



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Orange
Santa Ana, California

Date: July 13, 2020
Filing Ref: ORA21

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 **2020-21**. 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 **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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. OCIT Shared Services | 19. Transportation ISF |
| 9. Utilities | 20. Reprographics ISF |
| 10. Sheriff-Coroner | 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 2020-21 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF ORANGE

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Frank Davies

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

Name
Auditor-Controller

Title

7-15-2020

7-16-2020

Date

Date

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

cc: State and Federal Agencies

Attachment: Summary Schedule

County of Orange
2 CFR Part 200 Cost Allocation Plan FY 2020-21

Actual FY 2018/2019
 12/20/2019

Summary Schedule

| Department | 002 Assessor | 004 Miscellaneous | | | | | | 011 Clerk of the Board | 012-1100 OCCR Administration | 012-1500 OCCR County Events Coordinator |
|--|--------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------------|------------------------------|---|
| | | 006 BOS 1st Dist | 007 BOS 2nd Dist | 008 BOS 3rd Dist | 009 BOS 4th Dist | 010 BOS 5th Dist | | | | |
| 1 Building Depreciation | \$119,452 | \$0 | \$32,617 | \$32,617 | \$32,617 | \$32,617 | \$32,617 | \$89,135 | \$54,889 | \$0 |
| 2 Equipment Depreciation | 102,076 | 0 | 1,697 | 1,697 | 0 | 0 | 0 | 14,245 | 21,990 | 32,260 |
| 3 Intangible Amortization | 42,382 | 79 | 1,591 | 1,699 | 1,521 | 1,721 | 1,855 | 6,845 | 66,377 | 763 |
| 4 080 OCPW | 753,241 | 0 | 68,913 | 66,308 | 145,506 | 162,821 | 75,378 | 184,630 | 117,498 | 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 | 2,613 | 39,206 | 0 |
| 8 003 Auditor-Controller | 54,752 | 415 | 2,056 | 1,711 | 1,649 | 1,458 | 1,647 | 16,916 | 375,215 | 3,434 |
| 9 017 CEO | 67,034 | 615 | 1,743 | 1,186 | 1,146 | 1,053 | 1,761 | 18,034 | 43,914 | 8,130 |
| 10 054 Human Resources | 88,792 | 0 | 2,233 | 2,299 | 1,635 | 1,756 | 2,114 | 10,159 | 228,338 | 260 |
| 11 025 County Counsel | 206,617 | 80 | 151,936 | 151,916 | 151,862 | 151,896 | 151,914 | 212,282 | 4,404 | 228 |
| 12 014 CAPS Program | 143,074 | 277 | 4,918 | 4,994 | 3,938 | 3,982 | 4,582 | 21,226 | 181,472 | 2,670 |
| 13 037 OCIT Shared Services | 66 | 0 | 0 | 0 | 0 | 0 | 0 | 562 | 72,282 | 0 |
| 14 040 Utilities | 326,896 | 0 | 44,865 | 44,865 | 44,865 | 44,865 | 44,865 | 105,303 | (19,550) | 0 |
| 15 060-9390 Sheriff-Coroner Communicat | 236 | 0 | 0 | 283 | 0 | 2,267 | 2,126 | 47,578 | 472 | 0 |
| 16 056 Employee Benefits | 3,644 | 0 | 104 | 79 | 60 | 84 | 84 | 452 | 741 | 18 |
| 17 079 Internal Audit Dept | 24,467 | 0 | 0 | 0 | 0 | 0 | 0 | 17,309 | 55,181 | 0 |
| 18 074 Treas/Tax Collector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 060-1486 Sheriff Security | 95,609 | 0 | 57,069 | 57,069 | 57,069 | 57,069 | 57,069 | 120,809 | 0 | 0 |
| Total Current Allocations | 2,028,338 | 1,467 | 369,743 | 366,724 | 441,866 | 461,589 | 376,012 | 868,101 | 1,242,430 | 47,763 |
| Less: Prior Year Allocations | 1,376,931 | 1,711 | 244,668 | 226,408 | 221,375 | 206,282 | 207,709 | 640,758 | 1,076,665 | 95,721 |
| Carry-Forward | 651,407 | (244) | 125,076 | 140,316 | 220,491 | 255,307 | 168,303 | 227,343 | 165,765 | (47,959) |
| Proposed Costs | \$2,679,746 | \$1,223 | \$494,819 | \$507,040 | \$662,357 | \$716,896 | \$544,316 | \$1,095,444 | \$1,408,195 | \$(196) |

County of Orange
2 CFR Part 200 Cost Allocation Plan FY 2020-21

Actual FY 2018/2019
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Summary Schedule

| Department | 012-2100 OCCS Program Admin | 012-2200 OCCS Homeless Services | 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 | 019 Cap Aquis Financing | 026 District Attorney | 027 Child Support Services |
|--|-----------------------------------|--|------------------------------|-------------------------------------|---|----------------------------|-----------------------------------|-------------------------------|--------------------------|----------------------------------|
| 1 Building Depreciation | \$7,412 | \$461,255 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$403,197 | \$1,961 |
| 2 Equipment Depreciation | 0 | 0 | 0 | 0 | 0 | 40,278 | 9,479 | 0 | 525,269 | 0 |
| 3 Intangible Amortization | 867 | 7,545 | 4,424 | 11,374 | 8,564 | 33,876 | 790 | 15 | 117,803 | 61,447 |
| 4 080 OCPW | 0 | 258,185 | 1,648 | 227 | 1,292 | 32,937 | 0 | 0 | 872,183 | 41,433 |
| 5 000 Interest Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,831 | 155 |
| 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 | 19,241 |
| 8 003 Auditor-Controller | 720 | 14,774 | 4,812 | 43,276 | 15,677 | 43,803 | 336,658 | 170 | 222,669 | 69,161 |
| 9 017 CEO | 14,823 | 35,713 | 4,545 | 33,438 | 13,241 | 67,883 | 4,439 | 162 | 213,915 | 89,245 |
| 10 054 Human Resources | 195 | 1,050 | 2,583 | 4,351 | 4,207 | 33,728 | 0 | 0 | 225,005 | 244,503 |
| 11 025 County Counsel | 11 | 17,210 | 399 | 4,206 | 2,865 | 22,165 | 610 | 2 | 196,246 | 12,278 |
| 12 014 CAPS Program | 3,052 | 24,714 | 15,460 | 39,800 | 29,966 | 117,435 | 2,766 | 54 | 358,706 | 187,120 |
| 13 037 OCIT Shared Services | 0 | 0 | 2,164 | 170 | 0 | 103 | 0 | 0 | 2 | 25,427 |
| 14 040 Utilities | 2 | 3,420 | 0 | 0 | 0 | 55,517 | 0 | 0 | 429,456 | 1,171 |
| 15 060-9390 Sheriff-Coroner Communicat | 0 | 0 | 0 | 0 | 0 | 12,335 | 0 | 0 | 108,193 | 0 |
| 16 056 Employee Benefits | 8 | 36 | 132 | 275 | 253 | 1,692 | 0 | 0 | 12,772 | 6,084 |
| 17 079 Internal Audit Dept | 0 | 390 | 0 | 651 | 130 | 651 | 130 | 0 | 7,678 | 1,692 |
| 18 074 Treas/Tax Collector | 0 | 0 | 0 | 0 | 0 | 146,731 | 0 | 0 | 0 | 0 |
| 19 060-1486 Sheriff Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 27,090 | 824,292 | 36,165 | 137,769 | 76,196 | 609,132 | 354,873 | 404 | 3,701,923 | 760,918 |
| Less: Prior Year Allocations | 31,174 | 32,357 | 33,463 | 225,127 | 120,184 | 709,742 | 297,572 | 394 | 2,757,848 | 569,670 |
| Carry-Forward | (4,083) | 791,935 | 2,703 | (87,358) | (43,988) | (100,610) | 57,300 | 10 | 944,075 | 191,248 |
| Proposed Costs | \$23,007 | \$1,616,227 | \$38,868 | \$50,410 | \$32,208 | \$508,522 | \$412,173 | \$413 | \$4,645,997 | \$952,166 |

