



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

County of Orange
Santa Ana, California

Date:
Filing Ref:

May 5, 2025
ORA26

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (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.

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 **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.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|------------------------------------|---|
| 1. Employee Benefits | 13. Insurance Health Plans (ISF) |
| 2. Orange County Public Works | 14. Unemployment (ISF) |
| 3. Space Costs | 15. Self-Insured PPO Health Plans (ISF) |
| 4. Auditor-Controller | 16. Workers' Compensation (ISF) |
| 5. County Executive Office | 17. Property & Casualty Risk (ISF) |
| 6. Human Resources | 18. Fleet Services (ISF) |
| 7. County Counsel | 19. Reprographics (ISF) |
| 8. OCIT Shared Services | 20. Self-Insured Benefits (ISF) |
| 9. Utilities | 21. Wellness Program (ISF) |
| 10. Sheriff-Coroner Communications | 22. Life Insurance (ISF) |
| 11. CEO Real Estate | 23. OCIT Countywide Services (ISF) |
| 12. Treasurer-Tax Collector | |

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 2025-26 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF ORANGE**BY Original signed by**

Andrew Hamilton

**Name
Auditor-Controller**

**Title
05-13-2025**

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

**SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division****05-13-2025**

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

**Negotiated by Daniel Basso
Telephone (916) 327-8905**

County of Orange

Actual FY 2023/2024

State of California

1/6/2025

2 CFR Part 200 Cost Allocation Plan FY 2025-26

Summary Schedule

Department	002 Assessor	004	006 BOS 1st	007 BOS 2nd	008 BOS 3rd	009 BOS 4th	010 BOS 5th	011 Clerk of	012-1100	012-1500
		Miscellaneous	Dist	Dist	Dist	Dist	Dist	the Board	Administration	OCCR County
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,765,968	\$428,994	\$0
2 Equipment Depreciation/Amortization	292,655	0	0	0	0	0	0	1,580	31,104	7,162
3 Intangible Amortization (Countywide Projec	39,930	69	826	1,466	970	2,079	2,076	3,058	14,114	167
4 080 OCPW	(2,515)	1,023	0	0	0	0	0	658,811	71,010	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	66,451	19,815	3,130	2,827	2,184	2,741	2,897	31,566	515,933	4,628
8 017 CEO	57,923	1,645	2,226	2,204	1,755	2,176	2,176	21,958	36,657	6,888
9 054 Human Resources	102,422	0	2,152	3,003	2,262	2,475	2,888	16,297	240,009	272
10 025 County Counsel	418,377	89	69,020	69,022	69,003	69,025	69,015	264,546	(777)	105
11 014 CAPS Program	171,760	20,813	5,294	7,111	5,393	7,801	8,096	26,344	133,806	4,455
12 037 OCIT Shared Services	13	0	0	0	0	0	0	3,579	35,140	0
13 040 Utilities	0	0	0	0	0	0	0	654,604	16,343	0
14 060-9390 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	0	0
15 035 CEO Real Estate	5,831	0	0	0	0	0	0	0	0	0
16 056 Employee Benefits	9,273	0	197	279	285	317	271	829	2,134	24
17 079 Internal Audit Dept	1,636	0	0	0	0	0	0	204	54,589	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	402,098	0	0
Total Current Allocations	1,163,756	43,454	82,844	85,913	81,852	86,615	87,419	3,851,441	1,579,057	23,701
Less: Prior Year Allocations	2,819,632	1,910	321,207	323,678	311,697	307,851	318,709	897,177	1,696,074	16,431
Carry-Forward	(1,655,876)	41,544	(238,363)	(237,766)	(229,845)	(221,236)	(231,290)	2,954,264	(117,017)	7,270
Proposed Costs	\$(492,120)	\$84,998	\$(155,519)	\$(151,853)	\$(147,993)	\$(134,621)	\$(143,871)	\$6,805,704	\$1,462,039	\$30,971

2 CFR Part 200 Cost Allocation Plan FY 2025-26

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 Div	015 Property Tax System O&M	019 Cap Aquis Financing	024 OC Animal Care	026 District Attorney	027 Child Support Services
1 Building Depreciation	\$264,838	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,488,037	\$1,937
2 Equipment Depreciation/Amortization	0	0	0	5,842	84,388	3,652,771	0	43,798	1,814,049	0
3 Intangible Amortization (Countywide Projec	1,283	0	4,553	5,032	3,103	249	0	13,739	113,732	36,640
4 080 OCPW	31,682	0	0	0	75	0	0	8,541	2,690,942	20,937
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	1
7 003 Auditor-Controller	6,735	1	6,012	44,198	31,915	198,305	62	67,533	299,312	54,091
8 017 CEO	15,714	0	5,328	54,736	21,766	4,732	213	77,715	270,379	78,036
9 054 Human Resources	3,869	0	2,829	4,953	6,060	15	0	32,695	247,552	214,122
10 025 County Counsel	7	0	1,007	9,243	5,263	240	0	7,647	423,463	5,143
11 014 CAPS Program	28,005	3	15,303	44,855	34,781	3,060	86	115,517	435,483	161,719
12 037 OCIT Shared Services	0	0	14	117	0	0	0	1,454	899	13,443
13 040 Utilities	1,439	0	0	0	0	0	0	1,795	572,824	1,742
14 060-9390 Sheriff-Coroner Communications	0	0	0	0	0	0	0	(566)	(2,105)	0
15 035 CEO Real Estate	0	0	0	0	43,861	0	0	1,228	16,420	13,007
16 056 Employee Benefits	516	0	277	740	767	0	0	3,997	34,162	12,704
17 079 Internal Audit Dept	0	0	0	1,227	264,562	204	0	818	76,670	196,684
18 074 Treas/Tax Collector	0	0	0	0	0	0	0	444,525	0	0
19 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	354,088	4	35,324	170,944	496,540	3,859,577	362	820,437	8,481,819	810,205
Less: Prior Year Allocations	449,946	387	35,735	167,751	257,563	246,059	230	843,209	6,916,641	514,649
Carry-Forward	(95,858)	(382)	(411)	3,193	238,977	3,613,518	132	(22,772)	1,565,177	295,556
Proposed Costs	\$258,230	\$(378)	\$34,913	\$174,137	\$735,517	\$7,473,096	\$493	\$797,665	\$10,046,996	\$1,105,761

