JOHN CHIANG
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Orange **Date: June 12, 2014**
Santa Ana, California **Filing Ref: ORA15**

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
2. Orange County Public Works
3. Space Costs
4. Auditor-Controller's Office
5. Chief Executive Office
6. Human Resources
7. County Counsel
8. Utilities Agency
9. Sheriff-Coroner Communications
10. Employees Benefits
11. Treasurer-Tax Collector
12. Internal Audit
13. Health & Other Self-Insured Employees Benefits(ISF)
14. Health Management Organization (HMO) Health Insurance (ISF)
15. Life Insurance (ISF)
16. Workers' Compensation (ISF)
17. Unemployment Insurance (ISF)
18. Property & Casualty Risk (ISF)
19. Transportation (ISF)
20. Publishing Services (ISF)
21. Information & Technology (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 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 ORANGE	**JOHN CHIANG** **CALIFORNIA STATE CONTROLLER**
BY Original signed by	**BY** Original signed by Anita Dagan for
Jan Grimes **Name**	**Hitomi Sekine, Bureau Chief** **Local Government Policy and Reporting** **Division of Accounting and Reporting**
Auditor-Controller **Title**	
6-18-2014 **Date**	6-26-2014 **Date**
	Negotiated by Sandeep Singh **Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachment

County of Orange
State of California
OMB A-87 Cost Allocation Plan FY 2014-15

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	012-2100 OCCS Program Admin
1 Building Depreciation	$181,850	$0	$28,167	$28,167	$28,167	$28,167	$28,167	$98,657	$0	$32,728
2 Equipment Depreciation	56,058	0	0	0	0	0	0	834	105,343	0
3 Intangible Amortization	107,470	259	4,366	3,581	3,876	3,839	3,792	16,358	156,153	5,946
4 080 OCPW	954,981	0	52,025	52,025	52,025	52,025	52,025	169,447	51,185	169
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	8,715	0	178	208	178	208	268	806	8,164	0
8 003 Auditor	50,411	640	2,927	2,341	2,382	2,400	2,026	13,136	441,137	2,351
9 017 CEO	81,220	813	3,087	2,882	3,039	2,894	2,707	11,511	66,688	18,586
10 054 Human Resources	87,072	0	2,814	2,058	2,021	2,299	2,107	8,083	87,472	586
11 025 County Counsel	195,452	0	110,456	110,445	110,444	110,448	110,446	277,908	1,497	8
12 014 CAPS Program	131,612	212	4,994	3,970	4,193	4,303	4,168	17,439	144,396	5,171
13 040 Utilities	221,646	0	15,565	15,565	15,565	15,565	15,565	33,444	(61,109)	75,322
14 050 Office of Performance Audit	6,217	58	168	165	173	156	150	596	3,192	76
15 055 Sheriff Communications	0	0	5,995	5,995	5,995	9,858	5,995	1,998	0	0
16 056 Employee Benefits	4,761	0	111	158	117	111	99	508	1,970	27
17 074 Treas/Tax Collector	16	2	3	3	2	2	2	23	33	2
18 079 Internal Audit	6,621	0	184	550	184	184	184	552	63,130	3,110
19 060 Sheriff Security 1486	32,615	0	37,067	37,067	37,067	37,067	37,067	78,467	0	0
Total Current Allocations	2,126,717	1,984	268,107	265,180	265,428	269,526	264,768	729,767	1,069,251	144,082
Less: Fixed Costs (& Adjustments)	1,993,045	3,964	237,154	234,744	234,794	237,497	234,923	742,735	830,358	317,384
Carry-Forward	133,672	(1,980)	30,953	30,436	30,634	32,029	29,845	(12,968)	238,893	(173,302)
Proposed Costs	$2,260,389	$4	$299,060	$295,616	$296,062	$301,555	$294,613	$716,799	$1,308,144	$(29,220)

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Summary Schedule

Department	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	016 2005 Lease Revenue Refunding Bonds	019 Cap Aquis Financing	020 Tax & Rev Anticipation Notes	021 2005 Refunding Recovery Bonds	026 District Attorney
1 Building Depreciation	$0	$0	$0	$0	$50,265	$0	$0	$0	$0	$996,178
2 Equipment Depreciation	0	0	0	0	63,846	0	0	0	0	461,038
3 Intangible Amortization	2,591	5,927	20,202	44,762	128,093	156	89	1	92	175,536
4 080 OCPW	0	904	355	4,305	29,571	0	0	0	0	83,515
5 000 Interest Expense	0	0	0	0	0	0	0	0	0	64,043
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	20,948
8 003 Auditor	1,241	3,807	11,518	19,930	62,834	391	224	0	260	166,420
9 017 CEO	1,491	4,484	13,497	20,176	65,649	0	147	0	0	271,705
10 054 Human Resources	354	3,334	3,562	20,677	37,152	0	0	0	0	256,893
11 025 County Counsel	(588)	(102)	(136)	284	1,361	0	0	0	0	95,957
12 014 CAPS Program	2,303	6,535	18,359	47,093	123,713	128	73	1	76	246,648
13 040 Utilities	0	0	0	0	3,621	0	0	0	0	170,660
14 050 Office of Performance Audit	39	193	305	945	2,567	0	3	0	0	20,732
15 055 Sheriff Communications	0	0	0	0	32,702	0	0	0	0	109,783
16 056 Employee Benefits	17	188	261	295	2,006	0	0	0	0	13,283
17 074 Treas/Tax Collector	1	4	25	12	74,246	0	0	0	0	61
18 079 Internal Audit	0	184	185	737	2,210	0	0	0	0	94,749
19 060 Sheriff Security 1486	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	7,449	25,458	68,133	159,216	679,836	675	536	2	428	3,248,149
Less: Fixed Costs (& Adjustments)	51,192	27,137	114,358	177,019	744,640	875	588	153	493	2,264,760
Carry-Forward	(43,743)	(1,679)	(46,225)	(17,803)	(64,804)	(200)	(52)	(151)	(65)	983,389
Proposed Costs	$(36,294)	$23,779	$21,908	$141,413	$615,032	$475	$484	$(149)	$363	$4,231,538

