



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

## NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Orange**  
**Santa Ana, California**

**Date:**  
**Filing Ref:**

**March 20, 2026**  
**ORA27**

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 **2026-27**. 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 **2024-25**, and as estimated costs for fiscal year **2026-27** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2026**, 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 Benefits                          | 13. Treasurer-Tax Collector             |
| 2. Orange County Public Works                 | 14. Insurance Health Plans (ISF)        |
| 3. Space Costs                                | 15. Unemployment (ISF)                  |
| 4. Auditor-Controller                         | 16. Self-Insured PPO Health Plans (ISF) |
| 5. County Executive Office                    | 17. Workers' Compensation (ISF)         |
| 6. Human Resources                            | 18. Property & Casualty Risk (ISF)      |
| 7. County Counsel                             | 19. Fleet Services (ISF)                |
| 8. CAPS Program                               | 20. Reprographics (ISF)                 |
| 9. OCIT Shared Services                       | 21. Self-Insured Benefits (ISF)         |
| 10. Utilities                                 | 22. Wellness Program (ISF)              |
| 11. Sheriff-Coroner Technology Administration | 23. Life Insurance (ISF)                |
| 12. CEO Real Estate                           | 24. OCIT Countywide Services (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 2026-27 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF ORANGE**

**BY Original signed by**  
\_\_\_\_\_  
**Andrew N. Hamilton**  
\_\_\_\_\_  
**Name**  
**Auditor-Controller**  
\_\_\_\_\_  
**Title**  
**03-26-2026**  
\_\_\_\_\_  
**Date**

**MALIA M. COHEN**  
**CALIFORNIA STATE CONTROLLER**

**BY Original signed by**  
\_\_\_\_\_  
**SANDEEP SINGH**  
**Manager**  
**Local Government Policy Section**  
**Local Govt Programs and Services Division**  
**03-26-2026**  
\_\_\_\_\_  
**Date**

cc: State and Federal Agencies  
Attachment: Summary Schedule

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

County of Orange  
State of California

Actual FY 2024/2025  
12/29/2025

2 CFR Part 200 Cost Allocation Plan FY 2026-27

Summary Schedule

Department	012-2100	012-2200	012-2800 OC							024 OC	026 District
	OCCS Program Admin	OCCS Homeless Services	012-2500 OCCS Veterans	012-2700 OCCS Office on Aging	Workforce & Economic Development Div	015 Property Tax System O&M	018 Office of Care Coordination	019 Cap Aquis Financing	Animal Care	Attorney	
1 Building Depreciation	\$189,589	\$0	\$0	\$0	\$0	\$0	\$2,113,888	\$0	\$0	\$1,519,660	
2 Equipment Depreciation/Amortization	0	0	0	4,750	82,476	3,639,544	32,450	0	37,317	1,442,585	
3 Intangible Amortization (Countywide P)	3,114	0	130	1,804	662	198	5,245	1	6,309	64,200	
4 080 OCPW	19,059	0	100	42	0	0	174,598	0	5,557	1,850,419	
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	4,412	0	6,290	44,272	21,850	143,650	84,476	102	61,832	266,838	
8 017 CEO	11,920	0	6,878	60,638	35,202	5,935	69,217	373	100,566	299,024	
9 054 Human Resources	4,077	0	3,651	5,259	6,470	9	12,396	0	30,957	252,102	
10 025 County Counsel	9	0	404	5,209	3,450	229	8,386	1	7,138	350,803	
11 014 CAPS Program	19,127	1	16,317	43,533	35,042	3,539	31,420	149	126,043	462,498	
12 037 OCIT Shared Services	0	0	0	(18)	0	0	171	0	411	692	
13 040 Utilities	(17,344)	0	0	0	0	0	18,953	0	3,678	524,462	
14 060-9390 Sheriff-Coroner Technology	0	0	0	0	0	0	0	0	(2,048)	(5,732)	
15 035 CEO Real Estate	0	0	0	0	1,323	0	2	0	1,299	6,609	
16 056 Employee Benefits	309	0	162	388	423	0	382	0	2,092	18,623	
17 079 Internal Audit Dept	0	0	0	1,073	268	0	1,073	0	537	156,193	
18 074 Treas/Tax Collector	0	0	0	0	0	0	0	0	474,239	0	
19 060-1486 Sheriff Security	0	0	0	0	0	0	22,164	0	0	0	
<b>Total Current Allocations</b>	<b>234,271</b>	<b>2</b>	<b>33,932</b>	<b>166,951</b>	<b>187,167</b>	<b>3,793,104</b>	<b>2,574,822</b>	<b>625</b>	<b>855,924</b>	<b>7,208,976</b>	
Less: Prior Year Allocations	261,767	2	38,579	169,503	280,555	3,087,816	0	317	962,661	6,013,460	
Carry-Forward	(27,496)	(0)	(4,647)	(2,552)	(93,389)	705,288	0	308	(106,737)	1,195,516	
<b>Proposed Costs</b>	<b>\$206,775</b>	<b>\$1</b>	<b>\$29,285</b>	<b>\$164,400</b>	<b>\$93,778</b>	<b>\$4,498,392</b>	<b>\$2,574,822</b>	<b>\$933</b>	<b>\$749,187</b>	<b>\$8,404,492</b>	

County of Orange  
State of California

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2 CFR Part 200 Cost Allocation Plan FY 2026-27

Summary Schedule

Department	027 Child Support Services	029 DA-Public Administrator	030 HCA Public Guardian	031 Registrar of Voters	034 OC Watersheds	036 Capital Projects	039 IBM Mainframe	041 Grand Jury	042-1000 HCA Public Health	042-2000 HCA Behavioral Health Svcs
1 Building Depreciation	\$1,931	\$0	\$23,451	\$372,622	\$341,286	\$0	\$0	\$0	\$743,065	\$2,374,159
2 Equipment Depreciation/Amortization	0	47,269	0	2,287,761	47,343	0	0	0	0	0
3 Intangible Amortization (Countywide P)	16,321	1,011	1,957	8,854	5,146	0	50	31	37,527	174,088
4 080 OCPW	6,891	1,797	(17,616)	151,456	38,792	0	0	58,938	215,575	421,869
5 000 Interest Expense	0	0	0	0	0	0	0	0	0	0
6 000 Space Costs	3	0	0	0	0	0	0	0	0	0
7 003 Auditor-Controller	54,402	12,664	166,071	63,147	82,020	90	571	5,052	619,071	1,093,690
8 017 CEO	88,370	7,510	17,004	72,223	46,624	357	934	1,163	383,151	1,045,289
9 054 Human Resources	175,709	4,587	14,654	66,570	16,534	0	0	0	268,342	713,849
10 025 County Counsel	5,583	69,482	196,174	210,423	19,399	0	58	35	28,033	261,646
11 014 CAPS Program	157,504	17,406	115,889	150,403	54,320	231	247	3,914	501,884	1,042,637
12 037 OCIT Shared Services	12,222	0	0	0	0	0	0	45	55	251
13 040 Utilities	1,771	10,364	8,346	40,881	3,093	0	0	10,324	28,801	61,255
14 060-9390 Sheriff-Coroner Technology	0	0	0	(2,561)	46	0	0	0	(640)	0
15 035 CEO Real Estate	5,054	129	129	33,988	0	0	0	0	24,807	114,371
16 056 Employee Benefits	6,223	328	600	1,004	728	0	0	0	12,712	23,367
17 079 Internal Audit Dept	30,326	0	268	17,444	537	0	0	0	65,751	111,912
18 074 Treas/Tax Collector	0	0	0	6,366	0	0	0	0	102,752	38,400
19 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	35,525	343,441
<b>Total Current Allocations</b>	<b>562,312</b>	<b>172,546</b>	<b>526,926</b>	<b>3,480,581</b>	<b>655,867</b>	<b>678</b>	<b>1,860</b>	<b>79,504</b>	<b>3,066,412</b>	<b>7,820,223</b>
Less: Prior Year Allocations	575,733	298,449	599,090	3,147,553	686,271	525	2,851	37,025	3,978,410	7,246,241
Carry-Forward	(13,421)	(125,903)	(72,165)	333,028	(30,404)	153	(991)	42,479	(911,997)	573,982
<b>Proposed Costs</b>	<b>\$548,892</b>	<b>\$46,643</b>	<b>\$454,761</b>	<b>\$3,813,610</b>	<b>\$625,463</b>	<b>\$831</b>	<b>\$869</b>	<b>\$121,982</b>	<b>\$2,154,415</b>	<b>\$8,394,205</b>

