



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Orange
Santa Ana, California

Date: June 18, 2018
Filing Ref: ORA19

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 | 12. Health and Other Self-Insured Employee Benefits (ISF) |
| 2. Orange County Public Works (OCPW) | 13. Health Maintenance Organization (HMO) Health Insurance (ISF) |
| 3. Space Costs | 14. Life Insurance (ISF) |
| 4. Auditor-Controller | 15. Workers' Compensation (ISF) |
| 5. CEO | 16. Unemployment Insurance (ISF) |
| 6. Human Resources | 17. Property and Casualty Risk (ISF) |
| 7. County Counsel | 18. Transportation (ISF) |
| 8. Information Technology Support Services | 19. Reprographics (ISF) |
| 9. Utilities | 20. Information and Technology (ISF) |
| 10. Sheriff-Coroner Communications | |
| 11. Treasurer/Tax Collector | |

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 ORANGE

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Eric H. Woolery

**Renee Hsieh, Bureau Chief
Local Govt Policy & Reporting
Local Govt Programs & Services Division**

Name
Auditor-Controller

Title

6-21-2018

7-3-2018

Date

Date

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

cc: State and Federal Agencies

Attachment

County of Orange
2 CFR Part 200 Cost Allocation Plan FY 2018-19

Actual FY 2016/2017
 12/22/2017

Summary Schedule

Department	002 Assessor	004 Miscellaneous	006 BOS 1st Dist	007 BOS 2nd Dist	008 BOS 3rd Dist	009 BOS 4th Dist	010 BOS 5th Dist	011 Clerk of the Board	012-1100 OCCR Administration	012-1500 OCCR County Events Coordinator
1 Building Depreciation	\$113,320	\$0	\$29,271	\$29,271	\$29,271	\$29,271	\$29,271	\$89,325	\$47,563	\$0
2 Equipment Depreciation	78,613	0	1,694	1,694	0	0	1,153	4,501	25,607	92,430
3 Intangible Amortization	17,100	80	786	950	908	636	624	4,258	55,510	498
4 080 OCPW	343,449	0	65,300	48,785	46,584	25,600	28,143	121,230	117,524	0
5 000 Interest Expense	0	0	0	0	0	0	0	0	0	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 038 Data Systems Development	1,314	0	42	38	43	43	49	140	1,852	0
8 003 Auditor	67,548	505	2,337	1,965	1,718	1,959	1,984	29,901	414,435	1,970
9 017 CEO	49,862	707	1,433	1,091	1,123	1,069	1,281	20,560	100,212	7,677
10 054 Human Resources	76,801	0	2,192	1,818	1,531	1,743	1,844	7,720	83,303	213
11 025 County Counsel	379,498	110	86,273	86,215	86,221	86,220	86,261	199,632	4,884	(9,219)
12 014 CAPS Program	117,936	269	4,270	3,854	3,255	3,684	3,642	18,478	173,623	2,142
13 037 OCIT Shared Services	0	0	0	0	0	0	0	293	37,728	0
14 040 Utilities	39,033	0	5,582	5,582	5,582	5,582	5,582	13,650	13,991	0
15 055 Sheriff-Coroner Communications	49	0	333	0	0	5,287	2,715	35,379	0	0
16 056 Employee Benefits	2,180	0	51	43	37	57	58	214	434	10
17 074 Treas/Tax Collector	9	41	0	0	0	0	0	0	0	0
18 060-1486 Sheriff Security	80,220	0	45,102	45,102	45,102	45,102	45,102	95,478	0	0
Total Current Allocations	1,376,931	1,711	244,668	226,408	221,375	206,282	207,709	640,758	1,076,665	95,721
Less: Prior Year Allocations	2,629,692	43,708	326,973	324,474	325,985	330,748	327,288	782,150	1,449,665	0
Carry-Forward	(1,252,761)	(41,997)	(82,305)	(98,066)	(104,610)	(124,466)	(119,579)	(141,392)	(373,000)	0
Proposed Costs	\$124,170	\$(40,286)	\$162,363	\$128,342	\$116,764	\$81,816	\$88,130	\$499,366	\$703,666	\$95,721

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Summary Schedule

Department	012-2100 OCCS Program Admin	012-2200 OCCS Homeless	012-2500 OCCS Veterans	012-2700 OCCS Office of Aging	012-2800 OCCS Community Investment Division	012-3100 OC Animal Care	015 Property Tax System O&M	016 2005 Lease Revenue Refunding Bonds	019 Cap Aquis Financing	020 Tax & Rev Anticipation Notes
1 Building Depreciation	\$7,388	\$0	\$0	\$0	\$0	\$58,171	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	60,205	2,721	0	0	0
3 Intangible Amortization	1,135	2,977	2,803	7,438	6,157	20,103	713	24	17	0
4 080 OCPW	0	9,270	4,706	1,926	299	38,835	0	0	0	0
5 000 Interest Expense	0	0	0	0	0	0	0	0	0	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 038 Data Systems Development	0	0	0	0	0	0	0	0	0	0
8 003 Auditor	1,717	6,660	6,113	146,453	70,539	57,546	287,226	458	221	0
9 017 CEO	15,932	9,899	4,321	32,263	16,618	81,826	3,709	0	85	0
10 054 Human Resources	213	303	2,217	3,042	4,580	28,223	0	0	0	0
11 025 County Counsel	37	(9,936)	(21)	2,450	(6,717)	(49,448)	595	0	4	0
12 014 CAPS Program	4,796	11,979	13,230	31,401	28,510	105,357	2,608	99	67	0
13 037 OCIT Shared Services	0	28	0	0	0	0	0	0	0	0
14 040 Utilities	0	1,168	0	0	0	5,220	0	0	0	0
15 055 Sheriff-Coroner Communications	0	0	0	0	0	34,315	0	0	0	0
16 056 Employee Benefits	(44)	9	93	154	198	954	0	0	0	0
17 074 Treas/Tax Collector	0	0	0	0	0	268,435	0	0	0	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	31,174	32,357	33,463	225,127	120,184	709,742	297,572	581	394	0
Less: Prior Year Allocations	48,104	39,430	35,792	155,447	200,471	902,111	125,426	858	593	0
Carry-Forward	(16,930)	(7,073)	(2,330)	69,680	(80,287)	(192,369)	172,147	(277)	(260)	0
Proposed Costs	\$14,244	\$25,285	\$31,133	\$294,807	\$39,897	\$517,374	\$469,719	\$304	\$194	\$0

