



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Humboldt
Eureka, California**

**Date: September 28, 2018
Filing Ref: HUM19**

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 **2018-19**. 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 **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, 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 | 7. Information Technology (ISF) |
| 2. County Administrative Office | 8. Central Services (ISF) |
| 3. County Counsel | 9. Communications (ISF) |
| 4. Personnel | 10. Motor Pool (ISF) |
| 5. Facility Management | 11. Insurance Funds (ISF) |
| 6. Heavy Equipment (ISF) | 12. ADA Compliance (ISF) |

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

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

SECTION III: CONDITIONS

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

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

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

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

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

F. SPECIAL REMARKS: There are no adjustments in the fiscal year 2018-19 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF HUMBOLDT

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Cheryl Dillingham

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

Name

Interim Auditor-Controller

Title

10-9-2018

10-15-2018

Date

Date

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

cc: State and Federal Agencies

Attachment

**Humboldt County, California
2 CFR Part 200 Cost Allocation Plan**

FY 2016-17 for Use in FY 2018-19

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Summary Schedule

Department	114 Revenue Recovery	101 Bd of Supervisors	102 Clerk to the Board	109 Treasury Expense	113 Assessor	140 Elections	166 PW Land Use	168 County Surveyor	170 Cap Projects	181 Eco Dev-Promotion
1 Building Depreciation	\$12,042	\$54,039	\$0	\$0	\$34,636	\$2,734	\$0	\$0	\$0	\$0
2 Equipment Depreciation	1,351	5,342	0	4,417	8,055	48,162	1,041	0	0	0
3 103 CAO	3,183	7,832	0	0	11,262	4,487	2,015	0	557	0
4 111 Auditor-Controller	9,921	17,517	0	117	7,412	3,937	1,540	504	496	10
5 112 Treasurer-Tax Collector	435	835	0	6	73	103	51	27	27	1
6 121 County Counsel	7,649	0	0	0	54,794	312	30,207	0	0	0
7 130 Personnel	2,208	2,537	0	0	7,824	2,278	1,078	0	0	0
8 162 Facility Management	8,156	36,855	0	0	23,459	4,209	0	0	112,224	0
Total Current Allocations	44,945	124,957	0	4,540	147,516	66,221	35,931	532	113,303	11
Less: Prior Year Allocations	50,250	92,732	0	2,728	133,309	144,315	37,944	1,346	3,028	266
Carry-Forward	(5,305)	32,225	0	1,812	14,207	(78,094)	(2,013)	(814)	110,275	(255)
Proposed Costs	\$39,641	\$157,182	\$0	\$6,353	\$161,723	\$(11,873)	\$33,918	\$(283)	\$223,579	\$(244)

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Summary Schedule

Department	190 COP Payments	197 Measure Z Contribution Oth	199 Contributions Oth	202 JJ Crime Prvnt	205 District Attorney	208 Victim Witness	211 DA Child Abuse	213 Homeland Security	217 Grand Jury	219 Public Defender
1 Building Depreciation	\$0	\$0	\$0	\$0	\$65,640	\$0	\$0	\$0	\$3,733	\$1,773
2 Equipment Depreciation	0	0	0	397	18,169	921	1,233	0	202	12,499
3 103 CAO	0	0	0	908	19,823	545	1,419	0	124	12,484
4 111 Auditor-Controller	264	981	254	590	14,299	873	835	243	1,216	5,496
5 112 Treasurer-Tax Collector	14	53	14	3	301	27	9	13	66	74
6 121 County Counsel	0	0	0	0	7,493	0	0	0	2,342	312
7 130 Personnel	0	0	0	1,258	11,009	1,092	1,398	0	0	6,334
8 162 Facility Management	0	0	0	0	45,595	1,148	107	0	2,528	25,026
Total Current Allocations	279	1,034	267	3,157	182,329	4,607	5,001	256	10,210	63,999
Less: Prior Year Allocations	862	0	380	3,295	241,591	3,809	5,201	896	17,234	50,511
Carry-Forward	(583)	0	(113)	(138)	(59,262)	798	(200)	(640)	(7,024)	13,488
Proposed Costs	\$(305)	\$1,034	\$155	\$3,019	\$123,067	\$5,405	\$4,801	\$(383)	\$3,187	\$77,486

