



Malia M. Cohen
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Orange
Santa Ana, California

Date: June 15, 2023
Filing Ref: ORA24

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.

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 **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.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|--|--|
| 1. Employee Fringe Benefits | 12. CEO Real Estate |
| 2. Orange County Public Works | 13. Employee Benefits |
| 3. Space Costs | 14. Treas/Tax Collector |
| 4. Auditor-Controller | 15. Self-Insured Employee Benefits (ISF) |
| 5. County Executive Office | 16. Insured Health Plans (ISF) |
| 6. Human Resources | 17. Life Insurance (ISF) |
| 7. County Counsel | 18. Unemployment Insurance (ISF) |
| 8. CAPS Program | 19. Property & Casualty Risk (ISF) |
| 9. OCIT Shared Services | 20. Transprotation (ISF) |
| 10. Utilities | 21. Reprographics (ISF) |
| 11. Sheriff-Coroners
Communications | 22. Information & Technology (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.

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 2023-24 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF ORANGE

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Andrew Hamilton

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

Name

Auditor-Controller

Title

06-22-2023

06-26-2023

Date

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

**Negotiated by Loc Trinh
Telephone (916) 327-2284**

County of Orange
State of California

Actual FY 2021/2022
5/31/2023

2 CFR Part 200 Cost Allocation Plan FY 2023-24

Summary Schedule

Department	012-1500 OCCR County Events									
	002 Assessor	004 Miscellaneous	006 BOS 1st Dist	007 BOS 2nd Dist	008 BOS 3rd Dist	009 BOS 4th Dist	010 BOS 5th Dist	011 Clerk of the Board	012-1100 OCCR Administration	012-1500 OCCR County Events Coordinator
1 Building Depreciation	\$0	\$0	\$29,278	\$29,278	\$29,278	\$29,278	\$29,278	\$87,631	\$461,425	\$0
2 Equipment Depreciation/Amortization	2,242,297	0	0	0	0	0	0	6,970	160,799	0
3 Intangible Amortization (Countywide Pr	9,477	33	334	348	345	331	313	1,017	3,478	91
4 080 OCPW	2,042	0	67,414	71,094	59,157	56,136	66,867	167,203	165,774	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
7 003 Auditor-Controller	65,849	608	3,040	2,434	2,222	2,045	2,116	23,224	425,303	3,616
8 017 CEO	55,570	786	2,383	1,832	1,878	1,810	1,830	18,413	39,703	7,013
9 054 Human Resources	81,099	0	2,529	2,791	2,799	2,457	2,508	9,548	125,890	546
10 025 County Counsel	169,198	59	89,101	89,074	89,090	89,082	89,087	256,442	1,175	102
11 014 CAPS Program	126,443	425	4,877	4,731	4,690	4,418	4,579	19,958	145,773	4,997
12 037 OCIT Shared Services	0	0	0	0	0	0	0	1,548	40,647	0
13 040 Utilities	0	0	57,979	57,979	57,979	57,979	57,979	143,623	18,219	0
14 060-9390 Sheriff-Coroner Communicat	0	0	0	0	0	0	0	24,675	0	0
15 035 CEO Real Estate	24,416	0	0	0	0	0	0	0	0	0
16 056 Employee Benefits	16,293	0	504	348	492	545	384	1,557	3,946	65
17 079 Internal Audit Dept	26,948	0	0	0	0	0	0	367	103,941	0
18 074 Treas/Tax Collector	0	0	0	0	0	0	0	0	0	0
19 060-1486 Sheriff Security	0	0	63,768	63,768	63,768	63,768	63,768	135,001	0	0
Total Current Allocations	2,819,632	1,910	321,207	323,678	311,697	307,851	318,709	897,177	1,696,074	16,431
Less: Prior Year Allocations	1,109,624	7,410	342,955	335,481	345,830	347,093	342,862	993,063	1,442,363	51,425
Carry-Forward	1,710,008	(5,499)	(21,748)	(11,803)	(34,133)	(39,243)	(24,153)	(95,886)	253,711	(34,994)
Proposed Costs	\$4,529,639	\$(3,589)	\$299,460	\$311,876	\$277,563	\$268,608	\$294,557	\$801,291	\$1,949,785	\$(18,564)

County of Orange
State of California

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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 OC Workforce & Economic Development	015 Property Tax System O&M	019 Cap Aquis Financing	024 OC Animal Care	026 District Attorney	027 Child Support Services
1 Building Depreciation	\$365,665	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,371,644	\$1,936
2 Equipment Depreciation/Amortization	0	0	0	12,743	104,696	29,657	0	89,077	2,172,132	0
3 Intangible Amortization (Countywide Pr	253	0	326	2,029	854	196	0	4,235	33,345	12,754
4 080 OCPW	34,190	0	3,267	209	445	0	0	9,226	1,096,622	6,164
5 000 Interest Expense	0	0	0	0	0	0	0	0	688	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	1,424
7 003 Auditor-Controller	6,283	3	6,919	44,024	36,446	206,162	69	57,315	264,548	64,320
8 017 CEO	13,885	0	4,873	57,253	21,894	6,069	110	59,885	256,846	78,921
9 054 Human Resources	3,702	0	3,463	3,772	4,590	0	0	31,734	252,365	158,471
10 025 County Counsel	37	0	539	5,965	2,947	352	0	8,978	247,285	11,307
11 014 CAPS Program	20,654	9	15,687	38,687	33,811	3,438	51	99,967	324,111	132,658
12 037 OCIT Shared Services	0	0	0	0	0	0	0	1,295	0	12,438
13 040 Utilities	4,274	0	0	0	0	0	0	933	757,348	1,363
14 060-9390 Sheriff-Coroner Communicat	0	375	0	0	0	0	0	11,014	25,189	0
15 035 CEO Real Estate	0	0	0	0	50,292	0	0	24,145	24,231	7,309
16 056 Employee Benefits	1,002	0	477	870	855	0	0	6,483	58,939	22,834
17 079 Internal Audit Dept	0	0	183	2,200	733	183	0	19,798	31,347	2,750
18 074 Treas/Tax Collector	0	0	0	0	0	0	0	419,123	0	0
19 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	449,946	387	35,735	167,751	257,563	246,059	230	843,209	6,916,641	514,649
Less: Prior Year Allocations	92,114	1,043,744	32,695	137,241	70,881	399,162	406	593,371	4,168,622	583,875
Carry-Forward	357,832	(1,043,357)	3,040	30,509	186,682	(153,103)	(176)	249,838	2,748,020	(69,226)
Proposed Costs	\$807,778	\$(1,042,971)	\$38,775	\$198,260	\$444,246	\$92,955	\$54	\$1,093,046	\$9,664,661	\$445,423

County of Orange
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Summary Schedule

