



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Lake
Lakeport, California**

**Date: June 29, 2015
Filing Ref: LAK16**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2015-16** 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 **2013-14** fiscal year and as estimated costs for the **2015-16** 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, 2015**, 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. Central Services | 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 2 CFR Part 225, 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

**BETTY T. YEE
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

07/01/15

07/09/15

Date

Date

**Negotiated by Eric Perez
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment

County of Lake
OMB A-87 Countywide Cost Allocation Plan

FY14 for use in FY16
 12/15/2014

Summary Schedule

Department	1011 Board of Supervisors	1014 Clerk to BOS	1120 Non Dept'l	1123 Assessor	1451 Reg of Voters	1661 Communicati ons	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	526	0	1,361	43,432	0	0	0	0	0
3 1901 Insurance	6	1	0	18	4	0	0	0	0	0
4 1121 Auditor-Controller/County Clerk	4,014	1,586	4,868	7,372	5,325	0	939	174	212	44
5 1122 Treas - Tax Coll	107	89	5	291	640	0	61	0	3	8
6 1341 Human Resources	3,175	635	0	9,906	2,032	0	0	0	0	0
7 1124 Central Services	(74)	264	0	1,071	931	0	176	0	0	0
8 1671 Buildings & Grounds	10,918	11,996	0	29,445	22,890	0	0	0	0	0
9 1904 Information Technology	6,802	933	0	132,088	13,741	0	213	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	718	(7,110)	11	1,640	1,450	0	233	0	27	9
Total Current Allocations	26,568	9,730	4,883	185,399	92,509	0	1,622	174	242	61
Less: Fixed Costs (& Adjustments)	25,947	(4,067)	5,647	194,114	115,194	0	(7,175)	120	308	232
Carry-Forward	621	13,797	(764)	(8,715)	(22,685)	0	8,797	54	(66)	(171)
Proposed Costs	\$27,188	\$23,527	\$4,119	\$176,683	\$69,824	\$0	\$10,420	\$228	\$176	\$(110)

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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	\$3,840	\$0	\$0	\$6,479	\$0	\$0
2 Equipment Use	0	0	0	0	1,679	0	0	1,771	2,497	0
3 1901 Insurance	0	1	0	0	2	0	0	7	13	0
4 1121 Auditor-Controller/County Clerk	541	6,016	0	98	4,196	134	1,386	4,897	7,726	854
5 1122 Treas - Tax Coll	144	862	0	1	234	0	145	247	203	132
6 1341 Human Resources	0	13	0	0	1,113	0	0	3,969	6,730	0
7 1124 Central Services	(1)	(38)	0	0	1,876	0	(15)	(200)	0	0
8 1671 Buildings & Grounds	0	0	0	0	8,700	0	0	75,833	0	(8,207)
9 1904 Information Technology	0	563	0	0	3,522	0	7,078	(1,309)	(460)	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	17,150	80,245	5,669	4,633	48,317	1,862	69,174	2,840	1,449	(15,386)
Total Current Allocations	17,835	87,662	5,669	4,731	73,479	1,995	77,768	94,534	18,158	(22,608)
Less: Fixed Costs (& Adjustments)	(9,379)	6,389	6,523	91	51,335	590	68,055	101,087	19,835	14,933
Carry-Forward	27,214	81,273	(854)	4,640	22,144	1,405	9,713	(6,553)	(1,677)	(37,541)
Proposed Costs	\$45,048	\$168,935	\$4,815	\$9,371	\$95,622	\$3,401	\$87,480	\$87,982	\$16,481	\$(60,149)

