



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Lake  
Lakeport, California**

**Date: July 20, 2021**  
**Filing Ref: LAK22**

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 **2021-22**. 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.

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

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The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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

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.

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**SECTION III: CONDITIONS**

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**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 2021-22 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF LAKE**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

**BY** Original signed by

**BY** Original signed by

Cathy Saderlund

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

Name  
Auditor-Controller

Title

7-20-2021

7-20-2021

Date

Date

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

cc: State and Federal Agencies

Attachment: Summary Schedule

**County of Lake, California**  
**2 CFR Part 200 Countywide Cost Allocation Plan for use in FY 2021-22**

FY 2019-20  
6/16/2021

**Summary Schedule**

Department	1011 Board of Supervisors	1014 Clerk to BOS	1072 Cannabis Program	1120 Non Dept'l	1123 Assessor	1451 Reg of Voters	1672 Lakebed Management	1673 Lakebed Special	1674 Flood Corridor Prop Maint	1778 Special Projects
1 Building Depreciation Charge	\$2,625	\$3,104	\$0	\$0	\$7,352	\$6,928	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	1,648	0	0	723	1,920	0	0	0	0
3 1901 Insurance	43	9	0	0	136	38	0	0	0	0
4 1121 Auditor-Controller/County Clerk	3,282	2,442	774	5,719	8,141	7,258	862	144	368	156
5 1122 Treas - Tax Coll	300	203	29	167	1,006	1,874	253	0	29	21
6 1341 Human Resources	3,643	687	0	0	11,657	2,919	0	0	0	0
7 1124 Central Services	10	606	0	0	3,777	3,711	513	0	0	0
8 1671 Buildings & Grounds	12,066	13,273	0	0	32,561	25,305	0	0	0	0
9 1904 Information Technology	16,666	0	0	0	81,771	26,083	0	0	0	0
10 1231 County Counsel	0	0	366	0	0	0	0	0	0	0
11 1012 CAO	3,655	610	2,759	15	10,057	5,789	2,189	0	375	(9,000)
<b>Total Current Allocations</b>	<b>42,290</b>	<b>22,580</b>	<b>3,927</b>	<b>5,901</b>	<b>157,183</b>	<b>81,824</b>	<b>3,817</b>	<b>144</b>	<b>772</b>	<b>(8,823)</b>
Less: Prior Year Allocations	31,516	17,033	640	6,994	191,035	48,415	1,284	295	1,027	338
Carry-Forward	10,774	5,547	3,288	(1,093)	(33,852)	33,409	2,532	(151)	(255)	(9,161)
<b>Proposed Costs</b>	<b>\$53,064</b>	<b>\$28,127</b>	<b>\$7,215</b>	<b>\$4,808</b>	<b>\$123,331</b>	<b>\$115,232</b>	<b>\$6,349</b>	<b>\$(7)</b>	<b>\$516</b>	<b>\$(17,984)</b>

