



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Orange
Santa Ana, California

Date: **May 14, 2019**
Filing Ref: **ORA20**

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 | 12. Treasurer/Tax Collector |
| 2. Orange County Public Works | 13. Health and Other Self-Insured Employee Benefits ISF |
| 3. Space Costs | 14. Insured Health Plans ISF |
| 4. Auditor-Controller | 15. Life Insurance ISF |
| 5. CEO | 16. Workers' Compensation ISF |
| 6. Human Resources | 17. Unemployment Insurance ISF |
| 7. County Counsel | 18. Property and Casualty Risk ISF |
| 8. OC Information Technology Shared Services | 19. Transportation ISF |
| 9. Utilities | 20. Reprographics ISF |
| 10. Sheriff-Coroner Communications | 21. Information and Technology ISF |
| 11. Employee Benefits | |

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 ORANGE

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Eric H. Woolery

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

Name
Auditor-Controller

Title

5-29-2019

6-18-2019

Date

Date

**Negotiated by Joy Lao
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment: Summary Schedule

County of Orange
State of California

Actual FY 2017/2018
12/20/2018

2 CFR Part 200 Cost Allocation Plan FY 2019-20

Summary Schedule

Department	004		006 BOS 1st	007 BOS 2nd	008 BOS 3rd	009 BOS 4th	010 BOS 5th	011 Clerk of	012-1100	012-1500
	002 Assessor	Miscellaneous	Dist	Dist	Dist	Dist	Dist	the Board	OCCR Administration	OCCR County Events Coordinator
1 Building Depreciation	\$118,232	\$0	\$38,322	\$38,322	\$38,322	\$38,322	\$38,322	\$119,528	\$55,028	\$0
2 Equipment Depreciation	95,154	0	1,697	1,697	0	0	1,139	4,507	26,750	62,171
3 Intangible Amortization	38,364	84	1,523	1,404	1,242	1,408	1,385	7,407	69,453	788
4 080 OCPW	717,968	0	59,541	56,654	64,458	59,042	60,989	228,688	129,379	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	91,668	563	2,195	2,094	1,794	1,953	1,826	48,042	404,428	2,434
9 017 CEO	53,462	671	1,510	1,366	1,224	1,313	1,243	16,559	48,428	9,001
10 054 Human Resources	80,779	0	2,115	2,033	1,820	2,076	1,844	9,340	150,538	232
11 025 County Counsel	224,491	98	109,433	109,432	109,410	109,435	109,424	267,364	26,165	195
12 014 CAPS Program	143,320	242	5,091	4,906	4,303	4,883	4,314	23,163	216,952	2,871
13 037 OCIT Shared Services	0	0	0	0	0	0	0	129	53,772	0
14 040 Utilities	416,857	0	48,893	48,893	48,893	48,893	48,893	133,739	(19,642)	0
15 060-9390 Sheriff-Coroner Communications	0	0	374	0	0	3,089	0	51,365	0	0
16 056 Employee Benefits	4,874	0	144	97	125	139	126	542	970	23
17 074 Treas/Tax Collector	0	0	0	0	0	0	0	0	0	0
18 060-1486 Sheriff Security	93,453	0	54,990	54,990	54,990	54,990	54,990	116,409	0	0
Total Current Allocations	2,078,623	1,657	325,828	321,889	326,582	325,543	324,495	1,026,783	1,162,223	77,715
Less: Prior Year Allocations	1,319,780	1,902	295,559	292,854	291,045	297,881	293,508	610,998	1,014,048	51,466
Carry-Forward	758,843	(245)	30,269	29,034	35,536	27,662	30,987	415,785	148,175	26,249
Proposed Costs	\$2,837,466	\$1,413	\$356,098	\$350,923	\$362,118	\$353,205	\$355,482	\$1,442,568	\$1,310,398	\$103,964

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Department	012-2100 OCCS Program Admin	012-2200 OCCS Homeless Prevention	012-2500 OCCS Veterans	012-2700 OCCS Office on 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	026 District Attorney
1 Building Depreciation	\$6,744	\$175,170	\$0	\$0	\$0	\$58,252	\$0	\$0	\$0	\$367,494
2 Equipment Depreciation	0	0	0	0	0	66,051	4,577	0	0	871,503
3 Intangible Amortization	1,402	7,173	4,765	11,153	9,502	35,471	793	3	21	94,850
4 080 OCPW	0	204,319	966	139	1,088	36,008	0	0	0	495,953
5 000 Interest Expense	0	0	0	0	0	0	0	0	0	22,587
6 000 Space Costs	0	0	0	0	0	0	0	0	0	8
7 038 Data Systems Development	0	0	0	0	0	0	0	0	0	0
8 003 Auditor	1,534	12,248	6,273	166,112	93,085	53,710	443,705	4	246	267,998
9 017 CEO	16,149	27,395	5,035	33,487	18,015	93,821	4,703	0	153	219,306
10 054 Human Resources	205	463	2,461	3,121	4,535	30,239	0	0	0	207,971
11 025 County Counsel	11	68	299	2,965	553	40	594	0	2	135,482
12 014 CAPS Program	5,384	24,977	18,174	40,338	35,559	134,778	2,543	10	77	321,259
13 037 OCIT Shared Services	0	8	265	0	0	0	0	0	0	0
14 040 Utilities	0	320	0	0	0	(6,622)	0	0	0	458,065
15 060-9390 Sheriff-Coroner Communications	0	0	0	0	0	28,782	0	0	0	113,239
16 056 Employee Benefits	13	28	193	317	423	2,165	0	0	0	16,062
17 074 Treas/Tax Collector	0	0	0	0	0	208,071	0	0	0	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	31,441	452,169	38,432	257,633	162,761	740,766	456,915	16	499	3,591,777
Less: Prior Year Allocations	102,975	19,267	40,546	219,490	315,957	880,856	74,020	562	373	2,611,679
Carry-Forward	(71,534)	432,902	(2,114)	38,143	(153,196)	(140,091)	382,895	(546)	126	980,098
Proposed Costs	\$(40,094)	\$885,070	\$36,317	\$295,777	\$9,564	\$600,675	\$839,810	\$(530)	\$625	\$4,571,875

