



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Lake
Lakeport, California**

Date: May 21, 2018
Filing Ref: LAK19

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 | 9. Unemployment Insurance (ISF) |
| 2. Auditor-Controller/County Clerk | 10. Public Liability Insurance (ISF) |
| 3. Human Resources | 11. Workers' Compensation Insurance (ISF) |
| 4. Central Services | 12. Employee Health and Wellness (ISF) |
| 5. Buildings & Grounds | 13. Heavy Equipment Rental (ISF) |
| 6. Information Technology | 14. Fleet Maintenance (ISF) |
| 7. County Counsel | 15. Central Garage (ISF) |
| 8. CAO | |

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 LAKE

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Cathy Saderlund

**Jim Reisinger, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name
Auditor-Controller

Title

5-25-2018

6-5-2018

Date

Date

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

cc: State and Federal Agencies

Attachment

**County of Lake
2 CFR Part 200 Countywide Cost Allocation Plan**

FY 16-17 for Use in FY 18-19
5/1/2018

Summary Schedule

Department	1011 Board of Supervisors	1014 Clerk to BOS	1120 Non Dept'l	1123 Assessor	1451 Reg of Voters	1661 Communications	1672 Lakebed Management	1673 Lakebed Special	1674 Flood Corridor Prop Maint	1761 Shelter Const
1 Building Depreciation Charge	\$2,625	\$3,104	\$0	\$7,352	\$6,927	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	4,400	828	0	0	0	0	0
3 1901 Insurance	12	2	0	38	8	0	0	0	0	0
4 1121 Auditor-Controller/County Clerk	4,194	2,436	7,586	7,858	6,158	0	3,070	230	747	306
5 1122 Treas - Tax Coll	125	103	6	352	610	0	88	0	24	0
6 1341 Human Resources	3,557	711	0	11,381	2,246	0	(1,174)	0	0	0
7 1124 Central Services	44	436	0	3,625	3,443	0	382	0	0	0
8 1671 Buildings & Grounds	10,989	12,137	0	29,716	23,069	0	0	0	0	0
9 1904 Information Technology	20,154	97	0	89,683	27,217	0	0	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	258	151	15	714	476	0	97	0	134	0
Total Current Allocations	41,958	19,177	7,608	155,119	70,982	0	2,463	230	905	306
Less: Prior Year Allocations	23,544	(36,779)	5,953	168,791	92,398	0	1,346	149	198	35
Carry-Forward	18,414	55,956	1,655	(13,672)	(21,416)	0	1,117	81	707	271
Proposed Costs	\$60,372	\$75,132	\$9,263	\$141,447	\$49,566	\$0	\$3,579	\$311	\$1,612	\$578

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Summary Schedule

Department	1778 Capital Projects	1781 Special Projects	1794 CDBG Capital Projects	1796 CDBG PI Capital Projects	1890 Visitor Info Center	1891 CDBG- PI Biz RLF	1892 Mktg & Econ Dev	1903 Public Works	1908 Engineering & Insp	1918 Geo Resource Royalties
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$2,243	\$0	\$0	\$24,845	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	1,669	0
3 1901 Insurance	0	0	0	0	0	0	0	19	26	0
4 1121 Auditor-Controller/County Clerk	163	2,025	172	421	0	19	1,501	4,319	6,892	789
5 1122 Treas - Tax Coll	1	188	0	8	0	0	153	252	145	17
6 1341 Human Resources	0	0	0	0	0	0	0	5,691	7,825	0
7 1124 Central Services	0	1	0	0	0	0	454	779	0	0
8 1671 Buildings & Grounds	0	24	0	0	204	0	0	76,275	0	(10,000)
9 1904 Information Technology	0	48	0	0	1,891	0	298	3,898	(1,428)	387
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	491	(5,540)	856	12,151	0	0	(53,014)	573	547	(19,172)
Total Current Allocations	656	(3,255)	1,029	12,579	4,339	19	(50,608)	116,650	15,676	(27,978)
Less: Prior Year Allocations	15,010	19,486	7,740	3,613	31,939	3,104	134,019	101,060	19,360	(22,764)
Carry-Forward	(14,354)	(22,741)	(6,711)	8,966	(27,600)	(3,085)	(184,627)	15,590	(3,684)	(5,214)
Proposed Costs	\$(13,699)	\$(25,995)	\$(5,683)	\$21,546	\$(23,261)	\$(3,066)	\$(235,235)	\$132,241	\$11,993	\$(33,192)