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Department	027 Child Support Services	029 Public Administrator	030 Public Guardian	031 Registrar of Voters	032 S-C Emergency Mgmt Division	034 OC Watersheds	036 Capital Projects	039 IBM Mainframe	041 Grand Jury	042-1000 HCA Public Health
1 Building Depreciation	$2,840	$10,957	$21,913	$42,188	$205,378	$4,657	$0	$0	$29,374	$591,702
2 Equipment Depreciation	0	2,612	0	276,114	34,083	35,482	0	0	0	0
3 Intangible Amortization	127,605	10,169	124,263	166,364	6,835	34,915	5,152	13	2,988	278,793
4 080 OCPW	20,956	5,342	11,349	37,814	0	13,718	69,161	0	635	172,128
5 000 Interest Expense	1,510	0	0	0	41,528	0	0	0	0	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 038 Data Systems Development	16,489	434	1,338	1,772	505	981	0	0	0	9,656
8 003 Auditor	62,969	4,318	55,632	75,156	6,054	64,997	8,434	2,212	8,727	429,307
9 017 CEO	156,350	2,791	13,244	45,939	8,246	44,493	4,019	9,255	2,171	313,181
10 054 Human Resources	210,318	2,482	13,896	27,314	4,620	10,415	0	0	0	221,623
11 025 County Counsel	3,790	658,335	1,316,809	67,491	19,892	(16)	0	0	103,708	34,790
12 014 CAPS Program	186,678	9,181	108,616	149,698	7,925	33,866	4,226	11	2,451	328,935
13 040 Utilities	758	1,376	7,069	126,124	0	(34,206)	0	0	5,941	22,754
14 050 Office of Performance Audit	9,199	210	944	2,430	446	1,747	105	768	90	17,119
15 055 Sheriff Communications	156	7	0	2,472	9,906	98	0	0	75	3,552
16 056 Employee Benefits	9,100	104	887	711	291	653	0	0	0	11,510
17 074 Treas/Tax Collector	28	53	1,022	811	6	19	4	0	11	12,072
18 079 Internal Audit	61,518	367	737	2,026	368	1,474	1	736	1	43,637
19 060 Sheriff Security 1486	0	0	0	0	0	0	0	0	0	3,790
Total Current Allocations	870,264	708,738	1,677,719	1,024,424	346,083	213,293	91,102	12,995	156,172	2,494,549
Less: Fixed Costs (& Adjustments)	645,692	2,539,987	282,355	1,247,901	245,778	205,634	401,127	13,915	99,463	2,903,013
Carry-Forward	224,572	(1,831,249)	1,395,364	(223,477)	100,305	7,659	(310,025)	(920)	56,709	(408,464)
Proposed Costs	$1,094,836	$(1,122,511)	$3,073,083	$800,947	$446,388	$220,952	$(218,923)	$12,075	$212,881	$2,086,085

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Department	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	051 Office of Independent Review	057 Probation	058 Public Defender	059 Clerk-Recorder
1 Building Depreciation	$517,284	$5,095	$14,476	$3,528	$936,256	$0	$11,225	$2,432,857	$278,413	$188,714
2 Equipment Depreciation	0	0	0	0	25,424	0	0	76,947	197,864	452,478
3 Intangible Amortization	356,997	107,740	106,207	97	544,625	133	1,369	498,499	106,356	53,813
4 080 OCPW	117,475	9,944	36,060	0	99,283	0	1,424	1,077,912	390,070	479,061
5 000 Interest Expense	0	0	0	1,876	110,301	0	0	312,044	76,597	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 038 Data Systems Development	26,007	6,009	22,151	0	10,079	0	30	36,885	11,732	3,139
8 003 Auditor	582,841	106,411	215,031	338	270,731	1,030	926	316,829	79,561	37,065
9 017 CEO	672,549	162,615	522,785	436	127,566	3,019	1,219	408,163	163,594	36,734
10 054 Human Resources	325,447	111,452	136,489	0	104,917	0	293	398,426	109,505	30,028
11 025 County Counsel	99,465	21,304	74,936	0	1,447	0	4	405,465	11,399	160,970
12 014 CAPS Program	426,582	137,476	130,424	79	499,384	109	1,270	589,993	142,176	58,686
13 040 Utilities	21,531	2,424	(30,624)	942	248,012	0	7,232	425,778	134,042	130,776
14 050 Office of Performance Audit	46,168	10,664	39,328	27	8,584	241	73	27,132	11,459	1,821
15 055 Sheriff Communications	9,627	21,535	40,134	0	230,694	0	0	315,174	587	57
16 056 Employee Benefits	13,847	5,170	5,071	0	6,298	0	24	21,039	7,294	1,664
17 074 Treas/Tax Collector	2,871	815	436	0	4,725	0	1	2,960	3,954	1,741
18 079 Internal Audit	52,951	10,672	39,557	0	7,733	184	0	49,914	11,225	2,754
19 060 Sheriff Security 1486	0	0	0	0	0	0	0	3,476	2,217	19,066
Total Current Allocations	3,271,642	719,326	1,352,461	7,323	3,236,059	4,716	25,090	7,399,493	1,738,045	1,658,567
Less: Fixed Costs (& Adjustments)	3,580,698	1,390,355	0	11,352	2,521,044	5,205	18,285	6,873,934	1,688,831	1,757,943
Carry-Forward	(309,056)	(671,029)	0	(4,029)	715,015	(489)	6,805	525,559	49,214	(99,376)
Proposed Costs	$2,962,586	$48,297	$1,352,461	$3,294	$3,951,074	$4,227	$31,895	$7,925,052	$1,787,259	$1,559,191

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Department	060-9900 Sheriff Coroner	060-1411 North Patrol Bureau	060-1413 South Patrol Bureau	060-1414 Stanton Police Svcs	060-1415 ECB	060-1417 Harbor Patrol	060-1418 Air Support Detail	060-1419 Control One	060-1481 Airport Detail	060-1482 Yorba Linda Police Svcs
1 Building Depreciation	$1,388,535	$12,083	$0	$0	$52,888	$0	$0	$52,865	$0	$0
2 Equipment Depreciation	3,231,347	0	19,067	0	21,507	182,969	441,658	0	0	24,037
3 Intangible Amortization	331,570	26,786	138,767	11,139	14,773	20,756	5,284	6,084	25,318	6,500
4 080 OCPW	463,881	94	646	0	0	2,068	0	0	0	0
5 000 Interest Expense	0	0	0	0	10,694	0	0	10,689	0	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 038 Data Systems Development	285	0	0	0	0	0	0	0	0	0
8 003 Auditor	347,976	22,201	100,628	9,660	9,211	21,120	7,065	3,403	14,478	5,380
9 017 CEO	479,033	45,939	210,373	20,263	20,263	34,333	8,740	6,443	30,538	11,110
10 054 Human Resources	210,523	23,315	126,477	8,850	15,381	17,410	2,228	6,281	32,723	5,582
11 025 County Counsel	1,600,720	322	1,743	122	212	240	30	86	451	77
12 014 CAPS Program	377,620	33,672	177,295	13,578	19,836	25,762	5,452	8,142	37,189	8,133
13 040 Utilities	790,073	33,290	96,004	0	0	0	0	0	0	0
14 050 Office of Performance Audit	26,842	2,888	14,322	1,098	1,206	2,009	455	418	2,413	679
15 055 Sheriff Communications	412,762	77,632	93,483	9,633	42,514	3,030	6,855	42,170	0	11,436
16 056 Employee Benefits	12,841	1,614	8,446	691	846	1,097	142	354	2,267	342
17 074 Treas/Tax Collector	303	14	56	7	5	19	11	1	4	3
18 079 Internal Audit	42,046	2,578	12,339	921	1,105	1,658	368	368	2,026	553
19 060 Sheriff Security 1486	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	9,716,357	282,428	999,646	75,962	210,441	312,471	478,288	137,304	147,407	73,832
Less: Fixed Costs (& Adjustments)	8,354,215	339,644	926,526	0	309,750	240,223	466,872	125,515	125,080	0
Carry-Forward	1,362,142	(57,216)	73,120	0	(99,309)	72,248	11,416	11,789	22,327	0
Proposed Costs	$11,078,499	$225,212	$1,072,766	$75,962	$111,132	$384,719	$489,704	$149,093	$169,734	$73,832