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Department	021 2005 Refunding Recovery Bonds	026 District Attorney	027 Child Support Services	029 DA-Public Administrator	030 HCA Public Guardian	031 Registrar of Voters	032 S-C Emergency Mgmt Division	034 OC Watersheds	036 Capital Projects	039 IBM Mainframe
1 Building Depreciation	\$0	\$366,988	\$1,961	\$302	\$13,896	\$106,816	\$127,662	\$932	\$0	\$0
2 Equipment Depreciation	0	633,695	0	0	0	131,129	22,663	55,753	0	0
3 Intangible Amortization	0	36,610	19,159	1,698	16,484	31,196	1,114	6,725	5,673	224
4 080 OCPW	0	349,068	17,184	0	(179)	27,898	0	31,433	149,287	0
5 000 Interest Expense	0	31,193	876	0	0	0	2,182	0	0	0
6 000 Space Costs	0	(0)	(395)	0	0	0	0	0	0	0
7 038 Data Systems Development	0	3,882	2,459	71	96	251	55	116	0	0
8 003 Auditor	0	295,578	78,898	6,718	121,014	92,869	7,288	46,487	27,246	2,141
9 017 CEO	0	294,351	116,625	3,681	10,526	34,330	7,321	39,835	557,581	3,135
10 054 Human Resources	0	173,922	161,069	3,484	6,241	23,650	3,587	8,325	0	0
11 025 County Counsel	0	102,858	10,901	(61,643)	(230,110)	153,261	24,985	(25,317)	(65)	599
12 014 CAPS Program	0	254,043	142,662	9,754	72,020	139,444	7,391	33,566	16,767	609
13 037 OCIT Shared Services	0	0	13,120	0	0	0	0	632	0	0
14 040 Utilities	0	99,165	1,473	0	(20,204)	5,613	0	3,271	124	0
15 055 Sheriff-Coroner Communications	0	119,545	0	0	0	1,573	686	22	103	0
16 056 Employee Benefits	0	6,950	3,680	134	247	347	167	302	0	0
17 074 Treas/Tax Collector	0	0	0	0	0	2,385	0	0	0	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	2,757,848	569,670	(35,802)	(9,969)	750,762	205,100	202,082	756,716	6,709
Less: Prior Year Allocations	464	3,096,361	782,242	121,044	572,930	1,056,944	281,451	269,614	913,836	10,264
Carry-Forward	(464)	(338,513)	(212,572)	(156,845)	(582,899)	(306,182)	(76,351)	(67,532)	(157,121)	(3,555)
Proposed Costs	\$(464)	\$2,419,335	\$357,097	\$(192,647)	\$(692,868)	\$444,581	\$128,748	\$134,551	\$599,595	\$3,154

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Department	041 Grand Jury	042-1000 HCA Public Health	042-2000 HCA Behavioral Health Svcs	042-3000 HCA Correctional Health Svcs	042-6000 HCA Medical Services	045 Juvenile Justice Commission	047 Sheriff Court Operations	048 Detention Release	050 Office of Performance Audit	051 Office of Independent Review
1 Building Depreciation	\$0	\$493,687	\$778,259	\$16,160	\$25,784	\$2,436	\$189,149	\$0	\$9,680	\$9,357
2 Equipment Depreciation	0	0	0	0	0	0	0	0	126	0
3 Intangible Amortization	624	60,857	101,213	24,071	21,084	25	62,126	121	158	21
4 080 OCPW	0	250,241	171,970	25,422	29,776	0	477,577	0	23,604	1,700
5 000 Interest Expense	0	0	0	0	0	1,088	62,434	0	0	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 038 Data Systems Development	0	2,444	6,916	1,706	1,355	0	1,527	0	8	6
8 003 Auditor	10,654	362,677	725,098	110,898	163,843	320	211,771	1,215	198	38
9 017 CEO	1,170	353,153	763,933	188,692	164,524	265	98,512	1,653	202	59
10 054 Human Resources	0	182,300	338,025	99,881	70,372	0	79,023	0	1,743	23
11 025 County Counsel	86,820	11,014	151,891	7,694	3,918	25	12,711	278	51	30
12 014 CAPS Program	2,453	335,469	503,687	135,824	107,741	88	316,245	353	569	79
13 037 OCIT Shared Services	0	48	137	34	27	0	0	0	0	0
14 040 Utilities	0	42,422	124,245	3,333	(34,044)	0	142,543	0	2,182	865
15 055 Sheriff-Coroner Communications	150	531	15,353	4,474	19,855	0	235,729	0	0	0
16 056 Employee Benefits	0	5,353	8,190	2,519	1,902	0	3,629	0	0	0
17 074 Treas/Tax Collector	0	6,384	6,285	1,709	47,531	0	0	0	0	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	14,915	0
Total Current Allocations	101,872	2,106,580	3,696,202	622,417	623,666	4,247	1,892,975	3,620	53,437	12,179
Less: Prior Year Allocations	151,612	2,720,890	3,872,689	772,748	839,394	10,363	2,640,151	5,007	0	26,694
Carry-Forward	(49,740)	(614,310)	(176,487)	(150,330)	(215,728)	(6,115)	(747,176)	(1,387)	0	(14,515)
Proposed Costs	\$52,131	\$1,492,270	\$3,519,715	\$472,087	\$407,938	\$(1,868)	\$1,145,799	\$2,233	\$53,437	\$(2,336)

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Department	052 OC Campaign Finance and Ethics Commission	057 Probation	058 Public Defender	059 Clerk- Recorder	060-9900 Sheriff Coroner	060-1411 North Patrol Bureau	060-1412 Southeast Patrol Operations	060-1413 South Patrol Bureau	060-1414 Stanton Police Svcs	060-1415 ECB
1 Building Depreciation	\$259	\$2,319,792	\$197,908	\$134,205	\$1,195,635	\$608	\$0	\$0	\$0	\$35,623
2 Equipment Depreciation	0	113,396	277,947	113,131	2,514,007	10,785	0	3,889	0	23,939
3 Intangible Amortization	95	107,054	17,685	12,371	64,045	4,460	10,014	14,161	2,044	2,218
4 080 OCPW	0	891,719	381,210	177,564	141,528	(8)	(24)	0	0	0
5 000 Interest Expense	0	160,596	26,868	0	0	0	0	0	0	609
6 000 Space Costs	0	211,320	0	0	0	0	0	0	0	0
7 038 Data Systems Development	6	6,102	1,951	445	7,606	0	0	0	0	0
8 003 Auditor	383	455,658	103,130	44,946	448,189	27,604	62,524	77,326	12,361	12,889
9 017 CEO	595	469,687	132,056	33,247	445,822	33,690	72,550	87,508	14,205	14,420
10 054 Human Resources	61	306,674	83,838	26,814	161,999	16,045	40,403	54,052	7,179	12,505
11 025 County Counsel	6,914	382,543	54,909	(6,315)	1,757,032	3,615	8,330	10,631	1,499	1,582
12 014 CAPS Program	429	580,745	135,452	63,356	383,158	30,991	73,477	101,663	14,123	19,659
13 037 OCIT Shared Services	0	5	0	423	175	0	0	0	0	0
14 040 Utilities	0	220,153	101,470	25,913	(3,050,006)	2,123	11	96,807	0	0
15 055 Sheriff-Coroner Communications	0	337,038	0	43	388,540	71,262	6,082	67,732	669	24,048
16 056 Employee Benefits	2	9,465	3,391	726	6,280	943	2,119	2,852	389	450
17 074 Treas/Tax Collector	0	5,743	15,301	1,933	0	0	0	0	0	0
18 060-1486 Sheriff Security	0	10,197	5,930	0	0	0	0	0	0	0
Total Current Allocations	8,743	6,587,889	1,539,046	628,802	4,465,010	202,118	275,486	516,621	52,469	147,942
Less: Prior Year Allocations	0	7,804,925	2,090,788	922,412	9,153,224	387,588	49,821	1,023,234	75,844	201,394
Carry-Forward	0	(1,217,036)	(551,742)	(293,610)	(4,688,213)	(185,469)	225,666	(506,613)	(23,375)	(53,452)
Proposed Costs	\$8,743	\$5,370,853	\$987,304	\$335,192	\$(223,203)	\$16,649	\$501,152	\$10,008	\$29,094	\$94,490

