



**Malia M. Cohen**  
**California State Controller**

**NEGOTIATION AGREEMENT**  
**COUNTYWIDE COST ALLOCATION PLAN**

**County of Del Norte**  
**Crescent City, California**

**Date: October 13, 2023**  
**Filing Ref: DEL24**

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 **2023-24**. 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 **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, 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 | 5. Building Maintenance         |
| 2. Administration           | 6. Information Technology       |
| 3. Auditor/Controller       | 7. Health Insurance (ISF)       |
| 4. County Counsel           | 8. Unemployment Insurance (ISF) |

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 2023-24 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF DEL NORTE**

**MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER**

**BY Original signed by**

**BY Original signed by**

**Clinton Schaad**

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

**Name  
Auditor-Controller**

**Title**

**10-16-2023**

**Date**

**10-16-2023**

**Date**

cc: State and Federal Agencies  
Attachment: Summary Schedule

**Negotiated by Betty Chen  
Telephone (916) 327-9496**

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**Summary Schedule**

Department	101-100 UNKNOWN	101-111 BRD OF SUPERV	101-121 ASSESSOR	101-141 ELECTIONS	101-183 ENGINEER	101-212 DISTRICT ATTY	101-216 PUBLIC DEFENDER	101-220 CRT RELATED SVCS	101-231 SHERIFF	101-242 JAIL
1 BUILDING DEPRECIATION	\$0	\$32,517	\$20,631	\$102	\$8,518	\$117	\$0	\$10	\$882	\$1,378
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 AUDIT EXPENSE	142	352	513	185	4	936	559	11	2,200	2,559
4 101-112 ADMINISTRATION	1,622	6,702	17,786	6,022	297	25,411	6,401	123	78,202	55,630
5 101-122 AUDITOR/CONTR	3,789	9,525	10,940	5,210	1,490	15,766	5,140	679	35,499	48,521
6 101-123, 124, 125 TREASURER/TAX/	108	1,790	1,980	933	81	3,081	1,177	119	7,295	8,184
7 101-131 COUNTY COUNSEL	0	189,264	1,068	6,130	2,570	6,367	2,729	8,186	12,892	6,406
8 101-712 PARKS	0	0	0	0	0	0	0	0	0	0
9 101-151 BUILDING MAINT	0	19,823	16,393	16	5,209	40,657	0	1,730	238,754	240,038
10 101-182 INFORMATION TECH	0	22,418	21,829	8,846	173	25,471	0	0	68,266	6,845
<b>Total Current Allocations</b>	<b>5,661</b>	<b>282,392</b>	<b>91,139</b>	<b>27,445</b>	<b>18,343</b>	<b>117,806</b>	<b>16,005</b>	<b>10,858</b>	<b>443,988</b>	<b>369,560</b>
Less: Prior Year Allocations	0	182,306	128,662	24,201	24,168	103,446	19,894	7,777	407,105	246,073
Carry-Forward	0	100,086	(37,523)	3,244	(5,825)	14,360	(3,889)	3,081	36,883	123,487
<b>Proposed Costs</b>	<b>\$5,661</b>	<b>\$382,477</b>	<b>\$53,616</b>	<b>\$30,688</b>	<b>\$12,519</b>	<b>\$132,165</b>	<b>\$12,116</b>	<b>\$13,938</b>	<b>\$480,871</b>	<b>\$493,048</b>