County of Orange
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Summary Schedule

| Department | 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 | 042-2000 HCA Behavioral Health Svcs |
|--|--------------------------------|-------------------------------|----------------------------|--|----------------------|-------------------------|----------------------|-------------------|----------------------------------|--|
| 1 Building Depreciation | \$0 | \$13,864 | \$106,477 | \$234,912 | \$865 | \$0 | \$0 | \$0 | \$658,874 | \$961,512 |
| 2 Equipment Depreciation | 2,190 | 0 | 328,288 | 19,226 | 58,627 | 0 | 0 | 0 | 0 | 0 |
| 3 Intangible Amortization | 3,733 | 21,234 | 44,674 | 2,845 | 11,872 | 5,899 | 154 | 764 | 122,916 | 226,920 |
| 4 080 OCPW | 0 | 17,538 | 103,640 | 27 | 34,663 | 288,115 | 0 | 33,578 | 315,014 | 338,054 |
| 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 | 2,135 | 0 | 0 | 0 | 0 | 0 | 16,416 | 59,405 |
| 8 003 Auditor-Controller | 7,836 | 105,551 | 79,693 | 6,530 | 51,168 | 24,560 | 1,243 | 11,630 | 349,532 | 696,802 |
| 9 017 CEO | 5,423 | 11,090 | 42,990 | 9,462 | 35,976 | 624,240 | 2,346 | 866 | 287,862 | 677,075 |
| 10 054 Human Resources | 4,420 | 8,159 | 34,334 | 4,134 | 18,455 | 0 | 0 | 0 | 231,755 | 538,977 |
| 11 025 County Counsel | 113,580 | 98,721 | 187,398 | 38,193 | 8,440 | 2,125 | 403 | 132,666 | 38,723 | 160,971 |
| 12 014 CAPS Program | 12,183 | 73,114 | 151,335 | 9,003 | 39,323 | 19,171 | 528 | 2,625 | 400,855 | 701,471 |
| 13 037 OCIT Shared Services | 0 | 0 | 2 | 177 | 510 | 2,327 | 0 | 0 | 36 | 487 |
| 14 040 Utilities | 0 | 24,925 | 38,584 | 0 | 3,314 | 64 | 0 | 16,127 | 36,134 | 29,574 |
| 15 060-9390 Sheriff-Coroner Communicat | 0 | 0 | 1,506 | 13,243 | 6,056 | 0 | 0 | 0 | 79 | 9,221 |
| 16 056 Employee Benefits | 223 | 361 | 595 | 245 | 513 | 0 | 0 | 0 | 8,873 | 15,292 |
| 17 079 Internal Audit Dept | 130 | 3,514 | 8,329 | 130 | 390 | 390 | 130 | 0 | 18,220 | 65,983 |
| 18 074 Treas/Tax Collector | 0 | 0 | 1,183 | 0 | 0 | 0 | 0 | 0 | 7,057 | 8,022 |
| 19 060-1486 Sheriff Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 149,719 | 378,070 | 1,131,164 | 338,126 | 270,173 | 966,892 | 4,804 | 198,257 | 2,492,345 | 4,489,765 |
| Less: Prior Year Allocations | (35,802) | (9,969) | 750,762 | 205,100 | 202,082 | 756,716 | 6,709 | 101,872 | 2,106,580 | 3,696,202 |
| Carry-Forward | 185,520 | 388,039 | 380,402 | 133,027 | 68,091 | 210,176 | (1,905) | 96,385 | 385,766 | 793,563 |
| Proposed Costs | \$335,239 | \$766,110 | \$1,511,566 | \$471,153 | \$338,264 | \$1,177,068 | \$2,899 | \$294,642 | \$2,878,111 | \$5,283,329 |

County of Orange
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Summary Schedule

| Department | 042-3000 HCA | 042-6000 | 045 Juvenile | 047 Sheriff | 050 | 051 Office of | 052 OC | | | 058 Public |
|--|-----------------------------|-------------------------------------|-----------------------|---------------------|--------------------------|----------------------|-----------------------|-------------------------------------|--------------------|--------------------|
| | Correctional Health Svcs | HCA Regulatory / Medical Svcs | Justice Commission | Court Operations | 048 Detention Release | Performance Audit | Independent Review | Finance and Ethics Commission | 057 Probation | Defender |
| 1 Building Depreciation | \$33,210 | \$54,359 | \$2,437 | \$189,023 | \$0 | \$0 | \$11,209 | \$548 | \$2,515,966 | \$198,514 |
| 2 Equipment Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 139,409 | 452,498 |
| 3 Intangible Amortization | 53,304 | 43,965 | 27 | 108,452 | 128 | 18 | 415 | 657 | 228,453 | 60,658 |
| 4 080 OCPW | 40,824 | 39,487 | 2,780 | 1,126,232 | 0 | 148 | 1,885 | 0 | 1,389,261 | 318,585 |
| 5 000 Interest Expense | 0 | 0 | 193 | 32,581 | 0 | 0 | 0 | 0 | 102,950 | 4,861 |
| 6 000 Space Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 129,487 | 0 |
| 7 038 Data Systems Development | 12,072 | 10,306 | 0 | 0 | 0 | 0 | 0 | 0 | 49,505 | 0 |
| 8 003 Auditor-Controller | 100,309 | 102,462 | 316 | 213,838 | 1,169 | 20 | 774 | 1,117 | 410,831 | 95,708 |
| 9 017 CEO | 140,258 | 138,018 | 339 | 77,034 | 1,865 | 151 | 478 | 568 | 394,386 | 106,152 |
| 10 054 Human Resources | 135,274 | 102,705 | 0 | 96,966 | 0 | 1 | 438 | 677 | 419,631 | 110,161 |
| 11 025 County Counsel | 28,508 | 24,565 | 20 | 40,352 | 282 | 1 | 68 | 59,228 | 206,320 | 29,460 |
| 12 014 CAPS Program | 166,773 | 137,582 | 89 | 356,533 | 440 | 62 | 1,444 | 2,287 | 718,762 | 185,522 |
| 13 037 OCIT Shared Services | 26 | 23 | 0 | 0 | 0 | 0 | 0 | 21 | 63,660 | 101 |
| 14 040 Utilities | 13,109 | 3,478 | 1,456 | 607,273 | 0 | 0 | 16,246 | 0 | 128,649 | 319,329 |
| 15 060-9390 Sheriff-Coroner Communicat | 1,543 | 22,935 | 0 | 204,597 | 0 | 0 | 0 | 1,370 | 332,484 | 520 |
| 16 056 Employee Benefits | 4,400 | 3,278 | 0 | 6,855 | 0 | 0 | 11 | 26 | 15,956 | 6,051 |
| 17 079 Internal Audit Dept | 13,405 | 11,453 | 0 | 2,082 | 0 | 0 | 0 | 0 | 56,222 | 2,343 |
| 18 074 Treas/Tax Collector | 1,999 | 51,337 | 0 | 0 | 0 | 0 | 0 | 79 | 8,262 | 14,156 |
| 19 060-1486 Sheriff Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,806 | 6,285 |
| Total Current Allocations | 745,013 | 745,951 | 7,657 | 3,061,819 | 3,885 | 400 | 32,968 | 66,577 | 7,321,000 | 1,910,904 |
| Less: Prior Year Allocations | 622,417 | 623,666 | 4,247 | 1,892,975 | 3,620 | 53,437 | 12,179 | 8,743 | 6,587,889 | 1,539,046 |
| Carry-Forward | 122,596 | 122,285 | 3,409 | 1,168,844 | 265 | (53,037) | 20,789 | 57,834 | 733,111 | 371,858 |
| Proposed Costs | \$867,610 | \$868,236 | \$11,066 | \$4,230,663 | \$4,149 | \$(52,637) | \$53,757 | \$124,411 | \$8,054,112 | \$2,282,761 |

