



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Lake
Lakeport, California**

Date: July 23, 2019
Filing Ref: LAK20

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2019-20**. 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. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|------------------------------------|---|
| 1. Employee Fringe Benefits | 9. Unemployment Insurance (ISF) |
| 2. Auditor Controller/County Clerk | 10. Public Liability Insurance (ISF) |
| 3. Human Resources | 11. Workers' Compensation Insurance (ISF) |
| 4. Central Services | 12. Employee Health and Wellness (ISF) |
| 5. Buildings & Grounds | 13. Heavy Equipment Rental (ISF) |
| 6. Information Technology | 14. Fleet Maintenance (ISF) |
| 7. County Counsel | 15. Central Garage (ISF) |
| 8. CAO | |

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 cost 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 county departments' costs 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 and 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 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 by 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 Uniform Guidance, 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 fiscal year 2019-20 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF LAKE

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Cathy Saderlund

**SANDEEP SINGH, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name
Auditor-Controller

Title

8-7-2019

8-20-2019

Date

Date

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

cc: State and Federal Agencies

Attachment: Summary Schedule

County of Lake, California
2 CFR Part 200 Countywide Cost Allocation Plan

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Summary Schedule

Department	1761 Shelter Const	1778 Special Projects	1781 Plant Aquisition	1794 CDBG Capital Projects	1796 CDBG PI Capital Projects	1890 Visitor Info Center	1891 CDBG- PI Biz RLF	1892 Mktg & Econ Dev	1903 Public Works	1908 Engineering & Insp
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,845	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	1,669
3 1901 Insurance	0	0	0	0	0	0	0	0	56	77
4 1121 Auditor-Controller/County Clerk	0	324	1,673	195	386	0	0	1,170	4,321	5,455
5 1122 Treas - Tax Coll	0	15	296	0	38	0	0	169	319	168
6 1341 Human Resources	0	0	0	0	0	0	0	0	5,525	7,451
7 1124 Central Services	0	0	0	0	0	0	0	(7)	(307)	0
8 1671 Buildings & Grounds	0	0	0	0	0	0	0	0	44,934	0
9 1904 Information Technology	0	0	90	0	0	0	0	0	5,747	(1,553)
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	0	0	(8,996)	424	10,493	0	0	(32,180)	25	11
Total Current Allocations	0	338	(6,937)	619	10,916	0	0	(30,848)	85,466	13,277
Less: Prior Year Allocations	17	1,911	14,388	11,895	8,428	8,414	224	58,619	97,817	14,436
Carry-Forward	(17)	(1,573)	(21,325)	(11,276)	2,488	(8,414)	(224)	(89,467)	(12,351)	(1,159)
Proposed Costs	\$(17)	\$(1,234)	\$(28,262)	\$(10,656)	\$13,404	\$(8,414)	\$(224)	\$(120,314)	\$73,114	\$12,118

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Department	1918 Geo Resource Royalties	1920 Disaster Response/Re c	2101 Trial Courts	2106 Grand Jurors	2110 District Attorney	2111 Public Defender	2112 Child Suppt Svcs	2113 DA Victim Witness	2114 DA Grant Programs	2115 Dom Viol Progr
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$6,380	\$0	\$0	\$4,166	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	12,900	0	0	2,016	0	0
3 1901 Insurance	0	7	0	0	216	0	188	28	0	0
4 1121 Auditor-Controller/County Clerk	686	1,261	7,841	1,167	14,478	933	10,055	4,585	0	500
5 1122 Treas - Tax Coll	13	93	17	489	1,004	147	941	242	0	4
6 1341 Human Resources	0	691	0	0	18,786	0	14,288	2,727	0	0
7 1124 Central Services	0	3,172	0	(85)	(518)	0	3,048	88	0	0
8 1671 Buildings & Grounds	0	0	0	7,183	53,919	0	21,242	12,687	0	0
9 1904 Information Technology	153	0	0	1,037	14,174	0	1,526	(3,391)	0	0
10 1231 County Counsel	0	0	0	0	0	0	59	0	0	0
11 1012 CAO	(19,994)	13	3	4	64	(7,482)	34	4	0	0
Total Current Allocations	(19,143)	5,237	7,861	9,796	121,403	(6,401)	51,379	23,152	0	504
Less: Prior Year Allocations	(26,987)	8,723	6,247	8,842	132,773	(5,223)	55,719	21,680	0	527
Carry-Forward	7,844	(3,486)	1,614	954	(11,370)	(1,178)	(4,340)	1,472	0	(23)
Proposed Costs	\$(11,299)	\$1,750	\$9,475	\$10,749	\$110,033	\$(7,580)	\$47,039	\$24,625	\$0	\$481