Department	029 DA-Public Administrator	030 HCA		031 Registrar of Voters	034 OC Watersheds	036 Capital Projects	039 IBM Mainframe	041 Grand Jury	042-2000 HCA		042-3000
		Public Guardian							Behavioral Health Svcs	HCA Correctional Health Svcs	
1 Building Depreciation	\$0	\$17,765	\$151,029	\$5,495	\$0	\$0	\$0	\$532,860	\$1,192,372	\$25,828	
2 Equipment Depreciation/Amortization	90,846	0	3,944,411	94,890	0	0	0	0	0	0	
3 Intangible Amortization (Countywide Pr	715	1,375	4,949	1,816	2	114	26	25,977	55,965	15,968	
4 080 OCPW	49,401	7,633	164,668	51,666	0	0	20,457	357,575	546,433	30,008	
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	
7 003 Auditor-Controller	11,047	134,004	58,824	60,611	536	1,354	3,462	488,786	742,736	117,392	
8 017 CEO	6,146	14,951	53,467	29,413	51	2,734	780	338,515	687,972	172,533	
9 054 Human Resources	5,016	15,641	63,857	15,651	0	0	0	249,698	449,478	145,355	
10 025 County Counsel	38,594	123,571	154,730	5,061	23	205	47	129,523	166,353	17,389	
11 014 CAPS Program	13,064	92,914	109,586	38,353	299	323	2,373	393,117	603,905	175,873	
12 037 OCIT Shared Services	0	0	1	498	0	0	0	22	144	15	
13 040 Utilities	6	1,857	17,328	3,511	0	0	10,651	2,672	17,457	13,658	
14 060-9390 Sheriff-Coroner Communicat	0	0	2,412	23	0	0	5	2,706	67	2,942	
15 035 CEO Real Estate	0	0	0	0	0	0	0	65,192	175,624	43,255	
16 056 Employee Benefits	930	1,958	2,876	2,482	0	0	0	42,456	65,865	23,748	
17 079 Internal Audit Dept	183	550	135,472	733	0	183	0	48,763	131,439	32,447	
18 074 Treas/Tax Collector	0	0	3,564	0	0	0	0	107,842	23,168	6,858	
19 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0	
Total Current Allocations	215,948	412,219	4,867,175	310,203	911	4,915	37,801	2,785,702	4,858,978	823,269	
Less: Prior Year Allocations	128,857	371,679	1,196,581	255,262	157,272	4,646	38,163	2,109,591	4,032,473	722,553	
Carry-Forward	87,091	40,540	3,670,594	54,941	(156,361)	269	(362)	676,112	826,504	100,716	
Proposed Costs	\$303,039	\$452,759	\$8,537,769	\$365,144	\$(155,450)	\$5,184	\$37,439	\$3,461,814	\$5,685,482	\$923,985	

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Summary Schedule

Department	042-5000 HCA Systems Care Svc	042-6000 HCA Regulatory / Medical Svcs	045 Juvenile Justice Commission	048 Pretrial Services	050 Performance Audit	051 Office of Independent Review	052 OC Campaign Finance and Ethics Commission	057 Probation	058 Public Defender	059 Clerk- Recorder
1 Building Depreciation	\$2,000,021	\$40,651	\$2,403	\$0	\$0	\$16,181	\$19,673	\$2,361,555	\$67,803	\$491,126
2 Equipment Depreciation/Amortization	0	0	0	0	0	0	0	211,997	782,237	113,961
3 Intangible Amortization (Countywide Pr	4,880	9,397	7	97	20	96	83	36,670	16,934	3,950
4 080 OCPW	144,003	94,601	3,821	0	0	12,208	8,159	1,063,362	151,068	206,094
5 000 Interest Expense	0	0	0	0	0	0	0	15,641	0	0
6 000 Space Costs	0	0	0	0	0	0	0	128,500	0	0
7 003 Auditor-Controller	75,261	110,780	239	1,379	754	1,806	1,330	297,247	116,000	47,851
8 017 CEO	77,764	140,932	269	2,469	469	1,353	678	336,036	120,938	33,091
9 054 Human Resources	24,800	77,144	0	0	11	1,495	601	335,056	125,043	52,574
10 025 County Counsel	19,804	11,232	12	173	35	59	79,282	248,920	14,418	6,170
11 014 CAPS Program	33,768	114,654	83	347	155	2,381	2,893	505,358	168,822	79,980
12 037 OCIT Shared Services	292	24	0	0	0	0	0	38,587	279	90
13 040 Utilities	105	115	1,693	0	0	3,355	3,747	77,703	64,118	27,753
14 060-9390 Sheriff-Coroner Communicat	0	22,959	0	0	0	0	0	76,246	0	31
15 035 CEO Real Estate	21,048	28,815	0	0	0	0	0	75,062	20,636	26,410
16 056 Employee Benefits	2,063	11,832	0	0	0	96	97	75,953	29,014	6,707
17 079 Internal Audit Dept	15,765	21,632	0	183	0	0	0	67,644	50,413	917
18 074 Treas/Tax Collector	1,582	6,808	0	0	0	0	236	5,936	4,064	18,927
19 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	2,421,157	691,575	8,526	4,648	1,445	39,031	116,779	5,957,474	1,731,787	1,115,631
Less: Prior Year Allocations	288,289	905,605	10,962	4,270	954	28,707	27,378	6,328,452	1,825,568	1,161,167
Carry-Forward	2,132,867	(214,031)	(2,435)	378	491	10,324	89,401	(370,978)	(93,781)	(45,536)
Proposed Costs	\$4,554,024	\$477,544	\$6,091	\$5,025	\$1,936	\$49,356	\$206,180	\$5,586,495	\$1,638,006	\$1,070,095

County of Orange
State of California

Actual FY 2021/2022
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Summary Schedule