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Department	220 St Bd of Control	221 Sheriff	222 CAL-MMET	225 Airport Security	228 Marijuana Educ	229 Boat Safety	234 Juvenile Hall	235 Probation	243 Jail	244 Correctional Facility Realign
1 Building Depreciation	\$0	\$173,213	\$0	\$0	\$0	\$0	\$70,784	\$104,874	\$968,547	\$0
2 Equipment Depreciation	0	139,993	0	0	1,675	6,886	2,577	34,335	140,450	17,248
3 103 CAO	652	57,031	0	860	1,387	1,304	9,394	21,789	49,733	1,355
4 111 Auditor-Controller	556	29,852	0	1,526	677	397	8,870	17,418	28,459	785
5 112 Treasurer-Tax Collector	6	434	0	3	13	7	113	434	370	3
6 121 County Counsel	0	103,006	0	0	0	0	0	24,977	47	0
7 130 Personnel	454	31,214	0	2,443	679	996	11,658	13,857	30,959	1,459
8 162 Facility Management	0	117,752	0	0	0	284	13,858	65,176	245,993	0
Total Current Allocations	1,668	652,494	0	4,833	4,430	9,874	117,254	282,862	1,464,557	20,850
Less: Prior Year Allocations	1,693	597,204	0	6,549	8,375	16,914	102,232	248,101	1,215,152	9,314
Carry-Forward	(25)	55,290	0	(1,716)	(3,945)	(7,040)	15,022	34,761	249,405	11,536
Proposed Costs	\$1,642	\$707,783	\$0	\$3,116	\$485	\$2,834	\$132,277	\$317,622	\$1,713,963	\$32,386

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Department	245 Drug Court	246 Conflict Counsel	250 County Courts	251 Water Mgmt	252 Encourage Arrests	253 Alt Counsel	254 Regional Facility	257 IV-E Waivers-Res	258 Prop 36	260 Court Security
1 Building Depreciation	\$0	\$3,923	\$276,704	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	1,028	1,455	0	246	0	2,913	11,407	391	0	0
3 103 CAO	591	5,377	0	977	0	0	7,146	944	0	6,380
4 111 Auditor-Controller	1,481	2,665	3,637	751	0	71	6,700	652	0	3,950
5 112 Treasurer-Tax Collector	59	33	196	16	0	1	58	11	0	16
6 121 County Counsel	0	0	0	0	0	0	0	0	0	0
7 130 Personnel	644	4,237	0	454	0	294	8,804	454	242	5,612
8 162 Facility Management	0	264	0	0	0	141	30,779	0	0	0
Total Current Allocations	3,803	17,954	280,537	2,444	0	3,420	64,894	2,452	242	15,958
Less: Prior Year Allocations	3,433	11,351	181,802	4,478	0	9,189	33,309	2,714	0	14,459
Carry-Forward	370	6,603	98,735	(2,034)	0	(5,769)	31,585	(262)	0	1,499
Proposed Costs	\$4,172	\$24,557	\$379,272	\$410	\$0	\$(2,350)	\$96,480	\$2,190	\$242	\$17,458