**County of Lake, California**  
**2 CFR Part 200 Countywide Cost Allocation Plan for use in FY 2021-22**

FY 2019-20  
6/16/2021

**Summary Schedule**

Department	1781 Plant Aquisition	1794 CDBG Capital Projects	1796 CDBG PI Capital Projects	1890 Visitor Info Center	1892 Mktg & Econ Dev	1903 Public Works	1908 Engineering & Insp	1918 Geo Resource Royalties	1920 Disaster Response/Re c	2101 Trial Courts
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$24,846	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	8,131	0	0	0	0	0	3,840	0	0	0
3 1901 Insurance	0	0	0	0	0	128	102	0	9	0
4 1121 Auditor-Controller/County Clerk	1,129	64	269	0	782	5,433	5,002	350	2,143	5,579
5 1122 Treas - Tax Coll	167	0	43	0	181	889	369	7	81	48
6 1341 Human Resources	0	0	0	0	0	10,929	8,542	0	729	0
7 1124 Central Services	0	0	0	0	1	469	0	0	0	0
8 1671 Buildings & Grounds	0	0	0	2,341	0	87,648	0	0	0	0
9 1904 Information Technology	0	0	0	0	0	2,799	1,353	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	4,257	0	4,337	0	18,571	5,399	6,412	1,794	1,521	2,231
<b>Total Current Allocations</b>	<b>13,684</b>	<b>64</b>	<b>4,648</b>	<b>2,341</b>	<b>19,535</b>	<b>138,541</b>	<b>25,621</b>	<b>2,151</b>	<b>4,483</b>	<b>7,858</b>
Less: Prior Year Allocations	(6,937)	619	10,916	0	(30,848)	85,466	13,277	(19,143)	5,237	7,861
Carry-Forward	20,621	(555)	(6,268)	0	50,383	53,075	12,344	21,294	(753)	(3)
<b>Proposed Costs</b>	<b>\$34,305</b>	<b>\$(491)</b>	<b>\$(1,619)</b>	<b>\$2,341</b>	<b>\$69,918</b>	<b>\$191,616</b>	<b>\$37,965</b>	<b>\$23,445</b>	<b>\$3,730</b>	<b>\$7,855</b>

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FY 2019-20  
6/16/2021

**Summary Schedule**

Department	2106 Grand Jurors	2110 District Attorney	2111 Public Defender	2112 Child Suppt Svcs	2113 DA Victim Witness	2115 Dom Viol Progr	2116 DA Asset Forfeiture	2201 Sheriff- Coroner	2202 Sheriff- Ctrl Disp	2203 Sher Marijuana Suppr
1 Building Depreciation Charge	\$0	\$6,380	\$0	\$0	\$0	\$0	\$0	\$16,127	\$39,917	\$0
2 Equipment Depreciation Charge	1,050	14,679	0	0	4,850	0	0	7,871	25,294	1,740
3 1901 Insurance	0	262	0	187	51	0	0	562	94	0
4 1121 Auditor-Controller/County Clerk	1,559	14,748	725	11,189	4,566	398	181	28,591	6,790	594
5 1122 Treas - Tax Coll	1,082	2,214	193	2,081	582	10	21	5,461	994	141
6 1341 Human Resources	0	22,404	0	11,082	4,319	0	0	41,705	7,206	0
7 1124 Central Services	27	731	0	3,560	232	0	0	2,146	112	0
8 1671 Buildings & Grounds	3,396	64,027	0	16,483	26,046	0	0	52,532	0	0
9 1904 Information Technology	604	41,511	0	1,217	2,294	0	0	117,774	11,317	290
10 1231 County Counsel	0	61,501	0	366	0	0	0	0	0	0
11 1012 CAO	343	23,049	1,801	18,700	3,135	75	47	75,176	9,632	914
<b>Total Current Allocations</b>	<b>8,060</b>	<b>251,508</b>	<b>2,720</b>	<b>64,866</b>	<b>46,074</b>	<b>483</b>	<b>249</b>	<b>347,945</b>	<b>101,356</b>	<b>3,678</b>
Less: Prior Year Allocations	9,796	121,403	(6,401)	51,379	23,152	504	256	351,656	70,817	10,499
Carry-Forward	(1,735)	130,104	9,121	13,487	22,922	(21)	(6)	(3,711)	30,540	(6,820)
<b>Proposed Costs</b>	<b>\$6,325</b>	<b>\$381,612</b>	<b>\$11,841</b>	<b>\$78,352</b>	<b>\$68,996</b>	<b>\$462</b>	<b>\$243</b>	<b>\$344,234</b>	<b>\$131,896</b>	<b>\$(3,142)</b>

