



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Orange
Santa Ana, California

Date: June 30, 2017
Filing Ref: ORA18

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 **2017-18** 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 **2015-16** fiscal year and as estimated costs for the **2017-18** 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, 2017**, 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. IT Support Services | 18. Orange County Fleet (ISF) |
| 8. Utilities | 19. Reprographics (ISF) |
| 9. Sheriff-Coroner Communications | 20. Information & Technology (ISF) |
| 10. Employee Benefits | |
| 11. Treasurer-Tax Collector | |

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 **2017-18** Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF ORANGE

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Jim Reisinger for

Eric H. Woolery

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

Name

Auditor-Controller

Title

7-7-2017

7-18-2017

Date

Date

**Negotiated by Loc Trinh
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachment

County of Orange
State of California

Actual FY 2015/2016
12/23/2016

2 CFR Part 200 Cost Allocation Plan FY 2017-18

Summary Schedule

Department	004					010 BOS 5th Dist	011 Clerk of the Board	012-1100	012-1500	
	002 Assessor	Miscellaneous	006 BOS 1st Dist	007 BOS 2nd Dist	008 BOS 3rd Dist			Administration	OCCR County Events Coordinator	
1 Building Depreciation	\$159,573	\$0	\$30,676	\$30,676	\$30,676	\$30,676	\$95,078	\$47,695	\$0	
2 Equipment Depreciation	89,246	0	1,574	1,574	0	0	4,514	37,181	38,287	
3 Intangible Amortization	40,033	57	1,257	1,208	1,396	1,123	4,263	26,756	248	
4 080 OCPW	383,602	0	46,627	46,627	46,627	46,627	99,640	93,599	0	
5 000 Interest Expense	0	0	0	0	0	0	0	0	0	
6 000 Space Costs	0	0	0	0	0	0	0	0	0	
7 038 Data Systems Development	6,399	0	170	189	249	216	691	12,902	0	
8 003 Auditor	65,819	636	2,578	2,099	2,082	2,073	18,102	393,160	2,308	
9 017 CEO	48,859	737	1,482	1,005	1,051	1,028	1,056	23,436	7,272	
10 054 Human Resources	76,719	0	2,279	1,922	1,958	1,773	10,958	118,879	232	
11 025 County Counsel	345,883	97	160,153	160,082	160,138	160,094	238,288	9,614	(10)	
12 014 CAPS Program	73,015	357	2,742	2,795	2,427	2,658	15,572	131,718	3,078	
13 037 CEO - IT Support Services	0	0	0	0	0	0	0	21,197	0	
14 040 Utilities	(59,050)	0	1,237	1,237	1,237	1,237	(42,764)	21,770	0	
15 055 Sheriff-Coroner Communications	94	0	1,658	341	0	7,267	51,309	488	0	
16 056 Employee Benefits	8,523	0	174	152	260	165	830	1,937	17	
17 074 Treas/Tax Collector	169	17	10	6	4	4	179	259	34	
18 060-1486 Sheriff Security	80,896	0	42,941	42,941	42,941	42,941	90,903	0	0	
Total Current Allocations	1,319,780	1,902	295,559	292,854	291,045	297,881	293,508	610,998	1,014,048	51,466
Less: Prior Year Allocations	2,431,829	1,654	319,101	314,556	318,085	321,106	316,777	717,061	1,431,790	0
Carry-Forward	(1,112,049)	248	(23,542)	(21,702)	(27,040)	(23,225)	(23,269)	(106,063)	(417,742)	0
Proposed Costs	\$207,732	\$2,150	\$272,017	\$271,152	\$264,006	\$274,655	\$270,238	\$504,936	\$596,306	\$51,466

County of Orange
State of California

Actual FY 2015/2016
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Summary Schedule

Department	012-2100 OCCS Program Admin	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 O&M	016 2005 Lease Revenue Refunding Bonds	019 Cap Aquis Financing	020 Tax & Rev Anticipation Notes
1 Building Depreciation	\$7,207	\$0	\$0	\$0	\$0	\$58,332	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	55,957	6,853	0	0	0
3 Intangible Amortization	429	393	1,662	3,249	3,723	18,333	312	6	4	0
4 080 OCPW	48,195	5,235	18,848	1,361	326	66,429	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	14,897	0	0	0	0	0	0	0	0	0
8 003 Auditor	3,185	3,834	5,021	149,047	257,398	103,157	59,548	385	192	0
9 017 CEO	17,079	6,748	4,693	34,521	19,662	88,680	3,832	0	86	0
10 054 Human Resources	427	235	2,948	3,091	4,806	31,476	0	0	0	0
11 025 County Counsel	105	(3,208)	625	5,060	(336)	(12,365)	470	0	3	0
12 014 CAPS Program	5,308	5,188	6,370	22,472	29,673	80,640	2,997	168	83	0
13 037 CEO - IT Support Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	6,086	788	0	0	0	16,743	0	0	0	0
15 055 Sheriff-Coroner Communications	0	0	0	0	0	30,277	0	0	0	0
16 056 Employee Benefits	40	24	341	512	625	3,210	0	0	0	0
17 074 Treas/Tax Collector	16	30	38	176	81	339,986	8	4	4	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	102,975	19,267	40,546	219,490	315,957	880,856	74,020	562	373	0
Less: Prior Year Allocations	35,704	14,605	32,927	118,749	143,838	752,677	0	759	794	2
Carry-Forward	67,271	4,662	7,619	100,741	172,119	128,179	0	(197)	(421)	(2)
Proposed Costs	\$170,246	\$23,928	\$48,166	\$320,231	\$488,076	\$1,009,036	\$74,020	\$366	\$(49)	\$(2)

County of Orange
State of California

Actual FY 2015/2016
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Summary Schedule