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Department	060-1487 OCTA Security Svcs	060-5461 Prof Standards	060-5462 Training	060-7471 Men's Central Jail	060-7472 Theo Lacy	060-7473 Musick	060-7474 Women's Central Jail	060-7478 IRC	060-9490 Purchasing	060-9491 Admin
1 Building Depreciation	$0	$106,890	$346,844	$589,619	$5,004,441	$174,374	$160,433	$1,640,365	$0	$19,434
2 Equipment Depreciation	0	1,634	28,496	13,550	2,283	4,800	0	9,594	0	0
3 Intangible Amortization	6,970	105,000	45,815	38,878	93,107	33,813	12,200	89,939	3,527	6,823
4 080 OCPW	0	13,557	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	93,239
8 003 Auditor	4,450	161,376	36,881	22,437	64,637	27,952	6,514	63,489	1,853	6,175
9 017 CEO	10,509	203,320	53,063	54,969	141,572	53,792	15,461	119,157	56,709	11,129
10 054 Human Resources	6,556	22,291	52,316	51,980	122,718	34,980	13,793	112,398	2,231	6,573
11 025 County Counsel	90	258	721	717	1,692	483	190	1,550	30	73
12 014 CAPS Program	9,007	95,505	63,834	57,975	137,956	45,290	16,929	130,178	4,013	8,238
13 040 Utilities	0	68,860	178,744	1,841,424	2,598,561	931,007	350,267	1,728,129	0	53,542
14 050 Office of Performance Audit	849	1,704	3,452	4,515	10,955	3,722	1,283	8,927	138	798
15 055 Sheriff Communications	19,712	2,819	81,508	59,215	401,693	58,846	78,484	143,693	0	24,372
16 056 Employee Benefits	554	1,018	3,088	3,390	7,989	2,406	837	6,753	114	333
17 074 Treas/Tax Collector	1	17	23	0	19	17	0	23	2	6
18 079 Internal Audit	737	1,473	2,947	3,868	9,576	3,314	1,105	7,735	184	736
19 060 Sheriff Security 1486	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	59,435	785,722	897,732	2,742,537	8,597,199	1,374,796	657,496	4,061,930	68,801	231,471
Less: Fixed Costs (& Adjustments)	51,115	742,792	701,553	3,319,150	8,765,814	1,199,552	644,960	3,801,791	98,927	128,154
Carry-Forward	8,320	42,930	196,179	(576,613)	(168,615)	175,244	12,536	260,139	(30,126)	103,317
Proposed Costs	$67,755	$828,652	$1,093,911	$2,165,924	$8,428,584	$1,550,040	$670,032	$4,322,069	$38,675	$334,788

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Department	060-9493 Financial Admin	060-9496 Supply/Reproductions	063-3200 Orangewood	063-4001 Social Svcs Agcy	071 Bldg & Safety Gen'l Fund	073 Alternate Defender	080-1100 OCPW Admin	080-3100 OCPW Facilities & RE	080-4100 OCPW Watersheds	080-5100 OCPW OC Engineering
1 Building Depreciation	$163,217	$8,860	$323,887	$112,052	$0	$2,295	$180,068	$4,830	$0	$7,271
2 Equipment Depreciation	13,238	0	0	0	2,517	0	334,672	0	0	3,018
3 Intangible Amortization	17,683	2,621	54,759	1,024,266	20,431	543	57,482	13,609	1,302	33,045
4 080 OCPW	67,245	0	1,111	571,664	(402)	154	151,296	19,923	0	312,682
5 000 Interest Expense	0	0	0	7,549	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	107,707	387	0	0	0	0	0
8 003 Auditor	24,181	2,147	28,783	1,147,052	32,565	3,065	166,504	5,957	358	9,477
9 017 CEO	14,330	3,262	47,666	991,652	32,951	10,989	67,640	92,743	2,769	24,912
10 054 Human Resources	14,543	1,172	55,768	1,103,850	4,389	0	122,596	4,350	0	406
11 025 County Counsel	201	16	769	304,272	(732)	0	54,754	(726)	0	5
12 014 CAPS Program	21,803	2,738	72,903	1,330,425	18,961	445	62,728	13,346	1,068	27,309
13 040 Utilities	105,147	24,409	9,682	67,887	0	807	5,847	6,387	0	58,574
14 050 Office of Performance Audit	1,026	70	3,070	71,423	1,237	903	2,813	450	15	881
15 055 Sheriff Communications	477	0	118	5,097	0	0	587	0	0	247,669
16 056 Employee Benefits	976	52	3,071	55,286	285	0	1,851	278	0	43
17 074 Treas/Tax Collector	11,102	4	15	1,491	12	0	27	4	0	4
18 079 Internal Audit	52,142	0	2,579	160,112	1,105	737	388,199	368	0	737
19 060 Sheriff Security 1486	0	0	0	0	0	0	0	887	0	0
Total Current Allocations	507,311	45,351	604,181	7,061,785	113,706	19,938	1,597,064	162,406	5,512	726,033
Less: Fixed Costs (& Adjustments)	606,290	49,581	586,135	6,253,199	86,186	27,297	1,156,833	79,822	(2,721)	690,970
Carry-Forward	(98,979)	(4,230)	18,046	808,586	27,520	(7,359)	440,231	82,584	8,233	35,063
Proposed Costs	$408,332	$41,121	$622,227	$7,870,371	$141,226	$12,579	$2,037,295	$244,990	$13,745	$761,096

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Department	080-6200 OCPW Building & Safety	080-7100 OCPW Ag Commissioner	080-8100 OCPW Planning & Dev Svcs	080-9100 OCPW Planned Comm	080-0950 OCPW Director	081 Trial Courts	103 OC Meth Lab Invest	104 Criminal Justice Facility	105 Courthouse Temp Const	106 County Tidelands NB
1 Building Depreciation	$0	$0	$82,272	$0	$0	$0	$0	$0	$0	$78,176
2 Equipment Depreciation	0	18,095	0	0	0	0	0	0	0	22,272
3 Intangible Amortization	11	41,111	17,792	0	11,606	3,473	197	7,309	800	7,554
4 080 OCPW	0	6,634	2,533	0	20,835	0	0	78,983	0	24,762
5 000 Interest Expense	0	0	0	0	0	0	0	0	(9,707)	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 038 Data Systems Development	0	0	0	0	9,264	0	0	0	0	208
8 003 Auditor	51	24,967	30,286	0	3,852	4,072	386	4,602	1,610	5,089
9 017 CEO	394	12,365	32,127	0	14,373	6,972	7	7,095	4	16,106
10 054 Human Resources	0	11,866	6,372	0	514	0	0	0	0	2,308
11 025 County Counsel	0	112	(581)	0	1,147	0	0	(859)	0	32
12 014 CAPS Program	9	39,677	17,792	0	9,778	2,849	162	5,995	657	7,355
13 040 Utilities	0	0	0	0	41	0	0	0	0	2,657
14 050 Office of Performance Audit	0	802	1,044	0	72	523	1	188	0	576
15 055 Sheriff Communications	0	0	2,787	0	0	0	0	0	0	0
16 056 Employee Benefits	0	683	322	0	32	0	0	0	0	110
17 074 Treas/Tax Collector	0	8,376	14	0	5,050	20	1	6	0	5
18 079 Internal Audit	0	736	921	0	0	369	0	184	0	552
19 060 Sheriff Security 1486	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	465	165,424	193,681	0	76,564	18,278	754	103,503	(6,636)	167,762
Less: Fixed Costs (& Adjustments)	1,178	106,183	153,872	113	80,961	27,795	2,776	291,386	27,251	169,549
Carry-Forward	(713)	59,241	39,809	(113)	(4,397)	(9,517)	(2,022)	(187,883)	(33,887)	(1,787)
Proposed Costs	$(248)	$224,665	$233,490	$(113)	$72,167	$8,761	$(1,268)	$(84,380)	$(40,523)	$165,975