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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	14,675	0	0	3,626	4,669	0	0	58,112
3 1901 Insurance	0	0	38	0	41	6	0	0	0	83
4 1121 Auditor-Controller/County Clerk	5,497	909	17,227	639	12,583	4,566	606	330	148	30,011
5 1122 Treas - Tax Coll	11	385	977	119	974	198	2	3	10	2,166
6 1341 Human Resources	0	0	19,425	0	22,195	3,145	0	0	0	40,948
7 1124 Central Services	0	(79)	(216)	0	1,866	48	0	0	0	998
8 1671 Buildings & Grounds	0	9,913	58,597	126	2,879	33,839	0	0	0	58,051
9 1904 Information Technology	0	516	15,840	0	1,018	1,299	0	0	0	107,212
10 1231 County Counsel	0	0	0	0	3,122	0	0	0	0	0
11 1012 CAO	408	191	5,055	(5,962)	8,767	501	825	12	35	11,100
Total Current Allocations	5,916	11,858	145,237	(5,077)	53,444	52,601	6,101	345	192	320,734
Less: Fixed Costs (& Adjustments)	7,161	8,864	132,598	(3,733)	51,574	25,231	7,832	398	238	317,451
Carry-Forward	(1,245)	2,994	12,639	(1,344)	1,870	27,370	(1,731)	(53)	(46)	3,283
Proposed Costs	\$4,670	\$14,853	\$157,877	\$(6,421)	\$55,315	\$79,970	\$4,370	\$292	\$147	\$324,018

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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	11,497	1,089	0	0	0	0	0	0	0	0
3 1901 Insurance	15	0	5	3	0	0	0	0	0	0
4 1121 Auditor-Controller/County Clerk	6,324	1,016	4,478	3,284	565	77	575	58	106	174
5 1122 Treas - Tax Coll	393	114	124	164	21	16	50	0	53	0
6 1341 Human Resources	6,754	0	2,540	1,905	0	0	0	0	0	0
7 1124 Central Services	(33)	0	0	(2)	0	0	0	0	0	0
8 1671 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 1904 Information Technology	36,002	334	0	1,754	0	0	0	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	1,333	264	456	460	810	31	11	0	38	0
Total Current Allocations	95,236	2,817	7,603	7,567	1,396	123	636	58	197	174
Less: Fixed Costs (& Adjustments)	73,576	2,154	7,649	9,294	1,242	169	1,436	154	109	220
Carry-Forward	21,660	663	(46)	(1,727)	154	(46)	(800)	(96)	88	(46)
Proposed Costs	\$116,896	\$3,480	\$7,557	\$5,841	\$1,551	\$78	\$(164)	\$(37)	\$285	\$128

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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	\$113,885	\$776
2 Equipment Use	0	0	0	0	0	0	0	0	41,026	4,889
3 1901 Insurance	0	0	0	0	0	0	0	0	89	42
4 1121 Auditor-Controller/County Clerk	147	758	634	112	343	257	294	98	32,192	19,408
5 1122 Treas - Tax Coll	0	181	138	3	8	61	101	0	2,105	1,174
6 1341 Human Resources	0	0	0	0	0	0	0	0	41,560	16,318
7 1124 Central Services	0	0	0	0	0	0	0	0	752	974
8 1671 Buildings & Grounds	0	0	0	0	0	0	0	0	2,426	6,358
9 1904 Information Technology	0	0	0	0	0	0	0	0	41,417	24,726
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	0	41	156	0	0	43	67	18	11,255	4,949
Total Current Allocations	147	980	928	115	351	360	462	116	286,707	79,614
Less: Fixed Costs (& Adjustments)	0	1,813	1,047	165	578	281	195	85	266,614	150,021
Carry-Forward	0	(833)	(119)	(50)	(227)	79	267	30	20,093	(70,407)
Proposed Costs	\$147	\$146	\$810	\$65	\$124	\$440	\$730	\$146	\$306,800	\$9,207