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Department	261 Ag Commiss	262 Building Inspector	264 Pub Sfty INTEOP	265 Drug Task Force	268 Cannabis Planning	271 Recorder	267 Rcdr- RecCon	272 Coroner	274 Emergency Svcs	277 Planning
1 Building Depreciation	\$2,780	\$6,656	\$0	\$0	\$0	\$38,264	\$0	\$10,216	\$19,609	\$16,937
2 Equipment Depreciation	6,081	3,543	0	10,387	0	10,140	0	6,292	15,847	10,280
3 103 CAO	6,077	6,218	0	0	2,670	4,128	0	4,001	42,465	11,270
4 111 Auditor-Controller	2,952	4,894	0	583	3,256	5,799	40	5,728	918	6,892
5 112 Treasurer-Tax Collector	63	118	0	31	90	170	0	232	27	175
6 121 County Counsel	11,084	0	0	0	0	5,620	0	3,903	0	358,852
7 130 Personnel	2,767	3,693	0	0	6,665	5,973	0	1,951	670	6,128
8 162 Facility Management	55,116	6,535	0	0	0	25,916	0	12,137	13,281	16,448
Total Current Allocations	86,919	31,656	0	11,001	12,681	96,010	40	44,460	92,815	426,983
Less: Prior Year Allocations	83,226	29,242	1,276	4,277	0	102,834	145	38,647	99,414	392,710
Carry-Forward	3,693	2,414	(1,276)	6,724	0	(6,824)	(105)	5,813	(6,599)	34,273
Proposed Costs	\$90,613	\$34,071	\$(1,276)	\$17,726	\$12,681	\$89,186	\$(65)	\$50,273	\$86,217	\$461,256

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Department	278 Animal Control	279 Wildlife Svcs	281 Forester-Warden	282 Advanced Planning Department	284 Lcl Agcy Form. Comm	285 Environmental Preservation	289 CDS Ntrl Resources	291 Victim Advocacy & Outreach	292 Public Defender Measure Z	293 DHHS Measure Z
1 Building Depreciation	\$88,484	\$0	\$0	\$0	\$392	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	4,316	0	0	672	0	0	2,341	0	0	0
3 103 CAO	2,650	0	0	3,039	0	0	2,473	631	488	689
4 111 Auditor-Controller	3,715	13	17	2,332	0	0	1,116	723	236	819
5 112 Treasurer-Tax Collector	76	1	1	46	0	0	2	11	0	8
6 121 County Counsel	937	0	0	0	0	0	0	0	0	0
7 130 Personnel	4,249	0	0	2,452	0	0	2,784	757	1,444	1,640
8 162 Facility Management	5,670	0	0	0	381	0	0	0	0	0
Total Current Allocations	110,096	13	18	8,541	773	0	8,716	2,123	2,169	3,155
Less: Prior Year Allocations	94,502	17	140	6,657	618	0	8,471	2,361	0	0
Carry-Forward	15,594	(4)	(122)	1,884	155	0	245	(238)	0	0
Proposed Costs	\$125,691	\$10	\$(105)	\$10,425	\$928	\$0	\$8,961	\$1,885	\$2,169	\$3,155

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Department	294 Public Safety Realignment	295 DA Measure Z	296 Probation Measure Z	297 Sheriff Measure Z	298 Public Works Measure Z	299 County Counsel Measure Z	300 Auditor- Cont Measure Z	360 Law Library	354 Liability	358 Purchased Insurance Premiums
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,345	\$0	\$0
2 Equipment Depreciation	10,443	0	4,866	26,663	18,133	0	0	0	0	0
3 103 CAO	5,565	4,895	1,921	18,059	404	451	199	265	0	0
4 111 Auditor-Controller	4,350	2,669	1,403	8,883	1,070	480	182	2,821	0	0
5 112 Treasurer-Tax Collector	98	12	9	44	26	2	0	120	0	0
6 121 County Counsel	0	0	0	0	0	0	0	1,171	0	0
7 130 Personnel	4,002	4,730	1,975	11,760	2,528	454	416	629	0	0
8 162 Facility Management	632	0	0	0	0	0	0	9,716	0	0
Total Current Allocations	25,089	12,306	10,174	65,408	22,161	1,387	798	29,067	0	0
Less: Prior Year Allocations	19,160	0	0	0	0	0	0	25,516	0	0
Carry-Forward	5,929	0	0	0	0	0	0	3,551	0	0
Proposed Costs	\$31,019	\$12,306	\$10,174	\$65,408	\$22,161	\$1,387	\$798	\$32,618	\$0	\$0