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Department	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	042-1000 HCA Public Health
1 Building Depreciation	\$1,963	\$0	\$13,915	\$106,963	\$147,932	\$762	\$0	\$0	\$0	\$504,310
2 Equipment Depreciation	0	0	0	132,612	19,487	64,998	0	0	0	0
3 Intangible Amortization	52,375	3,398	23,452	23,319	2,632	11,595	6,333	159	785	112,602
4 080 OCPW	60,466	12,581	15,322	142,476	0	31,837	255,825	0	11,045	297,317
5 000 Interest Expense	607	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	78,420	7,429	108,682	63,408	6,749	48,446	28,321	1,422	11,352	377,446
9 017 CEO	91,647	4,897	12,947	34,546	7,989	38,618	371,712	2,663	1,067	307,882
10 054 Human Resources	207,510	4,072	7,247	26,744	4,033	9,288	0	0	0	204,108
11 025 County Counsel	12,825	18,214	37,729	118,774	39,185	193	(645)	431	101,659	51,448
12 014 CAPS Program	175,685	12,230	88,125	84,103	9,262	41,712	19,719	247	2,897	403,556
13 037 OCIT Shared Services	20,256	0	0	0	0	455	665	0	0	0
14 040 Utilities	1,395	4,160	22,411	(3,779)	0	791	125	0	18,700	(40,513)
15 060-9390 Sheriff-Coroner Communications	0	0	0	764	144	1,775	39	0	0	181
16 056 Employee Benefits	8,008	302	512	820	368	743	0	0	0	11,944
17 074 Treas/Tax Collector	0	0	0	1,749	0	0	0	0	0	11,216
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	711,158	67,283	330,341	732,499	237,781	251,213	682,094	4,922	147,505	2,241,496
Less: Prior Year Allocations	592,058	20,578	222,487	662,185	257,420	166,888	568,995	6,834	163,448	2,335,808
Carry-Forward	119,101	46,706	107,854	70,313	(19,639)	84,325	113,099	(1,912)	(15,943)	(94,312)
Proposed Costs	\$830,259	\$113,989	\$438,195	\$802,812	\$218,143	\$335,539	\$795,194	\$3,011	\$131,561	\$2,147,184

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Department	042-2000	042-3000	042-6000	045 Juvenile Justice Commission	047 Sheriff Court Operations	048 Detention Release	050 Office of Performance Audit	051 Office of Independent Review	052 OC Campaign Finance and Ethics	
	HCA Behavioral Health Svcs	HCA Correctional Health Svcs	HCA Regulatory / Medical Svcs						Commission	057 Probation
1 Building Depreciation	\$786,272	\$16,868	\$25,874	\$2,439	\$189,410	\$0	\$12,673	\$9,370	\$0	\$2,353,883
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	163,127
3 Intangible Amortization	192,942	47,007	37,218	28	106,097	133	185	98	1,369	206,115
4 080 OCPW	324,409	49,872	37,288	3,169	636,661	0	68,454	2,389	339	1,248,236
5 000 Interest Expense	0	0	0	754	49,566	0	0	0	0	133,095
6 000 Space Costs	0	0	0	0	0	0	0	0	0	220,704
7 038 Data Systems Development	0	0	0	0	0	0	0	0	0	0
8 003 Auditor	742,976	111,257	169,136	310	204,328	1,330	103	194	1,551	441,347
9 017 CEO	709,454	156,451	138,106	268	100,513	1,998	256	209	1,078	381,655
10 054 Human Resources	424,183	114,665	80,387	0	88,349	0	593	3,766	475	352,721
11 025 County Counsel	142,972	36,207	25,927	21	11,912	301	19	22	73,853	185,543
12 014 CAPS Program	634,270	159,296	125,522	82	388,186	256	317	355	2,705	721,839
13 037 OCIT Shared Services	72	0	0	0	0	0	0	0	0	28,375
14 040 Utilities	46,202	2,650	(40,562)	1,734	596,889	0	16,309	16,881	0	193,682
15 060-9390 Sheriff-Coroner Communications	14,903	3,132	22,326	0	226,904	0	0	0	0	367,073
16 056 Employee Benefits	19,011	5,764	4,129	0	8,728	0	0	2	32	21,067
17 074 Treas/Tax Collector	13,077	2,186	76,191	0	0	0	0	0	0	2,104
18 060-1486 Sheriff Security	0	0	0	0	0	0	18,184	0	0	10,562
Total Current Allocations	4,050,743	705,356	701,542	8,805	2,607,544	4,018	117,094	33,286	81,401	7,031,130
Less: Prior Year Allocations	3,598,552	633,770	510,713	5,869	1,873,227	3,184	51,296	24,721	0	6,989,250
Carry-Forward	452,192	71,586	190,829	2,936	734,317	834	65,798	8,565	0	41,880
Proposed Costs	\$4,502,935	\$776,942	\$892,371	\$11,740	\$3,341,860	\$4,852	\$182,892	\$41,851	\$81,401	\$7,073,010