Department	060-9900 Sheriff Coroner	060-1032 Emergency Management	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	\$1,534,738	\$252,232	\$7,285	\$0	\$0	\$0	\$70,384	\$0	\$0	\$70,365
2 Equipment Depreciation/Amortization	1,949,928	10,584	1,607	0	49,228	0	11,181	126,685	990,953	0
3 Intangible Amortization (Countywide Pr	188,005	412	2,618	5,967	7,741	1,092	1,424	1,414	554	498
4 080 OCPW	358,521	0	0	0	0	0	0	26,773	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
7 003 Auditor-Controller	521,986	6,235	27,763	68,079	85,570	13,182	12,462	28,942	16,447	3,645
8 017 CEO	468,906	6,209	35,250	79,068	104,386	16,571	13,834	28,771	14,442	3,632
9 054 Human Resources	254,417	4,143	23,865	55,011	69,747	10,824	15,241	12,101	4,131	5,776
10 025 County Counsel	839,857	12,596	2,009	4,505	6,002	843	832	1,169	526	242
11 014 CAPS Program	479,852	7,890	38,027	86,285	116,560	16,266	21,233	21,656	10,253	7,982
12 037 OCIT Shared Services	224	0	0	0	0	0	0	0	0	0
13 040 Utilities	3,483,485	0	77,802	0	0	0	0	0	0	0
14 060-9390 Sheriff-Coroner Communicat	203,095	11,648	42,777	25,461	30,366	1,302	13,842	20,080	5,775	37,597
15 035 CEO Real Estate	84,914	0	0	0	0	0	0	0	0	0
16 056 Employee Benefits	64,581	1,311	7,714	17,847	23,407	3,320	3,052	4,278	1,260	1,217
17 079 Internal Audit Dept	14,665	183	1,283	2,933	3,850	550	550	733	367	183
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	10,447,173	313,443	267,999	345,156	496,856	63,951	164,035	272,602	1,044,707	131,138
Less: Prior Year Allocations	9,353,589	337,161	274,964	429,634	537,417	60,205	188,114	271,945	1,056,866	150,442
Carry-Forward	1,093,584	(23,718)	(6,965)	(84,478)	(40,561)	3,746	(24,079)	657	(12,159)	(19,304)
Proposed Costs	\$11,540,757	\$289,725	\$261,034	\$260,677	\$456,296	\$67,697	\$139,956	\$273,259	\$1,032,548	\$111,833

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Summary Schedule

Department	060-1421 Harbor Patrol Admin	060-1481 Airport Police Svcs	060-1482 Yorba Linda Police Svcs	060-1485 Transit Operations Admin	060-1487 Transit Police Svcs	060-3600 Sheriff Court Operations/Ser vices	060-5461 Prof Standards	060-5462 Sheriff Coroner Academy	060-5466 Field Training Bureau	060-7471 Sheriff- Coroner- Men's Central Jail
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$184,175	\$122,568	\$399,408	\$0	\$803,525
2 Equipment Depreciation/Amortization	0	0	0	0	0	0	1,997	0	0	8,226
3 Intangible Amortization (Countywide Pr	416	2,046	1,281	64	1,062	9,950	1,811	3,777	145	5,687
4 080 OCPW	0	0	0	0	0	876,344	47,090	0	0	0
5 000 Interest Expense	0	0	0	0	0	4,486	0	0	0	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0
7 003 Auditor-Controller	3,756	15,789	13,086	986	10,036	192,163	26,827	43,852	2,328	40,965
8 017 CEO	3,601	19,420	16,741	726	13,240	97,633	24,681	41,951	2,870	53,345
9 054 Human Resources	4,510	21,064	11,726	582	9,431	101,429	50,806	41,277	1,137	57,579
10 025 County Counsel	237	1,289	973	48	838	61,109	337,332	2,109	131	65,526
11 014 CAPS Program	7,518	27,932	18,203	1,894	14,430	264,919	36,455	62,060	2,923	72,798
12 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
13 040 Utilities	0	0	0	0	0	431,455	355,688	226,893	0	3,180,146
14 060-9390 Sheriff-Coroner Communicat	0	3,336	1,152	0	127	89,175	6,281	29,082	5,626	21,687
15 035 CEO Real Estate	0	0	0	0	0	0	0	0	0	0
16 056 Employee Benefits	1,189	6,399	4,082	258	3,209	31,077	4,746	13,391	331	17,804
17 079 Internal Audit Dept	183	917	550	0	550	4,216	733	1,467	0	2,383
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	21,411	98,191	67,795	4,558	52,922	2,348,131	1,017,014	865,269	15,491	4,329,671
Less: Prior Year Allocations	24,072	101,010	64,497	0	43,152	2,982,487	882,091	836,354	13,907	3,843,099
Carry-Forward	(2,661)	(2,819)	3,297	0	9,770	(634,356)	134,923	28,915	1,584	486,571
Proposed Costs	\$18,750	\$95,373	\$71,092	\$4,558	\$62,692	\$1,713,775	\$1,151,937	\$894,184	\$17,075	\$4,816,242

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Summary Schedule

Department	060-7472 Theo Lacy	060-7473 Musick	060-7474 Women's Central Jail	060-7478 IRC	060-9420 Media Analysis Bureau	060-9423 Discovery Unit	060-9490 Purchasing	060-9491 Admin	060-9493 Financial Admin	060-9496 Supply/Repro ductions
1 Building Depreciation	\$4,225,563	\$275,242	\$30,324	\$1,333,184	\$0	\$0	\$0	\$13,818	\$200,028	\$6,334
2 Equipment Depreciation/Amortization	9,131	13,148	0	8,460	0	0	0	4,724	0	0
3 Intangible Amortization (Countywide Pr	13,265	741	1,078	7,735	292	213	296	42,859	1,504	64
4 080 OCPW	753	0	1,264	0	1,532	0	126	34,153	109,562	(362)
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
7 003 Auditor-Controller	111,904	12,301	8,120	73,185	4,399	2,268	3,493	11,992	33,285	2,631
8 017 CEO	135,817	13,188	9,459	81,643	5,368	1,835	60,779	12,993	15,084	2,451
9 054 Human Resources	134,870	7,712	11,283	78,688	1,907	2,499	3,419	6,555	16,850	750
10 025 County Counsel	167,535	458	20,399	35,706	308	238,191	131,320	711	792	30
11 014 CAPS Program	175,148	13,013	15,798	104,425	4,579	4,396	5,652	13,130	25,040	2,379
12 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
13 040 Utilities	2,909,074	847,259	741,025	3,481,311	0	0	0	171,511	580,473	67,647
14 060-9390 Sheriff-Coroner Communicat	143,374	16,644	0	83,561	0	0	0	4,769	0	0
15 035 CEO Real Estate	0	0	0	0	0	0	0	0	0	0
16 056 Employee Benefits	40,808	2,177	3,130	22,950	414	760	912	1,922	3,982	131
17 079 Internal Audit Dept	5,683	367	367	3,300	183	0	183	550	161,870	0
18 074 Treas/Tax Collector	0	0	0	0	0	0	0	0	99,318	0
19 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	8,072,924	1,202,251	842,247	5,314,149	18,983	250,164	206,181	319,685	1,247,788	82,053
Less: Prior Year Allocations	8,670,187	981,586	853,740	5,215,650	0	0	298,244	223,965	1,898,381	79,387
Carry-Forward	(597,262)	220,664	(11,493)	98,498	0	0	(92,063)	95,721	(650,592)	2,667
Proposed Costs	\$7,475,662	\$1,422,915	\$830,754	\$5,412,647	\$18,983	\$250,164	\$114,118	\$415,406	\$597,196	\$84,720