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Summary Schedule

Department	042-3000 HCA Correctional Health Svcs	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
1 Building Depreciation	\$170,412	\$0	\$94,447	\$2,400	\$0	\$0	\$18,337	\$17,079	\$3,388,899	\$64,310
2 Equipment Depreciation/Amortization	4,001	0	0	0	0	0	0	0	572,897	1,824,424
3 Intangible Amortization (Countywide P)	35,749	0	14,452	9	136	0	475	134	63,509	42,646
4 080 OCPW	46,152	0	54,606	6,661	0	0	15,115	9,568	904,572	191,992
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	(4)	0
7 003 Auditor-Controller	156,065	32	123,927	331	2,009	0	3,007	1,627	345,179	125,800
8 017 CEO	232,617	8	130,098	283	3,002	0	2,752	1,285	472,941	142,299
9 054 Human Resources	194,688	0	76,658	0	0	0	3,107	540	385,255	129,078
10 025 County Counsel	22,702	0	9,178	10	157	0	82	64,981	275,063	21,529
11 014 CAPS Program	266,923	107	129,160	119	732	0	5,727	4,014	667,312	261,206
12 037 OCIT Shared Services	52	0	21	0	0	0	27	0	43,526	0
13 040 Utilities	11,840	0	6,355	2,199	0	0	5,475	4,112	114,362	62,253
14 060-9390 Sheriff-Coroner Technology	(584)	0	(4,278)	0	0	0	0	0	(17,073)	0
15 035 CEO Real Estate	23,636	0	9,556	0	0	0	0	0	12,747	12,588
16 056 Employee Benefits	8,168	(1)	3,371	0	0	0	122	48	21,782	9,133
17 079 Internal Audit Dept	23,080	0	9,393	0	0	0	0	0	12,614	3,220
18 074 Treas/Tax Collector	2,274	0	11,445	0	0	0	0	56	2,323	647
19 060-1486 Sheriff Security	33,848	0	13,683	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>1,231,623</b>	<b>146</b>	<b>682,070</b>	<b>12,013</b>	<b>6,038</b>	<b>0</b>	<b>54,225</b>	<b>103,443</b>	<b>7,265,905</b>	<b>2,891,126</b>
Less: Prior Year Allocations	1,145,030	84,269	762,390	9,915	4,831	319	50,971	112,144	6,509,826	2,258,615
Carry-Forward	86,593	(84,123)	(80,319)	2,098	1,207	(319)	3,255	(8,700)	756,078	632,511
<b>Proposed Costs</b>	<b>\$1,318,217</b>	<b>\$(83,977)</b>	<b>\$601,751</b>	<b>\$14,111</b>	<b>\$7,245</b>	<b>\$(319)</b>	<b>\$57,480</b>	<b>\$94,743</b>	<b>\$8,021,983</b>	<b>\$3,523,637</b>

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Summary Schedule

Department	059 Clerk-Recorder	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
1 Building Depreciation	\$454,539	\$1,477,203	\$280,050	\$14,395	\$0	\$128,276	\$0	\$78,146	\$13,370	\$29,323
2 Equipment Depreciation/Amortization	22,291	4,833,671	55,353	0	0	11,988	0	0	129,715	1,005,829
3 Intangible Amortization (Countywide P)	8,375	238,142	164	1,408	3,272	4,203	583	573	768	443
4 080 OCPW	101,364	481,647	0	0	0	0	0	0	2,897	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	51,064	755,867	8,077	35,785	88,995	111,467	17,900	14,716	29,042	28,572
8 017 CEO	50,938	778,579	9,622	46,934	108,808	142,543	24,737	15,912	39,734	32,166
9 054 Human Resources	65,700	245,811	3,860	21,015	50,474	65,345	8,929	14,402	10,422	3,778
10 025 County Counsel	13,356	1,037,992	11,114	1,622	3,770	4,842	672	660	885	510
11 014 CAPS Program	102,406	690,828	11,566	47,619	111,420	151,933	21,317	26,749	24,828	14,920
12 037 OCIT Shared Services	1,220	0	0	0	0	0	0	0	0	0
13 040 Utilities	23,284	4,494,094	8,602	82,645	0	116,796	0	2,400	0	901
14 060-9390 Sheriff-Coroner Technology	0	3,232	(1,153)	4,246	11,102	13,884	16	(666)	(1,069)	(768)
15 035 CEO Real Estate	374	39,642	0	0	0	0	0	0	0	0
16 056 Employee Benefits	2,057	21,390	411	2,304	5,434	6,832	897	1,038	1,258	419
17 079 Internal Audit Dept	11,003	9,930	0	805	1,879	2,415	268	268	537	268
18 074 Treas/Tax Collector	13,264	0	0	0	0	0	0	0	0	0
19 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>921,236</b>	<b>15,108,028</b>	<b>387,667</b>	<b>258,778</b>	<b>385,155</b>	<b>760,524</b>	<b>75,320</b>	<b>154,198</b>	<b>252,387</b>	<b>1,116,360</b>
Less: Prior Year Allocations	1,050,918	12,170,107	319,525	293,508	380,222	490,083	73,265	156,596	240,083	1,059,866
Carry-Forward	(129,683)	2,937,920	68,142	(34,730)	4,933	270,440	2,055	(2,398)	12,304	56,494
<b>Proposed Costs</b>	<b>\$791,553</b>	<b>\$18,045,948</b>	<b>\$455,810</b>	<b>\$224,048</b>	<b>\$390,088</b>	<b>\$1,030,964</b>	<b>\$77,375</b>	<b>\$151,800</b>	<b>\$264,691</b>	<b>\$1,172,854</b>

