



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

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Orange
Santa Ana, California

Date: June 30, 2016
Filing Ref: ORA17

Pursuant to federal Office of Management and Budget (OMB) 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 **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. Orange County Public Works | 12. Health & Other Self-Insured Employees Benefits (ISF) |
| 2. Space Costs | 13. Health Maintenance Organization (HMO) Health Insurance (ISF) |
| 3. Auditor-Controller's Office | 14. Life Insurance (ISF) |
| 4. County Executive Office (CEO) | 15. Workers' Compensation (ISF) |
| 5. Human Resources | 16. Unemployment Insurance (ISF) |
| 6. County Counsel | 17. Property & Casualty Risk (ISF) |
| 7. Utilities | 18. Orange County Fleet (ISF) |
| 8. Sheriff-Coroner Communications | 19. Reprographics (ISF) |
| 9. Employee Benefits | 20. Information & Technology (ISF) |
| 10. Treasurer-Tax Collector | |
| 11. Internal Audit | |

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 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 ORANGE

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

Eric H. Woolery

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

Name
Auditor-Controller

Title

7-6-2016

7-11-2016

Date

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 2016-17

Actual FY 2014/2015
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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	\$212,100	\$0	\$28,872	\$28,872	\$28,872	\$28,872	\$28,872	\$93,466	\$47,629	\$7,142
2 Equipment Depreciation	79,978	0	0	0	0	0	1,155	4,507	91,289	0
3 Intangible Amortization	111,533	268	4,151	3,696	3,972	4,044	4,233	17,451	158,451	6,311
4 080 OCPW	1,267,430	0	51,188	51,188	51,188	51,188	51,188	191,876	156,326	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	1,338	0	52	52	52	52	52	111	0	0
8 003 Auditor	59,164	1,028	2,536	2,148	2,506	2,567	2,377	13,718	450,438	2,779
9 017 CEO	91,720	27,590	3,345	2,560	2,612	2,370	2,597	22,362	85,776	17,820
10 054 Human Resources	69,373	0	1,790	1,519	1,753	1,740	1,748	8,654	164,710	461
11 025 County Counsel	268,490	13,187	179,450	179,438	179,448	179,448	179,448	264,817	18,737	20
12 014 CAPS Program	127,129	420	4,491	3,931	4,355	4,600	4,445	19,939	178,079	7,422
13 037 CEO - IT Support Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	276,121	0	10,544	10,544	10,544	10,544	10,544	22,653	15,075	5,731
15 050 Office of Performance Audit	9,367	454	210	200	241	237	239	869	4,461	95
16 055 Sheriff-Coroner Communications	285	0	0	0	0	4,709	0	34,857	0	0
17 056 Employee Benefits	8,176	0	152	136	248	184	201	845	2,939	46
18 074 Treas/Tax Collector	149	10	22	21	23	23	19	268	413	30
19 079 Internal Audit	14,301	751	253	253	254	254	254	1,257	75,343	248
20 060-1486 Sheriff Security	33,036	0	39,916	39,916	39,916	39,916	39,916	84,500	0	0
Total Current Allocations	2,629,690	43,708	326,972	324,474	325,984	330,748	327,288	782,150	1,449,666	48,105
Less: Prior Year Allocations	2,126,717	1,984	268,107	265,180	265,428	269,526	264,768	729,767	1,069,251	144,082
Carry-Forward	502,973	41,724	58,865	59,294	60,556	61,222	62,520	52,383	380,415	(95,977)
Proposed Costs	\$3,132,663	\$85,432	\$385,837	\$383,768	\$386,540	\$391,970	\$389,808	\$834,533	\$1,830,081	\$(47,872)

County of Orange
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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	015 Property Tax System	016 2005 Lease Revenue Refunding Bonds	019 Cap Aquis Financing	020 Tax & Rev Anticipation Notes	021 2005 Refunding Recovery Bonds
1 Building Depreciation	\$0	\$0	\$0	\$0	\$58,252	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	64,593	6,844	0	0	0	0
3 Intangible Amortization	3,665	6,585	23,418	41,201	114,297	1,497	205	101	0	99
4 080 OCPW	2,496	4,265	1,474	814	41,377	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	2,270	4,414	38,042	60,597	78,530	106,590	406	200	0	243
9 017 CEO	5,732	6,954	49,010	26,498	67,231	6,563	0	165	0	0
10 054 Human Resources	207	2,476	2,730	11,653	26,748	0	0	0	0	0
11 025 County Counsel	19,900	2,327	2,266	6,804	73,734	0	0	0	0	0
12 014 CAPS Program	4,360	7,634	28,244	48,032	133,423	1,935	241	120	0	116
13 037 CEO - IT Support Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	0	0	0	7,524	0	0	0	0	0
15 050 Office of Performance Audit	250	280	3,726	1,638	3,470	740	0	3	0	0
16 055 Sheriff-Coroner Communications	0	0	0	0	28,775	0	0	0	0	0
17 056 Employee Benefits	25	312	455	520	3,055	0	0	0	0	0
18 074 Treas/Tax Collector	27	47	313	205	195,833	7	6	5	0	6
19 079 Internal Audit	498	500	5,768	2,509	5,270	1,251	0	0	0	0
20 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	39,430	35,794	155,446	200,471	902,112	125,427	858	594	0	464
Less: Prior Year Allocations	7,449	25,458	68,133	159,470	679,836	0	675	536	2	428
Carry-Forward	31,981	10,336	87,313	41,001	222,276	0	183	58	(2)	36
Proposed Costs	\$71,411	\$46,130	\$242,759	\$241,472	\$1,124,388	\$125,427	\$1,041	\$652	\$(2)	\$500

