0	5,410	5,410	(1,126)	4,283
1558	Probation Training	0	0	0	0	1,106	281	1,387
1559	Sheriff Standard Training	0	0	0	0	479	379	858

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Budget Estimate FY 2023-24
Allocation from Service Departments

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Org		Building	Equipment	Employee		GSA	Auditor-		
Key	Description	Depreciation	Depreciation	Medical	County	Budget/Fiscal	Controller	Treasurer	Purchasing
		Allowance	Allowance	Costs	Executive				
1560	Fire Protection-City of Imperial	0	0	0	41	1,052	3,570	152	3,293
1561	Spec Con Fraud	0	0	0	0	0	0	0	0
1562	CDBG Micro	0	0	0	0	0	4	0	0
1563	H.I.D.T.A.	0	0	0	43	1,098	5,691	233	3,115
1564	Child Abuse and Neg. Protection	0	0	0	0	0	18	0	0
1565	E.C. Training Center - CYA	0	0	0	0	0	18	0	0
1566	Victim/Witness Assistance Prog.	1,200	0	0	19	502	4,052	205	1,157
1567	IVAG	0	0	0	0	0	2	0	0
1570	Alchol Abuse	0	0	0	458	11,794	49,820	3,481	12,996
1571	CDBG Revolving	0	0	0	0	0	317	3	0
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	622	67	0
1575	Whitefly Mgmt.	0	0	0	0	0	2	0	0
1576	Air Pollution Monitoring Grant	0	0	0	0	0	0	0	0
1577	Integrated Waste Mgmt.	0	0	0	0	0	2,641	364	0
1580	PW Solid Waste	53	26,902	0	57	1,474	6,381	432	5,607
1588	Air Pollution-Hazardous Matl.	0	0	0	0	0	0	0	0
1589	CDBG 1985	0	0	0	0	0	2	0	0
1590	Heber Housing	0	0	0	0	0	6	0	0
1592	Mesquite Lake	0	0	0	0	0	0	0	0
1595	Geo Info System	0	0	0	0	0	14	0	0
1596	Air Pollution Control - Special	19,269	0	0	201	4,854	14,023	1,080	5,429
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	0	4	0	0
1603	Area Agency on Aging	0	0	0	23	589	6,086	390	4,183
1604	Tobacco Education	0	0	0	17	432	1,701	83	534

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Org Key	Description	County Counsel	Human Resources	Equal Employment Opportunity	County Property Services	Total Actual Costs		Total Claimable Costs
						Estimated Costs F.Y. 2021-22	Roll Forward	
						Estimated Costs F.Y. 2023-24	Roll Forward	F.Y. 2023-24
1560	Fire Protection-City of Imperial	0	2,310	357	0	10,776	(1,987)	8,790
1561	Spec Con Fraud	0	0	0	0	0	(4)	(4)
1562	CDBG Micro	0	0	0	0	4	(1)	4
1563	H.I.D.T.A.	0	1,848	286	0	12,314	(693)	11,621
1564	Child Abuse and Neg. Protection	0	0	0	0	18	13	30
1565	E.C. Training Center - CYA	0	0	0	0	18	(1)	16
1566	Victim/Witness Assistance Prog.	0	1,617	250	3,941	12,944	2,426	15,371
1567	IVAG	0	0	0	0	2	(0)	2
1570	Alchol Abuse	0	34,425	5,322	0	118,296	34,973	153,269
1571	CDBG Revolving	0	0	0	0	320	(263)	57
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	690	122	812
1575	Whitefly Mgmt.	0	0	0	0	2	(13)	(11)
1576	Air Pollution Monitoring Grant	0	0	0	0	0	0	0
1577	Integrated Waste Mgmt.	0	0	0	0	3,005	2,379	5,384
1580	PW Solid Waste	110	3,235	500	5,626	50,375	(5,745)	44,631
1588	Air Pollution-Hazardous Matl.	0	0	0	0	0	0	0
1589	CDBG 1985	0	0	0	0	2	(0)	2
1590	Heber Housing	0	0	0	0	6	0	6
1592	Mesquite Lake	0	0	0	0	0	0	0
1595	Geo Info System	0	0	0	0	14	(1)	13
1596	Air Pollution Control - Special	18,311	10,628	1,643	(5,443)	69,996	9,592	79,588
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	4	(2)	1
1603	Area Agency on Aging	0	2,079	321	0	13,671	(1,973)	11,699
1604	Tobacco Education	0	1,155	179	0	4,100	890	4,990