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Summary Schedule

Department	060-1419 Control One	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
1 Building Depreciation	\$48,803	\$0	\$0	\$0	\$0	\$0	\$186,060	\$156,144	\$750,580	\$0
2 Equipment Depreciation/Amortization	0	1,498	766	0	0	0	0	0	87,619	0
3 Intangible Amortization (Countywide P)	165	188	820	670	34	565	4,488	789	1,307	85
4 080 OCPW	0	0	0	0	0	0	1,921,690	65,203	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	4,066	4,747	17,448	16,488	1,447	11,473	280,574	32,150	48,020	3,430
8 017 CEO	3,764	4,158	19,041	23,409	661	13,765	105,730	28,072	60,936	3,441
9 054 Human Resources	5,027	4,475	17,511	10,757	512	8,054	89,673	86,050	32,880	1,021
10 025 County Counsel	190	217	945	772	39	651	89,952	452,322	1,505	98
11 014 CAPS Program	9,639	10,113	32,971	23,200	2,684	17,672	346,786	46,435	68,389	3,716
12 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
13 040 Utilities	1,499	0	0	0	0	0	438,672	387,233	324,182	0
14 060-9390 Sheriff-Coroner Technology	(128)	273	457	728	0	145	(8,847)	(763)	(1,374)	(717)
15 035 CEO Real Estate	0	0	0	0	0	0	0	0	0	0
16 056 Employee Benefits	386	392	1,695	1,208	57	913	9,351	1,528	3,473	116
17 079 Internal Audit Dept	0	0	537	268	0	268	2,415	537	805	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
<b>Total Current Allocations</b>	<b>73,411</b>	<b>26,060</b>	<b>92,190</b>	<b>77,500</b>	<b>5,434</b>	<b>53,505</b>	<b>3,466,545</b>	<b>1,255,698</b>	<b>1,378,324</b>	<b>11,192</b>
Less: Prior Year Allocations	68,924	23,668	94,537	71,687	5,801	55,986	2,912,212	1,243,053	900,168	17,042
Carry-Forward	4,487	2,392	(2,347)	5,812	(367)	(2,481)	554,333	12,644	478,156	(5,851)
<b>Proposed Costs</b>	<b>\$77,898</b>	<b>\$28,452</b>	<b>\$89,843</b>	<b>\$83,312</b>	<b>\$5,068</b>	<b>\$51,024</b>	<b>\$4,020,878</b>	<b>\$1,268,342</b>	<b>\$1,856,480</b>	<b>\$5,341</b>

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Summary Schedule

Department	060-7470 Special Services Bureau	060-7471 Sheriff- Coroner- Men's Central Jail	060-7472 Theo Lacy	060-7473 Musick	060-7474 Women's Central Jail	060-7476 Jail Compliance & Training Team	060-7478 IRC	060-9420 Media Analysis Bureau	060-9423 Discovery Unit	060-9490 Purchasing
1 Building Depreciation	\$0	\$1,124,118	\$4,339,536	\$456,317	\$72,792	\$0	\$2,052,103	\$0	\$0	\$0
2 Equipment Depreciation/Amortization	0	58,199	136,547	106,494	0	0	85,510	0	0	0
3 Intangible Amortization (Countywide P)	754	2,645	4,554	1,210	545	134	3,457	88	52	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	16,471	52,760	106,204	34,697	11,730	3,818	90,505	2,407	1,973	0
8 017 CEO	18,035	59,326	114,024	39,349	11,300	3,360	96,167	2,839	1,579	0
9 054 Human Resources	13,842	55,500	99,040	22,450	12,112	2,362	71,039	1,883	2,037	0
10 025 County Counsel	869	170,107	395,118	8,051	44,542	154	66,218	102	190,615	0
11 014 CAPS Program	27,380	96,902	168,524	44,724	24,172	6,174	127,787	5,139	4,654	0
12 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
13 040 Utilities	0	3,489,650	3,591,971	620,723	774,039	0	4,340,420	0	0	0
14 060-9390 Sheriff-Coroner Technology	0	(185)	(1,636)	(3,109)	0	0	(609)	0	0	0
15 035 CEO Real Estate	0	0	0	0	0	0	0	0	0	0
16 056 Employee Benefits	1,419	5,791	10,059	2,107	1,315	237	7,348	191	124	0
17 079 Internal Audit Dept	537	1,342	2,415	805	268	0	1,879	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
<b>Total Current Allocations</b>	<b>79,306</b>	<b>5,116,155</b>	<b>8,966,355</b>	<b>1,333,818</b>	<b>952,814</b>	<b>16,238</b>	<b>6,941,824</b>	<b>12,649</b>	<b>201,035</b>	<b>0</b>
Less: Prior Year Allocations	0	4,602,053	8,557,066	911,037	1,084,470	0	5,685,341	17,947	297,327	235,047
Carry-Forward	0	514,102	409,289	422,781	(131,656)	0	1,256,483	(5,298)	(96,293)	(235,047)
<b>Proposed Costs</b>	<b>\$79,306</b>	<b>\$5,630,256</b>	<b>\$9,375,644</b>	<b>\$1,756,599</b>	<b>\$821,159</b>	<b>\$16,238</b>	<b>\$8,198,306</b>	<b>\$7,351</b>	<b>\$104,742</b>	<b>\$(235,047)</b>

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Department	060-9491 Admin	060-9493 Financial Admin	060-9496 Supply/Repro ductions	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
1 Building Depreciation	\$27,306	\$255,925	\$12,516	\$949,743	\$148,078	\$172,338	\$0	\$262,237	\$0	\$325,942
2 Equipment Depreciation/Amortization	5,511	0	0	0	34,261	1,202,987	0	72,157	0	19,392
3 Intangible Amortization (Countywide P)	144,936	721	17	1,472	332,425	2,787	348	12,139	0	476
4 080 OCPW	40,837	129,478	74	132,171	429,077	6,522	0	2,820	0	26,716
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	17,601	52,633	4,144	37,316	1,692,462	65,298	4,595	251,962	2	47,834
8 017 CEO	16,321	121,590	5,588	54,180	955,745	26,677	6,684	39,599	8,099	24,355
9 054 Human Resources	5,950	19,660	512	42,153	1,678,095	10,158	0	200,928	0	15,297
10 025 County Counsel	612	120,348	19	1,696	563,359	1,031	401	993	0	549
11 014 CAPS Program	257,381	39,590	2,607	95,490	2,565,715	82,560	1,710	80,923	5	76,604
12 037 OCIT Shared Services	0	0	0	0	91,954	3,687	0	30,594	0	1,385
13 040 Utilities	191,479	631,956	71,858	5,261	79,074	716	0	0	0	0
14 060-9390 Sheriff-Coroner Technology	(169)	0	0	0	(2,583)	(231)	0	0	0	0
15 035 CEO Real Estate	0	0	0	0	68,099	0	0	135,714	0	0
16 056 Employee Benefits	627	1,510	42	3,171	79,636	896	0	1,014	0	763
17 079 Internal Audit Dept	268	268	0	805	20,128	537	268	147,337	0	268
18 074 Treas/Tax Collector	0	162,607	0	0	18,878	0	0	0	0	136,086
19 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>708,661</b>	<b>1,536,288</b>	<b>97,378</b>	<b>1,323,459</b>	<b>8,754,402</b>	<b>1,575,962</b>	<b>14,007</b>	<b>1,238,418</b>	<b>8,105</b>	<b>675,669</b>
Less: Prior Year Allocations	363,552	1,208,515	92,325	845,518	8,056,799	1,434,905	10,465	1,053,326	5,262	631,391
Carry-Forward	345,108	327,773	5,053	477,941	697,602	141,057	3,542	185,092	2,843	44,278
<b>Proposed Costs</b>	<b>\$1,053,769</b>	<b>\$1,864,061</b>	<b>\$102,430</b>	<b>\$1,801,400</b>	<b>\$9,452,004</b>	<b>\$1,717,020</b>	<b>\$17,549</b>	<b>\$1,423,510</b>	<b>\$10,949</b>	<b>\$719,947</b>

