



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

## NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Lake  
Lakeport, California**

**Date:  
Filing Ref:**

**May 21, 2024  
LAK25**

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 the **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     | 8. Unemployment Insurance ISF           |
| 2. Human Resources              | 9. Public Liability Insurance ISF       |
| 3. Central Services             | 10. Workers' Compensation Insurance ISF |
| 4. Buildings & Grounds          | 11. Employee Health/Wellness ISF        |
| 5. Information Technology       | 12. Heavy Equipment Rental ISF          |
| 6. County Counsel               | 13. Fleet Maintenance ISF               |
| 7. County Administrative Office | 14. Central Garage 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 LAKE**

**BY Original signed by**  
\_\_\_\_\_  
**Jenavive Herrington**  
\_\_\_\_\_  
**Name**  
**Auditor-Controller/Clerk**  
\_\_\_\_\_  
**Title**  
**05-21-2024**  
\_\_\_\_\_  
**Date**

**MALIA M. COHEN**  
**CALIFORNIA STATE CONTROLLER**

**BY Original signed by**  
\_\_\_\_\_  
**SANDEEP SINGH**  
**Manager**  
**Local Government Policy Section**  
**Local Govt Programs and Services Division**  
**05-22-2024**  
\_\_\_\_\_  
**Date**

cc: State and Federal Agencies  
Attachment: Summary Schedule

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

**County of Lake, California**  
**2 CFR Part 200 Countywide Cost Allocation Plan for use in FY 2024-25**

FY 2022-23  
 12/22/2023

**Summary Schedule**

Department	1011 Board of Supervisors	1014 Clerk to BOS	1072 Cannabis Program	1120 Non Dept'l	1123 Assessor	1451 Reg of Voters	1672 Lakebed Management	1673 Lakebed Special	1674 Flood Corridor Prop Maint	1778 Special Projects
1 Building Depreciation Charge	\$2,625	\$3,104	\$0	\$0	\$7,352	\$2,540	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	723	2,862	0	0	0	0
3 1901 Insurance	56	11	0	0	178	50	0	0	0	0
4 1121 Auditor-Controller/County Clerk	9,506	3,970	8,764	10,154	11,867	12,345	2,375	241	717	595
5 1122 Treas - Tax Coll	604	156	146	12	915	2,251	321	0	68	78
6 1341 Human Resources	6,789	1,358	0	0	21,725	6,110	0	0	0	0
7 1124 Central Services	107	1,927	0	0	5,578	13,155	1,350	0	0	0
8 1671 Buildings & Grounds	12,724	13,923	0	0	34,244	40,829	0	0	0	0
9 1904 Information Technology	9,956	0	0	0	78,995	30,358	0	0	0	0
10 1231 County Counsel	0	0	2,472	0	0	0	0	0	0	0
11 1012 CAO	6,571	924	17,901	47	9,765	7,166	1,919	0	1,398	59
<b>Total Current Allocations</b>	<b>48,937</b>	<b>25,372</b>	<b>29,284</b>	<b>10,214</b>	<b>171,343</b>	<b>117,667</b>	<b>5,965</b>	<b>241</b>	<b>2,183</b>	<b>732</b>
Less: Prior Year Allocations	68,979	22,804	10,784	8,029	158,373	95,762	7,191	263	617	89
Carry-Forward	(20,042)	2,568	18,500	2,185	12,970	21,905	(1,226)	(22)	1,566	643
<b>Proposed Costs</b>	<b>\$28,896</b>	<b>\$27,940</b>	<b>\$47,784</b>	<b>\$12,398</b>	<b>\$184,312</b>	<b>\$139,571</b>	<b>\$4,740</b>	<b>\$220</b>	<b>\$3,749</b>	<b>\$1,375</b>

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FY 2022-23  
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**Summary Schedule**

