



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

## NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Lake  
Lakeport, California**

**Date:  
Filing Ref:**

**April 15, 2025  
LAK26**

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 **2025-26**. 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 **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, 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     | 8. Unemployment Insurance ISF           |
| 2. Human Resources              | 9. Public Liability Insurance ISF       |
| 3. Central Services             | 10. Workers' Compensation Insurance ISF |
| 4. Buildings & Grounds          | 11. Employee Health/Wellness ISF        |
| 5. Information Technology       | 12. Heavy Equipment Rental ISF          |
| 6. County Counsel               | 13. Fleet Maintenance ISF               |
| 7. County Administrative Office | 14. Central Garage 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 2025-26 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF LAKE****BY Original signed by**

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**Jenavive Herrington**

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**Name****Auditor-Controller**

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**Title****04-16-2025**

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**Date****MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER****BY Original signed by**

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**SANDEEP SINGH****Manager****Local Government Policy Section****Local Govt Programs and Services Division****04-18-2025**

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**Date**

cc: State and Federal Agencies  
Attachment: Summary Schedule

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

**Lake County, California**  
**2CFR Cost Allocation Plan - FY 24 Actuals**

11610

12/26/24

**Summary Schedule**

Seq #	Department Name	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
1	Building Depreciation	\$2,625.00	\$3,103.52	\$0.00	\$0.00	\$7,352.22	\$2,487.38	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$723.00	\$2,862.00	\$0.00	\$0.00	\$0.00
3	1901 Insurance	\$59.14	\$11.83	\$0.00	\$0.00	\$189.25	\$59.14	\$0.00	\$0.00	\$0.00
4	1121 Auditor-Controller/County Clerk	\$9,451.83	\$4,966.90	\$9,239.27	\$16,646.70	\$14,312.55	\$14,874.92	\$2,245.46	\$349.94	\$1,064.01
5	1122 Treas - Tax Coll	\$369.01	\$114.52	\$38.17	\$8.48	\$695.60	\$1,331.82	\$154.81	\$2.12	\$40.29
6	1341 Human Resources	\$7,305.21	\$1,461.04	\$0.00	\$0.00	\$23,376.66	\$7,305.19	\$0.00	\$0.00	\$0.00
7	1124 Central Services	-\$193.26	-\$874.43	\$0.00	\$0.00	\$4,380.00	\$9,074.66	\$2,274.09	\$0.00	\$0.00
8	1671 Buildings & Grounds	\$16,367.04	\$18,354.42	\$0.00	\$0.00	\$44,602.44	\$12,865.27	\$0.00	\$0.00	\$0.00
9	1904 Information Technology	\$13,739.09	\$0.00	\$0.00	\$0.00	\$127,105.61	\$38,865.29	\$0.00	\$0.00	\$0.00
10	1231 County Counsel	\$0.00	\$0.00	\$2,719.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	1012 CAO	\$9,777.82	\$1,456.24	\$22,719.02	\$65.26	\$13,188.61	\$9,987.36	\$2,762.18	\$0.00	\$1,107.39
<b>Total Current Allocations</b>		<b>\$59,500.88</b>	<b>\$28,594.04</b>	<b>\$34,715.54</b>	<b>\$16,720.44</b>	<b>\$235,925.94</b>	<b>\$99,713.03</b>	<b>\$7,436.55</b>	<b>\$352.06</b>	<b>\$2,211.69</b>
Less: Prior Year Allocations		\$63,406.00	\$22,702.00	\$6,029.00	\$9,367.00	\$155,079.00	\$149,493.00	\$5,614.00	\$453.00	\$1,510.00
Carry-Forward		-\$3,905.12	\$5,892.04	\$28,686.54	\$7,353.44	\$80,846.94	-\$49,779.97	\$1,822.55	-\$100.94	\$701.69
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$55,595.76</b>	<b>\$34,486.08</b>	<b>\$63,402.08</b>	<b>\$24,073.88</b>	<b>\$316,772.89</b>	<b>\$49,933.07</b>	<b>\$9,259.10</b>	<b>\$251.12</b>	<b>\$2,913.37</b>

