



BETTY T. YEE

California State Controller

AUDITOR CONTROLLER

2017 OCT 10 AM 10:49

SAN JOAQUIN COUNTY

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of San Joaquin  
Stockton, California**

**Date: September 25, 2017  
Filing Ref: SJO18**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from 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 **Summary Schedule** (attached) are formally approved as actual costs for the **2015-16** fiscal year and as estimated costs for the **2017-18** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2017**, 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 | 13. Office Automation (ISF)               |
| 2. Building Use             | 14. Central Telephone (ISF)               |
| 3. County Administrator     | 15. Radio Communications (ISF)            |
| 4. Auditor-Controller       | 16. Southern Water System (ISF)           |
| 5. Information Systems      | 17. Purchasing (ISF)                      |
| 6. Treasurer-Tax Collector  | 18. Health Insurance (ISF)                |
| 7. Purchasing & Support     | 19. Dental Insurance (ISF)                |
| 8. County Counsel           | 20. Medical Malpractice Insurance (ISF)   |
| 9. Human Resources          | 21. Casualty Insurance (ISF)              |
| 10. Facilities Management   | 22. Worker's Compensation Insurance (ISF) |
| 11. Parks & Recreation      | 23. Unemployment Insurance (ISF)          |
| 12. Fleet Services (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 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 costs of the county departments 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 that was 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 the 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 of 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 OMB Circular 2 CFR Part 200, 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:** The adjustments reflected on the Carry Forward Schedule totaling (\$352,426) must be included when calculating carry-forward in the 2019-20 Estimated Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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COUNTY OF SAN JOAQUIN

BETTY T. YEE  
CALIFORNIA STATE CONTROLLER

BY *Ferome C. Wilverding*  
*Ferome C. Wilverding*  
Name  
*Auditor - Controller*  
Title  
*10-4-17*  
Date

BY *Jim Reisinger*  
Jim Reisinger, Manager  
Local Government Policy and Reporting  
Local Govt Programs and Services Division  
*October 5, 2017*  
Date

Negotiated by Darryl Mar  
Telephone (916) 327-9496

cc: State and Federal Agencies

Attachment

Summary Schedule

San Joaquin County, California  
2 CFR Part 200 Cost Allocation Plan for FY 2017-2018

FY 2015-16  
1/31/2017

Department	1010100000	1011100000	1011600000	1013000000	1014300000	1014400000	1016000000	1040148000	2020200000	2020202000
BD OF SUPVSR	ASSESSOR	REV & REC	VOTERS	CAPITAL PROJ	AIRPORT EAST BUS PRK	SURVEYOR	PUBLIC IMPRV	DIST ATTY	REAL EST	
1 BUILDING DEPRECIATION	\$158,453	\$274,009	\$99,946	\$186,298	\$0	\$9,405	\$0	\$105,625	\$0	
2 EQUIPMENT DEPRECIATION	0	6,787	372	5,980	0	4,793	0	14,890	0	
3 COUNTY ADMINISTRATOR	4,620	8,037	1,126	1,737	618	211	0	22,370	0	
4 AUDITOR-CONTROLLER	3,083	15,248	3,674	28,206	1,723	538	0	67,962	176	
5 INFORMATION SYSTEMS	59,793	60,015	4,107	60,655	4,372	0	2,727	(148,320)	0	
6 TREASURER-TAX COLLECTOR	24	140	1,518	474	15	5	47	347	2	
7 PURCHASING & SUPPORT	16,760	50,127	7,136	36,913	1,546	583	49,395	113,566	0	
8 COUNTY COUNSEL	61,259	178,558	6,715	55,543	0	0	1,643	31,922	0	
9 HUMAN RESOURCES	12,388	67,887	14,388	27,504	6,211	2,698	0	135,442	0	
10 FACILITIES MANAGEMENT	130,777	218,215	82,489	146,480	0	14,660	(36,085)	443,008	0	
11 PARKS & RECREATION	0	0	0	0	0	0	4,604	0	0	
<b>Total Current Allocations</b>	<b>447,158</b>	<b>879,022</b>	<b>221,472</b>	<b>549,791</b>	<b>14,485</b>	<b>32,893</b>	<b>22,331</b>	<b>786,812</b>	<b>178</b>	
Less: Prior Year Allocations	241,234	657,848	163,729	407,434	3,243	29,901	(125,720)	685,539	1,095	
Carry-Forward	205,924	221,174	57,743	142,357	11,242	2,992	148,051	101,273	(917)	
Current Adjustments	0	0	0	0	0	0	0	0	0	
<b>Proposed Costs</b>	<b>\$653,081</b>	<b>\$1,100,197</b>	<b>\$279,214</b>	<b>\$692,148</b>	<b>\$25,728</b>	<b>\$35,885</b>	<b>\$170,381</b>	<b>\$888,084</b>	<b>\$738</b>	