Department	021 2005 Refunding Recovery Bonds	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
1 Building Depreciation	\$0	\$402,710	\$1,939	\$0	\$25,071	\$122,110	\$140,257	\$1,016	\$0	\$0
2 Equipment Depreciation	0	673,270	0	100	0	132,850	21,587	17,999	0	0
3 Intangible Amortization	0	103,880	68,726	2,308	7,342	13,329	2,231	6,616	772	231
4 080 OCPW	0	175,684	10,193	(138)	8,835	42,761	0	33,337	56,302	0
5 000 Interest Expense	0	37,251	1,054	0	0	0	18,612	0	0	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 038 Data Systems Development	0	21,724	13,588	365	208	1,430	107	257	0	0
8 003 Auditor	1	222,419	80,723	42,272	123,902	41,077	6,471	63,072	16,166	2,369
9 017 CEO	0	238,229	127,260	3,638	9,216	34,347	5,997	37,367	484,662	3,098
10 054 Human Resources	0	200,507	187,320	4,026	8,258	27,266	4,228	10,160	0	0
11 025 County Counsel	0	96,339	16,545	(19,826)	(66,748)	153,519	45,592	(5,935)	906	451
12 014 CAPS Program	2	117,167	62,720	10,065	88,863	60,168	4,948	34,814	10,104	684
13 037 CEO - IT Support Services	0	0	6,422	0	0	30	0	648	0	0
14 040 Utilities	0	193,874	622	(23,136)	9,805	27,707	0	(35,480)	0	0
15 055 Sheriff-Coroner Communications	0	101,743	0	4	117	1,761	6,699	1,561	19	0
16 056 Employee Benefits	0	26,391	14,702	437	1,072	1,299	645	1,280	0	0
17 074 Treas/Tax Collector	0	492	242	463	6,546	2,530	46	177	63	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	3	2,611,679	592,058	20,578	222,487	662,185	257,420	166,888	568,995	6,834
Less: Prior Year Allocations	445	2,598,622	827,728	421,691	1,830,528	676,846	326,370	219,912	264,127	12,027
Carry-Forward	(442)	13,057	(235,670)	(401,113)	(1,608,041)	(14,661)	(68,950)	(53,024)	304,868	(5,193)
Proposed Costs	\$(439)	\$2,624,737	\$356,387	\$(380,536)	\$(1,385,554)	\$647,525	\$188,470	\$113,864	\$873,863	\$1,641

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Summary Schedule

Department	042-2000									
	041 Grand Jury	042-1000 HCA Public Health	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	050 Office of Performance Audit	051 Office of Independent Review
1 Building Depreciation	\$1,777	\$510,571	\$773,890	\$16,105	\$25,844	\$2,409	\$232,476	\$0	\$10,145	\$11,260
2 Equipment Depreciation	0	0	0	0	0	0	0	0	1,108	0
3 Intangible Amortization	158	97,581	168,574	50,566	39,490	15	59,008	96	430	146
4 080 OCPW	20,310	296,325	245,190	32,630	25,202	0	203,865	0	14,022	1,791
5 000 Interest Expense	0	0	0	0	0	1,310	73,205	0	0	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 038 Data Systems Development	0	48,431	55,967	9,066	7,350	0	14,902	0	85	59
8 003 Auditor	8,463	449,727	742,035	125,406	121,854	378	267,296	1,142	2,262	595
9 017 CEO	721	304,989	587,478	147,627	132,599	308	87,665	1,379	845	1,587
10 054 Human Resources	0	211,168	390,139	116,270	89,863	0	95,359	0	580	38
11 025 County Counsel	121,377	18,841	157,953	14,421	12,007	25	11,215	184	109	82
12 014 CAPS Program	3,128	246,025	338,899	79,436	76,329	107	326,222	380	1,445	383
13 037 CEO - IT Support Services	0	203	568	136	110	0	0	0	0	0
14 040 Utilities	7,332	61,409	78,905	14,440	(31,504)	1,313	263,033	0	6,031	8,772
15 055 Sheriff-Coroner Communications	97	2,303	13,031	14,043	1,083	0	202,995	0	0	0
16 056 Employee Benefits	0	20,288	29,927	9,462	7,778	0	13,190	0	31	1
17 074 Treas/Tax Collector	85	67,946	15,995	4,162	2,707	2	22,798	3	2	7
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	14,200	0
Total Current Allocations	163,448	2,335,808	3,598,552	633,770	510,713	5,869	1,873,227	3,184	51,296	24,721
Less: Prior Year Allocations	105,203	2,714,281	4,307,300	716,778	1,111,660	5,247	2,209,596	4,792	0	26,847
Carry-Forward	58,245	(378,473)	(708,748)	(83,008)	(600,947)	622	(336,369)	(1,608)	0	(2,126)
Proposed Costs	\$221,693	\$1,957,335	\$2,889,803	\$550,761	\$(90,234)	\$6,490	\$1,536,859	\$1,576	\$51,296	\$22,595

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Summary Schedule

Department	057 Probation	058 Public Defender	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
1 Building Depreciation	\$2,327,171	\$248,774	\$171,426	\$1,397,023	\$8,332	\$0	\$0	\$0	\$30,741	\$0
2 Equipment Depreciation	161,202	225,776	112,894	2,447,729	9,158	0	8,165	0	24,005	173,583
3 Intangible Amortization	174,048	56,099	15,624	111,820	12,012	26,764	34,477	4,699	7,743	8,884
4 080 OCPW	1,283,793	520,898	184,851	516,303	(17)	(124)	0	0	0	18,119
5 000 Interest Expense	186,572	47,005	0	0	0	0	0	0	4,080	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 038 Data Systems Development	117,853	9,882	2,035	74,661	0	0	0	0	0	0
8 003 Auditor	399,838	102,607	45,569	396,703	30,870	58,879	75,814	11,279	13,240	25,733
9 017 CEO	336,448	112,733	35,908	385,607	33,435	61,729	78,683	11,615	13,588	25,514
10 054 Human Resources	364,557	100,125	29,761	188,597	21,287	48,924	62,641	8,484	14,849	16,140
11 025 County Counsel	487,609	34,346	547	1,636,698	3,262	6,638	8,400	1,173	1,422	2,179
12 014 CAPS Program	440,960	72,396	49,383	269,102	23,006	44,022	63,569	8,977	10,297	16,217
13 037 CEO - IT Support Services	0	0	0	46	0	0	0	0	0	0
14 040 Utilities	331,640	(19,784)	(27,023)	(9,576,477)	34,914	28	112,312	0	0	0
15 055 Sheriff-Coroner Communications	312,449	0	397	460,488	81,827	91,577	124,370	2,912	36,794	5,298
16 056 Employee Benefits	37,096	13,008	2,964	25,485	3,688	7,464	9,992	1,353	1,770	2,319
17 074 Treas/Tax Collector	17,592	24,919	5,676	2,472	148	184	252	53	44	158
18 060-1486 Sheriff Security	10,421	5,550	0	0	0	0	0	0	0	0
Total Current Allocations	6,989,250	1,554,333	630,013	(1,663,742)	261,922	346,085	578,675	50,545	158,573	294,142
Less: Prior Year Allocations	8,182,161	1,850,787	889,690	9,578,282	297,732	0	999,500	66,449	202,617	331,693
Carry-Forward	(1,192,911)	(296,454)	(259,677)	(11,242,024)	(35,810)	0	(420,825)	(15,904)	(44,044)	(37,551)
Proposed Costs	\$5,796,340	\$1,257,879	\$370,335	\$(12,905,766)	\$226,111	\$346,085	\$157,851	\$34,641	\$114,529	\$256,591