**Lake County, California**  
**2CFR Cost Allocation Plan - FY 24 Actuals**

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12/26/24

**Summary Schedule**

Seq #	Department Name	1778 Special Projects	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
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,845.26	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$8,826.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,649.00	\$0.00
3	1901 Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$118.28	\$130.11	\$0.00
4	1121 Auditor-Controller/County Clerk	\$723.83	\$2,130.57	\$2,038.96	\$0.00	\$0.00	\$1,213.59	\$10,781.22	\$11,580.60	\$1,086.38
5	1122 Treas - Tax Coll	\$76.35	\$199.35	\$0.00	\$0.00	\$0.00	\$55.14	\$570.48	\$360.53	\$27.57
6	1341 Human Resources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,610.40	\$16,071.45	\$0.00
7	1124 Central Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$2,016.94	\$0.00	\$0.00
8	1671 Buildings & Grounds	\$0.00	\$0.00	\$0.00	\$0.00	\$2,748.82	\$0.00	\$120,550.76	\$0.00	\$0.00
9	1904 Information Technology	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$299.80	\$18,077.56	\$14,202.13	\$936.89
10	1231 County Counsel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	1012 CAO	\$542.50	\$5,099.61	\$0.00	\$0.00	\$0.00	\$3,040.14	\$11,814.30	\$10,782.91	\$701.06
<b>Total Current Allocations</b>		<b>\$1,342.67</b>	<b>\$16,255.52</b>	<b>\$2,038.96</b>	<b>\$0.00</b>	<b>\$2,748.82</b>	<b>\$4,608.67</b>	<b>\$199,351.32</b>	<b>\$55,776.73</b>	<b>\$2,751.90</b>
Less: Prior Year Allocations		\$359.00	\$1,854.00	\$93.00	\$3,409.00	\$140.00	\$2,730.00	\$149,487.00	\$28,358.00	\$1,632.00
Carry-Forward		\$983.67	\$14,401.52	\$1,945.96	-\$3,409.00	\$2,608.82	\$1,878.67	\$49,864.32	\$27,418.73	\$1,119.90
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$2,326.35</b>	<b>\$30,657.04</b>	<b>\$3,984.93</b>	<b>-\$3,409.00</b>	<b>\$5,357.64</b>	<b>\$6,487.34</b>	<b>\$249,215.64</b>	<b>\$83,195.45</b>	<b>\$3,871.79</b>

**Lake County, California**  
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**Summary Schedule**

Seq #	Department Name	1920 Disaster Response/Rec	2101 Trial Courts	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
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$1,864.99	\$4,515.41	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$1,333.00	\$0.00	\$0.00	\$4,500.00	\$0.00	\$0.00
3	1901 Insurance	\$0.00	\$0.00	\$0.00	\$422.86	\$189.25	\$236.56	\$70.97	\$0.00	\$0.00
4	1121 Auditor-Controller/County Clerk	\$15,086.73	\$8,941.24	\$3,506.62	\$29,824.33	\$7,221.42	\$20,361.12	\$7,748.94	\$717.04	\$287.85
5	1122 Treas - Tax Coll	\$46.66	\$27.57	\$992.50	\$1,813.23	\$409.30	\$1,497.24	\$286.30	\$10.60	\$8.48
6	1341 Human Resources	-\$0.00	\$0.00	\$0.00	\$52,232.19	\$23,376.65	\$29,220.77	\$8,766.25	\$0.00	\$0.00
7	1124 Central Services	-\$57.79	\$0.00	-\$960.33	-\$7,122.72	-\$173.69	\$3,734.84	\$8.33	\$0.00	\$0.00
8	1671 Buildings & Grounds	\$0.54	\$0.00	\$17,965.87	\$58,187.91	\$12,516.56	\$12,407.39	\$15,350.86	\$0.00	\$0.00
9	1904 Information Technology	-\$39.10	\$0.00	\$1,573.97	\$43,112.58	\$19,245.46	-\$831.04	\$3,295.16	\$0.00	\$0.00
10	1231 County Counsel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	1012 CAO	\$7,161.94	\$15.98	\$847.59	\$42,744.65	\$22,850.15	\$21,431.85	\$4,223.28	\$92.22	\$25.76
<b>Total Current Allocations</b>		<b>\$22,198.98</b>	<b>\$8,984.79</b>	<b>\$23,926.22</b>	<b>\$224,413.01</b>	<b>\$90,150.51</b>	<b>\$88,058.74</b>	<b>\$44,250.10</b>	<b>\$819.86</b>	<b>\$322.09</b>
Less: Prior Year Allocations		\$80,010.00	\$6,428.00	\$11,630.00	\$199,575.00	\$16,695.00	\$69,542.00	\$33,716.00	\$708.00	\$270.00
Carry-Forward		-\$57,811.02	\$2,556.79	\$12,296.22	\$24,838.01	\$73,455.51	\$18,516.74	\$10,534.10	\$111.86	\$52.09
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>-\$35,612.05</b>	<b>\$11,541.58</b>	<b>\$36,222.45</b>	<b>\$249,251.01</b>	<b>\$163,606.03</b>	<b>\$106,575.47</b>	<b>\$54,784.19</b>	<b>\$931.72</b>	<b>\$374.18</b>