San Joaquin County, California  
2 CFR Part 200 Cost Allocation Plan for FY 2017-2018

FY 2015-16  
1/31/2017

Summary Schedule

Department	2020205000	2020206000	2020207000	2020209000	2020210000	2020212000	2020216000	2020217000	2020225000	2020273000
VIC ASSIST	CONSUMER	DA-EPU	CHILD	NARC ENF	AUTO INS	WRK COMP	PUBLIC	DA-YTH	JAG	VICTIM WIT
FRD	INVEST PR	ABDUCT	FRD	INS	ASST FRD	INS	ASST FRD	INS	ASST FRD	INS
1 BUILDING DEPRECIATION	\$3,143	\$0	\$0	\$0	\$2,656	\$0	\$0	\$0	\$0	\$1,090
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 COUNTY ADMINISTRATOR	533	1,917	0	360	0	0	0	1,346	86	777
4 AUDITOR-CONTROLLER	1,089	3,179	264	617	1	(173)	(146)	1,773	39	1,244
5 INFORMATION SYSTEMS	0	0	0	0	0	0	0	0	0	0
6 TREASURER-TAX COLLECTOR	7	27	5	5	0	2	2	12	0	13
7 PURCHASING & SUPPORT	14	0	66	0	0	0	0	0	0	1,270
8 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
9 HUMAN RESOURCES	7,194	14,388	0	2,698	0	0	0	8,093	0	10,791
10 FACILITIES MANAGEMENT	12,693	0	0	0	10,727	0	0	0	0	4,402
11 PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>24,673</b>	<b>19,511</b>	<b>335</b>	<b>3,681</b>	<b>13,383</b>	<b>(172)</b>	<b>(144)</b>	<b>11,224</b>	<b>125</b>	<b>19,587</b>
Less: Prior Year Allocations	16,610	16,602	319	3,541	7,422	7	384	10,987	115	11,113
Carry-Forward	8,063	2,909	16	140	5,961	(179)	(528)	237	10	8,474
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$32,737</b>	<b>\$22,420</b>	<b>\$352</b>	<b>\$3,821</b>	<b>\$19,344</b>	<b>\$(350)</b>	<b>\$(671)</b>	<b>\$11,461</b>	<b>\$136</b>	<b>\$28,062</b>

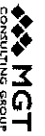


Summary Schedule

San Joaquin County, California  
2 CFR Part 200 Cost Allocation Plan for FY 2017-2018