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Department	2116 DA Asset Forfeiture	2201 Sheriff- Coroner	2202 Sheriff- Ctrl Disp	2203 Sher Marijuana Suppr	2204 Sheriff- Crt Security	2205 Sher Marine Patrol	2206 Sheriff- Rural/Sm Co's	2207 Sheriff- Civil	2208 Sheriff- Blood Alcohol	2209 Sheriff- High Tech
1 Building Depreciation Charge	\$0	\$5,204	\$32,951	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	53,065	3,255	6,948	0	0	0	0	0	0
3 1901 Insurance	0	536	90	0	28	21	0	0	0	0
4 1121 Auditor-Controller/County Clerk	242	25,073	6,593	545	4,561	3,987	370	209	752	46
5 1122 Treas - Tax Coll	14	2,698	436	83	118	229	7	40	65	0
6 1341 Human Resources	0	48,647	7,955	0	2,762	2,072	0	0	0	0
7 1124 Central Services	0	1,139	(53)	0	0	(4)	0	0	0	0
8 1671 Buildings & Grounds	0	61,025	0	0	0	0	0	0	0	0
9 1904 Information Technology	0	154,153	19,573	2,921	0	5,800	0	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	0	116	16	2	6	5	3	0	0	0
Total Current Allocations	256	351,656	70,817	10,499	7,476	12,110	380	249	817	46
Less: Prior Year Allocations	399	296,393	65,489	7,935	7,418	7,557	941	156	929	54
Carry-Forward	(143)	55,263	5,328	2,564	58	4,553	(561)	93	(112)	(8)
Proposed Costs	\$112	\$406,918	\$76,145	\$13,062	\$7,535	\$16,663	\$(180)	\$342	\$704	\$39

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Department	2210 Sheriff- STC	2212 Sheriff- Auto Warrants	2213 Sheriff - DNA	2214 Sheriff- Asset Forfeiture	2215 Sheriff- Inmate Welfare	2216 Sheriff- Pool Veh Repl	2217 Sheriff- Pursuit Veh Repl	2218 Sheriff- Search & Rescue	2220 Sheriff- Post	2221 Sheriff- Local Enf Blk
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	0	0	0	0	0	0	0	0	0	0
4 1121 Auditor-Controller/County Clerk	220	371	274	401	774	158	372	267	188	78
5 1122 Treas - Tax Coll	111	0	0	33	168	0	1	64	55	0
6 1341 Human Resources	0	0	0	0	0	0	0	0	0	0
7 1124 Central Services	0	0	0	0	0	0	0	0	0	0
8 1671 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 1904 Information Technology	0	0	0	0	0	0	0	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	0	0	0	1	2	0	0	0	0	0
Total Current Allocations	331	371	274	435	944	158	373	331	244	78
Less: Prior Year Allocations	349	268	233	642	1,322	117	189	430	733	94
Carry-Forward	(18)	103	41	(207)	(378)	41	184	(99)	(489)	(16)
Proposed Costs	\$314	\$474	\$314	\$227	\$567	\$199	\$558	\$231	\$(245)	\$62

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Department	2301 Jail Facilities	2302 Probation	2303 Juvenile Home	2304 Jail Medical Facilities	2305 Crim Justice Facilities	2601 Agricultural Comm	2602 Building & Safety	2603 Code Enforcement	2604 Nuisance Abatement	2701 Fish & Game
1 Building Depreciation Charge	\$171,500	\$3,624	\$16,813	\$0	\$0	\$2,366	\$2,685	\$0	\$0	\$0
2 Equipment Depreciation Charge	90,023	4,895	4,356	0	0	0	0	0	0	0
3 1901 Insurance	522	320	0	0	0	42	118	0	0	0
4 1121 Auditor-Controller/County Clerk	21,288	16,908	16	1,113	879	5,301	8,401	0	324	920
5 1122 Treas - Tax Coll	2,084	1,532	0	14	16	424	583	0	16	1
6 1341 Human Resources	50,528	27,228	0	0	0	2,864	10,414	0	0	0
7 1124 Central Services	110	409	0	0	0	174	1,362	0	0	0
8 1671 Buildings & Grounds	1,439	186,223	1,951	0	0	14,550	4,116	0	0	0
9 1904 Information Technology	65,167	42,981	90	0	0	9,811	6,117	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	123	60	0	30	2	8	19	0	1	0
Total Current Allocations	402,783	284,180	23,227	1,157	896	35,539	33,816	0	340	922
Less: Prior Year Allocations	317,621	168,743	67,160	3,256	913	44,812	36,075	0	339	864
Carry-Forward	85,162	115,437	(43,933)	(2,099)	(17)	(9,273)	(2,259)	0	1	58
Proposed Costs	\$487,945	\$399,617	\$(20,707)	\$(941)	\$880	\$26,267	\$31,557	\$0	\$341	\$979

