



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of San Joaquin
Stockton, California**

**Date: June 2, 2020
Filing Ref: SJO21**

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 **2020-21**. 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 the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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. Radio Communications (ISF) |
| 2. Auditor-Controller | 13. Southern Water System (ISF) |
| 3. County Administration | 14. Purchasing (ISF) |
| 4. County Counsel | 15. Health Insurance (ISF) |
| 5. Facilities Management | 16. Dental Insurance (ISF) |
| 6. Purchasing & Support | 17. Medical Malpractice (ISF) |
| 7. Human Resources | 18. Casualty Insurance (ISF) |
| 8. Fleet Services (ISF) | 19. Workers' Compensation Insurance (ISF) |
| 9. Information Systems (ISF) | 20. Unemployment Insurance (ISF) |
| 10. Office Automation (ISF) | |
| 11. Central Telephone (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: Adjustments totaling \$(961,829) must be included when calculating the carry-forward in the FY 2022-23 cost plan using FY 2020-21 Actuals: \$(52,074) for four receiving budget units no longer in use. \$179,520 to remove the building depreciation costs from the “2021274000 - County Support to Courts” receiving department. \$757,021 in adjustments was added because the County no longer provides facility management and building maintenance services to “2021274000 - County Support to Courts” receiving department. \$(1,772,696) in adjustments was added because Information Systems became an Internal Service Fund in FY 2018-19. \$(59,234) and \$(14,366) 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.

SECTION IV: ACCEPTANCE

COUNTY OF SAN JOAQUIN

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Jerome C. Wilverding

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

Name

Auditor-Controller

Title

6-3-2020

6-3-2020

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 2020-2021, 2 CFR Part 200 Version
 Source Cost Data from Fiscal Year 2018-2019
 Total Allocation of County-wide Administrative and Support Services

INDIRECT COST GROUP NUMBER	INDIRECT COST SUPPORT DESCRIPTION	1010100000- BOARD OF SUPERVISORS	1010900000- INFORMATION SYSTEMS DIVISION - ISF (8240000000)	1011000000- TREASURER-TAX COLLECTOR	1011100000- ASSESSOR	1011600000- REVENUE AND RECOVERY	1013000000- REGISTRAR OF VOTERS	1014000000- GENERAL SERVICES
BUILD	BUILDING DEPRECIATION	\$ 122,931	\$ 199,866	\$ 84,760	\$ 212,581	\$ 77,540	\$ 161,380	\$ -
EQUIP	EQUIPMENT DEPRECIATION	\$ -	\$ 244,645	\$ 34,071	\$ -	\$ -	\$ -	\$ -
DEBT SVS	DEBT SERVICE INTEREST	\$ 208,933	\$ 327,064	\$ 144,058	\$ 361,303	\$ 131,787	\$ 274,281	\$ -
1010800000	AUDITOR-CONTROLLER	\$ 6,176	\$ 42,797	\$ 171,486	\$ 24,385	\$ 82,064	\$ 51,663	\$ 444
1010200000	COUNTY ADMINISTRATION	\$ 3,997	\$ 31,897	\$ 6,043	\$ 16,268	\$ 2,862	\$ 11,129	\$ 73
1011800000	COUNTY COUNSEL	\$ 724,126	\$ 19,014	\$ 44,303	\$ 131,134	\$ 11,094	\$ 46,089	\$ -
1014200000	FACILITIES MANAGEMENT	\$ 155,843	\$ 275,616	\$ 107,453	\$ 269,494	\$ 98,300	\$ 205,626	\$ -
1011200000	PURCHASING & SUPPORT	\$ 7,335	\$ 172,902	\$ 13,486	\$ 11,631	\$ 3,809	\$ 9,651	\$ -
1012400000	HUMAN RESOURCES	\$ 10,779	\$ 60,888	\$ 17,906	\$ 57,278	\$ 11,610	\$ 18,577	\$ 200
	Allocated Costs	\$ 1,240,120	\$ 1,374,689	\$ 623,564	\$ 1,084,075	\$ 419,067	\$ 778,395	\$ 717
	<i>FIXED COSTS [1]</i>	\$ 623,523	\$ 1,169,340	\$ 584,148	\$ 1,267,532	\$ 340,734	\$ 771,140	\$ -
	<i>FIXED COSTS - FY 18/19 AUDIT ADJUSTMENTS [7]</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADJUSTED FIXED COSTS	\$ 623,523	\$ 1,169,340	\$ 584,148	\$ 1,267,532	\$ 340,734	\$ 771,140	\$ -
	ROLL FORWARD [2]	\$ 616,597	\$ 205,349	\$ 39,416	\$ (183,457)	\$ 78,333	\$ 7,255	\$ 717
	ADJUSTMENTS - GENERAL [4]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADJUSTMENTS - BUILDING DEPRECIATION [5]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADJUSTMENTS - INFORMATION SYSTEMS	\$ (10,615)	\$ -	\$ -	\$ (143,198)	\$ 1,769	\$ 19,735	\$ -
	ADJUSTMENTS - TREASURER-TAX COLLECTOR	\$ (29)	\$ -	\$ -	\$ (138)	\$ (1,509)	\$ (524)	\$ -
	ADJUSTMENTS - FACILITY MANAGEMENT [6]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADJUSTMENTS - PARKS & RECREATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	COSTS WITH ROLL FORWARD	\$ 1,846,074	\$ 1,580,038	\$ 662,981	\$ 757,281	\$ 497,661	\$ 804,861	\$ 1,434

NOTES:

[1] FY 2019 Estimate based on FY 2017 actuals (final v.3.7.2018); unallocated includes Property Tax, SB90 and 3 departments no longer in use.

[2] Represents difference in FY 2019 estimate and FY 2019 actuals

[3] 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.

[4] Adjustments related to 4 Receiving budget units no longer in use

[5] County no longer owns Courthouse facility

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

[7] According to section "F. Special Remarks" in the 18/19 cost plan's Formalized Negotiation Agreement signed by both the SCO and the Auditor-Controller's (Exhibit 1), adjustments totaling \$558,355 must be included when calculating the carry-forward in the 20-21 cost plan.

San Joaquin County, California
 Cost Allocation Plan for Fiscal Year 2020-2021, 2 CFR Part 200 Version
 Source Cost Data from Fiscal Year 2018-2019
 Total Allocation of County-wide Administrative and Support Services