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Department	359 Risk Management	438 Solid Waste	490 Medical Care	495 Sempervirens/Psych Em	496 MH Adult Svcs	497 Children, Youth, Fm Svcs	498 Medication Support	525 Gen Relief	632 Del Norte Ag Advisor	713 Parks & Recreation
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,780	\$0
2 Equipment Depreciation	0	11,407	0	0	0	0	0	0	0	1,480
3 103 CAO	8,848	248	0	0	0	0	0	0	567	2,479
4 111 Auditor-Controller	985	329	101	2,944	1,000	2,093	520	47,038	829	4,266
5 112 Treasurer-Tax Collector	0	18	5	159	54	113	28	2,537	26	136
6 121 County Counsel	2,732	5,698	0	0	0	0	0	0	0	0
7 130 Personnel	1,963	0	0	0	0	0	0	0	1,066	3,949
8 162 Facility Management	3,524	0	0	15,928	184	85	0	0	21,687	0
Total Current Allocations	18,052	17,699	106	19,032	1,238	2,290	548	49,575	26,956	12,310
Less: Prior Year Allocations	1,172	32,071	681	34,198	3,045	6,820	1,242	99,998	8,073	20,498
Carry-Forward	16,880	(14,372)	(575)	(15,166)	(1,807)	(4,530)	(694)	(50,423)	18,883	(8,188)
Proposed Costs	\$34,932	\$3,327	\$(469)	\$3,865	\$(568)	\$(2,239)	\$(146)	\$(847)	\$45,838	\$4,121

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Department	1110-515 SB163	517 Temp Asst Need Fam	518 Foster Care	1120-275 Eco Dev	286 Headwaters	287 Workforce Invest	1150-715 Bike & Trail	910 Transportatio n	273 PG Conservator	504 Older Adults
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$443	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 103 CAO	0	0	0	8,902	3,505	1,856	0	0	2,947	0
4 111 Auditor-Controller	7,521	5,482	23,308	2,239	302	1,137	0	38	2,649	1,179
5 112 Treasurer-Tax Collector	406	296	1,257	81	9	61	0	2	55	64
6 121 County Counsel	0	0	0	7,602	702	0	0	0	75,673	0
7 130 Personnel	0	0	0	1,235	131	0	0	0	10,005	0
8 162 Facility Management	0	0	0	0	0	0	0	0	56	0
Total Current Allocations	7,926	5,778	24,565	20,059	4,650	3,054	0	40	91,828	1,242
Less: Prior Year Allocations	15,942	6,750	43,592	39,697	33,951	1,963	1,997	64	75,451	1,732
Carry-Forward	(8,016)	(972)	(19,027)	(19,638)	(29,301)	1,091	(1,997)	(24)	16,377	(490)
Proposed Costs	\$(90)	\$4,806	\$5,539	\$421	\$(24,651)	\$4,145	\$(1,997)	\$16	\$108,205	\$752

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Department	505 CAL Works	506 IHSS Pub Auth	507 Children's Center	508 Child Welfare Svcs	509 Childrens Ctr	515 Title IV E Waiver & Rest	1160-511 Social Svcs	516 Administration	519 Temp Assist Needy	599 Veterans Svcs
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$83,314	\$0	\$0	\$21,885
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 103 CAO	0	0	0	0	0	0	204,720	29,101	0	1,332
4 111 Auditor-Controller	3,253	120	0	7,311	0	0	143,289	9,170	0	1,480
5 112 Treasurer-Tax Collector	175	6	0	394	0	0	1,559	29	0	32
6 121 County Counsel	0	311	0	105,127	0	0	88,334	0	0	0
7 130 Personnel	0	0	0	0	0	0	161,114	12,443	0	1,133
8 162 Facility Management	140	0	0	527	0	0	712,184	0	0	10,530
Total Current Allocations	3,568	437	0	113,360	0	0	1,394,514	50,742	0	36,392
Less: Prior Year Allocations	4,416	6,724	0	113,953	0	0	1,449,624	46,139	0	42,050
Carry-Forward	(848)	(6,287)	0	(593)	0	0	(55,110)	4,603	0	(5,658)
Proposed Costs	\$2,720	\$(5,850)	\$0	\$112,766	\$0	\$0	\$1,339,404	\$55,345	\$0	\$30,734