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Summary Schedule

Department	060-1418 Air Support Detail	060-1419 Control One	060-1481 Airport Detail	060-1482 Yorba Linda Police Svcs	060-1487 OCTA Security Svcs	060-5461 Prof Standards	060-5462 Training	060-5466 Field Training Bureau	060-7471 Men's Central Jail	060-7472 Theo Lacy
1 Building Depreciation	\$0	\$30,731	\$0	\$0	\$0	\$107,222	\$347,801	\$0	\$446,974	\$5,174,163
2 Equipment Depreciation	176,769	0	0	52,501	0	1,653	16,073	0	0	1,801
3 Intangible Amortization	1,555	2,500	12,635	5,002	3,457	11,591	12,892	320	26,530	51,814
4 080 OCPW	0	0	(87)	0	0	21,442	0	0	0	0
5 000 Interest Expense	0	4,078	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	12,220	3,781	18,667	11,584	7,509	51,990	30,458	759	36,102	86,285
9 017 CEO	10,432	3,437	18,461	12,091	8,099	219,929	28,347	1,291	33,305	82,379
10 054 Human Resources	2,179	4,789	24,471	9,023	6,194	52,904	24,326	554	45,662	99,247
11 025 County Counsel	698	437	2,401	1,271	961	2,240	2,515	89	5,021	11,011
12 014 CAPS Program	7,037	3,674	12,652	9,357	5,954	35,858	20,331	803	23,358	50,906
13 037 CEO - IT Support Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	0	0	0	0	83,524	211,858	0	2,115,710	2,926,007
15 055 Sheriff-Coroner Communications	14,845	69,539	4,906	1,618	2,820	19,195	90,909	0	178,195	461,081
16 056 Employee Benefits	344	592	3,819	1,430	1,058	2,405	3,385	94	6,638	14,843
17 074 Treas/Tax Collector	118	7	30	49	18	104	169	1	18	159
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	226,198	123,566	97,956	103,925	36,069	610,059	789,063	3,912	2,917,514	8,959,694
Less: Prior Year Allocations	498,271	125,160	141,443	120,805	57,517	708,738	844,479	0	2,756,335	9,235,675
Carry-Forward	(272,073)	(1,594)	(43,487)	(16,880)	(21,448)	(98,679)	(55,416)	0	161,179	(275,981)
Proposed Costs	\$(45,875)	\$121,972	\$54,468	\$87,045	\$14,622	\$511,380	\$733,647	\$3,912	\$3,078,693	\$8,683,714

**County of Orange
State of California**

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Summary Schedule

Department	060-7473	060-7474	060-7478 IRC	060-8498	060-9490	060-9491	060-9493	060-9496	063-3200	063-4001
	Musick	Women's Central Jail		Public Affairs	Purchasing	Admin	Financial Admin	Supply/Reprod uctions	Orangewood	Social Svcs Agcy
1 Building Depreciation	\$196,605	\$94,000	\$1,623,565	\$0	\$0	\$15,806	\$163,724	\$7,245	\$154,647	\$111,084
2 Equipment Depreciation	0	0	11,973	0	0	0	1,712	0	0	0
3 Intangible Amortization	16,912	6,439	51,869	224	1,270	44,220	6,484	626	22,909	542,363
4 080 OCPW	2,895	0	0	0	0	0	28,316	0	5,333	398,920
5 000 Interest Expense	0	0	0	0	0	0	0	0	0	5,271
6 000 Space Costs	0	0	0	0	0	0	0	0	0	(0)
7 038 Data Systems Development	0	0	0	0	0	19,080	0	0	0	131,773
8 003 Auditor	34,690	8,860	82,379	506	2,736	7,583	31,591	2,503	33,507	1,359,242
9 017 CEO	32,310	7,793	71,113	465	57,918	7,008	8,994	2,584	37,162	1,051,162
10 054 Human Resources	31,850	10,884	93,849	389	2,381	3,896	12,003	1,011	44,519	1,251,311
11 025 County Counsel	3,738	1,142	9,317	50	87,562	19,744	1,058	79	3,522	(95,065)
12 014 CAPS Program	21,734	7,352	51,045	704	2,926	5,137	9,939	2,262	31,849	729,163
13 037 CEO - IT Support Services	0	0	0	0	0	0	0	0	0	80
14 040 Utilities	827,015	417,438	1,945,765	0	0	66,230	127,538	30,357	41,480	147,450
15 055 Sheriff-Coroner Communications	50,109	42,238	251,832	0	0	21,722	0	0	57	4,301
16 056 Employee Benefits	4,967	1,480	12,816	64	302	594	1,770	100	5,046	113,671
17 074 Treas/Tax Collector	132	4	162	1	12	43	38,518	33	131	12,521
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,222,956	597,631	4,205,686	2,402	155,108	211,063	431,647	46,801	380,161	5,763,246
Less: Prior Year Allocations	1,202,786	580,998	3,853,742	0	157,304	221,595	522,179	43,346	660,608	7,595,178
Carry-Forward	20,170	16,633	351,944	0	(2,196)	(10,532)	(90,532)	3,455	(280,447)	(1,831,932)
Proposed Costs	\$1,243,126	\$614,265	\$4,557,629	\$2,402	\$152,913	\$200,531	\$341,115	\$50,256	\$99,714	\$3,931,313

