



BETTY T. YEE
California State Controller
Division of Accounting and Reporting

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Lake
Lakeport, California

Date: September 30, 2016
Filing Ref: LAK17

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 **2016-17** 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 the **Summary Schedule** (attached) are formally approved as actual costs for the **2014-15** fiscal year and as estimated costs for the **2016-17** 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, 2016**, 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. Human Resources | 11. Workers' Compensation Insurance (ISF) |
| 4. Central Services | 12. Self-Funded Health/Wellness (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: There are no adjustments in the 2016-17 Cost Allocation Plan.

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/County Clerk

Title

9-30-2016

9-30-2016

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**

FY15 for use in FY17
5/12/2016

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 | 769 | 0 | 2,828 | 42,750 | 0 | 0 | 0 | 0 | 0 |
| 3 1901 Insurance | 7 | 0 | 0 | 21 | 4 | 0 | 0 | 0 | 0 | 0 |
| 4 1121 Auditor-Controller/County Clerk | 3,666 | 396 | 5,792 | 7,598 | 5,759 | 0 | 416 | 149 | 155 | 31 |
| 5 1122 Treas - Tax Coll | 137 | 77 | 6 | 391 | 636 | 0 | 50 | 0 | 4 | 2 |
| 6 1341 Human Resources | 3,510 | 0 | 0 | 9,121 | 2,169 | 0 | 0 | 0 | 0 | 0 |
| 7 1124 Central Services | 35 | 228 | 0 | 1,858 | 2,908 | 0 | 285 | 0 | 0 | 0 |
| 8 1671 Buildings & Grounds | 10,601 | 11,499 | 0 | 28,405 | 22,157 | 0 | 0 | 0 | 0 | 0 |
| 9 1904 Information Technology | 4,033 | 12 | 0 | 114,304 | 11,840 | 0 | 366 | 0 | 0 | 0 |
| 10 1231 County Counsel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 1012 CAO | 654 | (50,569) | 155 | 2,058 | 2,109 | 0 | 230 | 0 | 39 | 2 |
| Total Current Allocations | 23,544 | (36,779) | 5,953 | 168,791 | 92,398 | 0 | 1,346 | 149 | 198 | 35 |
| Less: Prior Year Allocations | 20,464 | 5,282 | 6,360 | 188,329 | 95,273 | 6,103 | 1,663 | 180 | 212 | 13 |
| Carry-Forward | 3,080 | (42,061) | (407) | (19,538) | (2,875) | (6,103) | (317) | (31) | (14) | 22 |
| Proposed Costs | \$26,625 | \$(78,840) | \$5,546 | \$149,254 | \$89,523 | \$(6,103) | \$1,028 | \$118 | \$183 | \$57 |

County of Lake
OMB A-87 Countywide Cost Allocation Plan

FY15 for use in FY17
 5/12/2016

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 | \$6,147 | \$0 | \$0 | \$6,479 | \$0 | \$0 |
| 2 Equipment Use | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,771 | 2,497 | 0 |
| 3 1901 Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 | 15 | 0 |
| 4 1121 Auditor-Controller/County Clerk | 534 | 3,224 | 0 | 27 | 1,893 | 70 | 2,271 | 4,601 | 6,853 | 1,061 |
| 5 1122 Treas - Tax Coll | 42 | 350 | 0 | 0 | 85 | 1 | 263 | 313 | 203 | 34 |
| 6 1341 Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,361 | 7,721 | 0 |
| 7 1124 Central Services | 1 | 10 | 0 | 0 | 542 | 29 | 137 | 678 | 0 | 0 |
| 8 1671 Buildings & Grounds | 0 | 307 | 0 | 0 | 12,856 | 0 | 0 | 70,854 | 0 | (10,000) |
| 9 1904 Information Technology | 0 | 667 | 0 | 0 | 2,828 | 0 | 6,721 | 8,660 | 633 | 1,096 |
| 10 1231 County Counsel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 1012 CAO | 14,433 | 14,927 | 7,740 | 3,586 | 7,588 | 3,004 | 124,627 | 3,334 | 1,439 | (14,955) |
| Total Current Allocations | 15,010 | 19,486 | 7,740 | 3,613 | 31,939 | 3,104 | 134,019 | 101,060 | 19,360 | (22,764) |
| Less: Prior Year Allocations | (9,300) | 8,745 | 17,218 | 2,067 | 53,691 | 292 | 57,667 | 80,580 | 17,208 | (9,713) |
| Carry-Forward | 24,310 | 10,741 | (9,478) | 1,546 | (21,752) | 2,812 | 76,352 | 20,480 | 2,152 | (13,051) |
| Proposed Costs | \$39,320 | \$30,227 | \$(1,738) | \$5,159 | \$10,186 | \$5,916 | \$210,370 | \$121,541 | \$21,512 | \$(35,815) |