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Summary Schedule

Department	1920 Disaster Response/Re c	2101 Trial Courts	2106 Grand Jurors	2110 District Attorney	2111 Public Defender	2112 Child Suppt Svcs	2113 DA Victim Witness	2114 DA Grant Programs	2115 Dom Viol Progr	2116 DA Asset Forfeiture
1 Building Depreciation Charge	\$0	\$0	\$0	\$6,380	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	12,900	0	0	2,016	0	0	0
3 1901 Insurance	0	0	0	73	0	69	9	0	0	0
4 1121 Auditor-Controller/County Clerk	(2,809)	8,374	1,104	15,481	948	10,315	4,535	0	508	261
5 1122 Treas - Tax Coll	71	10	363	804	151	779	182	0	3	6
6 1341 Human Resources	(1,255)	0	0	22,021	0	19,916	2,815	0	0	0
7 1124 Central Services	43	0	29	850	0	5,435	187	0	0	0
8 1671 Buildings & Grounds	0	0	48,299	68,732	0	41,575	13,693	0	0	0
9 1904 Information Technology	0	0	8,610	13,479	0	344	3,865	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	(6,100)	159	55	2,288	(6,743)	1,348	196	0	5	14
Total Current Allocations	(10,050)	8,543	58,460	143,009	(5,645)	79,780	27,499	0	516	282
Less: Prior Year Allocations	0	5,310	25,330	151,968	(4,441)	49,736	25,959	4,438	379	369
Carry-Forward	0	3,233	33,130	(8,959)	(1,204)	30,044	1,540	(4,438)	137	(87)
Proposed Costs	\$(10,050)	\$11,775	\$91,590	\$134,051	\$(6,849)	\$109,823	\$29,039	\$(4,438)	\$654	\$194

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Department	2201 Sheriff- Coroner	2202 Sheriff- Ctrl Disp	2203 Sher Marijuana Suppr	2204 Sheriff- Crt Security	2205 Sher Marine Patrol	2206 Sheriff- Rural/Sm Co's	2207 Sheriff- Civil	2208 Sheriff- Blood Alcohol	2209 Sheriff- High Tech	2210 Sheriff- STC
1 Building Depreciation Charge	\$6,204	\$32,951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	27,383	3,255	6,296	0	0	0	0	0	0	0
3 1901 Insurance	175	31	0	9	7	0	0	0	0	0
4 1121 Auditor-Controller/County Clerk	28,072	6,176	832	4,790	3,907	378	226	716	28	320
5 1122 Treas - Tax Coll	2,333	312	65	133	168	7	27	83	0	125
6 1341 Human Resources	46,845	7,495	0	1,822	2,134	0	0	0	0	0
7 1124 Central Services	3,141	29	0	0	3	0	0	0	0	0
8 1671 Buildings & Grounds	60,138	0	0	0	0	0	0	0	0	0
9 1904 Information Technology	123,886	17,238	923	0	1,671	0	0	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	5,289	552	94	282	225	124	22	5	0	25
Total Current Allocations	302,466	68,039	8,209	7,036	8,115	510	275	804	28	469
Less: Prior Year Allocations	337,322	75,585	6,696	6,720	7,062	1,148	186	658	126	337
Carry-Forward	(34,856)	(7,546)	1,513	316	1,053	(638)	89	146	(98)	132
Proposed Costs	\$267,609	\$60,493	\$9,722	\$7,353	\$9,168	\$(129)	\$364	\$950	\$(70)	\$601