FY 2015-16  
1/31/2017

Department	2020278110	2020278240	2020278250	2020278270	2020281000	2020300000	2020400000	2021000000	2021200000	2021201000		
	VAVW	RURAL	CRIME	DA-CRIMINAL	DA-UNDRSRV	DA-SLESEF-VICT	AB109	CHILD SUP	PUB DEFNDR	GRAND JURY	PRETRIAL SVCS	ADAP
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$71,274	\$124,618	\$3,504	\$2,298	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	2,140	0	908	0	0
3 COUNTY ADMINISTRATOR	0	0	205	0	0	0	11,330	11,828	0	1,939	277	0
4 AUDITOR-CONTROLLER	0	0	401	(98)	25	18,617	21,040	18,954	22	3,404	548	0
5 INFORMATION SYSTEMS	0	0	0	0	0	13,343	18,954	200	85	0	0	0
6 TREASURER-TAX COLLECTOR	0	0	3	0	0	273	12,347	1,153	2,773	7,255	1,945	0
7 PURCHASING & SUPPORT	0	0	0	0	0	69,547	117	79,300	872	0	0	0
8 COUNTY COUNSEL	0	0	0	0	0	124,398	88,392	99,554	14,153	9,282	3,597	0
9 HUMAN RESOURCES	0	0	2,698	0	0	0	0	0	0	0	0	0
10 FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0	0
11 PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	0	0	3,307	(98)	25	397,291	371,133	21,410	43,899	6,370		
Less: Prior Year Allocations	(34)	39	2,249	159	285	318,548	895,764	11,739	20,953	9,399		
Carry-Forward	34	(39)	1,058	(257)	(260)	78,743	(524,631)	9,671	22,946	(3,029)		
Current Adjustments	0	0	0	0	0	0	0	0	0	0		
Proposed Costs	\$34	\$(39)	\$4,364	\$(354)	\$(235)	\$476,034	\$(153,497)	\$31,080	\$66,846	\$3,341		



San Joaquin County, California  
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Summary Schedule

Department	2021274000	2021300000	2021602000	2021606000	2021607000	2021609000	2021610000	2021613000	2021614000	2021614170
CO	CT ASSGN	SHF-BOATING	SHF-NARCO ENF	SHF-NARCO FED	CAL MMET	FNGRPRT	HI TECH CRIME	RURAL CRIME	SHRF-OFF HWY ENF	
SUPPORT TO CT										
1 BUILDING DEPRECIATION	\$205,153	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	20,622	0	0	0	180,145	0	0	46
3 COUNTY ADMINISTRATOR	0	0	1,158	0	0	495	0	153	324	0
4 AUDITOR-CONTROLLER	0	10,341	2,334	226	4	3,475	462	164	355	7
5 INFORMATION SYSTEMS	0	(19)	0	0	0	0	0	0	0	0
6 TREASURER-TAX COLLECTOR	0	191	25	0	4	61	7	1	2	0
7 PURCHASING & SUPPORT	194	0	1,750	0	0	2,334	2,917	0	0	0
8 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
9 HUMAN RESOURCES	0	0	6,295	0	0	1,798	0	899	1,798	0
10 FACILITIES MANAGEMENT	684,589	0	0	0	0	0	0	0	0	0
11 PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>889,937</b>	<b>10,512</b>	<b>32,183</b>	<b>230</b>	<b>4</b>	<b>8,164</b>	<b>183,531</b>	<b>1,217</b>	<b>2,479</b>	<b>53</b>
Less: Prior Year Allocations	498,300	12,795	33,230	249	582	8,108	184,168	1,072	2,373	591
Carry-Forward	391,637	(2,283)	(1,047)	(19)	(578)	56	(637)	145	106	(538)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$1,281,573	\$8,230	\$31,137	\$212	\$(575)	\$8,221	\$182,895	\$1,363	\$2,586	\$(484)



Summary Schedule

San Joaquin County, California  
2 CFR Part 200 Cost Allocation Plan for FY 2017-2018