**Lake County, California**  
**2CFR Cost Allocation Plan - FY 24 Actuals**

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**Summary Schedule**

Seq #	Department Name	2201 Sheriff-Coroner	2202 Sheriff-Ctrl Disp	2203 Sher Marijuana Suppr	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
1	Building Depreciation	\$16,092.04	\$39,313.04	\$0.00	\$0.00	\$0.00	\$1,590.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$69,106.00	\$37,667.00	\$652.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	1901 Insurance	\$745.17	\$130.11	\$0.00	\$47.31	\$23.66	\$0.00	\$0.00	\$0.00	\$0.00
4	1121 Auditor-Controller/County Clerk	\$44,402.14	\$12,244.35	\$1,587.86	\$7,287.61	\$6,661.37	\$644.85	\$203.16	\$1,294.74	\$312.16
5	1122 Treas - Tax Coll	\$4,182.09	\$761.34	\$101.80	\$277.82	\$383.85	\$2.12	\$16.97	\$84.83	\$0.00
6	1341 Human Resources	\$92,045.56	\$16,071.45	\$0.00	\$5,844.16	\$2,922.08	\$0.00	\$0.00	\$0.00	\$0.00
7	1124 Central Services	\$660.95	-\$408.65	\$0.00	\$0.00	-\$25.32	\$0.00	\$0.00	\$0.00	\$0.00
8	1671 Buildings & Grounds	\$75,921.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	1904 Information Technology	\$178,205.34	\$13,144.67	\$1,911.91	\$0.00	\$187.38	\$0.00	\$0.00	\$0.00	\$0.00
10	1231 County Counsel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	1012 CAO	\$113,402.34	\$14,881.07	\$1,146.70	\$7,297.83	\$3,909.96	\$2,002.58	\$217.77	\$56.23	\$0.00
<b>Total Current Allocations</b>		<b>\$594,762.75</b>	<b>\$133,804.37</b>	<b>\$5,400.26</b>	<b>\$20,754.73</b>	<b>\$14,062.99</b>	<b>\$4,239.56</b>	<b>\$437.89</b>	<b>\$1,435.80</b>	<b>\$312.16</b>
Less: Prior Year Allocations		\$466,251.00	\$114,086.00	\$4,594.00	\$16,099.00	\$13,671.00	\$3,822.00	\$461.00	\$1,251.00	\$59.00
Carry-Forward		\$128,511.75	\$19,718.37	\$806.26	\$4,655.73	\$391.99	\$417.56	-\$23.11	\$184.80	\$253.16
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$723,274.51</b>	<b>\$153,522.75</b>	<b>\$6,206.52</b>	<b>\$25,410.46</b>	<b>\$14,454.98</b>	<b>\$4,657.11</b>	<b>\$414.79</b>	<b>\$1,620.60</b>	<b>\$565.31</b>

**Lake County, California**  
**2CFR Cost Allocation Plan - FY 24 Actuals**

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**Summary Schedule**

Seq #	Department Name	2210 Sheriff-STC	2212 Sheriff-Auto Warrants	2213 Sheriff - DNA	2214 Sheriff-Asset Forfeiture	2215 Sheriff-Inmate Welfare	2216 Sheriff-Pool Veh Repl	2217 Sheriff-Pursuit Veh Repl	2218 Sheriff-Search & Rescue	2220 Sheriff-Post
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	1901 Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	1121 Auditor-Controller/County Clerk	\$3,859.31	\$0.00	\$219.58	\$889.37	\$2,012.49	\$494.46	\$2,787.77	\$1,271.04	\$1,379.93
5	1122 Treas - Tax Coll	\$212.07	\$0.00	\$0.00	\$21.21	\$468.68	\$0.00	\$12.72	\$154.81	\$76.35
6	1341 Human Resources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7	1124 Central Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	1671 Buildings & Grounds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	1904 Information Technology	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	1231 County Counsel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	1012 CAO	\$535.65	\$0.00	\$0.00	\$524.83	\$870.97	\$0.00	\$0.00	\$229.36	\$445.67
<b>Total Current Allocations</b>		<b>\$4,607.03</b>	<b>\$0.00</b>	<b>\$219.58</b>	<b>\$1,435.41</b>	<b>\$3,352.14</b>	<b>\$494.46</b>	<b>\$2,800.50</b>	<b>\$1,655.21</b>	<b>\$1,901.95</b>
Less: Prior Year Allocations		\$738.00	\$215.00	\$255.00	\$524.00	\$1,515.00	\$132.00	\$1,712.00	\$888.00	\$1,180.00
Carry-Forward		\$3,869.03	-\$215.00	-\$35.42	\$911.41	\$1,837.14	\$362.46	\$1,088.50	\$767.21	\$721.95
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$8,476.06</b>	<b>-\$215.00</b>	<b>\$184.16</b>	<b>\$2,346.82</b>	<b>\$5,189.27</b>	<b>\$856.92</b>	<b>\$3,889.00</b>	<b>\$2,422.41</b>	<b>\$2,623.90</b>