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Department	101-243 JUVENILE HALL	101-244 PROBATION	101-249 CYA	101-251 AG COMMISSIO N	101-254 CORONER	101-255 RECORDER	101-258 PLANNING	101-259 LIVESTOCK	101-260 CDD ADMINISTR ATION	101-261 BUILDING INSPECTIO N
1 BUILDING DEPRECIATION	\$133,781	\$0	\$0	\$483	\$0	\$12,236	\$3,928	\$760	\$10,353	\$7,757
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 AUDIT EXPENSE	967	1,183	20	209	137	211	177	189	173	148
4 101-112 ADMINISTRATION	29,238	34,543	230	8,626	1,625	4,711	9,553	8,976	3,184	3,380
5 101-122 AUDITOR/CONTR	21,645	30,836	115	12,757	4,544	9,038	8,600	18,680	6,572	9,824
6 101-123, 124, 125 TREASURER/TAX/	4,626	6,557	22	1,996	792	1,134	1,242	2,592	700	759
7 101-131 COUNTY COUNSEL	1,384	2,215	0	119	0	2,887	22,936	9,293	277	158
8 101-712 PARKS	0	0	0	0	0	0	0	0	0	0
9 101-151 BUILDING MAINT	0	64,442	0	35,466	0	19,013	2,402	55,888	6,576	4,743
10 101-182 INFORMATION TECH	18,305	42,206	0	10,879	0	17,096	1,805	0	40,934	173
<b>Total Current Allocations</b>	<b>209,945</b>	<b>181,983</b>	<b>387</b>	<b>70,534</b>	<b>7,097</b>	<b>66,326</b>	<b>50,645</b>	<b>96,378</b>	<b>68,768</b>	<b>26,942</b>
Less: Prior Year Allocations	287,005	200,058	0	43,342	0	71,434	26,330	31,547	69,773	30,545
Carry-Forward	(77,060)	(18,075)	0	27,192	0	(5,108)	24,315	64,831	(1,005)	(3,603)
<b>Proposed Costs</b>	<b>\$132,886</b>	<b>\$163,907</b>	<b>\$387</b>	<b>\$97,727</b>	<b>\$7,097</b>	<b>\$61,218</b>	<b>\$74,960</b>	<b>\$161,210</b>	<b>\$67,764</b>	<b>\$23,339</b>

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Department	101-410 ENVIRONME NTAL HEALTH	101-416 PUBLIC NUISANCE	101-513 WELFARE- INDIGENT AID	101-531 VETERANS SERVICES	101-611 ED/CULTUR E	101-711 RECREATIO N	102-311 ROADS	105-256 FISH & GAME	107-119 CARES ACT	108-247, 48 50 STC TRAINING FUND
1 BUILDING DEPRECIATION	\$6,624	\$2,145	\$0	\$399	\$1,988	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 AUDIT EXPENSE	165	106	0	76	24	154	1,498	3	0	17
4 101-112 ADMINISTRATION	5,374	2,837	0	2,298	1,109	25,970	51,407	31	0	197
5 101-122 AUDITOR/CONTR	6,362	5,622	255	4,074	1,819	14,958	31,354	1,704	0	622
6 101-123, 124, 125 TREASURER/TAX/	423	862	0	553	157	2,934	5,619	136	0	136
7 101-131 COUNTY COUNSEL	791	1,068	0	40	0	1,186	662	0	0	0
8 101-712 PARKS	0	0	0	0	0	0	0	0	0	0
9 101-151 BUILDING MAINT	4,051	2,946	0	63,339	5,322	149,722	1,456	0	0	0
10 101-182 INFORMATION TECH	220	597	0	5,550	0	6,609	2,978	0	16,060	0
<b>Total Current Allocations</b>	<b>24,011</b>	<b>16,183</b>	<b>255</b>	<b>76,328</b>	<b>10,420</b>	<b>201,533</b>	<b>94,973</b>	<b>1,873</b>	<b>16,060</b>	<b>972</b>
Less: Prior Year Allocations	26,404	33,465	0	15,456	13,735	180,789	101,320	2,019	0	0
Carry-Forward	(2,393)	(17,282)	0	60,872	(3,315)	20,744	(6,347)	(146)	0	0
<b>Proposed Costs</b>	<b>\$21,618</b>	<b>\$(1,100)</b>	<b>\$255</b>	<b>\$137,201</b>	<b>\$7,105</b>	<b>\$222,278</b>	<b>\$88,627</b>	<b>\$1,727</b>	<b>\$16,060</b>	<b>\$972</b>