INDIRECT COST GROUP NUMBER	INDIRECT COST SUPPORT DESCRIPTION	1014300000-CAPITAL PROJECT ADMIN	1014400000-AIRPORT EAST BUSINESS PARK	1016000000-SURVEYOR	1040148000-PUBLIC IMPROVEMENT	2020200000-DISTRICT ATTORNEY	2020200000-DA-REAL ESTATE FRAUD	2020205000-DA-VICTIM ASSISTANCE	2020206000-DA-CONSUMER FRAUD-PROP 64
BUILD	BUILDING DEPRECIATION	\$ -	\$ -	\$ 6,302	\$ -	\$ 280,189	\$ 6,643	\$ 7,655	\$ -
EQUIP	EQUIPMENT DEPRECIATION	\$ -	\$ -	\$ 3,574	\$ -	\$ 1,900	\$ -	\$ -	\$ -
DEBT SVS	DEBT SERVICE INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1010800000	AUDITOR-CONTROLLER	\$ (2,413)	\$ 71	\$ 966	\$ 3,774	\$ 79,089	\$ 866	\$ 2,529	\$ 6,281
1010200000	COUNTY ADMINISTRATION	\$ 1,075	\$ 16	\$ 684	\$ -	\$ 52,993	\$ 878	\$ 1,534	\$ 4,625
1011800000	COUNTY COUNSEL	\$ -	\$ (140)	\$ -	\$ 458	\$ 29,060	\$ -	\$ -	\$ -
1014200000	FACILITIES MANAGEMENT	\$ -	\$ -	\$ 5,800	\$ -	\$ 1,032,314	\$ 1,752	\$ 25,451	\$ -
1011200000	PURCHASING & SUPPORT	\$ 819	\$ 546	\$ 365	\$ 12,168	\$ 94,828	\$ -	\$ (7)	\$ 395
1012400000	HUMAN RESOURCES	\$ 3,795	\$ -	\$ 1,548	\$ -	\$ 138,401	\$ -	\$ 7,740	\$ 10,836
Allocated Costs		\$ 3,276	\$ 493	\$ 19,239	\$ 16,400	\$ 1,708,775	\$ 10,140	\$ 44,902	\$ 22,137
FIXED COSTS [1]		\$ 10,695	\$ (287)	\$ 43,716	\$ (14,506)	\$ 1,018,800	\$ 189	\$ 29,069	\$ 24,626
FIXED COSTS - FY 18/19 AUDIT ADJUSTMENTS [7]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTED FIXED COSTS		\$ 10,695	\$ (287)	\$ 43,716	\$ (14,506)	\$ 1,018,800	\$ 189	\$ 29,069	\$ 24,626
ROLL FORWARD [2]		\$ (7,419)	\$ 780	\$ (24,477)	\$ 30,906	\$ 689,975	\$ 9,951	\$ 15,833	\$ (2,489)
ADJUSTMENTS - GENERAL [4]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - BUILDING DEPRECIATION [5]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - INFORMATION SYSTEMS		\$ (477)	\$ -	\$ -	\$ -	\$ (25,690)	\$ -	\$ -	\$ -
ADJUSTMENTS - TREASURER-TAX COLLECTOR		\$ (14)	\$ (4)	\$ (6)	\$ (37)	\$ (376)	\$ (2)	\$ (9)	\$ (30)
ADJUSTMENTS - FACILITY MANAGEMENT [6]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - PARKS & RECREATION		\$ -	\$ -	\$ -	\$ (112)	\$ -	\$ -	\$ -	\$ -
COSTS WITH ROLL FORWARD		\$ (4,634)	\$ 1,269	\$ (5,243)	\$ 47,158	\$ 2,372,684	\$ 20,088	\$ 60,725	\$ 19,618

NOTES:

[1] FY 2019 Estimate based on FY 2017 actuals (final v.3.7.2018); unallocated includes Property Tax, SB90 and 3 departments no longer in use.

[2] Represents difference in FY 2019 estimate and FY 2019 actuals

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 Source Cost Data from Fiscal Year 2018-2019
 Total Allocation of County-wide Administrative and Support Services

INDIRECT COST GROUP NUMBER	INDIRECT COST SUPPORT DESCRIPTION	2020207000- DA-EPU INVESTIGATION _PROSECUTI	2020209000- DA-CHILD ABDUCTION	2020210000- DA-NARCOTICS ENFORCEMENT	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
BUILD	BUILDING DEPRECIATION	\$ -	\$ -	\$ 6,469	\$ -	\$ -	\$ -	\$ -	\$ 2,655
EQUIP	EQUIPMENT DEPRECIATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 740	\$ -	\$ 764
DEBT SVS	DEBT SERVICE INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1010800000	AUDITOR-CONTROLLER	\$ 602	\$ 1,245	\$ (483)	\$ 348	\$ 757	\$ 6,361	\$ 73	\$ 4,599
1010200000	COUNTY ADMINISTRATION	\$ 114	\$ 918	\$ 11	\$ 388	\$ 652	\$ 4,710	\$ 89	\$ 2,466
1011800000	COUNTY COUNSEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1014200000	FACILITIES MANAGEMENT	\$ -	\$ -	\$ 21,508	\$ -	\$ -	\$ -	\$ -	\$ 8,827
1011200000	PURCHASING & SUPPORT	\$ 728	\$ -	\$ -	\$ -	\$ 182	\$ 728	\$ -	\$ 1,043
1012400000	HUMAN RESOURCES	\$ -	\$ 2,322	\$ -	\$ -	\$ -	\$ 12,384	\$ -	\$ 10,836
Allocated Costs		\$ 1,444	\$ 4,485	\$ 27,504	\$ 736	\$ 1,592	\$ 24,924	\$ 162	\$ 31,190
FIXED COSTS [1]		\$ 601	\$ 4,203	\$ 14,753	\$ 97	\$ 272	\$ 17,611	\$ -	\$ 25,625
FIXED COSTS - FY 18/19 AUDIT ADJUSTMENTS [7]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTED FIXED COSTS		\$ 601	\$ 4,203	\$ 14,753	\$ 97	\$ 272	\$ 17,611	\$ -	\$ 25,625
ROLL FORWARD [2]		\$ 843	\$ 282	\$ 12,751	\$ 639	\$ 1,320	\$ 7,313	\$ 162	\$ 5,565
ADJUSTMENTS - GENERAL [4]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - BUILDING DEPRECIATION [5]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - INFORMATION SYSTEMS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - TREASURER-TAX COLLECTOR		\$ (8)	\$ (5)	\$ -	\$ (1)	\$ (3)	\$ (15)	\$ -	\$ (17)
ADJUSTMENTS - FACILITY MANAGEMENT [6]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - PARKS & RECREATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COSTS WITH ROLL FORWARD		\$ 2,280	\$ 4,763	\$ 40,256	\$ 1,375	\$ 2,909	\$ 32,221	\$ 324	\$ 36,738

NOTES:

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INDIRECT COST GROUP NUMBER	INDIRECT COST SUPPORT DESCRIPTION	2020278250-DA-CRIMINAL RESTITUTION PROG	2020278270-DA-UNDERSERVED VICTIM ADVOCACY	2020281000-DA-SLESF-AB109	2020300000-CHILD SUPPORT	2020400000-PUBLIC DEFENDER	2021000000-GRAND JURY	2021200000-PRETRIAL SERVICES	2021274000-COUNTY SUPPORT TO COURTS
BUILD	BUILDING DEPRECIATION	\$ -	\$ -	\$ -	\$ 9,124	\$ 129,148	\$ -	\$ -	\$ 45,078
EQUIP	EQUIPMENT DEPRECIATION	\$ -	\$ -	\$ -	\$ -	\$ 147	\$ -	\$ 908	\$ -
DEBT SVS	DEBT SERVICE INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1010800000	AUDITOR-CONTROLLER	\$ 766	\$ 193	\$ 276	\$ 45,977	\$ 37,912	\$ 207	\$ 7,901	\$ 14,229
1010200000	COUNTY ADMINISTRATION	\$ 477	\$ 234	\$ 336	\$ 25,436	\$ 25,986	\$ 251	\$ 4,904	\$ 15,304
1011800000	COUNTY COUNSEL	\$ -	\$ -	\$ -	\$ (4,405)	\$ 8,988	\$ 8,367	\$ -	\$ 33,546
1014200000	FACILITIES MANAGEMENT	\$ -	\$ -	\$ -	\$ 8,468	\$ 213,204	\$ -	\$ -	\$ 11,890
1011200000	PURCHASING & SUPPORT	\$ -	\$ -	\$ -	\$ 22,233	\$ 5,162	\$ 1,002	\$ 6,188	\$ 364
1012400000	HUMAN RESOURCES	\$ 2,322	\$ -	\$ -	\$ 90,031	\$ 68,114	\$ -	\$ 17,029	\$ -
Allocated Costs		\$ 3,565	\$ 427	\$ 612	\$ 196,864	\$ 488,661	\$ 9,827	\$ 36,930	\$ 120,412
<i>FIXED COSTS [1]</i>		\$ 3,847	\$ 8	\$ 28	\$ 351,893	\$ 400,158	\$ 22,732	\$ 49,887	\$ 984,985
<i>FIXED COSTS - FY 18/19 AUDIT ADJUSTMENTS [7]</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTED FIXED COSTS		\$ 3,847	\$ 8	\$ 28	\$ 351,893	\$ 400,158	\$ 22,732	\$ 49,887	\$ 984,985
ROLL FORWARD [2]		\$ (282)	\$ 419	\$ 584	\$ (155,029)	\$ 88,503	\$ (12,905)	\$ (12,957)	\$ (864,573)
ADJUSTMENTS - GENERAL [4]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - BUILDING DEPRECIATION [5]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,520
ADJUSTMENTS - INFORMATION SYSTEMS		\$ -	\$ -	\$ -	\$ (51,779)	\$ (23,666)	\$ -	\$ -	\$ -
ADJUSTMENTS - TREASURER-TAX COLLECTOR		\$ -	\$ -	\$ -	\$ (272)	\$ (191)	\$ -	\$ (29)	\$ -
ADJUSTMENTS - FACILITY MANAGEMENT [6]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 757,021
ADJUSTMENTS - PARKS & RECREATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COSTS WITH ROLL FORWARD		\$ 3,283	\$ 846	\$ 1,195	\$ (10,216)	\$ 553,307	\$ (3,077)	\$ 23,944	\$ 192,379

NOTES:

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[3] 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.

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San Joaquin County, California
 Cost Allocation Plan for Fiscal Year 2020-2021, 2 CFR Part 200 Version
 Source Cost Data from Fiscal Year 2018-2019
 Total Allocation of County-wide Administrative and Support Services

INDIRECT COST GROUP NUMBER	INDIRECT COST SUPPORT DESCRIPTION	2021300000-COURT ASSIGNED COUNSEL	2021602000-SHERIFF-BOATING SAFETY	2021610000-SHERIFF-AUTOMATED FINGERPRINT	2021613000-SHERIFF-HI-TECH CRIMES	2021614000-SHERIFF-RURAL CRIME	2021615000-SHERIFF-MOUNTAIN HOUSE	2021619000-SHERIFF-ANIMAL CONTROL	2021620000-SHERIFF-PATROL
BUILD	BUILDING DEPRECIATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,770	\$ -
EQUIP	EQUIPMENT DEPRECIATION	\$ -	\$ 1,322	\$ 111,026	\$ -	\$ -	\$ 4,492	\$ 1,085	\$ 70,745
DEBT SVS	DEBT SERVICE INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1010800000	AUDITOR-CONTROLLER	\$ 15,174	\$ 4,391	\$ 1,188	\$ 404	\$ 3,051	\$ 3,381	\$ 4,842	\$ 70,577
1010200000	COUNTY ADMINISTRATION	\$ 6,876	\$ 2,818	\$ 745	\$ 328	\$ 2,285	\$ 2,430	\$ 1,633	\$ 53,410
1011800000	COUNTY COUNSEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,456	\$ -
1014200000	FACILITIES MANAGEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,317	\$ -
1011200000	PURCHASING & SUPPORT	\$ -	\$ 3,642	\$ 1,457	\$ -	\$ 5	\$ 728	\$ 1,895	\$ 15,137
1012400000	HUMAN RESOURCES	\$ -	\$ 5,418	\$ -	\$ 774	\$ 4,644	\$ 6,136	\$ 6,192	\$ 114,555
Allocated Costs		\$ 22,050	\$ 17,592	\$ 114,416	\$ 1,506	\$ 9,985	\$ 17,167	\$ 66,189	\$ 324,425
<i>FIXED COSTS [1]</i>		\$ 12,500	\$ 46,315	\$ 182,818	\$ 1,416	\$ 2,880	\$ 5,306	\$ 63,765	\$ 299,543
<i>FIXED COSTS - FY 18/19 AUDIT ADJUSTMENTS [7]</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTED FIXED COSTS		\$ 12,500	\$ 46,315	\$ 182,818	\$ 1,416	\$ 2,880	\$ 5,306	\$ 63,765	\$ 299,543
ROLL FORWARD [2]		\$ 9,550	\$ (28,723)	\$ (68,402)	\$ 90	\$ 7,105	\$ 11,861	\$ 2,424	\$ 24,882
ADJUSTMENTS - GENERAL [4]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - BUILDING DEPRECIATION [5]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - INFORMATION SYSTEMS		\$ (120)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,335)
ADJUSTMENTS - TREASURER-TAX COLLECTOR		\$ (186)	\$ (20)	\$ (9)	\$ (1)	\$ (2)	\$ (12)	\$ (59)	\$ (284)
ADJUSTMENTS - FACILITY MANAGEMENT [6]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - PARKS & RECREATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COSTS WITH ROLL FORWARD		\$ 31,295	\$ (11,152)	\$ 46,004	\$ 1,594	\$ 17,087	\$ 29,017	\$ 68,554	\$ 343,688

NOTES:

[1] FY 2019 Estimate based on FY 2017 actuals (final v.3.7.2018); unallocated includes Property Tax, SB90 and 3 departments no longer in use.