County of Orange
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Department	026 District Attorney	027 Child Support Services	029 DA-Public Administrator	030 HCA Public Guardian	031 Registrar of Voters	032 S-C Emergency Mgmt Division	034 OC Watersheds	036 Capital Projects	039 IBM Mainframe	041 Grand Jury
1 Building Depreciation	\$405,648	\$1,936	\$15,338	\$30,675	\$70,736	\$153,790	\$3,385	\$0	\$0	\$1,517
2 Equipment Depreciation	638,655	0	2,616	0	118,281	21,101	19,039	0	0	0
3 Intangible Amortization	199,745	123,375	8,970	108,016	192,954	6,892	43,206	12,749	130	3,430
4 080 OCPW	181,422	10,823	3,958	2,380	34,751	0	31,011	600,844	0	2,637
5 000 Interest Expense	52,269	1,221	0	0	0	28,085	0	0	0	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 038 Data Systems Development	486	0	0	0	0	0	0	0	0	24
8 003 Auditor	201,928	69,735	5,196	65,213	98,771	6,437	78,919	18,318	1,477	8,880
9 017 CEO	344,022	175,650	4,458	20,423	54,078	9,763	50,657	262,303	6,295	1,088
10 054 Human Resources	179,409	203,332	2,002	10,240	22,356	3,556	9,572	0	0	0
11 025 County Counsel	115,577	7,523	63,917	182,038	208,638	30,683	18,396	0	0	124,628
12 014 CAPS Program	229,153	136,085	10,529	126,938	226,292	8,004	50,818	15,390	333	4,048
13 037 CEO - IT Support Services	0	0	0	0	0	0	483	0	0	0
14 040 Utilities	282,624	3,185	1,812	9,730	8,524	0	(44,617)	0	0	4,855
15 050 Office of Performance Audit	33,728	13,205	478	1,800	3,656	670	2,784	1,598	778	117
16 055 Sheriff-Coroner Communications	115,379	0	8	0	2,208	10,822	175	0	0	0
17 056 Employee Benefits	24,514	14,214	201	1,311	1,192	557	1,245	0	0	0
18 074 Treas/Tax Collector	945	424	564	11,165	8,984	87	278	127	0	139
19 079 Internal Audit	90,859	21,533	995	3,003	5,522	1,004	4,265	2,507	1,252	249
20 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	3,096,363	782,241	121,042	572,932	1,056,943	281,451	269,616	913,836	10,265	151,612
Less: Prior Year Allocations	3,248,149	870,264	708,738	1,677,719	1,024,424	346,083	213,293	91,102	12,995	156,172
Carry-Forward	(151,786)	(88,023)	(587,696)	(1,104,787)	32,519	(64,632)	56,323	822,734	(2,730)	(4,560)
Proposed Costs	\$2,944,577	\$694,218	\$(466,654)	\$(531,855)	\$1,089,462	\$216,819	\$325,939	\$1,736,570	\$7,535	\$147,052

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Department	042-1000 HCA Public Health	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
1 Building Depreciation	\$552,314	\$385,077	\$3,102	\$5,748	\$2,406	\$223,297	\$0	\$11,024	\$2,328,496	\$249,090
2 Equipment Depreciation	0	0	0	0	0	5,472	0	0	100,787	188,333
3 Intangible Amortization	317,925	422,213	110,627	104,393	103	423,045	188	1,575	628,606	111,134
4 080 OCPW	197,147	148,015	15,798	25,561	1,472	177,504	0	2,316	921,756	641,428
5 000 Interest Expense	0	0	0	0	1,517	90,920	0	0	258,846	57,685
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 038 Data Systems Development	0	0	0	0	0	591	0	25	166	594
8 003 Auditor	491,149	702,018	120,393	137,717	257	262,125	923	1,208	381,677	82,104
9 017 CEO	367,960	834,872	200,338	230,981	470	131,836	2,767	2,557	486,907	176,130
10 054 Human Resources	209,022	381,282	111,051	100,293	0	82,594	0	230	358,997	90,039
11 025 County Counsel	48,615	151,763	25,798	27,911	0	3,674	0	11	541,846	9,032
12 014 CAPS Program	365,335	486,654	126,133	120,221	131	494,553	297	1,826	721,458	125,405
13 037 CEO - IT Support Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	35,875	11,169	1,414	2,833	3,957	427,023	0	5,533	567,299	284,424
15 050 Office of Performance Audit	24,757	69,111	16,558	18,613	40	12,566	324	96	39,854	17,271
16 055 Sheriff-Coroner Communications	5,128	22,918	4,648	27,027	0	233,837	0	0	322,101	1,521
17 056 Employee Benefits	20,333	26,762	8,491	7,378	0	11,497	0	27	35,897	12,507
18 074 Treas/Tax Collector	43,180	13,850	2,815	2,121	6	40,302	5	19	12,509	15,151
19 079 Internal Audit	38,126	216,986	25,582	28,597	2	19,315	502	248	94,032	26,588
20 060-1486 Sheriff Security	4,022	0	0	0	0	0	0	0	3,689	2,353
Total Current Allocations	2,720,888	3,872,690	772,748	839,394	10,361	2,640,151	5,006	26,695	7,804,923	2,090,789
Less: Prior Year Allocations	2,494,549	3,271,642	719,326	1,352,461	7,323	3,236,059	4,716	25,090	7,399,493	1,738,045
Carry-Forward	226,339	601,048	53,422	(513,067)	3,038	(595,908)	290	1,605	405,430	352,744
Proposed Costs	\$2,947,227	\$4,473,738	\$826,170	\$326,327	\$13,399	\$2,044,243	\$5,296	\$28,300	\$8,210,353	\$2,443,533

County of Orange
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Department	059 Clerk-Recorder	060-9900 Sheriff Coroner	060-1411 North Patrol Bureau	060-1412 Southeast Patrol Operations	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
1 Building Depreciation	\$201,052	\$1,369,487	\$7,340	\$0	\$0	\$0	\$33,710	\$0	\$0	\$33,696
2 Equipment Depreciation	130,043	2,764,477	0	0	12,904	0	23,972	194,763	342,545	0
3 Intangible Amortization	55,351	356,913	32,388	7,241	143,946	12,295	17,164	23,076	7,977	6,287
4 080 OCPW	156,711	500,703	78	0	615	0	0	14,837	0	0
5 000 Interest Expense	0	0	0	0	0	0	6,156	0	0	6,154
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 038 Data Systems Development	822	2,653	108	0	0	0	0	0	0	0
8 003 Auditor	38,398	353,933	26,065	6,014	103,833	9,415	11,742	22,869	11,983	3,894
9 017 CEO	39,567	524,811	52,798	14,653	217,323	18,757	22,191	34,753	13,382	6,435
10 054 Human Resources	29,216	171,413	19,875	5,236	95,229	7,508	13,202	14,742	1,843	4,778
11 025 County Counsel	16,573	1,406,776	884	232	4,237	334	588	656	82	212
12 014 CAPS Program	62,760	414,474	37,680	8,446	167,032	14,286	19,673	26,764	9,488	7,186
13 037 CEO - IT Support Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	152,950	633,766	22,936	(1)	107,160	0	0	0	0	0
15 050 Office of Performance Audit	3,039	42,270	4,850	1,356	20,298	1,613	1,971	3,021	994	615
16 055 Sheriff-Coroner Communications	1,040	439,318	171,512	3,760	104,671	7,771	46,316	4,565	15,372	63,253
17 056 Employee Benefits	2,805	25,159	3,328	848	14,232	1,268	1,623	2,004	284	594
18 074 Treas/Tax Collector	5,624	4,052	222	25	648	90	75	256	199	24
19 079 Internal Audit	6,222	143,019	7,523	2,009	31,108	2,508	3,011	4,762	1,506	1,002
20 060-1486 Sheriff Security	20,238	0	0	0	0	0	0	0	0	0
Total Current Allocations	922,411	9,153,224	387,587	49,819	1,023,236	75,845	201,394	347,068	405,655	134,130
Less: Prior Year Allocations	1,658,567	9,716,357	282,428	0	999,646	75,962	210,441	312,471	478,288	137,304
Carry-Forward	(736,156)	(563,133)	105,159	0	23,590	(117)	(9,047)	34,597	(72,633)	(3,174)
Proposed Costs	\$186,255	\$8,590,091	\$492,746	\$49,819	\$1,046,826	\$75,728	\$192,347	\$381,665	\$333,022	\$130,956