FY 2015-16  
1/31/2017

Department	2021615000 SHF-MT HOUSE	2021619000 SHF-ANIMAL SVC	2021620000 SHF- PATROL	2021622000 SHF-COMM	2021626000 DETECTIVE S	2021627000 SHF-AUTO THEFT	2021628000 RECORDS	2021635000 CIVIL	2021640000 CORONER	2021645000 SHF-ADMIN
1 BUILDING DEPRECIATION	\$0	\$23,178	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,552
2 EQUIPMENT DEPRECIATION	0	411	52,629	578	21,473	6,133	1,003	4,367	25,218	19,291
3 COUNTY ADMINISTRATOR	994	602	22,952	3,857	7,335	81	2,708	1,470	906	5,396
4 AUDITOR-CONTROLLER	1,441	3,125	33,448	7,105	11,143	874	5,275	3,121	7,529	14,052
5 INFORMATION SYSTEMS	0	0	(1,819)	0	(450)	0	(9,664)	(1)	0	(1,149)
6 TREASURER-TAX COLLECTOR	11	47	247	57	90	14	40	29	125	160
7 PURCHASING & SUPPORT	0	4,941	16,878	788	4,954	778	389	794	4,230	4,024
8 COUNTY COUNSEL	0	424	0	0	0	0	0	0	0	233,409
9 HUMAN RESOURCES	5,395	5,395	127,500	36,619	41,170	1,798	30,544	14,388	7,898	39,737
10 FACILITIES MANAGEMENT	0	18,358	0	0	0	0	0	0	9,259	208,983
11 PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>7,842</b>	<b>56,482</b>	<b>251,836</b>	<b>49,003</b>	<b>85,715</b>	<b>9,679</b>	<b>30,293</b>	<b>24,167</b>	<b>55,164</b>	<b>529,455</b>
Less: Prior Year Allocations	11,810	58,940	269,552	79,820	85,799	8,319	27,690	23,220	34,489	484,563
Carry-Forward	(3,968)	(2,458)	(17,716)	(30,817)	(84)	1,360	2,603	947	20,675	44,892
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$3,874</b>	<b>\$54,023</b>	<b>\$234,119</b>	<b>\$18,186</b>	<b>\$85,632</b>	<b>\$11,038</b>	<b>\$32,896</b>	<b>\$25,115</b>	<b>\$75,840</b>	<b>\$574,346</b>





Summary Schedule

San Joaquin County, California  
2 CFR Part 200 Cost Allocation Plan for FY 2017-2018

FY 2015-16  
1/31/2017

Department	2021649000	2021650000	2021654000	2021655000	2021657000	2021658000	2021659000	2022600000	2022610000	2022620000
SHF-INFO SYSTEMS	LATHROP	SHF-JAG PRG	PTRL-AB109	CUST-AB109	COURT SVCS	SHF-ANTI DRUG AB	CUSTODY	SHF-LOC AB109	WORK PROG	
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$10,279	\$0	\$820,178	\$0	\$0
2 EQUIPMENT DEPRECIATION	10,014	0	0	0	0	1,785	0	72,498	0	0
3 COUNTY ADMINISTRATOR	582	4,783	40	103	87	8,115	0	39,120	3,640	910
4 AUDITOR-CONTROLLER	3,962	12,916	796	219	468	12,260	21	71,435	5,625	2,968
5 INFORMATION SYSTEMS	(598,940)	(19)	0	0	0	0	0	87,466	0	0
6 TREASURER-TAX COLLECTOR	64	47	15	2	7	76	0	474	37	39
7 PURCHASING & SUPPORT	9,335	0	0	1,167	0	28	0	14,344	778	1,330
8 COUNTY COUNSEL	0	0	0	0	0	0	0	47	0	0
9 HUMAN RESOURCES	3,597	(2,175)	0	899	899	68,748	0	265,723	27,877	8,093
10 FACILITIES MANAGEMENT	0	0	0	0	0	70,634	0	1,502,891	0	28,079
11 PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>(571,387)</b>	<b>15,553</b>	<b>851</b>	<b>2,390</b>	<b>1,461</b>	<b>171,925</b>	<b>21</b>	<b>2,874,175</b>	<b>37,956</b>	<b>41,419</b>
Less: Prior Year Allocations	33,781	45,849	58	898	2,113	138,674	42	3,274,144	38,685	25,053
Carry-Forward	(605,168)	(30,296)	793	1,492	(652)	33,251	(21)	(399,969)	(729)	16,366
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$(1,176,554)</b>	<b>\$(14,744)</b>	<b>\$1,644</b>	<b>\$3,882</b>	<b>\$810</b>	<b>\$205,177</b>	<b>\$(0)</b>	<b>\$2,474,206</b>	<b>\$37,227</b>	<b>\$57,784</b>



San Joaquin County, California  
2 CFR Part 200 Cost Allocation Plan for FY 2017-2018