County of Lake
OMB A-87 Countywide Cost Allocation Plan

FY15 for use in FY17
5/12/2016

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 | \$12,591 |
| 2 Equipment Use | 0 | 0 | 15,425 | 0 | 0 | 3,370 | 3,531 | 0 | 0 | 60,275 |
| 3 1901 Insurance | 0 | 0 | 44 | 0 | 44 | 7 | 0 | 0 | 0 | 96 |
| 4 1121 Auditor-Controller/County Clerk | 5,297 | 992 | 14,917 | 990 | 11,959 | 4,422 | 447 | 363 | 309 | 29,011 |
| 5 1122 Treas - Tax Coll | 12 | 395 | 943 | 165 | 1,143 | 203 | 2 | 4 | 25 | 2,725 |
| 6 1341 Human Resources | 0 | 0 | 22,384 | 0 | 23,134 | 3,480 | 0 | 0 | 0 | 41,447 |
| 7 1124 Central Services | 0 | 39 | 748 | 0 | 3,338 | 107 | 0 | 0 | 0 | 1,505 |
| 8 1671 Buildings & Grounds | 0 | 21,665 | 63,763 | 0 | 454 | 7,701 | 0 | 0 | 0 | 35,254 |
| 9 1904 Information Technology | 0 | 2,046 | 14,385 | 0 | (423) | 777 | 0 | 0 | 0 | 142,815 |
| 10 1231 County Counsel | 0 | 0 | 0 | 0 | 55 | 0 | 0 | 0 | 0 | 0 |
| 11 1012 CAO | 0 | 169 | 5,741 | (5,597) | 10,033 | 521 | 458 | 12 | 35 | 11,603 |
| Total Current Allocations | 5,310 | 25,330 | 151,968 | (4,441) | 49,736 | 25,959 | 4,438 | 379 | 369 | 337,322 |
| Less: Prior Year Allocations | 7,142 | 35,681 | 118,649 | (4,706) | 55,298 | 25,895 | 5,751 | 455 | 177 | 321,214 |
| Carry-Forward | (1,832) | (10,351) | 33,319 | 265 | (5,562) | 64 | (1,313) | (76) | 192 | 16,108 |
| Proposed Costs | \$3,477 | \$14,978 | \$185,288 | \$(4,177) | \$44,175 | \$26,023 | \$3,125 | \$303 | \$561 | \$353,430 |

County of Lake
OMB A-87 Countywide Cost Allocation Plan

FY15 for use in FY17
 5/12/2016

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 | 11,497 | 2,825 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 1901 Insurance | 17 | 0 | 5 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 1121 Auditor-Controller/County Clerk | 6,097 | 1,107 | 3,886 | 3,426 | 530 | 127 | 591 | 126 | 208 | 230 |
| 5 1122 Treas - Tax Coll | 403 | 117 | 135 | 178 | 4 | 24 | 55 | 0 | 96 | 0 |
| 6 1341 Human Resources | 8,482 | 0 | 2,186 | 2,106 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 1124 Central Services | 35 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 1671 Buildings & Grounds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 1904 Information Technology | 14,712 | 2,339 | 0 | 852 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 1231 County Counsel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 1012 CAO | 1,391 | 308 | 508 | 494 | 613 | 35 | 12 | 0 | 33 | 0 |
| Total Current Allocations | 75,585 | 6,696 | 6,720 | 7,062 | 1,148 | 186 | 658 | 126 | 337 | 230 |
| Less: Prior Year Allocations | 79,646 | 2,008 | 7,365 | 7,696 | 1,063 | 206 | 877 | 145 | 316 | 623 |
| Carry-Forward | (4,061) | 4,688 | (645) | (634) | 85 | (20) | (219) | (19) | 21 | (393) |
| Proposed Costs | \$71,524 | \$11,385 | \$6,076 | \$6,429 | \$1,232 | \$166 | \$439 | \$108 | \$359 | \$(162) |