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Department	071 Bldg & Safety Gen'l Fund	073 Alternate Defender	080-1100 OCPW Admin	080-3710 OCPW Fleet	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
1 Building Depreciation	\$21,102	\$2,005	\$195,053	\$0	\$0	\$0	\$0	\$3,255	\$0	\$44,862
2 Equipment Depreciation	32,589	0	166,664	0	16,961	0	14,157	10,876	0	0
3 Intangible Amortization	3,912	334	9,975	1	6,325	76	844	245	97	4,032
4 080 OCPW	2,626	358	216,765	0	18,425	9	0	62,950	0	18,862
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	150	0	0	0	0	0	0	0	0	0
8 003 Auditor	41,118	3,610	192,451	30	30,830	490	6,006	1,747	1,193	34,726
9 017 CEO	34,233	4,466	243,888	5,492	12,788	5,184	11,001	2,555	7,275	32,822
10 054 Human Resources	4,670	0	149,014	0	9,069	0	0	0	0	5,894
11 025 County Counsel	(278)	621	19,613	0	878	19	441	70	53	22,359
12 014 CAPS Program	27,603	1,406	47,509	12	51,461	1,922	18,202	6,053	2,070	21,420
13 037 CEO - IT Support Services	160	0	43,702	0	1,719	0	0	0	0	797
14 040 Utilities	11,874	1,303	(454,817)	0	0	14,292	(2,082)	(449)	0	25,243
15 055 Sheriff-Coroner Communications	149	0	0	0	771	0	182,726	328	80	2,829
16 056 Employee Benefits	621	0	2,362	0	1,144	0	0	0	0	589
17 074 Treas/Tax Collector	146	2	183	0	14,383	2	6	7	24	118
18 060-1486 Sheriff Security	0	0	1,162	0	0	0	0	0	0	0
Total Current Allocations	180,674	14,105	833,523	5,535	164,754	21,995	231,301	87,637	10,792	214,554
Less: Prior Year Allocations	129,584	17,740	1,509,691	0	187,227	0	0	0	0	230,986
Carry-Forward	51,090	(3,635)	(676,168)	0	(22,473)	0	0	0	0	(16,432)
Proposed Costs	\$231,764	\$10,469	\$157,354	\$5,535	\$142,280	\$21,995	\$231,301	\$87,637	\$10,792	\$198,123

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Department	080-0950	081 Trial	103 OC Meth	104 Criminal	105	106 County	107	108 OC Dana	109 Co	11A Superior
	OCPW Director	Courts	Lab Invest	Justice Facility	Courthouse Temp Const	Tidelands NB	Remittance Proc'g Equip	Point Harbor	Automatic Fingerprint ID	Court
1 Building Depreciation	\$25,636	\$0	\$0	\$0	\$0	\$78,391	\$0	\$502,089	\$0	\$432,973
2 Equipment Depreciation	0	970	0	0	0	17,604	0	19,516	0	0
3 Intangible Amortization	16,418	417	3	280	27	1,356	2	4,264	1,765	193,828
4 080 OCPW	(124,343)	0	0	74,439	0	44,325	0	32,223	0	503,309
5 000 Interest Expense	0	0	0	0	27,707	0	0	0	0	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 038 Data Systems Development	22,333	0	0	0	0	50	0	637	75	8,107
8 003 Auditor	5,493	6,051	161	4,708	1,339	5,963	19	21,911	2,622	254,887
9 017 CEO	8,099	4,190	1	5,185	5	22,255	3	180,404	1,945	0
10 054 Human Resources	1,164	0	0	0	0	1,970	0	3,602	3,469	0
11 025 County Counsel	(50,815)	571	0	192	1	301	0	5,338	244	6,903
12 014 CAPS Program	12,422	4,389	85	5,450	750	7,369	53	32,048	3,159	289,438
13 037 CEO - IT Support Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	(14,023)	0	0	0	0	4,098	0	11,242	0	(1,419,495)
15 055 Sheriff-Coroner Communications	0	0	0	0	0	0	0	1,706	0	0
16 056 Employee Benefits	172	0	0	0	0	260	0	444	392	43,040
17 074 Treas/Tax Collector	21,695	2,696	1	3,423	3,061	64	0	2,137	15	3,210
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	(75,747)	19,283	251	93,678	32,888	184,006	77	817,562	13,687	316,200
Less: Prior Year Allocations	491,173	17,670	808	131,870	(12,888)	179,068	25,244	754,196	17,841	3,398,813
Carry-Forward	(566,920)	1,613	(557)	(38,192)	45,776	4,938	(25,167)	63,366	(4,154)	(3,082,613)
Proposed Costs	\$(642,668)	\$20,896	\$(307)	\$55,486	\$78,665	\$188,945	\$(25,090)	\$880,927	\$9,532	\$(2,766,413)

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Department	113 Building & Safety - Operating Reserve	115 OC Road	116 Narc Forf & Seizure Fund	117 OC Housing Auth	118 Regional Narc Supp DOJ	120 OC Public Libraries	121 OC Animal Care Donations	122 Motor Vehicle Theft Task Force	124 Domestic Violence	125 Regional Narc Supp Treasury
1 Building Depreciation	\$0	\$121,691	\$0	\$696	\$56,127	\$1,774,187	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	3,192	4,719	149,933	65,431	0	5,183	0	0
3 Intangible Amortization	340	30,425	155	127	219	52,917	3	201	101	5
4 080 OCPW	0	15,296	0	256	0	135,883	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	1,147	0	0	0	9,804	0	0	0	0
8 003 Auditor	4,396	168,428	9,578	1,273	7,330	234,911	33	3,784	1,104	228
9 017 CEO	5	197,924	251	1,598	7,994	115,409	0	3,012	1,174	138
10 054 Human Resources	0	48,405	0	0	0	85,598	0	0	0	0
11 025 County Counsel	1	37	7	173	307	6,210	0	310	112	0
12 014 CAPS Program	9,641	129,390	4,311	1,340	3,523	224,445	97	1,674	1,401	134
13 037 CEO - IT Support Services	0	729	0	0	0	0	0	0	0	0
14 040 Utilities	0	87,752	0	0	1,403	108,305	0	0	0	0
15 055 Sheriff-Coroner Communications	0	91	0	0	31,110	0	0	62	0	0
16 056 Employee Benefits	0	6,081	0	0	0	7,945	0	0	0	0
17 074 Treas/Tax Collector	114	522	44	40	112	702	0	40	13	4
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	14,496	807,919	17,538	10,222	258,059	2,821,748	134	14,268	3,904	509
Less: Prior Year Allocations	21,109	984,072	33,622	13,240	502,884	2,829,414	0	23,294	5,812	0
Carry-Forward	(6,613)	(176,153)	(16,084)	(3,018)	(244,825)	(7,666)	0	(9,026)	(1,908)	0
Proposed Costs	\$7,884	\$631,766	\$1,455	\$7,204	\$13,234	\$2,814,081	\$134	\$5,241	\$1,996	\$509