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Department	110-279 CHILDREN'S TRUST	112-240 BAR- O	114-115 GRANTS ADMIN	114-253 OFC EMERG SVCS	115-560 DOMESTIC VIOLENCE	116-544 HOUSING REHAB	116-546 BUSINESS ASST. RLF	118-241 BAR- O BOYS CAMP	119-219 CHILD SUPPORT SVCS	121-415 TUPP
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$177	\$0	\$0	\$0	\$21,646	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 AUDIT EXPENSE	3	84	126	179	3	0	0	0	831	162
4 101-112 ADMINISTRATION	36	8,611	(25,323)	5,501	35	0	0	0	26,410	3,510
5 101-122 AUDITOR/CONTR	786	1,099	488	6,654	802	938	201	47	16,312	12,975
6 101-123, 124, 125 TREASURER/TAX/	54	0	71	1,058	22	5	0	0	3,222	3,422
7 101-131 COUNTY COUNSEL	0	0	158	1,898	0	(65)	0	0	600	0
8 101-712 PARKS	0	0	0	0	0	0	0	0	0	0
9 101-151 BUILDING MAINT	0	17,166	0	3,191	0	0	0	0	6,822	317
10 101-182 INFORMATION TECH	0	0	0	(67,033)	0	0	0	0	19,389	57
<b>Total Current Allocations</b>	<b>879</b>	<b>26,960</b>	<b>(24,480)</b>	<b>(48,375)</b>	<b>862</b>	<b>879</b>	<b>201</b>	<b>21,693</b>	<b>73,586</b>	<b>20,443</b>
Less: Prior Year Allocations	1,063	31,468	1,796	31,714	612	1,343	330	0	68,492	20,301
Carry-Forward	(184)	(4,508)	(26,276)	(80,089)	250	(464)	(129)	0	5,094	142
<b>Proposed Costs</b>	<b>\$694</b>	<b>\$22,452</b>	<b>\$(50,757)</b>	<b>\$(128,464)</b>	<b>\$1,111</b>	<b>\$416</b>	<b>\$72</b>	<b>\$21,693</b>	<b>\$78,680</b>	<b>\$20,585</b>



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Department	120-520 PROJECT HOMEKEY	122-408 TUPP REG PROJ	123-418 MENTAL HEALTH	123-420 LPS CONSERVA TORSHIP	127-127 ABANDONE D VEHICLES	128-406 HOMELESS EMERG AID PROJ	129-419 MHSA	130-521 BIOTERROR ISM PREP	130-522 HHS SPEC REV	130-523 HHS SPEC REV
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 AUDIT EXPENSE	206	126	1,903	243	20	0	1,233	3	0	3
4 101-112 ADMINISTRATION	2,360	1,446	42,583	8,666	230	0	47,253	33	0	31
5 101-122 AUDITOR/CONTR	353	408	28,083	4,672	1,651	217	46,840	781	165	249
6 101-123, 124, 125 TREASURER/TAX/	5	0	8,087	559	456	54	13,386	184	16	38
7 101-131 COUNTY COUNSEL	(1,942)	50	4,129	8,402	0	0	5,952	0	0	0
8 101-712 PARKS	0	0	0	0	0	0	0	0	0	0
9 101-151 BUILDING MAINT	1,979	0	2,177	4,313	0	0	10,703	0	0	0
10 101-182 INFORMATION TECH	0	0	38,528	(2,355)	0	0	(7,500)	0	0	0
<b>Total Current Allocations</b>	<b>2,962</b>	<b>2,031</b>	<b>125,489</b>	<b>24,499</b>	<b>2,357</b>	<b>272</b>	<b>117,866</b>	<b>1,001</b>	<b>181</b>	<b>321</b>
Less: Prior Year Allocations	0	0	163,449	17,787	0	0	149,074	3,752	0	0
Carry-Forward	0	0	(37,960)	6,712	0	0	(31,208)	(2,751)	0	0
<b>Proposed Costs</b>	<b>\$2,962</b>	<b>\$2,031</b>	<b>\$87,530</b>	<b>\$31,210</b>	<b>\$2,357</b>	<b>\$272</b>	<b>\$86,658</b>	<b>\$(1,750)</b>	<b>\$181</b>	<b>\$321</b>