County of Lake
OMB A-87 Countywide Cost Allocation Plan

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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 | \$113,885 | \$776 |
| 2 Equipment Use | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 45,430 | 5,039 |
| 3 1901 Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100 | 54 |
| 4 1121 Auditor-Controller/County Clerk | 122 | 463 | 833 | 220 | 676 | 388 | 228 | 97 | 28,433 | 18,390 |
| 5 1122 Treas - Tax Coll | 0 | 8 | 141 | 1 | 0 | 96 | 74 | 0 | 2,195 | 1,313 |
| 6 1341 Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 48,060 | 20,146 |
| 7 1124 Central Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,924 | 1,620 |
| 8 1671 Buildings & Grounds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,200 | 11,532 |
| 9 1904 Information Technology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28,939 | 40,613 |
| 10 1231 County Counsel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 1012 CAO | 0 | 37 | 188 | 0 | 0 | 47 | 26 | 6 | 11,942 | 4,565 |
| Total Current Allocations | 122 | 508 | 1,162 | 221 | 676 | 531 | 328 | 103 | 282,107 | 104,047 |
| Less: Prior Year Allocations | 131 | 666 | 637 | 167 | 466 | 170 | 488 | 683 | 270,937 | 110,423 |
| Carry-Forward | (9) | (158) | 525 | 54 | 210 | 361 | (160) | (580) | 11,170 | (6,376) |
| Proposed Costs | \$113 | \$349 | \$1,687 | \$275 | \$887 | \$892 | \$168 | \$(478) | \$293,278 | \$97,671 |

County of Lake
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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 | 6,573 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,131 | 3,990 |
| 3 1901 Insurance | 26 | 0 | 0 | 8 | 11 | 0 | 0 | 0 | 17 | 10 |
| 4 1121 Auditor-Controller/County Clerk | 6,532 | 1,225 | 638 | 5,221 | 5,603 | 0 | 281 | 669 | 7,980 | 10,408 |
| 5 1122 Treas - Tax Coll | 382 | 27 | 27 | 361 | 314 | 0 | 26 | 2 | 433 | 699 |
| 6 1341 Human Resources | 10,470 | 0 | 0 | 4,112 | 5,326 | 0 | 0 | 0 | 8,944 | 4,204 |
| 7 1124 Central Services | 121 | 0 | 0 | 282 | 1,624 | 0 | 0 | 0 | 1,137 | 376 |
| 8 1671 Buildings & Grounds | 12,398 | 0 | 0 | 23,823 | 7,510 | 0 | 0 | 0 | 0 | 3,285 |
| 9 1904 Information Technology | 6,675 | 0 | 0 | 5,208 | (804) | 0 | 0 | 0 | 19,379 | 78,027 |
| 10 1231 County Counsel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 1012 CAO | 2,202 | 3,045 | 177 | 900 | 1,889 | 0 | 174 | 4 | 2,677 | 1,272 |
| Total Current Allocations | 69,367 | 4,297 | 842 | 43,501 | 22,991 | 0 | 481 | 675 | 41,698 | 156,831 |
| Less: Prior Year Allocations | 73,111 | 4,148 | 1,103 | 35,592 | 19,713 | 0 | 288 | 898 | 49,281 | 108,340 |
| Carry-Forward | (3,744) | 149 | (261) | 7,909 | 3,278 | 0 | 193 | (223) | (7,583) | 48,491 |
| Proposed Costs | \$65,624 | \$4,446 | \$581 | \$51,410 | \$26,269 | \$0 | \$673 | \$452 | \$34,114 | \$205,321 |

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

FY15 for use in FY17
5/12/2016

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 | 81,581 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 1901 Insurance | 1 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 45 | 0 |
| 4 1121 Auditor-Controller/County Clerk | 2,697 | 0 | 3,349 | 1,304 | 706 | 64 | 734 | 1,051 | 15,712 | 0 |
| 5 1122 Treas - Tax Coll | 112 | 0 | 136 | 28 | 19 | 4 | 201 | 4 | 1,223 | 0 |
| 6 1341 Human Resources | 641 | 0 | 2,703 | 0 | 0 | 0 | 0 | 0 | 22,476 | 0 |
| 7 1124 Central Services | 34 | 0 | 2,244 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 1671 Buildings & Grounds | 0 | 50,236 | 29,544 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 1904 Information Technology | 4,932 | 0 | 0 | 0 | 17,389 | 0 | 0 | 0 | (928) | 0 |
| 10 1231 County Counsel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 1012 CAO | 35,755 | 0 | 1,255 | 36 | 94 | 3 | 212 | 131 | 6,249 | 0 |
| Total Current Allocations | 125,752 | 53,336 | 41,318 | 1,368 | 18,209 | 72 | 1,147 | 1,186 | 44,777 | 0 |
| Less: Prior Year Allocations | 89,461 | 54,502 | 29,598 | 2,689 | 9,410 | 41 | 1,017 | 1,392 | 47,642 | 1,229 |
| Carry-Forward | 36,291 | (1,166) | 11,720 | (1,321) | 8,799 | 31 | 130 | (206) | (2,865) | (1,229) |
| Proposed Costs | \$162,042 | \$52,169 | \$53,038 | \$47 | \$27,007 | \$102 | \$1,276 | \$981 | \$41,912 | \$(1,229) |

