



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Lake
Lakeport, California**

**Date: June 20, 2014
Filing Ref: LAK15**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2014-15** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

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

The indirect overhead and support service costs listed in **Summary Schedule** (attached) are formally approved as actual costs for the **2012-13** fiscal year and as estimated costs for the **2014-15** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2014**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|------------------------------------|-------------------------------------------|
| 1. Employee Fringe Benefits | 9. Unemployment Insurance (ISF) |
| 2. Auditor-Controller/County Clerk | 10. Public Liability Insurance (ISF) |
| 3. Personnel | 11. Workers' Compensation Insurance (ISF) |
| 4. Purchasing | 12. Self-Funded Dental/Vision (ISF) |
| 5. Buildings & Grounds | 13. Heavy Equipment Rental (ISF) |
| 6. Information Technology | 14. Fleet Maintenance (ISF) |
| 7. County Counsel | 15. Central Garage (ISF) |
| 8. County Administrative Office | |

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 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 costs of the county departments 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 that was 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 the 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 of 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 OMB Circular A-87, 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: None.

SECTION IV: ACCEPTANCE

COUNTY OF LAKE

**JOHN CHIANG
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

Cathy Saderlund

**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting**

Name

Auditor-Controller

Title

6-27-2014

7-8-2014

Date

Date

**Negotiated by Darlene Justice
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment

**County of Lake
OMB A-87 Countywide Cost Allocation Plan**

Summary Schedule

Department	1011 Board of Supervisors	1014 Clerk to BOS	1120 Non Dept'l	1123 Assessor	1451 Reg of Voters	1661 Communications	1672 Lakebed Management	1673 Lakebed Special	1674 Flood Corridor Prop Maint	1761 Shelter Const
1 Building Use	\$901	\$810	\$0	\$2,206	\$2,065	\$0	\$0	\$0	\$0	\$0
2 Equipment Use	0	0	0	1,345	43,227	5,639	0	0	0	0
3 1901 Insurance	62	25	0	194	40	0	0	0	0	0
4 1121 Auditor-Controller/County Clerk	3,972	1,968	6,350	6,876	5,101	451	1,977	180	189	5
5 1122 Treas - Tax Coll	119	101	3	318	536	14	155	0	3	3
6 1341 Human Resources	3,058	1,223	0	9,541	1,957	0	0	0	0	0
7 1124 Central Services	5	117	0	908	1,118	0	193	0	0	0
8 1671 Buildings & Grounds	6,344	6,846	0	16,955	13,243	0	0	0	0	0
9 1904 Information Technology	5,288	1,404	0	148,462	26,943	0	(1,062)	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	715	(7,211)	7	1,523	1,044	0	400	0	21	5
Total Current Allocations	20,464	5,282	6,360	188,329	95,273	6,103	1,663	180	212	13
Less: Fixed Costs (& Adjustments)	22,920	9,503	5,708	142,357	108,790	0	3,538	200	77	41
Carry-Forward	(2,456)	(4,221)	652	45,972	(13,517)	0	(1,875)	(20)	135	(28)
Proposed Costs	\$18,008	\$1,062	\$7,012	\$234,301	\$81,756	\$6,103	\$(213)	\$161	\$348	\$(16)

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**County of Lake
OMB A-87 Countywide Cost Allocation Plan**

FY13 for use in FY15

Summary Schedule

Department	1778 Capital Projects	1781 Special Projects	1794 CDBG Capital Projects	1796 CDBG PI Capital Projects	1890 Visitor Info Center	1891 CDBG- PI Biz RLF	1892 Mktg & Econ Dev	1903 Public Works	1908 Engineering & Insp	1918 Geo Resource Royalties
1 Building Use	\$0	\$0	\$0	\$0	\$4,640	\$0	\$0	\$6,479	\$0	\$0
2 Equipment Use	0	0	0	0	1,317	0	437	3,283	2,468	0
3 1901 Insurance	0	25	0	0	22	0	12	78	137	0
4 1121 Auditor-Controller/County Clerk	531	7,020	0	70	3,926	199	2,004	4,632	6,560	651
5 1122 Treas - Tax Coll	75	787	0	3	233	10	153	278	184	64
6 1341 Human Resources	0	744	0	0	1,071	0	612	3,823	6,728	0
7 1124 Central Services	(0)	61	0	0	2,475	0	11	292	0	0
8 1671 Buildings & Grounds	0	0	0	0	9,249	0	0	55,236	0	0
9 1904 Information Technology	0	1,843	0	0	3,136	0	11,910	4,206	(481)	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	(9,906)	(1,736)	17,218	1,994	27,622	83	42,528	2,275	1,611	(10,428)
Total Current Allocations	(9,300)	8,745	17,218	2,067	53,691	292	57,667	80,580	17,208	(9,713)
Less: Fixed Costs (& Adjustments)	297	(3,691)	3,885	70	50,503	225	58,706	77,863	23,338	8,114
Carry-Forward	(9,597)	12,436	13,333	1,997	3,188	67	(1,039)	2,717	(6,130)	(17,827)
Proposed Costs	\$(18,898)	\$21,181	\$30,551	\$4,064	\$56,878	\$359	\$56,629	\$83,297	\$11,077	\$(27,539)