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Department	1170-424 Mental Hlth	427 Mental Hlth Jail	1175-400 Public Hlth Adm	403 Hlth Bus/Acct Svcs	404 MCH Adolescent Fam	406 Enviro Health	407 Childhood Lead	408 Altn.Resp Team	410 EMS	411 Haz Mat
1 Building Depreciation	\$52,314	\$0	\$47,757	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 103 CAO	115,398	0	19,706	0	0	14,156	0	0	0	0
4 111 Auditor-Controller	74,787	541	19,048	194	0	9,643	235	0	306	1,691
5 112 Treasurer-Tax Collector	839	29	549	11	0	147	13	0	17	92
6 121 County Counsel	31,836	0	7,828	0	0	12,088	0	0	187	0
7 130 Personnel	89,487	0	18,381	0	0	8,190	0	0	0	0
8 162 Facility Management	47,654	0	6,036	0	73	0	0	0	0	0
Total Current Allocations	412,316	570	119,303	205	73	44,224	248	0	509	1,782
Less: Prior Year Allocations	437,209	785	74,560	592	110	55,096	431	0	735	3,566
Carry-Forward	(24,893)	(215)	44,743	(387)	(37)	(10,872)	(183)	0	(226)	(1,784)
Proposed Costs	\$387,422	\$356	\$164,046	\$(183)	\$36	\$33,353	\$64	\$0	\$284	\$(2)

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Department	412 Tobacco Educ	413 Childrens Hlth	414 Health Educ	415 WIC	416 PH Field Nurse	418 CHDP Admin	419 TB Control	420 MCH Coord Pjct	421 MCH Cal Home Visiting Program	422 Civil Services
1 Building Depreciation	\$0	\$0	\$0	\$2,001	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 103 CAO	0	0	12,466	3,979	24,996	0	0	0	0	0
4 111 Auditor-Controller	276	0	8,588	4,880	14,516	807	675	692	786	1,682
5 112 Treasurer-Tax Collector	15	0	79	75	180	44	36	37	42	91
6 121 County Counsel	0	0	0	0	0	0	0	0	0	0
7 130 Personnel	0	0	11,524	3,996	15,130	0	0	0	0	0
8 162 Facility Management	0	0	132	32	0	0	0	0	0	0
Total Current Allocations	291	0	32,790	14,963	54,823	851	712	729	829	1,773
Less: Prior Year Allocations	518	0	28,044	15,863	59,694	1,468	1,016	1,284	1,109	3,081
Carry-Forward	(227)	0	4,746	(900)	(4,871)	(617)	(304)	(555)	(280)	(1,308)
Proposed Costs	\$64	\$0	\$37,537	\$14,063	\$49,952	\$234	\$407	\$175	\$549	\$464

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Department	426 Nurse Partnrshp	427 Mental Health Jail Programs	428 Immunization	430 Local Enforcement	432 Local Oversight	433 Nutrition Phys Actv	434 Hlth OS Agency Sup	435 Pub Health Lab	439 Prop 10	437 Care NorCAP
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
3 103 CAO	0	0	0	0	0	0	0	3,083	632	0
4 111 Auditor-Controller	503	0	161	564	284	944	141	3,569	8,225	1,170
5 112 Treasurer-Tax Collector	27	0	9	31	15	51	8	89	388	63
6 121 County Counsel	0	0	0	0	0	0	0	0	3,864	0
7 130 Personnel	0	0	0	0	0	0	0	2,907	1,136	0
8 162 Facility Management	0	0	0	0	0	0	0	255	0	0
Total Current Allocations	530	0	170	595	300	995	148	9,902	14,245	1,233
Less: Prior Year Allocations	1,135	0	320	(6,717)	537	1,114	269	9,831	19,293	892
Carry-Forward	(605)	0	(150)	7,312	(237)	(119)	(121)	71	(5,048)	341
Proposed Costs	\$(74)	\$0	\$20	\$7,906	\$62	\$875	\$27	\$9,973	\$9,196	\$1,575