County of Lake
OMB A-87 Countywide Cost Allocation Plan

FY15 for use in FY17
 5/12/2016

Summary Schedule

| Department | 3122 Lampson Airport | 3123 Lampson Fid 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 | 17 | 37 | 9 | 103 | 31 | 0 | 0 | 0 |
| 4 1121 Auditor-Controller/County Clerk | 1,128 | 201 | 7,798 | 14,345 | 5,897 | 43,873 | 13,203 | 296 | 1,468 | 54 |
| 5 1122 Treas - Tax Coll | 51 | 19 | 431 | 1,234 | 373 | 5,923 | 1,475 | 0 | 0 | 0 |
| 6 1341 Human Resources | (85) | 0 | 8,514 | 17,715 | 11,805 | 71,639 | 14,574 | 0 | 0 | 0 |
| 7 1124 Central Services | 0 | 0 | 62 | 131 | 31 | 1,517 | 961 | 0 | 0 | 0 |
| 8 1671 Buildings & Grounds | 0 | 0 | (143) | 663 | 95 | (1,486) | (1,974) | 0 | 0 | 0 |
| 9 1904 Information Technology | 0 | 0 | (5,326) | (1,052) | 281 | 25,773 | (16,260) | 0 | 0 | 0 |
| 10 1231 County Counsel | 0 | 0 | 0 | 3,772 | 0 | 3,356 | 0 | 0 | 0 | 0 |
| 11 1012 CAO | 83 | 0 | 1,821 | 4,484 | 2,209 | 21,906 | 3,100 | 219 | 15 | 0 |
| Total Current Allocations | 1,178 | 219 | 13,173 | 41,328 | 20,701 | 172,604 | 15,112 | 515 | 1,484 | 54 |
| Less: Prior Year Allocations | 1,094 | 224 | 19,507 | 42,350 | 31,747 | 211,280 | 24,638 | 484 | 1,597 | 82 |
| Carry-Forward | 84 | (5) | (6,334) | (1,022) | (11,046) | (38,676) | (9,526) | 31 | (113) | (28) |
| Proposed Costs | \$1,262 | \$215 | \$6,839 | \$40,307 | \$9,654 | \$133,928 | \$5,585 | \$546 | \$1,370 | \$26 |

County of Lake
OMB A-87 Countywide Cost Allocation Plan

FY15 for use in FY17
5/12/2016

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 | 18 | 292 | 11 | 12 | 0 | 5 | 0 | 0 | 0 |
| 4 1121 Auditor-Controller/County Clerk | 0 | 10,820 | 102,612 | 4,406 | 2,288 | 47,065 | (2,944) | 172 | 394 | 40 |
| 5 1122 Treas - Tax Coll | 0 | 992 | 14,897 | 94 | 28 | 21 | 161 | 2 | 7 | 6 |
| 6 1341 Human Resources | 0 | 9,524 | 153,256 | 5,616 | 6,317 | 0 | 2,808 | 0 | 0 | 0 |
| 7 1124 Central Services | 0 | 193 | 17,720 | 0 | 0 | 0 | 26 | 0 | 0 | 0 |
| 8 1671 Buildings & Grounds | 0 | 5,003 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 1904 Information Technology | 0 | 8,734 | (34,661) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 1231 County Counsel | 0 | 0 | 262,226 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 1012 CAO | 0 | 3,710 | 35,465 | 550 | 211 | 26,471 | 441 | 20 | 0 | 0 |
| Total Current Allocations | 0 | 38,994 | 551,807 | 10,676 | 8,857 | 73,557 | 498 | 195 | 401 | 46 |
| Less: Prior Year Allocations | 98 | 36,546 | 569,456 | 9,171 | 10,524 | 81,709 | 393 | 1,514 | 417 | 222 |
| Carry-Forward | (98) | 2,448 | (17,649) | 1,505 | (1,667) | (8,152) | 105 | (1,319) | (16) | (176) |
| Proposed Costs | \$(98) | \$41,442 | \$534,158 | \$12,181 | \$7,190 | \$65,405 | \$602 | \$(1,125) | \$385 | \$(130) |