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FY 2019-20  
6/16/2021

**Summary Schedule**

Department	2204 Sheriff- Crt Security	2205 Sher Marine Patrol	2206 Sheriff- Rural/Sm Co's	2207 Sheriff- Civil	2208 Sheriff- Blood Alcohol	2209 Sheriff- High Tech	2210 Sheriff- STC	2212 Sheriff- Auto Warrants	2213 Sheriff - DNA	2214 Sheriff- Asset Forfeiture
1 Building Depreciation Charge	\$0	\$0	\$1,590	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	24,337	0	0	0	0	0	0	0	0
3 1901 Insurance	34	17	0	0	0	0	0	0	0	0
4 1121 Auditor-Controller/County Clerk	5,136	4,444	392	89	780	118	389	192	161	246
5 1122 Treas - Tax Coll	365	472	26	43	179	0	217	0	7	43
6 1341 Human Resources	2,158	1,457	0	0	0	0	0	0	0	0
7 1124 Central Services	0	2	0	0	0	0	0	0	0	0
8 1671 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 1904 Information Technology	0	653	0	0	0	0	0	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	3,821	3,040	2,404	213	59	0	290	0	258	614
<b>Total Current Allocations</b>	<b>11,514</b>	<b>34,422</b>	<b>4,412</b>	<b>345</b>	<b>1,018</b>	<b>118</b>	<b>896</b>	<b>192</b>	<b>426</b>	<b>904</b>
Less: Prior Year Allocations	7,476	12,110	380	249	817	46	331	371	274	435
Carry-Forward	4,038	22,312	4,032	96	201	72	564	(179)	152	469
<b>Proposed Costs</b>	<b>\$15,552</b>	<b>\$56,734</b>	<b>\$8,444</b>	<b>\$441</b>	<b>\$1,219</b>	<b>\$190</b>	<b>\$1,460</b>	<b>\$13</b>	<b>\$578</b>	<b>\$1,373</b>

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FY 2019-20  
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**Summary Schedule**

Department	2215 Sheriff- Inmate Welfare	2216 Sheriff- Pool Veh Repl	2217 Sheriff- Pursuit Veh Repl	2218 Sheriff- Search & Rescue	2220 Sheriff- Post	2221 Sheriff- Local Enf Blk	2301 Jail Facilities	2302 Probation	2303 Juvenile Home	2304 Jail Medical Facilities
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$200,480	\$3,624	\$27,502	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	93,190	3,908	4,356	0
3 1901 Insurance	0	0	0	0	0	0	571	392	0	0
4 1121 Auditor-Controller/County Clerk	763	175	860	288	299	90	27,372	19,730	54	1,286
5 1122 Treas - Tax Coll	358	0	14	119	160	2	5,146	3,611	2	81
6 1341 Human Resources	0	0	0	0	0	0	43,812	33,515	0	0
7 1124 Central Services	0	0	0	0	0	0	2,060	973	0	0
8 1671 Buildings & Grounds	0	0	0	0	0	0	1,200	75,760	14,286	0
9 1904 Information Technology	0	0	0	0	0	0	27,528	49,938	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	758	0	2,168	74	344	238	64,003	36,384	0	24,519
<b>Total Current Allocations</b>	<b>1,878</b>	<b>175</b>	<b>3,042</b>	<b>481</b>	<b>803</b>	<b>330</b>	<b>465,362</b>	<b>227,835</b>	<b>46,201</b>	<b>25,885</b>
Less: Prior Year Allocations	944	158	373	331	244	78	402,783	284,180	23,227	1,157
Carry-Forward	934	17	2,669	150	559	252	62,579	(56,345)	22,974	24,728
<b>Proposed Costs</b>	<b>\$2,812</b>	<b>\$191</b>	<b>\$5,711</b>	<b>\$631</b>	<b>\$1,362</b>	<b>\$582</b>	<b>\$527,940</b>	<b>\$171,490</b>	<b>\$69,175</b>	<b>\$50,613</b>



