



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

## NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Del Norte  
Crescent City, California**

**Date: September 18, 2024  
Filing Ref: DEL25**

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 **2024-25**. 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.

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### SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS

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The indirect overhead and support service costs listed in **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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|-----------------------------|-------------------------------|
| 1. Employee Fringe Benefits | 5. Building Maintenance       |
| 2. Administration           | 6. Information Technology     |
| 3. Auditor/Controller       | 7. Health Insurance ISF       |
| 4. County Counsel           | 8. Unemployment Insurance 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.

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**SECTION III: CONDITIONS**

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**A. LIMITATIONS:** Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county 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 2024-25 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF DEL NORTE**

**MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER**

**BY Original signed by**  
\_\_\_\_\_  
**Clinton Schaad**  
\_\_\_\_\_  
**Name**  
**Auditor-Controller**  
\_\_\_\_\_  
**Title**  
**09-19-2024**  
\_\_\_\_\_  
**Date**

**BY Original signed by**  
\_\_\_\_\_  
**SANDEEP SINGH**  
**Manager**  
**Local Government Policy Section**  
**Local Govt Programs and Services Division**  
**09-19-2024**  
\_\_\_\_\_  
**Date**

cc: State and Federal Agencies  
Attachment: Summary Schedule

**Negotiated by Betty Chen**  
**Telephone (916) 327-9496**

**COUNTY OF DEL NORTE, CA**  
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**Summary Schedule**

Department	101-712 PARKS	101-100 UNKNOWN	101-111 BRD OF SUPERV	101-121 ASSESSOR	101-141 ELECTIONS	101-183 ENGINEER	101-212 DISTRICT ATTY	101-216 PUBLIC DEFENDER	101-220 CRT RELATED SVCS	101-231 SHERIFF
1 BUILDING DEPRECIATION	\$94	\$0	\$33,539	\$21,278	\$102	\$8,787	\$117	\$0	\$10	\$882
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 AUDIT EXPENSE	2	47	316	487	121	0	750	457	13	2,141
4 101-112 ADMINISTRATION	25	516	7,212	17,467	4,368	799	25,438	5,253	142	92,321
5 101-122 AUDITOR/CONTR	240	3,264	9,241	11,221	4,338	1,207	13,462	4,033	885	35,499
6 101-123, 124, 125 TREASURER/TAX/	0	66	1,135	1,267	519	13	1,622	679	119	4,498
7 101-131 COUNTY COUNSEL	386	0	225,071	0	1,544	172	2,701	2,202	1,929	12,166
9 101-151 BUILDING MAINT	202,746	0	19,508	10,369	6,124	5,134	37,436	0	1,510	216,518
10 101-182 INFORMATION TECH	2,607	0	29,620	24,546	8,132	1,968	31,098	0	0	94,831
<b>Total Current Allocations</b>	206,099	3,892	325,642	86,635	25,248	18,079	112,624	12,624	4,609	458,857
Less: Prior Year Allocations	0	15	256,858	85,747	28,389	16,078	69,665	14,647	4,245	530,711
Carry-Forward	0	3,878	68,784	889	(3,141)	2,001	42,960	(2,023)	364	(71,854)
<b>Proposed Costs</b>	<b>\$206,099</b>	<b>\$7,770</b>	<b>\$394,426</b>	<b>\$87,524</b>	<b>\$22,106</b>	<b>\$20,080</b>	<b>\$155,584</b>	<b>\$10,601</b>	<b>\$4,973</b>	<b>\$387,003</b>