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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	6,573	0	0	0	0	0	0	0	1,131	3,990
3 1901 Insurance	23	0	0	7	8	0	0	0	15	9
4 1121 Auditor-Controller/County Clerk	9,652	937	688	5,657	6,085	0	319	931	9,275	11,433
5 1122 Treas - Tax Coll	496	25	33	336	263	0	17	2	400	654
6 1341 Human Resources	8,856	0	0	3,636	4,095	0	0	0	8,446	4,551
7 1124 Central Services	83	0	0	157	1,003	0	0	0	209	150
8 1671 Buildings & Grounds	19,530	0	0	18,913	7,835	0	0	0	0	7,994
9 1904 Information Technology	4,865	0	0	6,320	9,403	0	0	0	32,303	56,213
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	2,036	3,062	185	950	4,181	0	219	18	2,096	1,161
Total Current Allocations	76,101	4,025	906	39,561	34,390	0	555	951	53,875	140,714
Less: Fixed Costs (& Adjustments)	72,615	5,307	1,040	51,210	22,217	274	661	947	46,181	88,960
Carry-Forward	3,486	(1,282)	(134)	(11,649)	12,173	(274)	(106)	4	7,694	51,754
Proposed Costs	\$79,587	\$2,743	\$772	\$27,912	\$46,563	\$(274)	\$449	\$956	\$61,570	\$192,468

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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	81,581	0	663	0	0	0	0	0	0	0
3 1901 Insurance	2	0	5	0	0	0	0	0	39	0
4 1121 Auditor-Controller/County Clerk	2,041	0	3,550	1,556	647	36	847	963	18,416	0
5 1122 Treas - Tax Coll	84	0	136	34	22	5	231	9	1,240	0
6 1341 Human Resources	1,208	0	2,540	0	0	0	0	0	20,195	0
7 1124 Central Services	(20)	0	1,484	0	0	0	0	0	0	0
8 1671 Buildings & Grounds	0	44,679	30,822	0	0	0	0	0	0	0
9 1904 Information Technology	700	0	0	0	7,922	0	0	0	2,105	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	46,026	0	946	39	121	0	234	112	7,637	0
Total Current Allocations	131,622	47,778	42,226	1,629	8,712	41	1,311	1,084	49,631	0
Less: Fixed Costs (& Adjustments)	57,842	45,582	38,831	3,136	4,700	61	1,117	1,129	56,385	1,317
Carry-Forward	73,780	2,196	3,395	(1,507)	4,012	(20)	194	(45)	(6,754)	(1,317)
Proposed Costs	\$205,402	\$49,974	\$45,621	\$122	\$12,723	\$21	\$1,505	\$1,039	\$42,878	\$(1,317)

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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	14	32	8	85	26	0	0	0
4 1121 Auditor-Controller/County Clerk	1,115	290	8,469	15,037	6,307	48,525	16,497	534	1,475	80
5 1122 Treas - Tax Coll	47	12	375	1,186	382	4,947	1,187	6	0	0
6 1341 Human Resources	0	0	7,317	16,886	27,399	84,117	14,149	0	0	0
7 1124 Central Services	0	0	(67)	(215)	(57)	(295)	(68)	0	0	0
8 1671 Buildings & Grounds	0	0	212	1,876	(2,260)	7,126	(1,726)	0	0	0
9 1904 Information Technology	0	0	(2,253)	3,734	(1,190)	54,159	(2,734)	0	0	0
10 1231 County Counsel	0	0	1,341	4,022	0	4,313	0	0	0	0
11 1012 CAO	67	0	1,677	4,549	3,088	15,455	2,587	262	15	0
Total Current Allocations	1,228	302	17,086	47,107	33,677	218,430	29,918	803	1,489	80
Less: Fixed Costs (& Adjustments)	1,062	145	22,502	45,508	12,718	210,360	37,175	580	1,748	59
Carry-Forward	166	157	(5,416)	1,599	20,959	8,070	(7,257)	223	(259)	21
Proposed Costs	\$1,394	\$460	\$11,670	\$48,706	\$54,636	\$226,501	\$22,661	\$1,025	\$1,230	\$102