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INDIRECT COST GROUP NUMBER	INDIRECT COST SUPPORT DESCRIPTION	2021622000-SHERIFF-COMMUNICATIONS	2021626000-SHERIFF-DETECTIVES	2021627000-SHERIFF-AUTO THEFT PROG	2021628000-SHERIFF-RECORDS	2021635000-SHERIFF-CIVIL	2021640000-SHERIFF-CORONER MORGUE	2021645000-SHERIFF-ADMIN SUPPORT SERVICES	2021649000-SHERIFF-INFORMATION SYSTEMS
BUILD	BUILDING DEPRECIATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,745	\$ -
EQUIP	EQUIPMENT DEPRECIATION	\$ 22,483	\$ 12,999	\$ 2,079	\$ -	\$ 18,651	\$ 18,915	\$ 6,295	\$ 2,577
DEBT SVS	DEBT SERVICE INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1010800000	AUDITOR-CONTROLLER	\$ 11,159	\$ 24,476	\$ 880	\$ 12,353	\$ 6,136	\$ 12,010	\$ 24,573	\$ 7,131
1010200000	COUNTY ADMINISTRATION	\$ 7,138	\$ 15,514	\$ 277	\$ 7,305	\$ 3,564	\$ 4,207	\$ 14,686	\$ 4,251
1011800000	COUNTY COUNSEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 211,173	\$ -	\$ -
1014200000	FACILITIES MANAGEMENT	\$ -	\$ 1,653	\$ -	\$ -	\$ -	\$ 7,043	\$ 354,966	\$ -
1011200000	PURCHASING & SUPPORT	\$ 1,093	\$ 5,898	\$ 1,275	\$ 808	\$ 1,823	\$ 7,753	\$ 5,030	\$ 9,652
1012400000	HUMAN RESOURCES	\$ 26,317	\$ 35,605	\$ 1,548	\$ 36,379	\$ 12,384	\$ (30,881)	\$ 32,489	\$ 3,096
	Allocated Costs	\$ 68,190	\$ 96,145	\$ 6,058	\$ 56,845	\$ 42,559	\$ 230,220	\$ 448,784	\$ 26,708
	<i>FIXED COSTS [1]</i>	\$ 50,802	\$ 110,143	\$ 7,398	\$ 93,428	\$ 28,041	\$ 79,356	\$ 756,158	\$ (131,512)
	<i>FIXED COSTS - FY 18/19 AUDIT ADJUSTMENTS [7]</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADJUSTED FIXED COSTS	\$ 50,802	\$ 110,143	\$ 7,398	\$ 93,428	\$ 28,041	\$ 79,356	\$ 756,158	\$ (131,512)
	ROLL FORWARD [2]	\$ 17,388	\$ (13,998)	\$ (1,340)	\$ (36,583)	\$ 14,518	\$ 150,864	\$ (307,374)	\$ 158,220
	ADJUSTMENTS - GENERAL [4]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADJUSTMENTS - BUILDING DEPRECIATION [5]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADJUSTMENTS - INFORMATION SYSTEMS	\$ -	\$ (1,544)	\$ -	\$ (41,826)	\$ (2)	\$ -	\$ (3,561)	\$ 149,134
	ADJUSTMENTS - TREASURER-TAX COLLECTOR	\$ (55)	\$ (147)	\$ (11)	\$ (45)	\$ (28)	\$ (156)	\$ (198)	\$ (69)
	ADJUSTMENTS - FACILITY MANAGEMENT [6]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADJUSTMENTS - PARKS & RECREATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	COSTS WITH ROLL FORWARD	\$ 85,524	\$ 80,456	\$ 4,707	\$ (21,609)	\$ 57,046	\$ 380,927	\$ 137,652	\$ 333,992

NOTES:

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INDIRECT COST GROUP NUMBER	INDIRECT COST SUPPORT DESCRIPTION	2021650000-SHERIFF-LATHROP POLICE CONTRAC	2021655000-SHERIFF-PATROL-SLESF-AB109	2021657000-SHERIFF-CUSTODY-SLESF-AB109	2021658000-SHERIFF-COURT SERVICES	2022600000-SHERIFF-CUSTODY	2022610000-SHERIFF-LOC COMM CORR-AB109	2022620000-SHERIFF-WORK PROGRAM	2022621000-CORRECTIONAL HEALTH SERVICES
BUILD	BUILDING DEPRECIATION	\$ -	\$ -	\$ -	\$ 25,036	\$ 953,766	\$ -	\$ -	\$ -
EQUIP	EQUIPMENT DEPRECIATION	\$ -	\$ -	\$ -	\$ 1,785	\$ 33,621	\$ -	\$ 7,692	\$ 21,982
DEBT SVS	DEBT SERVICE INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1010800000	AUDITOR-CONTROLLER	\$ 11,755	\$ 707	\$ 818	\$ 25,372	\$ 119,943	\$ 11,011	\$ 2,937	\$ 46,637
1010200000	COUNTY ADMINISTRATION	\$ 8,991	\$ 288	\$ 330	\$ 17,190	\$ 86,668	\$ 7,993	\$ 1,635	\$ 20,793
1011800000	COUNTY COUNSEL	\$ -	\$ -	\$ -	\$ -	\$ 45,122	\$ -	\$ -	\$ -
1014200000	FACILITIES MANAGEMENT	\$ -	\$ -	\$ -	\$ 83,238	\$ 1,976,342	\$ -	\$ 10,552	\$ 106,342
1011200000	PURCHASING & SUPPORT	\$ 911	\$ 182	\$ 728	\$ 1,276	\$ 11,362	\$ 911	\$ 1,292	\$ 23,023
1012400000	HUMAN RESOURCES	\$ 19,397	\$ 774	\$ 774	\$ 65,792	\$ 221,076	\$ 23,221	\$ 5,418	\$ 68,659
	Allocated Costs	\$ 41,052	\$ 1,951	\$ 2,651	\$ 219,689	\$ 3,447,898	\$ 43,136	\$ 29,527	\$ 287,437
	<i>FIXED COSTS [1]</i>	<i>\$ 28,575</i>	<i>\$ 1,760</i>	<i>\$ 2,062</i>	<i>\$ 188,471</i>	<i>\$ 3,350,505</i>	<i>\$ 43,905</i>	<i>\$ 29,355</i>	<i>\$ 330,670</i>
	<i>FIXED COSTS - FY 18/19 AUDIT ADJUSTMENTS [7]</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
	ADJUSTED FIXED COSTS	\$ 28,575	\$ 1,760	\$ 2,062	\$ 188,471	\$ 3,350,505	\$ 43,905	\$ 29,355	\$ 330,670
	ROLL FORWARD [2]	\$ 12,477	\$ 191	\$ 589	\$ 31,218	\$ 97,393	\$ (769)	\$ 172	\$ (43,233)
	ADJUSTMENTS - GENERAL [4]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADJUSTMENTS - BUILDING DEPRECIATION [5]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADJUSTMENTS - INFORMATION SYSTEMS	\$ (105)	\$ -	\$ -	\$ -	\$ (121,218)	\$ -	\$ -	\$ -
	ADJUSTMENTS - TREASURER-TAX COLLECTOR	\$ (46)	\$ (4)	\$ (8)	\$ (80)	\$ (488)	\$ (37)	\$ (38)	\$ (313)
	ADJUSTMENTS - FACILITY MANAGEMENT [6]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADJUSTMENTS - PARKS & RECREATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	COSTS WITH ROLL FORWARD	\$ 53,379	\$ 2,139	\$ 3,232	\$ 250,828	\$ 3,423,584	\$ 42,329	\$ 29,662	\$ 243,890

NOTES:

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INDIRECT COST GROUP NUMBER	INDIRECT COST SUPPORT DESCRIPTION	2022700000-PROBATION-JUVENILE	2022700190-PROBATION-JUV JUSTICE-AB109	2022702000-PROBATION-ADULT	2022702300-PROB-ADULT-SB678	2022702510-PROBATION-LOC COMM CORR-AB109	2022708000-PROBATION-TRAINING PROGRAM	2022710000-PROBATION-JAG PROG	2022745000-PROBATION-ADMINISTRATION
BUILD	BUILDING DEPRECIATION	\$ 76,565	\$ -	\$ 30,817	\$ 18,804	\$ 72,019	\$ -	\$ -	\$ 37,315
EQUIP	EQUIPMENT DEPRECIATION	\$ 5,989	\$ -	\$ 6,083	\$ 20,082	\$ -	\$ -	\$ -	\$ 2,103
DEBT SVS	DEBT SERVICE INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1010800000	AUDITOR-CONTROLLER	\$ 33,047	\$ 159	\$ 18,370	\$ 8,598	\$ 24,488	\$ 1,524	\$ 38	\$ 12,966
1010200000	COUNTY ADMINISTRATION	\$ 11,380	\$ 193	\$ 11,657	\$ 4,704	\$ 80,069	\$ 82	\$ 47	\$ 8,135
1011800000	COUNTY COUNSEL	\$ -	\$ -	\$ 29,222	\$ -	\$ -	\$ -	\$ -	\$ 20,932
1014200000	FACILITIES MANAGEMENT	\$ 112,489	\$ -	\$ 160,394	\$ 112,875	\$ 374,029	\$ -	\$ -	\$ 9,842
1011200000	PURCHASING & SUPPORT	\$ 8,612	\$ -	\$ 4,994	\$ 5,646	\$ 17,301	\$ 1,275	\$ -	\$ 6,492
1012400000	HUMAN RESOURCES	\$ 33,441	\$ -	\$ 45,667	\$ 12,384	\$ 27,865	\$ -	\$ -	\$ 18,577
Allocated Costs		\$ 281,525	\$ 353	\$ 307,205	\$ 183,092	\$ 595,771	\$ 2,881	\$ 85	\$ 116,361
FIXED COSTS [1]		\$ 220,601	\$ -	\$ 593,995	\$ 292	\$ (27,207)	\$ 2,143	\$ -	\$ 509,283
FIXED COSTS - FY 18/19 AUDIT ADJUSTMENTS [7]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTED FIXED COSTS		\$ 220,601	\$ -	\$ 593,995	\$ 292	\$ (27,207)	\$ 2,143	\$ -	\$ 509,283
ROLL FORWARD [2]		\$ 60,924	\$ 353	\$ (286,790)	\$ 182,800	\$ 622,978	\$ 738	\$ 85	\$ (392,922)
ADJUSTMENTS - GENERAL [4]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - BUILDING DEPRECIATION [5]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - INFORMATION SYSTEMS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (300,181)
ADJUSTMENTS - TREASURER-TAX COLLECTOR		\$ (111)	\$ -	\$ (85)	\$ (48)	\$ (132)	\$ (22)	\$ -	\$ (65)
ADJUSTMENTS - FACILITY MANAGEMENT [6]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - PARKS & RECREATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COSTS WITH ROLL FORWARD		\$ 342,338	\$ 706	\$ 20,329	\$ 365,844	\$ 1,218,617	\$ 3,597	\$ 170	\$ (576,806)

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BUILD	BUILDING DEPRECIATION	\$ -	\$ 293,159	\$ -	\$ -	\$ -	\$ -	\$ 206,229	\$ 158,208
EQUIP	EQUIPMENT DEPRECIATION	\$ -	\$ 104,465	\$ -	\$ -	\$ -	\$ -	\$ 14,783	\$ 30,011
DEBT SVS	DEBT SERVICE INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1010800000	AUDITOR-CONTROLLER	\$ 7,145	\$ 38,155	\$ (14)	\$ 4,375	\$ 2,299	\$ 6,156	\$ 18,400	\$ 2,071
1010200000	COUNTY ADMINISTRATION	\$ 4,196	\$ 24,034	\$ -	\$ 3,451	\$ 5,782	\$ 3,843	\$ 10,616	\$ 12,174
1011800000	COUNTY COUNSEL	\$ -	\$ 480	\$ -	\$ 2,465	\$ (7,774)	\$ -	\$ 35,320	\$ 216,878
1014200000	FACILITIES MANAGEMENT	\$ -	\$ 581,180	\$ -	\$ -	\$ -	\$ -	\$ 186,526	\$ 86,237
1011200000	PURCHASING & SUPPORT	\$ 3,096	\$ 12,770	\$ -	\$ 182	\$ 546	\$ -	\$ 12,158	\$ 11,853
1012400000	HUMAN RESOURCES	\$ 13,158	\$ 71,210	\$ -	\$ 7,574	\$ -	\$ 18,577	\$ 46,441	\$ 37,039
Allocated Costs		\$ 27,596	\$ 1,125,454	\$ (14)	\$ 18,047	\$ 853	\$ 28,576	\$ 530,474	\$ 554,472
<i>FIXED COSTS [1]</i>		\$ 18,391	\$ 962,565	\$ 22	\$ 10,860	\$ 44,424	\$ 34,946	\$ 554,045	\$ 458,088
<i>FIXED COSTS - FY 18/19 AUDIT ADJUSTMENTS [7]</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTED FIXED COSTS		\$ 18,391	\$ 962,565	\$ 22	\$ 10,860	\$ 44,424	\$ 34,946	\$ 554,045	\$ 458,088
ROLL FORWARD [2]		\$ 9,205	\$ 162,889	\$ (36)	\$ 7,187	\$ (43,571)	\$ (6,370)	\$ (23,571)	\$ 96,384
ADJUSTMENTS - GENERAL [4]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - BUILDING DEPRECIATION [5]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - INFORMATION SYSTEMS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,510)	\$ 39
ADJUSTMENTS - TREASURER-TAX COLLECTOR		\$ (36)	\$ (208)	\$ -	\$ (11)	\$ (26)	\$ (23)	\$ (134)	\$ (119)
ADJUSTMENTS - FACILITY MANAGEMENT [6]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - PARKS & RECREATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (601)
COSTS WITH ROLL FORWARD		\$ 36,764	\$ 1,288,135	\$ (50)	\$ 25,224	\$ (42,744)	\$ 22,184	\$ 505,259	\$ 650,176

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BUILD	BUILDING DEPRECIATION	\$ -	\$ 127,207	\$ 109,034	\$ -	\$ 74,607	\$ -	\$ 98,080
EQUIP	EQUIPMENT DEPRECIATION	\$ -	\$ 2,458	\$ 718	\$ 406,380	\$ -	\$ -	\$ -
DEBT SVS	DEBT SERVICE INTEREST	\$ -	\$ 216,202	\$ -	\$ -	\$ -	\$ -	\$ -
1010800000	AUDITOR-CONTROLLER	\$ 1,342	\$ 11,428	\$ 427	\$ 382	\$ 39,286	\$ 2,213	\$ 228,745
1010200000	COUNTY ADMINISTRATION	\$ 861	\$ 3,841	\$ 1,254	\$ 208	\$ 10,091	\$ 1,628	\$ 156,722
1011800000	COUNTY COUNSEL	\$ 70,136	\$ 28,309	\$ 11,604	\$ -	\$ 179,887	\$ -	\$ 8,339
1014200000	FACILITIES MANAGEMENT	\$ -	\$ 161,264	\$ 93,834	\$ -	\$ 68,422	\$ -	\$ (42)
1011200000	PURCHASING & SUPPORT	\$ 1,566	\$ 7,866	\$ 1,678	\$ 1,093	\$ 195,038	\$ 1,275	\$ 69,983
1012400000	HUMAN RESOURCES	\$ 3,096	\$ 18,577	\$ 4,469	\$ -	\$ 19,991	\$ 4,644	\$ 367,476
Allocated Costs		\$ 77,001	\$ 577,152	\$ 223,019	\$ 408,063	\$ 587,322	\$ 9,760	\$ 929,302
FIXED COSTS [1]		\$ 77,346	\$ 612,142	\$ 214,602	\$ 1,136	\$ 1,049,424	\$ 8,590	\$ 934,152
FIXED COSTS - FY 18/19 AUDIT ADJUSTMENTS [7]		\$ -	\$ -	\$ -	\$ -	\$ (165,011)	\$ -	\$ -
ADJUSTED FIXED COSTS		\$ 77,346	\$ 612,142	\$ 214,602	\$ 1,136	\$ 884,413	\$ 8,590	\$ 934,152
ROLL FORWARD [2]		\$ (345)	\$ (34,990)	\$ 8,417	\$ 406,927	\$ (297,091)	\$ 1,170	\$ (4,850)
ADJUSTMENTS - GENERAL [4]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - BUILDING DEPRECIATION [5]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - INFORMATION SYSTEMS		\$ -	\$ 8,394	\$ 2,933	\$ -	\$ (27,785)	\$ -	\$ (1,529)
ADJUSTMENTS - TREASURER-TAX COLLECTOR		\$ (5)	\$ (50)	\$ (39)	\$ -	\$ (790)	\$ (9)	\$ (1,476)
ADJUSTMENTS - FACILITY MANAGEMENT [6]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - PARKS & RECREATION		\$ -	\$ -	\$ -	\$ -	\$ (601)	\$ -	\$ (11,662)
COSTS WITH ROLL FORWARD		\$ 76,650	\$ 550,505	\$ 234,329	\$ 814,991	\$ 261,055	\$ 10,921	\$ 909,785