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Department	2212 Sheriff- Auto Warrants	2213 Sheriff - DNA	2214 Sheriff- Asset Forfeiture	2215 Sheriff- Inmate Welfare	2216 Sheriff- Pool Veh Repl	2217 Sheriff- Pursuit Veh Repl	2218 Sheriff- Search & Rescue	2220 Sheriff- Post	2221 Sheriff- Local Enf Bk	2301 Jail Facilities
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$171,500
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	77,222
3 1901 Insurance	0	0	0	0	0	0	0	0	0	177
4 1121 Auditor-Controller/County Clerk	287	136	409	1,945	76	208	218	289	139	26,901
5 1122 Treas - Tax Coll	0	1	35	198	0	1	54	94	0	1,796
6 1341 Human Resources	0	0	0	0	0	0	0	0	0	51,906
7 1124 Central Services	0	0	0	0	0	0	0	0	0	1,916
8 1671 Buildings & Grounds	0	0	0	0	0	0	0	0	0	1,892
9 1904 Information Technology	0	0	0	0	0	0	0	0	0	31,447
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	0	0	18	77	0	0	21	19	9	4,900
Total Current Allocations	287	137	461	2,220	76	209	293	402	148	369,657
Less: Prior Year Allocations	230	122	508	1,162	221	676	531	328	103	282,107
Carry-Forward	57	15	(47)	1,058	(145)	(467)	(238)	74	45	87,550
Proposed Costs	\$344	\$152	\$415	\$3,278	\$(70)	\$(258)	\$55	\$475	\$193	\$457,208

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Department	2302 Probation	2303 Juvenile Home	2304 Jail Medical Facilities	2305 Crim Justice Facilities	2601 Agricultural Comm	2602 Building & Safety	2603 Code Enforcement	2604 Nuisance Abatement	2701 Fish & Game	2702 Planning
1 Building Depreciation Charge	\$3,624	\$16,813	\$0	\$0	\$2,366	\$2,685	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	3,145	3,801	0	0	0	0	0	0	0	0
3 1901 Insurance	102	0	0	0	14	35	0	0	0	33
4 1121 Auditor-Controller/County Clerk	19,445	51	1,216	891	5,958	6,106	0	444	883	9,255
5 1122 Treas - Tax Coll	1,169	2	10	21	358	352	0	13	1	373
6 1341 Human Resources	29,915	0	0	0	3,461	10,421	0	0	0	9,774
7 1124 Central Services	1,922	0	0	0	472	4,160	0	0	0	1,434
8 1671 Buildings & Grounds	10,424	1,550	0	0	22,613	7,927	0	0	0	0
9 1904 Information Technology	26,154	0	0	0	3,972	1,667	0	0	0	36,557
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	2,559	0	1,360	66	321	646	0	21	0	977
Total Current Allocations	98,459	22,217	2,586	978	39,536	34,000	0	478	884	58,402
Less: Prior Year Allocations	104,047	69,367	4,297	842	43,501	22,991	0	481	675	41,698
Carry-Forward	(5,588)	(47,150)	(1,711)	136	(3,965)	11,009	0	(3)	209	16,704
Proposed Costs	\$92,872	\$(24,933)	\$876	\$1,114	\$35,570	\$45,010	\$0	\$476	\$1,092	\$75,106