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Department	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 Svcs	060-1418 Air Support Detail
1 Building Depreciation	\$198,509	\$119,321	\$1,239,358	\$609	\$0	\$0	\$0	\$41,279	\$0	\$0
2 Equipment Depreciation	320,738	218,011	3,336,168	35,775	0	1,192	0	23,972	165,829	901,127
3 Intangible Amortization	50,335	23,654	130,268	10,162	24,663	33,838	4,660	6,724	6,104	2,919
4 080 OCPW	383,789	218,979	199,561	67	20	0	0	4,328	501	0
5 000 Interest Expense	17,897	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	99,188	47,614	464,859	26,002	60,247	76,505	11,746	13,260	22,745	16,219
9 017 CEO	102,546	36,365	660,344	34,663	74,461	93,691	14,722	14,206	28,027	15,367
10 054 Human Resources	94,205	35,538	179,468	16,793	44,155	58,002	7,746	13,640	9,870	2,595
11 025 County Counsel	23,270	960	1,942,942	3,564	8,270	10,733	1,490	1,661	2,069	945
12 014 CAPS Program	170,744	83,748	477,446	37,113	90,626	124,682	17,145	25,286	22,336	10,576
13 037 OCIT Shared Services	0	318	215	0	0	0	0	0	0	0
14 040 Utilities	247,978	112,599	1,637,750	39,124	68,165	86,628	0	0	0	0
15 060-9390 Sheriff-Coroner Communications	608	33	441,986	98,952	22,310	96,759	1,754	35,297	5,467	13,342
16 056 Employee Benefits	7,875	1,705	16,367	2,112	4,756	6,499	929	1,027	1,106	302
17 074 Treas/Tax Collector	21,974	4,015	0	0	0	0	0	0	0	0
18 060-1486 Sheriff Security	6,143	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,745,798	902,860	10,726,732	304,936	397,675	588,530	60,192	180,679	264,054	963,391
Less: Prior Year Allocations	1,554,333	630,013	(1,663,742)	261,922	346,085	578,675	50,545	158,573	294,142	226,198
Carry-Forward	191,465	272,847	12,390,474	43,015	51,589	9,855	9,647	22,106	(30,088)	737,193
Proposed Costs	\$1,937,263	\$1,175,707	\$23,117,205	\$347,951	\$449,264	\$598,385	\$69,840	\$202,784	\$233,966	\$1,700,585

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Department	060-1477 OC									
	060-1419 Control One	060-1421 Harbor Patrol Admin	Homeless Outreach Team	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
1 Building Depreciation	\$41,268	\$0	\$0	\$0	\$0	\$0	\$89,229	\$347,323	\$0	\$112,236
2 Equipment Depreciation	0	0	0	0	27,129	0	3,051	1,629	0	1,875
3 Intangible Amortization	2,364	2,200	1,188	9,461	5,326	3,315	14,734	16,298	1,068	19,253
4 080 OCPW	0	0	0	445	0	0	22,948	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	4,112	3,597	3,113	17,737	11,840	7,679	51,315	39,746	2,536	36,022
9 017 CEO	4,020	3,182	4,076	19,453	13,483	8,868	125,554	36,957	2,786	40,198
10 054 Human Resources	4,689	3,890	1,591	20,610	9,172	5,721	58,717	31,120	1,398	43,509
11 025 County Counsel	561	450	499	2,650	1,690	1,209	2,914	3,596	313	90,944
12 014 CAPS Program	8,912	8,323	4,246	35,453	19,627	12,083	55,401	61,599	3,929	71,527
13 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	0	0	0	0	0	160,760	213,059	0	1,377,813
15 060-9390 Sheriff-Coroner Communications	121,093	0	79	3,253	2,155	3,864	17,757	53,299	0	88,424
16 056 Employee Benefits	338	352	267	2,215	965	743	1,747	3,498	169	4,535
17 074 Treas/Tax Collector	0	0	0	0	0	0	0	0	0	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	187,356	21,993	15,058	111,276	91,386	43,481	604,125	808,126	12,200	1,886,336
Less: Prior Year Allocations	123,566	0	0	97,956	103,925	36,069	610,059	789,063	3,912	2,917,514
Carry-Forward	63,790	0	0	13,321	(12,538)	7,412	(5,934)	19,062	8,287	(1,031,178)
Proposed Costs	\$251,147	\$21,993	\$15,058	\$124,597	\$78,848	\$50,892	\$598,191	\$827,188	\$20,487	\$855,158

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Department	060-7472	060-7473	060-7474		060-9490	060-9491	060-9493	060-9496	063-3200	063-4001
	Theo Lacy	Musick	Women's Central Jail	060-7478 IRC	Purchasing	Admin	Financial Admin	Supply/Repro ductions	Orangewood	Social Svcs Agcy
1 Building Depreciation	\$5,171,868	\$135,324	\$0	\$1,197,123	\$0	\$1,156	\$136,249	\$530	\$154,014	\$75,794
2 Equipment Depreciation	6,378	6,241	0	11,766	0	0	19,286	0	0	0
3 Intangible Amortization	43,989	14,857	5,043	38,954	1,694	38,207	6,532	833	21,266	489,576
4 080 OCPW	0	0	0	2,168	0	0	543,191	0	13,482	574,826
5 000 Interest Expense	0	0	0	0	0	0	0	0	0	3,035
6 000 Space Costs	0	0	0	0	0	0	0	0	0	205,071
7 038 Data Systems Development	0	0	0	0	0	0	0	0	0	0
8 003 Auditor	93,406	38,891	8,485	83,981	3,318	10,145	74,669	2,746	36,914	1,433,462
9 017 CEO	102,850	41,749	8,215	82,381	53,367	12,288	9,867	3,796	33,268	882,090
10 054 Human Resources	98,799	29,172	10,540	86,372	2,958	5,118	11,987	917	41,951	1,204,160
11 025 County Counsel	236,683	65,773	25,438	64,106	130,602	1,316	1,243	74	3,701	(164,072)
12 014 CAPS Program	163,701	54,985	18,970	146,383	6,465	12,832	23,456	3,195	81,226	1,690,531
13 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	113
14 040 Utilities	2,622,077	884,163	243,114	1,892,190	7,458	74,217	238,017	34,017	2,276	58,256
15 060-9390 Sheriff-Coroner Communications	320,138	48,923	21,645	246,503	0	27,973	0	0	25	654
16 056 Employee Benefits	10,158	3,074	995	8,128	296	540	1,110	54	2,920	67,091
17 074 Treas/Tax Collector	0	0	0	0	0	0	44,208	0	0	16,114
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	8,870,046	1,323,153	342,446	3,860,054	206,158	183,793	1,109,814	46,163	391,043	6,536,700
Less: Prior Year Allocations	8,959,694	1,222,956	597,631	4,205,686	155,108	213,465	431,647	46,801	380,161	5,763,246
Carry-Forward	(89,648)	100,197	(255,185)	(345,631)	51,049	(29,672)	678,167	(638)	10,882	773,454
Proposed Costs	\$8,780,398	\$1,423,349	\$87,261	\$3,514,423	\$257,207	\$154,121	\$1,787,981	\$45,524	\$401,926	\$7,310,154