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Department	080-5110 OCPW OC Infrastructure Programs	080-5410 OCPW OC Opers & Maint	080-5810 OCPW OC Construction	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 American Rescue Plan Act
1 Building Depreciation	\$0	\$0	\$3,246	\$0	\$35,464	\$35,762	\$0	\$0	\$0	\$0
2 Equipment Depreciation/Amortization	0	0	0	0	30,239	0	0	0	0	0
3 Intangible Amortization (Countywide P)	0	1	0	7	274	2,597	284	0	0	0
4 080 OCPW	0	0	35	0	212	243,355	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	4	33	14	521	30,633	6,132	7,756	0	3	2
8 017 CEO	3,930	10,257	2,147	1,461	18,301	4,043	8,823	0	0	0
9 054 Human Resources	0	105	0	226	3,618	1,508	0	0	0	0
10 025 County Counsel	0	1	0	8	17,269	17,891	327	0	0	0
11 014 CAPS Program	14	95	38	1,571	24,816	13,185	4,327	0	7	5
12 037 OCIT Shared Services	0	0	0	0	1,434	322	0	0	0	0
13 040 Utilities	0	1,372	40	0	0	70,256	0	0	0	0
14 060-9390 Sheriff-Coroner Technology	0	90	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	33	308	129	0	0	0	0
17 079 Internal Audit Dept	0	0	0	0	268	0	268	0	0	0
18 074 Treas/Tax Collector	0	0	0	0	0	47,160	477	0	0	0
19 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>3,948</b>	<b>11,955</b>	<b>5,520</b>	<b>3,828</b>	<b>162,835</b>	<b>442,340</b>	<b>22,262</b>	<b>0</b>	<b>10</b>	<b>6</b>
Less: Prior Year Allocations	6,695	15,081	21,130	8,481	249,704	429,169	22,830	3	198	113,103
Carry-Forward	(2,748)	(3,126)	(15,609)	(4,653)	(86,868)	13,171	(568)	(3)	(188)	(113,097)
<b>Proposed Costs</b>	<b>\$1,200</b>	<b>\$8,829</b>	<b>\$(10,089)</b>	<b>\$(825)</b>	<b>\$75,967</b>	<b>\$455,511</b>	<b>\$21,694</b>	<b>\$(3)</b>	<b>\$(179)</b>	<b>\$(113,090)</b>

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Department	104 Criminal Justice Facilities	106 County Tidelands NB	107 Remittance Proc'g Equip	108 OC Dana Point Harbor	109 Co Automatic Fingerprint ID	11A Superior Court	113 Building & Safety - Operating Reserve	115 OC Road	116 Narc Forf & Seizure Fund	117 OC Housing Auth Op Reserve
1 Building Depreciation	\$0	\$293,812	\$0	\$181,024	\$0	\$0	\$0	\$334,935	\$0	\$694
2 Equipment Depreciation/Amortization	0	11,036	46,720	30,918	0	0	0	0	56,221	0
3 Intangible Amortization (Countywide P)	0	385	0	448	701	0	0	11,129	0	53
4 080 OCPW	3,591	77,350	0	23,901	0	65,879	0	13,315	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	1,064	4,134	1	3,898	3,208	238,127	8,894	210,282	601	1,863
8 017 CEO	716	9,036	0	10,552	4,017	0	3	163,378	484	5,267
9 054 Human Resources	0	0	0	0	3,518	0	0	50,020	0	0
10 025 County Counsel	0	444	0	1,516	128	130,006	0	13,583	0	61
11 014 CAPS Program	1,076	4,981	2	4,979	8,117	752,056	20,319	208,975	999	2,656
12 037 OCIT Shared Services	0	0	0	0	0	0	0	1,121	0	0
13 040 Utilities	0	1,249	0	1,762	0	951,637	0	(11,050)	0	0
14 060-9390 Sheriff-Coroner Technology	0	0	0	(77)	0	0	0	(2,755)	0	0
15 035 CEO Real Estate	0	4,490	0	62,287	0	25,380	0	79,102	0	0
16 056 Employee Benefits	0	0	0	0	248	27,120	0	2,998	0	0
17 079 Internal Audit Dept	0	268	0	268	0	0	0	2,415	0	0
18 074 Treas/Tax Collector	0	264	0	0	0	0	0	0	0	0
19 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>6,447</b>	<b>407,450</b>	<b>46,724</b>	<b>321,478</b>	<b>19,936</b>	<b>2,190,205</b>	<b>29,218</b>	<b>1,077,448</b>	<b>58,306</b>	<b>10,594</b>
Less: Prior Year Allocations	59,733	362,985	61,538	752,080	18,808	1,879,033	25,939	1,334,924	20,571	2,284
Carry-Forward	(53,286)	44,465	(14,814)	(430,602)	1,127	311,172	3,278	(257,476)	37,734	8,310
<b>Proposed Costs</b>	<b>\$(46,840)</b>	<b>\$451,914</b>	<b>\$31,909</b>	<b>\$(109,124)</b>	<b>\$21,063</b>	<b>\$2,501,377</b>	<b>\$32,496</b>	<b>\$819,973</b>	<b>\$96,040</b>	<b>\$18,904</b>

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Department	120 OC Public Libraries	121 OC Animal Care Donations	122 Motor Vehicle Theft Task Force	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
1 Building Depreciation	\$1,660,182	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation/Amortization	474,456	0	17,904	0	0	76,351	0	0	45,448	0
3 Intangible Amortization (Countywide P)	19,625	3	192	27	39	81	10	0	26	0
4 080 OCPW	143,655	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	114,446	622	7,799	1,936	2,396	13,254	207	33	2,252	19
8 017 CEO	147,994	771	6,420	1,815	2,159	13,412	422	5	4,298	2
9 054 Human Resources	75,623	0	0	0	0	0	0	0	0	0
10 025 County Counsel	6,980	4	222	31	45	94	11	0	30	0
11 014 CAPS Program	280,057	928	3,263	1,326	1,789	3,371	261	84	1,874	52
12 037 OCIT Shared Services	1,078	0	0	0	0	0	0	0	0	0
13 040 Utilities	26,501	0	0	0	0	0	0	0	0	0
14 060-9390 Sheriff-Coroner Technology	0	0	0	0	0	0	0	0	0	0
15 035 CEO Real Estate	73,270	0	0	0	0	0	0	0	0	0
16 056 Employee Benefits	4,901	0	0	0	0	0	0	0	0	0
17 079 Internal Audit Dept	1,879	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
<b>Total Current Allocations</b>	<b>3,030,648</b>	<b>2,328</b>	<b>35,799</b>	<b>5,136</b>	<b>6,429</b>	<b>106,562</b>	<b>911</b>	<b>123</b>	<b>53,929</b>	<b>74</b>
Less: Prior Year Allocations	3,078,559	1,882	18,871	4,491	5,801	100,924	783	134	70,874	73
Carry-Forward	(47,911)	446	16,928	645	629	5,638	127	(10)	(16,945)	1
<b>Proposed Costs</b>	<b>\$2,982,737</b>	<b>\$2,774</b>	<b>\$52,727</b>	<b>\$5,781</b>	<b>\$7,058</b>	<b>\$112,200</b>	<b>\$1,038</b>	<b>\$113</b>	<b>\$36,984</b>	<b>\$74</b>