**Lake County, California**  
**2CFR Cost Allocation Plan - FY 24 Actuals**

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**Summary Schedule**

Seq #	Department Name	2221 Sheriff- Local Enf Blk	2301 Jail Facilities	2302 Probation	2303 Juvenile Home	2304 Jail Medical Facilities	2305 Crim Justice Facilities	2601 Agricultural Comm	2602 Building & Safety	2603 Code Enforcement
1	Building Depreciation	\$0.00	\$200,414.21	\$3,624.50	\$27,411.03	\$0.00	\$0.00	\$0.00	\$4,373.84	\$0.00
2	Equipment Depreciation	\$0.00	\$65,711.00	\$32,850.00	\$0.00	\$0.00	\$0.00	\$1,689.00	\$0.00	\$9,549.00
3	1901 Insurance	\$0.00	\$686.03	\$520.44	\$0.00	\$0.00	\$0.00	\$70.97	\$177.42	\$106.45
4	1121 Auditor-Controller/County Clerk	\$154.76	\$42,858.69	\$40,905.36	\$0.00	\$1,386.23	\$1,491.92	\$12,242.96	\$17,830.88	\$16,073.27
5	1122 Treas - Tax Coll	\$0.00	\$3,399.54	\$2,466.42	\$0.00	\$63.62	\$116.64	\$521.70	\$693.48	\$852.54
6	1341 Human Resources	\$0.00	\$84,740.36	\$64,285.77	\$0.00	\$0.00	\$0.00	\$8,766.23	\$21,915.61	\$13,149.37
7	1124 Central Services	\$0.00	-\$2,543.58	-\$1,253.39	\$0.00	\$0.00	\$0.00	-\$370.55	\$1,167.37	\$1,295.92
8	1671 Buildings & Grounds	\$0.00	\$2,071.00	\$103,626.86	\$20,462.42	\$0.00	\$0.00	\$52,713.02	\$9,728.67	\$0.00
9	1904 Information Technology	\$0.00	\$37,400.63	\$68,553.26	\$0.00	\$0.00	\$0.00	\$11,953.40	\$4,115.79	\$7,295.43
10	1231 County Counsel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	1012 CAO	\$0.00	\$87,879.91	\$47,307.85	\$0.00	\$38,587.95	\$0.00	\$8,155.68	\$23,789.60	\$14,765.88
<b>Total Current Allocations</b>		<b>\$154.76</b>	<b>\$522,617.79</b>	<b>\$362,887.06</b>	<b>\$47,873.45</b>	<b>\$40,037.80</b>	<b>\$1,608.56</b>	<b>\$95,742.41</b>	<b>\$83,792.66</b>	<b>\$63,087.85</b>
Less: Prior Year Allocations		\$125.00	\$474,152.00	\$164,777.00	\$31,965.00	\$25,222.00	\$1,151.00	\$73,171.00	\$92,489.00	\$36,473.00
Carry-Forward		\$29.76	\$48,465.79	\$198,110.06	\$15,908.45	\$14,815.80	\$457.56	\$22,571.41	-\$8,696.34	\$26,614.85
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$184.52</b>	<b>\$571,083.57</b>	<b>\$560,997.11</b>	<b>\$63,781.90</b>	<b>\$54,853.61</b>	<b>\$2,066.13</b>	<b>\$118,313.81</b>	<b>\$75,096.33</b>	<b>\$89,702.70</b>

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**Summary Schedule**

Seq #	Department Name	2604 Nuisance Abatement	2701 Fish & Game	2702 Planning	2703 Animal Care & Ctrl	2704 Emergency Services	2706 Community Dev Admin	2707 Recorder	2708 Rec Microgrph's	2709 Rec Moderniz'n
1	Building Depreciation	\$0.00	\$0.00	\$12,040.74	\$54,922.06	\$0.00	\$0.00	\$7,974.09	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$18,001.00	\$46,213.00	\$0.00	\$0.00	\$0.00	\$0.00
3	1901 Insurance	\$0.00	\$0.00	\$177.42	\$136.02	\$0.00	\$0.00	\$59.14	\$0.00	\$0.00
4	1121 Auditor-Controller/County Clerk	\$1,735.34	\$1,545.77	\$19,409.78	\$25,013.24	\$1,615.11	\$0.00	\$8,474.34	\$686.60	\$2,657.62
5	1122 Treas - Tax Coll	\$154.81	\$2.12	\$1,011.59	\$1,348.79	\$16.97	\$0.00	\$216.32	\$48.78	\$55.14
6	1341 Human Resources	\$0.00	\$0.00	\$21,915.60	\$16,801.96	\$0.00	\$0.00	\$7,305.21	\$0.00	\$0.00
7	1124 Central Services	\$0.00	\$0.00	\$1,428.28	-\$650.65	\$10.76	\$0.00	\$6,567.46	\$0.00	\$0.00
8	1671 Buildings & Grounds	\$0.00	\$0.00	\$0.00	\$46,886.48	\$0.00	\$69,004.39	\$47,159.32	\$0.00	\$0.00
9	1904 Information Technology	\$0.00	\$0.00	\$53,072.41	\$17,631.56	\$5,725.39	\$0.00	\$37.48	\$0.00	\$23,342.16
10	1231 County Counsel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	1012 CAO	\$1,102.81	\$140.22	\$23,043.96	\$12,572.04	\$1,913.89	\$0.00	\$3,214.84	\$1,318.61	\$914.43
<b>Total Current Allocations</b>		<b>\$2,992.96</b>	<b>\$1,688.11</b>	<b>\$132,099.79</b>	<b>\$192,662.50</b>	<b>\$55,495.12</b>	<b>\$69,004.39</b>	<b>\$81,008.20</b>	<b>\$2,053.99</b>	<b>\$26,969.35</b>
Less: Prior Year Allocations		\$1,769.00	\$1,140.00	\$153,860.00	\$118,330.00	\$69,836.00	\$0.00	\$72,329.00	\$767.00	\$8,547.00
Carry-Forward		\$1,223.96	\$548.11	-\$21,760.21	\$74,332.50	-\$14,340.88	\$0.00	\$8,679.20	\$1,286.99	\$18,422.35
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$4,216.92</b>	<b>\$2,236.22</b>	<b>\$110,339.58</b>	<b>\$266,995.01</b>	<b>\$41,154.24</b>	<b>\$69,004.39</b>	<b>\$89,687.39</b>	<b>\$3,340.97</b>	<b>\$45,391.70</b>