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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	042-1000	042-2000	042-3000 HCA Correctional Health Svcs
		Public Guardian						HCA Public Health	HCA Behavioral Health Svcs	
1 Building Depreciation	\$0	\$17,242	\$188,075	\$337,469	\$0	\$0	\$0	\$748,980	\$2,652,651	\$173,092
2 Equipment Depreciation/Amortization	36,799	0	2,243,324	91,060	0	0	0	0	0	0
3 Intangible Amortization (Countywide Projec	2,130	4,801	138,992	5,346	(0)	39	36	89,203	240,336	70,196
4 080 OCPW	2,976	9,799	167,542	31,850	0	0	46,925	311,583	624,761	51,768
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	13,722	156,390	54,874	75,200	113	390	3,489	647,764	997,356	140,174
8 017 CEO	6,489	13,351	54,245	32,783	(2)	778	1,130	356,578	916,214	206,584
9 054 Human Resources	4,599	11,972	66,659	18,589	0	0	0	332,660	770,071	203,170
10 025 County Counsel	69,077	176,406	229,017	13,498	(0)	51	47	26,314	170,267	19,976
11 014 CAPS Program	15,547	104,057	237,751	45,363	32	124	2,755	495,968	933,038	253,859
12 037 OCIT Shared Services	0	0	0	99	0	0	214	13	57	12
13 040 Utilities	10,437	9,223	16,163	3,645	0	0	9,533	24,606	92,046	14,975
14 060-9390 Sheriff-Coroner Communications	0	0	(950)	0	0	0	0	(207)	0	(228)
15 035 CEO Real Estate	84	84	0	0	0	0	0	25,122	106,759	22,819
16 056 Employee Benefits	603	1,072	1,770	1,389	0	0	0	23,290	40,257	13,743
17 079 Internal Audit Dept	204	409	38,233	613	0	0	0	111,631	105,498	22,490
18 074 Treas/Tax Collector	0	0	3,947	0	0	0	0	99,766	47,746	3,355
19 060-1486 Sheriff Security	0	0	0	0	0	0	0	37,113	334,781	33,711
Total Current Allocations	162,667	504,805	3,439,643	656,905	142	1,382	64,130	3,330,386	8,031,838	1,229,694
Less: Prior Year Allocations	215,948	412,219	4,867,175	310,203	911	4,915	37,801	2,785,702	4,858,978	823,269
Carry-Forward	(53,281)	92,586	(1,427,532)	346,702	(769)	(3,533)	26,329	544,684	3,172,860	406,425
Proposed Costs	\$109,385	\$597,390	\$2,012,111	\$1,003,606	\$(627)	\$(2,151)	\$90,458	\$3,875,069	\$11,204,698	\$1,636,119

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Summary Schedule

Department	042-5000 HCA Systems Care Svcs	042-6000 Medical Health Services	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	\$0	\$98,366	\$2,406	\$0	\$0	\$24,219	\$14,248	\$3,366,627	\$65,270	\$439,108
2 Equipment Depreciation/Amortization	0	0	0	0	0	0	0	288,831	1,374,277	52,495
3 Intangible Amortization (Countywide Projec	0	27,737	9	140	0	844	237	122,907	71,763	14,486
4 080 OCPW	0	40,234	22,365	0	0	13,193	6,982	931,832	933,259	95,413
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	151	106,937	303	1,893	0	2,683	1,457	327,274	125,858	47,955
8 017 CEO	553	107,586	251	2,970	69	2,190	1,016	369,066	138,249	36,961
9 054 Human Resources	0	90,314	0	0	0	4,993	529	362,691	125,200	76,280
10 025 County Counsel	10,016	8,880	12	180	0	83	88,255	296,486	12,467	12,515
11 014 CAPS Program	177	130,799	86	491	1	4,988	3,475	615,303	259,870	95,580
12 037 OCIT Shared Services	0	24	0	0	0	112	0	43,249	0	364
13 040 Utilities	0	8,468	2,164	0	0	6,258	4,074	62,529	93,943	19,803
14 060-9390 Sheriff-Coroner Communications	0	(1,724)	0	0	0	0	0	(5,543)	0	0
15 035 CEO Real Estate	0	10,144	0	0	0	0	0	52,832	26,034	1,355
16 056 Employee Benefits	0	6,377	0	0	0	180	82	41,266	17,010	3,777
17 079 Internal Audit Dept	0	10,018	0	0	0	0	0	23,308	3,885	53,158
18 074 Treas/Tax Collector	0	12,566	0	0	0	0	(285)	5,807	490	13,338
19 060-1486 Sheriff Security	0	14,988	0	0	0	0	0	0	0	0
Total Current Allocations	10,897	671,715	27,597	5,673	71	59,743	120,070	6,904,465	3,247,574	962,590
Less: Prior Year 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
Carry-Forward	(2,410,259)	(19,860)	19,071	1,026	(1,374)	20,712	3,291	946,992	1,515,787	(153,041)
Proposed Costs	\$(2,399,362)	\$651,855	\$46,667	\$6,699	\$(1,304)	\$80,455	\$123,361	\$7,851,457	\$4,763,360	\$809,549