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Department	063-3200 Orangewood	063-4001 Social Svcs Agcy	071 Bldg & Safety Gen'l Fund	073 Alternate Defense	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
1 Building Depreciation	\$524,723	\$105,372	\$183,008	\$0	\$286,117	\$0	\$0	\$0	\$0	\$3,250
2 Equipment Depreciation/Amortization	0	0	1,100,014	0	630,706	0	4,727	0	8,325	3,688
3 Intangible Amortization (Countywide Pr	3,901	152,626	1,844	255	1,589	0	1,203	1	141	17
4 080 OCPW	41,289	309,702	151	0	3,817	0	23,587	0	130	262
5 000 Interest Expense	0	0	0	0	0	0	0	0	0	0
6 000 Space Costs	0	116,681	0	0	0	0	0	0	0	0
7 003 Auditor-Controller	28,607	1,333,493	48,798	3,162	195,103	1	38,630	94	5,440	996
8 017 CEO	35,061	829,087	20,920	6,196	28,621	3,559	18,131	8,785	6,768	3,962
9 054 Human Resources	45,924	1,429,790	11,259	0	115,579	0	13,206	0	0	0
10 025 County Counsel	1,805	550,265	1,352	457	1,317	0	664	2	253	30
11 014 CAPS Program	71,041	1,718,888	58,529	759	51,888	3	61,510	320	16,093	2,936
12 037 OCIT Shared Services	0	83,478	4,478	0	30,898	0	1,647	0	0	0
13 040 Utilities	676	115,896	0	0	0	0	0	0	0	0
14 060-9390 Sheriff-Coroner Communicat	0	3,049	162	0	0	0	0	0	360	0
15 035 CEO Real Estate	0	238,560	221	0	0	0	0	0	0	0
16 056 Employee Benefits	9,547	251,263	3,319	0	3,001	0	2,582	0	0	0
17 079 Internal Audit Dept	1,100	51,879	733	367	24,931	0	367	0	183	0
18 074 Treas/Tax Collector	0	17,800	0	0	0	0	81,483	0	0	0
19 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	763,674	7,307,829	1,434,789	11,196	1,373,568	3,563	247,737	9,202	37,692	15,141
Less: Prior Year Allocations	424,719	6,885,897	401,155	10,067	1,273,949	4,431	171,440	8,145	81,572	32,271
Carry-Forward	338,954	421,931	1,033,634	1,128	99,619	(869)	76,298	1,056	(43,880)	(17,129)
Proposed Costs	\$1,102,628	\$7,729,760	\$2,468,423	\$12,324	\$1,473,187	\$2,694	\$324,035	\$10,258	\$(6,188)	\$(1,988)

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Department	080-5910 OCPW County Surveyor	080-8110 OCPW OC Development Svcs	080-0950 OCPW Director	081 Trial Courts	085 COVID-19 Emergency Relief	086 FEMA Reimburse- ments	087 Amercian Rescue Plan Act	104 Criminal Justice Facilities	106 County Tidelands NB	107 Remittance Proc'g Equip
1 Building Depreciation	\$0	\$130,679	\$51,530	\$0	\$0	\$0	\$0	\$0	\$248,711	\$0
2 Equipment Depreciation/Amortization	0	23,734	0	0	0	0	0	0	17,897	0
3 Intangible Amortization (Countywide Pr	12	612	3,529	296	0	0	0	3	299	0
4 080 OCPW	0	36,991	548,997	0	0	0	0	58,287	188,647	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
7 003 Auditor-Controller	574	24,185	5,392	8,328	29	21	167	5,566	2,531	23
8 017 CEO	2,240	13,199	2,697	9,152	0	0	0	2,717	7,466	54
9 054 Human Resources	0	5,258	989	0	0	0	0	0	0	0
10 025 County Counsel	21	13,443	19,475	532	0	0	0	5	537	0
11 014 CAPS Program	1,375	19,794	9,673	3,670	69	49	387	3,018	3,018	52
12 037 OCIT Shared Services	0	2,015	0	0	0	0	0	17	0	0
13 040 Utilities	0	3,814	60,635	0	0	0	0	0	6,359	0
14 060-9390 Sheriff-Coroner Communicat	0	1,867	0	0	0	0	0	0	0	0
15 035 CEO Real Estate	0	0	0	0	0	0	0	0	48,988	0
16 056 Employee Benefits	0	1,171	261	0	0	0	0	0	0	0
17 079 Internal Audit Dept	0	367	0	367	0	0	0	0	367	0
18 074 Treas/Tax Collector	0	0	49,207	581	0	0	0	0	0	0
19 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	4,222	277,129	752,385	22,926	98	70	555	69,613	524,820	129
Less: Prior Year Allocations	5,079	258,193	598,861	26,659	7,626	0	0	38,532	712,884	57
Carry-Forward	(856)	18,936	153,524	(3,734)	(7,527)	0	0	31,081	(188,064)	72
Proposed Costs	\$3,366	\$296,065	\$905,910	\$19,192	\$(7,429)	\$70	\$555	\$100,694	\$336,756	\$200

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Department	109 Co		113 Building & Safety -		116 Narc Forf &		117 OC		121 OC Animal		122 Motor
	108 OC Dana Point Harbor	Automatic Fingerprint ID	11A Superior Court	Operating Reserve	115 OC Road	Seizure Fund	Housing Auth Op Reserve	120 OC Public Libraries	Care Donations	Vehicle Theft Task Force	
1 Building Depreciation	\$388,293	\$0	\$0	\$0	\$313,450	\$0	\$695	\$1,840,282	\$0	\$0	
2 Equipment Depreciation/Amortization	91,871	0	0	0	0	50,278	0	479,917	0	3,459	
3 Intangible Amortization (Countywide Pr	366	512	26,617	0	8,026	9	11	12,420	1	127	
4 080 OCPW	6,399	0	70,806	0	5,938	0	0	102,911	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	
7 003 Auditor-Controller	2,757	2,802	252,376	8,298	195,590	3,469	328	142,824	438	9,663	
8 017 CEO	8,747	2,624	0	6	127,786	736	271	98,507	286	4,426	
9 054 Human Resources	0	4,137	0	0	48,201	0	0	91,157	0	0	
10 025 County Counsel	(1,099)	149	149,098	0	17,208	15	20	8,992	2	229	
11 014 CAPS Program	2,423	6,503	626,519	18,338	140,705	2,246	788	292,574	830	2,207	
12 037 OCIT Shared Services	0	0	0	0	1,802	0	0	0	0	0	
13 040 Utilities	194	0	1,042,737	0	2,431	0	0	3,550	0	0	
14 060-9390 Sheriff-Coroner Communicat	332	0	0	0	10,978	0	0	0	0	0	
15 035 CEO Real Estate	293,523	0	0	0	320,009	0	0	47,138	0	0	
16 056 Employee Benefits	0	843	86,908	0	9,250	0	0	17,323	0	0	
17 079 Internal Audit Dept	18,515	183	0	0	4,400	0	0	3,116	0	183	
18 074 Treas/Tax Collector	71	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	812,391	17,753	2,255,062	26,643	1,205,775	56,753	2,113	3,140,712	1,556	20,294	
Less: Prior Year Allocations	786,283	16,710	1,761,153	48,472	1,024,658	8,460	3,272	2,492,301	1,196	18,862	
Carry-Forward	26,108	1,043	493,909	(21,829)	181,117	48,293	(1,159)	648,411	360	1,433	
Proposed Costs	\$838,499	\$18,797	\$2,748,970	\$4,814	\$1,386,892	\$105,045	\$954	\$3,789,124	\$1,917	\$21,727	