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Department	2702 Planning	2703 Animal Care & Ctrf	2704 Emergency Services	2706 Community Dev Admin	2707 Recorder	2708 Rec Microgrph's	2709 Rec Moderniz'n	2710 Recorder- Vital/Heath Stats	2711 Animal Med Clinic	2714 Biological Community
1 Building Depreciation Charge	\$12,041	\$54,558	\$0	\$0	\$7,974	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	6,421	61,045	0	0	0	0	0	0	0
3 1901 Insurance	118	52	0	0	28	0	0	0	7	0
4 1121 Auditor-Controller/County Clerk	8,852	9,664	733	0	3,416	1,827	952	63	588	1,572
5 1122 Treas - Tax Coll	441	753	61	0	142	47	27	13	190	4
6 1341 Human Resources	11,283	4,034	0	0	1,893	0	0	0	691	0
7 1124 Central Services	(17)	204	(0)	0	2,915	0	0	0	0	0
8 1671 Buildings & Grounds	31,241	0	0	0	22,695	0	0	0	0	0
9 1904 Information Technology	35,842	26,668	20,786	0	0	0	10,124	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	(16,092)	13	216	0	9	0	1	0	2	1
Total Current Allocations	83,709	102,366	82,840	0	39,073	1,874	11,105	76	1,478	1,577
Less: Prior Year Allocations	64,221	93,146	193,547	41,011	39,658	1,653	27,971	74	1,179	1,210
Carry-Forward	19,488	9,220	(110,707)	(41,011)	(585)	221	(16,866)	2	299	367
Proposed Costs	\$103,198	\$111,587	\$(27,867)	\$(41,011)	\$38,488	\$2,095	\$(5,762)	\$78	\$1,777	\$1,945

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Department	3011 Road Department	3062-3081 Subdiv Impr	3122 Lampson Airport	3123 Lampson Fid Cap Proj	4010 Environ Health	4011 Public Health	4012 Health Admin	4014 Behavioral Health	4015 Alcohol & Oth Drug Svc	4016 Tobacco Education
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	237	0	0	0	90	225	63	557	167	0
4 1121 Auditor-Controller/County Clerk	13,406	1,328	1,308	325	9,366	14,526	5,856	38,998	14,185	382
5 1122 Treas - Tax Coll	1,466	0	62	6	503	1,446	415	6,374	1,586	1
6 1341 Human Resources	21,768	0	0	0	8,078	20,098	14,501	71,631	16,177	0
7 1124 Central Services	0	0	0	0	(145)	(208)	(80)	(316)	90	0
8 1671 Buildings & Grounds	0	0	0	0	91	(2,614)	4,509	8,169	(5,000)	0
9 1904 Information Technology	847	0	0	0	92	(3,426)	6,775	49,658	(3,832)	0
10 1231 County Counsel	0	0	0	0	0	411	0	528	0	0
11 1012 CAO	56	0	1	0	21	44	11	(9,855)	(4,975)	2
Total Current Allocations	37,779	1,328	1,370	331	18,097	30,502	32,049	165,744	18,398	386
Less: Prior Year Allocations	44,617	62	1,628	128	22,740	31,891	19,563	149,044	19,549	367
Carry-Forward	(6,838)	- 1,266	(258)	203	(4,643)	(1,389)	12,486	16,700	(1,151)	19
Proposed Costs	\$30,941	\$2,595	\$1,113	\$534	\$13,454	\$29,112	\$44,535	\$182,444	\$17,247	\$405