County of Lake
OMB A-87 Countywide Cost Allocation Plan

Summary Schedule

Department	2101 Trial Courts	2106 Grand Jurors	2110 District Attorney	2111 Public Defender	2112 Child Suppt Svcs	2113 DA Victim Witness	2114 DA Grant Programs	2115 Dom Viol Progr	2116 DA Asset Forfeiture	2201 Sheriff- Coroner
1 Building Use	\$0	\$24	\$13,619	\$0	\$0	\$5,372	\$0	\$0	\$0	\$12,052
2 Equipment Use	0	0	10,476	0	0	2,654	4,615	0	0	73,323
3 1901 Insurance	0	0	398	0	423	62	0	0	0	884
4 1121 Auditor-Controller/County Clerk	6,718	886	14,318	656	12,996	4,366	565	435	171	27,765
5 1122 Treas - Tax Coll	10	402	1,000	117	1,048	187	0	3	3	2,358
6 1341 Human Resources	0	0	18,488	0	20,765	3,028	0	0	0	35,981
7 1124 Central Services	0	(5)	279	0	1,665	56	0	0	0	922
8 1671 Buildings & Grounds	0	34,179	39,759	384	4,143	10,628	0	0	0	64,681
9 1904 Information Technology	0	32	15,398	0	(1,071)	(986)	0	0	0	91,387
10 1231 County Counsel	0	0	0	0	2,449	0	0	0	0	0
11 1012 CAO	414	164	4,914	(5,864)	12,880	527	571	16	3	11,862
Total Current Allocations	7,142	35,681	118,649	(4,706)	55,298	25,895	5,751	455	177	321,214
Less: Fixed Costs (& Adjustments)	6,813	9,261	136,422	(3,445)	54,312	25,494	8,459	398	207	463,443
Carry-Forward	329	26,420	(17,773)	(1,261)	986	401	(2,708)	57	(30)	(142,229)
Proposed Costs	\$7,471	\$62,100	\$100,876	\$(5,968)	\$56,284	\$26,295	\$3,044	\$511	\$146	\$178,985

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**County of Lake
OMB A-87 Countywide Cost Allocation Plan**

FY13 for use in FY15

Summary Schedule

Department	2202 Sheriff- Ctrl Disp	2203 Sher Marijuana Suppr	2204 Sheriff- Crt Security	2205 Sher Marine Patrol	2206 Sheriff- Rural/Sm Co's	2207 Sheriff- Civil	2208 Sheriff- Blood Alcohol	2209 Sheriff- High Tech	2210 Sheriff- STC	2212 Sheriff- Auto Warrants
1 Building Use	\$32,951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use	8,003	358	0	0	0	0	0	0	0	0
3 1901 Insurance	162	0	50	37	0	0	0	0	0	0
4 1121 Auditor-Controller/County Clerk	5,978	1,122	4,368	3,693	399	153	776	104	227	623
5 1122 Treas - Tax Coll	382	110	102	195	0	19	82	0	89	0
6 1341 Human Resources	7,921	0	2,447	1,835	0	0	0	0	0	0
7 1124 Central Services	1	0	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	22,868	32	0	1,436	0	0	0	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	1,380	386	398	501	664	35	19	41	0	0
Total Current Allocations	79,646	2,008	7,365	7,696	1,063	206	877	145	316	623
Less: Fixed Costs (& Adjustments)	102,206	2,117	8,078	9,117	2,012	130	842	386	301	614
Carry-Forward	(22,560)	(109)	(713)	(1,421)	(949)	76	35	(241)	15	9
Proposed Costs	\$57,085	\$1,900	\$6,652	\$6,275	\$113	\$282	\$912	\$(96)	\$332	\$632