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Department	123 Dispute Resolution Program	124 Domestic Violence	126 Regional Narc Supp Other	12A MHSA Housing Fund	12C Child Support Program Development	12D Clerk Recorder Spec Rev	12E Clerk Recorder Operating Reserve Fund	12G Real Estate Prosecution	12H Prop 64 Consumr Protect	12J Prop 69 DNA Identification
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation/Amortization	0	0	68,748	0	0	81,255	0	0	0	0
3 Intangible Amortization (Countywide Pr	27	36	65	1	1	158	0	0	0	0
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
7 003 Auditor-Controller	2,106	3,126	6,463	199	83	2,793	21	123	27	654
8 017 CEO	1,440	1,551	6,220	176	13	5,581	7	1	5	2
9 054 Human Resources	0	0	0	0	0	0	0	0	0	0
10 025 County Counsel	315	149	116	1	1	284	0	0	0	0
11 014 CAPS Program	1,432	2,006	2,709	88	83	3,288	50	287	65	1,170
12 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
13 040 Utilities	0	0	0	0	0	0	0	0	0	0
14 060-9390 Sheriff-Coroner Communicat	0	0	0	0	0	0	0	0	0	0
15 035 CEO Real Estate	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	183	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	5,320	6,868	84,320	466	181	93,542	79	411	98	1,826
Less: Prior Year Allocations	0	5,939	23,515	479	181	45,527	64	394	690	2,217
Carry-Forward	0	929	60,805	(13)	(0)	48,015	14	17	(592)	(391)
Proposed Costs	\$5,320	\$7,797	\$145,125	\$452	\$180	\$141,557	\$93	\$428	\$(495)	\$1,435

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Department	128 Survey Monument Preserv	13N OC Tobacco Settlement Fund	13Y Mental Health Svcs Act	13Z Bioterrorism CDC Fund	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$56,050	\$0	\$0	\$0	\$446,507	\$0
2 Equipment Depreciation/Amortization	0	0	0	0	499,207	11,759	0	0	45,701	0
3 Intangible Amortization (Countywide Pr	1	0	6	0	48	2	0	112	276	31
4 080 OCPW	0	0	0	0	0	0	0	13,585	263,259	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
7 003 Auditor-Controller	138	23	59	50	7,891	384	20	1,050	11,764	392
8 017 CEO	66	0	144	0	9,855	365	0	2,887	5,472	746
9 054 Human Resources	0	0	0	0	0	0	0	0	796	0
10 025 County Counsel	1	0	11	0	86	3	0	201	340	56
11 014 CAPS Program	299	53	166	114	2,632	419	47	1,065	9,305	381
12 037 OCIT Shared Services	0	0	0	0	0	0	0	0	210	0
13 040 Utilities	0	0	0	0	32,285	0	0	4,767	21,038	0
14 060-9390 Sheriff-Coroner Communicat	0	0	0	0	7,420	0	0	0	0	0
15 035 CEO Real Estate	0	0	0	0	0	0	0	0	23,629	0
16 056 Employee Benefits	0	0	0	0	0	0	0	0	237	0
17 079 Internal Audit Dept	0	0	0	0	0	0	0	183	183	0
18 074 Treas/Tax Collector	0	0	0	0	0	0	0	464	0	0
19 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	504	75	386	165	615,474	12,932	68	24,313	828,719	1,607
Less: Prior Year Allocations	879	71	395	331	685,907	1,437	117	470,011	716,943	1,413
Carry-Forward	(375)	4	(9)	(166)	(70,433)	11,495	(49)	(445,698)	111,776	194
Proposed Costs	\$129	\$79	\$377	\$(1)	\$545,041	\$24,427	\$19	\$(421,385)	\$940,495	\$1,800

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Department	139 Sheriff Narcotics Prog CALMMET Treasury	14D Cal ID Ops Costs	14E Cal ID System Costs	14J Excess Public Safety Sales Tax	14Q S-C Const & Fac Devel	14R Ward Welfare	14T Facil Develop & Maint Fund	14U Court Facilities	140 Air Quality Improv	141 Shrf Substation Fee
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$778,228	\$34,996	\$0	\$128,452
2 Equipment Depreciation/Amortization	103,275	0	0	0	0	0	0	0	126	0
3 Intangible Amortization (Countywide Pr	10	0	51	1	1	0	1	0	2	2
4 080 OCPW	0	0	1,825	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
7 003 Auditor-Controller	715	360	1,370	25	15,087	57	33	0	135	81
8 017 CEO	502	2	2,013	15	11,384	0	13	0	150	59
9 054 Human Resources	0	0	0	0	0	0	0	0	2,000	0
10 025 County Counsel	18	0	91	1	146	0	1	0	3	4
11 014 CAPS Program	236	769	461	59	3,392	69	78	0	87	64
12 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
13 040 Utilities	0	0	0	0	0	0	0	0	0	102,036
14 060-9390 Sheriff-Coroner Communicat	0	0	0	0	0	0	0	0	0	0
15 035 CEO Real Estate	0	0	0	0	16,567	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	104,756	1,131	5,812	101	46,577	126	778,353	34,996	2,504	230,698
Less: Prior Year Allocations	55	1,148	3,169	64	23,050	164	779,427	35,044	19,005	147,772
Carry-Forward	104,701	(17)	2,643	37	23,527	(38)	(1,073)	(48)	(16,501)	82,926
Proposed Costs	\$209,458	\$1,113	\$8,454	\$138	\$70,103	\$88	\$777,280	\$34,948	\$(13,998)	\$313,624