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<b>Department</b>	<b>101-242 JAIL</b>	<b>101-243 JUVENILE HALL</b>	<b>101-244 PROBATION</b>	<b>101-249 CYA</b>	<b>101-251 AG COMMISSIO N</b>	<b>101-254 CORONER</b>	<b>101-255 RECORDER</b>	<b>101-258 PLANNING</b>	<b>101-259 LIVESTOCK</b>	<b>101-260 CDD ADMINISTR ATION</b>
1 BUILDING DEPRECIATION	\$1,378	\$133,781	\$0	\$0	\$483	\$0	\$12,623	\$4,052	\$760	\$10,672
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 AUDIT EXPENSE	2,372	724	954	84	235	75	218	152	195	155
4 101-112 ADMINISTRATION	134,038	21,347	33,941	929	11,488	1,089	6,413	7,174	11,097	4,005
5 101-122 AUDITOR/CONTR	41,949	15,455	23,963	541	11,296	3,443	8,542	6,295	17,626	5,676
6 101-123, 124, 125 TREASURER/TAX/	4,048	2,081	3,234	50	1,270	424	704	610	1,990	434
7 101-131 COUNTY COUNSEL	13,077	0	4,288	0	2,230	0	4,545	25,082	4,545	343
9 101-151 BUILDING MAINT	209,518	0	54,228	0	36,543	0	13,675	1,897	57,585	6,159
10 101-182 INFORMATION TECH	11,593	20,044	47,869	0	18,160	0	24,132	2,312	3,099	44,306
<b>Total Current Allocations</b>	<b>417,973</b>	<b>193,432</b>	<b>168,476</b>	<b>1,604</b>	<b>81,705</b>	<b>5,032</b>	<b>70,852</b>	<b>47,574</b>	<b>96,896</b>	<b>71,750</b>
Less: Prior Year Allocations	471,124	206,960	150,686	76	36,109	5,405	56,322	28,897	33,333	64,766
Carry-Forward	(53,150)	(13,529)	17,790	1,528	45,596	(373)	14,529	18,677	63,564	6,984
<b>Proposed Costs</b>	<b>\$364,823</b>	<b>\$179,903</b>	<b>\$186,266</b>	<b>\$3,133</b>	<b>\$127,300</b>	<b>\$4,659</b>	<b>\$85,381</b>	<b>\$66,252</b>	<b>\$160,460</b>	<b>\$78,735</b>

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<b>Department</b>	<b>101-261 BUILDING INSPECTIO N</b>	<b>101-410 ENVIRONME NTAL HEALTH</b>	<b>101-416 PUBLIC NUISANCE</b>	<b>101-513 WELFARE- INDIGENT AID</b>	<b>101-531 VETERANS SERVICES</b>	<b>101-611 ED/CULTUR E</b>	<b>101-711 RECREATIO N</b>	<b>102-311 ROADS</b>	<b>105-256 FISH &amp; GAME</b>	<b>107-119 CARES ACT</b>
1 BUILDING DEPRECIATION	\$8,002	\$6,833	\$2,212	\$0	\$399	\$1,988	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 AUDIT EXPENSE	137	161	118	0	72	23	147	1,371	3	0
4 101-112 ADMINISTRATION	3,838	4,307	2,836	0	4,717	908	36,447	47,177	28	0
5 101-122 AUDITOR/CONTR	8,226	8,746	5,082	426	3,655	1,601	16,449	29,689	1,530	0
6 101-123, 124, 125 TREASURER/TAX/	415	673	515	0	365	91	1,974	3,366	82	0
7 101-131 COUNTY COUNSEL	0	43	2,187	0	0	0	129	1,654	0	0
9 101-151 BUILDING MAINT	3,745	3,198	6,575	0	1,423	48,828	101,064	4,307	0	0
10 101-182 INFORMATION TECH	148	853	590	0	7,563	0	8,581	4,490	0	0
<b>Total Current Allocations</b>	<b>24,510</b>	<b>24,814</b>	<b>20,115</b>	<b>426</b>	<b>18,194</b>	<b>53,439</b>	<b>164,791</b>	<b>92,055</b>	<b>1,642</b>	<b>0</b>
Less: Prior Year Allocations	27,421	23,263	23,372	675	17,205	6,005	226,550	92,755	2,055	(54,420)
Carry-Forward	(2,911)	1,551	(3,257)	(249)	989	47,434	(61,759)	(700)	(413)	54,420
<b>Proposed Costs</b>	<b>\$21,599</b>	<b>\$26,365</b>	<b>\$16,858</b>	<b>\$177</b>	<b>\$19,183</b>	<b>\$100,873</b>	<b>\$103,032</b>	<b>\$91,355</b>	<b>\$1,230</b>	<b>\$54,420</b>