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FY13 for use in FY15

Summary Schedule

Department	2213 Sheriff - DNA	2214 Sheriff- Asset Forfeiture	2215 Sheriff- Inmate Welfare	2216 Sheriff- Pool Veh Repl	2217 Sheriff- Pursuit Veh Repl	2218 Sheriff- Search & Rescue	2220 Sheriff- Post	2221 Sheriff- Local Enf Blk	2301 Jail Facilities	2302 Probation
1 Building Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$112,790	\$776
2 Equipment Use	0	0	0	0	0	0	0	0	34,512	4,698
3 1901 Insurance	0	0	0	0	0	0	0	0	996	423
4 1121 Auditor-Controller/County Clerk	131	489	424	167	462	148	305	223	27,442	15,718
5 1122 Treas - Tax Coll	0	100	117	0	2	17	118	0	2,362	1,064
6 1341 Human Resources	0	0	0	0	0	0	0	0	43,280	15,803
7 1124 Central Services	0	0	0	0	0	0	0	0	696	1,205
8 1671 Buildings & Grounds	0	0	0	0	0	0	0	0	0	30,800
9 1904 Information Technology	0	0	0	0	0	0	0	0	38,318	34,871
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	0	77	96	0	2	5	65	460	10,542	5,066
Total Current Allocations	131	666	637	167	466	170	488	683	270,937	110,423
Less: Fixed Costs (& Adjustments)	0	1,024	1,586	250	1,064	180	327	855	284,138	105,487
Carry-Forward	0	(358)	(949)	(83)	(598)	(10)	161	(172)	(13,201)	4,936
Proposed Costs	\$131	\$309	\$(312)	\$84	\$(133)	\$159	\$648	\$510	\$257,737	\$115,359

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FY13 for use in FY15

Summary Schedule

Department	2303 Juvenile Home	2304 Jail Medical Facilities	2305 Crim Justice Facilities	2601 Agricultural Comm	2602 Building & Safety	2603 Code Enforcement	2604 Nuisance Abatement	2701 Fish & Game	2702 Planning	2703 Animal Care & Ctrl
1 Building Use	\$23,987	\$0	\$0	\$3,586	\$1,518	\$0	\$0	\$0	\$0	\$54,558
2 Equipment Use	5,920	0	0	0	0	0	0	0	759	3,772
3 1901 Insurance	249	0	0	75	87	0	0	0	1,168	96
4 1121 Auditor-Controller/County Clerk	8,551	1,023	790	5,590	4,530	0	217	888	8,592	9,640
5 1122 Treas - Tax Coll	532	30	20	297	227	0	3	1	415	605
6 1341 Human Resources	9,494	0	0	3,273	4,064	0	0	0	8,257	3,860
7 1124 Central Services	115	0	0	164	796	0	0	0	738	182
8 1671 Buildings & Grounds	15,974	0	0	18,047	4,472	0	0	0	0	3,897
9 1904 Information Technology	6,243	0	0	3,564	897	0	0	0	28,121	30,618
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	2,047	3,095	293	996	3,123	0	69	9	2,232	1,112
Total Current Allocations	73,111	4,148	1,103	35,592	19,713	0	288	898	49,281	108,340
Less: Fixed Costs (& Adjustments)	161,455	6,310	1,318	45,799	21,990	16,110	489	807	64,473	90,642
Carry-Forward	(88,344)	(2,162)	(215)	(10,207)	(2,277)	(16,110)	(201)	91	(15,192)	17,698
Proposed Costs	\$(15,232)	\$1,986	\$888	\$25,384	\$17,436	\$(16,110)	\$87	\$989	\$34,089	\$126,037

County of Lake
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Summary Schedule