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Department	12G Real Estate Prosecution	12H Prop 64 Consumr Protect	12J Prop 69 DNA Identification	12L Care Coordination Fund	12M OC Cares Fund	12N County Strategic Planning & Board Initiatives	12Y SB 823 Juvenile Justice Realignment	128 Survey Monument Preserv	13M OC Opioid Settlement	13N OC Tobacco Settlemt Fund
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation/Amortization	0	15,684	0	0	0	0	0	0	0	0
3 Intangible Amortization (Countywide P)	0	3	0	110	0	99	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	128	261	419	810	15	670	11	161	46	23
8 017 CEO	0	406	1	2,043	0	4,209	0	1	9	0
9 054 Human Resources	0	0	0	0	0	0	0	0	0	0
10 025 County Counsel	0	3	0	127	0	114	0	0	1	0
11 014 CAPS Program	338	145	894	903	39	648	28	348	123	61
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 Technology	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
<b>Total Current Allocations</b>	466	16,502	1,314	3,993	54	5,740	38	511	179	85
Less: Prior Year Allocations	402	111	1,946	250	10	0	0	508	30	74
Carry-Forward	65	16,391	(632)	3,743	45	0	0	3	149	11
<b>Proposed Costs</b>	<b>\$531</b>	<b>\$32,892</b>	<b>\$682</b>	<b>\$7,736</b>	<b>\$99</b>	<b>\$5,740</b>	<b>\$38</b>	<b>\$514</b>	<b>\$329</b>	<b>\$96</b>

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Department	13S Emergency Medical Services Fund	13T HCA Non-Interest Bearing Purpose Restricted Revenue	13U HCA Interest Bearing Purpose Restricted Revenue	13Y Mental Health Svcs Act	13Z Health Emergency Preparednes s Fund	132 Sheriff Narcotics Prog DOJ	133 Sheriff Narcotics Prog Other	134 OC Jail Fund	135 Real Estate Dev Prog	137 Parking Facilities
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,861	\$1,057,722
2 Equipment Depreciation/Amortization	0	0	0	0	0	947,136	8,824	0	0	30,562
3 Intangible Amortization (Countywide P)	0	0	0	3	0	65	3	0	88	356
4 080 OCPW	0	0	0	0	0	0	0	0	345,049	157,257
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	426	197	28	53	36	17,369	174	16	1,951	13,813
8 017 CEO	2	0	2	60	0	25,254	644	0	2,218	6,327
9 054 Human Resources	0	0	0	0	0	0	0	0	0	768
10 025 County Counsel	0	0	0	4	0	74	3	0	101	271
11 014 CAPS Program	1,127	520	74	166	94	4,087	274	43	6,830	12,227
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	25,227	23,610
14 060-9390 Sheriff-Coroner Technology	0	0	0	0	0	(1,601)	0	0	0	0
15 035 CEO Real Estate	0	0	0	0	0	0	0	0	24,471	0
16 056 Employee Benefits	0	0	0	0	0	0	0	0	0	72
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	706	0
19 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>1,555</b>	<b>717</b>	<b>104</b>	<b>286</b>	<b>130</b>	<b>992,384</b>	<b>9,921</b>	<b>59</b>	<b>413,502</b>	<b>1,302,986</b>
Less: Prior Year Allocations	0	0	0	322	100	639,444	13,334	57	59,096	678,758
Carry-Forward	0	0	0	(36)	29	352,940	(3,413)	2	354,406	624,228
<b>Proposed Costs</b>	<b>\$1,555</b>	<b>\$717</b>	<b>\$104</b>	<b>\$249</b>	<b>\$159</b>	<b>\$1,345,324</b>	<b>\$6,508</b>	<b>\$61</b>	<b>\$767,908</b>	<b>\$1,927,214</b>

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Department	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	14T Facil Develop & Maint Fund	14U Court Facilities	140 Air Quality Improv
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$777,156	\$34,948	\$0
2 Equipment Depreciation/Amortization	0	124,705	0	0	0	0	0	0	0	0
3 Intangible Amortization (Countywide P)	11	0	0	27	0	1	0	0	0	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	328	150	366	1,371	18	19,976	18	32	0	80
8 017 CEO	206	482	1	1,223	0	20,508	0	3	0	162
9 054 Human Resources	0	0	0	0	0	0	0	0	0	0
10 025 County Counsel	13	0	0	32	0	1	0	0	0	3
11 014 CAPS Program	443	95	969	392	43	3,650	48	83	0	88
12 037 OCIT Shared Services	0	0	0	0	0	0	0	0	0	0
13 040 Utilities	0	0	0	0	0	1,051,252	0	0	0	0
14 060-9390 Sheriff-Coroner Technology	0	0	0	0	0	0	0	0	0	0
15 035 CEO Real Estate	0	0	0	0	0	463	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
<b>Total Current Allocations</b>	1,001	125,432	1,337	3,044	62	1,095,852	66	777,274	34,948	335
Less: Prior Year Allocations	955	103,862	1,254	8,673	223	53,323	160	778,345	34,996	561
Carry-Forward	46	21,570	83	(5,629)	(162)	1,042,528	(94)	(1,071)	(48)	(226)
<b>Proposed Costs</b>	<b>\$1,047</b>	<b>\$147,002</b>	<b>\$1,420</b>	<b>\$(2,585)</b>	<b>\$(100)</b>	<b>\$2,138,380</b>	<b>\$(29)</b>	<b>\$776,203</b>	<b>\$34,900</b>	<b>\$109</b>