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Department	126 Regional Narc Supp Other	12A MHSA Housing Fund	12C Child Support Program Development	12D Clerk Recrdr Spec Rev	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	675	0	0	51,066	0	0	0	0	0	0
3 Intangible Amortization	179	3	4	214	2	12	33	59	0	26
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	6,516	106	127	2,142	17	117	1,343	1,092	905	742
9 017 CEO	4,650	204	14	4,454	1	1	606	2	0	300
10 054 Human Resources	0	0	0	0	0	0	0	0	0	0
11 025 County Counsel	144	0	2	303	0	0	49	0	0	14
12 014 CAPS Program	3,216	84	100	2,114	49	340	304	1,670	0	568
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
15 055 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	0	0
16 056 Employee Benefits	0	0	0	0	0	0	0	0	0	0
17 074 Treas/Tax Collector	49	1	0	11	0	0	8	9	0	3
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	15,429	398	247	60,304	69	470	2,343	2,833	905	1,654
Less: Prior Year Allocations	0	415	289	161,879	10	757	2,879	5,561	113	1,245
Carry-Forward	0	(17)	(42)	(101,575)	59	(287)	(536)	(2,728)	792	409
Proposed Costs	\$15,429	\$382	\$206	\$(41,271)	\$128	\$183	\$1,807	\$104	\$1,697	\$2,062

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Department	13A Litigation Reserve	13N OC TOB Settle	13Y Mental Health Svcs Act	13Z Bioterrorism CDC Fund	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$204,608
2 Equipment Depreciation	0	0	0	0	0	96,308	0	0	0	0
3 Intangible Amorization	0	2	18	15	1	161	18	3	22	1,112
4 080 OCPW	0	0	0	0	0	59	0	0	22,969	247,932
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	25
8 003 Auditor	0	15	2,729	103	7	4,008	601	51	227	9,419
9 017 CEO	0	0	159	129	0	6,840	108	2	1,316	7,359
10 054 Human Resources	0	0	0	0	0	0	0	0	0	944
11 025 County Counsel	0	0	23	19	0	196	6	0	6	371
12 014 CAPS Program	0	44	208	176	19	2,009	440	81	545	12,620
13 037 CEO - IT Support Services	0	0	0	0	0	0	0	0	0	284
14 040 Utilities	0	0	0	0	0	0	0	0	1,286	7,213
15 055 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	0	0
16 056 Employee Benefits	0	0	0	0	0	0	0	0	0	148
17 074 Treas/Tax Collector	0	0	0	0	0	59	8	0	420	24
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	61	3,138	442	27	109,639	1,182	138	26,791	492,060
Less: Prior Year Allocations	85	147	31,434	1,372	0	73,551	0	191	9,437	421,480
Carry-Forward	(85)	(86)	(28,296)	(930)	0	36,088	0	(53)	17,354	70,580
Proposed Costs	\$(85)	\$(25)	\$(25,158)	\$(489)	\$27	\$145,727	\$1,182	\$84	\$44,145	\$562,641

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Department	138 Medi-Cal Admin Activities	14D Cal ID Ops Costs	14E Cal ID System Costs	14F Deferred Comp Reimb	14J Excess Public Safety Sales Tax	14Q S-C Conts & Fac Devel	14R Ward Welfare	14S Equitable Sharing Forfeiture Program Fund	14T Facil Develop & Maint Fund	14U Court Facilities
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$779,300	\$35,044
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Intangible Amortization	76	33	30	0	3	59	194	0	5	0
4 080 OCPW	0	0	37	0	0	168	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	6	0	0	0
8 003 Auditor	773	343	474	52	183	3,566	2,922	0	2,130	1
9 017 CEO	924	0	771	0	8	10,818	157	0	15	0
10 054 Human Resources	0	0	0	0	0	0	281	0	0	0
11 025 County Counsel	135	0	43	0	1	28	26	0	2	0
12 014 CAPS Program	417	941	287	0	67	1,316	1,911	0	105	2
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
15 055 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	0	0
16 056 Employee Benefits	0	0	0	0	0	0	26	0	0	0
17 074 Treas/Tax Collector	8	0	6	0	0	34	36	0	0	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	2,333	1,318	1,649	52	262	15,990	5,560	0	781,557	35,047
Less: Prior Year Allocations	4,729	125	5,630	1,476	169	25,035	12,163	118	778,513	35,017
Carry-Forward	(2,396)	1,193	(3,981)	(1,424)	93	(9,045)	(6,603)	(118)	3,044	30
Proposed Costs	\$(63)	\$2,511	\$(2,332)	\$(1,373)	\$356	\$6,944	\$(1,044)	\$(118)	\$784,601	\$35,077