Department	1781 Plant Aquisition	1794 CDBG Capital Projects	1796 CDBG PI Capital Projects	1890 Visitor Info Center	1892 Mktg & Econ Dev	1903 Public Works	1908 Engineering & Insp	1918 Geo Resource Royalties	1920 Disaster Response/Re c	2101 Trial Courts
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$24,845	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	2,649	0	0	0
3 1901 Insurance	0	0	0	0	0	122	100	0	22	0
4 1121 Auditor-Controller/County Clerk	2,367	318	797	0	609	8,164	7,972	741	15,262	7,026
5 1122 Treas - Tax Coll	230	3	16	0	40	837	498	44	140	37
6 1341 Human Resources	0	0	0	0	0	14,936	12,220	0	2,716	0
7 1124 Central Services	0	0	0	0	1	4,524	0	0	739	0
8 1671 Buildings & Grounds	0	0	0	19,972	0	93,886	0	0	0	0
9 1904 Information Technology	652	0	0	0	880	9,930	4,789	391	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	1,364	0	67	0	2,003	8,390	7,031	2,152	7,577	13
<b>Total Current Allocations</b>	<b>4,613</b>	<b>321</b>	<b>880</b>	<b>19,972</b>	<b>3,534</b>	<b>165,634</b>	<b>35,258</b>	<b>3,328</b>	<b>26,456</b>	<b>7,076</b>
Less: Prior Year Allocations	5,164	81	37,076	452	3,461	142,751	24,070	1,895	33,129	8,662
Carry-Forward	(551)	240	(36,196)	19,520	73	22,883	11,188	1,433	(6,673)	(1,586)
<b>Proposed Costs</b>	<b>\$4,062</b>	<b>\$561</b>	<b>\$(35,316)</b>	<b>\$39,492</b>	<b>\$3,608</b>	<b>\$188,517</b>	<b>\$46,446</b>	<b>\$4,761</b>	<b>\$19,783</b>	<b>\$5,491</b>

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FY 2022-23  
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**Summary Schedule**

Department	2106 Grand Jurors	2110 District Attorney	2111 Public Defender	2112 Child Suppt Svcs	2113 DA Victim Witness	2115 Dom Viol Progr	2116 DA Asset Forfeiture	2201 Sheriff- Coroner	2202 Sheriff- Ctrl Disp	2203 Sher Marijuana Suppr
1 Building Depreciation Charge	\$0	\$6,380	\$0	\$0	\$0	\$0	\$0	\$16,092	\$39,313	\$0
2 Equipment Depreciation Charge	0	7,186	0	0	4,500	0	0	55,632	34,563	1,015
3 1901 Insurance	0	398	0	223	67	0	0	802	122	0
4 1121 Auditor-Controller/County Clerk	1,853	24,720	1,169	16,415	7,343	596	218	41,817	8,523	2,277
5 1122 Treas - Tax Coll	959	2,553	286	2,344	473	9	34	6,914	1,015	159
6 1341 Human Resources	0	48,541	0	27,156	8,147	0	0	97,760	14,936	0
7 1124 Central Services	537	9,650	0	7,844	239	0	0	6,770	468	0
8 1671 Buildings & Grounds	15,119	70,891	0	3,885	34,133	0	0	111,906	0	0
9 1904 Information Technology	261	44,365	0	1,166	4,818	0	0	177,089	12,201	65
10 1231 County Counsel	0	0	0	375	0	0	0	0	0	0
11 1012 CAO	407	30,722	13,279	18,041	3,287	70	19	85,300	10,490	1,263
<b>Total Current Allocations</b>	<b>19,136</b>	<b>245,405</b>	<b>14,734</b>	<b>77,447</b>	<b>63,007</b>	<b>675</b>	<b>271</b>	<b>600,081</b>	<b>121,632</b>	<b>4,778</b>
Less: Prior Year Allocations	12,939	178,696	13,384	75,142	25,751	640	159	365,769	109,641	4,534
Carry-Forward	6,197	66,709	1,350	2,305	37,256	35	112	234,312	11,991	244
<b>Proposed Costs</b>	<b>\$25,333</b>	<b>\$312,114</b>	<b>\$16,085</b>	<b>\$79,752</b>	<b>\$100,264</b>	<b>\$710</b>	<b>\$383</b>	<b>\$834,393</b>	<b>\$133,623</b>	<b>\$5,023</b>