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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	\$40,062	\$2,003	\$174,228	\$0	\$0	\$0	\$0	\$3,250	\$0	\$37,015
2 Equipment Depreciation	32,545	0	249,746	9,345	16,938	0	14,138	10,861	0	0
3 Intangible Amortization	11,783	466	18,505	1	15,071	491	4,159	1,427	430	6,040
4 080 OCPW	2,858	2,801	333,085	0	15,142	0	0	39,691	0	1,169
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	43,367	3,615	205,867	1	29,690	467	5,032	1,280	718	23,157
9 017 CEO	23,280	6,187	43,540	3,672	17,439	7,635	7,972	3,658	4,795	16,135
10 054 Human Resources	7,284	0	181,797	0	8,313	80	0	0	0	4,827
11 025 County Counsel	2,247	969	2,533	0	1,435	27	596	87	47	(1,751)
12 014 CAPS Program	42,999	963	67,190	4	57,330	1,865	15,454	5,084	1,612	22,471
13 037 OCIT Shared Services	10,500	0	34,861	0	1,341	0	0	0	0	519
14 040 Utilities	15,246	1,321	(107,839)	0	0	0	(211)	12,429	0	14,087
15 060-9390 Sheriff-Coroner Communications	2,626	0	0	0	0	0	200,093	0	0	5,211
16 056 Employee Benefits	695	0	1,411	0	622	9	0	0	0	349
17 074 Treas/Tax Collector	0	0	0	0	41,051	0	0	0	0	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	235,493	18,324	1,204,925	13,023	204,371	10,574	247,233	77,767	7,602	129,230
Less: Prior Year Allocations	180,674	14,105	833,523	5,535	164,754	21,995	231,301	87,637	10,792	214,554
Carry-Forward	54,819	4,219	371,402	7,488	39,617	(11,420)	15,932	(9,870)	(3,190)	(85,325)
Proposed Costs	\$290,312	\$22,543	\$1,576,327	\$20,512	\$243,988	\$(846)	\$263,165	\$67,897	\$4,412	\$43,905

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Department	080-0950 OCPW Director	081 Trial Courts	103 OC Meth Lab Invest	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
1 Building Depreciation	\$104,191	\$0	\$0	\$0	\$0	\$2,084	\$0	\$501,398	\$0	\$0
2 Equipment Depreciation	0	1,868	0	0	0	1,183	0	17,895	0	0
3 Intangible Amortization	12,548	1,372	2	1,033	170	1,986	12	6,329	1,844	174,960
4 080 OCPW	141,900	0	0	14,822	0	47,812	0	22,716	0	65,760
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	6,177	8,819	93	3,474	1,192	3,995	18	16,002	2,415	232,435
9 017 CEO	7,241	9,102	0	2,955	6	19,291	1	281,626	2,127	0
10 054 Human Resources	1,318	0	0	0	0	71	0	83	3,292	0
11 025 County Counsel	36,003	1,138	0	108	1	731	0	2,316	258	0
12 014 CAPS Program	13,934	4,301	7	3,781	653	6,354	48	20,326	6,700	687,518
13 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	113,121	0	0	0	0	1,009	0	1,040	0	491,416
15 060-9390 Sheriff-Coroner Communications	0	0	0	0	0	0	0	1,773	0	0
16 056 Employee Benefits	127	0	0	0	0	(7)	0	(4)	204	25,258
17 074 Treas/Tax Collector	24,118	2,778	0	2,776	2,778	0	0	2,802	0	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	460,677	29,377	102	28,950	4,800	84,509	79	874,302	16,840	1,677,349
Less: Prior Year Allocations	(75,747)	19,283	251	93,678	32,888	184,006	77	817,562	13,687	316,200
Carry-Forward	536,424	10,094	(149)	(64,728)	(28,088)	(99,497)	2	56,741	3,153	1,361,149
Proposed Costs	\$997,101	\$39,472	\$(47)	\$(35,778)	\$(23,288)	\$(14,987)	\$81	\$931,043	\$19,993	\$3,038,497

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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	\$88,654	\$0	\$695	\$56,050	\$1,903,757	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	3,188	4,712	165,163	47,163	0	7,720	0	0
3 Intangible Amortization	2,623	40,167	658	451	822	77,758	243	648	424	16
4 080 OCPW	0	20,918	0	0	0	200,763	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	4,998	159,216	7,369	1,188	8,776	104,461	441	6,516	1,532	112
9 017 CEO	7	155,050	309	1,699	6,918	122,398	2	4,619	1,480	88
10 054 Human Resources	0	31,510	0	0	0	73,618	0	0	0	0
11 025 County Counsel	1	16,585	5	219	223	62,282	0	434	139	3
12 014 CAPS Program	10,063	142,740	2,520	1,543	2,964	282,939	931	2,118	1,510	60
13 037 OCIT Shared Services	0	1,146	0	0	0	0	0	0	0	0
14 040 Utilities	0	38,777	0	0	25,120	(2,529)	0	0	0	0
15 060-9390 Sheriff-Coroner Communications	0	81	0	0	33,732	0	0	81	0	0
16 056 Employee Benefits	0	2,599	0	0	0	4,656	0	0	0	0
17 074 Treas/Tax Collector	0	0	0	0	0	0	0	0	0	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	17,692	697,443	14,049	10,506	299,767	2,877,266	1,618	22,136	5,085	278
Less: Prior Year Allocations	14,496	807,919	17,538	10,222	258,059	2,821,748	134	14,268	3,904	509
Carry-Forward	3,196	(110,476)	(3,490)	284	41,708	55,519	1,484	7,868	1,181	(231)
Proposed Costs	\$20,888	\$586,968	\$10,559	\$10,791	\$341,476	\$2,932,785	\$3,102	\$30,004	\$6,266	\$48