County of Imperial
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Allocation from Service Departments

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Org		Building	Equipment	Employee			Auditor-		
Key	Description	Depreciation	Depreciation	Medical	County	GSA	Controller	Treasurer	Purchasing
		Allowance	Allowance	Costs	Executive	Budget/Fiscal			
1605	Park Bond 1988	0	0	0	0	0	0	0	0
1607	Mosquito Abatement	0	0	0	44	1,137	5,553	325	2,225
1608	ARID	0	0	0	0	0	2	0	0
1611	Volunteer Prog.	0	0	0	0	0	0	0	0
1613	Comm Dev Block Grant	0	0	0	0	0	0	0	0
1615	Source Reduction	0	0	0	0	0	0	0	0
1616	Scattered Sites	0	0	0	0	0	6	0	0
1618	Colonia III	0	0	0	0	0	6	0	0
1619	Enterprise Comm.	0	0	0	0	0	0	0	0
1621	Mitigation Fees Fire	0	0	0	0	0	52	0	0
1626	DMV Fees	0	0	0	0	0	0	0	89
1631	Sheriff Fees GC 26731	0	0	0	0	0	0	0	445
1644	Purchasing Agents Trust	0	0	0	0	0	91	8	623
1659	WIA	0	0	0	0	0	6,840	270	534
1665	Sheriff Processing Fees	0	0	0	2	42	730	50	178
1666	Fiber Optic Network	0	0	0	0	0	14	0	0
1667	CNG Facility	0	0	0	0	0	36	0	0
1668	Federal Asset Forfeiture	0	0	0	0	0	166	12	1,424
1669	State Asset Forfeiture	0	0	0	0	0	111	10	801
1673	Sub Abuse & Crime Prevention	0	0	0	0	0	0	0	0
1674	AB1913 Probation	0	0	0	15	387	1,173	38	178
1675	EDA Grant	0	0	0	0	0	27	1	0
1676	SARB Probation	0	0	0	0	0	0	140	0
1681	Home Funds 2001	0	0	0	0	0	6	0	0
1683	AB443 Local Asst Law Enf	0	0	0	0	0	2	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
1692	Boating Grant Salton Sea Redhill	0	0	0	0	0	2	0	0
1698	Inmate Parenting Grant	0	0	0	0	0	0	418	0
1701	Sheriff's Info Tech Project	0	0	0	0	0	120	8	0

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Org Key	Description	County Counsel	Human Resources	Equal Employment Opportunity	County Property Services	Total Actual Costs		Total Claimable Costs
						Estimated Costs F.Y. 2021-22	Roll Forward	
						Estimated Costs F.Y. 2023-24	Forward	F.Y. 2023-24
1605	Park Bond 1988	0	0	0	0	0	0	0
1607	Mosquito Abatement	0	3,466	536	(5,979)	7,307	(817)	6,490
1608	ARID	0	0	0	0	2	(0)	2
1611	Volunteer Prog.	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	6	0	6
1618	Colonia III	0	0	0	0	6	0	6
1619	Enterprise Comm.	0	0	0	0	0	0	0
1621	Mitigation Fees Fire	0	0	0	0	52	11	63
1626	DMV Fees	0	0	0	0	89	(64)	25
1631	Sheriff Fees GC 26731	0	0	0	0	445	216	661
1644	Purchasing Agents Trust	0	0	0	0	723	602	1,324
1659	WIA	1,431	0	0	0	9,076	(1,545)	7,530
1665	Sheriff Processing Fees	0	231	36	0	1,268	240	1,509
1666	Fiber Optic Network	0	0	0	0	14	(1)	13
1667	CNG Facility	0	0	0	0	36	(9)	27
1668	Federal Asset Forfeiture	0	0	0	0	1,602	(491)	1,111
1669	State Asset Forfeiture	0	0	0	0	923	904	1,826
1673	Sub Abuse & Crime Prevention	0	0	0	0	0	0	0
1674	AB1913 Probation	0	462	71	0	2,325	(1,262)	1,063
1675	EDA Grant	0	0	0	0	28	(132)	(104)
1676	SARB Probation	0	0	0	0	140	(5)	135
1681	Home Funds 2001	0	0	0	0	6	0	6
1683	AB443 Local Asst Law Enf	0	0	0	0	2	(32)	(30)
1684	2000 LLEBG Grant	0	0	0	0	0	0	0
1685	Rural Bus Enterprise Op	0	0	0	0	5	(3)	3
1692	Boating Grant Salton Sea Redhill	0	0	0	0	2	(0)	2
1698	Inmate Parenting Grant	0	2,310	0	0	2,728	2,480	5,209
1701	Sheriff's Info Tech Project	0	0	0	0	128	(56)	72