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Department	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	15D Countywide Capital Projects Non- Gen Fund	15F Orange County Housing Authority	15G OC Housing
1 Building Depreciation	\$0	\$0	\$13,466	\$0	\$0	\$0	\$0	\$0	\$0	\$10,944
2 Equipment Depreciation/Amortization	0	610,210	11,984	0	0	0	0	0	0	0
3 Intangible Amortization (Countywide P)	0	0	1,752	1,170	0	5	0	62	6,104	935
4 080 OCPW	0	0	0	0	0	0	0	626,544	74	17,668
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	210	9,267	5,671	0	5,359	26	18,378	26,245	11,679
8 017 CEO	119	119	21,339	14,280	0	89	0	21,272	38,841	30,885
9 054 Human Resources	0	0	8,218	5,492	0	0	0	0	30,220	3,485
10 025 County Counsel	0	0	389	230	0	589	0	71	4,551	17,324
11 014 CAPS Program	45	417	20,390	14,102	0	491	46	16,404	69,386	29,867
12 037 OCIT Shared Services	0	0	0	0	0	0	0	61	260	32
13 040 Utilities	0	0	5,279	0	0	0	0	21	0	0
14 060-9390 Sheriff-Coroner Technology	0	0	0	(26)	0	0	0	0	0	0
15 035 CEO Real Estate	0	0	0	0	0	0	0	0	0	156
16 056 Employee Benefits	0	0	552	401	0	0	0	0	1,976	258
17 079 Internal Audit Dept	0	0	268	0	0	0	0	0	537	268
18 074 Treas/Tax Collector	0	0	0	0	0	0	0	0	8,035	0
19 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>182</b>	<b>610,957</b>	<b>92,904</b>	<b>41,322</b>	<b>0</b>	<b>6,533</b>	<b>73</b>	<b>682,814</b>	<b>186,228</b>	<b>123,502</b>
Less: Prior Year Allocations	247,283	1,083	94,474	35,995	30,944	5,625	72	353,667	163,936	152,752
Carry-Forward	(247,101)	609,874	(1,570)	5,327	(30,944)	908	1	329,147	22,292	(29,250)
<b>Proposed Costs</b>	<b>\$(246,920)</b>	<b>\$1,220,831</b>	<b>\$91,334</b>	<b>\$46,649</b>	<b>\$(30,944)</b>	<b>\$7,441</b>	<b>\$74</b>	<b>\$1,011,961</b>	<b>\$208,520</b>	<b>\$94,251</b>

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Department	15I Countywide IT Projects			15T EI Toro Improvmnt Fund	15U Strat Prior Afford Hsg	15I South County		157 Emp Retirement	161 Law Library	163 OC Housing Finance Trust	167 Extra Help Retire Plan
	Non General Fund	15L 800 MHZ CCCS	15N Delta Spec Rev			Improve Prog	Roadway				
1 Building Depreciation	\$0	\$323,325	\$0	\$0	\$0	\$0	\$0	\$0	\$28,564	\$0	\$0
2 Equipment Depreciation/Amortization	0	1,938,885	0	0	0	0	0	0	0	0	0
3 Intangible Amortization (Countywide P)	169	218	0	61	5	43	2,042	247	0	0	0
4 080 OCPW	1,389	0	0	43,854	0	0	74	406,630	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	2,459	5,981	161	2,064	70	294	16,284	6,192	1,490	20	0
8 017 CEO	3,126	10,464	361	2,082	808	793	0	0	0	0	0
9 054 Human Resources	0	0	0	0	0	0	0	0	0	0	0
10 025 County Counsel	195	251	0	70	239	49	0	0	4,449	0	0
11 014 CAPS Program	3,206	4,515	277	2,785	260	279	67,726	10,721	537	54	0
12 037 OCIT Shared Services	19,153	0	0	0	0	0	0	0	0	0	0
13 040 Utilities	0	53,991	0	0	0	0	0	449,906	0	0	0
14 060-9390 Sheriff-Coroner Technology	0	0	0	0	0	0	0	0	0	0	0
15 035 CEO Real Estate	0	0	0	75,700	0	0	0	0	0	0	0
16 056 Employee Benefits	0	0	0	0	0	0	2,365	261	0	0	0
17 079 Internal Audit Dept	0	0	0	0	0	0	0	0	0	0	0
18 074 Treas/Tax Collector	0	0	0	0	0	0	0	0	0	333	0
19 060-1486 Sheriff Security	0	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	29,697	2,337,631	800	126,616	1,383	1,459	88,491	902,522	6,475	407	
Less: Prior Year Allocations	442,283	2,586,615	1,662	842,497	503	3,638	75,497	1,220,424	3,914	238	
Carry-Forward	(412,586)	(248,984)	(862)	(715,881)	880	(2,179)	12,995	(317,901)	2,562	169	
<b>Proposed Costs</b>	<b>\$(382,889)</b>	<b>\$2,088,646</b>	<b>\$(61)</b>	<b>\$(589,264)</b>	<b>\$2,262</b>	<b>\$(721)</b>	<b>\$101,486</b>	<b>\$584,621</b>	<b>\$9,037</b>	<b>\$576</b>	

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Department	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	17A OC Retiree Medical Trust	17B Health Savings/Rei mb Acct	17C 1.62 Retirement - Defined Contribution Plan
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$901,239	\$0	\$0	\$0	\$0
2 Equipment Depreciation/Amortization	0	0	0	0	0	0	0	0	0	0
3 Intangible Amortization (Countywide P)	0	0	0	0	0	0	23	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	1,892	1,730	1	1	1	83	746	13,781	14,117	7,862
8 017 CEO	0	0	0	0	0	2	1,494	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	0	26	0	0	0
11 014 CAPS Program	2,935	2,507	3	3	3	246	544	34,282	35,263	18,722
12 037 OCIT Shared Services	0	0	0	0	0	0	32	0	0	0
13 040 Utilities	0	0	0	0	0	0	0	0	0	0
14 060-9390 Sheriff-Coroner Technology	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
<b>Total Current Allocations</b>	<b>4,827</b>	<b>4,238</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>901,570</b>	<b>2,865</b>	<b>48,063</b>	<b>49,381</b>	<b>26,584</b>
Less: Prior Year Allocations	4,517	3,571	407	198	405	902,787	1,721	42,984	7,071	23,598
Carry-Forward	310	667	(402)	(193)	(400)	(1,218)	1,145	5,079	42,310	2,986
<b>Proposed Costs</b>	<b>\$5,138</b>	<b>\$4,905</b>	<b>\$(397)</b>	<b>\$(189)</b>	<b>\$(395)</b>	<b>\$900,352</b>	<b>\$4,010</b>	<b>\$53,142</b>	<b>\$91,691</b>	<b>\$29,570</b>