**County of Lake, California**  
**2 CFR Part 200 Countywide Cost Allocation Plan for use in FY 2021-22**

FY 2019-20  
6/16/2021

**Summary Schedule**

Department	2305 Crim Justice Facilities	2601 Agricultural Comm	2602 Building & Safety	2603 Code Enforcement	2604 Nuisance Abatement	2701 Fish & Game	2702 Planning	2703 Animal Care & Ctrl	2704 Emergency Services	2706 Community Dev Admin
1 Building Depreciation Charge	\$0	\$5,709	\$4,374	\$0	\$0	\$0	\$12,041	\$56,972	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	10,182	60,813	0
3 1901 Insurance	0	51	162	0	0	0	170	70	0	0
4 1121 Auditor-Controller/County Clerk	708	5,555	10,022	1,224	478	716	9,392	10,543	743	0
5 1122 Treas - Tax Coll	64	1,054	1,440	155	76	7	1,387	1,659	48	0
6 1341 Human Resources	0	3,836	12,776	0	0	0	14,107	3,733	0	0
7 1124 Central Services	0	384	3,040	0	0	0	1,072	282	0	0
8 1671 Buildings & Grounds	0	26,748	7,296	0	0	0	57,880	308	0	0
9 1904 Information Technology	0	16,923	309	0	0	0	29,953	16,173	14,620	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	0	5,851	12,063	0	909	113	8,635	6,180	332	0
<b>Total Current Allocations</b>	<b>772</b>	<b>66,111</b>	<b>51,482</b>	<b>1,379</b>	<b>1,464</b>	<b>836</b>	<b>134,638</b>	<b>106,102</b>	<b>76,556</b>	<b>0</b>
Less: Prior Year Allocations	896	35,539	33,816	0	340	922	83,709	102,366	82,840	0
Carry-Forward	(124)	30,571	17,666	0	1,123	(85)	50,928	3,736	(6,284)	0
<b>Proposed Costs</b>	<b>\$648</b>	<b>\$96,682</b>	<b>\$69,149</b>	<b>\$1,379</b>	<b>\$2,587</b>	<b>\$751</b>	<b>\$185,566</b>	<b>\$109,838</b>	<b>\$70,272</b>	<b>\$0</b>

**County of Lake, California**  
**2 CFR Part 200 Countywide Cost Allocation Plan for use in FY 2021-22**

FY 2019-20  
6/16/2021

**Summary Schedule**

Department	2707 Recorder	2708 Rec Microgrph's	2709 Rec Modemiz'n	2710 Recorder- Vital/Heath Stats	2711 Animal Med Clinic	2714 Biological Community	3011 Road Department	3062-3081 Subdiv Impr	3122 Lampson Airport	3123 Lampson Fld Cap Proj
1 Building Depreciation Charge	\$7,974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	43	0	0	0	17	0	290	0	0	0
4 1121 Auditor-Controller/County Clerk	4,353	1,462	1,091	108	2,431	1,208	17,678	1,087	1,526	199
5 1122 Treas - Tax Coll	362	102	64	21	346	12	3,492	0	229	17
6 1341 Human Resources	3,643	0	0	0	1,457	0	23,324	0	0	0
7 1124 Central Services	3,693	0	0	0	0	0	0	0	0	0
8 1671 Buildings & Grounds	34,104	0	0	0	0	0	0	0	0	0
9 1904 Information Technology	0	0	24	0	0	0	1,351	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	1,800	159	770	3	1,553	865	50,177	0	736	40
<b>Total Current Allocations</b>	<b>55,972</b>	<b>1,723</b>	<b>1,950</b>	<b>133</b>	<b>5,803</b>	<b>2,085</b>	<b>96,311</b>	<b>1,087</b>	<b>2,491</b>	<b>255</b>
Less: Prior Year Allocations	39,073	1,874	11,105	76	1,478	1,577	37,779	1,328	1,370	331
Carry-Forward	16,899	(152)	(9,155)	57	4,325	507	58,532	(241)	1,120	(75)
<b>Proposed Costs</b>	<b>\$72,871</b>	<b>\$1,571</b>	<b>\$(7,205)</b>	<b>\$190</b>	<b>\$10,128</b>	<b>\$2,592</b>	<b>\$154,844</b>	<b>\$846</b>	<b>\$3,611</b>	<b>\$180</b>