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Summary Schedule

| Department | 060-1412 | | | | | | | | | |
|--|--------------------|--------------------------|------------------------------|--------------------------------------|-------------------------------|------------------------------|------------------|-----------------------------|-----------------------------|----------------------|
| | 059 Clerk-Recorder | 060-9900 Sheriff Coroner | 060-1411 North Patrol Bureau | 060-1412 Southeast Patrol Operations | 060-1413 Southwest Operations | 060-1414 Stanton Police Svcs | 060-1415 ECB | 060-1417 Harbor Patrol Svcs | 060-1418 Air Support Bureau | 060-1419 Control One |
| 1 Building Depreciation | \$138,216 | \$1,344,367 | \$609 | \$0 | \$0 | \$0 | \$65,551 | \$0 | \$0 | \$65,533 |
| 2 Equipment Depreciation | 150,042 | 2,497,119 | 22,844 | 0 | 800 | 0 | 23,028 | 156,090 | 981,201 | 0 |
| 3 Intangible Amortization | 25,933 | 148,435 | 11,837 | 29,601 | 39,160 | 5,399 | 7,833 | 7,338 | 3,111 | 2,472 |
| 4 080 OCPW | 190,705 | 338,208 | 71 | 7 | 0 | 0 | 1,559 | 2,516 | 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-Controller | 47,994 | 469,973 | 23,672 | 58,749 | 69,603 | 10,733 | 12,065 | 25,209 | 15,858 | 3,007 |
| 9 017 CEO | 46,913 | 617,035 | 31,806 | 75,792 | 92,081 | 14,764 | 12,514 | 28,987 | 17,504 | 2,867 |
| 10 054 Human Resources | 41,414 | 200,802 | 19,672 | 51,260 | 66,240 | 9,182 | 15,378 | 11,478 | 2,832 | 4,711 |
| 11 025 County Counsel | 6,492 | 1,582,143 | 3,331 | 8,283 | 10,544 | 1,492 | 1,497 | 2,123 | 862 | 408 |
| 12 014 CAPS Program | 81,569 | 510,095 | 40,597 | 101,413 | 134,265 | 18,508 | 26,753 | 25,187 | 10,798 | 8,455 |
| 13 037 OCIT Shared Services | 226 | 114 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 040 Utilities | 87,442 | 2,329,676 | 156,846 | 81,682 | 81,107 | 0 | 0 | 0 | 0 | 0 |
| 15 060-9390 Sheriff-Coroner Communicat | 321 | 529,056 | 92,339 | 47,938 | 30,613 | 2,415 | 26,308 | 32,443 | 11,112 | 7,927 |
| 16 056 Employee Benefits | 1,274 | 12,726 | 1,660 | 4,033 | 5,408 | 814 | 759 | 955 | 232 | 213 |
| 17 079 Internal Audit Dept | 62,729 | 7,288 | 651 | 1,562 | 1,952 | 260 | 260 | 390 | 130 | 130 |
| 18 074 Treas/Tax Collector | 3,752 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 060-1486 Sheriff Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 885,023 | 10,587,038 | 405,934 | 460,319 | 531,771 | 63,567 | 193,505 | 292,716 | 1,043,640 | 95,723 |
| Less: Prior Year Allocations | 628,802 | 4,465,010 | 202,118 | 275,486 | 516,621 | 52,469 | 147,942 | 268,187 | 385,792 | 69,891 |
| Carry-Forward | 256,220 | 6,122,027 | 203,816 | 184,832 | 15,150 | 11,098 | 45,563 | 24,530 | 657,848 | 25,832 |
| Proposed Costs | \$1,141,243 | \$16,709,065 | \$609,750 | \$645,151 | \$546,921 | \$74,666 | \$239,068 | \$317,246 | \$1,701,488 | \$121,555 |

County of Orange
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Summary Schedule

| Department | 060-1477 OC | | | | | | | | | |
|--|------------------------------------|------------------------------|----------------------------|--|-----------------------------------|-------------------------------|----------------------|--------------------------------------|-----------------------------------|-----------------------|
| | 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 | 060-7472 Theo Lacy |
| 1 Building Depreciation | \$0 | \$0 | \$0 | \$0 | \$0 | \$106,739 | \$347,323 | \$0 | \$112,236 | \$5,206,770 |
| 2 Equipment Depreciation | 0 | 0 | 0 | 0 | 0 | 2,328 | 415 | 0 | 1,227 | 3,376 |
| 3 Intangible Amortization | 2,711 | 1,324 | 10,872 | 6,048 | 4,089 | 13,956 | 18,232 | 1,043 | 23,538 | 52,868 |
| 4 080 OCPW | 0 | 0 | 392 | 0 | 0 | 18,756 | 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-Controller | 3,853 | 2,886 | 15,455 | 11,153 | 7,526 | 27,119 | 34,788 | 1,883 | 33,130 | 83,925 |
| 9 017 CEO | 3,693 | 3,613 | 17,538 | 15,324 | 9,001 | 26,220 | 33,410 | 2,432 | 37,998 | 99,481 |
| 10 054 Human Resources | 4,742 | 1,797 | 22,175 | 10,162 | 6,927 | 78,873 | 33,720 | 1,359 | 49,042 | 110,586 |
| 11 025 County Counsel | 473 | 371 | 2,494 | 1,635 | 1,286 | 183,829 | 3,316 | 272 | 91,127 | 244,222 |
| 12 014 CAPS Program | 9,297 | 4,564 | 37,086 | 20,738 | 14,012 | 47,983 | 62,416 | 3,600 | 80,209 | 180,140 |
| 13 037 OCIT Shared Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 040 Utilities | 0 | 0 | 0 | 0 | 0 | 154,695 | 225,354 | 0 | 2,383,669 | 2,704,927 |
| 15 060-9390 Sheriff-Coroner Communicat | 0 | 2,389 | 3,169 | 439 | 94 | 8,112 | 86,472 | 584 | 138,702 | 416,506 |
| 16 056 Employee Benefits | 293 | 170 | 1,677 | 812 | 664 | 1,361 | 2,333 | 109 | 3,756 | 8,347 |
| 17 079 Internal Audit Dept | 130 | 130 | 521 | 260 | 260 | 521 | 651 | 0 | 1,171 | 2,473 |
| 18 074 Treas/Tax Collector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 060-1486 Sheriff Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 25,193 | 17,245 | 111,378 | 66,571 | 43,861 | 670,492 | 848,430 | 11,283 | 2,955,806 | 9,113,621 |
| Less: Prior Year Allocations | 15,818 | 0 | 87,927 | 115,831 | 33,662 | 551,880 | 775,725 | 10,111 | 929,795 | 9,148,152 |
| Carry-Forward | 9,375 | 0 | 23,451 | (49,260) | 10,199 | 118,612 | 72,705 | 1,172 | 2,026,011 | (34,531) |
| Proposed Costs | \$34,568 | \$17,245 | \$134,828 | \$17,311 | \$54,059 | \$789,103 | \$921,135 | \$12,456 | \$4,981,816 | \$9,079,090 |

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| Department | 060-7473 Musick | 060-7474 Women's Central Jail | 060-7478 IRC | 060-9490 Purchasing | 060-9491 Admin | 060-9493 Financial Admin | 060-9496 Supply/Repro ductions | 063-3200 Orangewood | 063-4001 Social Svcs Agcy | 071 Bldg & Safety Gen'l Fund |
|--|--------------------|-------------------------------------|--------------------|------------------------|-------------------|--------------------------------|--------------------------------------|------------------------|---------------------------------|------------------------------------|
| 1 Building Depreciation | \$168,740 | \$0 | \$1,242,709 | \$0 | \$1,156 | \$162,987 | \$530 | \$154,014 | \$87,238 | \$48,017 |
| 2 Equipment Depreciation | 21,195 | 0 | 2,320 | 0 | 0 | 181 | 0 | 0 | 0 | 28,941 |
| 3 Intangible Amortization | 17,452 | 6,286 | 46,581 | 1,686 | 53,392 | 7,738 | 836 | 24,650 | 587,888 | 14,181 |
| 4 080 OCPW | 0 | 0 | 0 | 0 | 0 | 502,815 | 0 | 55,067 | 459,515 | (69) |
| 5 000 Interest Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 777 | 0 |
| 6 000 Space Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 116,642 | 0 |
| 7 038 Data Systems Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 156,942 | 0 |
| 8 003 Auditor-Controller | 35,311 | 8,068 | 75,988 | 3,096 | 9,904 | 20,244 | 1,709 | 36,164 | 1,242,675 | 44,241 |
| 9 017 CEO | 40,951 | 8,100 | 81,770 | 51,503 | 11,328 | 10,262 | 3,307 | 34,623 | 796,521 | 22,807 |
| 10 054 Human Resources | 33,352 | 12,250 | 96,568 | 2,742 | 6,088 | 14,441 | 920 | 46,074 | 1,433,999 | 9,938 |
| 11 025 County Counsel | 53,158 | 25,654 | 64,029 | 120,412 | 1,284 | 1,304 | 69 | 3,469 | 335,392 | 2,226 |
| 12 014 CAPS Program | 59,632 | 21,480 | 158,824 | 5,795 | 14,378 | 25,412 | 2,899 | 84,076 | 1,805,510 | 47,989 |
| 13 037 OCIT Shared Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 369 | 20,883 |
| 14 040 Utilities | 918,864 | 651,401 | 2,500,507 | 457 | 297,529 | 235,756 | 136,373 | 2,971 | 127,090 | 14,695 |
| 15 060-9390 Sheriff-Coroner Communicat | 78,378 | 11,099 | 398,458 | 0 | 19,667 | 0 | 0 | 0 | 22,519 | 40 |
| 16 056 Employee Benefits | 2,574 | 896 | 6,565 | 172 | 488 | 935 | 35 | 2,165 | 51,720 | 664 |
| 17 079 Internal Audit Dept | 781 | 260 | 1,822 | 0 | 260 | 105,156 | 0 | 651 | 155,391 | 390 |
| 18 074 Treas/Tax Collector | 0 | 0 | 0 | 0 | 0 | 34,474 | 0 | 0 | 9,546 | 0 |
| 19 060-1486 Sheriff Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 1,430,386 | 745,494 | 4,676,142 | 185,862 | 415,473 | 1,121,706 | 146,678 | 443,923 | 7,389,734 | 254,943 |
| Less: Prior Year Allocations | 1,351,347 | 87,660 | 1,832,949 | 158,729 | 156,951 | 544,640 | 11,893 | 373,687 | 4,999,255 | 188,432 |
| Carry-Forward | 79,039 | 657,834 | 2,843,193 | 27,134 | 258,522 | 577,065 | 134,785 | 70,236 | 2,390,479 | 66,511 |
| Proposed Costs | \$1,509,425 | \$1,403,328 | \$7,519,335 | \$212,996 | \$673,996 | \$1,698,771 | \$281,463 | \$514,160 | \$9,780,213 | \$321,455 |