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Department	108-247, 48 50 STC TRAINING FUND	109-120 AMERICAN RECOVERY FUND	110-279 CHILDREN'S TRUST	112-240 BAR- O	114-115 GRANTS ADMIN	114-253 OFC EMERG SVCS	115-560 DOMESTIC VIOLENCE	116-544 HOUSING REHAB	116-546 BUSINESS ASST. RLF	118-241 BAR- O BOYS CAMP
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$177	\$0	\$0	\$0	\$21,646
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 AUDIT EXPENSE	0	0	1	7	130	173	2	0	0	0
4 101-112 ADMINISTRATION	0	0	10	81	(23,331)	6,647	19	0	0	0
5 101-122 AUDITOR/CONTR	0	0	925	750	736	6,495	664	426	188	40
6 101-123, 124, 125 TREASURER/TAX/	0	0	31	0	31	679	6	0	0	0
7 101-131 COUNTY COUNSEL	0	0	0	0	0	1,458	0	(1,626)	0	0
9 101-151 BUILDING MAINT	0	0	0	20,764	0	3,302	0	0	0	0
10 101-182 INFORMATION TECH	0	0	0	0	0	(10,196)	0	0	0	0
<b>Total Current Allocations</b>	0	0	967	21,603	(22,434)	8,734	691	(1,200)	188	21,686
Less: Prior Year Allocations	314	0	1,302	27,898	6,909	12,330	1,293	1,146	376	21,646
Carry-Forward	(314)	0	(335)	(6,295)	(29,343)	(3,596)	(601)	(2,346)	(188)	40
<b>Proposed Costs</b>	<b>\$(314)</b>	<b>\$0</b>	<b>\$632</b>	<b>\$15,308</b>	<b>\$(51,777)</b>	<b>\$5,138</b>	<b>\$90</b>	<b>\$(3,546)</b>	<b>\$1</b>	<b>\$21,725</b>

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Department	119-219 CHILD SUPPORT SVCS	121-415 TUPP	120-520 PROJECT HOMEKEY	122-408 TUPP REG PROJ	123-418 MENTAL HEALTH	123-420 LPS CONSERVA TORSHIP	126-823 SB823 DJJ REALIGNME NT	127-127 ABANDONE D VEHICLES	128-406 HOMELESS EMERG AID PROJ	129-419 MHSA
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 AUDIT EXPENSE	612	120	162	94	1,625	258	1	14	0	1,593
4 101-112 ADMINISTRATION	26,801	3,430	1,797	1,036	36,370	11,019	7	157	0	52,239
5 101-122 AUDITOR/CONTR	14,382	11,641	836	1,962	26,919	12,634	108	958	44	46,832
6 101-123, 124, 125 TREASURER/TAX/	1,713	1,964	91	299	4,929	2,112	6	151	3	9,093
7 101-131 COUNTY COUNSEL	269	(163)	(565)	0	3,003	34,111	0	0	0	1,129
9 101-151 BUILDING MAINT	6,913	(494)	0	0	(3,629)	282	0	0	0	(9,076)
10 101-182 INFORMATION TECH	23,559	(61)	0	0	29,525	67	0	0	0	(551)
<b>Total Current Allocations</b>	<b>74,248</b>	<b>16,438</b>	<b>2,321</b>	<b>3,391</b>	<b>98,742</b>	<b>60,482</b>	<b>122</b>	<b>1,281</b>	<b>47</b>	<b>101,260</b>
Less: Prior Year Allocations	79,212	13,682	(2,394)	2,137	78,832	6,936	0	197	2,008	40,638
Carry-Forward	(4,964)	2,755	4,715	1,254	19,910	53,546	0	1,084	(1,961)	60,622
<b>Proposed Costs</b>	<b>\$69,284</b>	<b>\$19,193</b>	<b>\$7,036</b>	<b>\$4,644</b>	<b>\$118,652</b>	<b>\$114,029</b>	<b>\$122</b>	<b>\$2,364</b>	<b>\$(1,914)</b>	<b>\$161,882</b>