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Department	107 Remittance Proc'g Equip	108 OC Dana Point Harbor	109 Co Automatic Fingerprint ID	11A Superior Court	112 County Infra Project	113 Building & Safety	114 Fish & Game Prop	115 OC Road	116 Narc Forf & Seizure Fund	117 OC Housing Auth
1 Building Depreciation	$0	$503,036	$0	$361,876	$0	$0	$0	$157,560	$0	$694
2 Equipment Depreciation	63,509	24,139	6,163	0	0	0	0	0	7,748	17,036
3 Intangible Amortization	95	27,524	4,632	556,422	62	6,303	65	158,668	8,481	732
4 080 OCPW	0	8,606	0	359,998	0	0	0	29,490	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	416	357	0	0	0	0	5,500	89	0
8 003 Auditor	116	63,520	2,657	254,813	26	2,506	19	172,273	13,870	690
9 017 CEO	473	60,971	2,884	333,251	3	9	0	179,335	2,115	1,075
10 054 Human Resources	0	4,995	3,356	4,347	0	0	0	57,040	879	0
11 025 County Counsel	0	(661)	46	6,647	0	0	0	(2,023)	13	0
12 014 CAPS Program	78	24,684	5,483	698,371	51	5,170	53	158,773	7,398	600
13 040 Utilities	0	(1,608)	0	77,656	0	0	0	54,834	0	0
14 050 Office of Performance Audit	16	3,620	179	27,654	0	1	0	10,305	110	52
15 055 Sheriff Communications	0	0	0	0	0	0	0	147	0	0
16 056 Employee Benefits	0	281	172	662,375	0	0	0	3,649	47	0
17 074 Treas/Tax Collector	0	296	2	582	0	12	0	99	9	3
18 079 Internal Audit	0	13,751	184	23,941	0	0	0	8,840	184	0
19 060 Sheriff Security 1486	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	64,287	733,570	26,115	3,367,933	142	14,001	137	994,490	40,943	20,882
Less: Fixed Costs (& Adjustments)	136,467	901,694	18,452	2,323,703	61,197	21,555	191	875,740	92,354	37,923
Carry-Forward	(72,180)	(168,124)	7,663	1,044,230	(61,055)	(7,554)	(54)	118,750	(51,411)	(17,041)
Proposed Costs	$(7,893)	$565,446	$33,778	$4,412,163	$(60,913)	$6,447	$83	$1,113,240	$(10,468)	$3,841

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Department	118 Sheriff Regional Narc Supp	120 OC Public Libraries	122 Motor Vehicle Theft Task Force	124 Domestic Violence	12A MHSA Housing Fund	12B Department of Labor Grants Fund	12C Child Support Program Development	12D Clerk Recrdr Spec Rev	12G Real Estate Prosecution	12H Prop 64 Consumr Protect
1 Building Depreciation	$0	$2,814,282	$0	$0	$0	$0	$0	$0	$0	$0
2 Equipment Depreciation	137,823	83,482	5,909	0	0	0	0	0	0	0
3 Intangible Amortization	7,266	198,091	5,094	1,261	55	62	89	1,060	353	353
4 080 OCPW	0	66,479	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	10,049	119	0	0	0	0	0	0	0
8 003 Auditor	19,002	119,763	7,284	1,094	16	85	32	1,848	128	1,343
9 017 CEO	18,062	110,479	7,526	2,054	2	56	32	2,979	2	949
10 054 Human Resources	0	94,851	1,250	0	0	0	0	0	0	0
11 025 County Counsel	0	1,397	17	0	0	0	0	0	0	0
12 014 CAPS Program	5,960	210,085	4,806	1,035	45	51	73	870	289	290
13 040 Utilities	899	41,200	0	0	0	0	0	0	0	0
14 050 Office of Performance Audit	939	6,544	550	110	0	0	3	229	0	27
15 055 Sheriff Communications	33,634	137	0	0	0	0	0	0	0	0
16 056 Employee Benefits	0	4,329	85	0	0	0	0	0	0	0
17 074 Treas/Tax Collector	17	69	7	2	0	0	0	0	0	1
18 079 Internal Audit	737	5,709	552	184	0	0	0	230,679	0	0
19 060 Sheriff Security 1486	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	224,339	3,766,946	33,199	5,740	118	254	229	237,665	772	2,963
Less: Fixed Costs (& Adjustments)	244,311	1,655,806	42,352	4,902	139	3,413	357	2,340	1,077	11,618
Carry-Forward	(19,972)	2,111,140	(9,153)	838	(21)	(3,159)	(128)	235,325	(305)	(8,655)
Proposed Costs	$204,367	$5,878,086	$24,046	$6,578	$97	$(2,905)	$101	$472,990	$467	$(5,692)

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Department	12J Prop 69 DNA identification	12Y Juvenile Just Reform	128 Survey Monument Preserv	129 Off Highway Veh Fees	13A Litigation Reserve	13N OC TOB Settle	13Y Mental Health Svcs Act	13Z Bioterrorism CDC Fund	132 Sheriff Narc Pgm	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	0	52,674	0
3 Intangible Amortization	1,500	77	334	53	49	61	173	108	3,194	84
4 080 OCPW	0	0	0	0	0	0	0	0	(76)	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	1,256	123	106	22	14	16	29,832	1,089	6,977	30
9 017 CEO	7	396	139	0	0	0	345	5	8,813	2
10 054 Human Resources	0	0	0	0	0	0	0	0	0	0
11 025 County Counsel	0	0	0	0	0	0	0	0	0	0
12 014 CAPS Program	1,230	63	274	43	40	50	142	88	2,620	69
13 040 Utilities	0	0	0	0	0	0	0	0	0	0
14 050 Office of Performance Audit	1	0	12	0	0	0	29	0	339	0
15 055 Sheriff 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	10	0
18 079 Internal Audit	0	0	0	0	0	0	0	0	368	0
19 060 Sheriff Security 1486	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	3,994	659	865	118	103	127	30,521	1,290	74,919	185
Less: Fixed Costs (& Adjustments)	5,666	2,513	967	144	127	196	22,184	2,776	55,669	257
Carry-Forward	(1,672)	(1,854)	(102)	(26)	(24)	(69)	8,337	(1,486)	19,250	(72)
Proposed Costs	$2,322	$(1,195)	$763	$92	$79	$58	$38,858	$(196)	$94,169	$113