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FY 2022-23  
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**Summary Schedule**

Department	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	2212 Sheriff- Auto Warrants	2213 Sheriff - DNA	2214 Sheriff- Asset Forfeiture
1 Building Depreciation Charge	\$0	\$0	\$1,590	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	45	22	0	0	0	0	0	0	0	0
4 1121 Auditor-Controller/County Clerk	6,606	5,567	415	153	980	81	1,256	4	193	535
5 1122 Treas - Tax Coll	408	588	0	31	146	0	165	3	0	40
6 1341 Human Resources	5,431	2,716	0	0	0	0	0	0	0	0
7 1124 Central Services	0	51	0	0	0	0	0	0	0	0
8 1671 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 1904 Information Technology	0	2,085	0	0	0	0	0	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	4,947	2,707	1,573	188	43	0	232	0	0	414
<b>Total Current Allocations</b>	<b>17,437</b>	<b>13,736</b>	<b>3,579</b>	<b>372</b>	<b>1,170</b>	<b>81</b>	<b>1,654</b>	<b>7</b>	<b>193</b>	<b>989</b>
Less: Prior Year Allocations	14,583	10,336	4,103	366	1,133	53	1,184	262	760	731
Carry-Forward	2,854	3,400	(524)	6	37	28	470	(255)	(567)	258
<b>Proposed Costs</b>	<b>\$20,291</b>	<b>\$17,136</b>	<b>\$3,055</b>	<b>\$378</b>	<b>\$1,206</b>	<b>\$108</b>	<b>\$2,123</b>	<b>\$(247)</b>	<b>\$(374)</b>	<b>\$1,248</b>

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**Summary Schedule**

Department	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 Blk	2301 Jail Facilities	2302 Probation	2303 Juvenile Home	2304 Jail Medical Facilities
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$200,414	\$3,624	\$27,411	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	107,858	1,739	0	0
3 1901 Insurance	0	0	0	0	0	0	746	490	0	0
4 1121 Auditor-Controller/County Clerk	1,439	241	1,242	772	779	109	35,640	33,056	0	1,452
5 1122 Treas - Tax Coll	523	12	22	149	84	0	5,202	3,200	0	59
6 1341 Human Resources	0	0	0	0	0	0	90,971	59,742	0	0
7 1124 Central Services	0	0	0	0	0	0	7,940	3,211	0	0
8 1671 Buildings & Grounds	0	0	0	0	0	0	1,200	31,998	2,083	0
9 1904 Information Technology	0	0	0	0	0	0	21,163	58,521	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	578	0	0	121	208	0	65,516	37,840	0	24,616
<b>Total Current Allocations</b>	<u>2,540</u>	<u>254</u>	<u>1,264</u>	<u>1,043</u>	<u>1,072</u>	<u>109</u>	<u>536,650</u>	<u>233,421</u>	<u>29,494</u>	<u>26,127</u>
Less: Prior Year Allocations	1,272	157	1,484	522	711	393	486,880	165,627	56,085	22,478
Carry-Forward	1,268	97	(220)	521	361	(284)	49,770	67,794	(26,591)	3,649
<b>Proposed Costs</b>	<u>\$3,807</u>	<u>\$351</u>	<u>\$1,044</u>	<u>\$1,563</u>	<u>\$1,432</u>	<u>\$(175)</u>	<u>\$586,420</u>	<u>\$301,216</u>	<u>\$2,902</u>	<u>\$29,775</u>