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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	16	243	10	10	0	5	0	0	0
4 1121 Auditor-Controller/County Clerk	0	11,305	101,055	4,898	2,583	41,497	(3,019)	606	374	67
5 1122 Treas - Tax Coll	0	936	13,950	97	28	28	106	44	28	6
6 1341 Human Resources	0	8,550	131,496	5,239	5,715	0	2,510	0	0	0
7 1124 Central Services	0	2	10,305	0	0	0	(29)	0	0	0
8 1671 Buildings & Grounds	0	29,365	0	0	0	0	0	0	0	0
9 1904 Information Technology	0	4,295	(7,293)	0	0	0	0	0	0	0
10 1231 County Counsel	0	0	263,471	0	0	0	0	0	0	0
11 1012 CAO	0	3,096	31,310	532	167	26,692	369	77	10	141
Total Current Allocations	0	57,566	544,535	10,776	8,503	68,217	(58)	727	411	213
Less: Fixed Costs (& Adjustments)	225	63,421	566,067	0	11,951	90,789	1,991	553	512	270
Carry-Forward	(225)	(5,855)	(21,532)	0	(3,448)	(22,572)	(2,049)	174	(101)	(57)
Proposed Costs	\$(225)	\$51,711	\$523,004	\$10,776	\$5,055	\$45,644	\$(2,107)	\$901	\$311	\$157

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Department	5169 Hsg HOME New Grant	5281 General Relief	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
1 Building Use	\$0	\$0	\$0	\$0	\$0	\$0	\$4,521	\$32,177	\$0	\$10,332
2 Equipment Use	0	0	0	0	0	0	0	34,330	0	798
3 1901 Insurance	0	0	0	5	10	0	2	12	0	2
4 1121 Auditor-Controller/County Clerk	95	403	692	3,238	10,412	339	3,385	14,095	82	4,149
5 1122 Treas - Tax Coll	1	126	0	130	608	80	161	1,757	1	160
6 1341 Human Resources	0	0	0	2,396	5,255	0	1,050	4,914	0	776
7 1124 Central Services	0	0	0	191	430	0	(52)	30	0	(15)
8 1671 Buildings & Grounds	0	0	0	2,078	52,094	0	23,844	0	0	50,730
9 1904 Information Technology	0	0	0	4,099	13,234	0	4,709	1,738	0	3,442
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	1	246	1,861	421	1,973	21	367	1,833	0	221
Total Current Allocations	97	775	2,554	12,558	84,015	440	37,987	90,887	83	70,594
Less: Fixed Costs (& Adjustments)	179	1,611	5,082	13,663	16,343	350	55,562	85,438	212	70,582
Carry-Forward	(82)	(836)	(2,528)	(1,105)	67,672	90	(17,575)	5,449	(129)	12
Proposed Costs	\$14	\$(60)	\$25	\$11,452	\$151,688	\$529	\$20,412	\$96,335	\$(47)	\$70,607

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Department	7202 Museum Improvement s	7999 Contingencie s	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	8	0	0	0	0	0	0	52
4 1121 Auditor-Controller/County Clerk	122	107	4,705	5,874	6,672	14,657	19,790	749	4,868	19,884
5 1122 Treas - Tax Coll	7	0	169	263	226	3,063	1,927	12	792	1,645
6 1341 Human Resources	0	0	4,286	0	0	0	0	0	0	26,955
7 1124 Central Services	0	0	140	41	0	0	94	0	0	3,505
8 1671 Buildings & Grounds	0	0	0	18,245	0	3,964	0	0	0	4,866
9 1904 Information Technology	0	0	(760)	(15)	0	(885)	(645)	0	0	19,106
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	6	0	2,912	1,036	111	7,068	3,554	17	1,138	10,424
Total Current Allocations	136	107	11,460	26,676	7,009	27,868	24,720	778	6,798	86,438
Less: Fixed Costs (& Adjustments)	143	0	23,777	23,507	7,112	31,382	24,536	772	7,052	76,423
Carry-Forward	(7)	0	(12,317)	3,169	(103)	(3,514)	184	6	(254)	10,015
Proposed Costs	\$128	\$107	\$(857)	\$29,844	\$6,906	\$24,354	\$24,904	\$784	\$6,545	\$96,452