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Department	4018 Alcoholism Programs	4019 Mental Health Svcs Act	4120 Grant & Contracts (Sanitation)	4121 Integrated Waste Mgmt	5011 Social Svcs Admin	5012 Social Services Special Prog's	5115 OJT Training	5121 General Welfare	5164 Housing Admin	5165 Housing Services
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	0	0	0	118	1,795	0	77	0	42	0
4 1121 Auditor-Controller/County Clerk	2,153	78	0	12,541	92,402	3,984	2,003	57,168	(2,198)	376
5 1122 Treas - Tax Coll	0	0	0	1,495	15,314	124	13	21	210	0
6 1341 Human Resources	0	0	0	10,336	107,479	0	7,597	0	4,144	0
7 1124 Central Services	0	0	0	106	12,699	0	0	0	(50)	0
8 1671 Buildings & Grounds	0	0	0	56,470	0	0	0	0	0	0
9 1904 Information Technology	0	0	0	7,255	(50,835)	0	0	0	0	0
10 1231 County Counsel	0	0	0	0	183,240	0	0	0	0	0
11 1012 CAO	0	0	0	43	307	6	1	259	6	3
Total Current Allocations	2,153	78	0	88,364	362,400	4,114	9,690	57,447	2,154	379
Less: Prior Year Allocations	1,893	67	0	63,842	599,814	5,184	12,265	71,021	3,390	203
Carry-Forward	260	11	0	24,522	(237,414)	(1,070)	(2,575)	(13,574)	(1,236)	176
Proposed Costs	\$2,414	\$89	\$0	\$112,887	\$124,987	\$3,045	\$7,114	\$43,874	\$918	\$554

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Department	5166 CDBG Housing	5168 Senior Citizens Program	5169 Hsg HOME New Grant	5281 General Relief	5282 IHSS Public Authority	5321 Veterans Services	6022 Library	6023 Library Improvement s	6131 UC Coop Extension	7011 Parks & Recreation
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$1,767	\$0	\$3,120	\$27,487
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	41,438
3 1901 Insurance	0	0	0	0	0	21	56	0	14	77
4 1121 Auditor-Controller/County Clerk	16	88	0	159	510	3,042	8,822	365	2,548	15,091
5 1122 Treas - Tax Coll	8	7	0	51	0	169	765	83	154	2,147
6 1341 Human Resources	0	0	0	0	0	2,037	4,800	0	1,381	6,786
7 1124 Central Services	0	0	0	0	(47)	262	242	0	(46)	3
8 1671 Buildings & Grounds	0	0	0	0	0	2,511	57,695	0	21,021	5
9 1904 Information Technology	0	0	0	156	0	3,383	15,545	0	5,264	5,038
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	0	1	0	0	5	5	19	0	4	21
Total Current Allocations	24	96	0	367	468	11,430	89,711	448	33,460	98,093
Less: Prior Year Allocations	201	190	0	519	670	10,680	26,759	560	44,243	84,994
Carry-Forward	(177)	(94)	0	(152)	(202)	750	62,952	(112)	(10,783)	13,099
Proposed Costs	\$(152)	\$3	\$0	\$215	\$265	\$12,180	\$152,662	\$337	\$22,678	\$111,191

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Department	7073 Park Devel - Quimby	7201 Museum	7202 Museum Improvement s	7999 Contingencie s	8107 Flood/Lakebe d Adm	8100's Flood Zone (200- 206,208)	8200's Light Dist (210- 219,261)	8300's Sanit Distr (250- 253)	8400's CSA's	8463 CSA's (DPW)
1 Building Depreciation Charge	\$0	\$1,169	\$0	\$0	\$0	\$4,720	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	250	0	0	0	0	0	0	0	0
3 1901 Insurance	0	7	0	0	56	0	0	0	0	0
4 1121 Auditor-Controller/County Clerk	156	4,187	193	0	6,166	9,517	9,771	24,084	24,573	965
5 1122 Treas - Tax Coll	0	295	29	0	289	466	285	4,481	2,316	13
6 1341 Human Resources	0	423	0	0	4,779	(510)	0	0	0	0
7 1124 Central Services	0	(10)	0	0	140	0	0	0	659	0
8 1671 Buildings & Grounds	0	105,343	0	0	0	13,435	0	0	0	0
9 1904 Information Technology	0	7,914	0	0	11,414	0	0	(30)	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	0	3	0	0	11	12	1	71	23	2
Total Current Allocations	156	119,580	223	0	22,853	27,640	10,058	28,606	27,570	980
Less: Prior Year Allocations	70	92,749	166	34	13,520	24,896	7,698	37,274	30,488	1,011
Carry-Forward	86	26,831	57	(34)	9,333	2,744	2,360	(8,668)	(2,918)	(31)
Proposed Costs	\$243	\$146,411	\$279	\$(34)	\$32,187	\$30,385	\$12,418	\$19,938	\$24,652	\$948