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Department	142 Sheriff Court Ops - Special Collections	143 Jail Commissary	144 Inmate Welfare Fund	146 Workforce Innovation & Opp Act	148 FCPP Foothill Circ	15B CEO Single Fam Housing	15D Countywide Capital Projects Non- Gen Fund	15F Orange County Housing Authority	15G OC Housing	15I Countywide IT Projects Non General Fund
1 Building Depreciation	\$0	\$13,485	\$0	\$0	\$0	\$0	\$0	\$0	\$29,404	\$0
2 Equipment Depreciation/Amortization	0	15,709	0	0	0	0	0	0	0	593,153
3 Intangible Amortization (Countywide Pr	0	1,306	627	373	3	0	223	3,914	548	44
4 080 OCPW	0	0	0	0	0	0	248,139	(343)	1,118	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
7 003 Auditor-Controller	102	8,528	5,074	14,911	4,138	22	14,265	27,609	13,692	2,786
8 017 CEO	1	18,036	9,479	11,026	63	3	10,797	26,407	17,687	1,359
9 054 Human Resources	0	9,443	4,449	0	0	0	0	30,828	2,841	0
10 025 County Counsel	0	545	280	669	5	0	400	7,894	5,979	78
11 014 CAPS Program	137	16,935	9,016	18,737	314	49	8,742	51,619	23,524	1,677
12 037 OCIT Shared Services	0	0	0	0	0	0	805	0	0	2,940
13 040 Utilities	0	2,973	0	0	0	0	466	0	0	0
14 060-9390 Sheriff-Coroner Communicat	0	11	130	0	0	0	0	0	560	0
15 035 CEO Real Estate	0	0	0	0	0	0	47,060	0	156	0
16 056 Employee Benefits	0	1,832	835	0	0	0	0	5,980	572	0
17 079 Internal Audit Dept	0	367	183	367	0	0	183	917	367	0
18 074 Treas/Tax Collector	0	0	0	0	0	0	0	7,072	0	0
19 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	241	89,169	30,074	46,082	4,523	74	331,081	161,897	96,448	602,037
Less: Prior Year Allocations	0	98,172	34,843	53,303	2,701	66	307,831	172,727	110,699	20,482
Carry-Forward	0	(9,003)	(4,769)	(7,221)	1,823	7	23,250	(10,830)	(14,252)	581,555
Proposed Costs	\$241	\$80,166	\$25,304	\$38,861	\$6,346	\$81	\$354,331	\$151,067	\$82,196	\$1,183,592

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Department	15L 800 MHZ CCCS	15N Delta Spec Rev	15T El Toro Improvmt Fund	15U Strat Prior Afford Hsg	151 South County Roadway Improve Prog	157 Emp Retirement	161 Law Library	163 OC Housing Finance Trust	167 Extra Help Retire Plan	168 EH Defined Contribution Plan
1 Building Depreciation	\$272,478	\$0	\$0	\$0	\$0	\$0	\$39,186	\$0	\$0	\$0
2 Equipment Depreciation/Amortization	2,237,020	0	0	0	0	0	0	0	0	0
3 Intangible Amortization (Countywide Pr	135	0	60	3	265	1,616	279	0	0	0
4 080 OCPW	0	0	13,189	0	0	(362)	246,311	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
7 003 Auditor-Controller	4,462	902	758	25	1,526	17,264	5,330	789	21	1,587
8 017 CEO	5,723	162	1,481	344	6,340	0	0	106	0	0
9 054 Human Resources	0	0	0	0	0	0	0	0	0	0
10 025 County Counsel	242	0	107	6	476	0	0	7,403	0	0
11 014 CAPS Program	3,329	229	1,209	55	822	42,540	9,056	412	50	2,446
12 037 OCIT Shared Services	0	0	0	0	0	0	0	6	0	0
13 040 Utilities	51,219	0	0	0	0	0	380,517	0	0	0
14 060-9390 Sheriff-Coroner Communicat	0	0	0	0	0	0	0	0	0	0
15 035 CEO Real Estate	0	0	958,082	0	0	0	0	0	0	0
16 056 Employee Benefits	0	0	0	0	0	6,226	884	0	0	0
17 079 Internal Audit Dept	183	0	0	0	367	0	0	0	0	0
18 074 Treas/Tax Collector	0	0	0	0	0	0	0	0	166	0
19 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	2,574,791	1,294	974,886	433	9,796	67,284	681,564	8,716	237	4,033
Less: Prior Year Allocations	3,685,918	745	1,045,737	198	8,409	67,669	771,256	64	60	4,403
Carry-Forward	(1,111,127)	550	(70,851)	236	1,388	(385)	(89,692)	8,652	177	(370)
Proposed Costs	\$1,463,664	\$1,844	\$904,036	\$669	\$11,184	\$66,899	\$591,872	\$17,368	\$415	\$3,664

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Department	169 401A Defined Contr Plan	16A Redev Retire Oblig - SAH DS	16B Redev Oblig NDAPP	16C OCDA Redevelop Successor Agency	16D OC Animal Shelter Constr Fund	170 Housing Asset Fund	17A OC Retiree Medical Trust	17B Health Savings/Reim b Acct	17C 1.62 Retirement - Defined Contribution Plan	182 Local Trans Fund
1 Building Depreciation	\$0	\$0	\$0	\$0	\$902,482	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation/Amortization	0	0	0	0	0	0	0	0	0	0
3 Intangible Amortization (Countywide Pr	0	0	0	0	0	27	0	0	0	0
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
7 003 Auditor-Controller	1,348	71	86	342	91	1,648	14,211	1,990	6,711	348
8 017 CEO	0	106	106	0	1	1,176	0	0	0	0
9 054 Human Resources	0	0	0	0	0	0	0	0	0	0
10 025 County Counsel	0	0	0	0	0	48	0	0	0	0
11 014 CAPS Program	1,888	110	98	63	261	371	28,558	4,305	14,407	262
12 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
13 040 Utilities	0	0	0	0	0	0	0	0	0	0
14 060-9390 Sheriff-Coroner Communicat	0	0	0	0	0	0	0	0	0	0
15 035 CEO Real Estate	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	3,236	287	290	405	902,836	3,270	42,769	6,295	21,118	609
Less: Prior Year Allocations	3,765	280	248	1,414	904,840	3,320	43,490	5,820	18,565	997
Carry-Forward	(529)	7	42	(1,009)	(2,004)	(49)	(720)	475	2,553	(388)
Proposed Costs	\$2,707	\$295	\$332	\$(605)	\$900,831	\$3,221	\$42,049	\$6,771	\$23,671	\$222