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Department	060-1417 Harbor Patrol Svcs	060-1418 Air Support Detail	060-1419 Control One	060-1421 Harbor Patrol Admin	060-1481 Airport Detail	060-1482 Yorba Linda Police Svcs	060-1487 OCTA Security Svcs	060-5461 Prof Standards	060-5462 Training	060-5466 Field Training Bureau
1 Building Depreciation	\$0	\$0	\$35,614	\$0	\$0	\$0	\$0	\$89,106	\$346,844	\$0
2 Equipment Depreciation	169,817	337,045	0	0	0	63,773	0	1,648	25,255	0
3 Intangible Amortization	3,032	1,627	802	746	2,890	2,139	1,408	7,956	6,485	532
4 080 OCPW	11,406	0	0	0	(35)	0	0	16,672	0	0
5 000 Interest Expense	0	0	609	0	0	0	0	0	0	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 038 Data Systems Development	0	0	0	0	0	0	0	0	0	0
8 003 Auditor	24,481	14,422	3,865	3,228	17,915	11,471	7,797	65,001	41,830	2,439
9 017 CEO	23,450	13,831	4,233	2,541	16,641	12,631	8,280	244,446	38,260	2,409
10 054 Human Resources	9,709	2,194	4,138	3,095	18,919	7,890	4,906	50,597	33,694	1,221
11 025 County Counsel	2,182	837	528	402	2,664	1,588	1,220	3,432	4,031	313
12 014 CAPS Program	19,992	8,204	6,781	5,662	27,710	15,114	9,586	50,727	55,155	3,124
13 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	0	0	0	0	0	0	8,243	204,316	0
15 055 Sheriff-Coroner Communications	3,597	7,513	13,169	0	247	834	138	13,164	18,128	0
16 056 Employee Benefits	520	118	151	143	976	391	317	888	1,727	72
17 074 Treas/Tax Collector	0	0	0	0	0	0	0	0	0	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	268,187	385,792	69,891	15,818	87,927	115,831	33,662	551,880	775,725	10,111
Less: Prior Year Allocations	347,070	405,652	134,130	0	139,158	124,687	44,676	854,647	834,419	0
Carry-Forward	(78,883)	(19,861)	(64,240)	0	(51,231)	(8,856)	(11,014)	(302,767)	(58,694)	0
Proposed Costs	\$189,304	\$365,931	\$5,651	\$15,818	\$36,696	\$106,975	\$22,648	\$249,113	\$717,031	\$10,111

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Department	060-7471 Men's Central Jail	060-7472 Theo Lacy	060-7473 Musick	060-7474 Women's Central Jail	060-7478 IRC	060-8498 Public Affairs	060-9490 Purchasing	060-9491 Admin	060-9493 Financial Admin	060-9496 Supply/Repro ductions
1 Building Depreciation	\$99,571	\$5,916,595	\$167,609	\$0	\$1,195,474	\$0	\$0	\$1,154	\$136,062	\$529
2 Equipment Depreciation	0	1,796	0	0	8,861	0	0	0	10,343	0
3 Intangible Amortization	5,704	12,489	5,123	1,827	11,956	419	668	39,954	2,498	429
4 080 OCPW	0	0	0	0	0	0	0	0	244,672	0
5 000 Interest Expense	0	0	0	0	0	0	0	0	0	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 038 Data Systems Development	0	0	0	0	0	0	0	9,841	0	0
8 003 Auditor	36,780	88,216	36,461	8,374	85,594	1,425	3,175	8,093	77,182	2,619
9 017 CEO	35,094	91,110	36,837	7,181	79,814	937	53,454	58,432	10,203	3,065
10 054 Human Resources	36,430	79,985	25,370	8,862	77,525	822	2,328	3,668	10,731	834
11 025 County Counsel	61,790	169,313	119,559	15,950	44,781	776	83,820	11,663	1,436	85
12 014 CAPS Program	53,342	117,077	41,786	13,887	114,047	2,383	4,729	7,889	18,445	2,464
13 037 OCIT Shared Services	0	0	0	0	0	0	52	0	0	0
14 040 Utilities	560,000	2,554,582	884,351	18,599	156,951	0	10,385	4,025	2,201	1,845
15 055 Sheriff-Coroner Communications	39,233	112,887	32,954	12,982	54,430	1,554	0	3,682	179	0
16 056 Employee Benefits	1,851	4,102	1,297	398	3,516	45	117	188	488	23
17 074 Treas/Tax Collector	0	0	0	0	0	0	0	0	30,200	0
18 080-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	929,795	9,148,152	1,351,347	87,660	1,832,949	8,363	158,729	148,589	544,640	11,893
Less: Prior Year Allocations	2,505,999	9,245,575	1,397,522	440,159	3,623,316	0	174,434	134,998	429,515	39,747
Carry-Forward	(1,576,204)	(97,423)	(46,175)	(352,499)	(1,790,367)	0	(15,706)	13,591	115,125	(27,854)
Proposed Costs	\$(646,409)	\$9,050,730	\$1,305,173	\$(264,840)	\$42,582	\$8,363	\$143,023	\$162,179	\$659,765	\$(15,962)

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Department	063-3200 Orangewood	063-4001 Social Svcs Agcy	071 Bldg & Safety Gen'l Fund	073 Alternate Defender	080-1100 OCPW Admin	080-3710 OCPW Fleet	080-4100 OCPW Environ Resources	080-5110 OCPW OC Infrastructure Programs	080-5410 OCPW OC Ops & Maint	080-5810 OCPW OC Construction
1 Building Depreciation	\$153,802	\$108,153	\$19,348	\$2,000	\$177,325	\$0	\$0	\$0	\$0	\$3,246
2 Equipment Depreciation	0	0	32,500	0	169,636	0	16,915	0	14,118	10,846
3 Intangible Amortization	7,311	207,801	6,489	450	11,668	1	10,151	416	3,665	1,333
4 080 OCPW	20,261	460,450	827	0	278,927	0	38,150	(836)	(137)	39,130
5 000 Interest Expense	0	4,379	0	0	0	0	0	0	0	0
6 000 Space Costs	0	(1)	0	0	0	0	0	0	0	0
7 038 Data Systems Development	0	20,906	97	0	0	0	0	0	0	0
8 003 Auditor	36,383	1,390,828	37,559	3,789	218,311	37	28,184	516	5,592	1,507
9 017 CEO	33,037	1,013,039	35,487	5,375	33,844	4,855	15,245	5,331	9,465	3,488
10 054 Human Resources	39,256	1,054,336	4,857	0	129,917	0	7,564	115	0	0
11 025 County Counsel	3,836	(828,306)	19,436	977	(48,913)	0	1,783	24	640	82
12 014 CAPS Program	63,569	1,363,694	29,679	1,336	55,519	5	47,303	1,786	14,588	4,984
13 037 OCIT Shared Services	0	24	1,882	0	31,375	0	1,244	0	0	0
14 040 Utilities	14,506	159,437	0	0	102,593	0	0	0	(2,439)	6,086
15 055 Sheriff-Coroner Communications	372	4,154	68	0	0	0	1,726	0	204,638	0
16 056 Employee Benefits	1,355	29,719	203	0	617	0	295	2	0	0
17 074 Treas/Tax Collector	0	10,644	0	0	0	0	32,522	0	0	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	373,687	4,999,255	188,432	13,925	1,160,819	4,898	201,082	7,354	250,129	70,702
Less: Prior Year Allocations	640,211	8,380,003	185,993	22,283	1,517,827	7,965	205,436	6,100	279,904	67,875
Carry-Forward	(266,524)	(3,380,748)	22,440	(8,358)	(357,007)	(3,067)	(4,354)	1,254	(29,775)	2,828
Proposed Costs	\$107,163	\$1,618,508	\$210,872	\$5,567	\$803,812	\$1,832	\$196,728	\$8,608	\$220,354	\$73,530