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Department	060-1481 Airport Detail	060-1482 Yorba Linda Police Svcs	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
1 Building Depreciation	\$0	\$0	\$0	\$104,979	\$347,323	\$403,554	\$5,101,984	\$188,908	\$81,844	\$1,580,238
2 Equipment Depreciation	0	52,429	0	1,267	27,988	0	1,799	2,029	0	13,905
3 Intangible Amortization	24,394	13,247	7,562	100,113	29,427	46,584	94,747	36,519	13,989	98,422
4 080 OCPW	0	0	0	22,374	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	237	0	4,953	0	0	1,314	6,149
8 003 Auditor	15,240	9,519	4,970	145,834	27,070	27,506	69,662	29,706	7,402	70,579
9 017 CEO	32,343	18,996	11,307	262,497	43,182	62,165	150,130	58,405	15,233	127,685
10 054 Human Resources	24,301	8,630	5,056	27,485	21,250	43,183	94,138	30,448	10,827	88,190
11 025 County Counsel	1,081	384	225	729	945	1,921	4,187	1,354	482	3,923
12 014 CAPS Program	27,680	15,380	8,807	117,137	33,815	49,233	108,094	41,972	15,004	107,307
13 037 CEO - IT Support Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	0	0	52,687	210,288	1,640,454	3,028,977	922,178	253,232	1,325,218
15 050 Office of Performance Audit	3,417	1,860	1,225	2,709	3,306	6,841	15,723	5,475	1,699	12,815
16 055 Sheriff-Coroner Communications	1,672	147	2,624	10,166	81,722	202,602	537,925	67,258	35,274	156,895
17 056 Employee Benefits	3,714	1,266	884	1,975	2,798	6,454	13,848	4,525	1,342	11,826
18 074 Treas/Tax Collector	48	66	14	197	285	14	276	220	6	349
19 079 Internal Audit	5,267	2,762	2,003	4,261	5,019	10,535	24,084	8,525	2,512	19,813
20 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	139,157	124,686	44,677	854,647	834,418	2,505,999	9,245,574	1,397,522	440,160	3,623,314
Less: Prior Year Allocations	147,407	73,832	59,435	785,722	897,732	2,742,537	8,597,199	1,374,796	657,496	4,061,930
Carry-Forward	(8,250)	50,854	(14,758)	68,925	(63,314)	(236,538)	648,375	22,726	(217,336)	(438,616)
Proposed Costs	\$130,907	\$175,540	\$29,919	\$923,572	\$771,104	\$2,269,461	\$9,893,949	\$1,420,248	\$222,824	\$3,184,698

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Department	060-9490 Purchasing	060-9491 Admin	060-9493 Financial Admin	060-9496 Supply/Reprod uctions	063-3200 Orangewood	063-4001 Social Svcs Agy	071 Bldg & Safety Gen'l Fund	073 Alternate Defender	080-1100 OCPW Admin	080-3710 OCPW Fleet
1 Building Depreciation	\$0	\$13,923	\$160,299	\$6,382	\$359,427	\$107,668	\$0	\$2,275	\$244,783	\$0
2 Equipment Depreciation	0	0	8,181	0	0	0	11,998	0	210,789	0
3 Intangible Amortization	3,718	26,499	16,364	3,054	53,754	1,171,438	25,788	722	58,461	48
4 080 OCPW	0	0	55,139	0	4,085	358,069	(6,496)	791	148,757	0
5 000 Interest Expense	0	0	0	0	0	6,105	0	0	0	0
6 000 Space Costs	0	0	0	0	0	(1)	0	0	0	0
7 038 Data Systems Development	0	205	361	94	0	0	0	0	19	0
8 003 Auditor	2,178	6,337	39,126	2,715	30,267	1,341,250	41,892	2,514	227,601	33
9 017 CEO	60,951	11,039	16,467	2,627	56,789	1,473,005	47,259	8,790	216,547	5,151
10 054 Human Resources	1,735	9,174	11,529	917	40,906	1,173,068	3,796	0	187,844	0
11 025 County Counsel	100,893	164	513	41	1,819	789,341	4,123	0	14,420	0
12 014 CAPS Program	4,295	8,006	18,483	3,477	61,237	1,321,268	30,636	1,098	68,423	56
13 037 CEO - IT Support Services	0	0	0	0	0	0	300	0	24,019	0
14 040 Utilities	0	43,510	80,453	19,942	15,452	116,077	0	3,266	14,821	0
15 050 Office of Performance Audit	206	1,128	1,596	101	4,422	118,121	2,346	1,068	3,824	0
16 055 Sheriff-Coroner Communications	0	12,674	(2,124)	0	214	8,208	175	0	0	0
17 056 Employee Benefits	190	515	1,711	94	4,890	106,672	494	0	2,410	0
18 074 Treas/Tax Collector	16	70	18,424	54	176	6,225	166	6	354	2
19 079 Internal Audit	253	1,755	2,993	248	6,774	283,488	3,515	1,752	94,278	2,675
20 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	477	0
Total Current Allocations	174,435	134,999	429,515	39,746	640,212	8,380,002	165,992	22,282	1,517,827	7,965
Less: Prior Year Allocations	68,801	231,471	507,311	45,351	604,181	7,061,785	113,706	19,938	1,759,470	0
Carry-Forward	105,634	(96,472)	(77,796)	(5,605)	36,031	1,318,217	52,286	2,344	(241,643)	0
Proposed Costs	\$280,069	\$38,527	\$351,719	\$34,141	\$676,243	\$9,698,219	\$218,278	\$24,626	\$1,276,184	\$7,965