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Department	8593 KV Wtrworks (293)	8695 Spec Dist Admin	8798 Air Control Spec Prog	8799 Air Quality Mgmt Dist	8800's Court Funds (500's)	8803 LAFCo	8805 Law Library	8826 Redevel Obligations	8893 RDA	8894 RDA Housing
1 Building Depreciation Charge	\$0	\$0	\$0	\$483	\$75,332	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	0	320	0	32	0	0	0	0	0	0
4 1121 Auditor-Controller/County Clerk	6,996	17,244	210	5,457	7,329	865	1,298	2,968	0	199
5 1122 Treas - Tax Coll	992	1,940	2	591	7,719	86	92	0	0	0
6 1341 Human Resources	0	29,359	0	3,142	0	0	0	0	0	0
7 1124 Central Services	0	3,560	0	212	0	0	(19)	0	0	0
8 1671 Buildings & Grounds	0	2,707	0	3,279	130,477	0	5,037	0	0	0
9 1904 Information Technology	0	32,637	0	52	0	209	1,856	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	12	8,324	4	7	0	0	1	(112,630)	0	0
Total Current Allocations	8,000	96,092	216	13,255	220,856	1,159	8,264	(109,663)	0	200
Less: Prior Year Allocations	6,877	64,858	84	8,081	281,151	964	15,210	(8,338)	0	101
Carry-Forward	1,123	31,234	132	5,174	(60,295)	195	(6,946)	(100,825)	0	99
Proposed Costs	\$9,122	\$127,326	\$349	\$18,429	\$160,562	\$1,354	\$1,318	\$(210,488)	\$0	\$298

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Department	9100-9799 Spec Distr (300's)	9905 Central Garage (905)	9907-9999 Equip Rental (907)	9911 Fleet Maint (911)	9918 Unemp Insur (918)	9919 Liab Insur (919)	9920 W/C Insur (920)	9989 Area Planning	Unallowed	All Other
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$695
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	0	0	0	42	0	0	0	0	0	14
4 1121 Auditor-Controller/County Clerk	104,701	3,503	5,028	4,071	154	839	1,259	0	67,656	5,529
5 1122 Treas - Tax Coll	9,939	988	1,654	249	8	23	29	0	627,008	23,651
6 1341 Human Resources	0	0	0	3,328	(2,700)	0	0	0	0	1,381
7 1124 Central Services	0	0	0	0	0	(2)	0	0	0	0
8 1671 Buildings & Grounds	0	821	0	0	0	0	0	0	2,908	183,113
9 1904 Information Technology	(239)	0	0	1,428	0	0	0	0	0	1,101
10 1231 County Counsel	0	0	0	0	0	(27,822)	(16,349)	0	465,837	0
11 1012 CAO	0	5	8	5	0	13	169	0	1,057,447	0
Total Current Allocations	114,401	5,317	6,690	9,122	(2,538)	(26,949)	(14,892)	0	2,220,857	215,484
Less: Prior Year Allocations	69,730	4,734	6,791	7,976	(2,556)	(43,357)	(18,626)	0	1,682,396	238,958
Carry-Forward	44,671	583	(101)	1,146	18	16,408	3,734	0	538,461	(23,474)
Proposed Costs	\$159,071	\$5,899	\$6,589	\$10,268	\$(2,520)	\$(10,540)	\$(11,158)	\$0	\$2,759,318	\$192,011

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Department	9917 Self Funded Dental/Vision	4017 Health Admin Sub Abuse	2nd Allocation Orphans	Total
1 Building Depreciation Charge	\$0	\$0	\$0	\$479,889
2 Equipment Depreciation Charge	0	0	0	296,212
3 1901 Insurance	0	0	0	6,644
4 1121 Auditor-Controller/County Clerk	84	0	0	824,599
5 1122 Treas - Tax Coll	3	0	0	731,340
6 1341 Human Resources	0	0	0	573,483
7 1124 Central Services	0	0	0	33,508
8 1671 Buildings & Grounds	0	0	0	1,106,457
9 1904 Information Technology	0	0	0	675,623
10 1231 County Counsel	0	0	0	605,904
11 1012 CAO	0	0	0	866,492
Total Current Allocations	87	0	0	6,200,149
Less: Prior Year Allocations	806	0	0	5,859,787
Carry-Forward	(719)	0	0	339,723
Proposed Costs	\$(632)	\$0	\$0	\$6,539,872