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Department	080-5910 OCPW County Surveyor	080-8110 OCPW OC Development Svcs	080-0950 OCPW Director	081 Trial Courts	103 OC Meth Lab Invest	104 Criminal Justice Facility	105 Courthouse Temp Const	106 County Tidelands NB	107 Remittance Proc'g Equip	108 OC Dana Point Harbor
1 Building Depreciation	\$0	\$41,133	\$23,505	\$0	\$0	\$0	\$0	\$59,431	\$0	\$500,708
2 Equipment Depreciation	0	0	0	1,866	0	0	0	1,181	0	17,871
3 Intangible Amortization	398	4,037	15,932	1,035	22	1,010	145	1,882	11	6,648
4 080 OCPW	0	2,060	222,251	0	0	37,531	0	46,473	0	20,266
5 000 Interest Expense	0	0	0	0	0	0	3,533	0	0	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 038 Data Systems Development	0	0	2,889	0	0	0	0	0	0	58
8 003 Auditor	802	26,663	6,492	7,103	327	4,546	1,283	5,030	44	18,224
9 017 CEO	5,328	26,987	21,740	5,687	0	3,091	6	13,267	139	307,627
10 054 Human Resources	0	4,603	1,208	0	0	0	0	1,748	0	1,619
11 025 County Counsel	52	(57,239)	104,877	960	0	133	1	763	1	(22,878)
12 014 CAPS Program	1,591	19,919	12,560	3,726	88	3,993	590	8,379	46	25,293
13 037 OCIT Shared Services	0	404	0	0	0	0	0	0	0	0
14 040 Utilities	0	0	82	0	0	0	0	3,627	0	9,794
15 055 Sheriff-Coroner Communications	0	3,810	0	0	0	0	0	0	0	2,834
16 056 Employee Benefits	0	104	46	0	0	0	0	91	0	67
17 074 Treas/Tax Collector	0	0	16,952	1,966	0	1,980	2,108	0	0	3,300
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	8,171	72,482	428,532	22,344	437	52,285	7,666	141,872	241	891,451
Less: Prior Year Allocations	14,565	274,971	194,838	24,990	646	337,716	(18,298)	180,956	6,484	920,381
Carry-Forward	(6,394)	(202,489)	233,694	(2,646)	(209)	(285,431)	25,964	(39,084)	(6,243)	(28,930)
Proposed Costs	\$1,776	\$(130,007)	\$662,226	\$19,698	\$228	\$(233,146)	\$33,630	\$102,787	\$(6,002)	\$862,520

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Department	109 Co Automatic Fingerprint ID	11A Superior Court	113 Building & Safety - Operating Reserve	115 OC Road	116 Narc Forf & Seizure Fund	117 OC Housing Auth	118 Regional Narc Supp DOJ	120 OC Public Libraries	121 OC Animal Care Donations	122 Motor Vehicle Theft Task Force
1 Building Depreciation	\$0	\$0	\$0	\$111,575	\$0	\$694	\$55,973	\$1,766,821	\$0	\$0
2 Equipment Depreciation	0	0	0	0	3,183	4,706	117,402	55,006	0	7,842
3 Intangible Amortization	614	59,681	1,901	26,371	714	302	544	39,341	194	499
4 080 OCPW	0	54,356	0	2,927	0	0	0	146,537	0	0
5 000 Interest Expense	0	0	0	0	0	0	0	0	0	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 038 Data Systems Development	43	0	0	381	0	0	0	1,819	0	0
8 003 Auditor	2,301	244,548	4,727	158,376	10,096	1,278	6,236	103,716	360	-5,704
9 017 CEO	1,630	0	6	188,382	231	1,473	5,815	95,239	3	3,342
10 054 Human Resources	2,504	0	0	35,207	0	0	0	68,600	0	0
11 025 County Counsel	287	80	1	457	11	243	260	958	1	560
12 014 CAPS Program	4,624	535,168	7,733	133,926	2,903	1,105	2,080	202,763	788	1,777
13 037 OCIT Shared Services	0	0	0	137	0	0	0	0	0	0
14 040 Utilities	0	566,764	0	10,248	0	0	24,237	70,906	0	0
15 055 Sheriff-Coroner Communications	0	0	0	178	0	0	35,288	0	0	0
16 056 Employee Benefits	81	11,186	0	1,379	0	0	0	1,998	0	0
17 074 Treas/Tax Collector	0	0	0	0	0	0	0	0	0	-0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	12,063	1,471,782	14,367	668,543	17,139	9,801	247,835	2,553,704	1,344	19,724
Less: Prior Year Allocations	18,948	3,970,367	31,350	1,119,552	18,747	11,647	265,888	2,783,791	0	21,483
Carry-Forward	(6,885)	(2,498,585)	(16,983)	(450,009)	(1,609)	(1,846)	(18,053)	(230,088)	0	(1,760)
Proposed Costs	\$5,178	\$(1,026,802)	\$(2,616)	\$219,535	\$15,530	\$7,955	\$229,782	\$2,323,616	\$1,344	\$17,964