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Department	080-3860 OCPW Corporate Real Estate	080-4100 OCPW Environ Resources	080-5110 OCPW OC Infrastructure Programs	080-5410 OCPW OC Opers & Maint	080-5810 OCPW OC Construction	080-5910 OCPW County Surveyor	080-8110 OCPW OC Development Svcs	080-0950 OCPW Director	081 Trial Courts	103 OC Meth Lab Invest
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$64,186	\$0	\$0	\$0
2 Equipment Depreciation	0	16,938	0	0	3,688	0	0	0	0	0
3 Intangible Amortization	687	47,242	1,851	21,422	8,045	2,415	20,971	20,929	4,050	174
4 080 OCPW	1,616	11,787	69	(15)	38,884	0	13,389	104,870	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	479	29,996	434	6,276	2,102	1,590	36,689	5,873	4,612	259
9 017 CEO	4,331	18,718	1,515	17,020	3,893	7,307	37,322	18,653	7,838	2
10 054 Human Resources	0	8,643	0	0	0	0	4,896	1,090	0	0
11 025 County Counsel	44,369	385	0	0	0	0	62,288	12,523	0	0
12 014 CAPS Program	810	55,262	2,188	25,456	9,507	2,865	24,690	16,842	4,977	206
13 037 CEO - IT Support Services	0	486	0	0	0	0	509	0	0	0
14 040 Utilities	0	0	0	352	1,157	0	0	43	0	0
15 050 Office of Performance Audit	3	1,132	30	940	127	88	1,538	262	889	0
16 055 Sheriff-Coroner Communications	0	0	10	206,943	211	16	5,543	0	0	0
17 056 Employee Benefits	0	1,119	0	0	0	0	510	307	0	0
18 074 Treas/Tax Collector	14	11,974	1	7	12	37	180	12,948	1,366	4
19 079 Internal Audit	0	1,755	1	1,503	249	247	2,261	499	1,258	0
20 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	52,309	205,437	6,099	279,904	67,875	14,565	274,972	194,839	24,990	645
Less: Prior Year Allocations	0	170,936	0	0	0	0	194,146	802,597	18,278	754
Carry-Forward	0	34,501	0	0	0	0	80,826	(607,758)	6,712	(109)
Proposed Costs	\$52,309	\$239,938	\$6,099	\$279,904	\$67,875	\$14,565	\$355,798	\$(412,919)	\$31,702	\$536

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Department	104 Criminal Justice Facility	105 Courthouse Temp Const	106 County Tidelands NB	107 Remittance Proc'g Equip	108 OC Dana Point Harbor	109 Co Automatic Fingerprint ID	11A Superior Court	113 Building & Safety - Operating Reserve	115 OC Road	116 Narc Forf & Seizure Fund
1 Building Depreciation	\$0	\$0	\$78,283	\$0	\$503,362	\$0	\$369,883	\$0	\$134,070	\$0
2 Equipment Depreciation	0	0	22,976	6,254	22,768	0	0	0	0	3,188
3 Intangible Amortization	7,016	857	7,194	77	29,163	4,511	525,515	11,592	160,510	3,607
4 080 OCPW	308,586	0	33,617	0	25,845	260	1,661,982	0	5,871	0
5 000 Interest Expense	0	(22,291)	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	5,036	1,468	5,717	48	56,111	2,246	280,389	5,526	199,014	7,154
9 017 CEO	6,626	7	16,868	12	135,924	2,830	309,978	83	294,053	455
10 054 Human Resources	0	0	1,330	0	3,499	2,699	0	0	43,560	0
11 025 County Counsel	0	0	59	0	13,095	120	15,667	0	31,309	0
12 014 CAPS Program	8,343	1,010	8,572	90	35,258	5,171	585,476	13,657	189,491	4,252
13 037 CEO - IT Support Services	0	0	0	0	0	0	0	0	672	0
14 040 Utilities	0	0	3,955	0	9,114	0	76,968	0	13,702	0
15 050 Office of Performance Audit	332	1	855	1	5,169	270	38,296	1	15,822	12
16 055 Sheriff-Coroner Communications	0	0	0	0	1,020	0	0	0	388	0
17 056 Employee Benefits	0	0	187	0	369	329	40,568	0	5,834	0
18 074 Treas/Tax Collector	1,273	651	86	1	1,218	13	6,700	491	926	79
19 079 Internal Audit	502	0	1,256	0	78,466	499	58,946	0	24,332	1
20 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	337,714	(18,297)	180,955	6,483	920,381	18,948	3,970,368	31,350	1,119,554	18,748
Less: Prior Year Allocations	103,503	(6,636)	167,762	64,287	733,570	26,115	3,367,933	14,001	994,490	40,943
Carry-Forward	234,211	(11,661)	13,193	(57,804)	186,811	(7,167)	602,435	17,349	125,064	(22,195)
Proposed Costs	\$571,925	\$(29,958)	\$194,148	\$(51,321)	\$1,107,192	\$11,781	\$4,572,803	\$48,699	\$1,244,618	\$(3,447)

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Department	117 OC Housing Auth	118 Regional Narc Supp DOJ	120 OC Public Libraries	122 Motor Vehicle Theft Task Force	124 Domestic Violence	125 Regional Narc Supp Treasury	126 Regional Narc Supp Other	12A MHSA Housing Fund	12C Child Support Program Development	12D Clerk Recrdr Spec Rev
1 Building Depreciation	\$695	\$56,050	\$1,652,342	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	4,712	148,307	78,435	4,606	0	0	0	0	0	48,661
3 Intangible Amortization	1,227	4,435	211,726	1,987	1,425	684	1,964	93	107	2,111
4 080 OCPW	489	0	116,145	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	982	8,455	136,017	4,904	1,176	1,244	3,957	128	87	2,519
9 017 CEO	1,623	5,851	155,532	6,165	1,984	1,823	4,774	145	30	5,412
10 054 Human Resources	0	0	75,053	0	0	0	0	0	0	0
11 025 County Counsel	0	0	6,222	0	0	0	0	0	0	0
12 014 CAPS Program	1,475	5,257	244,263	2,462	1,724	813	2,372	110	126	2,582
13 037 CEO - IT Support Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	1,469	73,836	0	0	0	0	0	0	0
15 050 Office of Performance Audit	130	139	10,253	523	192	31	254	0	4	412
16 055 Sheriff-Coroner Communications	0	35,524	0	0	0	0	0	0	0	0
17 056 Employee Benefits	0	0	7,283	0	0	0	0	0	0	0
18 074 Treas/Tax Collector	65	149	885	82	24	27	36	2	0	29
19 079 Internal Audit	249	250	15,802	754	252	1	498	0	0	54,241
20 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	11,647	265,886	2,783,794	21,483	6,777	4,623	13,855	478	354	115,967
Less: Prior Year Allocations	20,882	224,339	3,766,946	33,199	5,740	0	0	118	229	237,665
Carry-Forward	(9,235)	41,547	(983,152)	(11,716)	1,037	0	0	360	125	(121,698)
Proposed Costs	\$2,412	\$307,433	\$1,800,642	\$9,767	\$7,814	\$4,623	\$13,855	\$838	\$479	\$(5,731)