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Department	14Y	14Z	140	141	143	144	146	148	15B	15D
	Indemnification Reserve	Litigation Reserve	Air Quality Improv	Shrf Substation Fee	Jail Commissary	Inmate Welfare Fund	Workforce Invest Act	FCPP Foothill Circ	CEO Single Fam Housing	Countywide Capital Projects Non-Gen Fund
1 Building Depreciation	\$0	\$0	\$0	\$165,905	\$0	\$144,083	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	3,155	0	7,844	0	0	0	0	0
3 Intangible Amortization	17	17	7	2	4,568	2,916	1,825	71	11	54
4 080 OCPW	0	0	0	0	0	0	0	31	0	27,305
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	201	125	0	0	0	0
8 003 Auditor	1,202	1,194	87	18	16,788	9,355	23,175	6,323	107	726
9 017 CEO	0	1	252	3	23,098	10,678	27,247	1,197	101	2,110
10 054 Human Resources	0	0	0	0	8,317	5,509	0	0	0	0
11 025 County Counsel	0	0	7	0	1,252	754	1,915	(269)	15	70
12 014 CAPS Program	496	494	101	54	11,292	6,994	26,848	1,162	112	624
13 037 CEO - IT Support Services	0	0	0	0	0	0	0	0	0	22
14 040 Utilities	0	0	0	0	4,417	0	0	92,832	0	0
15 055 Sheriff-Coroner Communications	0	0	0	0	128	8,344	0	0	0	0
16 056 Employee Benefits	0	0	0	0	1,063	740	0	0	0	0
17 074 Treas/Tax Collector	33	33	1	0	172	79	145	11	0	4
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,749	1,741	3,611	165,982	79,140	189,578	81,155	101,358	345	30,915
Less: Prior Year Allocations	108	119	4,893	161,744	120,383	211,776	115,224	15,569	99,825	23
Carry-Forward	1,641	1,622	(1,282)	4,238	(41,243)	(22,198)	(34,069)	85,789	(99,480)	30,892
Proposed Costs	\$3,390	\$3,363	\$2,328	\$170,219	\$37,897	\$167,381	\$47,087	\$187,148	\$(99,136)	\$61,807

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Department	15F Orange County Housing Authority	15G OC Housing	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	\$55,989	\$0	\$267,249	\$0	\$0	\$0	\$0	\$0	\$0	\$58,464
2 Equipment Depreciation	14,378	0	3,697,439	0	0	0	0	0	0	0
3 Intangible Amortization	12,841	2,199	193	3	16	5	2,087	8,526	13	2,437
4 080 OCPW	6,893	8,540	0	0	0	0	0	0	0	320,852
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	3,100	254	0	0	0	0	0	1,108	0	79
8 003 Auditor	30,481	10,679	4,119	75	191	13	12,761	12,987	135	12,210
9 017 CEO	25,155	35,174	7,937	70	183	186	27,995	0	0	0
10 054 Human Resources	23,940	2,391	0	0	0	0	0	1,489	0	0
11 025 County Counsel	(1,459)	(1,565)	109	0	27	7	4,077	838	0	77
12 014 CAPS Program	29,953	24,840	4,062	79	102	42	6,120	17,864	359	6,632
13 037 CEO - IT Support Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	0	(377,223)	0	0	0	0	0	0	132,055
15 055 Sheriff-Coroner Communications	57	253	0	0	0	0	0	0	0	0
16 056 Employee Benefits	2,814	278	0	0	0	0	0	2,199	0	436
17 074 Treas/Tax Collector	10,350	57	28	1	0	1	0	0	3	136
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	214,492	83,100	3,603,913	228	520	254	53,041	45,011	510	533,378
Less: Prior Year Allocations	272,490	98,312	3,899,675	1,224	4,204	704	34	90,768	693	505,771
Carry-Forward	(57,998)	(15,212)	(295,762)	(996)	(3,684)	(450)	53,007	(45,757)	(183)	27,607
Proposed Costs	\$156,495	\$67,887	\$3,308,151	\$(767)	\$(3,165)	\$(195)	\$106,048	\$(746)	\$327	\$560,985

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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	16D OC Animal Shelter Fund	170 Housing Asset Fund	17A OC Retiree Medical Trust	17B Health Savings/Reim b Acct
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	75	173	77	4	4	4	170	57	1,264	211
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	1,470	2,158	1,443	116	118	35	1,068	2,881	14,919	2,667
9 017 CEO	0	0	0	68	136	0	2,659	969	0	0
10 054 Human Resources	0	0	0	0	0	0	0	0	0	0
11 025 County Counsel	0	0	0	0	0	0	328	82	0	0
12 014 CAPS Program	2,139	4,910	2,194	127	124	103	562	561	35,890	6,004
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
15 055 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	0	0
16 056 Employee Benefits	0	0	0	0	0	0	0	0	0	0
17 074 Treas/Tax Collector	193	9	9	1	2	0	2	7	2	8
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	3,877	7,250	3,723	317	384	141	4,790	4,558	52,075	8,890
Less: Prior Year Allocations	4,735	11,154	5,680	11,112	615	1,719	0	13,601	81,360	15,158
Carry-Forward	(858)	(3,904)	(1,957)	(10,795)	(231)	(1,578)	0	(9,043)	(29,285)	(6,268)
Proposed Costs	\$3,018	\$3,347	\$1,767	\$(10,479)	\$153	\$(1,436)	\$4,790	\$(4,485)	\$22,790	\$2,622

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Department	17C 1.62 Retirement - Defined Contribution Plan	171 OCDA Successor Low/Mod Income Housing	182 Local Trans Fund	185 State Trans Assist	213 Sales & Use Tax Comp Fund	216 VLF Prop Tax Comp	225 OC Child & Families	249 Retirement Contributions	270 Compressed Natural Gas Enterprise Fund	280 Airport 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	264	0	10	2	15	15	2,097	6,401	50	30,545
4 080 OCPW	0	0	0	0	0	0	335	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	396	0	0	4,628
8 003 Auditor	3,050	0	610	51	284	292	64,555	62,933	694	120,327
9 017 CEO	0	0	0	0	0	0	32,235	0	683	182,376
10 054 Human Resources	0	0	0	0	0	0	286	0	0	80,389
11 025 County Counsel	0	0	0	0	0	0	322	0	40	(7,224)
12 014 CAPS Program	7,508	0	293	65	426	437	17,429	181,718	887	103,809
13 037 CEO - IT Support Services	0	0	0	0	0	0	0	0	0	18
14 040 Utilities	0	0	0	0	0	0	0	0	10,289	0
15 055 Sheriff-Coroner Communications	0	0	0	0	0	0	234	0	0	35,735
16 056 Employee Benefits	0	0	0	0	0	0	442	0	0	5,067
17 074 Treas/Tax Collector	9	0	12	1	32	33	882	18	31	681
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	10,831	0	926	120	757	778	119,212	251,071	12,675	556,349
Less: Prior Year Allocations	5,378	2	1,210	194	772	772	269,472	433,367	18,940	895,986
Carry-Forward	5,453	(2)	(284)	(74)	(15)	6	(150,260)	(182,296)	(6,265)	(339,637)
Proposed Costs	\$16,284	\$(2)	\$641	\$45	\$742	\$783	\$(31,048)	\$68,774	\$6,409	\$216,713