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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	\$1,468,172	\$275,233	\$15,652	\$0	\$128,629	\$0	\$76,802	\$13,407	\$28,819	\$47,963
2 Equipment Depreciation/Amortization	2,485,418	8,318	0	0	16,641	0	0	116,018	1,003,996	780
3 Intangible Amortization (Countywide Projec	261,758	1,700	8,364	20,135	26,168	3,368	5,530	4,168	1,620	1,872
4 080 OCPW	513,858	0	0	0	0	0	0	13,939	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	717,506	8,820	34,708	85,866	99,509	17,983	15,517	30,268	22,012	3,997
8 017 CEO	560,333	7,472	37,865	85,216	111,098	18,530	15,529	28,962	18,774	3,715
9 054 Human Resources	231,036	3,863	20,850	49,501	64,027	8,950	14,676	10,175	3,472	4,867
10 025 County Counsel	943,838	8,632	1,773	3,986	5,171	717	759	978	549	216
11 014 CAPS Program	612,611	11,258	47,036	108,848	145,856	20,354	28,556	24,129	12,167	9,786
12 037 OCIT Shared Services	67	0	0	0	0	0	0	0	0	0
13 040 Utilities	3,934,194	8,373	80,788	0	117,377	0	2,336	0	877	1,459
14 060-9390 Sheriff-Coroner Communications	(2,689)	194	2,027	6,050	5,318	1,514	(247)	587	(24)	(48)
15 035 CEO Real Estate	27,914	0	0	0	0	0	0	0	0	0
16 056 Employee Benefits	38,784	760	4,373	10,492	13,057	1,709	2,019	2,430	771	677
17 079 Internal Audit Dept	12,267	204	1,022	2,249	2,862	409	409	613	204	204
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	11,805,067	334,827	254,458	372,343	735,713	73,535	161,886	245,674	1,093,236	75,489
Less: Prior Year Allocations	10,447,173	313,443	267,999	345,156	496,856	63,951	164,035	272,602	1,044,707	131,138
Carry-Forward	1,357,894	21,384	(13,541)	27,187	238,857	9,584	(2,149)	(26,928)	48,530	(55,649)
Proposed Costs	\$13,162,961	\$356,211	\$240,917	\$399,530	\$974,570	\$83,119	\$159,736	\$218,747	\$1,141,766	\$19,840

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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/S ervices	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	\$189,630	\$132,261	\$281,814	\$0	\$661,142
2 Equipment Depreciation/Amortization	1,103	270	0	0	0	0	0	155,469	0	7,658
3 Intangible Amortization (Countywide Projec	1,627	6,680	4,212	204	3,347	35,117	6,469	12,717	423	22,707
4 080 OCPW	0	4	0	0	0	2,901,843	74,591	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	4,340	16,729	15,923	1,239	11,387	251,425	31,779	55,595	2,670	50,600
8 017 CEO	3,894	18,193	17,507	827	12,601	98,613	24,841	48,466	2,710	58,972
9 054 Human Resources	4,181	17,180	10,659	570	8,015	89,026	80,766	39,654	1,004	54,474
10 025 County Counsel	230	1,032	816	43	689	75,109	366,769	2,004	105	147,046
11 014 CAPS Program	9,574	32,870	22,742	2,514	17,091	319,888	43,430	78,774	3,354	99,711
12 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
13 040 Utilities	0	0	0	0	0	491,111	360,254	298,161	0	3,529,412
14 060-9390 Sheriff-Coroner Communications	529	550	1,314	0	124	(475)	(285)	(541)	(267)	1,912
15 035 CEO Real Estate	0	0	0	0	0	0	0	0	0	0
16 056 Employee Benefits	731	3,253	2,247	113	1,728	17,516	2,748	7,868	216	10,994
17 079 Internal Audit Dept	204	613	409	0	409	3,067	613	1,022	0	1,840
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	26,415	97,374	75,829	5,509	55,392	4,471,871	1,124,236	981,003	10,216	4,646,469
Less: Prior Year Allocations	21,411	98,191	67,795	4,558	52,922	2,348,131	1,017,014	865,269	15,491	4,329,671
Carry-Forward	5,004	(817)	8,035	952	2,470	2,123,740	107,222	115,734	(5,275)	316,798
Proposed Costs	\$31,419	\$96,557	\$83,864	\$6,461	\$57,862	\$6,595,611	\$1,231,459	\$1,096,737	\$4,941	\$4,963,267

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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/Reprod uctions
1 Building Depreciation	\$4,354,470	\$275,621	\$62,757	\$1,762,252	\$0	\$0	\$0	\$29,691	\$216,950	\$13,609
2 Equipment Depreciation/Amortization	42,277	80,819	0	43,010	0	0	0	4,419	1,401	0
3 Intangible Amortization (Countywide Projec	45,662	2,803	5,214	29,226	883	915	1,221	76,764	6,039	193
4 080 OCPW	0	0	0	0	0	0	0	53,065	130,742	(307)
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	124,507	16,785	10,663	92,726	3,620	2,111	4,057	16,370	37,148	3,829
8 017 CEO	127,981	14,948	11,499	89,190	2,899	1,629	52,423	13,432	32,833	3,524
9 054 Human Resources	112,169	6,781	10,703	70,604	2,464	2,096	3,367	5,862	16,335	505
10 025 County Counsel	342,976	428	31,708	55,771	149	365,957	133,500	634	755	30
11 014 CAPS Program	208,441	16,284	23,062	133,632	6,181	5,190	7,357	78,389	32,869	2,434
12 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
13 040 Utilities	3,414,051	604,445	800,975	3,677,090	0	0	0	185,406	587,927	70,244
14 060-9390 Sheriff-Coroner Communications	2,724	(744)	0	516	0	16	0	(66)	0	0
15 035 CEO Real Estate	0	0	0	0	0	0	0	0	0	0
16 056 Employee Benefits	22,675	1,262	2,239	14,174	421	247	496	1,178	2,371	62
17 079 Internal Audit Dept	3,885	204	409	2,453	0	0	0	409	13,085	0
18 074 Treas/Tax Collector	0	0	0	0	0	0	0	0	253,043	0
19 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	8,801,817	1,019,637	959,230	5,970,645	16,617	378,160	202,421	465,554	1,331,498	94,122
Less: Prior Year 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
Carry-Forward	728,893	(182,614)	116,983	656,496	(2,365)	127,997	(3,760)	145,868	83,710	12,069
Proposed Costs	\$9,530,710	\$837,023	\$1,076,214	\$6,627,141	\$14,252	\$506,157	\$198,661	\$611,422	\$1,415,208	\$106,191