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BUILD	BUILDING DEPRECIATION	\$ 32,710	\$ -	\$ -	\$ 121,412	\$ -	\$ -	\$ 85,952	\$ -
EQUIP	EQUIPMENT DEPRECIATION	\$ -	\$ -	\$ 16,594	\$ 118,783	\$ -	\$ 2,646	\$ 27,241	\$ 9,121
DEBT SVS	DEBT SERVICE INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1010800000	AUDITOR-CONTROLLER	\$ 49,659	\$ 37,865	\$ 9,242	\$ 81,648	\$ 12,670	\$ 5,251	\$ 13,839	\$ 17,985
1010200000	COUNTY ADMINISTRATION	\$ 33,657	\$ 21,481	\$ 4,764	\$ 38,989	\$ 6,192	\$ 2,921	\$ 13,817	\$ 8,829
1011800000	COUNTY COUNSEL	\$ -	\$ -	\$ -	\$ 22,845	\$ 10,312	\$ (47,852)	\$ 25,798	\$ -
1014200000	FACILITIES MANAGEMENT	\$ 1,681	\$ -	\$ -	\$ 94,196	\$ -	\$ -	\$ 121,092	\$ (155)
1011200000	PURCHASING & SUPPORT	\$ 14,681	\$ 130,008	\$ 8,870	\$ 61,675	\$ 11,077	\$ 3,619	\$ 13,843	\$ 4,724
1012400000	HUMAN RESOURCES	\$ 68,888	\$ 65,289	\$ 17,803	\$ 118,652	\$ 23,995	\$ 6,966	\$ 51,086	\$ 31,735
Allocated Costs		\$ 201,275	\$ 254,644	\$ 57,272	\$ 658,199	\$ 64,246	\$ (26,447)	\$ 352,666	\$ 72,238
FIXED COSTS [1]		\$ 211,609	\$ 210,995	\$ 38,698	\$ 767,646	\$ 33,792	\$ 28,682	\$ 177,647	\$ 99,332
FIXED COSTS - FY 18/19 AUDIT ADJUSTMENTS [7]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTED FIXED COSTS		\$ 211,609	\$ 210,995	\$ 38,698	\$ 767,646	\$ 33,792	\$ 28,682	\$ 177,647	\$ 99,332
ROLL FORWARD [2]		\$ (10,334)	\$ 43,649	\$ 18,574	\$ (109,447)	\$ 30,454	\$ (55,129)	\$ 175,019	\$ (27,094)
ADJUSTMENTS - GENERAL [4]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - BUILDING DEPRECIATION [5]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - INFORMATION SYSTEMS		\$ (33)	\$ (24,607)	\$ -	\$ 109	\$ -	\$ (43)	\$ 164	\$ -
ADJUSTMENTS - TREASURER-TAX COLLECTOR		\$ (247)	\$ (203)	\$ (62)	\$ (704)	\$ (82)	\$ (56)	\$ (147)	\$ (165)
ADJUSTMENTS - FACILITY MANAGEMENT [6]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - PARKS & RECREATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COSTS WITH ROLL FORWARD		\$ 190,660	\$ 273,483	\$ 75,784	\$ 548,157	\$ 94,618	\$ (81,675)	\$ 527,702	\$ 44,979

NOTES:

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INDIRECT COST GROUP NUMBER	INDIRECT COST SUPPORT DESCRIPTION	4049100000- CHILDREN & FAMILIES PROGRAM	4049500000- HEALTH CARE SERVICES ADMIN	5050101000- HUMAN SERVICES- ADMIN	5053900000- MARY GRAHAM CHILDRENS SHELTER	5054101000- DEPT OF AGING- COMMUNITY SVS	5055103000- WIA-WORK INVESTMENT ACT	5055246000- NEIGHBORHOOD PRESERVATION	5055600000- VETERANS SERVICE OFFICE
BUILD	BUILDING DEPRECIATION	\$ 2,360	\$ -	\$ 401,923	\$ 192,903	\$ 18,670	\$ -	\$ -	\$ -
EQUIP	EQUIPMENT DEPRECIATION	\$ -	\$ -	\$ 168,884	\$ 176	\$ 19,424	\$ -	\$ -	\$ 5,385
DEBT SVS	DEBT SERVICE INTEREST	\$ -	\$ -	\$ 41,832	\$ -	\$ -	\$ -	\$ -	\$ -
1010800000	AUDITOR-CONTROLLER	\$ (12,387)	\$ 9,566	\$ 470,209	\$ 22,773	\$ 54,646	\$ 47,911	\$ 6,229	\$ 1,997
1010200000	COUNTY ADMINISTRATION	\$ 2,367	\$ 6,762	\$ 246,657	\$ 11,711	\$ 16,793	\$ 17,050	\$ 196,483	\$ 1,005
1011800000	COUNTY COUNSEL	\$ 240	\$ 13,262	\$ 6,819	\$ 22	\$ 653	\$ 1,260	\$ 2,078	\$ 296
1014200000	FACILITIES MANAGEMENT	\$ 442	\$ -	\$ 309,985	\$ (23,734)	\$ 40,823	\$ 274	\$ -	\$ 4,397
1011200000	PURCHASING & SUPPORT	\$ 2,238	\$ 1,462	\$ 271,344	\$ 7,649	\$ 23,656	\$ 14,576	\$ 762	\$ 412
1012400000	HUMAN RESOURCES	\$ 6,966	\$ 18,846	\$ 805,881	\$ 44,119	\$ 58,751	\$ 102,075	\$ 5,418	\$ 5,418
Allocated Costs		\$ 2,226	\$ 49,898	\$ 2,723,534	\$ 255,619	\$ 233,416	\$ 183,147	\$ 210,970	\$ 18,912
FIXED COSTS [1]		\$ 17,451	\$ 37,098	\$ 2,940,302	\$ 440,411	\$ 179,086	\$ 230,629	\$ 8,798	\$ 21,072
FIXED COSTS - FY 18/19 AUDIT ADJUSTMENTS [7]		\$ -	\$ -	\$ (86,073)	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTED FIXED COSTS		\$ 17,451	\$ 37,098	\$ 2,854,229	\$ 440,411	\$ 179,086	\$ 230,629	\$ 8,798	\$ 21,072
ROLL FORWARD [2]		\$ (15,225)	\$ 12,800	\$ (130,695)	\$ (184,792)	\$ 54,330	\$ (47,482)	\$ 202,172	\$ (2,160)
ADJUSTMENTS - GENERAL [4]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - BUILDING DEPRECIATION [5]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - INFORMATION SYSTEMS		\$ -	\$ -	\$ (182,003)	\$ -	\$ -	\$ 582	\$ -	\$ (81)
ADJUSTMENTS - TREASURER-TAX COLLECTOR		\$ (101)	\$ (43)	\$ (26,931)	\$ (184)	\$ (716)	\$ (1,007)	\$ (93)	\$ (11)
ADJUSTMENTS - FACILITY MANAGEMENT [6]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - PARKS & RECREATION		\$ -	\$ -	\$ -	\$ -	\$ (384)	\$ -	\$ -	\$ -
COSTS WITH ROLL FORWARD		\$ (13,099)	\$ 62,655	\$ 2,383,905	\$ 70,643	\$ 286,646	\$ 135,240	\$ 413,049	\$ 16,659