Department	2704 Emergency Services	2706 Community Dev Admin	2707 Recorder	2708 Rec Microgrph's	2709 Rec Moderniz'n	2710 Recorder- Vital/Heath Stats	2711 Spay Neuter Programs	2714 Biological Community	3011 Road Department	3062-3081 Subdiv Impr
1 Building Use	\$0	\$3,099	\$2,080	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use	72,358	0	655	0	0	0	0	0	0	0
3 1901 Insurance	12	0	50	12	0	0	0	0	411	0
4 1121 Auditor-Controller/County Clerk	1,529	0	4,219	1,968	908	36	650	1,262	17,241	1,229
5 1122 Treas - Tax Coll	71	0	159	18	24	2	171	2	1,424	0
6 1341 Human Resources	612	0	2,447	612	0	0	0	0	18,628	0
7 1124 Central Services	(0)	0	1,685	0	0	0	0	0	0	0
8 1671 Buildings & Grounds	0	47,729	17,590	0	0	0	0	0	0	0
9 1904 Information Technology	1,502	3,674	0	0	8,368	0	0	0	1,328	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	13,377	0	713	79	109	3	196	128	8,611	0
Total Current Allocations	89,461	54,502	29,598	2,689	9,410	41	1,017	1,392	47,642	1,229
Less: Fixed Costs (& Adjustments)	50,666	35,473	30,051	1,473	2,644	93	771	990	59,940	1,315
Carry-Forward	38,795	19,029	(453)	1,216	6,766	(52)	246	402	(12,298)	(86)
Proposed Costs	\$128,256	\$73,531	\$29,146	\$3,905	\$16,176	\$(11)	\$1,262	\$1,794	\$35,344	\$1,143

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**County of Lake
OMB A-87 Countywide Cost Allocation Plan**

FY13 for use in FY15

Summary Schedule

Department	3122 Lampson Airport	3123 Lampson Fld Cap Proj	4010 Environ Health	4011 Public Health	4012 Health Admin	4014 Mental Health Svcs	4015 Alcohol & Oth Drug Svc	4016 Tobacco Education	4018 Alcoholism Programs	4019 Mental Health Svcs Act
1 Building Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	0	0	168	285	87	784	255	0	0	0
4 1121 Auditor-Controller/County Clerk	1,064	220	8,705	13,888	6,118	36,219	14,165	249	1,578	82
5 1122 Treas - Tax Coll	44	4	351	1,113	358	4,409	1,025	10	0	0
6 1341 Human Resources	(85)	0	8,257	13,241	16,746	68,970	12,484	0	0	0
7 1124 Central Services	0	0	(9)	(18)	(7)	356	2	0	0	0
8 1671 Buildings & Grounds	0	0	(349)	3,652	31	18,178	4,698	0	0	0
9 1904 Information Technology	0	0	(763)	701	6,523	50,876	(11,650)	0	0	0
10 1231 County Counsel	0	0	1,317	3,952	0	8,248	0	0	0	0
11 1012 CAO	70	0	1,829	5,537	1,891	23,239	3,660	224	19	0
Total Current Allocations	1,094	224	19,507	42,350	31,747	211,280	24,638	484	1,597	82
Less: Fixed Costs (& Adjustments)	1,458	78	19,470	43,195	28,478	190,388	55,593	898	1,443	71
Carry-Forward	(364)	146	37	(845)	3,269	20,892	(30,955)	(414)	154	11
Proposed Costs	\$729	\$370	\$19,543	\$41,504	\$35,016	\$232,173	\$(6,317)	\$69	\$1,751	\$93

OMB A-87 Countywide Cost Allocation Plan

Summary Schedule

Department	4120 Grant & Contracts (Sanitation)	4121 Integrated Waste Mgmt	5011 Social Svcs Admin	5012 Social Services Special Prog's	5115 OJT Training	5121 General Welfare	5164 Housing Admin	5165 Housing Services	5166 CDBG Housing	5168 Senior Citizens Program
1 Building Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	0	172	2,340	100	149	0	62	0	0	0
4 1121 Auditor-Controller/County Clerk	98	9,662	99,587	3,577	2,723	54,235	(3,194)	1,012	405	79
5 1#22 Treas - Tax Coll	0	924	16,689	73	35	61	95	36	7	9
6 1341 Human Resources	0	8,082	114,414	4,893	7,340	0	3,028	0	0	0
7 1124 Central Services	0	77	11,583	0	0	0	(0)	0	0	0
8 1671 Buildings & Grounds	0	9,774	(18)	0	0	0	0	0	0	0
9 1904 Information Technology	0	3,879	5,269	0	0	0	0	384	0	0
10 1231 County Counsel	0	0	288,240	0	0	0	0	0	0	0
11 1012 CAO	0	3,976	31,351	528	276	27,414	402	82	5	134
Total Current Allocations	98	36,546	569,456	9,171	10,524	81,709	393	1,514	417	222
Less: Fixed Costs (& Adjustments)	0	51,260	548,051	0	18,465	108,901	5,940	844	754	326
Carry-Forward	0	(14,714)	21,405	0	(7,941)	(27,192)	(5,547)	670	(337)	(104)
Proposed Costs	\$98	\$21,831	\$590,862	\$9,171	\$2,582	\$54,517	\$(5,154)	\$2,185	\$81	\$118