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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	128 Survey Monument Preserv	13N OC TOB Settle
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	1,069	0	0	50,984	0	0	0	0	0	0
3 Intangible Amortization	872	20	25	962	14	86	73	366	93	13
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	9,437	153	70	2,968	18	115	474	1,046	147	17
9 017 CEO	6,323	209	15	3,890	2	1	547	2	243	0
10 054 Human Resources	0	0	0	0	0	0	0	0	0	0
11 025 County Counsel	183	0	2	305	0	0	55	0	28	0
12 014 CAPS Program	3,191	77	95	3,434	52	330	234	1,402	334	50
13 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	0	0	0	0	0	0	0	0	0
15 060-9390 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	0	0	0	0	0	0	0	0	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	21,074	459	208	62,542	86	532	1,384	2,816	844	80
Less: Prior Year Allocations	15,429	398	247	60,304	69	470	2,343	2,833	1,654	61
Carry-Forward	5,645	60	(40)	2,238	17	62	(960)	(17)	(810)	19
Proposed Costs	\$26,719	\$519	\$168	\$64,780	\$102	\$594	\$424	\$2,799	\$35	\$99

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Department	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	138 Medi-Cal Admin Activities	14D Cal ID Ops Costs
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$214,376	\$0	\$0
2 Equipment Depreciation	0	0	0	101,824	0	0	0	0	0	0
3 Intangible Amortization	57	51	11	149	139	20	200	4,012	116	250
4 080 OCPW	0	0	0	0	0	0	6,837	206,462	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	154	63	15	1,738	1,051	45	198	9,740	339	370
9 017 CEO	195	65	0	2,540	679	1	4,534	18,650	941	2
10 054 Human Resources	0	0	0	0	0	0	0	734	0	0
11 025 County Counsel	32	11	0	30	20	0	17	670	152	0
12 014 CAPS Program	192	185	43	548	515	78	698	13,393	316	958
13 037 OCIT Shared Services	0	0	0	0	0	0	0	60	0	0
14 040 Utilities	0	0	0	0	0	0	(276)	32,608	0	0
15 060-9390 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	0	0
16 056 Employee Benefits	0	0	0	0	0	0	0	78	0	0
17 074 Treas/Tax Collector	0	0	0	0	0	0	214	0	0	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	629	375	69	106,829	2,403	145	12,422	500,782	1,865	1,580
Less: Prior Year Allocations	3,138	442	27	109,639	1,182	138	26,791	492,060	2,333	1,318
Carry-Forward	(2,509)	(67)	42	(2,810)	1,221	8	(14,369)	8,722	(468)	262
Proposed Costs	\$(1,880)	\$308	\$111	\$104,019	\$3,624	\$153	\$(1,947)	\$509,504	\$1,396	\$1,842

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Department	14E Cal ID System Costs	14J Excess Public Safety Sales Tax	14Q S-C Conts & Fac Devel	14R Ward Welfare	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	\$13,516
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Intangible Amortization	131	14	532	328	25	1	1	1	28	13
4 080 OCPW	4,359	0	227	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	830	239	5,521	412	32	1	3	5	210	29
9 017 CEO	1,702	3	8,892	101	16	0	0	0	182	3
10 054 Human Resources	0	0	0	236	0	0	0	0	0	0
11 025 County Counsel	96	0	1,102	16	3	0	0	0	7	0
12 014 CAPS Program	389	55	1,949	1,227	93	2	5	4	102	51
13 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	0	(9)	0	0	0	0	0	0	0
15 060-9390 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	0	0
16 056 Employee Benefits	0	0	0	15	0	0	0	0	0	0
17 074 Treas/Tax Collector	0	0	0	0	0	0	0	0	0	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	7,508	311	18,214	2,335	778,396	34,999	9	10	530	13,613
Less: Prior Year Allocations	1,649	262	15,990	5,560	781,557	35,047	1,749	1,741	3,611	165,982
Carry-Forward	5,859	49	2,224	(3,225)	(3,161)	(48)	(1,740)	(1,731)	(3,081)	(152,369)
Proposed Costs	\$13,367	\$360	\$20,438	\$(890)	\$775,234	\$34,952	\$(1,731)	\$(1,721)	\$(2,552)	\$(138,755)

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Department	143 Jail		144 Inmate		146 Workforce		148 FCPP		15B CEO		15D Countywide		15F Orange		15I Countywide		15L 800 MHZ	
	Commissary	Welfare Fund	Invest Act	Foothill Circ	Single Fam	Housing	Projects Non-Gen Fund	County Housing Authority	15G OC Housing	Non General Fund	CCCS							
1 Building Depreciation	\$13,485	\$0	\$0	\$0	\$0	\$0	\$0	\$64,598	\$29,404	\$0	\$266,882							
2 Equipment Depreciation	4,088	0	0	0	0	0	19,752	0	0	3,959,527								
3 Intangible Amortization	5,852	3,060	7,498	185	14	577	15,607	7,363	9	1,520								
4 080 OCPW	0	0	0	1	0	35,091	3,357	22,735	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	18,237	11,139	17,463	4,239	20	1,211	31,856	12,531	169	7,597								
9 017 CEO	23,053	11,069	19,556	735	4	1,741	20,463	14,785	0	14,843								
10 054 Human Resources	8,844	3,975	0	0	0	0	23,434	2,033	0	0								
11 025 County Counsel	1,311	672	2,068	(63)	1	204	1,201	(2,506)	0	1,451								
12 014 CAPS Program	20,704	10,817	27,020	658	54	1,793	56,127	27,292	36	4,604								
13 037 OCIT Shared Services	0	0	0	0	0	0	0	14	0	0								
14 040 Utilities	954	0	0	5,593	0	0	0	0	0	(1,124)								
15 060-9390 Sheriff-Coroner Communications	0	8,887	0	0	0	0	34	145	0	0								
16 056 Employee Benefits	669	294	0	0	0	0	1,686	144	0	0								
17 074 Treas/Tax Collector	0	0	0	0	0	0	6,098	0	0	0								
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0								
Total Current Allocations	97,197	49,913	73,605	11,349	93	40,617	244,212	113,942	214	4,255,300								
Less: Prior Year Allocations	79,140	189,578	81,155	101,358	345	30,915	214,492	83,100	0	3,603,913								
Carry-Forward	18,057	(139,666)	(7,550)	(90,010)	(252)	9,702	29,720	30,842	0	651,387								
Proposed Costs	\$115,254	\$(89,753)	\$66,055	\$(78,661)	\$(158)	\$50,318	\$273,932	\$144,784	\$214	\$4,906,687								