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						Estimated Costs F.Y. 2021-22	Roll Forward	
						Estimated Costs F.Y. 2023-24	Roll Forward	Estimated Costs F.Y. 2023-24
1702	Bioterrorism Preparedness	0	0	0	0	42	(178)	(137)
1703	IVROP Probation	0	0	0	0	12	5	17
1705	TSA Grant Security	0	0	0	0	9	(71)	(62)
1707	CDBG Housing Rehab	0	0	0	0	6	0	6
1708	LLEBG 2002 LB-BX-1717	0	0	0	0	0	0	0
1709	Off Highway Enforcement	0	0	0	0	2,010	(2,567)	(557)
1710	District Attorney IVSIT	0	1,848	286	0	6,757	(134)	6,623
1713	Sheriff Weapon Replacement	0	0	0	0	16	(4)	12
1724	Medi-Cal/CMSP Fund	0	0	0	0	55	19	74
1728	IHSS Public Auth	0	2,079	321	0	3,958	520	4,479
1741	Sheriff Rec Safety Enf Division	0	0	0	0	0	(0)	(0)
1748	MHSA Act Prop 63	0	48,287	7,464	0	174,424	29,869	204,292
1761	Cal-Met Grant 06-07	0	0	0	0	2,257	1,299	3,555
1764	Stonegarden Grant	0	0	0	0	4	(3)	2
1767	OHS Grant 06/08: Pub Safe Disp	0	0	0	0	14	(1)	13
1777	Tens Grant	0	0	0	0	1,436	1,311	2,748
1781	Social Security Redaction Prgm	0	0	0	0	494	41	536
1784	2007 Homeland Security Grant	0	0	0	0	4	2	5
1789	COPS AB 3229 LLSF-Sheriff	0	0	0	0	1,772	1,570	3,342
1792	MHSA PEI	0	5,314	821	0	20,607	3,028	23,635
1793	MHSA Innovation	0	0	357	0	7,586	3,299	10,885
1813	Holtville Law Enforcement	0	3,004	464	0	11,144	3,273	14,416
1814	Court Security	0	5,314	821	0	17,758	1,974	19,733
1815	Firearms Trafficking Task Force	0	0	0	0	14	(31)	(17)
1824	Measure D LTA Roads Funds	0	0	0	0	890	585	1,475
1829	Sunbeam Lake RV Park	0	0	0	0	7,557	(12,078)	(4,521)
1838	MHSA WET	0	0	0	0	573	340	913
1839	MHSA CFTN	0	0	0	0	652	(4,457)	(3,805)
1842	Host/Public Benefits Fees	0	0	0	0	1,089	(407)	682
1855	Weist Lake 12-101-308	0	0	0	0	178	102	280

