



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Sonoma
Santa Rosa, California**

**Date: February 15, 2007
Filing Ref: SON08**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2007-08** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as estimated costs for the **2007-08** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2007**, for further allocation to federal grants and contracts performed by the respective county departments. The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for the **2005-06** fiscal year.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|------------------------------------|---------------------------|
| 1. Employee Fringe Benefits | 10. Purchasing |
| 2. Auditor-Controller | 11. Fleet |
| 3. County Administrator | 12. Facilities Operations |
| 4. County Counsel | 13. Parks and Grounds |
| 5. Human Resources | 14. Information Systems |
| 6. Communications | 15. Reprographics |
| 7. Records Management | 16. Energy |
| 8. General Services Administration | 17. Insurance (ISF) |
| 9. Architect | |

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 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 costs of the county departments 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 that was 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 the 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 of 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 OMB Circular A-87, 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: None.

SECTION IV: ACCEPTANCE

COUNTY OF SONOMA

**JOHN CHIANG
CALIFORNIA STATE CONTROLLER**

Original Signed By

Original Signed By

Rod Dole

**Michael J. Havey, Chief
Bureau of Payments
Division of Accounting and Reporting**

**Name
Auditor-Controller-Treasurer-Tax
Collector**

Title

Februaru 21, 2007

April 27, 2007

Date

Date

**Negotiated by Norman Akiyama
Telephone (916) 323-9293**

cc: State and Federal Agencies

Attachment

SCHEDULE A

COUNTY OF SONOMA
 COUNTYWIDE COST ALLOCATION PLAN
 Estimated 2007-08 Costs (based upon 2005-06)