**County of Lake
OMB A-87 Countywide Cost Allocation Plan**

Summary Schedule

Department	5169 Hsg HOME New Grant	5281 General Relief	5282 IHSS Public Authority	5321 Veterans Services	6022 Library	6023 Library Improvements	6131 UC Coop Extension	7011 Parks & Recreation	7073 Park Devel - Quimby	7201 Museum
1 Building Use	\$0	\$0	\$0	\$0	\$0	\$0	\$4,521	\$20,000	\$0	\$9,832
2 Equipment Use	0	0	0	0	0	0	0	34,270	0	789
3 1901 Insurance	0	0	0	37	124	0	25	124	0	21
4 1121 Auditor-Controller/County Clerk	416	909	1,282	2,694	10,688	287	3,384	12,700	98	4,026
5 1122 Treas - Tax Coll	8	225	0	121	800	76	160	1,914	0	162
6 1341 Human Resources	0	0	0	1,805	5,971	0	1,006	5,290	0	896
7 1124 Central Services	0	0	0	205	434	0	24	33	0	14
8 1671 Buildings & Grounds	0	0	0	3,005	51,253	0	22,753	0	0	55,997
9 1904 Information Technology	0	32	0	3,826	5,763	0	5,481	1,477	0	3,471
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	112	364	2,457	391	5,041	69	351	2,023	0	243
Total Current Allocations	536	1,530	3,740	12,085	80,075	432	37,706	77,831	98	75,450
Less: Fixed Costs (& Adjustments)	1,559	2,108	8,092	13,052	29,058	128	38,166	77,053	216	73,141
Carry-Forward	(1,023)	(578)	(4,352)	(967)	51,017	304	(460)	778	(118)	2,309
Proposed Costs	\$(488)	\$953	\$(613)	\$11,117	\$131,092	\$736	\$37,245	\$78,610	\$(19)	\$77,760

County of Lake
OMB A-87 Countywide Cost Allocation Plan

Summary Schedule

Department	7202 Museum Improvements	7999 Contingencies	8107 Flood/Lakebe d Adm	8100's Flood Zone (200- 206,208)	8200's Light Dist (210- 219,261)	8300's Sanit Distr (250- 253)	8400's CSA's	8463 CSA's (DPW)	8593 KV Wtrworks (293)	8695 Spec Dist Admin
1 Building Use	\$0	\$0	\$0	\$1,232	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	0	0	72	0	0	0	0	0	0	548
4 1121 Auditor-Controller/County Clerk	132	49	4,630	6,530	7,763	16,094	21,334	778	5,780	16,097
5 1122 Treas - Tax Coll	9	0	176	186	233	2,663	1,680	13	652	1,618
6 1341 Human Resources	0	0	3,432	0	0	0	0	0	0	26,541
7 1124 Central Services	0	0	93	0	0	0	254	0	0	1,933
8 1671 Buildings & Grounds	0	0	0	10,413	0	3,833	0	0	0	3,643
9 1904 Information Technology	0	0	8,183	(2,160)	0	(120)	0	0	0	6,973
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	10	0	1,752	1,211	117	7,850	3,277	15	1,144	12,221
Total Current Allocations	151	49	18,336	17,412	8,113	30,320	26,546	805	7,576	69,574
Less: Fixed Costs (& Adjustments)	101	0	21,320	17,700	6,548	37,908	46,749	686	10,877	95,354
Carry-Forward	50	0	(2,984)	(288)	1,565	(7,588)	(20,203)	119	(3,301)	(25,780)
Proposed Costs	\$201	\$49	\$15,353	\$17,123	\$9,677	\$22,732	\$6,342	\$925	\$4,275	\$43,794

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**County of Lake
OMB A-87 Countywide Cost Allocation Plan**