FY 2015-16  
1/31/2017

Summary Schedule

Department	2022621000 CORR HLTH	2022700000 PROB-JUV	2022700190 PROB-JUV JUS-AB109	2022702000 PROB- ADULT	2022702300 PROB- ADULT SB678	2022702510 PROB-LOC AB109	2022708000 PROB-TRNG	2022710000 PROB-JAG	2022745000 PROB- ADMIN	2022765000 PROB-JUV AB109
1 BUILDING DEPRECIATION	\$0	\$57,335	\$0	\$112,369	\$0	\$0	\$0	\$0	\$30,545	\$0
2 EQUIPMENT DEPRECIATION	53,825	25,246	0	24,226	0	0	0	0	2,287	0
3 COUNTY ADMINISTRATOR	6,822	4,769	0	5,611	1,450	3,388	0	32	2,877	1,451
4 AUDITOR-CONTROLLER	25,193	10,845	0	8,643	4,263	11,920	1,173	15	6,305	3,473
5 INFORMATION SYSTEMS	0	0	0	0	0	0	0	0	(255,215)	0
6 TREASURER-TAX COLLECTOR	331	113	0	86	54	139	23	0	68	40
7 PURCHASING & SUPPORT	31,095	14,025	0	23,361	16,530	15,758	1,361	0	7,703	1,750
8 COUNTY COUNSEL	0	0	0	23	0	0	0	0	24,723	0
9 HUMAN RESOURCES	75,936	52,165	0	50,358	11,690	26,977	0	0	17,088	9,892
10 FACILITIES MANAGEMENT	88,101	3,391	0	423,263	(30,126)	(89,800)	0	0	75,247	0
11 PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>281,302</b>	<b>167,888</b>	<b>0</b>	<b>647,941</b>	<b>3,861</b>	<b>(31,618)</b>	<b>2,557</b>	<b>47</b>	<b>(88,371)</b>	<b>16,606</b>
Less: Prior Year Allocations	225,303	173,103	333	590,720	(30,523)	54,626	3,778	46	150,897	11,653
Carry-Forward	55,999	(5,215)	(333)	57,221	34,384	(86,244)	(1,221)	1	(239,268)	4,953
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$337,301</b>	<b>\$162,673</b>	<b>\$(333)</b>	<b>\$705,163</b>	<b>\$38,245</b>	<b>\$(117,863)</b>	<b>\$1,337</b>	<b>\$48</b>	<b>\$(327,640)</b>	<b>\$21,559</b>



San Joaquin County, California  
2 CFR Part 200 Cost Allocation Plan for FY 2017-2018

FY 2015-16  
1/31/2017

Summary Schedule

Department	2022800000	2023024000	2023040000	2023060000	2023070000	2024100000	2024700000	2025600000	2025700000	2025900000
	JUV	JAG CNTRL	FLOOD	WATER RES	DELTA	FLOOD	AGRICULTU	COMM DEV	SHF-PUBLIC	RECORDER
	DETENT		MGMT		ACTIVITIES	CHNL	RE		ADM	
1 BUILDING DEPRECIATION	\$239,971	\$0	\$0	\$0	\$0	\$4,067	\$193,080	\$141,832	\$0	\$163,965
2 EQUIPMENT DEPRECIATION	12,467	0	0	0	0	277	13,271	18,038	0	2,458
3 COUNTY ADMINISTRATOR	13,268	0	548	915	36,693	2,402	4,243	5,020	367	1,630
4 AUDITOR-CONTROLLER	24,392	24	628	1,151	1,536	3,455	14,616	11,298	647	5,250
5 INFORMATION SYSTEMS	0	0	0	0	0	0	3,996	54	0	(13,437)
6 TREASURER-TAX COLLECTOR	218	0	4	8	29	23	138	117	5	45
7 PURCHASING & SUPPORT	10,882	389	0	194	778	0	11,002	20,720	3,286	49,905
8 COUNTY COUNSEL	0	0	0	0	(4,949)	0	9,158	129,637	81,843	906
9 HUMAN RESOURCES	105,371	0	3,552	6,295	0	22,436	56,355	39,833	3,552	20,682
10 FACILITIES MANAGEMENT	349,741	0	0	0	0	6,340	174,086	13,711	0	135,326
11 PARKS & RECREATION	0	0	0	0	0	0	0	383	0	0
<b>Total Current Allocations</b>	<b>756,309</b>	<b>412</b>	<b>4,732</b>	<b>8,562</b>	<b>34,086</b>	<b>39,000</b>	<b>479,945</b>	<b>380,643</b>	<b>89,700</b>	<b>366,730</b>
Less: Prior Year Allocations	891,734	34	5,946	7,054	(11,434)	39,563	526,752	349,635	60,126	296,304
Carry-Forward	(135,425)	378	(1,214)	1,508	45,520	(563)	(46,807)	31,008	29,574	70,426
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$620,884	\$791	\$3,517	\$10,071	\$79,607	\$38,437	\$433,138	\$411,650	\$119,274	\$437,156