12/18/2006

cap

-----DETAIL OF ESTIMATED COSTS-----

	TOTAL ESTIMATED COSTS	ROLL FORWRD	CLAIM- ABLE COSTS	COUNTY										RECRD		GEN SV/ FAC OPS		ARCHI- TECT PURCH		TREAS/ C COLL AUDITOR		BENE- FITS 357601	OTHER	EQUIP USE	BLDG USE	
				CAO 050201	CNSL 050501	PERSNL 050601	ISD 050710	COMM 0716,17	MGMT 050718	PRINT 050719	051010,55	051012,3	051020	INSUR 051031	FLEET 051060	102010,20	102201									
205140 Non-Court Ops	3,497	(34,209)	(30,712)	0	0	0	0	0	0	258	0	0	0	0	0	0	0	31	3,208	0	0	0	0	0	0	
235901 Human Sv Adm	2,231,750	184,980	2,416,730	196,765	18,370	685,583	0	0	81,383	0	376,273	57,116	30,624	37,317	0	105,776	431,752	181,588	0	0	0	0	0	0	0	0
235902 HS-AAA	95,315	45,704	141,019	3,261	0	20,357	0	0	25,440	0	416	212	4,587	242	0	656	30,352	9,792	0	0	0	0	0	0	0	0
235903 HS-MSSP	36,554	(2,752)	33,802	2,689	0	9,953	0	0	3,238	0	377	189	4,192	210	0	552	13,460	1,694	0	0	0	0	0	0	0	0
235906 HS-VM Child Ctr	661,583	482,419	1,144,002	15,282	0	47,211	0	0	1,931	0	282,447	20,037	6,418	780	0	1,960	37,459	23,324	0	0	0	0	0	0	224,734	
246110 Health Admin	2,971,534	290,066	3,261,600	238,710	0	734,798	0	0	62,503	0	566,031	93,375	93,225	29,031	0	39,626	624,875	353,065	0	0	0	0	0	0	136,295	
246816 Hlth-Child&Fam	49,203	61,991	111,194	1,606	0	7,173	0	0	156	0	546	276	4,506	115	0	524	30,372	3,929	0	0	0	0	0	0	0	0
246893 SACPA	25,772	24,780	50,552	1,916	0	4,170	0	0	1,411	0	1,623	820	0	145	0	398	11,976	3,313	0	0	0	0	0	0	0	0
256002 DCSS	511,378	79,870	591,248	50,803	4,129	200,616	0	0	56,804	0	18,705	11,128	6,783	3,687	0	7,223	70,005	81,219	0	0	0	0	0	0	276	
235912 HS-Commission	22,501	(38,562)	(16,061)	1,107	0	2,085	0	0	3,294	0	146	74	0	71	0	268	12,900	2,112	0	0	0	0	0	0	444	
307010 Ag Commission	127,327	97,646	224,973	10,122	26,425	25,465	0	0	4,362	0	3,236	0	6,703	645	0	1,363	18,236	16,137	0	8,911	0	0	0	0	5,722	
307020 Sealer Wts & Ms	37,341	5,557	42,898	2,351	0	7,870	0	0	1,835	0	2,179	0	4,384	216	0	1,140	6,031	3,681	0	6,239	0	0	0	0	1,415	
307030 Fish & Game	2,650	(129)	2,521	0	0	0	0	0	303	0	0	0	0	0	0	6	723	0	0	0	0	0	0	0	1,618	0
307040 Animal Regulatn	533,167	112,057	645,224	8,913	0	36,563	0	0	7,484	0	206,027	12,592	9,265	434	0	60,550	43,058	6,193	0	2,909	0	0	0	0	139,179	
307101 Ag Extension	39,342	72,458	111,800	2,431	0	12,264	0	0	2,728	0	2,867	0	4,402	206	0	425	10,234	3,430	0	355	0	0	0	0	0	
357930 Emergency Svcs	212,378	(341,509)	(129,131)	11,661	19,653	17,597	0	0	4,753	0	13,784	972	38,959	2,812	0	11,828	48,052	20,509	0	7,658	0	0	0	0	14,140	
508610 Refuse	0	272,445	272,445	14,654	3,506	42,836	0	0	831	0	8,829	391	17,318	2,337	0	4,135	111,278	4,661	(216,275)	0	0	0	0	0	5,499	
509010 Spud Point	0	81,287	81,287	1,655	97	2,780	0	0	473	0	40,714	11,509	5,136	884	0	2,653	18,251	705	(84,857)	0	0	0	0	0	0	
509101 Airport	0	8,410	8,410	3,371	392	5,558	0	0	2,000	0	(6,730)	0	12,365	1,702	0	729	37,439	755	(57,581)	0	0	0	0	0	0	
509216 Transit	0	(6,491)	(6,491)	0	4,155	0	0	0	834	0	(433)	0	20,993	805	0	646	66,946	0	(93,946)	0	0	0	0	0	0	
509310 Sport Fishing Ctr	1,399	(8,599)	(7,200)	0	0	0	0	0	258	0	314	0	0	45	0	7	775	0	0	0	0	0	0	0	0	
559602 Self-Insurance	0	147,663	147,663	2,156	36,624	27,307	(16,798)	0	7,408	0	180,102	11,152	12,122	2,804	0	6,391	211,749	21,569	(515,658)	0	0	0	0	0	14,140	
608901 Air Pollution	13,690	70,741	84,431	1,355	0	4,170	0	0	1,304	0	1,092	750	5,126	137	0	363	9,084	664	(24,045)	13,690	0	0	0	0	0	
609702 Open Space	0	199,069	199,069	7,541	0	12,508	0	0	3,300	0	2,814	1,263	4,988	886	0	1,186	35,180	2,878	(72,544)	0	0	0	0	0	0	
627210 Water Agency	556,680	300,870	857,550	48,153	11,392	202,308	0	0	7,507	0	0	0	49,288	13,674	0	11,233	198,915	27,884	(13,674)	0	0	0	0	0	0	
631101 CDC General Ad	159,322	15,224	174,546	753	2,888	66,403	0	0	15,670	0	4,278	2,411	4,297	172	0	5,079	50,970	6,401	0	0	0	0	0	0	0	
708801 LAFCO	0	73,368	73,368	0	398	0	0	0	3,822	0	2,483	3,627	0	122	0	30	3,227	0	(14,378)	0	0	0	0	0	669	
609501 Library	165,602	(7,344)	158,258	39,966	351	0	0	0	1,664	0	11,801	15,652	0	0	0	1,268	94,900	0	0	0	0	0	0	0	0	
709401 Law Library	90,792	(2,877)	87,915	341	1,322	2,085	0	0	3,190	0	47,477	5,313	0	6,204	0	271	8,970	135	0	0	0	0	0	0	15,484	
709501 Retirement	120,596	39,544	160,140	4,995	56,247	9,032	0	0	8,594	0	0	0	5,393	297	0	2,665	26,606	6,767	0	0	0	0	0	0	0	
851501 Fair	116,412	(33,540)	82,872	1,189	2,106	41,203	0	0	5,659	0	0	0	4,087	8,228	0	1,900	10,990	13,855	(89,217)	0	0	0	0	0	116,412	
902010 Schools	191,347	84,676	276,023	0	0	0	0	0	1,124	0	0	0	4,087	0	0	100,084	85,229	0	0	0	0	0	0	0	823	
609301 IHSS Public Autl	28,459	6,134	34,593	1,295	349	2,085	0	0	5,623	0	1,810	852	4,192	92	0	234	6,676	5,251	0	0	0	0	0	0	0	