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Department	130-524 HHS SPEC REV	130-526 SB 163 WRAPAROU ND	131-530 WELFARE- AID PROG	132-438 IGT	133-533 SOCIAL SERVICE	134-154 VETS CEMETERY	135-235 CIVIL AUTOMATIO N	136-436 EMERGENC Y MEDICAL SRVCS	138-238 INMATE WELFARE	140-407 ALCOHOL/O THER DRGS
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 AUDIT EXPENSE	7	114	8,048	214	5,850	4	3	8	5	508
4 101-112 ADMINISTRATION	83	3,541	92,215	2,450	151,976	49	30	94	55	21,933
5 101-122 AUDITOR/CONTR	1,117	15,089	13,297	351	50,359	531	906	520	1,953	6,700
6 101-123, 124, 125 TREASURER/TAX/	266	3,948	76	0	14,204	108	130	22	445	868
7 101-131 COUNTY COUNSEL	0	0	0	0	100,035	0	0	0	0	140
8 101-712 PARKS	0	0	0	0	0	0	0	0	0	0
9 101-151 BUILDING MAINT	0	(4,207)	0	0	1,870	0	0	6,841	0	1,392
10 101-182 INFORMATION TECH	0	7,017	0	0	67,859	0	0	0	0	2,654
<b>Total Current Allocations</b>	<b>1,473</b>	<b>25,503</b>	<b>113,636</b>	<b>3,015</b>	<b>392,153</b>	<b>693</b>	<b>1,069</b>	<b>7,486</b>	<b>2,458</b>	<b>34,195</b>
Less: Prior Year Allocations	0	22,842	0	0	688,412	2,038	0	0	0	25,917
Carry-Forward	0	2,661	0	0	(296,259)	(1,345)	0	0	0	8,278
<b>Proposed Costs</b>	<b>\$1,473</b>	<b>\$28,164</b>	<b>\$113,636</b>	<b>\$3,015</b>	<b>\$95,894</b>	<b>\$(652)</b>	<b>\$1,069</b>	<b>\$7,486</b>	<b>\$2,458</b>	<b>\$42,473</b>

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Department	141-441 HEALTH	141-442 HEALTH- SNAP-ED	143-232 BOATING SAFETY	143-233 TASK FORCE	144-215 VICTIM WITNESS	145-217 LOCAL REV FUND 2011	149-201 VAWA	153-333 SHERIFF CANINE PROGRAM	154-334 SHERIFF'S CALMMET GRANT	188-188 TECH 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 AUDIT EXPENSE	1,050	66	81	0	126	29	126	6	21	266
4 101-112 ADMINISTRATION	39,251	1,077	993	0	5,783	332	1,442	68	335	3,044
5 101-122 AUDITOR/CONTR	31,378	2,691	3,680	142	6,856	5,711	3,601	806	1,867	3,330
6 101-123, 124, 125 TREASURER/TAX/	7,902	141	439	0	938	5	331	184	249	938
7 101-131 COUNTY COUNSEL	989	0	0	0	0	0	0	0	0	0
8 101-712 PARKS	0	0	0	0	0	0	0	0	0	0
9 101-151 BUILDING MAINT	4,894	312	0	40,743	12,680	0	0	0	0	0
10 101-182 INFORMATION TECH	18,247	(909)	0	0	5,086	0	0	0	0	0
<b>Total Current Allocations</b>	<b>103,711</b>	<b>3,380</b>	<b>5,194</b>	<b>40,885</b>	<b>31,470</b>	<b>6,078</b>	<b>5,500</b>	<b>1,064</b>	<b>2,473</b>	<b>7,578</b>
Less: Prior Year Allocations	49,669	5,002	6,371	7,857	37,617	0	6,546	0	0	0
Carry-Forward	54,042	(1,622)	(1,177)	33,028	(6,147)	0	(1,046)	0	0	0
<b>Proposed Costs</b>	<b>\$157,754</b>	<b>\$1,757</b>	<b>\$4,016</b>	<b>\$73,913</b>	<b>\$25,323</b>	<b>\$6,078</b>	<b>\$4,454</b>	<b>\$1,064</b>	<b>\$2,473</b>	<b>\$7,578</b>