County of Lake
OMB A-87 Countywide Cost Allocation Plan

FY15 for use in FY17
 5/12/2016

Summary Schedule

| 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 | \$4,728 | \$35,137 | \$0 | \$10,332 |
| 2 Equipment Use | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 37,104 | 0 | 798 |
| 3 1901 Insurance | 0 | 0 | 0 | 5 | 12 | 0 | 3 | 15 | 0 | 2 |
| 4 1121 Auditor-Controller/County Clerk | 72 | 438 | 217 | 3,258 | 9,367 | 349 | 2,884 | 13,958 | 54 | 3,946 |
| 5 1122 Treas - Tax Coll | 2 | 135 | 0 | 151 | 632 | 81 | 161 | 2,036 | 0 | 177 |
| 6 1341 Human Resources | 0 | 0 | 0 | 2,778 | 6,143 | 0 | 1,226 | 6,625 | 0 | 787 |
| 7 1124 Central Services | 0 | 0 | 0 | 403 | 680 | 0 | 69 | 74 | 0 | 22 |
| 8 1671 Buildings & Grounds | 0 | 0 | 0 | 2,201 | 76,928 | 0 | 31,411 | 0 | 0 | 42,126 |
| 9 1904 Information Technology | 0 | 110 | 0 | 1,552 | 14,255 | 0 | 4,559 | 5,483 | 0 | 8,642 |
| 10 1231 County Counsel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 1012 CAO | 4 | 35 | 235 | 510 | 2,352 | 20 | 391 | 2,016 | 0 | 222 |
| Total Current Allocations | 78 | 717 | 452 | 10,858 | 110,369 | 451 | 45,432 | 102,449 | 54 | 67,054 |
| Less: Prior Year Allocations | 536 | 1,530 | 3,740 | 12,085 | 80,075 | 432 | 37,706 | 77,831 | 98 | 75,450 |
| Carry-Forward | (458) | (813) | (3,288) | (1,227) | 30,294 | 19 | 7,726 | 24,618 | (44) | (8,396) |
| Proposed Costs | \$(380) | \$(95) | \$(2,837) | \$9,631 | \$140,663 | \$469 | \$53,158 | \$127,066 | \$10 | \$58,658 |

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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 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 61 |
| 4 1121 Auditor-Controller/County Clerk | 76 | 14 | 4,259 | 5,964 | 6,902 | 17,929 | 19,727 | 771 | 5,309 | 18,338 |
| 5 1122 Treas - Tax Coll | 4 | 0 | 203 | 249 | 243 | 3,287 | 1,834 | 11 | 752 | 1,797 |
| 6 1341 Human Resources | 0 | 0 | 5,440 | 0 | 0 | 0 | 0 | 0 | 0 | 30,838 |
| 7 1124 Central Services | 0 | 0 | 115 | 0 | 0 | 0 | 137 | 0 | 0 | 4,602 |
| 8 1671 Buildings & Grounds | 0 | 0 | 0 | 17,489 | 0 | 4,111 | 0 | 0 | 0 | 990 |
| 9 1904 Information Technology | 0 | 0 | (1,054) | 0 | 0 | (6,040) | (260) | 0 | 0 | 21,964 |
| 10 1231 County Counsel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 1012 CAO | 4 | 0 | 3,276 | 857 | 109 | 7,284 | 2,507 | 58 | 1,091 | 10,808 |
| Total Current Allocations | 83 | 14 | 12,249 | 25,790 | 7,254 | 26,572 | 23,944 | 839 | 7,153 | 89,397 |
| Less: Prior Year Allocations | 151 | 49 | 18,336 | 17,412 | 8,113 | 30,320 | 26,546 | 805 | 7,576 | 69,574 |
| Carry-Forward | (68) | (35) | (6,087) | 8,378 | (859) | (3,748) | (2,602) | 34 | (423) | 19,823 |
| Proposed Costs | \$15 | \$(22) | \$6,163 | \$34,167 | \$6,395 | \$22,824 | \$21,342 | \$874 | \$6,730 | \$109,221 |