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Department	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	167 Extra Help Retire Plan	168 EH Defined Contribution Plan	169 401A Defined Contr Plan
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$21,002	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Intangible Amortization	46	231	99	1,848	10,390	83	3,211	12	724	554
4 080 OCPW	0	1,232	0	0	0	0	885,928	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	395	743	227	8,984	13,018	116	15,531	17	1,626	1,721
9 017 CEO	145	580,109	644	31,123	0	0	0	0	0	0
10 054 Human Resources	0	0	0	0	0	0	0	0	0	0
11 025 County Counsel	1	259	71	5,042	0	0	0	0	0	0
12 014 CAPS Program	177	658	320	2,829	38,681	319	10,315	48	2,778	2,127
13 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	0	0	0	0	0	252,277	0	0	0
15 060-9390 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	0	0
16 056 Employee Benefits	0	0	0	0	1,407	0	244	0	0	0
17 074 Treas/Tax Collector	0	0	0	0	0	0	0	11	0	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	764	583,232	1,362	49,826	63,497	518	1,188,509	88	5,128	4,402
Less: Prior Year Allocations	228	520	254	53,041	45,011	510	533,378	3,877	7,250	3,723
Carry-Forward	536	582,712	1,107	(3,215)	18,486	8	655,131	(3,789)	(2,123)	679
Proposed Costs	\$1,300	\$1,165,944	\$2,469	\$46,612	\$81,982	\$527	\$1,843,639	\$(3,702)	\$3,005	\$5,081

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Department	16A Redevel	16B Redevel	16C OCDA	16D OC	170 Housing	17A OC	17B Health	17C 1.62	182 Local	185 State
	Retire Oblig -		Redevelop					Successor		
	SAH DS	Oblig NDAPP	Agency	Animal	Asset Fund	Medical Trust	Savings/Reim	Defined	Trans Fund	Trans Assist
1 Building Depreciation	\$0	\$0	\$0	\$296,548	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Intangible Amortization	29	26	26	482	133	8,708	1,080	2,884	63	18
4 080 OCPW	0	0	0	21,374	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	0	0	0	0	0	0	0
8 003 Auditor	102	86	1,885	1,351	2,664	15,920	2,307	4,506	696	89
9 017 CEO	69	69	0	1,245	1,568	0	0	0	0	0
10 054 Human Resources	0	0	0	0	0	0	0	0	0	0
11 025 County Counsel	0	0	1,570	92	119	0	0	0	0	0
12 014 CAPS Program	112	102	99	1,621	409	33,407	4,144	11,063	243	69
13 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	0	0	0	0	0	0	0	0	0
15 060-9390 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	0	0	0	0	0	0	0	0	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	312	284	3,580	322,714	4,893	58,034	7,532	18,453	1,003	176
Less: Prior Year Allocations	317	384	141	4,790	4,558	52,075	8,890	10,831	926	120
Carry-Forward	(4)	(100)	3,439	317,924	335	5,959	(1,359)	7,622	77	56
Proposed Costs	\$308	\$184	\$7,018	\$640,638	\$5,229	\$63,994	\$6,173	\$26,074	\$1,080	\$232

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Department	270 Compressed									
	213 Sales & Use Tax Comp Fund	216 VLF Prop Tax Comp	225 OC Child & Families	249 Retirement Contributions	270 Natural Gas Enterprise Fund	280 Airport Enterprise Fund	289 OCIT Countywide Services	290 Insured Health Plans ISF	291 Unemploye nt ISF	292 Self-insrd PPO Health Plans ISF
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$214,620	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Intangible Amortization	40	108	4,748	43,104	217	41,279	33,751	21,372	34	15,143
4 080 OCPW	0	0	44	0	0	0	156,522	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	97	230	62,549	58,175	763	98,556	79,511	74,820	310	26,573
9 017 CEO	0	0	42,609	0	1,441	172,522	101,805	1,455	420	5,385
10 054 Human Resources	0	0	50	0	0	89,806	29,101	0	0	0
11 025 County Counsel	0	0	0	0	54	31,617	7,695	0	12	760
12 014 CAPS Program	152	415	18,035	165,369	785	136,149	117,611	81,994	119	57,455
13 037 OCIT Shared Services	0	0	0	0	0	0	17,316	0	0	0
14 040 Utilities	0	0	0	0	(1,784)	0	(69,869)	0	0	0
15 060-9390 Sheriff-Coroner Communications	0	0	81	0	0	35,318	39	0	0	0
16 056 Employee Benefits	0	0	240	0	0	3,037	1,092	0	1,772	0
17 074 Treas/Tax Collector	0	0	397	0	0	0	3,351	0	0	321
18 060-1486 Sheriff Security	0	0	0	0	0	0	33,841	0	0	0
Total Current Allocations	289	753	128,753	266,848	1,476	608,283	726,386	179,641	2,667	105,636
Less: Prior Year Allocations	757	778	119,212	251,071	12,675	556,349	938,221	166,672	3,275	91,121
Carry-Forward	(468)	(24)	9,541	15,578	(11,199)	51,934	(211,835)	12,969	(608)	14,515
Proposed Costs	\$(180)	\$729	\$138,294	\$282,226	\$(9,723)	\$660,217	\$514,552	\$192,611	\$2,059	\$120,151