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Department	250-160 CAPITAL IMPROVEM ENT FUND	280-134 HLTH INS SERVICES	285-285 UNEMPLOY MENT INSURANCE	303-61 FLOOD CONTROL	304-62 FLOOD W-1	305-63 FLOOD 4-A	306-64 FLOOD 4-C	307-77 CSA 1, AD 1	320-312 PACIFIC SHORES	401-51 CHURCH TREE CSD
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 AUDIT EXPENSE	9	4,100	13	4	1	0	2	70	0	1
4 101-112 ADMINISTRATION	103	21,978	152	40	8	0	25	800	0	13
5 101-122 AUDITOR/CONTR	4	5,270	455	845	703	195	746	6,105	165	517
6 101-123, 124, 125 TREASURER/TAX/	0	635	0	5	22	0	65	987	0	22
7 101-131 COUNTY COUNSEL	0	0	0	0	0	0	0	996	0	0
8 101-712 PARKS	0	0	0	0	0	0	0	0	0	0
9 101-151 BUILDING MAINT	0	0	0	0	0	0	0	86	4,649	0
10 101-182 INFORMATION TECH	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	116	31,982	620	895	734	195	838	9,044	4,814	553
Less: Prior Year Allocations	0	113,570	0	999	816	215	1,051	14,932	4,834	589
Carry-Forward	0	(81,588)	0	(104)	(82)	(20)	(213)	(5,888)	(20)	(36)
<b>Proposed Costs</b>	<b>\$116</b>	<b>\$(49,606)</b>	<b>\$620</b>	<b>\$791</b>	<b>\$652</b>	<b>\$175</b>	<b>\$626</b>	<b>\$3,156</b>	<b>\$4,794</b>	<b>\$517</b>

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Department	404-56 SMITH RIVER CEMETERY	405-51 BIG ROCK CSD	409-65 CRESCENT FIRE	410-67 FORT DICK FIRE	411-68 GASQUET FIRE	412-69 KLAMATH FIRE	413-71 SMITH RIVER FIRE	414-70 DN LIBRARY	418-75 SMITH RIVER CSD	422-421 DNSWMA
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 AUDIT EXPENSE	2	0	282	90	78	28	169	166	8	2,105
4 101-112 ADMINISTRATION	28	0	3,235	1,035	897	317	1,939	1,950	90	37,589
5 101-122 AUDITOR/CONTR	279	0	5,190	4,779	6,344	987	9,213	16,636	358	39,098
6 101-123, 124, 125 TREASURER/TAX/	43	0	998	889	1,172	130	1,904	2,685	0	3,634
7 101-131 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
8 101-712 PARKS	0	0	0	0	0	0	0	0	0	0
9 101-151 BUILDING MAINT	0	0	0	0	0	0	0	0	0	1,535
10 101-182 INFORMATION TECH	0	0	3,469	0	0	0	0	0	0	471
<b>Total Current Allocations</b>	<b>353</b>	<b>0</b>	<b>13,175</b>	<b>6,794</b>	<b>8,491</b>	<b>1,463</b>	<b>13,225</b>	<b>21,437</b>	<b>455</b>	<b>84,432</b>
Less: Prior Year Allocations	631	0	13,289	6,199	5,449	2,537	11,815	17,860	0	100,465
Carry-Forward	(278)	0	(114)	595	3,042	(1,074)	1,410	3,577	0	(16,033)
<b>Proposed Costs</b>	<b>\$74</b>	<b>\$0</b>	<b>\$13,061</b>	<b>\$7,389</b>	<b>\$11,533</b>	<b>\$388</b>	<b>\$14,635</b>	<b>\$25,014</b>	<b>\$455</b>	<b>\$68,399</b>