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Department	12E Clerk Recorder Operating Reserve Fund	12G Real Estate Prosecution	12H Prop 64 Consumr Protect	12J Prop 69 DNA Identification	12Y Juvenile Just Reform	128 Survey Monument Preserv	13A Litigation Reserve	13N OC TOB Settle	13Y Mental Health Svcs Act	13Z Bioterrorism CDC 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	0	0
3 Intangible Amortization	56	389	326	1,958	62	527	0	131	188	146
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	18	133	1,412	1,490	22	727	66	280	(821)	13
9 017 CEO	1	2	998	4	4	181	0	0	326	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	66	458	398	2,307	74	622	0	154	230	172
13 037 CEO - IT Support Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	0	0	0	0	0	0	0	0	0
15 050 Office of Performance Audit	0	0	61	1	1	5	0	0	40	0
16 055 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	0	0
17 056 Employee Benefits	0	0	0	0	0	0	0	0	0	0
18 074 Treas/Tax Collector	0	0	17	16	0	4	0	1	0	1
19 079 Internal Audit	0	0	3	0	0	0	0	0	2	0
20 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	141	982	3,215	5,776	163	2,066	66	566	(35)	334
Less: Prior Year Allocations	0	772	2,963	3,994	659	865	103	127	30,521	1,290
Carry-Forward	0	210	252	1,782	(496)	1,201	(37)	439	(30,556)	(956)
Proposed Costs	-\$141	\$1,192	\$3,467	\$7,558	\$(333)	\$3,267	\$29	\$1,005	\$(30,591)	\$(622)

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Department	131 Sheriff Narcotics Prog Treasury	132 Sheriff Narcotics Prog DOJ	133 Sheriff Narcotics Prog Other	134 OC Jail Fund	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$198,946	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	85,401	0	0	0	0	0	0	0	0
3 Intangible Amortization	43	2,788	594	95	806	11,683	272	1,052	433	158
4 080 OCPW	0	0	0	0	9,243	97,064	0	0	1,844	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	25	4,593	808	32	246	9,820	607	370	875	260
9 017 CEO	0	5,784	944	3	1,551	11,731	1,980	0	2,864	849
10 054 Human Resources	0	0	0	0	0	585	0	0	0	0
11 025 County Counsel	0	0	0	0	0	26	0	0	0	0
12 014 CAPS Program	51	3,336	713	111	957	13,874	377	1,240	547	197
13 037 CEO - IT Support Services	0	0	0	0	0	206	0	0	0	0
14 040 Utilities	0	0	0	0	506	6,498	0	0	0	0
15 050 Office of Performance Audit	0	220	55	0	32	667	245	0	159	43
16 055 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	0	0
17 056 Employee Benefits	0	0	0	0	0	97	0	0	0	0
18 074 Treas/Tax Collector	1	104	13	0	150	37	13	0	16	3
19 079 Internal Audit	0	254	3	0	2	1,004	498	0	251	2
20 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	120	102,480	3,130	241	13,493	352,238	3,992	2,662	6,989	1,512
Less: Prior Year Allocations	0	74,919	0	185	(2,116)	518,867	5,209	134	4,996	1,122
Carry-Forward	0	27,561	0	56	15,609	(166,629)	(1,217)	2,528	1,993	390
Proposed Costs	\$120	\$130,041	\$3,130	\$297	\$29,102	\$185,609	\$2,775	\$5,190	\$8,982	\$1,902

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Department	14J Excess Public Safety Sales Tax	14Q S-C Conts & Fac Devel	14R Ward Welfare	14S Equitable Sharing Forfeiture Program Fund	14T Facil Develop & Maint Fund	14U Court Facilities	14Y Indemnificatio n Reserve	14Z Litigation Reserve	140 Air Quality Improv	141 Shrf Substation Fee
1 Building Depreciation	\$0	\$0	\$0	\$0	\$778,228	\$34,996	\$0	\$0	\$0	\$161,622
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Intangible Amortization	82	1,348	2,414	38	112	4	57	57	118	62
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	477	4,743	3,493	20	48	1	19	21	147	22
9 017 CEO	20	4,869	386	0	41	0	2	6	149	5
10 054 Human Resources	0	0	230	0	0	0	0	0	0	0
11 025 County Counsel	0	0	11	0	0	0	0	0	0	0
12 014 CAPS Program	97	1,584	2,835	44	133	4	67	67	141	73
13 037 CEO - IT Support Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	0	0	0	0	0	0	0	0	0
15 050 Office of Performance Audit	3	(21)	37	0	5	0	0	1	10	1
16 055 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	0	0
17 056 Employee Benefits	0	0	24	0	0	0	0	0	0	0
18 074 Treas/Tax Collector	0	55	65	0	0	0	0	0	1	0
19 079 Internal Audit	0	(1)	2	0	0	0	0	0	0	0
20 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	679	12,577	9,497	102	778,567	35,005	145	152	566	161,785
Less: Prior Year Allocations	134	14,156	9,248	103	777,366	153,403	107	113	248	161,518
Carry-Forward	545	(1,579)	249	(1)	1,201	(118,398)	38	39	318	267
Proposed Costs	\$1,224	\$10,998	\$9,746	\$101	\$779,768	\$(83,393)	\$183	\$191	\$884	\$162,052

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Department	143 Jail Commissary	144 Inmate Welfare Fund	145 Rev Neutral Fund	146 Workforce Invest Act	148 FCPP Foothill Circ	15A OCDA Successor Santa Ana Heights	15B CEO Single Fam Housing	15D Countywide Capital Projects Non- Gen Fund	15E OCDA Successor SA Heights 93 Bond	15F Orange County Housing Authority
1 Building Depreciation	\$0	\$143,885	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55,912
2 Equipment Depreciation	8,260	0	0	1,868	0	0	0	0	0	4,310
3 Intangible Amortization	16,423	10,900	0	22,224	1,084	0	96	52	0	42,138
4 080 OCPW	0	0	0	0	176	0	0	0	0	8,420
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	18,815	11,016	0	16,746	4,779	0	42	18	0	21,014
9 017 CEO	30,686	15,087	0	38,689	1,359	0	91	0	0	31,894
10 054 Human Resources	8,099	5,278	0	0	0	0	0	0	0	22,423
11 025 County Counsel	361	234	0	0	302	0	0	0	0	20,143
12 014 CAPS Program	19,126	12,672	0	26,923	1,306	0	116	61	0	48,631
13 037 CEO - IT Support Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	13,447	0	0	0	1,076	0	0	0	0	0
15 050 Office of Performance Audit	1,705	1,007	0	3,198	122	0	11	0	0	2,998
16 055 Sheriff-Coroner Communications	145	11,204	0	0	0	0	0	0	0	61
17 056 Employee Benefits	1,085	776	0	0	0	0	0	0	0	2,893
18 074 Treas/Tax Collector	304	136	0	272	9	0	0	0	0	1,768
19 079 Internal Audit	2,512	1,506	0	5,014	249	0	1	0	0	4,518
20 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	120,968	213,701	0	114,934	10,462	0	357	131	0	267,123
Less: Prior Year Allocations	126,966	216,744	3,703	104,530	(32,313)	62	41,507	0	58	213,392
Carry-Forward	(5,998)	(3,043)	(3,703)	10,404	42,775	(62)	(41,150)	0	(58)	53,731
Proposed Costs	\$114,970	\$210,658	\$(3,703)	\$125,338	\$53,237	\$(62)	\$(40,793)	\$131	\$(58)	\$320,854