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| Department | 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 | 080-0950 OCPW Director |
|--|------------------------|---------------------|---------------------|---------------------------------|--|--------------------------------|-------------------------------|-------------------------------|-----------------------------------|------------------------|
| 1 Building Depreciation | \$1,989 | \$193,968 | \$0 | \$0 | \$0 | \$0 | \$3,250 | \$0 | \$40,317 | \$118,701 |
| 2 Equipment Depreciation | 0 | 222,386 | 0 | 16,938 | 0 | 14,138 | 10,861 | 0 | 0 | 0 |
| 3 Intangible Amortization | 447 | 17,650 | 0 | 15,851 | 369 | 4,888 | 1,272 | 309 | 6,087 | 14,152 |
| 4 080 OCPW | 3,567 | 302,381 | 0 | 13,124 | 0 | 0 | 4,505 | 0 | 234 | 156,311 |
| 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 | 49,679 |
| 8 003 Auditor-Controller | 3,136 | 177,669 | 0 | 28,883 | 286 | 5,253 | 1,148 | 577 | 23,787 | 5,337 |
| 9 017 CEO | 5,294 | 42,675 | 4,876 | 15,886 | 4,702 | 7,733 | 2,914 | 2,170 | 16,095 | 5,440 |
| 10 054 Human Resources | 0 | 190,680 | 0 | 10,879 | 0 | 0 | 0 | 0 | 5,864 | 1,551 |
| 11 025 County Counsel | 897 | 2,731 | 0 | 1,929 | 18 | 656 | 82 | 43 | 24,940 | 120,732 |
| 12 014 CAPS Program | 1,536 | 59,357 | 0 | 55,249 | 1,301 | 17,236 | 4,410 | 1,091 | 21,133 | 12,923 |
| 13 037 OCIT Shared Services | 0 | 49,249 | 0 | 1,817 | 0 | 0 | 0 | 0 | 768 | 0 |
| 14 040 Utilities | 4,006 | 62,775 | 0 | 0 | 0 | (114) | 9,059 | 0 | 12,338 | 36,420 |
| 15 060-9390 Sheriff-Coroner Communicat | 0 | 0 | 0 | 0 | 0 | 126,743 | 0 | 0 | 1,086 | 0 |
| 16 056 Employee Benefits | 0 | 981 | 0 | 544 | 0 | 0 | 0 | 0 | 284 | 87 |
| 17 079 Internal Audit Dept | 130 | 2,603 | 0 | 260 | 0 | 130 | 0 | 0 | 130 | 130 |
| 18 074 Treas/Tax Collector | 0 | 0 | 0 | 25,548 | 0 | 0 | 0 | 0 | 0 | 18,473 |
| 19 060-1486 Sheriff Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 21,003 | 1,325,106 | 4,876 | 186,908 | 6,676 | 176,663 | 37,502 | 4,190 | 153,064 | 539,935 |
| Less: Prior Year Allocations | 13,925 | 1,160,819 | 4,898 | 201,082 | 7,354 | 250,129 | 70,702 | 8,171 | 72,482 | 428,532 |
| Carry-Forward | 7,077 | 164,287 | (22) | (14,175) | (678) | (73,466) | (33,200) | (3,981) | 80,582 | 111,403 |
| Proposed Costs | \$28,080 | \$1,489,393 | \$4,854 | \$172,733 | \$5,998 | \$103,196 | \$4,301 | \$209 | \$233,645 | \$651,338 |

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| Department | 081 Trial Courts | 104 Criminal Justice Facility | 105 Courthouse Temp Const | 106 County Tidelands NB | 107 Remittance Proc'g Equip | 108 OC Dana Point Harbor | 109 Co Automatic Fingerprint ID | 11A Superior Court | 113 Building & Safety - Operating Reserve | 115 OC Road |
|--|---------------------|-------------------------------------|---------------------------------|----------------------------|-----------------------------------|-----------------------------|---------------------------------------|-----------------------|--|------------------|
| 1 Building Depreciation | \$0 | \$0 | \$0 | \$0 | \$0 | \$558,396 | \$0 | \$0 | \$0 | \$97,158 |
| 2 Equipment Depreciation | 1,868 | 0 | 0 | 1,183 | 0 | 17,895 | 0 | 0 | 0 | 0 |
| 3 Intangible Amortization | 1,311 | 1,035 | 187 | 1,133 | 12 | 2,105 | 2,065 | 202,466 | 4,867 | 48,015 |
| 4 080 OCPW | 0 | 23,798 | 3,879 | 59,737 | 0 | 18,861 | 0 | 81,582 | 0 | 6,196 |
| 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-Controller | 9,385 | 3,623 | 1,026 | 2,530 | 14 | 5,712 | 2,058 | 223,824 | 7,099 | 165,238 |
| 9 017 CEO | 6,867 | 5,532 | 138 | 7,590 | 1 | 179,476 | 2,384 | 0 | 6 | 182,000 |
| 10 054 Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 3,471 | 0 | 0 | 50,401 |
| 11 025 County Counsel | 1,014 | 87 | 24 | 1,000 | 0 | 6,398 | 230 | 0 | 1 | 19,447 |
| 12 014 CAPS Program | 4,590 | 3,525 | 652 | 3,562 | 41 | 7,230 | 6,441 | 688,074 | 17,187 | 160,360 |
| 13 037 OCIT Shared Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,591 |
| 14 040 Utilities | 0 | 0 | 0 | 9,580 | 0 | 1,590 | 0 | 843,860 | 0 | 34,051 |
| 15 060-9390 Sheriff-Coroner Communicat | 0 | 1,231 | 0 | 0 | 0 | 945 | 0 | 0 | 0 | 155 |
| 16 056 Employee Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 146 | 19,220 | 0 | 2,082 |
| 17 079 Internal Audit Dept | 130 | 0 | 0 | 130 | 0 | 4,685 | 0 | 0 | 0 | 2,603 |
| 18 074 Treas/Tax Collector | 1,137 | 1,120 | 1,118 | 0 | 0 | 1,239 | 0 | 0 | 0 | 0 |
| 19 060-1486 Sheriff Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 26,302 | 39,950 | 7,023 | 86,445 | 68 | 804,532 | 16,794 | 2,059,026 | 29,160 | 770,296 |
| Less: Prior Year Allocations | 22,344 | 52,285 | 7,666 | 141,872 | 241 | 891,451 | 12,063 | 1,471,782 | 14,367 | 669,543 |
| Carry-Forward | 3,958 | (12,335) | (643) | (55,426) | (173) | (86,918) | 4,732 | 587,243 | 14,793 | 100,752 |
| Proposed Costs | \$30,260 | \$27,615 | \$6,380 | \$31,019 | \$(105) | \$717,614 | \$21,526 | \$2,646,269 | \$43,954 | \$871,048 |

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| Department | 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 | 126 Regional Narc Supp Other | 12A MHSA Housing Fund |
|--|---------------------------------|------------------------|----------------------------------|-------------------------------|------------------------------------|--|--------------------------|---------------------------------------|------------------------------------|--------------------------|
| 1 Building Depreciation | \$0 | \$695 | \$56,050 | \$1,881,095 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 Equipment Depreciation | 814 | 818 | 125,253 | 43,273 | 0 | 6,546 | 0 | 0 | 3,140 | 0 |
| 3 Intangible Amortization | 508 | 354 | 816 | 88,140 | 221 | 567 | 367 | 20 | 789 | 21 |
| 4 080 OCPW | 0 | 0 | 0 | 160,513 | 0 | 92 | 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 | 14,354 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 003 Auditor-Controller | 6,159 | 1,045 | 8,965 | 102,532 | 346 | 5,937 | 1,477 | 143 | 9,029 | 231 |
| 9 017 CEO | 496 | 1,632 | 7,725 | 113,981 | 1 | 3,610 | 1,044 | 0 | 6,087 | 222 |
| 10 054 Human Resources | 0 | 0 | 0 | 85,228 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 025 County Counsel | 9 | 217 | 159 | 9,529 | 0 | 392 | 129 | 0 | 170 | 0 |
| 12 014 CAPS Program | 1,795 | 1,243 | 2,877 | 288,966 | 780 | 1,987 | 1,290 | 70 | 2,780 | 74 |
| 13 037 OCIT Shared Services | 0 | 0 | 0 | 973 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 040 Utilities | 0 | 0 | 24,036 | 27,735 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 060-9390 Sheriff-Coroner Communicat | 0 | 0 | 33,688 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 056 Employee Benefits | 0 | 0 | 0 | 3,700 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 079 Internal Audit Dept | 0 | 0 | 0 | 1,432 | 61,297 | 130 | 0 | 0 | 0 | 0 |
| 18 074 Treas/Tax Collector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 060-1486 Sheriff Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 9,781 | 6,005 | 259,570 | 2,821,451 | 62,645 | 19,261 | 4,307 | 233 | 21,995 | 548 |
| Less: Prior Year Allocations | 17,139 | 9,801 | 247,869 | 2,553,704 | 1,344 | 19,724 | 4,082 | 440 | 18,950 | 394 |
| Carry-Forward | (7,358) | (3,796) | 11,701 | 267,747 | 61,301 | (462) | 225 | (207) | 3,046 | 154 |
| Proposed Costs | \$2,423 | \$2,209 | \$271,270 | \$3,089,197 | \$123,946 | \$18,799 | \$4,532 | \$27 | \$25,041 | \$703 |