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**Summary Schedule**

Department	2305 Crim Justice Facilities	2601 Agricultural Comm	2602 Building & Safety	2603 Code Enforcement	2604 Nuisance Abatement	2701 Fish & Game	2702 Planning	2703 Animal Care & Ctrl	2704 Emergency Services	2706 Community Dev Admin
1 Building Depreciation Charge	\$0	\$0	\$4,374	\$0	\$0	\$0	\$12,041	\$54,922	\$0	\$0
2 Equipment Depreciation Charge	0	1,689	0	0	0	0	0	9,705	49,892	0
3 1901 Insurance	0	67	178	100	0	0	200	117	0	0
4 1121 Auditor-Controller/County Clerk	1,149	9,319	15,504	12,755	1,219	1,158	16,012	18,172	788	0
5 1122 Treas - Tax Coll	97	781	1,121	1,457	227	0	1,666	2,024	28	0
6 1341 Human Resources	0	8,147	21,725	12,220	0	0	24,440	14,257	0	0
7 1124 Central Services	0	881	7,108	8,434	0	0	6,969	1,379	0	0
8 1671 Buildings & Grounds	0	37,956	7,729	0	0	0	51,064	2	0	4,329
9 1904 Information Technology	0	15,690	11,688	8,311	0	0	40,890	15,696	13,818	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	0	6,194	18,372	8,773	646	4	13,596	8,165	1,289	0
<b>Total Current Allocations</b>	<b>1,246</b>	<b>80,723</b>	<b>87,798</b>	<b>52,050</b>	<b>2,092</b>	<b>1,163</b>	<b>166,877</b>	<b>124,439</b>	<b>65,815</b>	<b>4,329</b>
Less: Prior Year Allocations	1,051	62,738	45,736	19,466	1,918	672	148,455	106,057	67,053	0
Carry-Forward	195	17,985	42,062	32,584	174	491	18,422	18,382	(1,238)	0
<b>Proposed Costs</b>	<b>\$1,440</b>	<b>\$98,708</b>	<b>\$129,860</b>	<b>\$84,634</b>	<b>\$2,266</b>	<b>\$1,653</b>	<b>\$185,299</b>	<b>\$142,821</b>	<b>\$64,577</b>	<b>\$4,329</b>

**County of Lake, California**  
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**Summary Schedule**

Department	2707 Recorder	2708 Rec Microgrph's	2709 Rec Moderniz'n	2710 Recorder- Vital/Heath Stats	2711 Animal Med Clinic	2714 Biological Community	3011 Road Department	3062-3081 Subdiv Impr	3122 Lampson Airport	3123 Lampson Fid Cap Proj
1 Building Depreciation Charge	\$7,974	\$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	56	0	0	0	22	0	379	0	0	0
4 1121 Auditor-Controller/County Clerk	6,431	692	1,696	202	3,667	1,704	24,771	1,669	1,333	231
5 1122 Treas - Tax Coll	277	75	112	40	405	16	3,580	3	187	3
6 1341 Human Resources	6,789	0	0	0	2,716	0	46,165	0	0	0
7 1124 Central Services	7,491	0	0	0	0	0	0	0	0	0
8 1671 Buildings & Grounds	35,774	0	0	0	0	0	0	0	0	0
9 1904 Information Technology	0	0	4,757	0	0	0	2,622	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	2,656	625	645	10	896	891	38,720	0	454	206
<b>Total Current Allocations</b>	<b>67,448</b>	<b>1,391</b>	<b>7,210</b>	<b>252</b>	<b>7,705</b>	<b>2,611</b>	<b>116,236</b>	<b>1,672</b>	<b>1,974</b>	<b>441</b>
Less: Prior Year Allocations	64,217	875	4,223	365	6,805	2,558	84,342	1,389	2,715	209
Carry-Forward	3,231	516	2,987	(113)	900	53	31,894	283	(741)	232
<b>Proposed Costs</b>	<b>\$70,680</b>	<b>\$1,908</b>	<b>\$10,196</b>	<b>\$140</b>	<b>\$8,605</b>	<b>\$2,664</b>	<b>\$148,130</b>	<b>\$1,956</b>	<b>\$1,233</b>	<b>\$672</b>