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Seq #	Department Name	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	4010 Environ Health	4011 Public Health
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	1901 Insurance	\$0.00	\$23.66	\$0.00	\$402.16	\$0.00	\$0.00	\$0.00	\$165.59	\$484.95
4	1121 Auditor-Controller/County Clerk	\$477.63	\$3,777.41	\$2,630.21	\$32,144.75	\$2,169.32	\$1,331.73	\$551.46	\$14,378.67	\$37,920.31
5	1122 Treas - Tax Coll	\$29.69	\$725.29	\$10.60	\$2,566.09	\$2.12	\$152.69	\$12.72	\$877.98	\$2,710.30
6	1341 Human Resources	\$0.00	\$2,922.08	\$0.00	\$49,675.38	\$0.00	-\$0.00	\$0.00	\$20,454.57	\$59,902.67
7	1124 Central Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$1,890.61	-\$1,454.13
8	1671 Buildings & Grounds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,161.79	\$0.11
9	1904 Information Technology	\$0.00	\$0.00	\$0.00	\$7,087.16	\$0.00	\$0.00	\$0.00	\$13,279.84	\$38,239.13
10	1231 County Counsel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	1012 CAO	\$54.22	\$1,303.83	\$1,231.82	\$50,582.49	\$0.00	\$793.07	\$743.62	\$14,901.42	\$47,808.73
<b>Total Current Allocations</b>		<b>\$561.54</b>	<b>\$8,752.26</b>	<b>\$3,872.63</b>	<b>\$142,458.02</b>	<b>\$2,171.44</b>	<b>\$2,277.50</b>	<b>\$1,307.80</b>	<b>\$65,329.27</b>	<b>\$185,612.07</b>
Less: Prior Year Allocations		\$398.00	\$6,949.00	\$2,727.00	\$100,068.00	\$1,624.00	\$2,617.00	\$162.00	\$36,733.00	\$127,910.00
Carry-Forward		\$163.54	\$1,803.26	\$1,145.63	\$42,390.02	\$547.44	-\$339.50	\$1,145.80	\$28,596.27	\$57,702.07
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$725.08</b>	<b>\$10,555.53</b>	<b>\$5,018.26</b>	<b>\$184,848.05</b>	<b>\$2,718.88</b>	<b>\$1,937.99</b>	<b>\$2,453.61</b>	<b>\$93,925.53</b>	<b>\$243,314.14</b>

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Seq #	Department Name	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	5011 Social Svcs Admin
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	1901 Insurance	\$141.94	\$1,301.09	\$354.84	\$0.00	\$0.00	\$0.00	\$0.00	\$248.39	\$3,128.54
4	1121 Auditor-Controller/County Clerk	\$12,635.37	\$97,075.56	\$39,770.80	\$390.51	\$3,390.29	\$125.47	\$0.00	\$40,562.03	\$203,511.97
5	1122 Treas - Tax Coll	\$850.42	\$15,184.47	\$7,674.94	\$0.00	\$0.00	\$0.00	\$0.00	\$3,357.13	\$20,689.90
6	1341 Human Resources	\$17,532.49	\$160,714.50	\$43,831.23	\$0.00	\$0.00	\$0.00	\$0.00	\$30,681.86	\$386,444.85
7	1124 Central Services	-\$272.65	-\$4,618.32	-\$991.98	\$0.00	\$0.00	\$0.00	\$0.00	\$4.02	-\$20,103.58
8	1671 Buildings & Grounds	\$31,837.06	\$133,505.73	\$0.17	\$0.00	\$0.00	\$0.00	\$0.00	\$68,484.31	\$0.00
9	1904 Information Technology	\$10,862.56	\$99,595.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,736.82	\$69,274.77
10	1231 County Counsel	\$0.00	\$2,568.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$213,180.02
11	1012 CAO	\$9,323.59	\$179,767.88	\$122,416.56	\$1,668.20	\$90.85	\$0.00	\$0.00	\$40,610.57	\$269,523.09
<b>Total Current Allocations</b>		<b>\$82,910.77</b>	<b>\$685,094.31</b>	<b>\$213,056.56</b>	<b>\$2,058.72</b>	<b>\$3,481.14</b>	<b>\$125.47</b>	<b>\$0.00</b>	<b>\$196,685.12</b>	<b>\$1,145,649.55</b>
Less: Prior Year Allocations		\$81,360.00	\$329,391.00	\$76,725.00	\$2,987.00	\$2,589.00	\$93.00	\$0.00	\$170,135.00	\$826,290.00
Carry-Forward		\$1,550.77	\$355,703.31	\$136,331.56	-\$928.28	\$892.14	\$32.47	\$0.00	\$26,550.12	\$319,359.55
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$84,461.54</b>	<b>\$1,040,797.62</b>	<b>\$349,388.12</b>	<b>\$1,130.44</b>	<b>\$4,373.29</b>	<b>\$157.95</b>	<b>\$0.00</b>	<b>\$223,235.23</b>	<b>\$1,465,009.11</b>