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Department	124 Domestic Violence	125 Regional Narc Supp Treasury	126 Regional Narc Supp Other	12A MHSA Housing Fund	12C Child Support Program Development	12D Clerk Recrdr Spec Rev	12E Clerk Recorder Operating Reserve Fund	12G Real Estate Prosecution	12H Prop 64 Consumr Protect	12J Prop 69 DNA Identification
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	1,068	0	0	49,515	0	0	0	0
3 Intangible Amortization	301	22	669	14	17	589	10	64	66	286
4 080 OCPW	0	0	0	0	0	0	0	0	0	0
5 000 Interest Expense	0	0	0	0	0	0	0	0	0	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 038 Data Systems Development	0	0	0	0	0	0	0	0	0	0
8 003 Auditor	1,397	327	8,745	123	45	2,710	16	134	522	1,046
9 017 CEO	1,089	0	5,655	200	13	4,382	1	1	688	2
10 054 Human Resources	0	0	0	0	0	0	0	0	0	0
11 025 County Counsel	145	0	178	0	3	304	0	2	68	0
12 014 CAPS Program	1,151	90	2,634	57	69	2,241	39	260	235	1,165
13 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	0	0	0	0	0	0	0	0	0
15 055 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	0	0
16 056 Employee Benefits	0	0	0	0	0	0	0	0	0	0
17 074 Treas/Tax Collector	0	0	0	0	0	0	0	0	0	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	4,082	440	18,950	394	147	59,740	66	461	1,579	2,500
Less: Prior Year Allocations	6,777	4,623	13,856	479	353	115,966	141	982	3,215	5,777
Carry-Forward	(2,695)	(4,183)	5,094	(84)	(206)	(56,226)	(75)	(521)	(1,636)	(3,277)
Proposed Costs	\$1,388	\$(3,743)	\$24,043	\$310	\$(60)	\$3,514	\$(9)	\$(60)	\$(57)	\$(778)

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Department	12Y Juvenile Just Reform	128 Survey Monument Preserv	13A Litigation Reserve	13N OC TOB Settle	13Y Mental Health Svcs Act	13Z Bioterrorism CDC Fund	131 Sheriff Narcotics Prog Treasury	132 Sheriff Narcotics Prog DOJ	133 Sheriff Narcotics Prog Other	134 OC Jail Fund
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	107,371	0	0
3 Intangible Amortization	0	78	0	8	40	23	5	220	158	14
4 080 OCPW	0	0	0	0	0	0	0	0	0	0
5 000 Interest Expense	0	0	0	0	0	0	0	0	0	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 038 Data Systems Development	0	0	0	0	0	0	0	0	0	0
8 003 Auditor	0	367	0	14	135	40	9	2,525	1,870	36
9 017 CEO	0	134	0	0	159	0	0	3,622	96	1
10 054 Human Resources	0	0	0	0	0	0	0	0	0	0
11 025 County Counsel	0	26	0	0	30	0	0	69	6	0
12 014 CAPS Program	0	305	0	34	149	96	20	859	642	58
13 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	0	0	0	0	0	0	0	0	0
15 055 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	0	0
16 056 Employee Benefits	0	0	0	0	0	0	0	0	0	0
17 074 Treas/Tax Collector	0	0	0	0	0	0	0	0	0	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	911	0	56	514	159	34	114,666	2,771	110
Less: Prior Year Allocations	163	2,066	66	566	(34)	335	119	102,479	3,128	242
Carry-Forward	(163)	(1,155)	(66)	(510)	548	(176)	(85)	12,186	(357)	(132)
Proposed Costs	\$(163)	\$(244)	\$(66)	\$(455)	\$1,062	\$(16)	\$(51)	\$126,852	\$2,414	\$(22)

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Department	135 Real Estate Dev Prog	137 Parking Facilities	138 Medi-Cal Admin Activities	14D Cal ID Ops Costs	14E Cal ID System Costs	14F Deferred Comp Reimb	14J Excess Public Safety Sales Tax	14Q S-C Confs & Fac Devel	14R Ward Welfare	14S Equitable Sharing Forfeiture Program Fund
1 Building Depreciation	\$0	\$194,434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Intangible Amortization	176	3,046	166	176	112	0	10	350	290	0
4 080 OCPW	3,654	215,830	0	0	266	0	0	3,007	0	0
5 000 Interest Expense	0	0	0	0	0	0	0	0	0	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 038 Data Systems Development	0	9	0	0	0	0	0	0	3	0
8 003 Auditor	196	8,216	781	314	993	0	126	3,672	2,134	0
9 017 CEO	4,473	10,399	1,521	0	2,139	0	6	7,741	116	0
10 054 Human Resources	0	889	0	0	0	0	0	0	214	0
11 025 County Counsel	8	457	291	0	117	0	1	99	21	0
12 014 CAPS Program	674	11,411	529	717	395	0	41	1,364	1,363	0
13 037 OCIT Shared Services	0	37	0	0	0	0	0	0	0	0
14 040 Utilities	(9,708)	14,497	0	0	0	0	0	0	0	0
15 055 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	0	0
16 056 Employee Benefits	0	40	0	0	0	0	0	0	6	0
17 074 Treas/Tax Collector	244	0	0	0	0	0	0	0	0	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	(282)	459,265	3,288	1,208	4,022	0	184	16,234	4,148	0
Less: Prior Year Allocations	13,493	352,236	3,992	2,663	6,990	1,511	678	12,577	9,497	101
Carry-Forward	(13,776)	107,029	(704)	(1,455)	(2,967)	(1,511)	(494)	3,657	(5,348)	(101)
Proposed Costs	\$(14,058)	\$566,294	\$2,584	\$(248)	\$1,055	\$(1,511)	\$(309)	\$19,891	\$(1,200)	\$(101)

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Department	14T Facil Develop & Maint Fund	14U Court Facilities	14Y Indemnificatio n Reserve	14Z Litigation Reserve	140 Air Quality Improv	141 Shrf Substation Fee	143 Jail Commissary	144 Inmate Welfare Fund	146 Workforce Invest Act	148 FCPP Foothill Circ
1 Building Depreciation	\$777,156	\$34,948	\$0	\$0	\$0	\$13,497	\$1,441	\$60,542	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	5,989	0	0	0
3 Intangible Amortization	18	0	1	1	33	9	2,547	1,461	5,449	201
4 080 OCPW	0	0	0	0	0	0	0	0	0	3
5 000 Interest Expense	0	0	0	0	0	0	0	0	0	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 038 Data Systems Development	0	0	0	0	0	0	107	52	0	0
8 003 Auditor	29	0	406	1,319	236	16	20,405	10,661	24,529	4,211
9 017 CEO	13	0	0	0	105	3	21,027	9,742	18,319	1,682
10 054 Human Resources	0	0	0	0	0	0	7,406	4,074	0	0
11 025 County Counsel	3	0	0	0	7	0	1,421	830	4,349	(409)
12 014 CAPS Program	72	0	5	5	131	37	16,278	9,128	21,144	783
13 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	0	0	0	0	0	5,710	0	0	2,974
15 055 Sheriff-Coroner Communications	0	0	0	0	0	0	181	9,483	0	0
16 056 Employee Benefits	0	0	0	0	0	0	286	154	0	0
17 074 Treas/Tax Collector	0	0	0	0	0	0	0	0	0	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	777,291	34,948	412	1,326	513	13,562	82,797	106,127	73,790	9,445
Less: Prior Year Allocations	778,568	35,005	146	153	565	161,785	120,968	213,702	114,934	10,463
Carry-Forward	(1,277)	(57)	266	1,172	(52)	(148,223)	(38,170)	(107,574)	(41,145)	(1,018)
Proposed Costs	\$776,014	\$34,891	\$679	\$2,498	\$460	\$(134,661)	\$44,627	\$(1,447)	\$32,645	\$8,428