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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 Ops & Maint	080-5810 OCPW OC Construction
1 Building Depreciation	\$864,845	\$72,257	\$152,583	\$0	\$211,118	\$0	\$326,841	\$0	\$0	\$3,255
2 Equipment Depreciation/Amortization	0	0	1,147,332	0	199,260	0	14,902	0	0	0
3 Intangible Amortization (Countywide Projec	16,350	617,527	4,894	293	16,121	0	3,855	0	1	1
4 080 OCPW	46,060	351,249	12,310	0	824	0	13,496	0	0	(1,836)
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	31,081	1,585,217	58,985	3,597	234,856	0	42,757	30	145	55
8 017 CEO	39,667	917,516	21,806	5,921	27,757	5,459	15,957	9,744	4,172	5,402
9 054 Human Resources	39,175	1,699,937	9,352	0	224,347	0	10,578	0	0	0
10 025 County Counsel	1,747	768,726	1,219	376	1,056	0	576	0	2	1
11 014 CAPS Program	90,143	2,482,832	66,917	914	71,706	0	68,831	9	496	161
12 037 OCIT Shared Services	0	88,793	3,433	0	30,431	0	1,456	0	0	0
13 040 Utilities	2,766	23,840	9,222	0	0	0	0	0	(79)	(10,468)
14 060-9390 Sheriff-Coroner Communications	0	(179)	(85)	0	46	0	0	0	114	0
15 035 CEO Real Estate	0	151,140	0	0	109,363	0	0	0	0	0
16 056 Employee Benefits	5,508	144,623	1,637	0	1,767	0	1,413	0	0	0
17 079 Internal Audit Dept	1,022	51,727	613	204	613	0	409	0	0	0
18 074 Treas/Tax Collector	0	18,598	0	0	0	0	132,984	0	0	0
19 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,138,364	8,973,802	1,490,218	11,305	1,129,264	5,459	634,053	9,782	4,852	(3,430)
Less: Prior Year Allocations	763,674	7,307,829	1,434,789	11,196	1,373,568	3,563	247,737	9,202	37,692	15,141
Carry-Forward	374,690	1,665,974	55,429	109	(244,304)	1,896	386,316	581	(32,841)	(18,571)
Proposed Costs	\$1,513,054	\$10,639,776	\$1,545,647	\$11,414	\$884,960	\$7,354	\$1,020,369	\$10,363	\$(27,989)	\$(22,000)

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Department	080-5910 OCPW County Surveyor	080-8110 OCPW OC Development Svcs	080-0950 OCPW Director	081 Trial Courts	086 FEMA Reimbursemen ts	087 Amercian Rescue Plan Act	104 Criminal Justice Facilities	106 County Tidelands NB	107 Remittance Proc'g Equip	108 OC Dana Point Harbor
1 Building Depreciation	\$0	\$105,887	\$39,683	\$0	\$0	\$0	\$0	\$671,939	\$0	\$235,857
2 Equipment Depreciation/Amortization	0	28,416	0	0	0	0	0	11,066	46,849	33,631
3 Intangible Amortization (Countywide Projec	186	1,823	3,011	323	0	0	1	319	0	610
4 080 OCPW	0	175	257,647	0	0	0	10,455	56,440	0	6,637
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	938	30,044	6,143	9,519	18	25,482	2,185	2,301	16	3,936
8 017 CEO	2,939	13,260	2,487	8,389	0	0	1,047	6,654	0	12,333
9 054 Human Resources	251	4,068	1,376	0	0	0	0	0	0	0
10 025 County Counsel	20	20,346	17,212	415	0	0	1	410	0	4,734
11 014 CAPS Program	2,418	24,399	12,589	3,626	33	54	1,823	3,029	33	3,617
12 037 OCIT Shared Services	0	1,324	28	0	0	0	0	0	0	0
13 040 Utilities	0	(6,285)	57,755	0	0	0	0	771	0	708
14 060-9390 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	0	20
15 035 CEO Real Estate	0	0	0	0	0	0	0	4,253	0	120,553
16 056 Employee Benefits	50	742	239	0	0	0	0	0	0	0
17 079 Internal Audit Dept	0	204	0	204	0	0	0	204	0	409
18 074 Treas/Tax Collector	0	0	50,693	382	0	0	0	0	0	0
19 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	6,800	224,403	448,861	22,859	50	25,536	15,512	757,387	46,898	423,045
Less: Prior Year Allocations	4,222	277,129	752,385	22,926	70	555	69,613	524,820	129	812,391
Carry-Forward	2,578	(52,725)	(303,525)	(67)	(20)	24,981	(54,101)	232,567	46,769	(389,346)
Proposed Costs	\$9,378	\$171,678	\$145,336	\$22,793	\$31	\$50,517	\$(38,590)	\$989,954	\$93,667	\$33,698

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	109 Co		113 Building & Safety -		116 Narc Forf	117 OC	120 OC	121 OC	122 Motor	123 Dispute
Department	Automatic Fingerprint ID	11A Superior Court	Operating Reserve	115 OC Road	& Seizure Fund	Housing Auth Op Reserve	Public Libraries	Animal Care Donations	Vehicle Theft Task Force	Resolution Program
1 Building Depreciation	\$0	\$0	\$0	\$364,611	\$0	\$696	\$1,663,888	\$0	\$0	\$0
2 Equipment Depreciation/Amortization	0	0	0	0	9,688	0	493,230	0	9,772	0
3 Intangible Amortization (Countywide Projec	1,470	0	0	19,211	17	58	39,601	5	181	32
4 080 OCPW	0	97,139	0	(4,819)	0	0	98,022	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	2,906	224,209	8,823	200,454	2,312	1,615	109,724	664	13,140	2,776
8 017 CEO	2,994	0	4	134,267	690	1,760	111,919	718	4,949	1,733
9 054 Human Resources	3,391	0	0	50,481	0	0	76,671	0	0	0
10 025 County Counsel	139	112,148	0	13,377	22	74	10,167	6	232	41
11 014 CAPS Program	7,479	645,710	18,140	178,401	1,212	2,250	270,890	839	2,675	1,093
12 037 OCIT Shared Services	0	0	0	986	0	0	1,958	0	0	0
13 040 Utilities	0	849,137	0	410,200	0	0	15,512	0	0	0
14 060-9390 Sheriff-Coroner Communications	0	0	0	(590)	0	0	0	0	0	0
15 035 CEO Real Estate	0	32,643	0	132,045	0	0	42,650	0	0	0
16 056 Employee Benefits	474	50,210	0	5,697	0	0	9,282	0	0	0
17 079 Internal Audit Dept	0	0	0	3,067	0	0	2,249	0	204	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	18,853	2,011,196	26,968	1,507,387	13,941	6,453	2,945,764	2,233	31,152	5,674
Less: Prior Year Allocations	17,753	2,255,062	26,643	1,205,775	56,753	2,113	3,140,712	1,556	20,294	5,320
Carry-Forward	1,100	(243,866)	325	301,613	(42,812)	4,340	(194,948)	677	10,858	354
Proposed Costs	\$19,953	\$1,767,330	\$27,293	\$1,809,000	\$(28,871)	\$10,793	\$2,750,815	\$2,910	\$42,010	\$6,028