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Seq #	Department Name	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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	1901 Insurance	\$118.28	\$0.00	\$0.00	\$70.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	1121 Auditor-Controller/County Clerk	\$6,760.61	\$0.00	\$64,661.87	\$10,379.22	\$429.28	\$0.00	\$145.01	\$0.00	\$1,192.01
5	1122 Treas - Tax Coll	\$199.35	\$0.00	\$63.62	\$222.68	\$33.93	\$0.00	\$8.48	\$0.00	\$0.00
6	1341 Human Resources	\$14,610.41	\$0.00	\$0.00	\$8,766.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7	1124 Central Services	\$0.00	\$0.00	\$0.00	-\$235.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	1671 Buildings & Grounds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	1904 Information Technology	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	1231 County Counsel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	1012 CAO	\$7,374.90	\$0.00	\$71,004.05	\$4,589.08	\$223.88	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Current Allocations</b>		<b>\$29,063.55</b>	<b>\$0.00</b>	<b>\$135,729.54</b>	<b>\$23,792.57</b>	<b>\$687.09</b>	<b>\$0.00</b>	<b>\$153.49</b>	<b>\$0.00</b>	<b>\$1,192.01</b>
Less: Prior Year Allocations		\$12,689.00	\$8,525.00	\$110,014.00	\$16,586.00	\$1,102.00	\$0.00	\$83.00	\$0.00	\$348.00
Carry-Forward		\$16,374.55	-\$8,525.00	\$25,715.54	\$7,206.57	-\$414.91	\$0.00	\$70.49	\$0.00	\$844.01
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$45,438.10</b>	<b>-\$8,525.00</b>	<b>\$161,445.08</b>	<b>\$30,999.14</b>	<b>\$272.18</b>	<b>\$0.00</b>	<b>\$223.98</b>	<b>\$0.00</b>	<b>\$2,036.02</b>

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Seq #	Department Name	5282 IHSS Public Authority	5321 Veterans Services	6022 Library	6023 Library Improvements	6131 UC Coop Extension	7011 Parks & Recreation	7073 Park Devel - Quimby	7201 Museum	7202 Museum Improvements
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$198,895.21	\$0.00	\$19,877.02	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,943.00	\$0.00	\$952.00	\$0.00
3	1901 Insurance	\$0.00	\$35.48	\$143.12	\$0.00	\$35.48	\$153.77	\$0.00	\$23.66	\$0.00
4	1121 Auditor-Controller/County Clerk	\$869.72	\$5,031.95	\$22,696.66	\$1,804.75	\$6,186.49	\$35,941.89	\$188.24	\$10,217.92	\$251.36
5	1122 Treas - Tax Coll	\$0.00	\$226.92	\$1,734.76	\$65.74	\$260.85	\$5,127.94	\$0.00	\$530.18	\$0.00
6	1341 Human Resources	\$0.00	\$4,383.12	\$17,678.59	\$0.00	\$4,383.12	\$18,993.53	\$0.00	\$2,922.08	\$0.00
7	1124 Central Services	\$0.00	\$858.71	-\$313.83	\$0.00	-\$143.30	-\$218.06	\$0.00	-\$296.05	\$0.00
8	1671 Buildings & Grounds	\$0.00	\$19,244.56	\$90,240.11	\$0.00	\$62,197.37	\$0.00	\$0.00	\$149,885.28	\$0.00
9	1904 Information Technology	\$0.00	\$2,804.88	\$29,534.83	\$0.00	\$11,158.29	\$712.04	\$0.00	\$12,604.60	\$0.00
10	1231 County Counsel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	1012 CAO	\$3,137.70	\$2,685.07	\$15,636.57	\$815.25	\$2,512.80	\$21,750.87	\$1.12	\$3,128.99	\$14.91
<b>Total Current Allocations</b>		<b>\$4,007.42</b>	<b>\$35,270.71</b>	<b>\$177,350.81</b>	<b>\$2,685.74</b>	<b>\$86,591.11</b>	<b>\$309,300.18</b>	<b>\$189.37</b>	<b>\$199,845.68</b>	<b>\$266.26</b>
Less: Prior Year Allocations		\$5,799.00	\$12,401.00	\$93,165.00	\$645.00	\$60,040.00	\$273,255.00	\$117.00	\$112,087.00	\$928.00
Carry-Forward		-\$1,791.58	\$22,869.71	\$84,185.81	\$2,040.74	\$26,551.11	\$36,045.18	\$72.37	\$87,758.68	-\$661.74
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$2,215.84</b>	<b>\$58,140.41</b>	<b>\$261,536.62</b>	<b>\$4,726.49</b>	<b>\$113,142.21</b>	<b>\$345,345.35</b>	<b>\$261.73</b>	<b>\$287,604.36</b>	<b>-\$395.48</b>