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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 | \$732 | \$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 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 1121 Auditor-Controller/County Clerk | 54 | 6,518 | 5,985 | 1,165 | 1,431 | 1,316 | 0 | 81 | 45,119 | 3,706 |
| 5 1122 Treas - Tax Coll | 0 | 635 | 17,698 | 79 | 102 | 0 | 0 | 0 | 8,078 | 952 |
| 6 1341 Human Resources | 0 | 3,199 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 1124 Central Services | 0 | 434 | (7,068) | 0 | 19 | 0 | 0 | 0 | 0 | 0 |
| 8 1671 Buildings & Grounds | 0 | 1,406 | 222,662 | 0 | 4,219 | 0 | 0 | 0 | 0 | 776 |
| 9 1904 Information Technology | 0 | 3,790 | 0 | 73 | 1,354 | 0 | 0 | 0 | 0 | 0 |
| 10 1231 County Counsel | 0 | 0 | 444 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 1012 CAO | 0 | 6,398 | 926 | 0 | 46 | (2,908) | 0 | 3,651 | 0 | 464 |
| Total Current Allocations | 54 | 23,119 | 259,283 | 1,317 | 7,170 | (1,592) | 0 | 3,733 | 53,196 | 5,898 |
| Less: Prior Year Allocations | 82 | 11,321 | 99,818 | 1,240 | 12,998 | 20,786 | 115 | 1,268 | 59,961 | 7,027 |
| Carry-Forward | (28) | 11,798 | 159,465 | 77 | (5,828) | (22,378) | (115) | 2,465 | (6,765) | (1,129) |
| Proposed Costs | \$26 | \$34,917 | \$418,748 | \$1,393 | \$1,343 | \$(23,971) | \$(115) | \$6,198 | \$46,431 | \$4,769 |

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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 | \$23,031 | \$0 | \$0 |
| 2 Equipment Use | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 1901 Insurance | 0 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 1121 Auditor-Controller/County Clerk | 6,224 | 3,878 | 206 | 918 | 1,591 | 0 | 97,654 | 37 | 54 | 0 |
| 5 1122 Treas - Tax Coll | 1,676 | 229 | 7 | 35 | 28 | 0 | 562,285 | 17,332 | 0 | 0 |
| 6 1341 Human Resources | 0 | 4,070 | (2,700) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 1124 Central Services | 0 | 0 | 0 | 5 | 3 | 0 | 0 | 1 | 0 | 0 |
| 8 1671 Buildings & Grounds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,053 | 0 | 0 |
| 9 1904 Information Technology | 0 | (785) | 0 | 0 | 0 | (210) | 0 | 14,401 | 0 | 0 |
| 10 1231 County Counsel | 0 | 0 | 0 | (25,858) | (32,766) | 0 | 463,742 | 0 | 0 | 0 |
| 11 1012 CAO | 1,004 | 570 | 254 | 2,661 | 7,994 | 0 | 242,672 | 833 | 0 | 0 |
| Total Current Allocations | 8,904 | 7,970 | (2,233) | (22,239) | (23,149) | (210) | 1,366,353 | 60,687 | 54 | 0 |
| Less: Prior Year Allocations | 7,554 | 9,325 | 3,257 | 2,463 | 23,079 | (420) | 961,945 | 63,660 | 0 | 0 |
| Carry-Forward | 1,350 | (1,355) | (5,490) | (24,702) | (46,228) | 210 | 404,408 | (2,973) | 0 | 0 |
| Proposed Costs | \$10,255 | \$6,614 | \$(7,722) | \$(46,941) | \$(69,378) | \$0 | \$1,770,761 | \$57,714 | \$54 | \$0 |

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| Department | 2nd Allocation Orphans | Total |
|--|------------------------------|--------------------|
| 1 Building Use | \$0 | \$380,481 |
| 2 Equipment Use | 0 | 329,186 |
| 3 1901 Insurance | 0 | 1,206 |
| 4 1121 Auditor-Controller/County Clerk | 0 | 786,439 |
| 5 1122 Treas - Tax Coll | 0 | 663,655 |
| 6 1341 Human Resources | 0 | 617,272 |
| 7 1124 Central Services | 0 | 41,982 |
| 8 1671 Buildings & Grounds | 0 | 826,573 |
| 9 1904 Information Technology | 0 | 573,418 |
| 10 1231 County Counsel | 0 | 674,972 |
| 11 1012 CAO | 0 | 616,710 |
| Total Current Allocations | 0 | 5,511,895 |
| Less: Prior Year Allocations | 0 | 4,918,955 |
| Carry-Forward | 0 | 592,886 |
| Proposed Costs | \$0 | \$6,104,781 |