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Department	4010 Environ Health	4011 Public Health	4012 Health Admin	4014 Behavioral Health	4015 Alcohol & Oth Drug Svc	4016 Tobacco Education	4018 Alcoholism Programs	4019 Mental Health Svcs Act	4120 Grant & Contracts (Sanitation)	4121 Integrated Waste Mgmt
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	145	438	122	1,002	250	0	0	0	0	189
4 1121 Auditor-Controller/County Clerk	10,853	25,596	10,381	79,963	27,487	297	2,536	97	0	28,857
5 1122 Treas - Tax Coll	1,171	3,440	1,177	19,634	5,295	0	0	0	0	5,722
6 1341 Human Resources	17,651	53,361	14,936	122,200	30,550	0	0	0	0	23,082
7 1124 Central Services	1,724	5,391	423	7,646	2,615	0	0	0	0	921
8 1671 Buildings & Grounds	(1,560)	2,254	16,015	5,851	0	0	0	0	0	102,480
9 1904 Information Technology	2,629	23,522	6,535	69,756	(189)	0	0	0	0	12,185
10 1231 County Counsel	0	466	0	6,546	0	0	0	0	0	0
11 1012 CAO	11,563	31,196	8,139	153,945	55,696	1,186	60	0	0	28,983
<b>Total Current Allocations</b>	<b>44,176</b>	<b>145,663</b>	<b>57,727</b>	<b>466,544</b>	<b>121,705</b>	<b>1,483</b>	<b>2,596</b>	<b>97</b>	<b>0</b>	<b>202,419</b>
Less: Prior Year Allocations	34,574	89,107	35,820	295,003	40,408	1,946	2,339	81	0	121,574
Carry-Forward	9,602	56,556	21,907	171,541	81,297	(463)	257	16	0	80,845
<b>Proposed Costs</b>	<b>\$53,778</b>	<b>\$202,219</b>	<b>\$79,635</b>	<b>\$638,085</b>	<b>\$203,003</b>	<b>\$1,020</b>	<b>\$2,853</b>	<b>\$112</b>	<b>\$0</b>	<b>\$283,265</b>

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**Summary Schedule**

Department	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	5168 Senior Citizens Program	5169 Hsg HOME New Grant	5281 General Relief
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	2,872	0	111	0	67	0	0	0	0	0
4 1121 Auditor-Controller/County Clerk	181,798	5,601	43	54,627	7,523	345	0	75	0	193
5 1122 Treas - Tax Coll	33,522	302	0	115	302	50	0	19	0	0
6 1341 Human Resources	350,308	0	13,578	0	8,147	0	0	0	0	0
7 1124 Central Services	19,371	0	0	0	209	0	0	0	0	0
8 1671 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 1904 Information Technology	77,736	0	0	0	0	0	0	0	0	0
10 1231 County Counsel	175,922	0	0	0	0	0	0	0	0	0
11 1012 CAO	204,224	5,353	0	54,806	2,944	199	0	0	0	0
<b>Total Current Allocations</b>	<b>1,045,753</b>	<b>11,256</b>	<b>13,732</b>	<b>109,548</b>	<b>19,191</b>	<b>594</b>	<b>0</b>	<b>93</b>	<b>0</b>	<b>193</b>
Less: Prior Year Allocations	502,160	13,733	8,494	233,231	9,257	670	0	1,023	0	217
Carry-Forward	543,593	(2,477)	5,238	(123,683)	9,934	(76)	0	(930)	0	(24)
<b>Proposed Costs</b>	<b>\$1,589,347</b>	<b>\$8,779</b>	<b>\$18,970</b>	<b>\$(14,134)</b>	<b>\$29,125</b>	<b>\$518</b>	<b>\$0</b>	<b>\$(837)</b>	<b>\$0</b>	<b>\$169</b>