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Department	185 State Trans Assist	216 VLF Prop Tax Comp	225 OC Child & Families	249 Retirement Contributions	270 Compressed Natural Gas Enterprise Fund	280 Airport Operating	289 OCIT Countywide Services	290 Insured Health Plans ISF	291 Unemployment ISF	292 Self- Insrd PPO Health Plans ISF
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$499,895	\$0	\$0	\$0
2 Equipment Depreciation/Amortization	0	0	0	0	0	0	0	0	0	0
3 Intangible Amortization (Countywide Pr	0	0	221	0	1	9,049	5,450	0	3	194
4 080 OCPW	0	0	(145)	0	0	151,585	283,681	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	64,134	0	0	0
7 003 Auditor-Controller	48	349	39,585	57,054	30	124,555	106,132	77,080	10,265	23,321
8 017 CEO	0	0	21,638	0	15	179,729	140,069	850	281	5,371
9 054 Human Resources	0	0	27	0	0	87,104	32,321	0	0	0
10 025 County Counsel	0	0	0	0	1	55,630	26,977	0	5	348
11 014 CAPS Program	88	425	12,729	131,876	66	130,828	117,057	82,771	23,665	47,599
12 037 OCIT Shared Services	0	0	0	0	0	145	33,293	0	0	0
13 040 Utilities	0	0	0	0	0	0	15,123	0	0	0
14 060-9390 Sheriff-Coroner Communicat	0	0	0	0	0	19,817	21	0	0	0
15 035 CEO Real Estate	0	0	0	0	0	0	11,375	0	0	0
16 056 Employee Benefits	0	0	931	0	0	10,890	4,897	0	5,051	0
17 079 Internal Audit Dept	0	0	0	0	0	238,130	15,215	0	0	183
18 074 Treas/Tax Collector	0	0	3,922	0	0	0	4,781	0	0	1,065
19 060-1486 Sheriff Security	0	0	0	0	0	0	14,481	0	0	0
Total Current Allocations	136	774	78,908	188,931	112	1,007,463	1,374,905	160,701	39,269	78,081
Less: Prior Year Allocations	261	550	121,458	193,169	12,501	692,542	1,101,517	157,587	1,359	84,342
Carry-Forward	(125)	223	(42,550)	(4,239)	(12,389)	314,922	273,388	3,114	37,910	(6,261)
Proposed Costs	\$11	\$997	\$36,358	\$184,692	\$(12,277)	\$1,322,385	\$1,648,292	\$163,814	\$77,179	\$71,820

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Department	294 Prop & Casualty		296 OC Fleet Services	297 Reprograph ISF	298 Self-Ins Benefits ISF	299 OC Waste & Recycling	29W Wellness Program		400 OC Flood	405 OC Parks CSA 26
	293 WC ISF	Risk ISF					Internal Service Fund	29Z Life Ins ISF		
1 Building Depreciation	\$73,893	\$49,262	\$0	\$27,122	\$0	\$382,772	\$102,310	\$0	\$2,196,641	\$3,007,297
2 Equipment Depreciation/Amortization	0	0	0	0	0	0	0	0	2,774,008	1,371,132
3 Intangible Amortization (Countywide Pr	1,033	1,544	3,089	710	57	12,575	42	0	11,145	14,992
4 080 OCPW	21,874	44,228	233,197	42,076	0	208,919	41,655	0	333,194	1,041,475
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
7 003 Auditor-Controller	9,326	55,869	238,480	12,471	20,979	129,065	1,806	20,668	237,238	167,393
8 017 CEO	152,729	111,464	53,327	15,830	1,727	170,186	1,640	212	164,371	225,410
9 054 Human Resources	5,651	3,648	19,323	5,245	0	125,630	0	0	78,032	93,120
10 025 County Counsel	868	4,830	1,904	368	102	30,156	75	0	36,161	49,545
11 014 CAPS Program	14,123	20,225	127,141	12,519	47,643	214,590	1,442	47,773	223,532	244,345
12 037 OCIT Shared Services	2,215	38	42	0	0	10,613	0	0	6,146	15
13 040 Utilities	0	4,863	8,199	4,015	0	18,235	11,294	0	(2,446)	31,121
14 060-9390 Sheriff-Coroner Communicat	0	0	1,109	0	0	4,799	0	0	20,417	53,271
15 035 CEO Real Estate	0	4,434	0	0	0	24,878	0	0	1,097,120	741,428
16 056 Employee Benefits	1,119	787	4,667	1,015	0	16,699	11,200	0	16,594	21,014
17 079 Internal Audit Dept	550	1,283	10,632	183	0	5,500	0	0	5,133	6,416
18 074 Treas/Tax Collector	0	0	0	0	428	5,243	0	0	0	0
19 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	283,382	302,475	701,110	121,554	70,935	1,359,859	171,465	68,654	7,197,287	7,067,973
Less: Prior Year Allocations	264,096	234,196	609,221	121,434	72,055	1,331,658	6,623	69,375	5,242,770	5,614,360
Carry-Forward	19,286	68,279	91,889	120	(1,120)	28,200	164,842	(721)	1,954,517	1,453,613
Proposed Costs	\$302,667	\$370,754	\$792,999	\$121,674	\$69,815	\$1,388,059	\$336,307	\$67,933	\$9,151,804	\$8,521,586

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Department	433 Golden Lan		459 N Tustin Landscape	468 CSA #13 La Mirada	477 CSA #22 E Yorba Linda	479 CFD 99-1 Ser A Ladera DS		487 CFD 2002-1 Ladera DS	488 RSM CFD 86-1 DS	492 MV CFD 87-3 DS	501 RSM CFD 87-5 A DS
	431 SA Top of the World	Reassess D 94-1 DS									
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation/Amortization	0	0	0	0	0	0	0	0	0	0	0
3 Intangible Amortization (Countywide Pr	0	0	26	0	4	2	2	150	0	1	2
4 080 OCPW	0	0	0	0	0	0	0	0	0	0	0
5 000 Interest Expense	0	0	0	0	0	0	0	0	0	0	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0	0
7 003 Auditor-Controller	31	26	414	80	102	133	251	1,028	0	8	115
8 017 CEO	3	3	941	62	99	157	217	3,697	0	15	150
9 054 Human Resources	0	0	0	0	0	0	0	0	0	0	0
10 025 County Counsel	10	10	47	1	7	42	43	280	0	11	13
11 014 CAPS Program	61	60	535	238	238	157	195	491	0	20	86
12 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0	0
13 040 Utilities	0	0	106	0	29	0	0	0	0	0	0
14 060-9390 Sheriff-Coroner Communicat	0	0	0	0	0	0	0	0	0	0	0
15 035 CEO Real Estate	0	0	0	0	0	0	0	0	0	0	0
16 056 Employee Benefits	0	0	0	0	0	0	0	0	0	0	0
17 079 Internal Audit Dept	0	0	0	0	0	0	0	183	0	0	0
18 074 Treas/Tax Collector	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
Total Current Allocations	105	99	2,069	380	479	492	707	5,829	0	55	366
Less: Prior Year Allocations	141	140	3,601	273	1,043	708	919	163	0	201	344
Carry-Forward	(35)	(41)	(1,532)	107	(563)	(216)	(211)	5,666	0	(146)	22
Proposed Costs	\$70	\$58	\$537	\$487	\$(84)	\$276	\$496	\$11,495	\$0	\$(91)	\$388