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Seq #	Department Name	7999 Contingencies	8107 Flood/Lakebed 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
1	Building Depreciation	\$0.00	\$0.00	\$4,720.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	1901 Insurance	\$0.00	\$141.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$603.23
4	1121 Auditor-Controller/County Clerk	\$0.00	\$12,639.44	\$27,418.78	\$15,462.72	\$55,098.73	\$38,246.25	\$1,507.44	\$16,631.81	\$35,217.63
5	1122 Treas - Tax Coll	\$0.00	\$498.37	\$1,516.33	\$260.85	\$10,332.23	\$4,118.47	\$0.00	\$2,417.64	\$2,871.48
6	1341 Human Resources	\$0.00	\$17,532.48	-\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$74,513.08
7	1124 Central Services	\$0.00	-\$1,078.35	\$0.00	\$0.00	\$0.00	\$2,075.72	\$0.00	\$0.00	\$881.55
8	1671 Buildings & Grounds	\$0.00	\$0.00	\$27,916.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,030.00
9	1904 Information Technology	\$0.00	\$5,182.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,287.84
10	1231 County Counsel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	1012 CAO	\$0.00	\$11,265.68	\$19,053.69	\$909.09	\$85,464.09	\$22,935.48	\$63.90	\$13,019.74	\$54,767.69
<b>Total Current Allocations</b>		<b>\$0.00</b>	<b>\$46,181.99</b>	<b>\$80,625.08</b>	<b>\$16,632.65</b>	<b>\$150,895.05</b>	<b>\$67,375.92</b>	<b>\$1,571.34</b>	<b>\$32,069.19</b>	<b>\$204,172.51</b>
Less: Prior Year Allocations		\$0.00	\$30,176.00	\$64,088.00	\$11,633.00	\$106,266.00	\$50,242.00	\$1,412.00	\$22,598.00	\$140,301.00
Carry-Forward		\$0.00	\$16,005.99	\$16,537.08	\$4,999.65	\$44,629.05	\$17,133.92	\$159.34	\$9,471.19	\$63,871.51
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$0.00</b>	<b>\$62,187.97</b>	<b>\$97,162.16</b>	<b>\$21,632.31</b>	<b>\$195,524.09</b>	<b>\$84,509.83</b>	<b>\$1,730.68</b>	<b>\$41,540.39</b>	<b>\$268,044.03</b>

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Seq #	Department Name	8798 Air Control Spec Prog	8799 Air Quality Mgmt Dist	8800's Court Funds (500's)	8803 LAFCo	8805 Law Library	8826 Redevel Obligations	8893 RDA	8894 RDA Housing	9100-9799 Spec Distr (300's)
1	Building Depreciation	\$0.00	\$0.00	\$75,331.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	1901 Insurance	\$0.00	\$68.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	1121 Auditor-Controller/County Clerk	\$297.30	\$10,412.51	\$12,297.90	\$3,930.24	\$2,660.18	\$13,562.30	\$0.00	\$325.13	\$128,290.52
5	1122 Treas - Tax Coll	\$8.48	\$570.48	\$72,210.98	\$10.60	\$233.28	\$0.00	\$0.00	\$4.24	\$19,691.04
6	1341 Human Resources	\$0.00	\$8,474.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7	1124 Central Services	\$0.00	\$0.00	\$0.00	\$0.00	-\$136.23	\$0.00	\$0.00	\$0.00	\$0.00
8	1671 Buildings & Grounds	\$0.00	\$0.00	\$353,306.47	\$0.00	\$10,942.35	\$0.00	\$0.00	\$0.00	\$0.00
9	1904 Information Technology	\$0.00	\$39.95	\$0.00	\$0.00	\$5,443.29	\$0.00	\$0.00	\$0.00	\$0.00
10	1231 County Counsel	\$0.00	\$0.00	\$47,711.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	1012 CAO	\$3,286.41	\$6,904.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$61.40	\$0.00
<b>Total Current Allocations</b>		<b>\$3,592.19</b>	<b>\$26,470.52</b>	<b>\$560,858.82</b>	<b>\$3,940.85</b>	<b>\$19,142.87</b>	<b>\$13,562.30</b>	<b>\$0.00</b>	<b>\$390.77</b>	<b>\$147,981.56</b>
Less: Prior Year Allocations		\$1,640.00	\$20,354.00	\$391,203.00	\$177.00	\$8,200.00	\$18,230.00	\$0.00	\$371.00	\$117,835.00
Carry-Forward		\$1,952.19	\$6,116.52	\$169,655.82	\$3,763.85	\$10,942.87	-\$4,667.70	\$0.00	\$19.77	\$30,146.56
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$5,544.38</b>	<b>\$32,587.05</b>	<b>\$730,514.64</b>	<b>\$7,704.69</b>	<b>\$30,085.74</b>	<b>\$8,894.60</b>	<b>\$0.00</b>	<b>\$410.53</b>	<b>\$178,128.12</b>