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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 Conts & Fac Devel	14R Ward Welfare	14S Equitable Sharing Forfeiture Program Fund
1 Building Depreciation	$0	$187,922	$0	$0	$0	$0	$0	$0	$0	$0
2 Equipment Depreciation	0	0	0	0	0	0	0	2,263	0	0
3 Intangible Amortization	607	11,217	212	60	324	124	53	1,123	2,350	49
4 080 OCPW	3,924	286,071	0	0	0	0	0	(440)	210	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	59	0	0	0	0	0	0	30	0
8 003 Auditor	246	9,646	936	24	1,002	290	18	5,290	3,450	14
9 017 CEO	357	8,465	3,417	1	3,084	581	18	4,703	784	0
10 054 Human Resources	0	586	0	0	0	0	0	0	293	0
11 025 County Counsel	0	(39)	0	0	0	0	0	0	4	0
12 014 CAPS Program	498	9,495	174	49	266	102	44	921	2,075	40
13 040 Utilities	(7,768)	4,611	0	0	0	0	0	0	0	0
14 050 Office of Performance Audit	20	427	284	0	135	25	1	96	32	0
15 055 Sheriff Communications	0	0	0	0	0	0	0	196	0	0
16 056 Employee Benefits	0	36	0	0	0	0	0	0	16	0
17 074 Treas/Tax Collector	0	3	1	0	1	0	0	3	4	0
18 079 Internal Audit	0	368	185	0	184	0	0	1	0	0
19 060 Sheriff Security 1486	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	(2,116)	518,867	5,209	134	4,996	1,122	134	14,156	9,248	103
Less: Fixed Costs (& Adjustments)	33,903	1,110,225	10,570	132	2,852	1,356	127	16,192	8,052	45
Carry-Forward	(36,019)	(591,358)	(5,361)	2	2,144	(234)	7	(2,036)	1,196	58
Proposed Costs	$(38,135)	$(72,491)	$(152)	$136	$7,140	$888	$141	$12,120	$10,444	$161

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Department	14T Facil Develop & Maint Fund	14U Court Facilities	14Y Indemnification Reserve	14Z Litigation Reserve	140 Air Quality Improv	141 Shrf Substation Fee	143 Jail Commissary	144 Inmate Welfare Fund	145 Rev Neutral Fund	146 Workforce Invest Act
1 Building Depreciation	$777,156	$153,312	$0	$0	$0	$161,399	$0	$143,687	$0	$0
2 Equipment Depreciation	0	0	0	0	0	0	21,922	0	0	1,865
3 Intangible Amortization	93	23	50	49	66	53	16,412	12,091	0	24,149
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	1,070	714	0	0
8 003 Auditor	28	49	14	15	39	16	19,754	12,053	3,703	18,770
9 017 CEO	12	0	2	8	82	6	31,867	14,439	0	36,292
10 054 Human Resources	0	0	0	0	0	0	10,472	7,945	0	0
11 025 County Counsel	0	0	0	0	0	0	144	109	0	0
12 014 CAPS Program	76	19	41	40	54	44	18,718	13,905	0	19,809
13 040 Utilities	0	0	0	0	0	0	3,346	0	0	0
14 050 Office of Performance Audit	1	0	0	1	7	0	1,207	676	0	1,967
15 055 Sheriff Communications	0	0	0	0	0	0	261	10,080	0	0
16 056 Employee Benefits	0	0	0	0	0	0	663	481	0	0
17 074 Treas/Tax Collector	0	0	0	0	0	0	25	11	0	20
18 079 Internal Audit	0	0	0	0	0	0	1,105	553	0	1,658
19 060 Sheriff Security 1486	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	777,366	153,403	107	113	248	161,518	126,966	216,744	3,703	104,530
Less: Fixed Costs (& Adjustments)	801	30,179	133	139	300	161,766	191,485	230,537	961	114,361
Carry-Forward	776,565	123,224	(26)	(26)	(52)	(248)	(64,519)	(13,793)	2,742	(9,831)
Proposed Costs	$1,553,931	$276,627	$81	$87	$196	$161,270	$62,447	$202,951	$6,445	$94,699

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Department	148 FCPP Foothill Circ	15A OCDA Successor Santa Ana Heights	15B CEO Single Fam Housing	15E OCDA Successor SA Heights 93 Bond	15F Orange County Housing Authority	15G-2100 OCCS Program Admin	15G-2300 OCCS Housing & Comm Dev	15L 800 MHZ CCCS	15N Delta Spec Rev	15T El Toro Improvmnt Fund
1 Building Depreciation	$0	$0	$0	$0	$0	$0	$0	$266,514	$0	$0
2 Equipment Depreciation	0	0	0	0	4,304	0	0	3,660,961	0	0
3 Intangible Amortization	1,534	26	94	27	38,452	25	22,588	1,605	177	73
4 080 OCPW	(96)	0	41,155	0	16,554	7,518	14,419	0	0	(62)
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	3,092	297	0	0	0	0
8 003 Auditor	5,189	8	153	8	23,694	21	12,145	1,473	290	453
9 017 CEO	2,159	6	26	1	29,647	153	17,296	2,700	126	1,123
10 054 Human Resources	0	0	0	0	30,467	0	3,326	0	0	0
11 025 County Counsel	(52)	0	0	0	14,158	0	(8,776)	85	0	0
12 014 CAPS Program	1,258	21	77	22	46,830	21	20,197	1,317	145	60
13 040 Utilities	(42,559)	0	0	0	0	0	0	837	0	0
14 050 Office of Performance Audit	105	1	2	0	2,017	13	791	33	1	93
15 055 Sheriff Communications	147	0	0	0	363	0	0	0	0	0
16 056 Employee Benefits	0	0	0	0	1,776	202	1	0	0	0
17 074 Treas/Tax Collector	1	0	0	0	380	0	9	1	1	0
18 079 Internal Audit	1	0	0	0	1,658	0	736	0	0	1
19 060 Sheriff Security 1486	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	(32,313)	62	41,507	58	213,392	8,250	82,732	3,935,526	740	1,741
Less: Fixed Costs (& Adjustments)	(1,988)	466	369	151	89,376	72,305	145,145	4,424,285	906	15,425
Carry-Forward	(30,325)	(404)	41,138	(93)	124,016	(64,055)	(62,413)	(488,759)	(166)	(13,684)
Proposed Costs	$(62,638)	$(342)	$82,645	$(35)	$337,408	$(55,805)	$20,319	$3,446,767	$574	$(11,943)