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Department	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	299 OC Waste & Recycling
1 Building Depreciation	\$194,955	\$0	\$0	\$0	\$0	\$0	\$22,589	\$100	\$0	\$163,348
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Intangible Amortization	13,775	3,085	8	2,335	3,056	2,839	13,463	2,171	1,966	40,737
4 080 OCPW	269,862	0	0	0	(5,199)	5,094	109,534	48,480	0	14,193
5 000 Interest Expense	41,229	0	0	0	0	0	0	0	0	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 038 Data Systems Development	6,111	0	0	0	462	273	426	4,636	0	4,940
8 003 Auditor	69,716	74,843	208	24,841	11,865	29,273	133,075	11,669	19,577	114,309
9 017 CEO	102,937	1,152	336	4,641	117,239	81,071	55,215	21,613	3,863	204,038
10 054 Human Resources	23,051	0	0	0	4,899	3,716	17,106	6,545	0	115,176
11 025 County Counsel	(6,392)	0	9	597	2,553	232	496	793	385	(2,222)
12 014 CAPS Program	87,650	87,571	113	58,512	11,727	16,670	120,472	9,790	50,795	120,801
13 037 CEO - IT Support Services	3,039	0	0	0	26	0	0	0	0	5,387
14 040 Utilities	100,331	0	0	0	0	0	42,582	12,250	0	164,775
15 055 Sheriff-Coroner Communications	57	0	0	0	0	0	3,411	271	0	0
16 056 Employee Benefits	1,748	0	2,598	0	570	402	2,196	320	0	7,944
17 074 Treas/Tax Collector	3,725	21	2	195	71	339	650	777	70	2,042
18 060-1486 Sheriff Security	26,426	0	0	0	0	0	0	0	0	0
Total Current Allocations	938,221	166,672	3,275	91,121	147,270	139,910	521,215	119,416	76,656	955,468
Less: Prior Year Allocations	1,037,134	244,548	893	143,390	207,036	212,899	623,730	103,476	116,165	1,256,182
Carry-Forward	(98,913)	(77,876)	2,382	(52,269)	(59,766)	(72,989)	(102,515)	15,940	(39,509)	(300,714)
Proposed Costs	\$839,308	\$88,797	\$5,656	\$38,853	\$87,505	\$66,921	\$418,699	\$135,355	\$37,147	\$654,754

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Department	29Z Life Ins	2AE	400 OC Flood	405 OC Parks	428 OCDA	431 SA Top	433 Golden	459 N Tustin	468 CSA #13	475 CSA #20
	ISF	Recidivism Reduction Grant Fund		CSA 26	Successor NDAPP Surplus		Reassess D 94-1 DS		La Mirada	
1 Building Depreciation	\$0	\$0	\$1,464,413	\$3,049,049	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Intangible Amortization	1,915	0	37,099	43,917	0	2	2	31	9	8
4 080 OCPW	0	0	124,454	579,249	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	1,341	8,990	0	0	0	0	0	0
8 003 Auditor	19,562	0	312,244	188,605	0	17	20	478	78	56
9 017 CEO	203	0	516,699	471,779	0	0	0	879	76	1
10 054 Human Resources	0	0	55,582	72,818	0	0	0	0	0	0
11 025 County Counsel	0	0	1,459	(5,266)	0	0	0	19	1	0
12 014 CAPS Program	54,375	1	181,613	209,014	0	51	59	615	243	214
13 037 CEO - IT Support Services	0	0	2,311	0	0	0	0	0	0	0
14 040 Utilities	0	0	139,086	431,015	0	0	0	1,945	0	0
15 055 Sheriff-Coroner Communications	0	0	162	50,654	0	0	0	0	0	0
16 056 Employee Benefits	0	0	7,561	7,853	0	0	0	0	0	0
17 074 Treas/Tax Collector	4	0	783	1,786	0	0	0	11	1	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	76,060	1	2,844,808	5,109,463	0	70	81	3,978	407	279
Less: Prior Year Allocations	126,923	0	3,900,814	4,114,467	69	114	119	6,731	686	517
Carry-Forward	(50,863)	0	(1,056,006)	994,996	(69)	(44)	(38)	(2,753)	(279)	(238)
Proposed Costs	\$25,197	\$1	\$1,788,802	\$6,104,459	\$(69)	\$27	\$43	\$1,225	\$129	\$40

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Department	479 CFD 99-		484 CFD 86-2 DS	487 CFD Ladera DS	488 SM CFD 86-1 DS	490 Dimensions/ Serrano CFD		492 MV CFD 87-3 DS	496 Lomas		501 RSM CFD 87-5 A DS
	477 CSA #22 E Yorba Linda	1 Ser A Ladera				87-1 DS	494 Aliso Viejo CFD 88-1 DS		Laguna CFD 88-2 DS		
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0	0
3 Intangible Amortization	16	9	2	68	10	5	5	3	3	8	
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	230	167	21	663	195	105	105	46	33	141	
9 017 CEO	648	310	2	1,191	251	143	144	77	138	169	
10 054 Human Resources	0	0	0	0	0	0	0	0	0	0	
11 025 County Counsel	6	37	0	145	38	3	3	1	0	36	
12 014 CAPS Program	368	171	61	446	201	114	115	80	69	170	
13 037 CEO - IT Support Services	0	0	0	0	0	0	0	0	0	0	
14 040 Utilities	(6,064)	0	0	0	0	0	0	0	0	0	
15 055 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	0	0	
16 056 Employee Benefits	0	0	0	0	0	0	0	0	0	0	
17 074 Treas/Tax Collector	5	3	0	4	3	2	2	1	0	2	
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0	
Total Current Allocations	(4,792)	696	86	2,516	698	372	374	209	244	526	
Less: Prior Year Allocations	2,333	1,220	1,279	17,588	1,162	990	1,144	914	792	1,063	
Carry-Forward	(7,125)	(524)	(1,193)	(15,072)	(464)	(618)	(770)	(705)	(548)	(537)	
Proposed Costs	\$(11,917)	\$171	\$(1,107)	\$(12,555)	\$234	\$(246)	\$(396)	\$(497)	\$(305)	\$(12)	