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Department	15G-2100 OCCS Program Admin	15G-2300 OCCS Housing & Comm Dev	15L 800 MHZ CCCS	15N Delta Spec Rev	15T El Toro Improvmt Fund	15U Strat Prior Afford Hsg	151 South County Roadway Improve Prog	157 Emp Retirement	158 Major Thor & Bridge	161 Law Library
1 Building Depreciation	\$0	\$0	\$266,882	\$0	\$0	\$0	\$0	\$0	\$0	\$54,229
2 Equipment Depreciation	0	0	3,601,295	0	0	0	0	0	0	0
3 Intangible Amortization	17	23,369	2,566	203	109	46	15	28,209	383	9,935
4 080 OCPW	0	9,086	0	0	0	0	0	0	0	334,313
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	380
8 003 Auditor	(41)	9,878	2,782	306	238	9	5	13,817	140	13,414
9 017 CEO	0	26,420	5,672	157	90,295	9	0	19,151	0	5,272
10 054 Human Resources	0	2,313	0	0	0	0	0	1,618	0	0
11 025 County Counsel	0	14,295	0	0	0	0	0	683	0	166
12 014 CAPS Program	20	27,552	3,044	240	141	55	17	31,523	452	10,940
13 037 CEO - IT Support Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	0	1,440	0	0	0	0	0	0	80,263
15 050 Office of Performance Audit	0	848	91	2	52	1	0	2,366	0	651
16 055 Sheriff-Coroner Communications	0	273	0	0	0	0	0	0	0	25
17 056 Employee Benefits	0	288	0	0	0	0	0	2,108	0	425
18 074 Treas/Tax Collector	0	102	34	9	2	0	0	0	4	231
19 079 Internal Audit	0	1,256	247	0	2	0	0	3,759	0	1,003
20 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	(4)	115,680	3,884,053	917	90,839	120	37	103,234	979	511,247
Less: Prior Year Allocations	8,250	82,732	3,935,526	740	1,741	506	18,452	86,905	703	433,639
Carry-Forward	(8,254)	32,948	(51,473)	177	89,098	(386)	(18,415)	16,329	276	77,608
Proposed Costs	\$(8,258)	\$148,628	\$3,832,580	\$1,094	\$179,937	\$(266)	\$(18,378)	\$119,563	\$1,255	\$588,855

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Department	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	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$(5,040)	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Intangible Amortization	2,160	5,798	2,440	147	144	204	605	39,488	7,238	5,103
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	1,275	2,519	1,639	122	112	241	81	13,567	3,154	2,279
9.017 CEO	7	17	29	189	261	855	2,305	80	406	1
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	2,545	6,831	2,874	173	169	230	760	46,521	8,519	6,012
13 037 CEO - IT Support Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	0	0	0	0	0	0	0	0	0
15 050 Office of Performance Audit	1	2	4	6	6	61	205	10	50	0
16 055 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	0	0
17 056 Employee Benefits	0	0	0	0	0	0	0	0	0	0
18 074 Treas/Tax Collector	264	14	14	2	2	3	15	3	14	14
19 079 Internal Audit	0	0	0	0	0	3	253	0	2	0
20 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	6,252	15,181	7,000	639	694	1,597	(816)	99,669	19,383	13,409
Less: Prior Year Allocations	3,900	10,541	5,499	561	460	2,262	1,860	78,733	13,942	1,804
Carry-Forward	2,352	4,640	1,501	78	234	(665)	(2,676)	20,936	5,441	11,605
Proposed Costs	\$8,604	\$19,821	\$8,501	\$717	\$928	\$932	\$(3,492)	\$120,605	\$24,824	\$25,014

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Department	171 OCDA Successor Low/Mod Income Housing	173 OCDA Successor SA Heights Sur	182 Local Trans Fund	185 State Trans Assist	213 Sales & Use Tax Comp Fund	215 Emergency Medical Air Transportatio n Act Trust	216 VLF Prop Tax Comp	225 OC Child & Families	249 Retirement Contributions	270 Compressed Natural Gas Enterprise 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	0	0
3 Intangible Amortization	0	0	338	84	669	0	669	23,006	207,272	1,030
4 080 OCPW	0	0	0	0	0	0	0	9	0	139
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	0	0	644	69	727	0	727	79,598	71,528	827
9 017 CEO	0	0	0	0	0	0	0	115,063	0	943
10 054 Human Resources	0	0	0	0	0	0	0	118	0	0
11 025 County Counsel	0	0	0	0	0	0	0	109	0	0
12 014 CAPS Program	0	0	398	98	788	0	788	25,234	244,196	1,232
13 037 CEO - IT Support Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	0	0	0	0	0	0	0	0	11,598
15 050 Office of Performance Audit	0	0	0	0	0	0	0	8,996	0	81
16 055 Sheriff-Coroner Communications	0	0	0	0	0	0	0	283	0	0
17 056 Employee Benefits	0	0	0	0	0	0	0	419	0	0
18 074 Treas/Tax Collector	0	0	21	2	73	0	73	712	28	44
19 079 Internal Audit	0	0	0	0	0	0	0	13,797	0	4
20 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	0	1,401	253	2,257	0	2,257	267,344	523,024	15,898
Less: Prior Year Allocations	60,428	(233)	1,433	194	994	2,162	994	247,138	495,791	6,061
Carry-Forward	(60,428)	233	(32)	59	1,263	(2,162)	1,263	20,206	27,233	9,837
Proposed Costs	\$(60,428)	\$233	\$1,369	\$312	\$3,520	\$(2,162)	\$3,520	\$287,550	\$550,257	\$25,735