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Department	2026000000	2026000150	3030101000	3030900000	4040500000	4040600000	4040700000	4040800000	4041000000	4041200000
	EMERG SVCS	EMERG SVS-GRANTS	PUBLIC WORKS	INFRA-ENGR	MENTAL HLTH	SUBS ABUSE	BEHAVIORA L	UTILITY DISTRICTS	PUBLIC HLTH	CONSERVA TOR SVCS
1 BUILDING DEPRECIATION	\$102,029	\$0	\$107,265	\$0	\$88,558	\$32,843	\$0	\$0	\$109,547	\$0
2 EQUIPMENT DEPRECIATION	34,097	0	87,284	0	0	0	0	7,742	94,485	0
3 COUNTY ADMINISTRATOR	724	0	18,542	873	47,286	6,751	8,151	2,065	17,127	2,277
4 AUDITOR-CONTROLLER	2,985	268	61,227	1,301	122,548	21,612	18,883	5,036	54,100	7,063
5 INFORMATION SYSTEMS	3,153	0	81,031	0	(4,443)	350	(9,051)	0	(3,547)	0
6 TREASURER-TAX COLLECTOR	38	3	826	10	1,420	250	214	60	688	89
7 PURCHASING & SUPPORT	1,467	1,750	210,242	1,364	86,583	26,925	61,190	8,665	89,447	13,545
8 COUNTY COUNSEL	12,185	0	199,944	0	282,257	0	0	0	12,837	(95,141)
9 HUMAN RESOURCES	9,892	0	151,118	7,194	445,135	103,138	80,975	18,794	152,288	26,097
10 FACILITIES MANAGEMENT	80,811	0	199,698	0	397	6,176	0	0	203,192	0
11 PARKS & RECREATION	0	0	634	0	9,330	0	0	0	0	0
<b>Total Current Allocations</b>	<b>247,381</b>	<b>2,022</b>	<b>1,117,810</b>	<b>10,742</b>	<b>1,079,072</b>	<b>198,044</b>	<b>160,362</b>	<b>42,362</b>	<b>730,164</b>	<b>(46,070)</b>
Less: Prior Year Allocations	222,384	0	870,458	10,123	744,833	178,967	166,572	40,349	646,499	44,517
Carry-Forward	24,997	0	247,352	619	334,239	19,077	(6,210)	2,013	83,665	(90,587)
Current Adjustments	0	0	(128,763)	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$272,377</b>	<b>\$2,022</b>	<b>\$1,236,400</b>	<b>\$11,360</b>	<b>\$1,413,311</b>	<b>\$217,120</b>	<b>\$154,152</b>	<b>\$44,375</b>	<b>\$813,829</b>	<b>\$(136,656)</b>