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Department	8798 Air Control Spec Prog	8799 Air Quality Mgmt Dist	8800's Court Funds (500's)	8803 LAFCo	8805 Law Library	8826 Re devel Obligations	8893 RDA	8894 RDA Program	9100-9799 Spec Distr (300's)	9905 Central Garage (905)
1 Building Use	\$0	\$(6,100)	\$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	5	0	0	0	0	0	0	0	0
4 1121 Auditor-Controller/County Clerk	107	4,956	8,297	1,245	1,450	1,661	40	107	43,341	2,613
5 1122 Treas - Tax Coll	0	388	24,353	69	92	2	0	0	7,522	837
6 1341 Human Resources	0	2,601	0	0	0	0	0	0	0	0
7 1124 Central Services	0	219	5,000	0	(18)	(0)	0	0	0	0
8 1671 Buildings & Grounds	0	1,261	235,246	0	27,870	0	0	0	0	165
9 1904 Information Technology	0	229	30	0	7,207	0	0	0	0	0
10 1231 County Counsel	0	0	5,392	0	0	0	0	0	0	0
11 1012 CAO	1	1,375	3,472	0	31	5,891	0	296	0	483
Total Current Allocations	108	4,935	300,426	1,313	36,630	7,555	40	403	50,863	4,098
Less: Fixed Costs (& Adjustments)	613	18,574	243,214	1,233	9,218	42,972	56,552	5,359	51,637	8,117
Carry-Forward	(505)	(13,639)	57,212	80	27,412	(35,417)	(56,512)	(4,956)	(774)	(4,019)
Proposed Costs	\$(397)	\$(8,704)	\$357,638	\$1,394	\$64,043	\$(27,863)	\$(56,472)	\$(4,553)	\$50,089	\$80

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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	\$21,783	\$0	\$0
2 Equipment Use	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	0	7	0	0	0	0	0	0	0	0
4 1121 Auditor-Controller/County Clerk	4,121	4,120	205	581	1,097	0	(129,048)	113	54	0
5 1122 Treas - Tax Coll	1,449	221	7	37	40	0	529,348	16,926	0	0
6 1341 Human Resources	0	3,780	0	0	0	0	0	0	0	0
7 1124 Central Services	0	0	0	(1)	(2)	0	0	0	0	0
8 1671 Buildings & Grounds	0	0	0	0	0	0	0	80	0	0
9 1904 Information Technology	0	(33)	0	0	0	(405)	0	21,404	0	0
10 1231 County Counsel	0	0	0	2,197	2,548	0	395,908	1,419	0	0
11 1012 CAO	1,057	559	442	2,412	(6,611)	0	140,765	0	0	0
Total Current Allocations	6,627	8,654	655	5,225	(2,928)	(405)	936,972	61,725	54	0
Less: Fixed Costs (& Adjustments)	9,674	9,217	12,068	(3,289)	12,238	1,341	1,404,293	73,969	0	0
Carry-Forward	(3,047)	(563)	(11,413)	8,514	(15,166)	(1,746)	(467,321)	(12,244)	0	0
Proposed Costs	\$3,580	\$8,091	\$(10,758)	\$13,740	\$(18,094)	\$(2,151)	\$469,651	\$49,480	\$54	\$0

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Department	2nd Allocation Orphans	Total
1 Building Use	\$0	\$366,388
2 Equipment Use	0	319,914
3 1901 Insurance	0	1,036
4 1121 Auditor-Controller/County Clerk	0	583,897
5 1122 Treas - Tax Coll	0	632,498
6 1341 Human Resources	0	591,279
7 1124 Central Services	0	30,502
8 1671 Buildings & Grounds	0	908,573
9 1904 Information Technology	0	634,295
10 1231 County Counsel	0	683,733
11 1012 CAO	0	596,290
Total Current Allocations	<u>0</u>	<u>5,348,404</u>
Less: Fixed Costs (& Adjustments)	<u>0</u>	<u>5,622,070</u>
Carry-Forward	<u>0</u>	<u>(284,750)</u>
Proposed Costs	<u>\$0</u>	<u>\$5,063,654</u>