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Department	293 WC ISF	294 Prop & Casualty Risk ISF	296 OC Fleet Services	297 Reprograph ISF	298 Self-Ins Benefits ISF	299 OC Waste & Recycling	29W Wellness Program Internal Service Fund	29Z Life Ins ISF	2AE Recidivism Reduction Grant Fund	400 OC Flood
1 Building Depreciation	\$0	\$0	\$0	\$6,734	\$0	\$159,181	\$0	\$0	\$0	\$2,835,495
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	968,667
3 Intangible Amortization	4,637	5,155	36,609	3,488	13,345	53,293	100	13,796	39	69,788
4 080 OCPW	264	116	182,104	(23,500)	0	86,082	0	0	0	214,640
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	12,082	37,674	162,773	14,050	19,550	93,749	633	19,502	492	227,146
9 017 CEO	129,745	79,412	61,010	17,497	1,799	251,099	1,591	416	0	841,990
10 054 Human Resources	13,617	2,933	15,981	5,038	0	119,408	0	0	0	54,075
11 025 County Counsel	1,576	26,946	4,052	621	202	10,258	190	0	0	4,961
12 014 CAPS Program	16,056	18,057	134,913	12,334	51,029	178,926	224	52,928	150	247,459
13 037 OCIT Shared Services	892	0	20	0	0	16,934	0	0	0	4,602
14 040 Utilities	0	0	36,090	29,731	0	23,179	0	0	0	33,036
15 060-9390 Sheriff-Coroner Communications	0	0	4,990	0	0	0	0	0	0	0
16 056 Employee Benefits	366	231	1,367	205	0	4,584	0	0	0	4,539
17 074 Treas/Tax Collector	0	92	27	0	96	3,261	0	0	0	7
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	179,233	170,614	639,936	66,198	86,020	999,954	2,738	86,641	681	5,506,404
Less: Prior Year Allocations	147,270	139,910	521,215	119,416	76,656	955,468	0	76,060	1	2,844,808
Carry-Forward	31,963	30,705	118,722	(53,217)	9,364	44,487	0	10,581	680	2,661,596
Proposed Costs	\$211,197	\$201,319	\$758,658	\$12,981	\$95,385	\$1,044,441	\$2,738	\$97,222	\$1,361	\$8,168,000

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Department	433 Golden										
	405 OC Parks CSA 26	431 SA Top of the World	Lan Reassess D 94-1 DS	459 N Tustin Landscape	468 CSA #13 La Mirada	475 CSA #20 La Habra	477 CSA #22 E Yorba Linda	479 CFD 99-1 Ser A Ladera	484 CFD 86-2 DS	487 CFD Ladera DS	
1 Building Depreciation	\$3,052,610	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2 Equipment Depreciation	502,636	0	0	0	0	0	0	0	0	0	
3 Intangible Amorization	86,251	13	15	140	54	48	97	48	7	49	
4 080 OCPW	517,318	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	139,347	17	20	327	64	51	121	256	10	360	
9 017 CEO	655,939	0	1	1,005	78	1	756	350	1	262	
10 054 Human Resources	70,378	0	0	0	0	0	0	0	0	0	
11 025 County Counsel	12,821	0	0	28	1	0	10	315	0	217	
12 014 CAPS Program	308,092	50	58	514	208	185	365	156	29	181	
13 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0	
14 040 Utilities	104,932	0	0	743	0	0	174	0	0	0	
15 060-9390 Sheriff-Coroner Communications	61,122	0	0	0	0	0	0	0	0	0	
16 056 Employee Benefits	5,332	0	0	0	0	0	0	0	0	0	
17 074 Treas/Tax Collector	0	0	0	0	0	0	0	0	0	0	
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0	
Total Current Allocations	5,516,779	80	95	2,757	405	285	1,522	1,125	47	1,069	
Less: Prior Year Allocations	5,109,463	70	81	3,978	407	279	(4,792)	696	86	2,516	
Carry-Forward	407,316	10	14	(1,221)	(2)	7	6,314	429	(39)	(1,447)	
Proposed Costs	\$5,924,095	\$90	\$108	\$1,537	\$403	\$292	\$7,836	\$1,554	\$8	\$(378)	

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Department	490 Dimensions/S		494 Aliso	496 Lomas	501 RSM	503 Portola	505 Foothill	507 Irvine	509 RSM	
	488 SM CFD 86-1 DS	errano CFD 87-1 DS	492 MV CFD 87-3 DS	Viejo CFD 88- 1 DS	Laguna CFD 88-2 DS	CFD 87-5 A DS	Hills CFD 87- 2 DS	Ranch CFD 87-4	Coast Asmt Dist 88-1 DS	CFD 87-5 (B) 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	29	14	15	16	12	37	15	57	116	42
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	98	18	19	20	15	161	19	457	690	167
9 017 CEO	332	3	17	10	4	319	6	477	365	463
10 054 Human Resources	0	0	0	0	0	0	0	0	0	0
11 025 County Counsel	217	1	3	2	1	215	1	218	282	216
12 014 CAPS Program	102	52	55	60	44	134	56	210	433	154
13 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	0	0	0	0	0	0	0	0	0
15 060-9390 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	0	0	0	0	0	0	0	0	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	777	87	109	108	76	866	98	1,419	1,885	1,042
Less: Prior Year Allocations	698	372	374	209	244	526	246	939	1,908	732
Carry-Forward	79	(285)	(265)	(100)	(168)	340	(148)	480	(23)	310
Proposed Costs	\$857	\$(197)	\$(156)	\$8	\$(92)	\$1,206	\$(50)	\$1,898	\$1,862	\$1,352