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Department	15U Strat Prior Afford Hsg	151 South County Roadway Improve Prog	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
1 Building Depreciation	$0	$0	$0	$0	$58,533	$0	$0	$0	$0	$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Intangible Amortization	36	9	24,725	332	9,803	1,701	4,773	2,253	118	102
4 080 OCPW	0	0	0	0	219,862	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	72	3,107	10,418	98	15,223	777	1,852	1,397	129	96
9 017 CEO	349	13,304	16,926	0	6,073	8	0	0	185	145
10 054 Human Resources	0	0	549	0	0	0	0	0	0	0
11 025 County Counsel	0	0	1,201	0	67	0	0	0	26	26
12 014 CAPS Program	29	7	29,302	273	10,483	1,395	3,915	1,848	97	84
13 040 Utilities	0	0	0	0	112,396	0	0	0	0	0
14 050 Office of Performance Audit	20	1,104	1,405	0	504	1	0	0	6	7
15 055 Sheriff Communications	0	0	0	0	20	0	0	0	0	0
16 056 Employee Benefits	0	0	1,090	0	287	0	0	0	0	0
17 074 Treas/Tax Collector	0	0	0	0	19	18	1	1	0	0
18 079 Internal Audit	0	921	1,289	0	369	0	0	0	0	0
19 060 Sheriff Security 1486	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	506	18,452	86,905	703	433,639	3,900	10,541	5,499	561	460
Less: Fixed Costs (& Adjustments)	1,182	0	60,365	983	495,253	4,941	6,626	7,277	0	0
Carry-Forward	(676)	0	26,540	(280)	(61,614)	(1,041)	3,915	(1,778)	0	0
Proposed Costs	$(170)	$18,452	$113,445	$423	$372,025	$2,859	$14,456	$3,721	$561	$460

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Department	16C OCDA Redevelop Successor Agency	170 Housing Asset Fund	17A OC Retiree Medical Trust	17B Health Savings/Reimb Acct	17C 1.62 Retirement - Defined Contribution Plan	171 OCDA Successor Low/Mod Income Housing	173 OCDA Successor SA Heights Sur	182 Local Trans Fund	185 State Trans Assist	204 San Diego Creek Mitigation
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	183	448	37,062	6,385	627	94	40	344	73	0
4 080 OCPW	0	0	0	0	0	0	(482)	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	360	248	11,127	2,319	662	10,189	25	805	61	0
9 017 CEO	1,474	736	133	0	0	43,341	139	0	0	0
10 054 Human Resources	0	0	0	0	0	0	0	0	0	0
11 025 County Counsel	0	0	0	0	0	0	0	0	0	0
12 014 CAPS Program	150	367	30,400	5,237	514	77	33	282	60	0
13 040 Utilities	0	0	0	0	0	0	0	0	0	0
14 050 Office of Performance Audit	94	61	11	0	0	3,596	12	0	0	0
15 055 Sheriff 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	1	1	0	0	2	0	0
18 079 Internal Audit	1	0	0	0	0	3,131	0	0	0	0
19 060 Sheriff Security 1486	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	2,262	1,860	78,733	13,942	1,804	60,428	(233)	1,433	194	0
Less: Fixed Costs (& Adjustments)	0	0	42,436	8,136	898	2,845	4,707	1,867	130	9
Carry-Forward	0	0	36,297	5,806	906	57,583	(4,940)	(434)	64	(9)
Proposed Costs	$2,262	$1,860	$115,030	$19,748	$2,710	$118,011	$(5,173)	$999	$258	$(9)

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Department	213 Sales & Use Tax Comp Fund	215 Emergency Medical Air Transportation Act Trust	216 VLF Prop Tax Comp	225 OC Child & Families	249 Retirement Contributions	270 Compressed Natural Gas Enterprise Fund	272 Prima Deschecha Landfill	280 Airport	288 FRB Landfill Wetland Creation	289 Info & Tech ISF
1 Building Depreciation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$399,152
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Intangible Amortization	435	102	435	18,656	235,533	833	3	118,961	2	78,194
4 080 OCPW	0	0	0	9,634	0	0	0	360	0	294,205
5 000 Interest Expense	0	0	0	0	0	0	0	0	0	100,475
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	4,935	0	2,013
8 003 Auditor	198	1,976	198	81,846	67,058	645	1	158,873	1	54,132
9 017 CEO	0	0	0	107,778	0	873	0	259,953	0	108,710
10 054 Human Resources	0	0	0	15	0	0	0	72,957	0	14,479
11 025 County Counsel	0	0	0	50	0	0	0	1,995	0	(507)
12 014 CAPS Program	357	84	357	17,128	193,198	683	3	122,175	2	349,306
13 040 Utilities	0	0	0	0	0	2,958	0	0	0	58,319
14 050 Office of Performance Audit	0	0	0	6,146	0	54	0	13,990	0	6,368
15 055 Sheriff Communications	0	0	0	235	0	0	0	56,631	0	0
16 056 Employee Benefits	0	0	0	265	0	0	0	2,863	0	949
17 074 Treas/Tax Collector	4	0	4	45	2	15	0	106	0	801
18 079 Internal Audit	0	0	0	5,340	0	0	0	74,545	0	5,525
19 060 Sheriff Security 1486	0	0	0	0	0	0	0	0	0	22,811
Total Current Allocations	994	2,162	994	247,138	495,791	6,061	7	888,344	5	1,494,932
Less: Fixed Costs (& Adjustments)	1,256	98	1,270	322,457	360,879	(37,573)	0	719,042	0	1,778,030
Carry-Forward	(262)	2,064	(276)	(75,319)	134,912	43,634	0	169,302	0	(283,098)
Proposed Costs	$732	$4,226	$718	$171,819	$630,703	$49,695	$7	$1,057,646	$5	$1,211,834

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Department	290 Insured Health Plans ISF	291 Unemployment ISF	292 Self-Insrd PPO Health Plans ISF	293 WC ISF	294 Prop & Casualty Risk ISF	296 OC Fleet Services	297 Reprograph ISF	298 Self-Ins Benefits ISF	299 OC Waste & Recycling	29Z Life Ins ISF
1 Building Depreciation	$0	$0	$0	$0	$0	$9,998	$9,813	$0	$162,216	$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Intangible Amortization	88,881	34,436	59,091	10,031	16,484	122,985	12,365	48,292	150,549	55,109
4 080 OCPW	0	0	0	2,631	11	70,542	4,413	0	19,549	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	476	357	1,992	446	0	7,956	0
8 003 Auditor	66,286	9,761	21,294	11,050	33,504	129,981	13,096	15,705	67,157	16,814
9 017 CEO	843	320	8,469	138,362	127,224	85,823	18,091	4,694	290,948	169
10 054 Human Resources	0	0	0	3,694	3,634	19,853	5,573	0	107,716	0
11 025 County Counsel	0	0	0	1,757	18,365	273	77	0	2,217	0
12 014 CAPS Program	72,905	28,246	48,470	10,082	15,345	110,842	12,939	39,612	161,343	45,204
13 040 Utilities	0	0	0	0	0	10,920	4,440	0	31,886	0
14 050 Office of Performance Audit	0	17	661	1,118	2,012	3,193	618	361	11,952	0
15 055 Sheriff Communications	0	0	0	0	0	6,663	144	0	391	0
16 056 Employee Benefits	0	1,627	0	238	201	1,309	284	0	4,765	0
17 074 Treas/Tax Collector	2	0	1	6	81	117	388	2	573	1
18 079 Internal Audit	0	0	553	921	1,658	39,349	552	368	15,252	0
19 060 Sheriff Security 1486	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	228,917	74,407	138,539	180,366	218,876	613,840	83,239	109,034	1,034,470	117,297
Less: Fixed Costs (& Adjustments)	172,591	33,797	114,204	142,633	210,460	903,224	94,970	69,712	1,113,040	89,229
Carry-Forward	56,326	40,610	24,335	37,733	8,416	(289,384)	(11,731)	39,322	(78,570)	28,068
Proposed Costs	$285,243	$115,017	$162,874	$218,099	$227,292	$324,456	$71,508	$148,356	$955,900	$145,365