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| Department | 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 | 13Y Mental Health Svcs Act | 13Z Bioterrorism CDC Fund |
|--|---------------------------------------|---------------------------|---|-----------------------------|-----------------------------|--------------------------------|-----------------------------|-------------------|----------------------------|---------------------------|
| 1 Building Depreciation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 Equipment Depreciation | 0 | 41,012 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 Intangible Amortization | 22 | 1,011 | 12 | 77 | 59 | 345 | 87 | 13 | 64 | 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-Controller | 59 | 3,287 | 15 | 95 | 293 | 820 | 137 | 16 | 110 | 116 |
| 9 017 CEO | 13 | 5,753 | 2 | 0 | 494 | 2 | 145 | 0 | 144 | 0 |
| 10 054 Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 025 County Counsel | 2 | 354 | 0 | 0 | 59 | 0 | 12 | 0 | 25 | 0 |
| 12 014 CAPS Program | 79 | 3,557 | 44 | 271 | 206 | 1,219 | 305 | 47 | 224 | 145 |
| 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 Communicat | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 056 Employee Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 079 Internal Audit Dept | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 074 Treas/Tax Collector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 060-1486 Sheriff Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 175 | 54,973 | 74 | 442 | 1,111 | 2,387 | 687 | 77 | 567 | 302 |
| Less: Prior Year Allocations | 147 | 59,740 | 66 | 461 | 1,579 | 2,500 | 911 | 56 | 514 | 159 |
| Carry-Forward | 29 | (4,767) | 8 | (19) | (468) | (113) | (224) | 21 | 52 | 143 |
| Proposed Costs | \$204 | \$50,206 | \$81 | \$424 | \$643 | \$2,274 | \$462 | \$98 | \$619 | \$444 |

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| Department | 132 Sheriff Narcotics Prog DOJ | 133 Sheriff Narcotics Prog Other | 134 OC Jail Fund | 135 Real Estate Dev Prog | 137 Parking Facilities | 138 Medi-Cal Admin Activities | 14D Cal ID Ops Costs | 14E Cal ID System Costs | 14J Excess Public Safety Sales Tax | 14Q S-C Conts & Fac Devel |
|--|--------------------------------------|--|---------------------|--------------------------------|---------------------------|-------------------------------------|-------------------------|----------------------------|--|---------------------------------|
| 1 Building Depreciation | \$0 | \$0 | \$0 | \$0 | \$209,505 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 Equipment Depreciation | 83,883 | 0 | 0 | 0 | 12,263 | 0 | 0 | 0 | 0 | 0 |
| 3 Intangible Amortization | 50 | 127 | 18 | 182 | 4,002 | 172 | 225 | 175 | 13 | 797 |
| 4 080 OCPW | 0 | 0 | 0 | 3,609 | 181,297 | 0 | 0 | 5,581 | 0 | 85 |
| 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-Controller | 379 | 1,047 | 37 | 191 | 10,278 | 528 | 308 | 1,051 | 16 | 8,173 |
| 9 017 CEO | 393 | 693 | 0 | 1,556 | 13,168 | 1,530 | 2 | 3,059 | 1 | 10,477 |
| 10 054 Human Resources | 0 | 0 | 0 | 0 | 1,014 | 0 | 0 | 0 | 0 | 0 |
| 11 025 County Counsel | 17 | 17 | 0 | 14 | 1,102 | 263 | 0 | 107 | 0 | 2,307 |
| 12 014 CAPS Program | 177 | 446 | 65 | 618 | 12,959 | 598 | 794 | 575 | 46 | 2,809 |
| 13 037 OCIT Shared Services | 0 | 0 | 0 | 0 | 298 | 0 | 0 | 0 | 0 | 0 |
| 14 040 Utilities | 0 | 0 | 0 | 0 | 31,522 | 0 | 0 | 0 | 0 | 0 |
| 15 060-9390 Sheriff-Coroner Communicat | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 056 Employee Benefits | 0 | 0 | 0 | 0 | 58 | 0 | 0 | 0 | 0 | 0 |
| 17 079 Internal Audit Dept | 0 | 0 | 0 | 28,501 | 130 | 0 | 0 | 0 | 0 | 0 |
| 18 074 Treas/Tax Collector | 0 | 0 | 0 | 62 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 060-1486 Sheriff Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 84,908 | 2,330 | 121 | 34,733 | 477,595 | 3,092 | 1,330 | 10,547 | 77 | 24,649 |
| Less: Prior Year Allocations | 115,102 | 2,771 | 110 | (282) | 459,265 | 3,288 | 1,208 | 4,022 | 184 | 16,234 |
| Carry-Forward | (30,194) | (441) | 11 | 35,016 | 18,330 | (196) | 122 | 6,525 | (107) | 8,415 |
| Proposed Costs | \$54,714 | \$1,890 | \$132 | \$69,749 | \$495,925 | \$2,896 | \$1,452 | \$17,073 | \$(30) | \$33,063 |

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| Department | 14R Ward Welfare | 14T Facil Develop & Maint Fund | 14U Court Facilities | 140 Air Quality Improv | 141 Shrf Substation Fee | 143 Jail Commissary | 144 Inmate Welfare Fund | 146 Workforce Innovation & Opp Act | 148 FCPP Foothill Circ | 15B CEO Single Fam Housing |
|--|---------------------|--------------------------------------|-------------------------|------------------------------|-------------------------------|------------------------|----------------------------|---|---------------------------|----------------------------------|
| 1 Building Depreciation | \$0 | \$778,228 | \$34,996 | \$0 | \$15,934 | \$13,485 | \$0 | \$0 | \$0 | \$0 |
| 2 Equipment Depreciation | 0 | 0 | 0 | 0 | 0 | 4,987 | 0 | 0 | 0 | 0 |
| 3 Intangible Amortization | 82 | 24 | 0 | 24 | 16 | 6,336 | 3,098 | 6,062 | 97 | 12 |
| 4 080 OCPW | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 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-Controller | 102 | 29 | 0 | 182 | 73 | 16,617 | 9,223 | 15,651 | 2,621 | 73 |
| 9 017 CEO | 1 | 14 | 0 | 185 | 93 | 20,349 | 11,111 | 19,260 | 59 | 3 |
| 10 054 Human Resources | 40 | 0 | 0 | 0 | 0 | 9,350 | 4,067 | 0 | 0 | 0 |
| 11 025 County Counsel | 0 | 2 | 0 | 6 | 3 | 1,222 | 622 | 1,836 | 10 | 0 |
| 12 014 CAPS Program | 240 | 86 | 0 | 85 | 57 | 20,004 | 9,908 | 21,336 | 341 | 41 |
| 13 037 OCIT Shared Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 040 Utilities | 0 | 0 | 0 | 0 | 0 | 1,258 | 0 | 0 | 678 | 0 |
| 15 060-9390 Sheriff-Coroner Communicat | 0 | 0 | 0 | 0 | 0 | 0 | 428 | 0 | 0 | 0 |
| 16 056 Employee Benefits | 0 | 0 | 0 | 0 | 0 | 482 | 204 | 0 | 0 | 0 |
| 17 079 Internal Audit Dept | 0 | 0 | 0 | 0 | 0 | 260 | 130 | 390 | 0 | 0 |
| 18 074 Treas/Tax Collector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 060-1486 Sheriff Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 465 | 778,383 | 34,996 | 483 | 16,177 | 94,350 | 38,792 | 64,536 | 3,806 | 130 |
| Less: Prior Year Allocations | 4,148 | 777,291 | 34,948 | 513 | 13,562 | 82,797 | 106,127 | 73,790 | 9,445 | 131 |
| Carry-Forward | (3,684) | 1,092 | 48 | (30) | 2,615 | 11,553 | (67,335) | (9,254) | (5,640) | (2) |
| Proposed Costs | \$(3,219) | \$779,475 | \$35,044 | \$453 | \$18,792 | \$105,902 | \$(28,542) | \$55,281 | \$(1,834) | \$128 |