**County of Lake, California**  
**2 CFR Part 200 Countywide Cost Allocation Plan for use in FY 2021-22**

FY 2019-20  
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**Summary Schedule**

Department	4010 Environ Health	4011 Public Health	4012 Health Admin	4014 Behavioral Health	4015 Alcohol & Oth Drug Svc	4016 Tobacco Education	4018 Alcoholism Programs	4019 Mental Health Svcs Act	4120 Grant & Contracts (Sanitation)	4121 Integrated Waste Mgmt
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	111	267	68	730	200	0	0	0	0	153
4 1121 Auditor-Controller/County Clerk	8,327	14,227	7,122	54,996	15,072	236	1,697	96	0	16,976
5 1122 Treas - Tax Coll	1,189	2,987	1,149	17,153	3,106	0	0	0	0	4,562
6 1341 Human Resources	9,082	21,905	5,761	59,129	16,314	0	0	0	0	12,982
7 1124 Central Services	93	228	39	2,065	628	0	0	0	0	269
8 1671 Buildings & Grounds	(1,026)	(282)	10,834	2,136	0	0	0	0	0	63,347
9 1904 Information Technology	2,847	12,802	4,224	1,613	(1,421)	0	0	0	0	2,943
10 1231 County Counsel	0	805	0	3,368	0	0	0	0	0	0
11 1012 CAO	11,092	30,618	6,443	108,253	19,798	2,046	76	0	0	26,391
<b>Total Current Allocations</b>	<b>31,714</b>	<b>83,556</b>	<b>35,639</b>	<b>249,443</b>	<b>53,697</b>	<b>2,281</b>	<b>1,773</b>	<b>96</b>	<b>0</b>	<b>127,623</b>
Less: Prior Year Allocations	18,097	30,502	32,049	165,744	18,398	386	2,153	78	0	88,364
Carry-Forward	13,617	53,055	3,590	83,699	35,299	1,895	(380)	18	0	39,258
<b>Proposed Costs</b>	<b>\$45,331</b>	<b>\$136,611</b>	<b>\$39,229</b>	<b>\$333,143</b>	<b>\$88,996</b>	<b>\$4,177</b>	<b>\$1,392</b>	<b>\$114</b>	<b>\$0</b>	<b>\$166,881</b>

**County of Lake, California**  
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FY 2019-20  
6/16/2021

**Summary Schedule**

Department	5011 Social Svcs Admin	5012 Social Services Special Prog's	5115 OJT Training	5121 General Welfare	5164 Housing Admin	5165 Housing Services	5166 CDBG Housing	5168 Senior Citizens Program	5169 Hsg HOME New Grant	5281 General Relief
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	2,163	0	94	0	51	0	0	0	0	0
4 1121 Auditor-Controller/County Clerk	112,201	4,763	1,258	39,383	(237)	189	0	62	0	51
5 1122 Treas - Tax Coll	30,792	284	0	100	400	7	0	17	0	2
6 1341 Human Resources	105,889	0	8,014	0	4,372	0	0	0	0	0
7 1124 Central Services	19,522	0	0	0	18	0	0	0	0	0
8 1671 Buildings & Grounds	770	0	0	0	0	0	0	0	0	0
9 1904 Information Technology	58,727	0	0	0	0	0	0	0	0	0
10 1231 County Counsel	151,744	0	0	0	0	0	0	0	0	0
11 1012 CAO	164,642	4,788	390	191,313	2,913	138	0	842	0	1
<b>Total Current Allocations</b>	<b>646,451</b>	<b>9,835</b>	<b>9,757</b>	<b>230,796</b>	<b>7,518</b>	<b>334</b>	<b>0</b>	<b>921</b>	<b>0</b>	<b>55</b>
Less: Prior Year Allocations	362,400	4,114	9,690	57,447	2,154	379	24	96	0	367
Carry-Forward	284,050	5,721	67	173,349	5,364	(44)	(24)	825	0	(313)
<b>Proposed Costs</b>	<b>\$930,501</b>	<b>\$15,555</b>	<b>\$9,824</b>	<b>\$404,145</b>	<b>\$12,882</b>	<b>\$290</b>	<b>\$(24)</b>	<b>\$1,746</b>	<b>\$0</b>	<b>\$(258)</b>