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Department	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	12L Care Coordination Fund
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation/Amortization	0	90,562	0	0	54,453	0	0	0	0	0
3 Intangible Amortization (Countywide Projec	44	77	1	0	44	0	0	0	0	1
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	3,749	13,447	244	69	2,197	19	119	27	611	138
8 017 CEO	1,431	8,509	231	8	4,247	5	0	2	1	20
9 054 Human Resources	0	0	0	0	0	0	0	0	0	0
10 025 County Counsel	57	100	2	1	56	0	0	0	0	1
11 014 CAPS Program	1,528	3,152	91	80	1,650	47	292	67	939	337
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 Communications	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	6,810	115,847	569	158	62,647	72	412	96	1,551	497
Less: Prior Year Allocations	6,868	84,320	466	181	93,542	79	411	98	1,826	0
Carry-Forward	(58)	31,527	103	(23)	(30,894)	(7)	0	(2)	(275)	0
Proposed Costs	\$6,753	\$147,375	\$671	\$136	\$31,753	\$64	\$412	\$94	\$1,276	\$497

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Department	12M OC Cares Fund	12N Strategic Planning & Board Initiatives	12Y SB 823 Juvenile Justice Realign	128 Survey Monument Preserv	13M OC Opioid Settlement	13N OC Tobacco Settlemt Fund	13Y Mental Health Svcs Act	13Z Bioterrorism CDC Fund	132 Sheriff Narcotics Prog DOJ	133 Sheriff Narcotics Prog Other
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56,127	\$0
2 Equipment Depreciation/Amortization	0	0	0	0	0	0	0	0	617,447	11,682
3 Intangible Amortization (Countywide Projec	0	451	0	5	0	0	4	0	202	2
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	136	2,306	10	146	65	22	54	36	10,464	315
8 017 CEO	0	8,908	0	167	7	0	81	0	13,593	177
9 054 Human Resources	0	0	0	0	0	0	0	0	0	0
10 025 County Counsel	0	580	0	6	0	0	5	0	260	3
11 014 CAPS Program	136	1,444	24	328	85	54	153	87	2,812	267
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	43,107	0
14 060-9390 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	(584)	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	409	0	0	0	0	0	0	204	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	272	14,097	34	652	158	76	297	123	743,631	12,446
Less: Prior Year Allocations	0	0	0	504	0	75	386	165	615,474	12,932
Carry-Forward	0	0	0	148	0	1	(90)	(42)	128,157	(486)
Proposed Costs	\$272	\$14,097	\$34	\$800	\$158	\$78	\$207	\$82	\$871,789	\$11,959

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Department	134 OC Jail Fund	135 Real Estate Dev Prog	137 Parking Facilities	138 Medi-Cal Admin Activities	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
1 Building Depreciation	\$0	\$10,394	\$827,182	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation/Amortization	0	0	45,764	0	99,824	0	0	0	0	0
3 Intangible Amortization (Countywide Projec	0	41	537	21	2	0	29	0	1	0
4 080 OCPW	0	112,867	105,001	0	0	0	479	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	17	937	12,802	294	119	361	1,227	303	19,000	73
8 017 CEO	0	1,150	6,802	422	175	2	1,410	8	13,555	0
9 054 Human Resources	0	0	782	0	0	0	0	0	0	0
10 025 County Counsel	0	52	322	27	2	0	38	1	1	0
11 014 CAPS Program	41	2,267	10,998	379	106	827	319	50	3,288	50
12 037 OCIT Shared Services	0	0	2	0	0	0	0	0	0	0
13 040 Utilities	0	2,890	21,602	0	0	0	0	0	926,222	0
14 060-9390 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	0	0
15 035 CEO Real Estate	0	108,235	4,808	0	0	0	0	0	0	0
16 056 Employee Benefits	0	0	134	0	0	0	0	0	0	0
17 079 Internal Audit Dept	0	0	204	0	0	0	0	0	0	0
18 074 Treas/Tax Collector	0	979	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	58	239,811	1,036,941	1,145	100,228	1,190	3,503	362	962,066	123
Less: Prior Year Allocations	68	24,313	828,719	1,607	104,756	1,131	5,812	101	46,577	126
Carry-Forward	(10)	215,498	208,222	(462)	(4,529)	60	(2,309)	261	915,489	(3)
Proposed Costs	\$48	\$455,309	\$1,245,164	\$682	\$95,699	\$1,250	\$1,194	\$623	\$1,877,555	\$121

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Department	14T Facil Develop & Maint Fund	14U Court Facilities	140 Air Quality Improv	141 Shrf Substation Fee	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
1 Building Depreciation	\$779,300	\$35,044	\$0	\$0	\$0	\$13,503	\$0	\$0	\$0	\$0
2 Equipment Depreciation/Amortization	0	0	0	0	0	12,017	0	0	0	0
3 Intangible Amortization (Countywide Projec	0	0	2	0	0	2,916	2,676	0	4	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	32	0	72	32	210	9,253	5,076	0	6,152	74
8 017 CEO	6	0	117	0	208	16,000	9,202	0	87	2
9 054 Human Resources	0	0	0	0	0	7,224	4,753	0	0	0
10 025 County Counsel	0	0	3	0	0	452	233	0	328	0
11 014 CAPS Program	80	0	84	39	332	17,772	12,831	0	446	43
12 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
13 040 Utilities	0	0	0	0	0	3,910	0	0	0	0
14 060-9390 Sheriff-Coroner Communications	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	933	540	0	0	0
17 079 Internal Audit Dept	0	0	0	0	0	204	204	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	779,419	35,044	278	72	750	84,184	35,516	0	7,018	119
Less: Prior Year Allocations	778,353	34,996	2,504	230,698	241	89,169	30,074	46,082	4,523	74
Carry-Forward	1,066	48	(2,226)	(230,626)	510	(4,986)	5,442	(46,082)	2,495	45
Proposed Costs	\$780,485	\$35,092	\$(1,947)	\$(230,554)	\$1,260	\$79,198	\$40,958	\$(46,082)	\$9,513	\$164