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| Department | 15D | 15F Orange | 15G OC Housing | 15I | 15L 800 MHZ CCCS | 15N Delta Spec Rev | 15T El Toro Improvmt Fund | 15U Strat Prior Afford Hsg | 15I South | 157 Emp Retirement |
|--|--|--------------------------------|-------------------|--|---------------------|-----------------------|---------------------------------|----------------------------------|-----------------------------------|-----------------------|
| | Countywide Capital Projects Non- Gen Fund | County Housing Authority | | Countywide IT Projects Non General Fund | | | | | County Roadway Improve Prog | |
| 1 Building Depreciation | \$0 | \$64,435 | \$29,404 | \$0 | \$266,649 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 Equipment Depreciation | 0 | 0 | 0 | 0 | 4,911,966 | 0 | 0 | 0 | 0 | 0 |
| 3 Intangible Amortization | 219 | 18,940 | 7,462 | 6 | 772 | 43 | 269 | 58 | 914 | 13,250 |
| 4 080 OCPW | 7,295 | 801 | 13,377 | 0 | 0 | 0 | 4,101 | 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 | 6,331 | 368 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 003 Auditor-Controller | 773 | 20,407 | 12,887 | 2,535 | 3,888 | 389 | 597 | 125 | 3,794 | 13,329 |
| 9 017 CEO | 8,812 | 21,426 | 17,668 | 0 | 6,248 | 154 | 640,758 | 178 | 13,859 | 0 |
| 10 054 Human Resources | 0 | 27,563 | 2,164 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 025 County Counsel | 112 | 8,229 | 8,540 | 0 | 312 | 1 | 271 | 18 | 2,380 | 0 |
| 12 014 CAPS Program | 727 | 60,650 | 25,697 | 23 | 2,713 | 153 | 911 | 205 | 3,134 | 42,320 |
| 13 037 OCIT Shared Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 040 Utilities | 0 | 0 | 0 | 0 | 13,422 | 0 | 0 | 0 | 0 | 0 |
| 15 060-9390 Sheriff-Coroner Communicat | 0 | 39 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 056 Employee Benefits | 0 | 1,340 | 92 | 0 | 0 | 0 | 0 | 0 | 0 | 1,272 |
| 17 079 Internal Audit Dept | 0 | 390 | 130 | 0 | 0 | 0 | 0 | 0 | 390 | 0 |
| 18 074 Treas/Tax Collector | 0 | 4,488 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 060-1486 Sheriff Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 17,938 | 235,039 | 117,806 | 2,564 | 5,205,969 | 740 | 646,907 | 584 | 24,472 | 70,170 |
| Less: Prior Year Allocations | 62,490 | 156,335 | 125,306 | 35 | 4,251,657 | 689 | 69,268 | 388 | 103 | 47,690 |
| Carry-Forward | (44,552) | 78,704 | (7,500) | 2,529 | 954,311 | 51 | 577,639 | 196 | 24,369 | 22,481 |
| Proposed Costs | \$(26,615) | \$313,743 | \$110,306 | \$5,093 | \$6,160,280 | \$791 | \$1,224,546 | \$779 | \$48,842 | \$92,651 |

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| Department | 158 Major Thor & Bridge | 161 Law Library | 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 Redevlop Successor Agency | 16D OC Animal Shelter Constr Fund | 170 Housing Asset Fund |
|--|-------------------------|------------------|----------------------------|----------------------------------|-----------------------------|---------------------------------|-----------------------|------------------------------------|-----------------------------------|------------------------|
| 1 Building Depreciation | \$0 | \$34,605 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$892,311 | \$0 |
| 2 Equipment Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 Intangible Amortization | 67 | 3,314 | 17 | 760 | 527 | 29 | 27 | 19 | 115 | 116 |
| 4 080 OCPW | 0 | 283,510 | 0 | 0 | 0 | 0 | 0 | 0 | 3,557 | 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 | 147 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 003 Auditor-Controller | 93 | 15,089 | 98 | 1,651 | 1,716 | 102 | 87 | 815 | 344 | 736 |
| 9 017 CEO | 0 | 0 | 0 | 0 | 0 | 74 | 74 | 0 | 75 | 1,591 |
| 10 054 Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 025 County Counsel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13 | 96 |
| 12 014 CAPS Program | 237 | 9,955 | 59 | 2,683 | 1,863 | 102 | 95 | 67 | 384 | 405 |
| 13 037 OCIT Shared Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 040 Utilities | 0 | 257,054 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 060-9390 Sheriff-Coroner Communicat | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 056 Employee Benefits | 0 | 188 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 079 Internal Audit Dept | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 074 Treas/Tax Collector | 0 | 0 | 128 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 060-1486 Sheriff Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 397 | 603,862 | 301 | 5,093 | 4,106 | 307 | 282 | 901 | 896,799 | 2,943 |
| Less: Prior Year Allocations | 436 | 446,896 | 557 | 6,180 | 3,806 | 200 | 233 | 4,160 | 42,331 | 3,687 |
| Carry-Forward | (38) | 156,966 | (256) | (1,086) | 300 | 107 | 49 | (3,259) | 854,469 | (744) |
| Proposed Costs | \$359 | \$760,828 | \$46 | \$4,007 | \$4,406 | \$415 | \$331 | \$(2,358) | \$1,751,268 | \$2,199 |

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| Department | 17A OC Retiree Medical Trust | 17B Health Savings/Reim b Acct | 17C 1.62 Retirement - Defined Contribution Plan | 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 |
|--|------------------------------------|--------------------------------------|---|-------------------------|---------------------------|-------------------------------------|--------------------------|----------------------------|------------------------------------|--|
| 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 | 8,217 | 1,016 | 3,032 | 71 | 23 | 34 | 102 | 4,823 | 37,876 | 139 |
| 4 080 OCPW | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 861 | 0 | 81 |
| 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 | 663 | 0 | 0 |
| 8 003 Auditor-Controller | 12,597 | 2,086 | 4,464 | 889 | 164 | 93 | 259 | 61,376 | 47,614 | 556 |
| 9 017 CEO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30,388 | 0 | 969 |
| 10 054 Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 |
| 11 025 County Counsel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27 |
| 12 014 CAPS Program | 29,016 | 3,589 | 10,706 | 250 | 82 | 120 | 361 | 16,356 | 133,751 | 489 |
| 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 | 9,075 |
| 15 060-9390 Sheriff-Coroner Communicat | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 056 Employee Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 205 | 0 | 0 |
| 17 079 Internal Audit Dept | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 074 Treas/Tax Collector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 606 | 0 | 0 |
| 19 060-1486 Sheriff Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 49,830 | 6,692 | 18,201 | 1,209 | 269 | 247 | 722 | 115,282 | 219,241 | 11,335 |
| Less: Prior Year Allocations | 48,811 | 7,040 | 13,374 | 995 | 130 | 438 | 625 | 110,547 | 235,067 | 12,630 |
| Carry-Forward | 1,019 | (348) | 4,828 | 214 | 139 | (190) | 97 | 4,735 | (15,826) | (1,295) |
| Proposed Costs | \$50,849 | \$6,344 | \$23,029 | \$1,423 | \$408 | \$57 | \$819 | \$120,016 | \$203,415 | \$10,040 |