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Department	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	52T AD 01-1 Newport Coast Conv #1	521 RSM CFD 87-5 (D) A DS	523 AD 01-1 Newport Coast Grp 2 DS	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	14	49	9	51	48	14	56	48	52	41
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	19	215	12	230	214	18	304	215	211	404
9 017 CEO	2	401	3	392	395	2	504	394	443	409
10 054 Human Resources	0	0	0	0	0	0	0	0	0	0
11 025 County Counsel	0	217	0	264	216	0	352	216	304	218
12 014 CAPS Program	54	180	35	181	178	52	182	179	177	149
13 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	0	0	0	0	0	0	0	0	0
15 060-9390 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	0	0	0	0	0	0	0	0	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	90	1,061	59	1,119	1,052	86	1,397	1,051	1,187	1,221
Less: Prior Year Allocations	103	736	105	778	730	209	836	729	851	3,875
Carry-Forward	(13)	325	(46)	341	321	(123)	561	323	336	(2,654)
Proposed Costs	\$77	\$1,386	\$13	\$1,459	\$1,373	\$(37)	\$1,958	\$1,374	\$1,522	\$(1,433)

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Department	536 Newport Coast AD 01-					549 RSM CFD 87-5E DS		551 Newport Ridge AD 92- 1 DS		559 CFD 2016-1 RMV (Village of Esencia) Construction	
	533 Ladera CFD 01-1 DS	534 AD1-01 Group 3 Debt Svc	1 Group 4 Conversion Debt Svcs	540 CFD 2015-1 RMV Construction	541 CFD 2015-1 RMV Debt Service						
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	57	54	39	1,975	66	52	41	53	49	1,634	0
4 080 OCPW	0	0	0	0	0	0	0	0	0	0	0
5 000 Interest Expense	0	0	0	0	0	0	0	0	0	0	0
6 000 Space Costs	0	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	0
8 003 Auditor	336	217	163	10,186	980	256	179	271	328	9,781	0
9 017 CEO	495	537	113	33,174	574	412	257	371	260	27,131	0
10 054 Human Resources	0	0	0	0	0	0	0	0	0	0	0
11 025 County Counsel	384	323	215	5,341	222	347	216	160	216	4,351	0
12 014 CAPS Program	172	181	142	3,064	242	161	150	198	180	2,594	0
13 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	0	0	0	0	0	0	0	0	0	0
15 060-9390 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	0	0	0
16 056 Employee Benefits	0	0	0	0	0	0	0	0	0	0	0
17 074 Treas/Tax Collector	0	0	0	0	0	0	0	0	0	0	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,443	1,312	672	53,740	2,085	1,227	842	1,053	1,034	45,491	0
Less: Prior Year Allocations	700	769	575	78,872	1,044	702	687	962	853	0	0
Carry-Forward	743	543	96	(25,132)	1,041	525	155	91	181	0	0
Proposed Costs	\$2,187	\$1,855	\$768	\$28,608	\$3,126	\$1,752	\$997	\$1,145	\$1,214	\$45,491	0

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Department	560 CFD 2016-1 RMV (Village of Esencia) Debt Svc	561 CFD 2017-1 RMV (Village of Esencia) Construction	562 CFD 2017-1 RMV (Village of Esencia) Debt Svc	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	78	297	60	499	11	28	388	5,431	922	31
4 080 OCPW	0	0	0	0	0	0	0	97	9	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	875	1,481	444	4,528	15	63	5,520	31,785	1,275	148
9 017 CEO	508	4,968	674	2,715	0	0	0	0	0	0
10 054 Human Resources	0	0	0	781	0	0	0	0	0	0
11 025 County Counsel	382	805	168	305	0	0	0	0	0	0
12 014 CAPS Program	286	458	156	1,656	43	107	1,488	21,061	3,451	118
13 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
14 040 Utilities	0	0	0	0	0	0	0	0	0	0
15 060-9390 Sheriff-Coroner Communications	0	0	0	0	0	0	0	10	0	0
16 056 Employee Benefits	0	0	0	0	0	0	0	448	102	0
17 074 Treas/Tax Collector	0	0	0	0	0	0	0	0	0	0
18 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	2,130	8,009	1,501	10,483	69	197	7,396	58,832	5,759	297
Less: Prior Year Allocations	0	0	0	9,217	28,479	920	6,600	49,939	3,940	241
Carry-Forward	0	0	0	1,266	(28,410)	(723)	796	8,893	1,819	56
Proposed Costs	\$2,130	\$8,009	\$1,501	\$11,749	\$(28,340)	\$(525)	\$8,192	\$67,724	\$7,578	\$352

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Department	841 Capital Facilities		All Other	Reserved	2nd Allocation		Total
	828 OC CC Parking	Development Corporation			Orphans		
1 Building Depreciation	\$524,133	\$0	\$150,308	\$0	\$0	\$25,915,387	
2 Equipment Depreciation	0	0	0	0	0	12,786,649	
3 Intangible Amortization	1,576	11	74,333	0	0	3,144,090	
4 080 OCPW	53,665	0	255,383	0	0	10,816,964	
5 000 Interest Expense	0	0	9,384	0	0	236,925	
6 000 Space Costs	0	0	0	0	0	425,783	
7 038 Data Systems Development	0	0	0	0	0	0	
8 003 Auditor	8,153	14	191,947	0	0	9,304,783	
9 017 CEO	3,187	0	252	0	0	9,448,987	
10 054 Human Resources	0	0	1,282	0	0	4,916,212	
11 025 County Counsel	0	0	492,618	0	0	5,279,837	
12 014 CAPS Program	5,635	41	284,505	0	0	11,029,410	
13 037 OCIT Shared Services	0	0	0	0	0	192,849	
14 040 Utilities	(3,730)	0	1,348,957	0	0	14,458,390	
15 060-9390 Sheriff-Coroner Communications	0	0	4,298,526	0	0	7,159,133	
16 056 Employee Benefits	0	0	0	0	0	323,315	
17 074 Treas/Tax Collector	0	0	0	0	0	491,080	
18 060-1486 Sheriff Security	0	0	24,062	0	0	577,605	
Total Current Allocations	\$592,618	\$65	\$7,131,558	\$0	\$0	\$116,507,398	
Less: Prior Year Allocations	586,976	0	6,802,725	9,217	0	90,204,765	
Carry-Forward	5,642	0	328,833	1,266	0	26,124,032	
Proposed Costs	\$598,260	\$65	\$7,460,391	\$11,749	\$0	\$142,631,430	