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Department	15D Countywide Capital Projects Non- Gen Fund	15F Orange County Housing Authority	15G OC Housing	15I Countywide IT Projects Non General Fund	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
1 Building Depreciation	\$0	\$0	\$28,789	\$0	\$292,528	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation/Amortization	0	0	0	295,248	2,199,991	0	0	0	0	0
3 Intangible Amortization (Countywide Projec	45	11,057	1,525	156	238	0	76	0	0	10,306
4 080 OCPW	181,938	(274)	20,690	0	0	0	3,774	0	0	(307)
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	19,753	24,517	12,829	1,822	5,283	537	719	30	34	14,574
8 017 CEO	11,329	27,717	20,717	3,090	9,193	350	1,632	0	0	0
9 054 Human Resources	0	25,278	3,033	10,385	0	0	0	0	0	0
10 025 County Counsel	58	7,288	13,795	201	306	0	97	0	0	0
11 014 CAPS Program	11,715	56,812	29,365	1,979	3,785	270	1,718	5	78	60,587
12 037 OCIT Shared Services	0	0	0	2,142	0	0	0	0	0	0
13 040 Utilities	2,103	0	0	0	45,093	0	0	0	0	0
14 060-9390 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	0	0
15 035 CEO Real Estate	6,708	0	6,767	0	0	0	511,060	0	0	0
16 056 Employee Benefits	0	3,036	411	0	0	0	0	0	0	4,258
17 079 Internal Audit Dept	0	613	204	204	204	0	0	0	0	0
18 074 Treas/Tax Collector	0	10,018	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	233,650	166,062	138,125	315,229	2,556,621	1,157	519,076	35	112	89,418
Less: Prior Year Allocations	331,081	161,897	96,448	602,037	2,574,791	1,294	974,886	433	9,796	67,284
Carry-Forward	(97,431)	4,164	41,678	(286,808)	(18,170)	(138)	(455,810)	(398)	(9,684)	22,134
Proposed Costs	\$136,219	\$170,226	\$179,803	\$28,420	\$2,538,451	\$1,019	\$63,265	\$(363)	\$(9,573)	\$111,551

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Summary Schedule

Department	161 Law Library	163 OC Housing Finance Trust	167 Extra Help Retire Plan	168 EH Defined Contribution Plan	169 401A Defined Contr Plan	16A Redev Retire Oblig - SAH DS	16B Redev Oblig NDAPP	16C OCDA Redevelop Successor Agency	16D OC Animal Shelter Constr Fund	170 Housing Asset Fund
1 Building Depreciation	\$37,563	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$903,725	\$0
2 Equipment Depreciation/Amortization	0	0	0	0	0	0	0	0	0	0
3 Intangible Amortization (Countywide Projec	1,278	0	0	0	0	0	0	0	15	30
4 080 OCPW	393,953	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	5,742	1,499	19	1,933	1,682	35	23	951	203	475
8 017 CEO	0	345	0	0	0	69	0	0	301	1,274
9 054 Human Resources	0	0	0	0	0	0	0	0	0	0
10 025 County Counsel	0	4,919	0	0	0	0	0	0	20	38
11 014 CAPS Program	10,648	659	47	2,835	2,218	80	56	62	257	314
12 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
13 040 Utilities	379,357	0	0	0	0	0	0	0	0	0
14 060-9390 Sheriff-Coroner Communications	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	500	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	268	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	829,040	7,423	333	4,767	3,899	184	79	1,014	904,521	2,131
Less: Prior Year Allocations	681,564	8,716	237	4,033	3,236	287	290	405	902,836	3,270
Carry-Forward	147,476	(1,293)	96	734	663	(103)	(210)	609	1,685	(1,139)
Proposed Costs	\$976,517	\$6,129	\$429	\$5,501	\$4,562	\$82	\$(131)	\$1,623	\$906,206	\$992

County of Orange
State of California
2 CFR Part 200 Cost Allocation Plan FY 2025-26

Actual FY 2023/2024
1/6/2025

Summary Schedule

Department	17A OC Retiree Medical Trust	17B Health Savings/Reim b Acct	17C 1.62 Retirement - Defined Contribution Plan	182 Local Trans Fund	185 State Trans Assist	216 VLF Prop Tax Comp	225 OC Child & Families	249 Retirement Contributions	270 Compressed Natural Gas Enterprise Fund	280 Airport Operating
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 Projec	0	0	0	0	0	0	1,448	0	0	25,528
4 080 OCPW	0	0	0	0	0	0	(307)	0	0	(108,502)
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	6,385	13,380	7,432	841	195	418	40,897	59,892	31	106,701
8 017 CEO	69	0	0	0	0	0	28,034	0	0	198,612
9 054 Human Resources	0	0	0	0	0	0	3,697	0	0	105,411
10 025 County Counsel	0	0	0	0	0	0	0	0	0	52,049
11 014 CAPS Program	10,920	31,018	16,350	273	80	402	16,418	145,097	81	142,972
12 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	132
13 040 Utilities	0	0	0	0	0	0	0	0	0	0
14 060-9390 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	0	(1,313)
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	674	0	0	4,419
17 079 Internal Audit Dept	0	0	0	0	0	0	0	0	0	19,627
18 074 Treas/Tax Collector	0	0	0	0	0	0	1,592	0	0	0
19 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	17,374	44,398	23,782	1,114	275	820	92,453	204,989	113	545,637
Less: Prior Year Allocations	42,769	6,295	21,118	609	136	774	78,908	188,931	112	1,007,463
Carry-Forward	(25,396)	38,103	2,664	504	139	46	13,546	16,059	2	(461,827)
Proposed Costs	\$(8,022)	\$82,501	\$26,446	\$1,618	\$415	\$866	\$105,999	\$221,048	\$115	\$83,810