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Department	15B CEO Single Fam Housing	15D Countywide Capital Projects Non- Gen Fund	15F Orange County Housing Authority	15G OC Housing	15I Countywide IT Projects Non General Fund	15L 800 MHZ CCCS	15N Delta Spec Rev	15T El Toro Improvmt Fund	15U Strat Prior Afford Hsg	15I South County Roadway Improve Prog
1 Building Depreciation	\$0	\$0	\$55,835	\$42,813	\$0	\$266,514	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	15,248	0	0	3,942,483	0	0	0	0
3 Intangible Amortization	10	583	6,725	5,460	5	769	28	34	13	15
4 080 OCPW	0	51,939	4,913	13,588	0	0	0	0	0	0
5 000 Interest Expense	0	0	0	0	0	0	0	0	0	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 038 Data Systems Development	0	0	553	45	0	0	0	0	0	0
8 003 Auditor	77	2,094	24,742	11,252	8	4,873	274	85	68	25
9 017 CEO	3	5,609	20,488	15,977	0	7,623	270	69,000	244	0
10 054 Human Resources	0	0	21,709	1,943	0	0	0	0	0	0
11 025 County Counsel	1	286	(43,488)	10,627	0	160	1	19	21	0
12 014 CAPS Program	41	1,980	45,630	23,401	21	3,047	115	130	42	63
13 037 OCIT Shared Services	0	0	0	9	0	0	0	0	0	0
14 040 Utilities	0	0	0	0	0	25,187	0	0	0	0
15 055 Sheriff-Coroner Communications	0	0	44	127	0	0	0	0	0	0
16 056 Employee Benefits	0	0	760	66	0	0	0	0	0	0
17 074 Treas/Tax Collector	0	0	3,176	0	0	0	0	0	0	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	131	62,490	156,335	125,306	35	4,251,657	689	69,268	388	103
Less: Prior Year Allocations	356	131	267,122	115,676	0	3,884,053	917	90,840	120	37
Carry-Forward	(225)	62,359	(110,788)	9,630	0	367,805	(229)	(21,571)	267	66
Proposed Costs	\$(94)	\$124,849	\$45,547	\$134,936	\$35	\$4,619,262	\$460	\$47,697	\$655	\$170

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Department	157 Emp Retirement	158 Major Thor & Bridge	161 Law Library	167 Extra Help Retire Plan	168 EH Defined Contribution Plan	169 401A Defined Contr Plan	16A Redev Retire Oblig - SAH DS	16B Redev Oblig NDAPP	16C OCDA Redevelop Successor Agency	16D OC Animal Shelter Fund
1 Building Depreciation	\$0	\$0	\$10,568	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Intangible Amortization	4,165	64	1,438	51	820	421	21	18	16	364
4 080 OCPW	0	0	202,093	0	0	0	0	0	0	19,799
5 000 Interest Expense	0	0	0	0	0	0	0	0	0	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 038 Data Systems Development	113	0	8	0	0	0	0	0	0	0
8 003 Auditor	12,760	114	13,964	270	2,021	1,674	94	77	268	788
9 017 CEO	0	0	0	0	0	0	0	67	0	19,860
10 054 Human Resources	1,438	0	0	0	0	0	0	0	0	0
11 026 County Counsel	302	0	6	0	0	0	0	0	3,809	155
12 014 CAPS Program	28,331	258	7,972	209	3,338	1,711	85	72	66	1,364
13 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	0	210,734	0	0	0	0	0	0	0
15 055 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	0	0
16 056 Employee Benefits	581	0	112	0	0	0	0	0	0	0
17 074 Treas/Tax Collector	0	0	0	26	0	0	0	0	0	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	47,690	436	446,896	557	6,180	3,806	200	233	4,160	42,331
Less: Prior Year Allocations	103,235	979	511,248	6,252	15,181	7,000	640	695	1,597	0
Carry-Forward	(55,545)	(543)	(64,351)	(5,696)	(8,001)	(3,193)	(440)	(461)	2,563	0
Proposed Costs	\$(7,855)	\$(108)	\$382,545	\$(5,139)	\$(2,821)	\$613	\$(240)	\$(228)	\$6,723	\$42,331

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Department	16E OC Animal Shelter Cities Fund	170 Housing Asset Fund	17A OC Retiree Medical Trust	17B Health Savings/Reim b Acct	17C 1.62 Retirement - Defined Contribution Plan	171 OCDA Successor Low/Mod Income Housing	182 Local Trans Fund	185 State Trans Assist	213 Sales & Use Tax Comp Fund	216 VLF Prop Tax Comp
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 Intangible Amortization	0	135	6,992	924	1,884	0	53	12	56	81
4 080 OCPW	0	0	0	0	0	0	0	0	0	0
5 000 Interest Expense	0	0	0	0	0	0	0	0	0	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 038 Data Systems Development	0	0	0	0	0	0	0	0	0	0
8 003 Auditor	0	1,653	13,371	2,356	3,823	0	727	69	152	217
9 017 CEO	0	1,286	0	0	0	0	0	0	0	0
10 054 Human Resources	0	0	0	0	0	0	0	0	0	0
11 025 County Counsel	0	131	0	0	0	0	0	0	0	0
12 014 CAPS Program	0	483	28,448	3,760	7,666	0	215	49	229	328
13 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	0	0	0	0	0	0	0	0	0
15 055 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	0	0
16 056 Employee Benefits	0	0	0	0	0	0	0	0	0	0
17 074 Treas/Tax Collector	0	0	0	0	0	0	0	0	0	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	3,687	48,811	7,040	13,374	0	995	130	438	625
Less: Prior Year Allocations	0	(814)	99,670	19,383	13,408	0	1,401	253	2,255	2,255
Carry-Forward	0	4,502	(50,859)	(12,343)	(34)	0	(406)	(123)	(1,818)	(1,630)
Proposed Costs	\$0	\$8,189	\$(2,048)	\$(5,303)	\$13,339	\$0	\$589	\$7	\$(1,380)	\$(1,005)