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Department	427-428 CHILDREN & FAMILIES	428-429 LAFCO	429-430 PUBLIC AUTHORITY	432-433 AIRPORT/B CRAA	433-434 SPECIAL AVIATION	617-045 LAW LIBRARY	645-145 LTCO	645-245 COUNTY/CIT Y TRANSP OTHER	803-10 SCHOOLS	MEMORIAL HALL
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$4,588	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 AUDIT EXPENSE	248	44	702	2,457	6	7	0	900	0	0
4 101-112 ADMINISTRATION	4,464	507	(956)	21,771	70	77	0	10,312	0	0
5 101-122 AUDITOR/CONTR	10,558	972	2,647	10,995	882	310	3,277	2,670	0	0
6 101-123, 124, 125 TREASURER/TAX/	998	168	488	597	5	0	792	190	0	0
7 101-131 COUNTY COUNSEL	0	0	35	0	0	1,107	(373)	(1,819)	0	0
8 101-712 PARKS	0	0	0	0	0	0	0	0	0	0
9 101-151 BUILDING MAINT	43,008	0	146	6,927	0	2,696	0	0	0	0
10 101-182 INFORMATION TECH	13,713	0	808	10,322	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>72,990</b>	<b>1,691</b>	<b>3,871</b>	<b>57,657</b>	<b>963</b>	<b>4,197</b>	<b>3,695</b>	<b>12,253</b>	<b>0</b>	<b>0</b>
Less: Prior Year Allocations	42,342	1,700	13,611	85,040	2,974	616	42,873	0	37,081	40,487
Carry-Forward	30,648	(9)	(9,740)	(27,383)	(2,011)	3,581	(39,178)	0	(37,081)	(40,487)
<b>Proposed Costs</b>	<b>\$103,638</b>	<b>\$1,681</b>	<b>\$(5,870)</b>	<b>\$30,274</b>	<b>\$(1,047)</b>	<b>\$7,777</b>	<b>\$(35,482)</b>	<b>\$12,253</b>	<b>\$(37,081)</b>	<b>\$(40,487)</b>

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Department	OTHER	141-433 WIC	126-823 SB823 DJJ REALIGNME NT	141-445 HOUSING	146-224 AF DA	146-225 AF PROBATION	146-226 AF SHERIFF	146-227 AF INTEREST	146-228 SHERIFF VEHICLE	155-265 CASP
1 BUILDING DEPRECIATION	\$6,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 AUDIT EXPENSE	14	155	1	121	0	0	0	0	0	0
4 101-112 ADMINISTRATION	159	9,390	16	1,388	0	0	0	0	0	0
5 101-122 AUDITOR/CONTR	28,737	3,740	83	871	0	0	0	0	0	673
6 101-123, 124, 125 TREASURER/TAX/	114	325	0	11	0	0	0	0	0	0
7 101-131 COUNTY COUNSEL	(2,887)	0	0	0	0	0	0	0	0	0
8 101-712 PARKS	0	0	0	0	0	0	0	0	0	0
9 101-151 BUILDING MAINT	166,309	563	0	0	0	0	0	0	0	0
10 101-182 INFORMATION TECH	4,160	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>203,006</b>	<b>14,173</b>	<b>101</b>	<b>2,391</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>673</b>
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$203,006</b>	<b>\$14,173</b>	<b>\$101</b>	<b>\$2,391</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$673</b>

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Department	691-018 CTSA	109-120 AMERICAN RECOVERY FUND	157-527 MEASURE R	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$277,420
2 EQUIPMENT DEPRECIATION	0	0	0	0	0
3 AUDIT EXPENSE	0	14	1	0	46,373
4 101-112 ADMINISTRATION	0	158	11	0	955,189
5 101-122 AUDITOR/CONTR	0	6	0	0	764,860
6 101-123, 124, 125 TREASURER/TAX/	0	0	0	0	134,701
7 101-131 COUNTY COUNSEL	0	0	0	0	396,032
8 101-712 PARKS	0	0	0	0	0
9 101-151 BUILDING MAINT	0	0	0	0	1,315,100
10 101-182 INFORMATION TECH	0	0	0	0	431,243
<b>Total Current Allocations</b>	<u>0</u>	<u>178</u>	<u>13</u>	<u>0</u>	<u>4,320,918</u>
Less: Prior Year Allocations	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,182,281</u>
Carry-Forward	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(301,920)</u>
<b>Proposed Costs</b>	<u>\$0</u>	<u>\$178</u>	<u>\$13</u>	<u>\$0</u>	<u>\$4,018,998</u>