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Department	5282 IHSS Public Authority	5321 Veterans Services	6022 Library	6023 Library Improvement s	6131 UC Coop Extension	7011 Parks & Recreation	7073 Park Devel - Quimby	7201 Museum	7202 Museum Improvement s	7999 Contingencie s
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$6,736	\$211,028	\$0	\$22,522	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	26,781	0	250	0	0
3 1901 Insurance	0	26	65	0	17	94	0	15	0	0
4 1121 Auditor-Controller/County Clerk	318	2,708	12,014	420	2,606	16,645	112	4,501	182	0
5 1122 Treas - Tax Coll	0	379	2,581	205	284	5,313	0	527	52	0
6 1341 Human Resources	0	2,186	5,065	0	1,457	7,442	0	908	0	0
7 1124 Central Services	0	775	566	0	18	76	0	37	0	0
8 1671 Buildings & Grounds	0	2,946	32,634	0	31,560	0	0	109,545	0	0
9 1904 Information Technology	0	3,641	(233)	0	8,763	1,667	0	10,825	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	2,120	1,963	8,307	267	1,767	13,673	2	1,430	43	0
<b>Total Current Allocations</b>	<b>2,438</b>	<b>14,623</b>	<b>60,998</b>	<b>892</b>	<b>53,210</b>	<b>282,720</b>	<b>114</b>	<b>150,559</b>	<b>277</b>	<b>0</b>
Less: Prior Year Allocations	468	11,430	89,711	448	33,460	98,093	156	119,580	223	0
Carry-Forward	1,970	3,193	(28,712)	444	19,749	184,627	(42)	30,979	54	0
<b>Proposed Costs</b>	<b>\$4,408</b>	<b>\$17,817</b>	<b>\$32,286</b>	<b>\$1,336</b>	<b>\$72,959</b>	<b>\$467,346</b>	<b>\$72</b>	<b>\$181,539</b>	<b>\$331</b>	<b>\$0</b>

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Department	8107 Flood/Lakebe d Adm	8100's Flood Zone (200- 206,208)	8200's Light Dist (210- 219,261)	8300's Sanit Distr (250- 253)	8400's CSA's	8463 CSA's (DPW)	8593 KV Wtrworks (293)	8695 Spec Dist Admin	8798 Air Control Spec Prog	8799 Air Quality Mgmt Dist
1 Building Depreciation Charge	\$0	\$4,720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,498
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	68	0	0	0	0	0	0	407	0	48
4 1121 Auditor-Controller/County Clerk	5,636	8,498	7,827	23,683	19,454	793	7,200	20,863	236	5,025
5 1122 Treas - Tax Coll	627	1,363	312	11,453	3,757	19	2,672	3,988	41	1,161
6 1341 Human Resources	5,734	0	0	0	0	0	0	32,385	0	4,080
7 1124 Central Services	323	0	0	0	821	0	0	3,282	0	189
8 1671 Buildings & Grounds	0	20,188	0	0	0	0	0	2,534	0	0
9 1904 Information Technology	4,416	0	0	0	0	0	0	(65)	0	169
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	5,959	9,912	537	4,193	14,254	27	8,506	40,700	3,510	4,537
<b>Total Current Allocations</b>	<b>22,762</b>	<b>44,682</b>	<b>8,677</b>	<b>39,329</b>	<b>38,285</b>	<b>839</b>	<b>18,378</b>	<b>104,093</b>	<b>3,786</b>	<b>35,707</b>
Less: Prior Year Allocations	22,853	27,640	10,058	28,606	27,570	980	8,000	96,092	216	13,255
Carry-Forward	(91)	17,041	(1,381)	10,724	10,715	(140)	10,378	8,001	3,570	22,452
<b>Proposed Costs</b>	<b>\$22,671</b>	<b>\$61,723</b>	<b>\$7,296</b>	<b>\$50,053</b>	<b>\$48,999</b>	<b>\$699</b>	<b>\$28,756</b>	<b>\$112,095</b>	<b>\$7,356</b>	<b>\$58,158</b>