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Department	225 OC Child & Families	249 Retirement Contributions	270 Compressed Natural Gas Enterprise Fund	280 Airport Enterprise Fund	289 OCIT Countywide Services	290 Insured Health Plans ISF	291 Unemployment ISF	292 Self-Insrd PPO Health Plans ISF	293 WC ISF	294 Prop & Casualty Risk ISF
1 Building Depreciation	\$0	\$0	\$0	\$0	\$126,797	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Intangible Amortization	3,454	34,659	178	26,375	21,629	17,055	28	11,789	2,781	3,360
4 080 OCPW	88	0	0	0	158,514	0	0	0	(2,562)	0
5 000 Interest Expense	0	0	0	0	5,256	0	0	0	0	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 038 Data Systems Development	40	0	0	855	755	0	0	0	95	57
8 003 Auditor	68,175	59,395	646	122,426	144,122	76,568	333	25,384	11,125	33,490
9 017 CEO	24,232	0	1,361	188,852	90,698	1,064	448	4,909	130,645	75,553
10 054 Human Resources	146	0	0	77,170	23,789	0	0	0	4,766	2,882
11 025 County Counsel	166	0	69	(47,248)	(78,654)	0	9	811	1,747	1,259
12 014 CAPS Program	13,742	141,014	679	114,698	89,082	69,389	109	47,553	13,879	14,712
13 037 OCIT Shared Services	0	0	0	(1)	9,260	0	0	0	880	0
14 040 Utilities	0	0	9,698	0	68,780	0	0	0	0	0
15 055 Sheriff-Coroner Communications	163	0	0	45,214	421	0	0	0	381	0
16 056 Employee Benefits	99	0	0	1,270	442	0	668	0	169	100
17 074 Treas/Tax Collector	241	0	0	2	1,783	0	0	446	0	58
18 080-1486 Sheriff Security	0	0	0	0	27,756	0	0	0	0	0
Total Current Allocations	110,547	235,067	12,630	529,614	690,431	164,077	1,595	90,892	163,905	131,471
Less: Prior Year Allocations	267,343	523,023	15,899	993,651	1,275,614	294,941	4,118	179,299	218,745	215,230
Carry-Forward	(156,797)	(287,956)	(3,269)	(464,067)	(535,182)	(130,864)	(2,523)	(88,408)	(54,840)	(83,759)
Proposed Costs	\$(46,250)	\$(62,889)	\$9,362	\$65,577	\$105,249	\$33,212	\$(928)	\$2,484	\$109,064	\$47,712

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Department	296 OC Fleet Services	297 Reprograph ISF	298 Self-Ins Benefits ISF	299 OC Waste & Recycling	29W Wellness Program Internal Service Fund	29Z Life Ins ISF	2AE Recidivism Reduction Grant Fund	400 OC Flood	405 OC Parks CSA 26	428 OCDA Successor NDAPP Surplus
1 Building Depreciation	\$0	\$100	\$0	\$149,770	\$0	\$0	\$0	\$1,449,888	\$3,022,745	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	691,841	484,922	0
3 Intangible Amortization	25,039	1,939	10,157	29,177	0	10,609	39	40,854	47,370	0
4 080 OCPW	133,371	10,533	0	6,125	0	0	0	108,141	405,085	0
5 000 Interest Expense	0	0	0	0	0	0	0	0	0	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 038 Data Systems Development	207	77	0	1,076	0	0	0	676	1,655	0
8 003 Auditor	147,359	11,892	19,441	77,739	0	19,009	480	231,536	142,274	0
9 017 CEO	53,897	16,409	3,765	145,212	0	200	0	966,403	570,746	0
10 054 Human Resources	14,953	4,002	0	101,832	0	0	0	47,222	62,166	0
11 025 County Counsel	2,939	787	453	(81,667)	0	0	0	(62,611)	(72,137)	0
12 014 CAPS Program	112,530	9,867	41,095	145,026	0	43,165	160	199,883	236,202	0
13 037 OCIT Shared Services	329	0	0	7,561	0	0	0	5,096	34	0
14 040 Utilities	32,231	0	0	37,739	0	0	0	285	181,638	0
15 055 Sheriff-Coroner Communications	5,346	0	0	0	0	0	0	0	83,858	0
16 056 Employee Benefits	617	98	0	2,075	0	0	0	1,943	2,122	0
17 074 Treas/Tax Collector	8	132	59	2,055	0	0	0	30	0	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	528,824	55,835	74,970	623,722	0	72,983	680	3,681,191	5,168,679	0
Less: Prior Year Allocations	713,704	168,130	143,849	1,220,581	0	157,640	3	3,271,056	4,933,741	0
Carry-Forward	(184,880)	(112,295)	(68,878)	(596,859)	0	(84,657)	677	410,135	234,939	0
Proposed Costs	\$343,945	\$(56,460)	\$6,092	\$26,862	\$0	\$(11,673)	\$1,358	\$4,091,326	\$5,403,618	\$0

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Department	431 SA Top of the World	433 Golden Lan Reassess D 94-1 DS	459 N Tustin Landscape	468 CSA #13 La Mirada	475 CSA #20 La Habra	477 CSA #22 E Yorba Linda	479 CFD 99-1 Ser A Ladera	484 CFD 86-2 DS	487 CFD Ladera DS	488 SM CFD 86-1 DS
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 Intangible Amortization	8	10	124	46	39	71	26	24	39	32
4 080 OCPW	0	0	0	0	0	0	0	0	0	0
5 000 Interest Expense	0	0	0	0	0	0	0	0	0	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 038 Data Systems Development	0	0	0	0	0	0	0	0	0	0
8 003 Auditor	14	17	379	62	50	143	157	134	224	177
9 017 CEO	0	1	1,024	74	1	502	176	333	251	321
10 054 Human Resources	0	0	0	0	0	0	0	0	0	0
11 025 County Counsel	0	0	31	1	0	7	62	57	64	65
12 014 CAPS Program	34	42	489	185	158	286	101	85	152	123
13 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	0	2,749	0	0	(8,768)	0	0	0	0
15 055 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	0	0
16 056 Employee Benefits	0	0	0	0	0	0	0	0	0	0
17 074 Treas/Tax Collector	0	0	0	0	0	0	0	0	0	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	57	71	4,795	368	247	(7,759)	521	633	729	717
Less: Prior Year Allocations	147	156	4,563	814	626	(536)	1,352	952	5,036	1,481
Carry-Forward	(90)	(86)	232	(446)	(378)	(7,223)	(831)	(319)	(4,306)	(764)
Proposed Costs	\$(32)	\$(15)	\$5,027	\$(78)	\$(131)	\$(14,982)	\$(310)	\$314	\$(3,577)	\$(47)

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Department	490 Dimensions/S errano CFD 87-1 DS	492 MV CFD 87-3 DS	494 Aliso Viejo CFD 88- 1 DS	496 Lomas Laguna CFD 88-2 DS	501 RSM CFD 87-5 A DS	503 Portola Hills CFD 87- 2 DS	505 Foothill Ranch CFD 87-4	507 Irvine Coast Asmt Dist 88-1 DS	509 RSM CFD 87-5 (B) DS	511 Baker Ranch CFD 87-6 DS
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 Intangible Amortization	36	125	61	47	25	42	47	104	35	28
4 080 OCPW	0	0	0	0	0	0	0	0	0	0
5 000 Interest Expense	0	0	0	0	0	0	0	0	0	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 038 Data Systems Development	0	0	0	0	0	0	0	0	0	0
8 003 Auditor	177	715	221	220	132	136	332	820	196	135
9 017 CEO	579	1,832	841	661	304	648	656	539	313	389
10 054 Human Resources	0	0	0	0	0	0	0	0	0	0
11 025 County Counsel	78	318	154	119	62	104	65	137	63	67
12 014 CAPS Program	123	363	185	148	99	135	185	404	140	96
13 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	0	0	0	0	0	0	0	0	0
15 055 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	0	0
16 056 Employee Benefits	0	0	0	0	0	0	0	0	0	0
17 074 Treas/Tax Collector	0	0	0	0	0	0	0	0	0	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	992	3,352	1,462	1,195	623	1,065	1,285	2,005	747	715
Less: Prior Year Allocations	1,125	1,191	480	354	1,164	232	1,895	3,320	1,399	721
Carry-Forward	(133)	2,161	982	841	(541)	833	(610)	(1,316)	(652)	(6)
Proposed Costs	\$859	\$5,514	\$2,444	\$2,037	\$81	\$1,898	\$675	\$689	\$95	\$709