FY13 for use in FY15

Summary Schedule

Department	8798 Air Control Spec Prog	8799 Air Quality Mgmt Dist	8800's Court Funds (500's)	8803 LAFCo	8805 Law Library	8826 Redevelopm ent Obligations	8893 RDA	8894 RDA Program	9100-9799 Spec Distr (300's)	9905 Central Garage (905)
1 Building Use	\$0	\$(0)	\$18,636	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	0	57	0	0	0	0	0	0	0	0
4 1121 Auditor-Controller/County Clerk	82	4,553	8,496	1,148	1,356	13,062	115	82	52,387	4,313
5 1122 Treas - Tax Coll	0	415	10,347	75	104	20	0	0	7,574	1,737
6 1341 Human Resources	0	2,698	0	0	0	0	0	0	0	0
7 1124 Central Services	0	183	4,397	0	0	0	0	0	0	0
8 1671 Buildings & Grounds	0	754	57,142	0	8,220	0	0	0	0	470
9 1904 Information Technology	0	51	333	17	3,302	0	0	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	0	2,610	467	0	16	7,703	0	1,186	0	507
Total Current Allocations	82	11,321	99,818	1,240	12,998	20,786	115	1,268	59,961	7,027
Less: Fixed Costs (& Adjustments)	442	10,086	185,532	951	7,850	0	37,720	5,820	52,218	7,171
Carry-Forward	(360)	1,235	(85,714)	289	5,148	0	(37,605)	(4,552)	7,743	(144)
Proposed Costs	\$(278)	\$12,556	\$14,103	\$1,529	\$18,145	\$20,786	\$(37,491)	\$(3,284)	\$67,704	\$6,883

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County of Lake
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FY13 for use in FY15

Summary Schedule

Department	9907-9999 Equip Rental (907)	9911 Fleet Maint (911)	9918 Unemp Insur (918)	9919 Liab Insur (919)	9920 W/C Insur (920)	9989 Area Planning	Unallowed	All Other	9917 Self Funded Dental/Vision	4017 Health Admin Sub Abuse
1 Building Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,662	\$0	\$0
2 Equipment Use	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	0	75	0	0	0	0	0	0	0	0
4 1121 Auditor-Controller/County Clerk	4,781	4,149	200	837	1,108	0	65,605	543	0	0
5 1122 Treas - Tax Coll	1,671	233	7	37	48	0	525,617	16,757	0	0
6 1341 Human Resources	0	3,471	0	0	0	0	0	0	0	0
7 1124 Central Services	0	0	0	3	12	0	0	(1)	0	0
8 1671 Buildings & Grounds	0	0	0	0	0	0	(166,510)	2	0	0
9 1904 Information Technology	0	843	0	0	0	(420)	0	15,625	0	0
10 1231 County Counsel	0	0	0	(3,254)	(13,529)	0	421,250	0	0	0
11 1012 CAO	1,102	554	3,049	4,839	35,440	0	115,982	72	0	0
Total Current Allocations	7,554	9,325	3,257	2,463	23,079	(420)	961,945	63,660	0	0
Less: Fixed Costs (& Adjustments)	7,892	9,620	5,141	3,105	19,415	1,199	1,447,520	158,477	239	43
Carry-Forward	(338)	(295)	(1,884)	(642)	3,664	(1,619)	(485,575)	(94,817)	(239)	(43)
Proposed Costs	\$7,217	\$9,029	\$1,372	\$1,821	\$26,743	\$(2,039)	\$476,370	\$(31,158)	\$(239)	\$(43)

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County of Lake
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FY13 for use in FY15

Summary Schedule

Department	Total
1 Building Use	\$368,395
2 Equipment Use	314,875
3 1901 Insurance	10,679
4 1121 Auditor-Controller/County Clerk	782,315
5 1122 Treas - Tax Coll	617,504
6 1341 Human Resources	538,032
7 1124 Central Services	33,242
8 1671 Buildings & Grounds	487,099
9 1904 Information Technology	596,144
10 1231 County Counsel	708,674
11 1012 CAO	461,991
Total Current Allocations	<u>4,918,949</u>
Less: Fixed Costs (& Adjustments)	<u>5,843,201</u>
Carry-Forward	<u>(960,591)</u>
Proposed Costs	<u><u>\$3,958,358</u></u>