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Org		Building	Equipment	Employee		GSA	Auditor-		
Key	Description	Depreciation	Depreciation	Medical	County	Budget/Fiscal	Controller	Treasurer	Purchasing
		Allowance	Allowance	Costs	Executive				
1866	Wraparound Prg Probation	0	0	0	0	0	867	0	0
1878	Correctional Work Crew	0	0	0	0	0	109	0	0
1898	Underserved Advocacy Prg	0	0	0	0	0	780	0	0
1899	Local Health Authority	0	0	0	0	0	(594)	0	89
1901	Real Estate Fraud Unit	0	0	0	0	0	362	0	0
1904	16-CDBG-11151	0	0	0	0	0	0	0	623
1905	Elder Abuse Prog	0	0	0	0	0	372	0	534
1908	Victim Services XC Prog	0	0	0	0	0	607	0	979
1911	LE Specialized Unit	0	0	0	0	0	440	0	0
1912	SB1 - Road Maint & Rehab Act	0	0	0	0	0	0	0	2,136
1915	Stonegarden 2017	0	0	0	0	0	724	0	0
1916	Tobacco Education Prop 56	0	0	0	0	0	0	0	1,335
1917	El Centro Ambulatory Care Cntr	0	0	0	0	0	0	0	89
1918	17-CDBG-12013	0	0	0	0	0	0	0	623
1924	AB617 Carb CAPP	0	0	0	0	0	0	0	0
1925	Farmers Pgrm Carl Moyer	0	0	0	0	0	0	0	0
1926	HEAP Grant	0	0	0	0	0	0	0	89
1927	Holtville/Heber SCPP	0	0	0	0	0	39	0	0
1929	Imperial Dispatch Svcs	0	0	0	0	0	326	0	0
1931	LSTA Grant 19-20	0	0	0	0	0	757	0	534
1942	Homeless COVID-19	0	0	0	0	0	0	0	0
4000	Airport Runway Rehab	0	0	0	0	0	2	42	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	53	0
4024	Airport Imp Prog 3016010912	0	0	0	0	0	2	41	0
4025	Juvenile Hall Expansion	0	0	0	0	0	0	20	0
4026	Minimum Security	0	0	0	0	0	0	53	0
4027	Peer Court Mini Grant	0	0	0	0	0	0	73	0
4029	Court Construction Fund	0	0	0	0	0	0	59	0
4030	Literacy Volunteers of America	0	0	0	40	1,028	2	7	0

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						Actual Costs F.Y. 2021-22 Estimated Costs F.Y. 2023-24	Roll Forward	
1866	Wraparound Prg Probation	0	0	143	0	1,010	463	1,472
1878	Correctional Work Crew	0	0	36	0	144	(304)	(159)
1898	Underserved Advocacy Prg	0	0	143	0	923	54	977
1899	Local Health Authority	(9,973)	0	71	0	(10,407)	(13,920)	(24,326)
1901	Real Estate Fraud Unit	0	0	71	0	433	(1)	432
1904	16-CDBG-11151	0	0	0	0	623	(140)	483
1905	Elder Abuse Prog	0	0	71	0	977	523	1,500
1908	Victim Services XC Prog	0	0	107	0	1,693	1,051	2,745
1911	LE Specialized Unit	0	0	71	0	512	13	524
1912	SB1 - Road Maint & Rehab Act	0	0	0	0	2,136	1,221	3,357
1915	Stonegarden 2017	0	0	143	0	867	239	1,107
1916	Tobacco Education Prop 56	0	0	0	0	1,335	115	1,450
1917	El Centro Ambulatory Care Cntr	0	0	0	0	89	(902)	(813)
1918	17-CDBG-12013	0	0	0	0	623	470	1,093
1924	AB617 Carb CAPP	0	0	0	0	0	(915)	(915)
1925	Farmers Pgrm Carl Moyer	0	0	0	0	0	(76)	(76)
1926	HEAP Grant	0	0	0	0	89	(216)	(127)
1927	Holtville/Heber SCPP	0	0	0	0	39	(387)	(348)
1929	Imperial Dispatch Svcs	0	0	71	0	397	269	667
1931	LSTA Grant 19-20	0	0	143	0	1,433	(3,325)	(1,891)
1942	Homeless COVID-19	0	0	0	0	0	(76)	(76)
4000	Airport Runway Rehab	0	462	0	0	506	191	697
4002	Ag Comm Capital Improvement	0	693	0	0	695	283	978
4023	AP Mstr Plan 3016010911	0	462	0	0	515	200	714
4024	Airport Imp Prog 3016010912	0	924	0	0	967	635	1,602
4025	Juvenile Hall Expansion	0	0	0	0	20	(279)	(259)
4026	Minimum Security	0	924	0	0	977	623	1,600
4027	Peer Court Mini Grant	0	462	0	0	535	(335)	200
4029	Court Construction Fund	0	0	0	0	59	(59)	(0)
4030	Literacy Volunteers of America	0	0	0	0	1,076	551	1,628