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Department	2703 Animal Care & Ctrl	2704 Emergency Services	2706 Community Dev Admin	2707 Recorder	2708 Rec Micrograph's	2709 Rec Moderniz'n	2710 Recorder- Vital/Heath Stats	2711 Spay Neuter Programs	2714 Biological Community	3011 Road Department
1 Building Depreciation Charge	\$54,558	\$0	\$12,041	\$7,974	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	6,421	75,429	0	0	0	0	0	0	0	0
3 1901 Insurance	18	0	0	7	0	0	0	0	0	80
4 1121 Auditor-Controller/County Clerk	11,007	600	0	3,761	2,274	1,351	42	601	1,568	14,869
5 1122 Treas - Tax Coll	613	6	0	107	31	16	2	135	1	1,104
6 1341 Human Resources	3,918	0	0	2,134	0	0	0	0	0	23,380
7 1124 Central Services	511	0	0	3,758	0	0	0	0	0	0
8 1671 Buildings & Grounds	39	0	45,868	31,185	0	0	0	0	0	0
9 1904 Information Technology	17,378	21,161	17,665	136	0	21,999	0	0	0	343
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	552	32	0	198	9	51	0	94	55	2,700
Total Current Allocations	95,015	97,227	75,573	49,261	2,314	23,417	43	830	1,623	42,476
Less: Prior Year Allocations	156,831	125,752	53,336	41,318	1,368	18,209	72	1,147	1,186	44,777
Carry-Forward	(61,816)	(28,525)	22,237	7,943	946	5,208	(29)	(317)	437	(2,301)
Proposed Costs	\$33,200	\$68,702	\$97,811	\$57,203	\$3,260	\$28,626	\$15	\$513	\$2,060	\$40,175

**County of Lake
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Summary Schedule

Department	3062-3081 Subdiv Impr	3122 Lampson Airport	3123 Lampson Fld Cap Proj	4010 Environ Health	4011 Public Health	4012 Health Admin	4014 Mental Health Svcs	4015 Alcohol & Oth Drug Svc	4016 Tobacco Education	4018 Alcoholism Programs
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	0	0	0	31	74	19	194	58	0	0
4 1121 Auditor-Controller/County Clerk	0	1,397	194	10,571	15,454	6,309	50,731	14,458	241	1,976
5 1122 Treas - Tax Coll	0	47	9	327	990	327	6,770	1,245	0	0
6 1341 Human Resources	0	0	0	8,769	21,489	14,668	74,607	14,525	0	0
7 1124 Central Services	0	0	0	90	159	34	1,265	837	0	0
8 1671 Buildings & Grounds	0	0	0	0	1,477	(707)	(640)	(2,000)	0	0
9 1904 Information Technology	0	0	0	(1,745)	(8,558)	1,518	57,985	(18,088)	0	0
10 1231 County Counsel	0	0	0	0	1,181	0	1,541	0	0	0
11 1012 CAO	0	42	3	754	1,757	346	(26,678)	1,102	110	7
Total Current Allocations	0	1,486	206	18,796	34,023	22,513	165,775	12,136	352	1,983
Less: Prior Year Allocations	0	1,178	219	13,173	41,328	20,701	172,604	15,112	515	1,484
Carry-Forward	0	308	(13)	5,623	(7,305)	1,812	(6,829)	(2,976)	(163)	499
Proposed Costs	\$0	\$1,794	\$194	\$24,418	\$26,719	\$24,326	\$158,945	\$9,161	\$189	\$2,482

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Department	4019 Mental Health Svcs Act	4120 Grant & Contracts (Sanitation)	4121 Integrated Waste Mgmt	5011 Social Svcs Admin	5012 Social Services Special Prog's	5115 OJT Training	5121 General Welfare	5164 Housing Admin	5165 Housing Services	5166 CDBG Housing
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	0	0	35	603	0	26	0	14	0	0
4 1121 Auditor-Controller/County Clerk	77	0	12,113	104,739	3,884	2,708	54,225	(1,700)	231	0
5 1122 Treas - Tax Coll	0	0	1,116	11,893	75	32	44	157	0	0
6 1341 Human Resources	0	0	9,161	167,200	0	7,825	0	4,268	0	0
7 1124 Central Services	0	0	330	4,442	0	0	0	0	0	0
8 1671 Buildings & Grounds	0	0	13,894	0	0	0	0	0	0	0
9 1904 Information Technology	0	0	1,853	(137,982)	0	0	0	0	0	0
10 1231 County Counsel	0	0	0	229,529	0	0	0	0	0	0
11 1012 CAO	0	0	1,483	(2,059)	220	93	11,402	191	2	0
Total Current Allocations	77	0	39,986	378,365	4,179	10,683	65,672	2,930	233	0
Less: Prior Year Allocations	54	0	38,994	551,807	10,676	8,857	73,557	498	195	401
Carry-Forward	23	0	992	(173,442)	(6,497)	1,826	(7,885)	2,432	38	(401)
Proposed Costs	\$99	\$0	\$40,977	\$204,923	\$(2,318)	\$12,509	\$57,786	\$5,361	\$271	\$(401)