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Department	505 Foothill Ranch CFD 87- 4 DS	507 Irvine Coast Asmt Dist 88-1 DS	509 RSM CFD 87-5 (B) DS	513 Coto de Caza CFD 87-8 DS	516 AD 01-1 Ziani Project DS	517 RSM CFD 87-5 (C) DS	52T AD 01-1 Newport Coast Conv #1	521 RSM CFD 87-5 (D) A DS	523 AD 01-1 Newport Coast Grp 2 DS	530 Ladera CFD 2004-1 DS
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation/Amortization	0	0	0	0	0	0	0	0	0	0
3 Intangible Amortization (Countywide Pr	138	32	56	14	1	5	3	3	2	3
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
7 003 Auditor-Controller	920	513	457	229	160	115	171	115	165	242
8 017 CEO	3,401	860	1,455	439	181	222	221	169	199	220
9 054 Human Resources	0	0	0	0	0	0	0	0	0	0
10 025 County Counsel	258	67	111	35	21	19	60	15	39	43
11 014 CAPS Program	458	198	234	119	154	93	160	87	156	152
12 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
13 040 Utilities	0	0	0	0	0	0	0	0	0	0
14 060-9390 Sheriff-Coroner Communicat	0	0	0	0	0	0	0	0	0	0
15 035 CEO Real Estate	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	183	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	5,358	1,669	2,314	836	517	454	614	388	561	659
Less: Prior Year Allocations	507	254	338	341	533	338	632	344	578	877
Carry-Forward	4,851	1,415	1,975	494	(16)	115	(17)	45	(18)	(218)
Proposed Costs	\$10,209	\$3,085	\$4,289	\$1,330	\$501	\$569	\$597	\$433	\$543	\$442

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Department	533 Ladera CFD 01-1 DS	534 AD1-01 Group 3 Debt Svc	536 Newport Coast AD 01-1 Group 4 Conversion DS	541 CFD 2015- 1 RMV Debt Service	547 Ladera CFD 00-1 DS	549 RSM CFD 87-5E DS	551 Newport Ridge AD 92-1 DS	555 CFD 2003- 1 Ladera DS	560 CFD 2016- 1 RMV (Village of Esencia) Debt Svc	561 CFD 2017-1 RMV (Village of Esencia) Construction
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation/Amortization	0	0	0	0	0	0	0	0	0	0
3 Intangible Amortization (Countywide Pr	2	2	2	3	2	14	90	2	3	0
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
7 003 Auditor-Controller	171	167	150	240	133	229	685	233	176	15
8 017 CEO	160	208	156	219	157	429	2,260	216	76	6
9 054 Human Resources	0	0	0	0	0	0	0	0	0	0
10 025 County Counsel	43	47	42	43	42	34	172	43	44	0
11 014 CAPS Program	159	157	150	143	157	118	325	194	174	36
12 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
13 040 Utilities	0	0	0	0	0	0	0	0	0	0
14 060-9390 Sheriff-Coroner Communicat	0	0	0	0	0	0	0	0	0	0
15 035 CEO Real Estate	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	183	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	536	582	500	648	492	824	3,715	688	475	57
Less: Prior Year Allocations	755	600	595	1,227	708	162	259	894	664	72,120
Carry-Forward	(219)	(19)	(95)	(579)	(217)	663	3,455	(205)	(189)	(72,063)
Proposed Costs	\$316	\$563	\$405	\$69	\$275	\$1,487	\$7,170	\$483	\$285	\$(72,006)

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Department	562 CFD 2017-1 RMV (Village of Esencia) Debt Svc	564 CFD 2017-1 RMV (Village of Esencia) IA No.2 Debt Svc	590 IHSS Public Auth	728 Silverado Mod Rec	749 Sunset Bch Sanitary	754 OC Cemetery Dist	770 LAFCO	787 SA River Flood Prot	828 OC CC Parking	841 Capital Facilities Development Corporation
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$565,401	\$0
2 Equipment Depreciation/Amortization	0	0	0	0	0	0	0	0	0	0
3 Intangible Amortization (Countywide Pr	7	3	90	0	0	490	93	0	0	0
4 080 OCPW	0	0	0	0	0	0	1,900	0	67,679	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
7 003 Auditor-Controller	289	870	3,338	45	1,125	15,332	1,346	61	9,215	21
8 017 CEO	172	82	4,164	0	0	0	0	0	690	0
9 054 Human Resources	0	0	522	0	0	0	0	0	0	0
10 025 County Counsel	51	45	779	0	0	0	0	0	0	0
11 014 CAPS Program	185	140	1,612	100	1,210	18,068	3,113	113	4,604	50
12 037 OCIT Shared Services	0	0	6	0	0	0	0	0	0	0
13 040 Utilities	0	0	0	0	0	0	0	0	1	0
14 060-9390 Sheriff-Coroner Communicat	0	0	0	0	0	0	0	0	0	0
15 035 CEO Real Estate	0	0	0	0	0	0	0	0	0	0
16 056 Employee Benefits	0	0	0	0	0	1,661	342	0	0	0
17 079 Internal Audit Dept	0	0	183	0	0	0	0	0	0	0
18 074 Treas/Tax Collector	0	0	0	0	0	0	661	0	0	0
19 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	705	1,140	10,695	146	2,335	35,550	7,455	174	647,591	71
Less: Prior Year Allocations	637	0	10,392	163	6,568	52,345	5,925	164	634,784	67
Carry-Forward	68	0	303	(17)	(4,233)	(16,795)	1,530	10	12,807	4
Proposed Costs	\$773	\$1,140	\$10,998	\$129	\$(1,898)	\$18,755	\$8,985	\$184	\$660,398	\$75

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Department	All Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$444,366	\$0	\$33,014,963
2 Equipment Depreciation/Amortization	0	0	23,458,274
3 Intangible Amortization (Countywide Pr	15	0	838,851
4 080 OCPW	317,660	0	11,146,337
5 000 Interest Expense	0	0	20,815
6 000 Space Costs	0	0	310,740
7 003 Auditor-Controller	320,579	0	9,102,588
8 017 CEO	458	0	6,703,494
9 054 Human Resources	2,403	0	5,537,895
10 025 County Counsel	1,134,881	0	6,234,152
11 014 CAPS Program	293,360	0	10,223,709
12 037 OCIT Shared Services	0	0	276,912
13 040 Utilities	658,879	0	20,596,164
14 060-9390 Sheriff-Coroner Communicat	3,296,556	0	4,386,261
15 035 CEO Real Estate	0	0	4,544,519
16 056 Employee Benefits	0	0	1,168,229
17 079 Internal Audit Dept	0	0	1,298,077
18 074 Treas/Tax Collector	0	0	870,370
19 060-1486 Sheriff Security	0	0	468,323
Total Current Allocations	6,469,156	0	140,200,673
Less: Prior Year Allocations	7,074,387	0	122,953,885
Carry-Forward	(605,231)	0	16,965,760
Proposed Costs	\$5,863,925	\$0	\$157,166,433