**Lake County, California**  
**2CFR Cost Allocation Plan - FY 24 Actuals**

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12/26/24

**Summary Schedule**

Seq #	Department Name	9905 Central Garage (905)	9907-9999 Equip Rental (907)	9911 Fleet Maint (911)	9917 Self Funded Dental/Vision	9918 Unemp Insur (918)	9919 Liab Insur (919)	9920 W/C Insur (920)	Unallowed	All Other
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$193.62
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	1901 Insurance	\$0.00	\$0.00	\$59.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23.66
4	1121 Auditor-Controller/County Clerk	\$11,751.68	\$15,103.94	\$7,039.90	\$207.47	\$321.57	\$2,530.83	\$1,190.51	\$26,223.08	\$28,989.96
5	1122 Treas - Tax Coll	\$2,258.58	\$3,251.09	\$475.04	\$2.12	\$16.97	\$201.47	\$42.41	\$694,072.39	\$59,817.49
6	1341 Human Resources	\$0.00	\$0.00	\$7,305.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,922.07
7	1124 Central Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$172.73	-\$12.44	\$0.00	\$0.00
8	1671 Buildings & Grounds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$380,445.78	\$385,920.24
9	1904 Information Technology	\$0.00	\$0.00	\$1,552.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$607.53
10	1231 County Counsel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$25,463.57	-\$12,580.30	\$796,794.33	\$30,358.49
11	1012 CAO	\$6,317.29	\$8,536.05	\$5,375.63	\$527.43	\$7.15	\$32,108.45	\$23,988.19	-\$1,312,095.63	\$2,471.38
<b>Total Current Allocations</b>		<b>\$20,327.55</b>	<b>\$26,891.08</b>	<b>\$21,807.26</b>	<b>\$737.01</b>	<b>\$345.69</b>	<b>\$9,204.46</b>	<b>\$12,628.37</b>	<b>-\$175,451.61</b>	<b>\$511,304.45</b>
Less: Prior Year Allocations		\$13,883.00	\$16,656.00	\$14,980.00	\$551.00	\$311.00	\$12,105.00	\$5,982.00	\$1,225,584.00	\$236,513.00
Carry-Forward		\$6,444.55	\$10,235.08	\$6,827.26	\$186.01	\$34.69	-\$2,900.54	\$6,646.37	-\$1,401,035.61	\$274,791.45
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$26,772.10</b>	<b>\$37,126.15</b>	<b>\$28,634.52</b>	<b>\$923.03</b>	<b>\$380.38</b>	<b>\$6,303.91</b>	<b>\$19,274.74</b>	<b>-\$1,576,487.23</b>	<b>\$786,095.90</b>

**Lake County, California**  
**2CFR Cost Allocation Plan - FY 24 Actuals**

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**Summary Schedule**

Seq #	Department Name	General Gov / Unallowable	Residual Costs	Total
1	Building Depreciation	\$0.00	\$0.00	\$713,567.33
2	Equipment Depreciation	\$0.00	\$0.00	\$331,226.00
3	1901 Insurance	\$0.00	\$0.00	\$12,096.02
4	1121 Auditor-Controller/County Clerk	\$0.00	\$0.00	\$1,604,994.31
5	1122 Treas - Tax Coll	\$0.00	\$0.00	\$965,062.11
6	1341 Human Resources	\$0.00	-\$0.00	\$1,494,132.78
7	1124 Central Services	\$0.00	\$0.00	-\$14,166.52
8	1671 Buildings & Grounds	\$0.00	\$0.00	\$1,720,716.94
9	1904 Information Technology	\$0.00	\$0.00	\$1,053,163.89
10	1231 County Counsel	\$0.00	\$0.00	\$1,055,287.67
11	1012 CAO	\$0.00	\$0.00	\$461,329.61
<b>Total Current Allocations</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,397,410.15</b>
Less: Prior Year Allocations		\$0.00	\$0.00	\$7,961,678.00
Carry-Forward		\$0.00	\$0.00	\$1,366,727.76
Current Adjustment		\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,764,137.92</b>