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Department	449 Fiscal Agent	451 Safe & Drug Free Schools	452 AOD Prevention	454 MH Svcs Act-PEI	455 PH Prepare-Response	457 Parent & Family Support	458 First Five Prop 10	459 Health & Well Being	460 MCAH CCS Pers	465 PH Pharmacy
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
3 103 CAO	0	0	0	0	0	0	374	8,168	0	0
4 111 Auditor-Controller	338	0	382	633	1,309	0	0	0	3,686	0
5 112 Treasurer-Tax Collector	18	0	21	34	71	0	0	0	1	0
6 121 County Counsel	0	0	0	0	0	0	0	0	0	0
7 130 Personnel	0	0	0	0	0	0	242	0	4,430	0
8 162 Facility Management	0	0	0	0	402	0	0	0	0	0
Total Current Allocations	356	0	402	668	1,781	0	616	8,168	8,117	0
Less: Prior Year Allocations	568	414	568	1,225	2,267	0	266	0	19,265	9
Carry-Forward	(212)	(414)	(166)	(557)	(486)	0	350	0	(11,148)	(9)
Proposed Costs	\$144	\$(414)	\$237	\$110	\$1,295	\$0	\$966	\$8,168	\$(3,031)	\$(9)

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Department	470 HOPWA Nor CAP	475 HumWorks Program	477 Mental Health Svcs Act	478 Transition Age Youth Sys of Care	486 Land Use	488 Family Violence Prvt	493 CA Childrens Svcs	1180-425 Drug & Alcohol	429 SACPA Prop 36	431 Healthy Moms
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$342	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 103 CAO	0	0	0	0	0	0	0	3,685	0	3,640
4 111 Auditor-Controller	130	212	2,127	881	1,369	212	2,519	5,793	0	3,016
5 112 Treasurer-Tax Collector	7	11	115	48	74	11	136	181	0	39
6 121 County Counsel	0	0	0	0	0	0	0	0	0	0
7 130 Personnel	0	0	0	0	0	0	0	2,939	0	3,032
8 162 Facility Management	0	0	0	0	0	0	0	0	0	1,341
Total Current Allocations	137	223	2,241	928	1,443	223	2,655	12,940	0	11,069
Less: Prior Year Allocations	235	375	4,809	0	1,809	363	4,937	18,556	38	11,394
Carry-Forward	(98)	(152)	(2,568)	0	(366)	(140)	(2,282)	(5,616)	(38)	(325)
Proposed Costs	\$39	\$71	\$(326)	\$928	\$1,078	\$83	\$372	\$7,324	\$(38)	\$10,744

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Department	1190-582 ETD Multi Prj	584 Supplmntl Displ Wrkr	586 Rapid Response	589 JTPA Adult Programs	590 JTPA Dislocated Wrkr Prog	596 Employment Training	597 ETD Staff	1200-320 Roads Admin	321 Roads Engineer	322 Roads Real Prop
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,905	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 103 CAO	0	0	0	0	0	0	9,784	13,271	5,464	4,330
4 111 Auditor-Controller	2,827	463	40	377	226	0	7,291	5,288	3,143	2,652
5 112 Treasurer-Tax Collector	152	25	2	20	12	0	71	158	58	54
6 121 County Counsel	0	0	0	0	0	0	0	19,592	61,585	0
7 130 Personnel	0	0	0	0	0	0	7,238	3,627	2,563	2,627
8 162 Facility Management	0	0	0	0	0	48	0	10,712	0	0
Total Current Allocations	2,980	488	42	398	239	48	24,383	54,551	72,813	9,663
Less: Prior Year Allocations	90	375	85	896	661	255	28,196	73,055	42,964	10,595
Carry-Forward	2,890	113	(43)	(498)	(422)	(207)	(3,813)	(18,504)	29,849	(932)
Proposed Costs	\$5,869	\$602	\$(1)	\$(100)	\$(184)	\$(158)	\$20,570	\$36,048	\$102,662	\$8,732