SCHEDULE A

COUNTY OF SONOMA
COUNTYWIDE COST ALLOCATION PLAN

12/18/2006

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Estimated 2007-08 Costs (based upon 2005-06)

----- DETAIL OF ESTIMATED COSTS -----

	TOTAL		CLAIM- ABLE COSTS	COUNTY																	
	ESTIMATED COSTS	ROLL FORWRD		CAO 050201	CNSL 050501	PERSNL 050601	ISD 050710	COMM 0716,17	RECRD MGMT 050718 PRINT 050719	GEN SV/ FAC OPS 051010,55	ARCHI- TECT 051012,3	PURCH 051020	INSUR 051031	FLEET 051060	TREAS/ C COLL 102010,20	AUDITOR 102201	BENE- FITS 357601	OTHER	EQUIP USE	BLDG USE	
Water Dists	20,789	(136,148)	(115,359)	0	0	0	0	0	262	0	0	0	6,943	0	0	131	13,453	0	0	0	0
Sanitation Dists	56,278	(77,101)	(20,823)	0	0	0	0	0	258	0	0	0	4,926	11,282	0	383	39,429	0	0	0	0
Special Dists-D	81,119	139,931	221,050	0	45,186	0	0	0	889	0	5,422	0	7,137	497	0	333	21,655	0	0	0	0
Special Dists-I	667,597	263,437	931,034	50,922	0	1,505	0	0	4,097	0	27,100	2,635	0	1,495	0	8,025	558,527	2,559	0	0	10,732
Other	5,772,001	3,502,037	9,274,038	147	180,152	0	0	0	127,762	0	3,945,566	298,569	30,732	29,861	0	5,115	101,555	(1,483)	0	138,180	915,845
rounding	(24)	31	7	2	0	4	0	0	(3)	0	19	(4)	(51)	(2)	0	(4)	12	3	0	(1)	1
TOTAL	37,699,503	9,978,549	47,678,052	1,584,279	1,778,704	4,125,645	(16,798)	0	915,607	0	12,605,668	1,723,527	776,469	858,515	0	1,334,801	4,713,515	1,765,101	(1,290,565)	1,033,658	5,791,377
	0	0	0																		

"TREAS / C COLL" includes: 102010 Treasurer and 102020 Central Collections

"COMM" includes: 050716 Radio and 050717 Telephones

"GEN SV / FAC OPS" includes: 051010 General Svcs, 051053 Energy, 051054 Real Estate, 051055 Facilities Operations, and 153240 Parks-Grounds

EXHIBIT A

COUNTY OF SONOMA
COMPUTATION OF ROLL FORWARD
2005-06 Actual Costs - Summary

12/18/2006

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-----DETAIL OF ACTUAL COSTS-----