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Department	130-521 BIOTERROR ISM PREP	130-522 HHS SPEC REV	130-523 HHS SPEC REV	130-524 HHS SPEC REV	130-526 SB 163 WRAPAROU ND	131-530 WELFARE- AID PROG	132-438 IGT	133-533 SOCIAL SERVICE	134-154 VETS CEMETERY	135-235 CIVIL AUTOMATIO N
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 AUDIT EXPENSE	8	0	4	6	107	8,309	275	5,262	4	2
4 101-112 ADMINISTRATION	(1,602)	0	(544)	(1,617)	3,934	91,923	3,042	148,797	43	18
5 101-122 AUDITOR/CONTR	924	529	495	904	13,264	15,340	638	96,865	401	878
6 101-123, 124, 125 TREASURER/TAX/	107	25	79	160	2,414	393	0	17,171	38	85
7 101-131 COUNTY COUNSEL	0	0	0	0	0	0	0	133,094	0	0
9 101-151 BUILDING MAINT	0	0	0	0	(5,222)	0	0	(22,235)	1,640	0
10 101-182 INFORMATION TECH	0	0	0	0	1,443	0	0	84,374	0	0
<b>Total Current Allocations</b>	(563)	555	33	(548)	15,940	115,965	3,955	463,328	2,126	983
Less: Prior Year Allocations	(20,024)	(30,592)	(3,777)	(12,958)	13,520	156,096	7,106	180,186	683	64
Carry-Forward	19,461	31,146	3,810	12,411	2,420	(40,131)	(3,151)	283,142	1,443	919
<b>Proposed Costs</b>	<b>\$18,897</b>	<b>\$31,701</b>	<b>\$3,843</b>	<b>\$11,863</b>	<b>\$18,360</b>	<b>\$75,834</b>	<b>\$804</b>	<b>\$746,471</b>	<b>\$3,569</b>	<b>\$1,902</b>

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Department	136-436 EMERGENC Y MEDICAL SRVCS	138-238 INMATE WELFARE	140-407 ALCOHOL/O THER DRGS	141-433 WIC	141-441 HEALTH	141-442 HEALTH- SNAP-ED	141-445 HOUSING	143-232 BOATING SAFETY	143-233 TASK FORCE	144-215 VICTIM WITNESS
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 AUDIT EXPENSE	6	9	629	0	1,101	46	221	38	0	119
4 101-112 ADMINISTRATION	69	101	19,509	0	43,585	1,364	7,004	478	198	7,718
5 101-122 AUDITOR/CONTR	548	1,523	19,678	12,744	28,992	10,358	8,564	2,296	119	5,726
6 101-123, 124, 125 TREASURER/TAX/	13	236	3,391	2,103	4,740	1,854	1,358	185	0	512
7 101-131 COUNTY COUNSEL	0	0	1,529	0	1,405	0	2,958	0	0	0
9 101-151 BUILDING MAINT	2,229	0	(2,378)	501	(11,532)	(529)	(220)	0	29,208	20,708
10 101-182 INFORMATION TECH	0	0	3,302	0	1,336	(1,894)	0	0	0	7,049
<b>Total Current Allocations</b>	<b>2,865</b>	<b>1,870</b>	<b>45,660</b>	<b>15,348</b>	<b>69,627</b>	<b>11,200</b>	<b>19,884</b>	<b>2,997</b>	<b>29,526</b>	<b>41,832</b>
Less: Prior Year Allocations	8,872	178	17,391	0	29,529	1,717	0	5,148	44,493	18,551
Carry-Forward	(6,007)	1,691	28,269	0	40,098	9,483	0	(2,152)	(14,968)	23,281
<b>Proposed Costs</b>	<b>\$(3,142)</b>	<b>\$3,561</b>	<b>\$73,930</b>	<b>\$15,348</b>	<b>\$109,725</b>	<b>\$20,683</b>	<b>\$19,884</b>	<b>\$845</b>	<b>\$14,558</b>	<b>\$65,113</b>