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Department	5282 IHSS Public Authority	5321 Veterans Services	6022 Library	6023 Library Improvement s	6131 UC Coop Extension	7011 Parks & Recreation	7073 Park Devel - Quimby	7201 Museum	7202 Museum Improvement s	7999 Contingencie s
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$198,895	\$0	\$19,877	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	27,905	0	952	0	0
3 1901 Insurance	0	33	114	0	22	122	0	19	0	0
4 1121 Auditor-Controller/County Clerk	887	4,183	20,293	971	5,090	22,887	97	7,343	101	0
5 1122 Treas - Tax Coll	0	333	3,371	53	445	5,049	0	691	3	0
6 1341 Human Resources	0	4,073	13,917	0	2,716	14,936	0	2,376	0	0
7 1124 Central Services	0	651	2,481	0	60	312	0	238	0	0
8 1671 Buildings & Grounds	0	2,523	77,873	0	44,785	36,870	0	161,968	0	0
9 1904 Information Technology	65	4,454	27,878	0	8,934	803	0	10,069	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	2,459	2,436	11,686	73	1,825	13,548	0	2,201	11	0
<b>Total Current Allocations</b>	<b>3,412</b>	<b>18,687</b>	<b>157,613</b>	<b>1,096</b>	<b>63,878</b>	<b>321,327</b>	<b>97</b>	<b>205,734</b>	<b>116</b>	<b>0</b>
Less: Prior Year Allocations	3,589	16,523	101,016	504	49,135	267,248	108	123,920	285	0
Carry-Forward	(177)	2,164	56,597	592	14,743	54,079	(11)	81,814	(169)	0
<b>Proposed Costs</b>	<b>\$3,234</b>	<b>\$20,851</b>	<b>\$214,210</b>	<b>\$1,688</b>	<b>\$78,620</b>	<b>\$375,406</b>	<b>\$85</b>	<b>\$287,548</b>	<b>\$(54)</b>	<b>\$0</b>

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Department	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)	8695 Spec Dist Admin	8798 Air Control Spec Prog	8799 Air Quality Mgmt Dist
1 Building Depreciation Charge	\$0	\$4,720	\$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	111	0	0	0	0	0	0	545	0	65
4 1121 Auditor-Controller/County Clerk	9,272	16,248	11,218	42,990	29,928	1,136	13,352	29,809	322	8,920
5 1122 Treas - Tax Coll	697	2,167	386	15,702	5,333	0	3,617	4,673	25	890
6 1341 Human Resources	13,578	0	0	0	0	0	0	66,531	0	7,875
7 1124 Central Services	2,668	18	0	0	1,722	0	0	12,868	0	0
8 1671 Buildings & Grounds	0	21,176	0	0	0	0	0	5,602	0	0
9 1904 Information Technology	5,863	0	0	0	0	0	0	26,491	0	130
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	8,685	14,484	724	62,229	18,132	42	8,982	41,270	3,033	5,549
<b>Total Current Allocations</b>	<b>40,875</b>	<b>58,814</b>	<b>12,328</b>	<b>120,921</b>	<b>55,114</b>	<b>1,178</b>	<b>25,952</b>	<b>187,789</b>	<b>3,380</b>	<b>23,430</b>
Less: Prior Year Allocations	24,020	52,378	10,602	90,854	46,502	998	19,544	111,661	1,818	16,785
Carry-Forward	16,855	6,436	1,726	30,067	8,612	180	6,408	76,128	1,562	6,645
<b>Proposed Costs</b>	<b>\$57,729</b>	<b>\$65,249</b>	<b>\$14,054</b>	<b>\$150,988</b>	<b>\$63,727</b>	<b>\$1,359</b>	<b>\$32,360</b>	<b>\$263,918</b>	<b>\$4,942</b>	<b>\$30,074</b>