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BUILD	BUILDING DEPRECIATION	\$ 192,597	\$ 247,942	\$ 24,816	\$ -	\$ 12,019	\$ -	\$ -	\$ 1,635
EQUIP	EQUIPMENT DEPRECIATION	\$ -	\$ 21,434	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SVS	DEBT SERVICE INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1010800000	AUDITOR-CONTROLLER	\$ 1,100	\$ 24,643	\$ 74,661	\$ 3,606	\$ 17,389	\$ 8,657	\$ 9,014	\$ 81,353
1010200000	COUNTY ADMINISTRATION	\$ 707	\$ 8,386	\$ 9,405	\$ 3,158	\$ 7,930	\$ 3,829	\$ 10,808	\$ 41,181
1011800000	COUNTY COUNSEL	\$ -	\$ 50,634	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
1014200000	FACILITIES MANAGEMENT	\$ 165,747	\$ 920,349	\$ 19,509	\$ -	\$ 43,990	\$ -	\$ -	\$ 12,150
1011200000	PURCHASING & SUPPORT	\$ 29	\$ 19,299	\$ 49,920	\$ 13,659	\$ 12,510	\$ 16,027	\$ -	\$ 70,073
1012400000	HUMAN RESOURCES	\$ 3,096	\$ 35,754	\$ 27,091	\$ -	\$ 8,514	\$ -	\$ -	\$ 70,436
Allocated Costs		\$ 363,277	\$ 1,328,441	\$ 205,401	\$ 20,424	\$ 102,352	\$ 28,513	\$ 19,822	\$ 278,828
FIXED COSTS [1]		\$ 344,159	\$ 1,009,274	\$ 190,822	\$ 13,421	\$ 122,510	\$ 23,171	\$ 90,649	\$ 227,245
FIXED COSTS - FY 18/19 AUDIT ADJUSTMENTS [7]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (85,442)	\$ -
ADJUSTED FIXED COSTS		\$ 344,159	\$ 1,009,274	\$ 190,822	\$ 13,421	\$ 122,510	\$ 23,171	\$ 5,207	\$ 227,245
ROLL FORWARD [2]		\$ 19,118	\$ 319,167	\$ 14,579	\$ 7,003	\$ (20,158)	\$ 5,342	\$ 14,615	\$ 51,583
ADJUSTMENTS - GENERAL [4]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - BUILDING DEPRECIATION [5]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - INFORMATION SYSTEMS		\$ 9	\$ -	\$ -	\$ (6,211)	\$ (64,174)	\$ (27,621)	\$ -	\$ 288
ADJUSTMENTS - TREASURER-TAX COLLECTOR		\$ (4)	\$ (58)	\$ (1,213)	\$ (17)	\$ (187)	\$ (84)	\$ (82)	\$ (810)
ADJUSTMENTS - FACILITY MANAGEMENT [6]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - PARKS & RECREATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COSTS WITH ROLL FORWARD		\$ 382,399	\$ 1,647,550	\$ 218,768	\$ 21,198	\$ 17,833	\$ 6,150	\$ 34,355	\$ 329,890

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BUILD	BUILDING DEPRECIATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIP	EQUIPMENT DEPRECIATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SVS	DEBT SERVICE INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1010800000	AUDITOR-CONTROLLER	\$ 720,972	\$ 14,233	\$ 848	\$ 399	\$ 56	\$ 3,302	\$ 14,522	\$ 12,491
1010200000	COUNTY ADMINISTRATION	\$ 634,777	\$ 5,539	\$ 1,029	\$ 1,477	\$ 185	\$ 2,103	\$ 7,150	\$ 6,711
1011800000	COUNTY COUNSEL	\$ 8,124	\$ 1,387	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1014200000	FACILITIES MANAGEMENT	\$ 60,497	\$ 1,262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1011200000	PURCHASING & SUPPORT	\$ 361,154	\$ 25,497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1012400000	HUMAN RESOURCES	\$ 704,240	\$ 9,288	\$ -	\$ 89,141	\$ 13,060	\$ 11,608	\$ 131,660	\$ 151,792
Allocated Costs		\$ 2,489,764	\$ 57,207	\$ 1,877	\$ 91,017	\$ 13,301	\$ 17,014	\$ 153,332	\$ 170,995
<i>FIXED COSTS [1]</i>		\$ 2,349,543	\$ 60,421	\$ -	\$ 89,906	\$ 12,257	\$ 18,974	\$ (386,031)	\$ 477,494
<i>FIXED COSTS - FY 18/19 AUDIT ADJUSTMENTS [7]</i>		\$ (221,829)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTED FIXED COSTS		\$ 2,127,714	\$ 60,421	\$ -	\$ 89,906	\$ 12,257	\$ 18,974	\$ (386,031)	\$ 477,494
ROLL FORWARD [2]		\$ 362,050	\$ (3,214)	\$ 1,877	\$ 1,111	\$ 1,044	\$ (1,960)	\$ 539,363	\$ (306,499)
ADJUSTMENTS - GENERAL [4]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - BUILDING DEPRECIATION [5]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - INFORMATION SYSTEMS		\$ (74,708)	\$ (7,412)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - TREASURER-TAX COLLECTOR		\$ (8,564)	\$ (156)	\$ -	\$ (25)	\$ (4)	\$ (23)	\$ (93)	\$ (150)
ADJUSTMENTS - FACILITY MANAGEMENT [6]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - PARKS & RECREATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COSTS WITH ROLL FORWARD		\$ 2,768,542	\$ 46,424	\$ 3,754	\$ 92,102	\$ 14,341	\$ 15,030	\$ 692,602	\$ (135,654)