		TOTAL	ESTI-	NET	COUNTY					INFO	RECRD	GEN SV/	ARCHI-	TREAS/					BENE-	OTHR	EQUIP	BLDG
		ACTUAL	MATED	ROLL	CAO	COUNS	PERSNL	SYST	COMM	MGMT	PRINT	FAC OPS	TECT	PURCH	INSUR	FLEET	C COLL	AUDITOR	FITS			
		COSTS	COSTS	FORWRD	050201	050501	050601	050710	050716,7	050718	050719	051010,55	051012,3	051020	051031	051060	102010,20	102201	357601		USE	USE
051090	Parking Enf	275,076	256,311	18,765	0	0	0	0	0	243	20	24,413	1,479	4,525	82	0	238,946	4,987	0	0	0	91
051910	Co Clerk Non-C	54,762	45,874	8,888	1,611	0	9,975	(560)	(141)	4,466	100	13,218	604	5,654	1,137	0	2,587	5,205	2,057	0	707	42
235909	HS-PA/PG/PC	159,198	107,872	51,326	2,650	112,472	8,493	(4)	54	3,029	25	13,758	629	0	1,247	(103)	405	5,291	2,917	0	0	8,425
051930	Registrar	492,464	206,985	285,479	5,700	38,977	15,712	6,802	(124)	1,968	2,679	69,098	22,137	6,348	3,952	(196)	1,930	56,722	5,715	0	229,023	26,021
051940	Bd of Superv	176,907	136,597	40,310	6,888	0	20,381	2,460	905	3,464	6,577	71,277	11,960	5,544	3,633	(2)	814	12,639	11,022	0	463	18,882
051950	Assess Appeal	14,763	34,178	(19,415)	88	13,543	0	0	0	265	87	0	0	0	0	0	0	780	0	0	0	0
102101	Assessor	439,103	314,535	124,568	26,663	83,673	79,632	1,754	(242)	11,694	2,691	87,521	29,493	10,611	6,635	(86)	3,731	34,913	33,879	0	2,901	23,640
102401	Recorder	193,137	223,152	(30,015)	4,625	1,321	10,199	4,431	(465)	13,524	430	69,230	9,772	9,962	3,942	0	1,518	21,455	1,722	0	20,578	20,893
152501	PRMD Admin	1,676,908	1,557,343	119,565	58,639	815,505	177,716	(35,872)	2,986	23,361	11,235	256,761	34,471	16,038	17,703	(4,909)	12,070	116,431	80,274	0	3,262	91,237
153001	EDB	83,137	0	83,137	2,195	9,249	2,550	(48)	(136)	5,245	2,593	1,019	561	20,856	103	0	330	35,003	3,617	0	0	0
153003	Tourism	19,851	0	19,851	0	0	0	0	0	0	0	0	0	0	8	0	7	19,836	0	0	0	0
153210	Regional Parks	596,457	549,322	47,135	20,390	129,813	51,600	16,094	(889)	11,135	4,415	149,525	1,782	35,660	4,156	2,816	2,841	83,831	37,965	0	23,569	21,754
153220	Spring Lake	236,050	88,496	147,554	3,636	0	5,099	(218)	833	294	234	85,199	100,789	5,301	441	675	503	27,891	3,735	0	1,638	0
153230	Rec & Cult Sv	75,284	69,560	5,724	4,098	0	8,286	(513)	2,438	965	575	8,485	388	5,762	3,940	1,168	818	28,270	3,923	0	1,842	4,839
153501	Road	1,302,197	915,850	386,347	68,459	17,648	141,241	1,326	3,400	14,374	7,390	197,569	9,055	77,423	74,753	338,769	16,061	218,874	16,189	0	0	99,666
153701	PW Special Pr	(153)	4,571	(4,724)	0	(4,733)	0	0	0	243	47	0	0	0	0	5	4,285	0	0	0	0	0
204010	Sheriff Admin	2,992,334	2,681,567	310,767	175,440	182,334	329,811	(64,183)	14,805	45,081	4,422	586,311	154,310	57,171	42,095	(20,692)	31,924	387,254	163,333	0	510,173	392,745
204010	Sheriff Law En	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