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Department	513 Coto de Caza CFD 87- 8 DS	515 Santa Teresita CFD 87-9 DS	516 AD 01-1 Ziani Project DS	517 SM CFD 87-5 (C) DS	519 Los Alisos CFD 87- 7 DS	52T AD 01-1 Newport Coast Conv #1	521 RSM CFD 87-5 (D) A DS	523 AD 01-1 Newport Coast Grp 2 DS	530 Ladera CFD 2004-1 DS	533 Ladera CFD 01-1 DS
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 Intangible Amortization	36	25	29	35	59	31	35	31	36	26
4 080 OCPW	0	0	0	0	0	0	0	0	0	0
5 000 Interest Expense	0	0	0	0	0	0	0	0	0	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 038 Data Systems Development	0	0	0	0	0	0	0	0	0	0
8 003 Auditor	196	135	175	196	220	178	196	190	298	157
9 017 CEO	250	412	243	311	827	308	310	312	479	178
10 054 Human Resources	0	0	0	0	0	0	0	0	0	0
11 025 County Counsel	64	59	62	63	151	62	63	63	69	63
12 014 CAPS Program	140	89	116	139	180	122	140	123	140	102
13 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	0	0	0	0	0	0	0	0	0
15 055 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	0	0
16 056 Employee Benefits	0	0	0	0	0	0	0	0	0	0
17 074 Treas/Tax Collector	0	0	0	0	0	0	0	0	0	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	684	722	625	744	1,438	701	743	718	1,023	528
Less: Prior Year Allocations	1,436	543	1,232	1,417	971	1,295	1,484	1,361	39,321	1,270
Carry-Forward	(751)	179	(607)	(674)	467	(593)	(720)	(643)	(38,298)	(744)
Proposed Costs	\$(67)	\$901	\$18	\$70	\$1,905	\$108	\$23	\$76	\$(37,275)	\$(217)

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Department	534 AD1-01 Group 3 Debt Svc	536 Newport Coast AD 01- 1 Group 4 Conversion Debt Svcs	540 CFD 2015-1 RMV Construction	541 CFD 2015-1 RMV Debt Service	547 Ladera CFD 00-1 DS	549 RSM CFD 87-5E DS	551 Newport Ridge AD 92- 1 DS	555 CFD 2003-1 Ladera DS	559 CFD 2016-1 RMV (Village of Esencia) Construction	560 CFD 2016-1 RMV (Village of Esencia) Debt Svc
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 Intangible Amortization	32	28	(68)	50	26	31	43	38	2,156	32
4 080 OCPW	0	0	0	0	0	0	0	0	0	0
5 000 Interest Expense	0	0	0	0	0	0	0	0	0	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 038 Data Systems Development	0	0	0	0	0	0	0	0	0	0
8 003 Auditor	191	161	794	497	157	177	316	211	11,572	316
9 017 CEO	442	174	(1,322)	679	176	312	293	247	30,313	316
10 054 Human Resources	0	0	0	0	0	0	0	0	0	0
11 025 County Counsel	63	62	(278)	127	63	63	27	63	5,782	160
12 014 CAPS Program	125	111	(137)	195	101	120	174	149	5,847	125
13 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	0	0	0	0	0	0	0	0	0
15 055 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	0	0
16 056 Employee Benefits	0	0	0	0	0	0	0	0	0	0
17 074 Treas/Tax Collector	0	0	0	0	0	0	0	0	0	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	852	536	(1,011)	1,547	522	703	853	707	55,670	950
Less: Prior Year Allocations	1,336	1,208	0	0	1,304	1,443	1,867	2,075	0	0
Carry-Forward	(484)	(672)	0	0	(781)	(740)	(1,014)	(1,367)	0	0
Proposed Costs	\$368	\$(136)	\$(1,011)	\$1,547	\$(259)	\$(37)	\$(161)	\$(660)	\$55,670	\$950

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Department	590 IHSS Public Auth	707 Placentia Library	728 Silverado Mod Rec	749 Sunset Bch Sanitary	754 OC Cemetery Dist	770 LAFCO	787 SA River Flood Prot	828 OC CC Parking	841 Capital Facilities Development Corporation	All Other
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$623,412	\$0	\$1,595,944
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Intangible Amortization	393	12	20	327	2,836	411	22	1,360	1	54,366
4 D80 OCPW	0	0	0	0	2	(49)	0	40,013	0	158,587
5 000 Interest Expense	0	0	0	0	0	0	0	0	0	13,537
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 038 Data Systems Development	0	0	0	0	0	2	0	0	0	0
8 003 Auditor	4,979	20	58	5,726	31,251	1,252	115	10,560	429	206,570
9 017 CEO	2,484	0	0	0	0	0	0	2,794	0	96
10 054 Human Resources	0	0	0	0	0	0	0	0	0	0
11 025 County Counsel	545	0	0	0	0	2	0	4	0	338,056
12 014 CAPS Program	1,431	47	81	1,331	15,880	2,653	88	5,170	4	220,724
13 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	0	0	0	0	0	0	2,645	0	182,565
15 055 Sheriff-Coroner Communications	0	0	0	0	14	0	0	0	0	4,339,544
16 056 Employee Benefits	0	0	0	0	177	44	0	0	0	0
17 074 Treas/Tax Collector	0	0	0	0	0	102	0	0	0	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	41,868
Total Current Allocations	9,833	78	159	7,384	50,159	4,418	225	585,957	434	7,151,858
Less: Prior Year Allocations	14,116	44,771	4,936	12,765	78,283	8,672	416	601,280	0	8,680,029
Carry-Forward	(4,283)	(44,692)	(4,777)	(5,381)	(28,124)	(4,254)	(191)	(15,324)	0	(1,528,171)
Proposed Costs	\$5,550	\$(44,614)	\$(4,618)	\$2,002	\$22,036	\$165	\$34	\$570,633	\$434	\$5,623,688

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Department	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$25,828,895
2 Equipment Depreciation	0	10,539,126
3 Intangible Amortization	0	1,662,806
4 080 OCPW	0	7,173,469
5 000 Interest Expense	0	313,160
6 000 Space Costs	0	210,923
7 038 Data Systems Development	0	82,943
8 003 Auditor	0	9,142,473
9 017 CEO	0	9,433,260
10 054 Human Resources	0	4,187,810
11 025 County Counsel	0	3,112,035
12 014 CAPS Program	0	8,925,712
13 037 OCIT Shared Services	0	110,972
14 040 Utilities	0	3,999,726
15 055 Sheriff-Coroner Communications	0	6,424,049
16 056 Employee Benefits	0	140,789
17 074 Treas/Tax Collector	0	463,785
18 060-1486 Sheriff Security	0	511,875
Total Current Allocations	0	92,263,808
Less: Prior Year Allocations	0	121,624,229
Carry-Forward	0	(28,653,912)
Proposed Costs	\$0	\$62,609,896