County of Imperial
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Org		Building	Equipment	Employee					
Key	Description	Depreciation	Depreciation	Medical	County	GSA	Auditor-	Treasurer	Purchasing
		Allowance	Allowance	Costs	Executive	Budget/Fiscal	Controller		
4031	Sheriff Min Sec Fencing	0	0	0	0	0	0	79	0
4032	Library Expansion	0	0	0	0	0	0	0	0
4034	Solid Waste Cap Equipment	0	0	0	0	0	0	63	0
4035	Imperial Airport Ramp Expansion	0	0	0	0	0	0	29	0
4036	Airport Lite Sys Phase III	0	0	0	0	0	0	0	0
4038	Juv Hall Remodel Cap Improvement	0	0	0	0	0	0	0	0
4043	Tel Communication Shelter Fund	0	0	0	0	0	45	88	0
5000	Airport Imperial	0	0	0	608	368	2,167	316	2,403
5001	Airport Holtville	0	0	0	0	0	141	12	0
5002	County Transit Admin Program	0	0	0	0	0	4	0	0
5003	Special Aviation Imperial	0	0	0	0	0	0	0	0
5004	Special Aviation Holtville	0	0	0	0	0	0	0	0
5005	Solid Waste Closure/Postclosure	0	0	0	0	0	61	0	0
5200	County Garage (ISF)	2,042	0	0	51	40,526	7,395	667	8,776
5202	Central Duplicating (ISF)	0	0	0	0	0	0	0	0
5203	Centralized Mail (ISF)	0	0	0	0	0	389	32	1,691
5205	Communications (ISF)	250	0	0	0	0	17	0	0
5206	Loss Reserve-Liabilities (ISF)	0	0	0	0	0	443	37	445
5207	Loss Reserve-Workers Comp.(ISF)	0	0	0	0	0	822	81	178
5208	Loss Reserve-Unemploy. Ins. (ISF)	0	0	0	0	0	129	8	0
5209	Loss Reserve-Medical Plan (ISF)	0	0	0	0	0	11	0	0
5210	Loss Reserve-Dental/Vision (ISF)	0	0	0	0	0	846	70	0
5211	Loss Reserve-Medical Malpractice (ISF)	0	0	0	0	0	66	1	0
5212	Loss Reserve-Auto (ISF)	0	0	0	0	0	88	2	0
5213	Information Systems	5,898	0	0	198	3,089	9,141	688	6,497
5216	Loss Reserve-EIA Health Program	0	0	0	0	0	1,663	0	623
5516	Retirement	0	0	0	73	1,870	8,648	618	979
7000	Family Supp Fac Program	0	0	0	0	0	0	0	0
7003	ICCFCC	0	0	0	2	40	425	342	3,026
7075	Court Systems Operating	52,856	0	0	0	0	6	0	0