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Department	280 Airport Enterprise Fund	289 Info & Tech ISF	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
1 Building Depreciation	\$0	\$134,848	\$0	\$0	\$0	\$0	\$0	\$9,504	\$7,689	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Intangible Amortization	119,249	81,584	97,779	155	64,360	13,312	18,548	149,040	12,822	54,879
4 080 OCPW	0	320,289	0	0	0	5,172	2,590	99,257	70,979	0
5 000 Interest Expense	0	62,215	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	91	0	0	0	0	0	0	0	0
8 003 Auditor	174,195	61,126	80,155	293	26,096	10,085	31,894	155,131	15,876	20,196
9 017 CEO	296,280	144,219	1,717	704	9,878	145,846	118,794	79,220	33,063	3,209
10 054 Human Resources	83,529	20,756	0	0	0	4,083	3,730	15,905	3,477	0
11 025 County Counsel	43,093	101,000	0	0	0	19,271	9,431	731	154	0
12 014 CAPS Program	140,960	192,609	115,197	191	76,075	15,727	22,213	175,436	15,003	64,726
13 037 CEO - IT Support Services	0	422	0	0	0	32	0	0	0	0
14 040 Utilities	0	95,394	0	0	0	0	0	9,022	5,384	0
15 050 Office of Performance Audit	20,064	12,267	0	34	1,079	1,784	2,794	4,565	1,045	308
16 055 Sheriff-Coroner Communications	52,719	0	0	0	0	0	0	5,696	0	0
17 056 Employee Benefits	4,964	1,538	0	2,735	0	575	399	2,159	346	0
18 074 Treas/Tax Collector	1,206	2,425	92	5	59	100	573	1,016	783	29
19 079 Internal Audit	57,391	18,815	0	2	1,753	2,759	4,265	7,023	1,508	501
20 060-1486 Sheriff Security	0	26,017	0	0	0	0	0	0	0	0
Total Current Allocations	993,650	1,275,615	294,940	4,119	179,300	218,746	215,231	713,705	168,129	143,848
Less: Prior Year Allocations	888,344	1,494,932	228,917	74,407	138,539	180,366	218,876	613,840	83,239	109,034
Carry-Forward	105,306	(219,317)	66,023	(70,288)	40,761	38,380	(3,645)	99,865	84,890	34,814
Proposed Costs	\$1,098,956	\$1,056,298	\$360,963	\$(66,169)	\$220,061	\$257,126	\$211,586	\$813,570	\$253,019	\$178,662

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Department	299 OC Waste & Recycling	29Z Life Ins ISF	2AE Recidivism Reduction Grant Fund	400 OC Flood	405 OC Parks CSA 26	428 OCDA Successor NDAPP Surplus	431 SA Top of the World	433 Golden Lan Reassess D 94-1 DS	459 N Tustin Landscape	468 CSA #13 La Mirada
1 Building Depreciation	\$141,508	\$0	\$0	\$1,441,920	\$3,018,748	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Intangible Amortization	152,423	61,934	1	203,542	221,683	0	58	62	676	291
4 080 OCPW	4,078	0	0	240,804	327,270	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	153,534	22,301	0	238,714	189,658	0	20	21	589	90
9 017 CEO	193,975	429	0	621,237	354,203	0	0	0	1,364	87
10 054 Human Resources	133,323	0	0	51,387	63,695	0	0	0	0	0
11 025 County Counsel	49,823	0	0	74,139	70,440	0	0	0	0	0
12 014 CAPS Program	175,287	72,967	1	240,332	260,573	0	69	73	802	343
13 037 CEO - IT Support Services	178	0	0	1,016	0	0	0	0	0	0
14 040 Utilities	35,144	0	0	86,407	274,266	0	0	0	1,091	0
15 050 Office of Performance Audit	8,430	0	0	19,021	17,812	0	0	0	27	2
16 055 Sheriff-Coroner Communications	0	0	0	409	86,743	0	0	0	0	0
17 056 Employee Benefits	7,789	0	0	7,219	7,353	0	0	0	0	0
18 074 Treas/Tax Collector	3,485	10	0	1,216	2,526	0	0	0	14	1
19 079 Internal Audit	161,603	0	0	43,691	38,771	0	0	0	1	0
20 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,220,580	157,641	2	3,271,054	4,933,741	0	147	156	4,564	814
Less: Prior Year Allocations	1,034,482	117,297	0	2,207,477	4,245,361	11,699	107	111	7,830	550
Carry-Forward	186,098	40,344	0	1,063,577	688,380	(11,699)	40	45	(3,266)	264
Proposed Costs	\$1,406,678	\$197,985	\$2	\$4,334,631	\$5,622,121	\$(11,699)	\$187	\$201	\$1,298	\$1,078

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Department	475 CSA #20 La Habra	477 CSA #22 E Yorba Linda	479 CFD 99-1 Ser A Ladera	484 CFD 86-2 DS	486 CFD Ladera Const	487 CFD Ladera DS	488 SM CFD 86-1 DS	490 Dimensions/ Serrano CFD 87-1 DS	492 MV CFD 87-3 DS	494 Aliso Viejo CFD 88- 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	256	394	195	135	90	229	214	163	185	81
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	66	280	215	127	2,510	221	208	149	162	(6)
9 017 CEO	1	928	293	266	781	317	384	206	211	307
10 054 Human Resources	0	0	0	0	0	0	0	0	0	0
11 025 County Counsel	0	0	402	253	0	402	402	402	402	0
12 014 CAPS Program	302	466	232	161	122	273	255	194	220	96
13 037 CEO - IT Support Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	(2,621)	0	0	0	0	0	0	0	0
15 050 Office of Performance Audit	0	9	10	6	70	13	12	8	8	3
16 055 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	0	0
17 056 Employee Benefits	0	0	0	0	0	0	0	0	0	0
18 074 Treas/Tax Collector	0	7	5	3	1	4	4	3	3	1
19 079 Internal Audit	0	0	0	0	3	1	1	0	0	0
20 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	625	(537)	1,352	951	3,577	1,460	1,480	1,125	1,191	482
Less: Prior Year Allocations	444	1,900	1,159	1,966	5,331	839	1,862	741	893	1,308
Carry-Forward	181	(2,437)	193	(1,015)	(1,754)	621	(382)	384	298	(826)
Proposed Costs	\$806	\$(2,974)	\$1,545	\$(64)	\$1,823	\$2,081	\$1,098	\$1,509	\$1,489	\$(344)