204120	Det Honor Farr	1,474,530	1,179,665	294,865	32,592	0	42,073	0	(75)	1,570	23	931,002	74,103	6,213	20,147	687	3,297	40,363	52,997	0	8,200	261,338
204130	Deten Main Jail	5,698,821	6,204,640	(505,819)	82,653	0	147,408	0	(528)	1,556	0	2,507,745	235,870	6,213	325,789	(105)	8,511	58,008	114,037	0	1,634	2,210,030
204150	Daten Admin	370,547	225,555	144,992	17,716	0	50,118	176,254	9	411	3,731	20,676	2,786	6,990	4,215	(660)	2,708	43,362	13,315	0	3,133	33
204170	Deten Training	131,405	125,851	5,554	2,598	0	104,167	0	0	243	0	0	0	5,310	41	0	434	3,721	14,891	0	0	0
204075	Sher Court Sec	54,397	79,260	(24,863)	18,050	0	8,286	0	(59)	243	0	2,741	358	6,220	548	(37)	622	4,967	9,168	0	0	0
204076	Sher Transport	45,742	45,923	(181)	4,044	0	1,275	1,260	10	243	0	5,271	576	7,140	803	1,390	127	3,914	1,723	0	12,626	5,340
204210	District Attorne	1,107,918	740,247	367,671	49,131	11,726	181,903	123,945	2,290	154,370	5,290	202,373	44,543	12,437	22,213	(2,815)	5,409	124,200	88,690	0	1,976	80,237
204212	DA Viclim Witr	40,855	31,750	9,105	2,045	0	11,251	7,114	(284)	2,248	61	1,067	650	0	127	(142)	365	13,334	3,019	0	0	0
204310	Probation	829,470	731,262	98,208	22,243	0	65,155	80,969	(326)	5,695	1,739	94,687	16,503	22,669	13,212	(1,074)	409,695	24,722	42,430	0	0	31,151
204311	Juvenile Proba	288,659	217,105	71,554	16,214	0	39,712	43,851	(870)	1,730	49	43,145	12,521	5,908	1,318	(1,398)	2,101	32,181	26,353	0	0	65,844
204312	Probatn Admin	259,041	213,816	45,225	6,116	49,052	27,807	38,029	(573)	46,856	1,162	6,728	2,786	9,588	2,623	(12)	2,371	43,860	13,451	0	3,268	5,929
204330	Prob Viclim Wf	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
204340	Prob Jail Progr	76,685	56,678	20,007	6,767	0	14,231	22,538	966	2,691	296	966	743	4,737	388	(836)	855	11,590	10,753	0	0	0
204420	Juvenile Hall	1,789,205	670,069	1,119,136	32,534	0	97,240	7,865	(11,919)	1,669	2,755	603,858	483,104	9,712	2,735	(1,246)	3,830	46,966	48,775	0	3,823	457,504
204430	Probation Cam	225,949	178,619	47,330	7,575	0	22,294	796	2,243	164	38	83,204	28,893	12,948	459	271	1,198	39,031	11,888	0	4,108	10,839
204440	Adolesc Treatr	107,174	97,702	9,472	5,871	0	11,680	1,777	28	1,592	5	39,329	7,213	4,398	626	(540)	739	18,458	10,108	0	0	5,890
204460	Sup Adult Crev	80,592	52,913	27,679	6,979	0	19,106	(131)	(484)	1,570	0	0	0	4,652	82	6,971	722	11,951	7,999	0	21,175	0
204501	Public Defende	562,014	473,810	88,204	24,716	5,450	33,354	85,648	(1,308)	37,115	596	64,115	10,407	4,704	8,235	(523)	158,408	29,669	59,454	0	0	41,974
204801	Grand Jury	40,580	54,834	(14,254)	0	5,780	0	(137)	(167)	1,570	785	6,315	1,158	0	88	0	233	24,009	0	0	0	946
855111	Courts-Judicial	1,887,548	1,281,280	606,268	68,383	18,659	0	472,787	(10,113)	28,542	9,146	602,752	130,621	290	101,008	0	14,704	295,927	10,792	(248,591)	0	392,641