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Department	270 Compressed Natural Gas									
	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	289 OCIT Countywide Services	290 Insured Health Plans ISF	291 Unemployment ISF
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$235,615	\$0	\$0
2 Equipment Depreciation/Amortization	0	0	0	0	0	0	0	0	0	0
3 Intangible Amortization (Countywide P)	0	0	0	280	0	0	112,159	21,626	0	4
4 080 OCPW	0	0	0	74	0	0	42,928	256,810	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	700	163	467	51,207	63,766	27	165,906	109,632	113,831	11,453
8 017 CEO	0	0	0	60,812	0	0	245,229	210,079	2,382	671
9 054 Human Resources	0	0	0	95	0	0	119,084	40,070	0	0
10 025 County Counsel	0	0	0	0	0	0	53,906	26,033	0	5
11 014 CAPS Program	294	85	460	20,382	166,022	71	201,441	153,789	133,258	29,352
12 037 OCIT Shared Services	0	0	0	0	0	0	135	36,126	0	0
13 040 Utilities	0	0	0	0	0	0	0	(7,667)	0	0
14 060-9390 Sheriff-Coroner Technology	0	0	0	0	0	0	(3,720)	0	0	0
15 035 CEO Real Estate	0	0	0	0	0	0	33,273	9,775	0	0
16 056 Employee Benefits	0	0	0	423	0	0	3,348	1,550	0	3,670
17 079 Internal Audit Dept	0	0	0	0	0	0	17,981	401,486	0	0
18 074 Treas/Tax Collector	0	0	0	1,455	0	0	0	13,985	0	0
19 060-1486 Sheriff Security	0	0	0	0	0	0	0	1,624	0	0
<b>Total Current Allocations</b>	<b>994</b>	<b>247</b>	<b>927</b>	<b>134,728</b>	<b>229,787</b>	<b>98</b>	<b>991,670</b>	<b>1,510,532</b>	<b>249,471</b>	<b>45,155</b>
Less: Prior Year Allocations	429	133	738	97,182	193,547	109	672,257	1,321,131	174,187	6,321
Carry-Forward	565	115	189	37,546	36,240	(11)	319,413	189,400	75,284	38,834
<b>Proposed Costs</b>	<b>\$1,559</b>	<b>\$362</b>	<b>\$1,116</b>	<b>\$172,274</b>	<b>\$266,028</b>	<b>\$87</b>	<b>\$1,311,083</b>	<b>\$1,699,932</b>	<b>\$324,755</b>	<b>\$83,989</b>

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Department	292 Self- Insrd PPO Health Plans ISF	293 WC ISF	294 Prop & Casualty Risk ISF	296 OC Fleet Services	297 OC Printing & Graphics ISF	298 Self-Ins Benefits ISF	299 OC Waste & Recycling	29W Wellness Program Internal Service Fund	29Z Life Ins ISF	400 OC Flood
1 Building Depreciation	\$0	\$177,464	\$48,477	\$0	\$74,253	\$0	\$515,677	\$121,463	\$0	\$1,576,414
2 Equipment Depreciation/Amortization	0	0	0	0	0	0	0	0	0	2,493,638
3 Intangible Amortization (Countywide P)	204	1,777	2,404	4,945	1,052	49	24,044	96	0	14,936
4 080 OCPW	0	38,782	5,351	163,159	37,036	0	154,062	24,572	0	375,001
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	25,883	11,329	94,167	82,482	9,011	24,047	216,562	1,773	22,762	237,723
8 017 CEO	4,958	133,954	111,304	101,151	20,706	1,869	273,521	2,486	476	206,424
9 054 Human Resources	0	7,475	4,952	17,977	4,718	0	193,604	0	0	80,520
10 025 County Counsel	234	1,092	7,232	1,500	301	57	42,000	110	0	35,161
11 014 CAPS Program	61,721	21,114	34,070	171,022	16,432	62,178	338,426	2,385	59,359	298,830
12 037 OCIT Shared Services	0	384	9	0	0	0	14,072	24	0	5,496
13 040 Utilities	0	12,367	1,669	12,812	19,827	0	76,499	5,393	0	16,501
14 060-9390 Sheriff-Coroner Technology	0	0	0	(245)	0	0	(1,204)	0	0	(5,746)
15 035 CEO Real Estate	0	0	0	0	0	0	14,203	0	0	152,902
16 056 Employee Benefits	0	399	284	1,486	331	0	5,540	9,213	0	4,278
17 079 Internal Audit Dept	0	268	1,073	805	268	0	405,512	0	0	2,952
18 074 Treas/Tax Collector	5,356	0	0	0	0	526	16,866	0	0	0
19 060-1486 Sheriff Security	0	43,494	11,881	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>98,356</b>	<b>449,900</b>	<b>322,873</b>	<b>557,094</b>	<b>183,935</b>	<b>88,726</b>	<b>2,289,383</b>	<b>167,515</b>	<b>82,598</b>	<b>5,495,029</b>
Less: Prior Year Allocations	82,847	342,395	340,459	614,905	154,200	74,521	1,511,621	161,007	70,324	6,539,896
Carry-Forward	15,509	107,505	(17,586)	(57,811)	29,736	14,205	777,762	6,509	12,274	(1,044,867)
<b>Proposed Costs</b>	<b>\$113,865</b>	<b>\$557,405</b>	<b>\$305,287</b>	<b>\$499,282</b>	<b>\$213,671</b>	<b>\$102,931</b>	<b>\$3,067,145</b>	<b>\$174,024</b>	<b>\$94,872</b>	<b>\$4,450,162</b>

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Department	405 OC	433 Golden Lan			477 CSA #22	479 CFD 99-	487 CFD	488 RSM	492 MV CFD	
	Parks CSA 26	431 SA Top of the World	Reassess D 94-1 DS	459 N Tustin Landscape	468 CSA #13 La Mirada	E Yorba Linda	1 Ser A Ladera DS	2002-1 Ladera DS	CFD 86-1 DS	87-3 DS
1 Building Depreciation	\$3,587,860	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation/Amortization	917,392	0	0	0	0	0	0	0	0	0
3 Intangible Amortization (Countywide P)	27,654	0	1	39	0	7	0	0	0	0
4 080 OCPW	837,251	0	0	0	0	1,405	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	179,358	18	22	1,038	59	97	182	350	11	8
8 017 CEO	246,968	5	13	2,864	7	126	476	357	0	0
9 054 Human Resources	85,113	0	0	0	0	0	0	0	0	0
10 025 County Counsel	34,542	0	1	45	0	8	46	46	0	0
11 014 CAPS Program	320,688	44	62	814	163	210	201	300	30	20
12 037 OCIT Shared Services	600	0	0	0	0	0	0	0	0	0
13 040 Utilities	35,157	0	0	143	0	58	0	0	0	0
14 060-9390 Sheriff-Coroner Technology	(12,888)	0	0	0	0	0	0	0	0	0
15 035 CEO Real Estate	140,412	0	0	0	0	0	0	0	0	0
16 056 Employee Benefits	6,391	0	0	0	0	0	0	0	0	0
17 079 Internal Audit Dept	3,489	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
<b>Total Current Allocations</b>	<b>6,409,987</b>	<b>68</b>	<b>100</b>	<b>4,942</b>	<b>230</b>	<b>1,911</b>	<b>904</b>	<b>1,053</b>	<b>42</b>	<b>28</b>
Less: Prior Year Allocations	6,697,764	83	81	2,163	264	5,566	761	1,014	151	50
Carry-Forward	(287,777)	(16)	19	2,779	(34)	(3,656)	143	39	(109)	(22)
<b>Proposed Costs</b>	<b>\$6,122,210</b>	<b>\$52</b>	<b>\$119</b>	<b>\$7,721</b>	<b>\$196</b>	<b>\$(1,745)</b>	<b>\$1,048</b>	<b>\$1,092</b>	<b>\$(68)</b>	<b>\$5</b>