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Department	496 Lomas Laguna CFD 88-2 DS	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	511 Baker Ranch CFD 87-6 DS	513 Coto de Caza CFD 87- 8 DS	515 Santa Teresita CFD 87-9 DS	516 AD 01-1 Ziani Project 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	63	179	62	327	583	239	90	240	87	193
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	140	154	21	351	807	233	229	255	122	172
9 017 CEO	76	206	75	403	749	225	292	235	227	220
10 054 Human Resources	0	0	0	0	0	0	0	0	0	0
11 025 County Counsel	0	402	0	402	387	402	0	402	0	402
12 014 CAPS Program	74	212	73	389	705	284	107	286	103	230
13 037 CEO - IT Support Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	0	0	0	0	0	0	0	0	0
15 050 Office of Performance Audit	1	8	0	14	75	10	1	11	1	9
16 055 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	0	0
17 056 Employee Benefits	0	0	0	0	0	0	0	0	0	0
18 074 Treas/Tax Collector	0	3	0	8	11	5	2	5	2	4
19 079 Internal Audit	0	0	0	1	4	0	0	1	0	0
20 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	354	1,164	231	1,895	3,321	1,398	721	1,435	542	1,230
Less: Prior Year Allocations	775	755	892	1,279	2,673	765	1,133	943	1,212	848
Carry-Forward	(421)	409	(661)	616	648	633	(412)	492	(670)	382
Proposed Costs	\$(67)	\$1,573	\$(430)	\$2,511	\$3,969	\$2,031	\$309	\$1,927	\$(128)	\$1,612

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Department	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	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	529 Ladera CFD 2004-1 Constr	530 Ladera CFD 2004-1 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	240	131	197	240	0	207	0	0	633	204
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	255	107	162	234	0	197	0	0	5,560	237
9 017 CEO	220	317	286	289	0	294	0	0	23,185	360
10 054 Human Resources	0	0	0	0	0	0	0	0	0	0
11 025 County Counsel	402	253	402	402	0	402	0	0	0	402
12 014 CAPS Program	285	156	234	285	0	246	0	0	1,395	245
13 037 CEO - IT Support Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	0	0	0	0	0	0	0	0	0
15 050 Office of Performance Audit	10	4	9	9	0	10	0	0	2,803	18
16 055 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	0	0
17 056 Employee Benefits	0	0	0	0	0	0	0	0	0	0
18 074 Treas/Tax Collector	5	3	4	5	0	5	0	0	8	5
19 079 Internal Audit	0	0	0	0	0	0	0	0	4,266	1
20 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,417	971	1,294	1,464	0	1,361	0	0	37,850	1,472
Less: Prior Year Allocations	879	776	895	730	18	994	44	2	9,000	876
Carry-Forward	538	195	399	734	(18)	367	(44)	(2)	28,850	596
Proposed Costs	\$1,955	\$1,166	\$1,693	\$2,198	\$(18)	\$1,728	\$(44)	\$(2)	\$66,700	\$2,068

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Department	533 Ladera CFD 01-1 DS	534 AD1-01 Group 3 Debt Svc	536 Newport Coast AD 01-1 Group 4 Conversion Debt Svcs	547 Ladera CFD 00-1 DS	549 RSM CFD 87-5E DS	551 Newport Ridge AD 92- 1 DS	555 CFD Ladera DS	590 IHSS Public Auth	704 Buena Park Library	707 Placentia Library
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	191	201	162	188	210	385	291	1,886	0	8,191
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	211	184	150	255	205	385	351	5,132	0	21,398
9 017 CEO	224	295	288	221	362	224	619	3,928	0	4,158
10 054 Human Resources	0	0	0	0	0	0	0	0	0	0
11 025 County Counsel	402	402	402	402	402	402	402	0	0	0
12 014 CAPS Program	227	239	193	224	250	456	355	2,292	0	9,560
13 037 CEO - IT Support Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	0	0	0	0	0	0	0	0	0
15 050 Office of Performance Audit	10	10	9	10	9	10	50	300	0	514
16 055 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	0	0
17 056 Employee Benefits	0	0	0	0	0	0	0	0	0	0
18 074 Treas/Tax Collector	4	5	4	4	4	5	4	78	0	197
19 079 Internal Audit	0	0	0	0	0	0	2	500	0	754
20 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,269	1,336	1,208	1,304	1,442	1,867	2,074	14,116	0	44,772
Less: Prior Year Allocations	1,030	994	620	1,014	838	1,368	3,884	9,242	117	42,310
Carry-Forward	239	342	588	290	604	499	(1,810)	4,874	(117)	2,462
Proposed Costs	\$1,508	\$1,678	\$1,796	\$1,594	\$2,046	\$2,366	\$264	\$18,990	\$(117)	\$47,234

County of Orange
State of California
OMB A-87 Cost Allocation Plan FY 2016-17

Actual FY 2014/2015
12/29/2015

Summary Schedule

Department	728 Silverado Mod Rec	749 Sunset Bch Sanitary	754 OC Cemetery Dist	770 LAFCO	787 SA River Flood Prot	828 OC CC Parking	All Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$524,133	\$1,607,844	\$0	\$26,790,125
2 Equipment Depreciation	0	0	0	0	0	0	0	0	9,203,406
3 Intangible Amortization	1,082	1,956	19,977	2,588	124	6,621	446,929	0	9,144,929
4 080 OCPW	0	0	0	84	0	31,837	337,547	0	10,400,080
5 000 Interest Expense	0	0	0	0	0	0	18,875	0	567,757
6 000 Space Costs	0	0	0	0	0	0	0	0	(1)
7 038 Data Systems Development	0	0	0	0	0	0	683	0	21,664
8 003 Auditor	2,379	4,865	26,282	1,235	95	16,033	387,889	0	9,047,278
9 017 CEO	135	2,781	5,866	1,093	39	12,130	104,680	0	11,066,733
10 054 Human Resources	0	0	0	0	0	0	0	0	4,766,375
11 025 County Counsel	0	0	217	41	0	0	431,231	0	6,516,358
12 014 CAPS Program	1,272	2,245	23,018	2,956	146	7,602	525,582	0	10,606,970
13 037 CEO - IT Support Services	0	0	0	0	0	0	0	0	28,323
14 040 Utilities	0	0	0	0	0	0	269,180	0	11,697,521
15 050 Office of Performance Audit	17	344	725	135	5	1,136	1,971	0	751,757
16 055 Sheriff-Coroner Communications	0	0	19	0	0	0	4,411,493	0	7,606,133
17 056 Employee Benefits	0	0	624	170	0	0	0	0	501,665
18 074 Treas/Tax Collector	50	72	550	121	6	33	35,340	0	482,350
19 079 Internal Audit	1	503	1,007	250	0	1,756	3,011	0	2,005,426
20 060-1486 Sheriff Security	0	0	0	0	0	0	45,467	0	419,379
Total Current Allocations	4,936	12,766	78,285	8,673	415	601,281	8,627,722	0	121,624,228
Less: Prior Year Allocations	4,940	9,757	69,359	48,960	255	602,511	17,218,417	0	127,260,130
Carry-Forward	(4)	3,009	8,926	(40,287)	160	(1,230)	(8,590,695)	0	(6,261,867)
Proposed Costs	\$4,932	\$15,775	\$87,211	\$(31,614)	\$575	\$600,051	\$37,027	\$0	\$115,362,361