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Summary Schedule

Department	289 OCIT Countywide Services	290 Insured Health Plans ISF	291 Unemploymen t ISF	292 Self-Insrd PPO Health Plans ISF	293 WC ISF	294 Prop & Casualty Risk ISF	296 OC Fleet Services	297 Reprograph ISF	298 Self-Ins Benefits ISF	299 OC Waste & Recycling
1 Building Depreciation	\$429,707	\$0	\$0	\$0	\$177,647	\$48,508	\$0	\$27,159	\$0	\$407,650
2 Equipment Depreciation/Amortization	0	0	0	0	0	0	0	0	0	0
3 Intangible Amortization (Countywide Projec	21,413	0	7	219	3,139	3,088	9,785	2,043	54	37,125
4 080 OCPW	210,622	0	0	0	(1,450)	8,103	140,654	40,472	0	96,358
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	95,900	94,859	279	24,601	10,958	81,469	81,806	8,750	22,102	173,917
8 017 CEO	156,379	1,589	339	5,018	192,914	131,634	70,584	18,083	1,547	195,421
9 054 Human Resources	51,222	0	0	0	6,570	3,905	17,742	4,537	0	199,595
10 025 County Counsel	24,553	0	9	282	1,071	9,352	1,741	312	69	33,613
11 014 CAPS Program	125,175	103,227	124	53,013	18,937	27,475	150,459	15,135	52,993	272,043
12 037 OCIT Shared Services	36,389	0	0	0	2,892	27	0	0	0	12,240
13 040 Utilities	(27,344)	0	0	0	6,832	4,548	10,629	15,650	0	29,629
14 060-9390 Sheriff-Coroner Communications	0	0	0	0	0	0	(95)	0	0	(446)
15 035 CEO Real Estate	27,062	0	0	0	0	0	0	0	0	40,004
16 056 Employee Benefits	2,807	0	1,857	0	785	544	2,905	588	0	9,951
17 079 Internal Audit Dept	114,085	0	0	204	409	1,227	1,022	204	0	202,817
18 074 Treas/Tax Collector	13,274	0	0	4,102	0	0	0	0	582	14,526
19 060-1486 Sheriff Security	0	0	0	0	41,047	11,208	0	0	0	0
Total Current Allocations	1,281,244	199,675	2,614	87,439	461,751	331,089	487,232	132,934	77,347	1,724,443
Less: Prior Year Allocations	1,374,905	160,701	39,269	78,081	283,382	302,475	701,110	121,554	70,935	1,359,859
Carry-Forward	(93,660)	38,975	(36,655)	9,358	178,369	28,615	(213,878)	11,380	6,412	364,584
Proposed Costs	\$1,187,584	\$238,650	\$(34,041)	\$96,796	\$640,121	\$359,704	\$273,355	\$144,313	\$83,759	\$2,089,027

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Summary Schedule

Department	29W Wellness Program	29Z Life Ins	400 OC Flood	405 OC Parks	431 SA Top of	433 Golden Lan	459 N Tustin	468 CSA #13	477 CSA #22	479 CFD 99-1
	Internal Service Fund	ISF	400 OC Flood	CSA 26	the World	Reassess D 94-1 DS	Landscape	La Mirada	E Yorba Linda	Ser A Ladera DS
1 Building Depreciation	\$121,495	\$0	\$1,536,428	\$3,529,940	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation/Amortization	0	0	2,661,862	987,352	0	0	0	0	0	0
3 Intangible Amortization (Countywide Projec	87	0	27,798	45,828	0	1	25	0	6	2
4 080 OCPW	24,589	0	385,137	687,162	0	0	0	0	142	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	1,581	21,093	250,250	160,476	24	22	420	57	127	165
8 017 CEO	2,413	207	195,028	190,290	8	28	916	8	112	322
9 054 Human Resources	0	0	82,822	81,989	0	0	0	0	0	0
10 025 County Counsel	112	0	29,011	29,537	1	2	33	1	7	59
11 014 CAPS Program	2,083	51,184	267,385	296,447	57	59	403	137	158	185
12 037 OCIT Shared Services	2	0	4,960	87	0	0	0	0	0	0
13 040 Utilities	4,659	0	31,077	51,478	0	0	329	0	84	0
14 060-9390 Sheriff-Coroner Communications	0	0	(2,482)	(4,778)	0	0	0	0	0	0
15 035 CEO Real Estate	0	0	441,202	345,956	0	0	0	0	0	0
16 056 Employee Benefits	3,965	0	8,712	12,032	0	0	0	0	0	0
17 079 Internal Audit Dept	0	0	3,885	4,089	0	0	0	0	0	0
18 074 Treas/Tax Collector	0	0	238	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	160,986	72,484	5,923,312	6,417,884	91	113	2,127	202	635	733
Less: Prior Year Allocations	171,465	68,654	7,197,287	7,067,973	105	99	2,069	380	479	492
Carry-Forward	(10,479)	3,830	(1,273,975)	(650,089)	(15)	14	57	(178)	156	242
Proposed Costs	\$150,507	\$76,314	\$4,649,337	\$5,767,796	\$76	\$127	\$2,184	\$25	\$791	\$975

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Summary Schedule

Department	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	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
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 Projec	3	0	2	0	1	0	0	0	1	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	867	15	11	15	32	12	15	15	161	15
8 017 CEO	342	9	37	9	20	8	9	9	364	9
9 054 Human Resources	0	0	0	0	0	0	0	0	0	0
10 025 County Counsel	119	1	2	1	1	1	1	1	30	1
11 014 CAPS Program	281	38	33	37	41	31	37	37	157	37
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 Communications	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	1,612	64	85	62	95	53	62	62	712	62
Less: Prior Year Allocations	707	5,829	55	366	5,358	1,669	2,314	836	517	454
Carry-Forward	905	(5,766)	30	(304)	(5,263)	(1,617)	(2,252)	(774)	195	(392)
Proposed Costs	\$2,517	\$(5,702)	\$115	\$(242)	\$(5,169)	\$(1,564)	\$(2,190)	\$(712)	\$907	\$(330)