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Department	4041800000	4042000000	4045415000	4049100000	4049500000	5050101000	5053900000	5054101000	5055103000	5055246000
	EMERG	ENV	CA CHILD	FIRST 5 SU	HLTH CARE	HUMAN	MARY	AGING	WIA (EEDD)	NEIGHBOR
	MED SVC	HEALTH	SVC		SV ADM	SVC	GRAHAM			PRES
1 BUILDING DEPRECIATION	\$0	\$5,994	\$0	\$4,963	\$0	\$901,014	\$204,204	\$39,264	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	44,243	2,843	0	0	0	0	0	0	0
3 COUNTY ADMINISTRATOR	1,050	6,899	5,087	1,039	1,641	96,413	4,237	4,852	8,004	742
4 AUDITOR-CONTROLLER	3,789	35,329	12,999	6,244	4,120	444,984	14,566	43,116	85,341	4,838
5 INFORMATION SYSTEMS	1,861	0	0	0	0	(59,571)	0	0	(10)	0
6 TREASURER-TAX COLLECTOR	52	166	157	136	30	27,998	187	709	1,068	74
7 PURCHASING & SUPPORT	5,899	31,184	18,018	2,692	1,757	195,376	9,782	40,775	25,214	1,055
8 COUNTY COUNSEL	2,578	33,904	0	174	4,523	(13,703)	(22)	(38)	(3)	1,914
9 HUMAN RESOURCES	8,093	59,062	39,952	8,093	3,936	925,325	51,027	69,031	80,687	3,507
10 FACILITIES MANAGEMENT	0	20,133	0	0	0	360,312	115,381	0	3,142	0
11 PARKS & RECREATION	0	0	0	0	0	0	0	328	0	0
<b>Total Current Allocations</b>	<b>23,321</b>	<b>236,913</b>	<b>79,057</b>	<b>23,342</b>	<b>16,007</b>	<b>2,878,147</b>	<b>399,363</b>	<b>198,038</b>	<b>203,444</b>	<b>12,131</b>
Less: Prior Year Allocations	17,456	207,094	76,833	16,385	26,867	2,450,577	339,394	181,116	253,935	15,399
Carry-Forward	5,865	29,819	2,224	6,977	(10,860)	427,570	59,969	16,922	(50,491)	(3,268)
Current Adjustments	0	0	0	0	0	(52,113)	0	0	0	0
<b>Proposed Costs</b>	<b>\$29,187</b>	<b>\$266,733</b>	<b>\$81,280</b>	<b>\$30,319</b>	<b>\$5,146</b>	<b>\$3,253,605</b>	<b>\$459,332</b>	<b>\$214,961</b>	<b>\$152,952</b>	<b>\$8,862</b>



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Department	5055600000	6061500000	7070300000	8190000000	8250000000	8260000000	8270000000	8400112100	9210000540	9221100000
	VETERANS	COOP EXT	PARKS & REC	FLEET SVCS	OFFICE AUTO	TELEPHONE	RADIO COMM	PURCHISF	SOLID WASTE	HOSPITAL
1 BUILDING DEPRECIATION	\$0	\$180,222	\$237,168	\$18,570	\$0	\$5,800	\$0	\$0	\$2,440	\$0
2 EQUIPMENT DEPRECIATION	698	0	17,875	0	0	0	0	0	0	0
3 COUNTY ADMINISTRATOR	1,003	252	0	2,943	0	1,515	0	0	6,681	157,723
4 AUDITOR-CONTROLLER	811	519	6,916	68,790	1,160	9,221	4,806	4,838	42,275	485,418
5 INFORMATION SYSTEMS	1,832	21	0	0	14,291	(7,263)	(8,404)	0	0	(14,087)
6 TREASURER-TAX COLLECTOR	9	4	60	1,298	18	161	91	94	733	7,968
7 PURCHASING & SUPPORT	1,793	897	25,936	51,013	15,363	15,667	18,475	68,586	89,477	350,306
8 COUNTY COUNSEL	0	0	0	0	0	0	0	0	135	3,432
9 HUMAN RESOURCES	3,597	3,597	75,204	29,556	0	12,539	0	0	68,782	734,914
10 FACILITIES MANAGEMENT	7,378	142,743	578,497	19,512	0	8,034	0	0	22,528	(5,323)
11 PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>17,121</b>	<b>328,256</b>	<b>941,656</b>	<b>191,682</b>	<b>30,832</b>	<b>45,674</b>	<b>14,968</b>	<b>73,518</b>	<b>233,050</b>	<b>1,720,351</b>
Less: Prior Year Allocations	18,849	337,476	943,451	151,766	13,033	59,170	35,871	(368,306)	202,166	1,370,156
Carry-Forward	(1,728)	(9,220)	(1,795)	39,916	17,799	(13,496)	(20,903)	441,824	30,884	350,195
Current Adjustments	0	0	0	0	0	0	0	(68,586)	0	(102,984)
<b>Proposed Costs</b>	<b>\$15,394</b>	<b>\$319,036</b>	<b>\$939,861</b>	<b>\$231,598</b>	<b>\$48,632</b>	<b>\$32,178</b>	<b>\$15,936</b>	<b>\$446,756</b>	<b>\$263,935</b>	<b>\$1,967,582</b>