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Department	400 OC Flood	405 OC Parks CSA 26	424 Aliso Viejo CFD	428 OCDA Successor NDAPP Surplus	429 Arbitrage Rebate	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
1 Building Depreciation	$1,038,344	$2,806,914	$0	$10,072	$0	$0	$0	$0	$0	$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Intangible Amortization	188,204	221,601	62	388	53	51	52	1,331	229	218
4 080 OCPW	234,556	164,992	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	6,511	7,671	0	0	0	0	0	0	0	0
8 003 Auditor	206,341	175,508	29	354	25	14	15	1,208	61	45
9 017 CEO	231,124	247,205	69	552	0	0	1	2,912	71	2
10 054 Human Resources	66,993	77,586	0	0	0	0	0	0	0	0
11 025 County Counsel	1,491	1,201	0	0	0	0	0	0	0	0
12 014 CAPS Program	187,730	220,705	51	319	44	42	43	1,092	188	179
13 040 Utilities	22,282	187,834	0	0	0	0	0	1,202	0	0
14 050 Office of Performance Audit	13,557	11,664	1	13	0	0	0	83	1	0
15 055 Sheriff Communications	103	89,630	0	0	0	0	0	0	0	0
16 056 Employee Benefits	4,227	4,242	0	0	0	0	0	0	0	0
17 074 Treas/Tax Collector	168	200	0	1	0	0	0	2	0	0
18 079 Internal Audit	5,846	28,153	0	0	0	0	0	0	0	0
19 060 Sheriff Security 1486	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	2,207,477	4,245,106	212	11,699	122	107	111	7,830	550	444
Less: Fixed Costs (& Adjustments)	1,640,473	6,073,833	336,752	18,055	154	133	135	24,519	669	662
Carry-Forward	567,004	(1,828,727)	(336,540)	(6,356)	(32)	(26)	(24)	(16,689)	(119)	(218)
Proposed Costs	$2,774,481	$2,416,379	$(336,328)	$5,343	$90	$81	$87	$(8,859)	$431	$226

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Department	477 CSA #22 E Yorba Linda	479 CFD 99-1 Ser A Ladera	480 CFD 99-1 Ser A Ladera Cons	481 CFD 86-2 Ser A RSM Const	482 Special M-R Reserve	483 CFD 86-1 Const	484 CFD 86-2 DS	486 CFD Ladera Const	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	481	189	50	101	50	35	215	334	179	243
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	258	229	81	170	14	79	315	973	216	298
9 017 CEO	670	262	3	320	0	281	432	3,233	254	629
10 054 Human Resources	0	0	0	0	0	0	0	0	0	0
11 025 County Counsel	0	36	0	0	0	0	142	0	36	36
12 014 CAPS Program	394	155	41	83	41	28	176	274	147	199
13 040 Utilities	92	0	0	0	0	0	0	0	0	0
14 050 Office of Performance Audit	4	8	0	3	0	23	8	189	7	10
15 055 Sheriff 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	1	0	0	0	0	0	1	2	0	1
18 079 Internal Audit	0	0	0	0	0	0	0	184	0	0
19 060 Sheriff Security 1486	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,900	879	175	677	105	446	1,289	5,189	839	1,416
Less: Fixed Costs (& Adjustments)	2,475	687	1,380	133	179	170	757	2,214	688	723
Carry-Forward	(575)	192	(1,205)	544	(74)	276	532	2,975	151	693
Proposed Costs	$1,325	$1,071	$(1,030)	$1,221	$31	$722	$1,821	$8,164	$990	$2,109

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Department	490 Dimensions/Serrano	492 MV CFD 87-3 DS	494 Aliso Viejo CFD 88-1 DS	496 Lomas Laguna CFD 88-2 DS	497 Lomas Laguna CFD 88-2 Const	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
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	180	181	211	144	62	182	215	232	506	182
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	203	208	286	124	17	205	265	344	833	206
9 017 CEO	169	207	372	218	1	178	192	238	832	186
10 054 Human Resources	0	0	0	0	0	0	0	0	0	0
11 025 County Counsel	36	36	36	36	0	36	36	36	36	36
12 014 CAPS Program	148	148	173	118	51	149	176	190	415	149
13 040 Utilities	0	0	0	0	0	0	0	0	0	0
14 050 Office of Performance Audit	5	8	17	4	0	5	7	10	50	6
15 055 Sheriff 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	1	0	0	0	1	1	1	0
18 079 Internal Audit	0	0	0	0	0	0	0	0	0	0
19 060 Sheriff Security 1486	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	741	788	1,096	644	131	755	892	1,051	2,673	765
Less: Fixed Costs (& Adjustments)	689	743	1,086	646	170	711	791	1,045	2,571	722
Carry-Forward	52	45	10	(2)	(39)	44	101	6	102	43
Proposed Costs	$793	$833	$1,106	$642	$92	$799	$993	$1,057	$2,775	$808

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Department	510 Baker Ranch CFD 87-6 Const	511 Baker Ranch CFD 87-6 DS	513 Coto de Caza CFD 87-8 DS	514 Santa Teresita CFD 87-9 Const	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	52T AD 01-1 Newport Coast Conv #1	521 RSM CFD 87-5 (D) A 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	62	211	184	61	257	184	191	196	188	177
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	17	254	208	17	326	185	207	208	175	193
9 017 CEO	1	186	252	0	247	287	179	170	337	174
10 054 Human Resources	0	0	0	0	0	0	0	0	0	0
11 025 County Counsel	0	171	36	0	36	36	36	36	36	36
12 014 CAPS Program	51	173	151	50	211	151	156	161	154	145
13 040 Utilities	0	0	0	0	0	0	0	0	0	0
14 050 Office of Performance Audit	0	6	7	0	6	5	5	5	5	5
15 055 Sheriff 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	1	0	0	1	0	0	0	0	0
18 079 Internal Audit	0	0	0	0	0	0	0	0	0	0
19 060 Sheriff Security 1486	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	131	1,002	838	128	1,084	848	774	776	895	730
Less: Fixed Costs (& Adjustments)	175	764	766	174	892	511	708	649	494	706
Carry-Forward	(44)	238	72	(46)	192	337	66	127	401	24
Proposed Costs	$87	$1,240	$910	$82	$1,276	$1,185	$840	$903	$1,296	$754