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						Estimated Costs F.Y. 2021-22	Roll Forward	
						Estimated Costs F.Y. 2023-24	Roll Forward	Estimated Costs F.Y. 2023-24
4031	Sheriff Min Sec Fencing	0	924	0	0	1,003	666	1,670
4032	Library Expansion	0	462	0	0	462	458	920
4034	Solid Waste Cap Equipment	0	924	0	0	987	361	1,349
4035	Imperial Airport Ramp Expansion	0	462	0	0	491	178	668
4036	Airport Lite Sys Phase III	0	231	0	0	231	(85)	146
4038	Juv Hall Remodel Cap Improvement	0	0	0	0	0	(1,202)	(1,202)
4043	Tel Communication Shelter Fund	0	0	0	0	133	(28)	105
5000	Airport Imperial	2,988	1,155	179	123,130	133,313	84,978	218,292
5001	Airport Holtville	0	0	0	0	153	94	248
5002	County Transit Admin Program	0	0	0	0	4	(2)	1
5003	Special Aviation Imperial	0	0	0	0	0	(4)	(4)
5004	Special Aviation Holtville	0	0	0	0	0	0	0
5005	Solid Waste Closure/Postclosure	0	0	0	0	61	38	99
5200	County Garage (ISF)	0	3,697	571	13,833	77,557	65,415	142,972
5202	Central Duplicating (ISF)	0	0	0	0	0	0	0
5203	Centralized Mail (ISF)	0	0	0	7,107	9,219	807	10,026
5205	Communications (ISF)	0	0	0	1,166	1,432	(441)	992
5206	Loss Reserve-Liabilities (ISF)	10,882	(66,705)	0	0	(54,898)	(256,198)	(311,097)
5207	Loss Reserve-Workers Comp.(ISF)	0	(80,749)	0	0	(79,668)	(56,560)	(136,228)
5208	Loss Reserve-Unemploy. Ins. (ISF)	0	(11,810)	0	0	(11,673)	(14,177)	(25,849)
5209	Loss Reserve-Medical Plan (ISF)	0	0	0	0	11	(46)	(36)
5210	Loss Reserve-Dental/Vision (ISF)	0	(27,909)	0	0	(26,992)	(14,950)	(41,942)
5211	Loss Reserve-Medical Malpractice (ISF)	0	(7,261)	0	0	(7,195)	(10,764)	(17,958)
5212	Loss Reserve-Auto (ISF)	0	(22,655)	0	0	(22,565)	(13,489)	(36,054)
5213	Information Systems	0	9,011	1,393	16,553	52,466	2,186	54,653
5216	Loss Reserve-EIA Health Program	0	(106,099)	0	0	(103,813)	(67,617)	(171,431)
5516	Retirement	0	6,238	964	1,634	21,024	4,400	25,425
7000	Family Supp Fac Program	0	0	0	0	0	0	0
7003	ICCFCC	0	0	0	0	3,835	(1,949)	1,885
7075	Court Systems Operating	0	0	0	197,860	250,723	65,019	315,741

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7077	CFD98-1 Los Alamos Admin	0	0	0	0	0	62	0	0
7078	Local Transportation Authority	0	0	0	0	0	140	220	0
7079	State Transit Assistance	0	0	0	0	0	27	0	0
7281	LAFCO Operating	0	0	0	0	0	11	2	0
7390	Youth Offender Block Grant	0	0	0	0	0	3,363	0	0
7416	ICTC	0	0	0	45	1,159	5,058	454	0
7417	ICTC-Regional	0	0	0	19	502	3,042	327	0
7418	ICTC-LTA Set Aside	0	0	0	0	0	1,434	180	0
7445	Child Support	0	0	0	0	0	0	0	0
7577	ICTC Regional Collaboration	0	0	0	0	0	139	26	0
0000	Other	0	0	0	(2,762)	0	115,997	3,919	4,236
	Totals	890,572	628,414	0	(38,474)	439,316	1,572,856	198,871	472,666

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						Estimated Costs F.Y. 2023-24	Forward	F.Y. 2023-24
7077	CFD98-1 Los Alamos Admin	0	0	0	0	62	(45)	17
7078	Local Transportation Authority	0	2,772	0	0	3,132	2,340	5,472
7079	State Transit Assistance	0	0	0	0	27	(1)	27
7281	LAFCO Operating	0	0	0	0	13	(1)	12
7390	Youth Offender Block Grant	0	0	429	0	3,791	2,298	6,089
7416	ICTC	951	0	0	0	7,667	519	8,187
7417	ICTC-Regional	0	0	0	0	3,891	(133)	3,757
7418	ICTC-LTA Set Aside	0	0	0	0	1,613	(83)	1,531
7445	Child Support	0	0	0	0	0	(41)	(41)
7577	ICTC Regional Collaboration	0	0	0	0	165	(332)	(167)
0000	Other	0	0	0	582,995	704,390	14,311	718,701
Totals		622,743	625,101	149,503	5,572,324	11,133,896	391,268	11,525,164