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| Department | 280 Airport Enterprise Fund | 289 OCIT Countywide Services | 290 Insured Health Plans ISF | 291 Unemployment ISF | 292 Self- Insrd PPO Health Plans ISF | 293 WC ISF | 294 Prop & Casualty Risk ISF | 296 OC Fleet Services | 297 Reprograph ISF | 298 Self-Ins Benefits ISF |
|--|-----------------------------------|------------------------------------|------------------------------------|----------------------------|---|------------------|------------------------------------|--------------------------|--------------------------|------------------------------|
| 1 Building Depreciation | \$0 | \$178,415 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$14,960 | \$0 |
| 2 Equipment Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 Intangible Amortization | 45,928 | 33,759 | 19,128 | 28 | 14,222 | 5,107 | 5,351 | 40,052 | 4,161 | 12,664 |
| 4 080 OCPW | (902) | 244,562 | 0 | 0 | 0 | (89) | 1,701 | 119,983 | 44,987 | 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 | 4,638 | 0 | 0 | 0 | 405 | 405 | 0 | 773 | 0 |
| 8 003 Auditor-Controller | 80,368 | 72,567 | 63,102 | 292 | 22,319 | 10,193 | 37,318 | 172,438 | 20,091 | 16,783 |
| 9 017 CEO | 171,345 | 130,045 | 1,182 | 268 | 5,210 | 141,350 | 81,288 | 64,157 | 18,595 | 1,823 |
| 10 054 Human Resources | 111,183 | 35,892 | 0 | 0 | 0 | 10,042 | 3,326 | 18,393 | 4,257 | 0 |
| 11 025 County Counsel | 59,824 | 56,880 | 0 | 8 | 704 | 19,733 | 2,292 | 3,655 | 654 | 199 |
| 12 014 CAPS Program | 145,045 | 113,241 | 67,547 | 100 | 50,194 | 16,690 | 18,083 | 136,069 | 13,389 | 44,714 |
| 13 037 OCIT Shared Services | 56 | 29,776 | 0 | 0 | 0 | 2,146 | 0 | 52 | 0 | 0 |
| 14 040 Utilities | 0 | 118,384 | 0 | 0 | 0 | 0 | 0 | 37,099 | 18,317 | 0 |
| 15 060-9390 Sheriff-Coroner Communicat | 15,808 | 20 | 0 | 0 | 0 | 0 | 4 | 2,073 | 0 | 0 |
| 16 056 Employee Benefits | 2,377 | 895 | 0 | 1,125 | 0 | 262 | 189 | 1,087 | 209 | 0 |
| 17 079 Internal Audit Dept | 2,863 | 113,355 | 0 | 0 | 130 | 260 | 260 | 651 | 130 | 0 |
| 18 074 Treas/Tax Collector | 0 | 1,411 | 0 | 0 | 1,177 | 0 | 10 | 8 | 0 | 18 |
| 19 060-1486 Sheriff Security | 0 | 35,120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 633,896 | 1,168,959 | 150,959 | 1,822 | 93,956 | 206,099 | 150,228 | 595,717 | 140,523 | 76,202 |
| Less: Prior Year Allocations | 529,614 | 690,431 | 164,077 | 1,595 | 90,892 | 163,905 | 131,471 | 528,824 | 55,835 | 74,970 |
| Carry-Forward | 104,281 | 478,528 | (13,118) | 226 | 3,064 | 42,195 | 18,756 | 66,892 | 84,688 | 1,232 |
| Proposed Costs | \$738,177 | \$1,647,486 | \$137,842 | \$2,048 | \$97,020 | \$248,294 | \$168,984 | \$662,609 | \$225,211 | \$77,434 |

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| Department | 29W Wellness Program | | 2AE Recidivism Reduction | | 405 OC Parks CSA | | 433 Golden Lan | | 468 CSA #13 | |
|--|--------------------------|-----------------------|--------------------------|---------------|--------------------|--------------------|-------------------------|--------------------|------------------------|--------------|
| | 299 OC Waste & Recycling | Internal Service Fund | 29Z Life Ins ISF | Grant Fund | 400 OC Flood | 26 | 431 SA Top of the World | Reassess D 94-1 DS | 459 N Tustin Landscape | La Mirada |
| 1 Building Depreciation | \$180,820 | \$0 | \$0 | \$0 | \$1,907,115 | \$3,053,364 | \$0 | \$0 | \$0 | \$0 |
| 2 Equipment Depreciation | 0 | 0 | 0 | 0 | 1,259,870 | 441,732 | 0 | 0 | 0 | 0 |
| 3 Intangible Amortization | 58,645 | 107 | 12,981 | 16 | 75,584 | 80,286 | 14 | 14 | 122 | 32 |
| 4 080 OCPW | 74,420 | 0 | 0 | 0 | 284,249 | 660,499 | 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 | 5,447 | 0 | 0 | 0 | 0 | 14,502 | 0 | 0 | 0 | 0 |
| 8 003 Auditor-Controller | 76,427 | 827 | 17,143 | 248 | 202,846 | 114,872 | 17 | 17 | 331 | 42 |
| 9 017 CEO | 201,249 | 1,365 | 222 | 0 | 722,636 | 524,822 | 1 | 1 | 596 | 155 |
| 10 054 Human Resources | 147,080 | 0 | 0 | 0 | 87,149 | 81,875 | 0 | 0 | 0 | 0 |
| 11 025 County Counsel | 34,839 | 196 | 0 | 0 | 37,451 | 52,166 | 0 | 0 | 52 | 1 |
| 12 014 CAPS Program | 184,031 | 369 | 45,839 | 58 | 249,893 | 259,978 | 50 | 49 | 428 | 114 |
| 13 037 OCIT Shared Services | 19,402 | 0 | 0 | 0 | 5,822 | 0 | 0 | 0 | 0 | 0 |
| 14 040 Utilities | 120,044 | 0 | 0 | 0 | 42,056 | 70,272 | 0 | 0 | 610 | 0 |
| 15 060-9390 Sheriff-Coroner Communicat | 2,995 | 0 | 0 | 0 | 127 | 46,268 | 0 | 0 | 0 | 0 |
| 16 056 Employee Benefits | 3,505 | 0 | 0 | 0 | 3,473 | 4,088 | 0 | 0 | 0 | 0 |
| 17 079 Internal Audit Dept | 58,434 | 0 | 0 | 0 | 52,057 | 2,993 | 0 | 0 | 0 | 0 |
| 18 074 Treas/Tax Collector | 1,537 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 060-1486 Sheriff Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 1,168,878 | 2,864 | 76,184 | 323 | 4,930,328 | 5,407,716 | 82 | 81 | 2,138 | 345 |
| Less: Prior Year Allocations | 623,722 | 0 | 72,983 | 680 | 3,681,191 | 5,168,679 | 57 | 71 | 4,795 | 368 |
| Carry-Forward | 545,156 | 0 | 3,201 | (357) | 1,249,137 | 239,037 | 25 | 10 | (2,657) | (23) |
| Proposed Costs | \$1,714,034 | \$2,864 | \$79,385 | \$(33) | \$6,179,466 | \$5,646,754 | \$107 | \$91 | \$(520) | \$321 |

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| Department | 490 | | | | | | | | | | |
|--|-------------------------|---------------------------------|-------------------------------------|---------------------|----------------------|-----------------------|---------------------------------------|-----------------------|------------------------------------|------------------------------------|-----|
| | 475 CSA #20 La Habra | 477 CSA #22 E Yorba Linda | 479 CFD 99- 1 Ser A Ladera DS | 484 CFD 86- 2 DS | 487 CFD Ladera DS | 488 SM CFD 86-1 DS | Dimensions/S errano CFD 87-1 DS | 492 MV CFD 87-3 DS | 494 Aliso Viejo CFD 88- 1 DS | 496 Lomas 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 | 30 | 69 | 46 | 2 | 53 | 19 | 3 | 3 | 7 | 4 | |
| 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-Controller | 40 | 92 | 253 | 2 | 333 | 35 | 4 | 4 | 8 | 5 | |
| 9 017 CEO | 0 | 146 | 259 | 0 | 263 | 102 | 0 | 0 | 3 | 0 | |
| 10 054 Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 11 025 County Counsel | 0 | 12 | 48 | 0 | 48 | 46 | 0 | 0 | 1 | 0 | |
| 12 014 CAPS Program | 105 | 243 | 163 | 7 | 186 | 67 | 11 | 12 | 25 | 15 | |
| 13 037 OCIT Shared Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 14 040 Utilities | 0 | 108 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 15 060-9390 Sheriff-Coroner Communicat | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 16 056 Employee Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 17 079 Internal Audit Dept | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 18 074 Treas/Tax Collector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 19 060-1486 Sheriff Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total Current Allocations | 175 | 671 | 769 | 12 | 884 | 269 | 17 | 19 | 44 | 24 | |
| Less: Prior Year Allocations | 247 | (7,759) | 521 | 633 | 729 | 717 | 992 | 3,352 | 1,462 | 1,195 | |
| Carry-Forward | (72) | 8,430 | 247 | (621) | 154 | (448) | (975) | (3,333) | (1,418) | (1,171) | |
| Proposed Costs | \$103 | \$9,100 | \$1,016 | \$(609) | \$1,038 | \$(180) | \$(957) | \$(3,314) | \$(1,374) | \$(1,147) | |

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| Department | 501 RSM CFD 87-5 A DS | 503 Portola Hills CFD 87- 2 DS | 505 Foothill Ranch CFD 87-4 Constr | 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 |
|--|--------------------------|--------------------------------------|--|--|-------------------------------|-----------------------------------|-------------------------------------|--------------------------------------|------------------------------------|---------------------------|
| 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 | 31 | 6 | 42 | 59 | 33 | 3 | 35 | 4 | 37 | 34 |
| 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-Controller | 144 | 7 | 315 | 267 | 173 | 4 | 175 | 4 | 218 | 175 |
| 9 017 CEO | 544 | 0 | 555 | 115 | 546 | 0 | 545 | 9 | 311 | 545 |
| 10 054 Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 025 County Counsel | 46 | 0 | 48 | 52 | 46 | 0 | 46 | 2 | 24 | 46 |
| 12 014 CAPS Program | 109 | 20 | 147 | 207 | 118 | 11 | 122 | 14 | 131 | 121 |
| 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 Communicat | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 056 Employee Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 079 Internal Audit Dept | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 074 Treas/Tax Collector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 060-1486 Sheriff Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 875 | 32 | 1,105 | 699 | 916 | 18 | 922 | 33 | 722 | 921 |
| Less: Prior Year Allocations | 623 | 1,065 | 1,285 | 2,005 | 747 | 715 | 684 | 722 | 625 | 744 |
| Carry-Forward | 252 | (1,033) | (180) | (1,305) | 169 | (697) | 238 | (689) | 97 | 177 |
| Proposed Costs | \$1,127 | \$(1,001) | \$925 | \$(606) | \$1,085 | \$(678) | \$1,161 | \$(656) | \$819 | \$1,098 |