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Department	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	517 SM CFD 87-5 (C) DS	519 Los Alisos CFD 87-7 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	3	13	36	11	2	11	3	9	10	3
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	34	297	701	214	32	214	33	164	214	56
9 017 CEO	138	324	509	244	1	247	2	378	242	69
10 054 Human Resources	0	0	0	0	0	0	0	0	0	0
11 025 County Counsel	0	39	85	37	0	37	0	37	37	0
12 014 CAPS Program	71	262	569	223	66	224	67	187	224	79
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
15 055 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	0	0
16 056 Employee Benefits	0	0	0	0	0	0	0	0	0	0
17 074 Treas/Tax Collector	0	5	7	4	0	4	0	3	4	1
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	246	939	1,908	732	103	736	105	778	730	209
Less: Prior Year Allocations	782	1,512	3,023	1,109	1,261	1,187	4,444	1,063	1,166	1,069
Carry-Forward	(536)	(573)	(1,115)	(377)	(1,158)	(451)	(4,339)	(285)	(436)	(860)
Proposed Costs	\$(289)	\$367	\$793	\$354	\$(1,056)	\$285	\$(4,234)	\$493	\$294	\$(651)

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Department	52T AD 01-1	521 RSM	523 AD 01-1	530 Ladera	533 Ladera	534 AD1-01	536 Newport	540 CFD 2015-	541 CFD	547 Ladera
	Newport Coast Conv #1	CFD 87-5 (D) A DS	Newport Coast Grp 2 DS	CFD 2004-1 DS	CFD 01-1 DS	Group 3 Debt Svc	Coast AD 01-1 1 Group 4 Conversion Debt Svcs	1 RMV Construction	2015-1 RMV Debt Service	CFD 00-1 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	9	10	9	120	9	9	8	3,094	9	9
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	155	214	165	1,176	167	153	134	19,162	154	168
9 017 CEO	443	241	447	1,773	312	382	239	41,498	528	310
10 054 Human Resources	0	0	0	0	0	0	0	0	0	0
11 025 County Counsel	36	36	37	249	37	37	36	6,044	208	37
12 014 CAPS Program	190	223	190	553	173	185	156	9,071	143	176
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
15 055 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	0	0
16 056 Employee Benefits	0	0	0	0	0	0	0	0	0	0
17 074 Treas/Tax Collector	2	4	3	3	3	2	2	3	2	3
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	836	729	851	3,875	700	769	575	78,872	1,044	702
Less: Prior Year Allocations	1,054	1,098	1,129	38,107	1,132	1,134	896	0	0	1,129
Carry-Forward	(218)	(369)	(278)	(34,232)	(432)	(365)	(321)	0	0	(427)
Proposed Costs	\$619	\$360	\$573	\$(30,357)	\$268	\$405	\$255	\$78,872	\$1,044	\$274

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Department	551 Newport									
	549 RSM CFD 87-5E DS	Ridge AD 92- 1 DS	555 CFD 2003- 1 Ladera DS	590 IHSS Public Auth	707 Placentia Library	728 Silverado Mod Rec	749 Sunset Bch Sanitary	754 OC Cemetery Dist	770 LAFCO	787 SA River Flood Prot
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	10	10	11	153	247	11	63	3,084	624	4
4 080 OCPW	0	0	0	0	0	0	0	0	(86)	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	20	0
8 003 Auditor	196	336	254	4,348	21,114	580	4,713	30,019	1,228	110
9 017 CEO	243	361	323	2,478	0	0	0	0	0	0
10 054 Human Resources	0	0	0	281	0	0	0	0	0	0
11 025 County Counsel	37	11	38	203	0	0	0	96	20	0
12 014 CAPS Program	199	240	224	1,710	7,004	318	1,779	15,699	1,968	123
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
15 055 Sheriff-Coroner Communications	0	0	0	0	0	0	0	18	0	0
16 056 Employee Benefits	0	0	0	0	0	0	0	667	167	0
17 074 Treas/Tax Collector	3	4	3	44	114	11	45	356	0	4
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	687	962	853	9,217	28,479	920	6,600	49,939	3,940	241
Less: Prior Year Allocations	1,071	1,642	7,481	12,691	36,375	5,342	10,286	70,907	55,366	305
Carry-Forward	(384)	(680)	(6,628)	(3,474)	(7,896)	(4,422)	(3,686)	(20,968)	(51,426)	(64)
Proposed Costs	\$303	\$282	\$(5,775)	\$5,744	\$20,583	\$(3,502)	\$2,913	\$28,971	\$(47,485)	\$177

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Department	828 OC CC Parking	All Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$524,855	\$1,732,321	\$0	\$27,576,219
2 Equipment Depreciation	0	0	0	8,886,910
3 Intangible Amortization	202	11,562	0	2,597,102
4 080 OCPW	42,264	219,815	0	8,141,480
5 000 Interest Expense	0	16,295	0	463,668
6 000 Space Costs	0	0	0	(0)
7 038 Data Systems Development	0	4,900	0	649,148
8 003 Auditor	11,593	289,030	0	9,282,614
9 017 CEO	2,305	81,475	0	8,405,655
10 054 Human Resources	0	0	0	4,917,292
11 025 County Counsel	0	456,117	0	4,652,884
12 014 CAPS Program	5,741	299,360	0	6,682,937
13 037 CEO - IT Support Services	0	0	0	87,636
14 040 Utilities	0	103,402	0	(436,299)
15 055 Sheriff-Coroner Communications	0	3,532,486	0	6,619,249
16 056 Employee Benefits	0	0	0	532,395
17 074 Treas/Tax Collector	16	15,140	0	661,749
18 060-1486 Sheriff Security	0	39,862	0	484,125
Total Current Allocations	586,976	6,801,765	0	90,204,765
Less: Prior Year Allocations	619,064	8,623,975	0	119,449,318
Carry-Forward	(32,088)	(1,822,210)	0	(30,232,981)
Proposed Costs	\$554,889	\$4,979,555	\$0	\$59,971,785