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Department	8800's Court Funds (500's)	8803 LAFCo	8805 Law Library	8826 Relevel Obligations	8893 RDA	8894 RDA Housing	9100-9799 Spec Distr (300's)	9905 Central Garage (905)	9907-9999 Equip Rental (907)	9911 Fleet Maint (911)
1 Building Depreciation Charge	\$75,335	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	0	0	0	0	0	0	0	0	0	51
4 1121 Auditor-Controller/County Clerk	3,175	112	1,349	901	0	112	74,196	4,416	7,112	4,575
5 1122 Treas - Tax Coll	48,790	12	157	0	0	0	21,353	2,036	3,654	601
6 1341 Human Resources	0	0	0	0	0	0	0	0	0	4,092
7 1124 Central Services	0	0	11	0	0	0	0	0	0	0
8 1671 Buildings & Grounds	256,774	0	4,834	0	0	0	0	0	0	0
9 1904 Information Technology	242	0	2,167	0	0	0	0	0	0	908
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	0	0	0	1,663	0	57	0	3,279	6,092	3,116
<b>Total Current Allocations</b>	<b>384,315</b>	<b>123</b>	<b>8,518</b>	<b>2,564</b>	<b>0</b>	<b>169</b>	<b>95,549</b>	<b>9,731</b>	<b>16,858</b>	<b>13,342</b>
Less: Prior Year Allocations	220,856	1,159	8,264	(109,663)	0	200	114,401	5,317	6,690	9,122
Carry-Forward	163,459	(1,036)	254	112,227	0	(31)	(18,852)	4,414	10,168	4,220
<b>Proposed Costs</b>	<b>\$547,774</b>	<b>\$(912)</b>	<b>\$8,772</b>	<b>\$114,792</b>	<b>\$0</b>	<b>\$138</b>	<b>\$76,697</b>	<b>\$14,144</b>	<b>\$27,027</b>	<b>\$17,561</b>

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Department	9917 Self Funded Dental/Vision	9918 Unemp Insur (918)	9919 Liab Insur (919)	9920 W/C Insur (920)	Unallowed	All Other	2nd Allocation Orphans	Total
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$714	\$0	\$769,100
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	295,563
3 1901 Insurance	0	0	0	0	0	17	0	8,079
4 1121 Auditor-Controller/County Clerk	138	121	644	699	28,981	19,323	0	813,618
5 1122 Treas - Tax Coll	31	19	45	50	377,554	35,673	0	626,281
6 1341 Human Resources	0	0	0	0	0	1,053	0	577,489
7 1124 Central Services	0	0	5	3	0	1	0	56,371
8 1671 Buildings & Grounds	0	0	0	0	0	52,121	0	1,142,175
9 1904 Information Technology	0	0	0	0	0	13,930	0	589,315
10 1231 County Counsel	0	0	(12,451)	(6,265)	484,298	0	0	683,733
11 1012 CAO	39	6	11,798	15,669	87,567	0	0	1,243,953
<b>Total Current Allocations</b>	<b>207</b>	<b>146</b>	<b>41</b>	<b>10,156</b>	<b>978,400</b>	<b>122,832</b>	<b>0</b>	<b>6,805,677</b>
Less: Prior Year Allocations	87	(2,538)	(26,949)	(14,892)	2,220,857	215,484	0	6,200,149
Carry-Forward	120	2,684	26,989	25,048	(1,242,457)	(92,652)	0	601,808
<b>Proposed Costs</b>	<b>\$327</b>	<b>\$2,830</b>	<b>\$27,030</b>	<b>\$35,205</b>	<b>\$(264,057)</b>	<b>\$30,180</b>	<b>\$0</b>	<b>\$7,407,486</b>