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| Department | 52T AD 01-1 | | 523 AD 01-1 | | 530 Ladera | | 534 AD1-01 | | 536 Newport | | 541 CFD | | 547 Ladera | |
|--|-------------------------------|-----------------------------|---------------------------------|------------------------------|--------------------------------|---------------------------|---------------------|--------------------------------------|----------------------------|---------------------------------------|---------------------------|-----|------------|-----|
| | 519 Los Alisos CFD 87-7 DS | Newport Coast Conv #1 | 521 RSM CFD 87-5 (D) A DS | Newport Coast Grp 2 DS | 530 Ladera CFD 2004-1 DS | 533 Ladera CFD 01-1 DS | Group 3 Debt Svc | 1 Group 4 Conversion Debt Svcs | 2015-1 RMV Debt Service | 541 CFD 2015-1 RMV Debt Service | 547 Ladera CFD 00-1 DS | | | |
| 1 Building Depreciation | \$0 | \$0 | \$0 | \$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 | 0 | 0 | 0 |
| 3 Intangible Amortization | 3 | 39 | 34 | 39 | 40 | 47 | 38 | 35 | 72 | 46 | | | | |
| 4 080 OCPW | 0 | 0 | 0 | 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 | 0 | 0 | 0 |
| 6 000 Space Costs | 0 | 0 | 0 | 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 | 0 | 0 | 0 |
| 8 003 Auditor-Controller | 4 | 315 | 175 | 262 | 348 | 583 | 283 | 149 | 1,294 | 252 | | | | |
| 9 017 CEO | 0 | 340 | 544 | 324 | 267 | 266 | 331 | 180 | 750 | 259 | | | | |
| 10 054 Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 025 County Counsel | 0 | 67 | 46 | 43 | 49 | 49 | 53 | 47 | 56 | 48 | | | | |
| 12 014 CAPS Program | 12 | 138 | 121 | 136 | 141 | 167 | 135 | 125 | 255 | 163 | | | | |
| 13 037 OCIT Shared Services | 0 | 0 | 0 | 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 | 0 | 0 | 0 |
| 15 060-9390 Sheriff-Coroner Communicat | 0 | 0 | 0 | 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 | 0 | 0 | 0 |
| 17 079 Internal Audit Dept | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 074 Treas/Tax Collector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 060-1486 Sheriff Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 19 | 900 | 921 | 804 | 846 | 1,111 | 840 | 536 | 2,427 | 768 | | | | |
| Less: Prior Year Allocations | 1,438 | 701 | 743 | 718 | 1,023 | 526 | 852 | 536 | 536 | 522 | | | | |
| Carry-Forward | (1,419) | 199 | 177 | 86 | (177) | 585 | (12) | 0 | 1,891 | 245 | | | | |
| Proposed Costs | \$(1,400) | \$1,099 | \$1,098 | \$891 | \$668 | \$1,696 | \$828 | \$536 | \$4,319 | \$1,013 | | | | |

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| Department | 549 RSM CFD 87-5E DS | 551 Newport Ridge AD 92- 1 DS | 555 CFD 2003-1 Ladera DS | 559 CFD 2016-1 RMV (Village of Esencia) Construction | 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 | 728 Silverado Mod Rec | 749 Sunset Bch Sanitary |
|--|-------------------------|-------------------------------------|--------------------------------|--|--|--|--|-------------------------|--------------------------|----------------------------|
| 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 | 24 | 29 | 53 | 1,834 | 76 | 1,084 | 67 | 407 | 25 | 357 |
| 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-Controller | 82 | 88 | 323 | 8,489 | 821 | 4,768 | 1,527 | 3,332 | 45 | 5,425 |
| 9 017 CEO | 101 | 99 | 262 | 27,951 | 830 | 16,594 | 767 | 3,300 | 0 | 0 |
| 10 054 Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,893 | 0 | 0 |
| 11 025 County Counsel | 46 | 47 | 48 | 4,762 | 57 | 2,812 | 108 | 288 | 0 | 0 |
| 12 014 CAPS Program | 86 | 103 | 186 | 6,292 | 268 | 3,718 | 237 | 1,428 | 88 | 1,261 |
| 13 037 OCIT Shared Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 | 0 | 0 |
| 14 040 Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 060-9390 Sheriff-Coroner Communicat | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 056 Employee Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 079 Internal Audit Dept | 0 | 0 | 0 | 911 | 0 | 521 | 0 | 0 | 0 | 0 |
| 18 074 Treas/Tax Collector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 060-1486 Sheriff Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 338 | 366 | 872 | 50,239 | 2,052 | 29,495 | 2,707 | 10,654 | 158 | 7,043 |
| Less: Prior Year Allocations | 703 | 853 | 707 | 55,670 | 950 | 0 | 0 | 9,833 | 159 | 7,384 |
| Carry-Forward | (364) | (487) | 165 | (5,431) | 1,102 | 0 | 0 | 821 | (1) | (341) |
| Proposed Costs | \$(26) | \$(121) | \$1,036 | \$44,808 | \$3,154 | \$29,495 | \$2,707 | \$11,475 | \$157 | \$6,703 |

County of Orange
2 CFR Part 200 Cost Allocation Plan FY 2020-21

Actual FY 2018/2019
 12/20/2019

Summary Schedule

| Department | 754 OC Cemetery Dist | 770 LAFCO | 787 SA River Flood Prot | 828 OC CC Parking | 841 Capital Facilities Development Corporation | All Other | 2nd Allocation Orphans | Total |
|--|---------------------------------|------------------|------------------------------------|------------------------------|---|--------------------|---------------------------------------|----------------------|
| 1 Building Depreciation | \$0 | \$0 | \$0 | \$524,133 | \$0 | \$201,200 | \$0 | \$26,886,069 |
| 2 Equipment Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,861,162 |
| 3 Intangible Amortization | 5,832 | 951 | 32 | 1,698 | 12 | 69,620 | 0 | 3,517,857 |
| 4 080 OCPW | 0 | 19 | 0 | 90,885 | 0 | 306,328 | 0 | 11,567,153 |
| 5 000 Interest Expense | 0 | 0 | 0 | 0 | 0 | 2,402 | 0 | 152,750 |
| 6 000 Space Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 246,129 |
| 7 038 Data Systems Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 465,553 |
| 8 003 Auditor-Controller | 32,256 | 1,181 | 107 | 8,592 | 402 | 197,918 | 0 | 8,171,093 |
| 9 017 CEO | 0 | 0 | 0 | 3,768 | 0 | 364 | 0 | 9,013,649 |
| 10 054 Human Resources | 0 | 0 | 0 | 0 | 0 | 2,214 | 0 | 5,853,603 |
| 11 025 County Counsel | 0 | 0 | 0 | 52 | 0 | 261,088 | 0 | 6,120,042 |
| 12 014 CAPS Program | 19,715 | 3,285 | 111 | 5,444 | 43 | 245,113 | 0 | 11,201,617 |
| 13 037 OCIT Shared Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 302,695 |
| 14 040 Utilities | 0 | 0 | 0 | 2,460 | 0 | 1,329,419 | 0 | 18,572,957 |
| 15 060-9390 Sheriff-Coroner Communicat | 7 | 0 | 0 | 0 | 0 | 3,332,160 | 0 | 6,297,949 |
| 16 056 Employee Benefits | 359 | 76 | 0 | 0 | 0 | 0 | 0 | 251,538 |
| 17 079 Internal Audit Dept | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 973,860 |
| 18 074 Treas/Tax Collector | 0 | 47 | 0 | 0 | 0 | 0 | 0 | 344,725 |
| 19 060-1486 Sheriff Security | 0 | 0 | 0 | 0 | 0 | 24,972 | 0 | 578,945 |
| Total Current Allocations | 58,169 | 5,560 | 250 | 637,033 | 457 | 5,972,797 | 0 | 123,379,345 |
| Less: Prior Year Allocations | 50,159 | 4,418 | 225 | 585,957 | 434 | 7,154,256 | 0 | 92,263,808 |
| Carry-Forward | 8,009 | 1,142 | 25 | 51,076 | 23 | (1,181,459) | 0 | 31,063,226 |
| Proposed Costs | \$66,178 | \$6,701 | \$275 | \$688,110 | \$481 | \$4,791,338 | \$0 | \$154,442,571 |