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Department	145-217 LOCAL REV FUND 2011	149-201 VAWA	153-333 SHERIFF CANINE PROGRAM	154-334 SHERIFF'S CALMMET GRANT	155-265 CASP	157-527 MEASURE R	188-188 TECH FUND	250-160 CAPITAL IMPROVEM ENT FUND	280-134 HLTH INS SERVICES	285-285 UNEMPLOY MENT INSURANCE
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 AUDIT EXPENSE	0	100	12	7	0	0	278	0	3,614	9
4 101-112 ADMINISTRATION	0	1,101	138	76	0	0	3,071	0	14,985	97
5 101-122 AUDITOR/CONTR	0	2,653	744	1,192	555	684	3,252	0	6,223	514
6 101-123, 124, 125 TREASURER/TAX/	0	126	88	101	0	0	566	0	355	0
7 101-131 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
9 101-151 BUILDING MAINT	0	0	0	0	0	0	0	0	0	0
10 101-182 INFORMATION TECH	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	0	3,979	982	1,375	555	684	7,165	0	25,177	619
Less: Prior Year Allocations	208	2,744	168	415	0	0	4,814	61	49,647	895
Carry-Forward	(208)	1,235	814	959	0	0	2,351	(61)	(24,470)	(276)
<b>Proposed Costs</b>	<b>\$(208)</b>	<b>\$5,214</b>	<b>\$1,797</b>	<b>\$2,334</b>	<b>\$555</b>	<b>\$684</b>	<b>\$9,517</b>	<b>\$(61)</b>	<b>\$707</b>	<b>\$343</b>

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<b>Department</b>	<b>303-61 FLOOD CONTROL</b>	<b>304-62 FLOOD W-1</b>	<b>305-63 FLOOD 4-A</b>	<b>306-64 FLOOD 4-C</b>	<b>307-77 CSA 1, AD 1</b>	<b>320-312 PACIFIC SHORES</b>	<b>401-51 CHURCH TREE CSD</b>	<b>404-56 SMITH RIVER CEMETERY</b>	<b>405-51 BIG ROCK CSD</b>	<b>409-65 CRESCENT FIRE</b>
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 AUDIT EXPENSE	22	1	0	5	95	2	1	1	0	268
4 101-112 ADMINISTRATION	243	7	0	56	1,048	24	10	16	0	2,967
5 101-122 AUDITOR/CONTR	623	561	159	551	5,248	227	360	261	0	3,763
6 101-123, 124, 125 TREASURER/TAX/	6	19	0	38	597	13	9	31	0	547
7 101-131 COUNTY COUNSEL	0	0	0	0	(387)	0	0	0	0	0
9 101-151 BUILDING MAINT	0	0	0	0	0	5,477	0	557	0	0
10 101-182 INFORMATION TECH	0	0	0	0	656	0	0	0	0	639
<b>Total Current Allocations</b>	<b>895</b>	<b>587</b>	<b>159</b>	<b>650</b>	<b>7,257</b>	<b>5,743</b>	<b>381</b>	<b>867</b>	<b>0</b>	<b>8,184</b>
Less: Prior Year Allocations	1,114	850	269	916	11,190	1,616	809	578	0	12,547
Carry-Forward	(219)	(263)	(110)	(266)	(3,933)	4,126	(429)	289	0	(4,362)
<b>Proposed Costs</b>	<b>\$676</b>	<b>\$325</b>	<b>\$49</b>	<b>\$384</b>	<b>\$3,323</b>	<b>\$9,869</b>	<b>\$(48)</b>	<b>\$1,156</b>	<b>\$0</b>	<b>\$3,822</b>