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Department	5168 Senior Citizens Program	5169 Hsg HOME New Grant	5281 General Relief	5282 IHSS Public Authority	5321 Veterans Services	6022 Library	6023 Library Improvement s	6131 UC Coop Extension	7011 Parks & Recreation	7073 Park Devel - Quimby
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,120	\$27,487	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	36,389	0
3 1901 Insurance	0	0	0	0	7	19	0	5	21	0
4 1121 Auditor-Controller/County Clerk	107	0	371	501	3,670	9,361	379	2,917	17,780	78
5 1122 Treas - Tax Coll	6	0	73	0	137	567	65	130	2,113	1
6 1341 Human Resources	0	0	0	0	2,104	5,386	0	1,423	5,654	0
7 1124 Central Services	0	0	0	0	542	631	0	73	86	0
8 1671 Buildings & Grounds	0	0	0	0	2,917	53,940	0	29,815	732	0
9 1904 Information Technology	0	0	45	0	3,047	23,890	0	6,619	4,871	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	58	0	9	189	155	738	15	130	1,082	0
Total Current Allocations	172	0	498	691	12,579	94,532	459	44,233	96,216	79
Less: Prior Year Allocations	46	78	717	452	10,858	110,369	451	45,432	102,449	54
Carry-Forward	126	(78)	(219)	239	1,721	(15,837)	8	(1,199)	(6,233)	25
Proposed Costs	\$297	\$(78)	\$279	\$929	\$14,300	\$78,696	\$468	\$43,034	\$89,983	\$104

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Department	7201 Museum	7202 Museum Improvements	7999 Contingencies	8107 Flood/Lakebe d Adm	8100's Flood Zone (200- 206,208)	8200's Light Dist (210- 219,261)	8300's Sanit Distr (250- 253)	8400's CSA's	8463 CSA's (DPW)	8593 KV Wtrworks (293)
1 Building Depreciation Charge	\$1,169	\$0	\$0	\$0	\$4,720	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	250	0	0	0	0	0	0	0	0	0
3 1901 Insurance	2	0	0	19	0	0	0	0	0	0
4 1121 Auditor-Controller/County Clerk	4,117	171	0	4,683	9,707	10,009	24,031	25,144	1,018	6,985
5 1122 Treas - Tax Coll	181	17	0	165	326	209	3,015	1,625	9	679
6 1341 Human Resources	711	0	0	5,473	0	0	0	0	0	0
7 1124 Central Services	37	0	0	328	0	0	0	817	0	0
8 1671 Buildings & Grounds	52,939	0	0	0	18,460	0	8,860	0	0	0
9 1904 Information Technology	6,756	0	0	7,835	0	0	(60)	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	110	3	0	361	551	44	3,437	958	4	483
Total Current Allocations	66,273	191	0	18,863	33,765	10,263	39,283	28,544	1,032	8,147
Less: Prior Year Allocations	67,054	83	14	12,249	25,790	7,254	26,572	23,944	839	7,153
Carry-Forward	(781)	108	(14)	6,614	7,975	3,009	12,711	4,600	193	994
Proposed Costs	\$65,492	\$300	\$(14)	\$25,477	\$41,740	\$13,271	\$51,994	\$33,144	\$1,225	\$9,142