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Summary Schedule

Department	52T AD 01-1 Newport Coast		523 AD 01-1 Newport Coast Grp 2		530 Ladera CFD 2004-1		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	
	Conv #1	521 RSM CFD 87-5 (D) A DS	DS	DS	DS	DS	DS	DS	DS	DS	DS	DS	DS	DS	DS	DS	DS	DS
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	0	0	0	0	0	0	0
3 Intangible Amortization (Countywide Projec	3	0	2	5	2	2	2	2	2	2	2	2	2	2	2	2	2	0
4 080 OCPW	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 000 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 003 Auditor-Controller	172	15	166	1,041	205	168	153	243	165	15								
8 017 CEO	397	9	379	378	393	386	249	324	322	9								
9 054 Human Resources	0	0	0	0	0	0	0	0	0	0								
10 025 County Counsel	85	1	55	120	60	67	59	60	59	1								
11 014 CAPS Program	162	37	159	204	188	160	160	143	185	37								
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 Communications	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	818	62	760	1,748	848	783	623	771	733	62								
Less: Prior Year Allocations	614	388	561	659	536	582	500	648	492	824								
Carry-Forward	203	(326)	199	1,088	313	201	122	123	242	(762)								
Proposed Costs	\$1,021	\$(264)	\$960	\$2,836	\$1,161	\$985	\$745	\$895	\$975	\$(700)								

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Summary Schedule

Department	551 Newport Ridge AD 92-1		560 CFD 2016- 1 RMV (Village of Esencia) Debt		561 CFD 2017- 1 RMV (Village of Esencia) Construction		562 CFD 2017- 1 RMV (Village of Esencia) Debt Svc		564 CFD 2017-1 RMV (Village of Esencia) IA No.2 Debt Svc		565 CFD 2021-1 RMV (Rienda) Construction		566 CFD 2021-1 RMV (Rienda) Debt Svc		567 CFD 2023-1 RMV (Rienda Ph 2B) Const Fund		568 CFD 2023- 1 RMV (Rienda Ph 2B) Debt Service	
	DS	1 Ladera DS	Svc															
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	0	0	0	0	0	0	0
3 Intangible Amortization (Countywide Projec	0	3	3	0	0	3	3	636	9	1,463	2							
4 080 OCPW	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 000 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 003 Auditor-Controller	15	772	382	1	431	250	2,982	2,001	6,875	145								
8 017 CEO	9	338	60	0	59	68	12,560	184	28,903	40								
9 054 Human Resources	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 025 County Counsel	1	2	60	0	60	61	817	197	2,085	59								
11 014 CAPS Program	37	281	190	3	190	185	1,942	203	4,270	104								
12 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 040 Utilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 060-9390 Sheriff-Coroner Communications	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0
16 056 Employee Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 079 Internal Audit Dept	0	0	0	0	0	0	409	0	1,022	0								
18 074 Treas/Tax Collector	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	62	1,397	695	4	743	568	19,345	2,595	44,619	350								
Less: Prior Year Allocations	3,715	688	475	57	705	1,140	0	0	0	0								
Carry-Forward	(3,653)	708	221	(53)	38	(572)	0	0	0	0								
Proposed Costs	\$(3,591)	\$2,105	\$916	\$(49)	\$782	\$(4)	\$19,345	\$2,595	\$44,619	\$350								

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Summary Schedule

	841 Capital Facilities									
	590 IHSS	728 Silverado	749 Sunset	754 OC		787 SA River	828 OC CC	Development		2nd Allocation
Department	Public Auth	Mod Rec	Bch Sanitary	Cemetery Dist	770 LAFCO	Flood Prot	Parking	Corporation	All Other	Orphans
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$620,405	\$0	\$388,119	\$0
2 Equipment Depreciation/Amortization	0	0	0	0	0	0	0	0	0	0
3 Intangible Amortization (Countywide Projec	134	0	0	2,129	426	0	0	0	16	0
4 080 OCPW	0	0	0	0	(1,622)	0	104,559	0	747,352	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	3,799	97	1,028	21,409	1,268	279	8,485	17	264,312	0
8 017 CEO	5,202	0	0	0	0	0	1,382	0	392	0
9 054 Human Resources	25	0	0	0	0	0	0	0	10,365	0
10 025 County Counsel	552	0	0	0	0	0	0	0	1,958,172	0
11 014 CAPS Program	1,918	103	1,322	20,190	3,666	106	5,305	41	275,741	0
12 037 OCIT Shared Services	3	0	0	0	0	0	0	0	0	0
13 040 Utilities	0	0	0	0	0	0	74	0	130,892	0
14 060-9390 Sheriff-Coroner Communications	0	0	0	0	0	0	0	0	1,427,462	0
15 035 CEO Real Estate	0	0	0	0	0	0	1,314	0	3,443,813	0
16 056 Employee Benefits	0	0	0	935	180	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	464	0	0	0	0	0
19 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	11,631	200	2,350	44,664	4,382	385	741,524	58	8,646,636	0
Less: Prior Year Allocations	10,695	146	2,335	35,550	7,455	174	647,591	71	6,469,254	0
Carry-Forward	936	54	15	9,114	(3,073)	211	93,933	(13)	2,177,382	0
Proposed Costs	\$12,568	\$254	\$2,366	\$53,779	\$1,310	\$596	\$835,456	\$45	\$10,824,019	\$0

County of Orange
State of California
2 CFR Part 200 Cost Allocation Plan FY 2025-26

Actual FY 2023/2024
1/6/2025

Summary Schedule

Department	Total
1 Building Depreciation	\$37,097,074
2 Equipment Depreciation/Amortization	23,058,080
3 Intangible Amortization (Countywide Projec	2,569,533
4 080 OCPW	14,553,915
5 000 Interest Expense	0
6 000 Space Costs	1
7 003 Auditor-Controller	10,223,875
8 017 CEO	7,400,267
9 054 Human Resources	6,638,397
10 025 County Counsel	8,232,255
11 014 CAPS Program	12,920,933
12 037 OCIT Shared Services	286,156
13 040 Utilities	22,826,991
14 060-9390 Sheriff-Coroner Communications	1,423,753
15 035 CEO Real Estate	5,883,070
16 056 Employee Benefits	667,009
17 079 Internal Audit Dept	1,427,695
18 074 Treas/Tax Collector	1,132,998
19 060-1486 Sheriff Security	874,945
Total Current Allocations	<u>157,216,947</u>
Less: Prior Year Allocations	<u>140,200,673</u>
Carry-Forward	<u>16,934,306</u>
Proposed Costs	<u><u>\$174,151,253</u></u>