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BUILD	BUILDING DEPRECIATION	\$ -	\$ -	\$ -	\$ -
EQUIP	EQUIPMENT DEPRECIATION	\$ -	\$ -	\$ -	\$ -
DEBT SVS	DEBT SERVICE INTEREST	\$ -	\$ -	\$ -	\$ -
1010800000	AUDITOR-CONTROLLER	\$ 1,139	\$ (814)	\$ 37,211	\$ 1,447
1010200000	COUNTY ADMINISTRATION	\$ 1,377	\$ 4,883	\$ 45,196	\$ 582
1011800000	COUNTY COUNSEL	\$ -	\$ 5,282	\$ -	\$ -
1014200000	FACILITIES MANAGEMENT	\$ -	\$ -	\$ 3,586	\$ -
1011200000	PURCHASING & SUPPORT	\$ -	\$ 5,901	\$ -	\$ 78
1012400000	HUMAN RESOURCES	\$ 4,450	\$ (19,914)	\$ -	\$ -
Allocated Costs		\$ 6,966	\$ (4,662)	\$ 85,993	\$ 2,106
<i>FIXED COSTS [1]</i>		\$ (10,948)	\$ 61,764	\$ 20,513	\$ 626
<i>FIXED COSTS - FY 18/19 AUDIT ADJUSTMENTS [7]</i>		\$ -	\$ -	\$ -	\$ -
ADJUSTED FIXED COSTS		\$ (10,948)	\$ 61,764	\$ 20,513	\$ 626
ROLL FORWARD [2]		\$ 17,914	\$ (66,426)	\$ 65,480	\$ 1,480
ADJUSTMENTS - GENERAL [4]		\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - BUILDING DEPRECIATION [5]		\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - INFORMATION SYSTEMS		\$ -	\$ 3	\$ 6,894	\$ (162)
ADJUSTMENTS - TREASURER-TAX COLLECTOR		\$ (1)	\$ (16)	\$ (23)	\$ -
ADJUSTMENTS - FACILITY MANAGEMENT [6]		\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS - PARKS & RECREATION		\$ -	\$ -	\$ -	\$ -
COSTS WITH ROLL FORWARD		\$ 24,878	\$ (71,101)	\$ 158,344	\$ 3,424

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BUILD	BUILDING DEPRECIATION	\$ -	\$ -	\$ -	\$ -	\$ 60,128	\$ -	\$ 5,063,751
EQUIP	EQUIPMENT DEPRECIATION	\$ -	\$ -	\$ 65,690	\$ -	\$ -	\$ -	\$ 1,672,948
DEBT SVS	DEBT SERVICE INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,705,461
1010800000	AUDITOR-CONTROLLER	\$ -	\$ -	\$ 153,591	\$ 82,452	\$ 598,730	\$ -	\$ 4,163,754
1010200000	COUNTY ADMINISTRATION	\$ -	\$ -	\$ 10,825	\$ 100,144	\$ 338,204	\$ -	\$ 2,717,741
1011800000	COUNTY COUNSEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,011,342
1014200000	FACILITIES MANAGEMENT	\$ -	\$ -	\$ (1,223)	\$ -	\$ 195,334	\$ -	\$ 8,920,249
1011200000	PURCHASING & SUPPORT	\$ -	\$ -	\$ 18,087	\$ -	\$ 52,204	\$ -	\$ 2,039,898
1012400000	HUMAN RESOURCES	\$ -	\$ -	\$ 180,347	\$ -	\$ 496,149	\$ -	\$ 5,301,154
Allocated Costs		\$ -	\$ -	\$ 427,318	\$ 182,596	\$ 1,740,750	\$ -	\$ 33,596,298
FIXED COSTS [1]		\$ -	\$ -	\$ 276,438	\$ -	\$ 968,676	\$ -	\$ 31,013,051
FIXED COSTS - FY 18/19 AUDIT ADJUSTMENTS [7]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (558,355)
ADJUSTED FIXED COSTS		\$ -	\$ -	\$ 276,438	\$ -	\$ 968,676	\$ -	\$ 30,454,696
ROLL FORWARD [2]		\$ -	\$ -	\$ 150,880	\$ 182,596	\$ 772,074	\$ -	\$ 3,141,602
ADJUSTMENTS - GENERAL [4]		\$ (2,146)	\$ (38,378)	\$ -	\$ -	\$ -	\$ (11,550)	\$ (52,074)
ADJUSTMENTS - BUILDING DEPRECIATION [5]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,520
ADJUSTMENTS - INFORMATION SYSTEMS		\$ (807,844)	\$ -	\$ (288)	\$ -	\$ (7,419)	\$ (2)	\$ (1,772,696)
ADJUSTMENTS - TREASURER-TAX COLLECTOR		\$ -	\$ -	\$ (1,973)	\$ -	\$ (6,086)	\$ (9)	\$ (59,234)
ADJUSTMENTS - FACILITY MANAGEMENT [6]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 757,021
ADJUSTMENTS - PARKS & RECREATION		\$ -	\$ -	\$ (1,006)	\$ -	\$ -	\$ -	\$ (14,366)
COSTS WITH ROLL FORWARD		\$ (809,990)	\$ (38,378)	\$ 574,931	\$ 365,192	\$ 2,499,318	\$ (11,561)	\$ 35,776,072

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BUILD	BUILDING DEPRECIATION		\$ -	\$ 5,063,751
EQUIP	EQUIPMENT DEPRECIATION		\$ -	\$ 1,672,948
DEBT SVS	DEBT SERVICE INTEREST		\$ -	\$ 1,705,461
1010800000	AUDITOR-CONTROLLER	\$ 420,275	\$ 1,830,626	\$ 6,414,655
1010200000	COUNTY ADMINISTRATION	\$ 174,611	\$ 972,841	\$ 3,865,194
1011800000	COUNTY COUNSEL	\$ 1,427,974	\$ 1,054,095	\$ 4,493,411
1014200000	FACILITIES MANAGEMENT	\$ 1,979,742	\$ -	\$ 10,899,991
1011200000	PURCHASING & SUPPORT	\$ 1,383,057	\$ -	\$ 3,422,955
1012400000	HUMAN RESOURCES	\$ 4,635,969	\$ -	\$ 9,937,123
Allocated Costs		\$ 10,021,629	\$ 3,857,562	\$ 47,475,489
FIXED COSTS [1]		\$ -	\$ -	\$ 31,013,051
FIXED COSTS - FY 18/19 AUDIT ADJUSTMENTS [7]		\$ -	\$ -	\$ (558,355)
ADJUSTED FIXED COSTS		\$ -	\$ -	\$ 30,454,696
ROLL FORWARD [2]		\$ -	\$ -	\$ 3,141,602
ADJUSTMENTS - GENERAL [4]		\$ -	\$ -	\$ (52,074)
ADJUSTMENTS - BUILDING DEPRECIATION [5]		\$ -	\$ -	\$ 179,520
ADJUSTMENTS - INFORMATION SYSTEMS		\$ -	\$ -	\$ (1,772,696)
ADJUSTMENTS - TREASURER-TAX COLLECTOR		\$ -	\$ -	\$ (59,234)
ADJUSTMENTS - FACILITY MANAGEMENT [6]		\$ -	\$ -	\$ 757,021
ADJUSTMENTS - PARKS & RECREATION		\$ -	\$ -	\$ (14,366)
COSTS WITH ROLL FORWARD		\$ 10,021,629	\$ 3,857,562	\$ 49,655,262

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