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Department	9230901100 AIRPORT	38925 HEALTH	38926 DENTAL	38948 CO INS-MED MALPR	38949 CASUALTY	38950 WORKERS COMP	38951 UNEMPLOY	35401 CSA 54	40598 RETIREMEN T	47801 MT HOUSE
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 COUNTY ADMINISTRATOR	1,767	0	0	0	0	0	0	0	0	0
4 AUDITOR-CONTROLLER	9,827	6,820	1,720	1,526	22,832	9,780	130	0	(1,109)	2,257
5 INFORMATION SYSTEMS	9,652	0	0	0	0	0	0	0	48	40,320
6 TREASURER-TAX COLLECTOR	170	19	4	28	116	127	1	0	16	22
7 PURCHASING & SUPPORT	28,784	0	0	0	0	0	0	0	25,120	438
8 COUNTY COUNSEL	1,450	0	0	0	0	0	0	0	4,569	0
9 HUMAN RESOURCES	9,892	138,797	19,157	8,622	(397,419)	126,572	(21,515)	0	2,805	21,582
10 FACILITIES MANAGEMENT	836	0	0	0	0	0	0	0	0	0
11 PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>62,379</b>	<b>145,636</b>	<b>20,881</b>	<b>10,176</b>	<b>(374,471)</b>	<b>136,478</b>	<b>(21,383)</b>	<b>0</b>	<b>31,449</b>	<b>64,618</b>
Less: Prior Year Allocations	43,593	82,039	11,761	6,664	(123,377)	144,287	(16,037)	693	29,980	29,768
Carry-Forward	18,786	63,597	9,120	3,512	(251,094)	(7,809)	(5,346)	(693)	1,469	34,850
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$81,166	\$209,233	\$30,001	\$13,688	\$(625,566)	\$128,670	\$(26,730)	\$(693)	\$32,919	\$99,469



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Department	57101 LAFCO	PROP TAX	SB 90	OTHER DEPT	OTHER AGENCIES	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$3,777	\$67,824	\$0	\$5,161,304
2 EQUIPMENT DEPRECIATION	0	0	0	8,777	29,025	0	931,247
3 COUNTY ADMINISTRATOR	0	0	0	22	0	0	672,278
4 AUDITOR-CONTROLLER	0	4,845	18,727	240,005	163,290	0	2,581,083
5 INFORMATION SYSTEMS	960	297,842	0	750	(4,760)	0	(375,218)
6 TREASURER-TAX COLLECTOR	0	0	0	2,152	6,269	0	60,003
7 PURCHASING & SUPPORT	69	0	0	37,731	93,844	0	2,310,308
8 COUNTY COUNSEL	0	0	0	0	3,281	0	1,258,510
9 HUMAN RESOURCES	0	0	0	0	0	0	4,815,568
10 FACILITIES MANAGEMENT	0	0	0	21,717	276,163	0	6,972,145
11 PARKS & RECREATION	0	0	0	0	0	0	15,280
<b>Total Current Allocations</b>	<b>1,029</b>	<b>302,687</b>	<b>18,727</b>	<b>314,932</b>	<b>634,936</b>	<b>0</b>	<b>24,402,509</b>
Less: Prior Year Allocations	681	368,146	24,429	60,890	927,753	0	22,985,902
Carry-Forward	348	(65,459)	(5,702)	254,042	(292,817)	0	1,414,585
Current Adjustments	0	0	0	0	0	0	(352,426)
<b>Proposed Costs</b>	<b>\$1,376</b>	<b>\$237,228</b>	<b>\$13,025</b>	<b>\$568,974</b>	<b>\$342,118</b>	<b>\$0</b>	<b>\$25,464,668</b>