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Department	8695 Spec Dist Admin	8798 Air Control Spec Prog	8799 Air Quality Mgmt Dist	8800's Court Funds (500's)	8803 LAFCo	8805 Law Library	8826 Redevel Obligations	8893 RDA	8894 RDA Program	9100-9799 Spec Distr (300's)
1 Building Depreciation Charge	\$0	\$0	\$483	\$75,332	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	109	0	11	0	0	0	0	0	0	0
4 1121 Auditor-Controller/County Clerk	18,152	115	5,834	7,989	902	1,459	4,055	0	115	80,189
5 1122 Treas - Tax Coll	1,387	0	529	(41,965)	62	78	0	0	0	7,208
6 1341 Human Resources	30,220	0	2,732	0	0	0	0	0	0	0
7 1124 Central Services	4,523	0	303	0	0	20	0	0	0	0
8 1671 Buildings & Grounds	4,218	0	1,137	238,275	0	5,880	0	0	0	0
9 1904 Information Technology	(9,855)	0	640	136	0	2,426	0	0	0	(202)
10 1231 County Counsel	0	0	0	17,921	0	0	0	0	0	0
11 1012 CAO	2,317	0	339	0	0	9	(3,815)	0	0	0
Total Current Allocations	51,071	115	12,008	297,689	964	9,871	240	0	115	87,195
Less: Prior Year Allocations	89,397	54	23,119	259,283	1,317	7,170	(1,592)	0	3,733	53,196
Carry-Forward	(38,326)	61	(11,111)	38,406	(353)	2,701	1,832	0	(3,618)	33,999
Proposed Costs	\$12,745	\$176	\$897	\$336,094	\$612	\$12,572	\$2,072	\$0	\$(3,503)	\$121,193

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Department	9905 Central Garage (905)	9907-9999 Equip Rental (907)	9911 Fleet Maint (911)	9918 Unemp Insur (918)	9919 Liab Insur (919)	9920 W/C Insur (920)	9989 Area Planning	Unallowed	All Other	9917 Self Funded Dental/Vision
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,705	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	0	0	14	0	0	0	0	0	5	0
4 1121 Auditor-Controller/County Clerk	3,833	4,505	4,084	204	810	1,583	0	124,235	1,439	1,091
5 1122 Treas - Tax Coll	906	1,336	199	6	47	31	0	660,540	18,477	3
6 1341 Human Resources	0	0	4,148	(2,700)	0	0	0	0	51	0
7 1124 Central Services	0	0	0	0	1	0	0	0	0	0
8 1671 Buildings & Grounds	162	0	0	0	0	0	0	0	83,551	0
9 1904 Information Technology	0	0	(503)	0	0	0	0	0	32,216	0
10 1231 County Counsel	0	0	0	0	(33,774)	(9,265)	0	459,069	488	0
11 1012 CAO	204	380	252	2	569	1,893	0	757,045	66	20
Total Current Allocations	5,104	6,221	8,194	(2,488)	(32,348)	(5,758)	0	2,000,889	154,997	1,114
Less: Prior Year Allocations	5,898	8,904	7,970	(2,233)	(22,239)	(23,149)	(210)	1,366,353	60,687	54
Carry-Forward	(794)	(2,683)	224	(255)	(10,109)	17,391	210	634,536	94,310	1,060
Proposed Costs	\$4,311	\$3,539	\$8,418	\$(2,743)	\$(42,457)	\$11,633	\$210	\$2,635,425	\$249,307	\$2,174

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Department	4017 Health Admin Sub Abuse	2nd Allocation Orphans	Total
1 Building Depreciation Charge	\$0	\$0	\$494,210
2 Equipment Depreciation Charge	0	0	261,404
3 1901 Insurance	0	0	2,211
4 1121 Auditor-Controller/County Clerk	0	0	903,212
5 1122 Treas - Tax Coll	0	0	695,379
6 1341 Human Resources	0	0	644,654
7 1124 Central Services	0	0	47,570
8 1671 Buildings & Grounds	0	0	1,009,260
9 1904 Information Technology	0	0	463,584
10 1231 County Counsel	0	0	666,689
11 1012 CAO	0	0	707,644
Total Current Allocations	0	0	5,895,817
Less: Prior Year Allocations	0	0	5,511,896
Carry-Forward	0	0	393,972
Proposed Costs	\$0	\$0	\$6,289,789