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Department	522 AD 01-1 Newport Coast Const Grp 2	523 AD 01-1 Newport Coast Grp 2 DS	524 Newport Coast IV Construction	525 Newport Coast IV DS	528 Mission Viejo CFD 87-3 Con	529 Ladera CFD 2004-1 Constr	530 Ladera CFD 2004-1 DS	531 AD 01-1 Newport Coast Constr Var	532 Ladera Const	533 Ladera 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	1	207	21	1	50	130	195	0	50	191
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	16	232	6	0	14	1,622	261	0	105	230
9 017 CEO	0	345	0	0	0	6,283	215	0	1	211
10 054 Human Resources	0	0	0	0	0	0	0	0	0	0
11 025 County Counsel	0	36	0	0	0	0	36	0	0	36
12 014 CAPS Program	1	169	17	1	41	107	160	0	41	157
13 040 Utilities	0	0	0	0	0	0	0	0	0	0
14 050 Office of Performance Audit	0	5	0	0	0	489	8	0	0	8
15 055 Sheriff 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	1	0	0	0
18 079 Internal Audit	0	0	0	0	0	369	0	0	0	0
19 060 Sheriff Security 1486	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	18	994	44	2	105	9,000	876	0	197	833
Less: Fixed Costs (& Adjustments)	9	632	139	889	126	20,558	833	1,159	212	726
Carry-Forward	9	362	(95)	(887)	(21)	(11,558)	43	(1,159)	(15)	107
Proposed Costs	$27	$1,356	$(51)	$(885)	$84	$(2,558)	$919	$(1,159)	$182	$940

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Department	534 AD1-01 Group 3 Debt Svc	536 Newport Coast AD 01-1 Group 4 Conversion Debt Svcs	546 Ladera CFD 00-1 Const	547 Ladera CFD 00-1 DS	549 RSM CFD 87-5E DS	550 Newport Ridge AD 92-1 Con	551 Newport Ridge AD 92-1 DS	552 Newport Ridge Series B	553 Foothill Ranch CFD Const	554 CFD Ladera Const
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	201	142	50	188	197	52	266	53	50	276
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	231	152	89	229	209	15	331	15	14	693
9 017 CEO	355	169	10	208	229	1	284	5	1	1,574
10 054 Human Resources	0	0	0	0	0	0	0	0	0	0
11 025 County Counsel	36	36	0	36	36	0	36	0	0	0
12 014 CAPS Program	165	116	41	154	162	43	218	44	41	226
13 040 Utilities	0	0	0	0	0	0	0	0	0	0
14 050 Office of Performance Audit	6	5	1	8	5	0	5	0	0	121
15 055 Sheriff 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	1
18 079 Internal Audit	0	0	0	0	0	0	0	0	0	184
19 060 Sheriff Security 1486	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	994	620	191	823	838	111	1,140	117	106	3,075
Less: Fixed Costs (& Adjustments)	615	56	4,790	705	658	132	735	142	4,430	2,049
Carry-Forward	379	564	(4,599)	118	180	(21)	405	(25)	(4,324)	1,026
Proposed Costs	$1,373	$1,184	$(4,408)	$941	$1,018	$90	$1,545	$92	$(4,218)	$4,101

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Department	555 CFD Ladera DS	556 RSM CFD 87-5C Const	558 Coto de Caza CFD 87-8 Con	590 IHSS Public Auth	704 Buena Park Library	707 Placentia Library	725 Surfside Colony Storm Water	728 Silverado MOD Rec	749 Sunset Bch Sanitary	754 OC Cemetery Dist
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	185	50	50	1,212	55	8,117	0	1,108	1,581	17,903
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	236	14	14	3,920	15	23,718	0	2,761	4,580	25,620
9 017 CEO	194	0	0	2,773	1	3,339	0	146	1,949	6,501
10 054 Human Resources	0	0	0	0	0	0	0	0	0	0
11 025 County Counsel	36	0	0	0	0	0	0	0	0	84
12 014 CAPS Program	151	41	41	994	46	6,658	0	909	1,297	17,747
13 040 Utilities	0	0	0	0	0	0	0	0	0	0
14 050 Office of Performance Audit	7	0	0	155	0	277	0	12	162	539
15 055 Sheriff Communications	0	0	0	0	0	0	0	0	0	18
16 056 Employee Benefits	0	0	0	0	0	0	0	0	0	353
17 074 Treas/Tax Collector	0	0	0	4	0	16	0	4	4	42
18 079 Internal Audit	0	0	0	184	0	185	0	0	184	552
19 060 Sheriff Security 1486	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	809	105	105	9,242	117	42,310	0	4,940	9,757	69,359
Less: Fixed Costs (& Adjustments)	673	130	133	14,283	237	39,088	43	5,404	9,689	65,734
Carry-Forward	136	(25)	(28)	(5,041)	(120)	3,222	(43)	(464)	68	3,625
Proposed Costs	$945	$80	$77	$4,201	$(3)	$45,532	$(43)	$4,476	$9,825	$72,984

County of Orange
State of California
OMB A-87 Cost Allocation Plan FY 2014-15

Summary Schedule

Department	770 LAFCO	787 SA River Flood Prot	828 OC CC Parking	All Other	2nd Allocation Orphans	Total
1 Building Depreciation	$6,870	$0	$523,412	$9,560,252	$0	$37,422,083
2 Equipment Depreciation	0	0	0	0	0	10,252,675
3 Intangible Amortization	2,486	99	6,271	453,812	0	8,724,279
4 080 OCPW	24,547	0	41,522	479,905	0	8,234,552
5 000 Interest Expense	0	0	0	23,337	0	750,936
6 000 Space Costs	0	0	0	0	0	0
7 038 Data Systems Development	0	0	0	0	0	452,119
8 003 Auditor	997	36	13,853	517,859	0	8,163,518
9 017 CEO	1,148	36	11,034	18,598	0	8,906,463
10 054 Human Resources	0	0	0	0	0	5,019,305
11 025 County Counsel	18	0	(74)	324,081	0	6,436,624
12 014 CAPS Program	2,698	81	5,144	372,243	0	9,897,698
13 040 Utilities	8,569	0	51	204,218	0	11,319,292
14 050 Office of Performance Audit	95	3	743	1,534	0	529,938
15 055 Sheriff Communications	0	0	0	4,574,807	0	7,412,594
16 056 Employee Benefits	100	0	0	0	0	922,599
17 074 Treas/Tax Collector	170	0	2	3,314	0	140,328
18 079 Internal Audit	1	0	553	643,383	0	2,284,128
19 060 Sheriff Security 1486	1,261	0	0	41,074	0	390,999
Total Current Allocations	48,960	255	602,511	17,218,417	0	127,260,130
Less: Fixed Costs (& Adjustments)	46,312	270	878,938	9,094,828	0	113,845,395
Carry-Forward	2,648	(15)	(276,427)	8,123,589	0	11,888,873
Proposed Costs	$51,608	$240	$326,084	$25,342,006	$0	$139,149,003