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Department	325 Roads Maintenance	331 Roads Natural Res	206 Child Support	1490 Aviation Cap Prj	1500-621 County Library	1700-290 Fish & Game	1710-715 Bicycles & Trailways Prog	1710-716 McKay Community Forest	3450-444 First 5 Impact	1900 County Fixed Assets
1 Building Depreciation	\$0	\$0	\$0	\$0	\$265,106	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 103 CAO	21,551	1,750	18,173	0	15,196	0	0	0	255	0
4 111 Auditor-Controller	17,298	991	13,349	0	22,808	128	573	55	0	0
5 112 Treasurer-Tax Collector	213	17	223	0	501	7	31	3	0	0
6 121 County Counsel	0	15,533	742	0	1,015	0	0	0	0	0
7 130 Personnel	17,324	2,979	12,189	0	16,532	0	0	0	242	0
8 162 Facility Management	44	0	48	124	159,556	0	0	0	0	0
Total Current Allocations	56,430	21,269	44,724	124	480,713	135	603	57	497	0
Less: Prior Year Allocations	63,712	32,592	63,924	0	397,239	260	0	0	0	303
Carry-Forward	(7,282)	(11,323)	(19,200)	0	83,474	(125)	0	0	0	(303)
Proposed Costs	\$49,148	\$9,946	\$25,525	\$124	\$564,187	\$10	\$603	\$57	\$497	\$(303)

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Department	3500 Motor Pool ISF	330 Rds-Eq Main	3520 Insurance ISF	3521 Communicati ons ISF	3530 Aviation ISF	3550 Info Services ISF	3555-115 Purchasing ISF	116 Ctrl Svcs Mailroom	3552-152 ADA Compliance	999 All Other
1 Building Depreciation	\$15,970	\$0	\$5,203	\$0	\$0	\$17,489	\$6,573	\$0	\$0	\$60,100
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 103 CAO	2,977	5,023	2,343	22,428	18,372	43,640	(51)	0	2,104	1,103
4 111 Auditor-Controller	10,119	11,771	10,224	2,923	10,306	9,607	3,604	0	0	320,074
5 112 Treasurer-Tax Collector	467	507	559	138	563	324	146	0	0	17,359
6 121 County Counsel	0	0	0	0	16,782	5,620	546	0	0	0
7 130 Personnel	1,590	2,525	132,238	644	725	7,572	935	0	0	2,907
8 162 Facility Management	0	20	0	0	3,656	7,870	4,452	0	0	0
Total Current Allocations	31,123	19,846	150,568	26,133	50,404	92,122	16,206	0	2,104	401,543
Less: Prior Year Allocations	24,442	27,390	108,608	18,205	49,664	65,422	23,850	0	0	254,219
Carry-Forward	6,681	(7,544)	41,960	7,928	740	26,700	(7,644)	0	0	147,324
Proposed Costs	\$37,805	\$12,303	\$192,527	\$34,060	\$51,145	\$118,822	\$8,562	\$0	\$2,104	\$548,867

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Department	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$2,553,509
2 Equipment Depreciation	0	605,282
3 103 CAO	0	1,010,616
4 111 Auditor-Controller	0	1,139,073
5 112 Treasurer-Tax Collector	0	38,126
6 121 County Counsel	0	1,076,103
7 130 Personnel	0	788,033
8 162 Facility Management	0	1,886,686
Total Current Allocations	<u>0</u>	<u>9,097,429</u>
Less: Prior Year Allocations	0	8,322,957
Carry-Forward	0	630,475
Proposed Costs	<u>\$0</u>	<u>\$9,727,903</u>