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<b>Department</b>	<b>410-67 FORT DICK FIRE</b>	<b>411-68 GASQUET FIRE</b>	<b>412-69 KLAMATH FIRE</b>	<b>413-71 SMITH RIVER FIRE</b>	<b>414-70 DN LIBRARY</b>	<b>418-75 SMITH RIVER CSD</b>	<b>422-421 DNSWMA</b>	<b>427-428 CHILDREN &amp; FAMILIES</b>	<b>428-429 LAFCO</b>	<b>429-430 PUBLIC AUTHORITY</b>
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 AUDIT EXPENSE	74	63	2	157	195	7	1,962	213	37	652
4 101-112 ADMINISTRATION	818	695	23	1,733	2,155	74	30,009	10,573	406	(1,783)
5 101-122 AUDITOR/CONTR	3,633	4,880	478	7,401	13,563	185	34,496	11,009	950	8,129
6 101-123, 124, 125 TREASURER/TAX/	471	647	0	1,097	1,638	0	2,128	739	129	1,298
7 101-131 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
9 101-151 BUILDING MAINT	0	0	0	0	0	0	0	55,410	0	(265)
10 101-182 INFORMATION TECH	0	0	0	0	0	0	918	20,132	0	945
<b>Total Current Allocations</b>	<b>4,996</b>	<b>6,285</b>	<b>503</b>	<b>10,387</b>	<b>17,550</b>	<b>265</b>	<b>69,513</b>	<b>98,075</b>	<b>1,521</b>	<b>8,977</b>
Less: Prior Year Allocations	6,444	7,047	2,866	12,981	18,366	126	89,705	40,235	2,077	6,688
Carry-Forward	(1,448)	(762)	(2,364)	(2,594)	(817)	139	(20,192)	57,840	(556)	2,289
<b>Proposed Costs</b>	<b>\$3,549</b>	<b>\$5,522</b>	<b>\$(1,861)</b>	<b>\$7,794</b>	<b>\$16,733</b>	<b>\$404</b>	<b>\$49,321</b>	<b>\$155,915</b>	<b>\$965</b>	<b>\$11,265</b>

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Department	432-433 AIRPORT/B CRAA	433-434 SPECIAL AVIATION	617-045 LAW LIBRARY	645-145 LTCA	645-245 COUNTY/CIT Y TRANSP OTHER	691-018 CTSA	803-10 SCHOOLS	MEMORIAL HALL	OTHER	Duplicate 691- 018 CTSA
1 BUILDING DEPRECIATION	\$4,588	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,400	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 AUDIT EXPENSE	2,092	16	5	0	940	24	0	0	50	0
4 101-112 ADMINISTRATION	29,963	173	51	0	10,396	269	0	0	549	0
5 101-122 AUDITOR/CONTR	18,337	867	473	0	7,410	22	28,507	0	43,773	0
6 101-123, 124, 125 TREASURER/TAX/	1,905	0	31	0	679	0	31	0	2,486	0
7 101-131 COUNTY COUNSEL	0	0	0	0	0	0	0	0	5,274	0
9 101-151 BUILDING MAINT	340	0	2,305	0	0	0	0	0	165,744	0
10 101-182 INFORMATION TECH	11,089	0	0	0	0	0	0	0	7,067	0
<b>Total Current Allocations</b>	<b>68,314</b>	<b>1,055</b>	<b>2,865</b>	<b>0</b>	<b>19,424</b>	<b>315</b>	<b>28,538</b>	<b>0</b>	<b>231,343</b>	<b>0</b>
Less: Prior Year Allocations	72,450	2,577	374	0	10,447	0	40,612	0	243,024	0
Carry-Forward	(4,136)	(1,522)	2,490	0	8,977	0	(12,074)	0	(11,681)	0
<b>Proposed Costs</b>	<b>\$64,178</b>	<b>\$(467)</b>	<b>\$5,355</b>	<b>\$0</b>	<b>\$28,401</b>	<b>\$315</b>	<b>\$16,465</b>	<b>\$0</b>	<b>\$219,663</b>	<b>\$0</b>

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Department	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$0	\$280,804
2 EQUIPMENT DEPRECIATION	0	0
3 AUDIT EXPENSE	0	43,368
4 101-112 ADMINISTRATION	0	1,035,556
5 101-122 AUDITOR/CONTR	0	852,591
6 101-123, 124, 125 TREASURER/TAX/	0	103,992
7 101-131 COUNTY COUNSEL	0	485,781
9 101-151 BUILDING MAINT	0	1,307,890
10 101-182 INFORMATION TECH	0	565,943
<b>Total Current Allocations</b>	<u>0</u>	<u>4,675,924</u>
Less: Prior Year Allocations	<u>0</u>	<u>3,780,422</u>
Carry-Forward	<u>0</u>	<u>652,495</u>
<b>Proposed Costs</b>	<u><u>\$0</u></u>	<u><u>\$5,328,419</u></u>