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Department	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	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
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 P)	0	0	0	0	0	1	0	3	0	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	10	1	7	10	10	174	10	179	10	176
8 017 CEO	0	0	5	0	0	376	0	410	0	391
9 054 Human Resources	0	0	0	0	0	0	0	0	0	0
10 025 County Counsel	0	0	0	0	0	24	0	69	0	45
11 014 CAPS Program	25	2	21	27	25	177	27	186	27	182
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 Technology	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
<b>Total Current Allocations</b>	35	3	34	37	35	752	37	847	37	796
Less: Prior Year Allocations	100	191	101	120	110	681	102	741	100	709
Carry-Forward	(65)	(188)	(66)	(83)	(75)	71	(65)	106	(64)	87
<b>Proposed Costs</b>	<b>\$(30)</b>	<b>\$(185)</b>	<b>\$(32)</b>	<b>\$(46)</b>	<b>\$(40)</b>	<b>\$822</b>	<b>\$(29)</b>	<b>\$953</b>	<b>\$(27)</b>	<b>\$883</b>

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Department	530 Ladera		534 AD1-01		536 Newport		541 CFD		549 RSM		551 Newport		555 CFD		560 CFD	
	CFD 2004-1 DS	533 Ladera CFD 01-1 DS	Group 3 Debt Svc	1 Group 4 Conversion DS	2015-1 RMV Debt Service	547 Ladera CFD 00-1 DS	CFD 87-5E DS	Ridge AD 92-1 DS	2003-1 Ladera DS	2016-1 RMV (Village of Esencia) Debt Svc						
1 Building Depreciation	\$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
3 Intangible Amortization (Countywide P)	0	0	2	2	0	0	0	0	0	0	0	0	0	0	0	0
4 080 OCPW	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
6 000 Space Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 003 Auditor-Controller	319	199	177	169	208	181	11	11	342	363						
8 017 CEO	476	357	399	281	357	357	0	6	357	0						
9 054 Human Resources	0	0	0	0	0	0	0	0	0	0						
10 025 County Counsel	46	46	54	48	46	46	0	0	46	46						
11 014 CAPS Program	213	201	184	183	153	198	30	30	301	205						
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 Technology	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						
<b>Total Current Allocations</b>	1,054	803	816	684	764	782	42	48	1,046	613						
Less: Prior Year Allocations	1,279	780	722	499	641	762	104	125	971	550						
Carry-Forward	(224)	23	95	185	123	20	(63)	(77)	76	63						
<b>Proposed Costs</b>	<b>\$830</b>	<b>\$826</b>	<b>\$911</b>	<b>\$868</b>	<b>\$887</b>	<b>\$802</b>	<b>\$(21)</b>	<b>\$(29)</b>	<b>\$1,122</b>	<b>\$676</b>						

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2 CFR Part 200 Cost Allocation Plan FY 2026-27

Summary Schedule

Department	561 CFD	562 CFD	564 CFD	565 CFD	566 CFD	567 CFD	568 CFD	590 IHSS Public Auth	728	749
	2017-1 RMV (Village of Esencia) Construction	2017-1 RMV (Village of Esencia) Debt Svc	2017-1 RMV (Village of Esencia) IA No.2 Debt Svc	2021-1 RMV (Rienda) Construction	2021-1 RMV (Rienda) Debt Svc	2023-1 RMV (Rienda Ph 2B) Const Fund	2023-1 RMV (Rienda Ph 2B) Debt Service		Silverado Mod Rec	Sunset Bch Sanitary
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 P)	0	0	0	0	0	0	0	141	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	0	356	168	39	483	32	555	4,221	203	1,077
8 017 CEO	0	0	0	0	0	0	0	5,706	0	0
9 054 Human Resources	0	0	0	0	0	0	0	60	0	0
10 025 County Counsel	0	46	46	0	46	0	46	952	0	0
11 014 CAPS Program	0	207	183	102	216	86	207	2,389	132	1,466
12 037 OCIT Shared Services	0	0	0	0	0	0	0	3	0	0
13 040 Utilities	0	0	0	0	0	0	0	0	0	0
14 060-9390 Sheriff-Coroner Technology	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
<b>Total Current Allocations</b>	0	608	397	141	745	118	807	13,471	334	2,542
Less: Prior Year Allocations	65	627	490	126,606	420	0	0	18,813	136	2,401
Carry-Forward	(65)	(18)	(94)	(126,465)	326	0	0	(5,342)	198	141
<b>Proposed Costs</b>	<b>\$(65)</b>	<b>\$590</b>	<b>\$303</b>	<b>\$(126,325)</b>	<b>\$1,071</b>	<b>\$118</b>	<b>\$807</b>	<b>\$8,129</b>	<b>\$532</b>	<b>\$2,684</b>

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2 CFR Part 200 Cost Allocation Plan FY 2026-27

Summary Schedule

Department	754 OC Cemetery Dist	770 LAFCO	787 SA River Flood Prot	828 OC CC Parking	841 Capital Facilities Development Corporation	All Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$617,343	\$0	\$972,857	\$0	\$41,040,863
2 Equipment Depreciation/Amortization	0	0	0	0	0	0	0	26,153,213
3 Intangible Amortization (Countywide P)	445	66	0	0	0	20	0	1,559,211
4 080 OCPW	0	0	0	76,560	0	269,571	0	12,787,389
5 000 Interest Expense	0	0	0	0	0	0	0	0
6 000 Space Costs	0	0	0	0	0	0	0	(0)
7 003 Auditor-Controller	22,920	1,341	346	9,692	20	264,566	0	10,800,354
8 017 CEO	0	0	0	1,667	0	615	0	8,788,298
9 054 Human Resources	0	0	0	0	0	4,605	0	6,442,875
10 025 County Counsel	0	0	0	0	0	2,810,822	0	9,080,020
11 014 CAPS Program	22,527	3,891	119	5,829	54	238,152	0	14,079,235
12 037 OCIT Shared Services	0	0	0	0	0	0	0	307,084
13 040 Utilities	0	0	0	894	0	127,952	0	24,192,418
14 060-9390 Sheriff-Coroner Technology	0	0	0	0	0	1,036,030	0	985,065
15 035 CEO Real Estate	0	0	0	142	0	3,033,219	0	4,234,773
16 056 Employee Benefits	521	96	0	0	0	0	0	373,933
17 079 Internal Audit Dept	0	0	0	0	0	0	0	1,593,868
18 074 Treas/Tax Collector	0	670	0	35	0	0	0	1,065,204
19 060-1486 Sheriff Security	0	0	0	0	0	0	0	931,487
<b>Total Current Allocations</b>	<b>46,413</b>	<b>6,064</b>	<b>465</b>	<b>712,163</b>	<b>74</b>	<b>8,758,409</b>	<b>0</b>	<b>164,415,290</b>
Less: Prior Year Allocations	34,889	4,955	270	648,712	67	6,705,977	0	147,269,069
Carry-Forward	11,524	1,110	195	63,451	7	2,052,432	0	14,466,775
<b>Proposed Costs</b>	<b>\$57,936</b>	<b>\$7,174</b>	<b>\$661</b>	<b>\$775,614</b>	<b>\$81</b>	<b>\$10,810,841</b>	<b>\$0</b>	<b>\$178,882,065</b>