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Department	8800's Court Funds (500's)	8803 LAFCo	8805 Law Library	8826 Redevel Obligations	8893 RDA	8894 RDA Housing	9100-9799 Spec Distr (300's)	9905 Central Garage (905)	9907-9999 Equip Rental (907)	9911 Fleet Maint (911)
1 Building Depreciation Charge	\$75,332	\$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	0	0	0	0	0	0	56
4 1121 Auditor-Controller/County Clerk	11,432	215	2,542	19,063	0	198	104,811	9,331	9,221	5,492
5 1122 Treas - Tax Coll	63,722	16	355	0	0	3	29,917	3,608	4,231	682
6 1341 Human Resources	0	0	0	0	0	0	0	0	0	6,789
7 1124 Central Services	0	0	20	0	0	0	0	0	0	0
8 1671 Buildings & Grounds	276,969	0	8,490	0	0	0	0	0	0	0
9 1904 Information Technology	0	0	2,719	0	0	0	0	0	0	813
10 1231 County Counsel	32,303	0	0	0	0	0	0	0	0	0
11 1012 CAO	0	0	0	0	0	22	0	5,138	6,500	3,549
<b>Total Current Allocations</b>	<b>459,758</b>	<b>230</b>	<b>14,127</b>	<b>19,063</b>	<b>0</b>	<b>223</b>	<b>134,727</b>	<b>18,077</b>	<b>19,952</b>	<b>17,380</b>
Less: Prior Year Allocations	426,895	148	8,523	6,925	0	342	103,939	9,574	14,492	13,769
Carry-Forward	32,863	82	5,604	12,138	0	(119)	30,788	8,503	5,460	3,611
<b>Proposed Costs</b>	<b>\$492,621</b>	<b>\$313</b>	<b>\$19,730</b>	<b>\$31,201</b>	<b>\$0</b>	<b>\$104</b>	<b>\$165,516</b>	<b>\$26,580</b>	<b>\$25,412</b>	<b>\$20,991</b>

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Department	9917 Self Funded Dental/Vision	9918 Unemp Insur (918)	9919 Liab Insur (919)	9920 W/C Insur (920)	Unallowed	All Other	Total
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$194	\$713,620
2 Equipment Depreciation Charge	0	0	0	0	0	0	308,869
3 1901 Insurance	0	0	0	0	0	22	10,880
4 1121 Auditor-Controller/County Clerk	122	260	1,650	1,097	106,805	26,568	1,377,836
5 1122 Treas - Tax Coll	6	28	118	84	625,317	61,342	947,489
6 1341 Human Resources	0	0	0	0	0	2,716	1,327,028
7 1124 Central Services	0	0	231	0	0	0	155,919
8 1671 Buildings & Grounds	0	0	0	0	0	70,688	1,455,631
9 1904 Information Technology	0	0	0	0	0	567	852,119
10 1231 County Counsel	0	0	(2,437)	15,686	741,078	125,096	1,097,506
11 1012 CAO	358	80	21,907	17,305	(92,752)	3,282	1,199,410
<b>Total Current Allocations</b>	<b>487</b>	<b>368</b>	<b>21,469</b>	<b>34,172</b>	<b>1,380,449</b>	<b>290,474</b>	<b>9,446,307</b>
Less: Prior Year Allocations	81	278	50,549	34,242	934,032	116,521	6,853,688
Carry-Forward	406	90	(29,080)	(70)	446,417	173,953	2,588,289
<b>Proposed Costs</b>	<b>\$892</b>	<b>\$458</b>	<b>\$(7,610)</b>	<b>\$34,101</b>	<b>\$1,826,865</b>	<b>\$464,426</b>	<b>\$12,034,596</b>