EXHIBIT A

COUNTY OF SONOMA
COMPUTATION OF ROLL FORWARD
2005-06 Actual Costs - Summary

12/18/2006

rollf

-----DETAIL OF ACTUAL COSTS-----

	TOTAL ACTUAL COSTS	ESTI- MATED COSTS	NET ROLL FORWRD	COUNTY			INFO		RECRD MGMT	GEN SV/		ARCHI-		TREAS/			BENE- FITS 357601	EQUIP USE	BLDG USE			
				CAO 050201	COUNS 050501	PERSNL 050601	SYST 050710	COMM 050716,7		PRINT 050719	FAC OPS 051010,55	TECT 051012,3	PURCH 051020	INSUR 051031	FLEET 051060	C COLL 102010,20				AUDITOR 102201	OTHR	
205140 Non-Court Ops	3,273	37,482	(34,209)	0	0	0	0	0	243	0	0	0	0	0	29	3,001	0	0	0			
235901 Human Sv Adr	2,257,920	2,072,940	184,980	180,518	21,353	631,452	57,680	27,989	76,776	15,891	375,366	75,971	32,954	35,944	(2,570)	103,402	425,028	170,963	0	0	9,203	
235902 HS-AAA	103,362	57,658	45,704	2,992	0	18,676	(279)	399	24,000	213	397	292	4,936	236	(2)	613	41,670	9,219	0	0	0	
235903 HS-MSSP	34,342	37,094	(2,752)	2,467	0	9,131	(248)	(102)	3,055	6	359	261	4,511	207	(7)	516	12,591	1,595	0	0	0	
235906 HS-VM Child C	719,269	236,850	482,419	14,020	0	43,313	(253)	(1,149)	1,822	284	282,195	88,107	6,906	749	(291)	1,832	35,041	21,959	0	0	224,734	
246110 Health Admin	3,222,118	2,932,052	290,066	219,000	342,701	684,218	(99,150)	5,439	58,965	25,266	622,880	145,941	100,317	28,072	(10,691)	37,434	593,025	332,406	0	0	136,295	
246816 Hlth-Child&Far	61,991	0	61,991	1,473	(58)	6,581	0	(97)	147	42	521	381	4,849	113	(39)	490	43,889	3,699	0	0	0	
246893 SACPA	24,780	0	24,780	1,758	0	3,826	0	227	1,331	16	1,548	1,131	0	142	107	372	11,203	3,119	0	0	0	
256002 DCSS	672,831	592,961	79,870	46,608	4,129	184,051	45,477	(5,668)	64,060	3,458	17,996	11,276	7,299	3,617	724	54,719	158,342	76,467	0	0	276	
235912 HS-Commissio	21,058	59,620	(38,562)	1,016	0	1,913	(29)	0	3,108	(4)	140	102	0	70	(7)	250	12,067	1,988	0	0	444	
307010 Ag Commissio	191,429	93,783	97,646	9,286	43,271	23,362	5,427	(1,087)	4,115	721	10,598	41,732	7,213	634	(2,002)	1,274	17,059	15,193	0	0	8,911	
307020 Sealer Wts & M	43,316	37,759	5,557	2,157	0	7,220	1,082	(101)	1,731	72	6,831	1,420	4,717	210	90	1,125	5,642	3,466	0	0	5,722	
307030 Fish & Game	2,586	2,715	(129)	0	0	0	0	0	286	0	0	0	0	0	6	676	0	0	0	0	1,618	
307040 Animal Regula	548,287	436,230	112,057	8,177	0	33,544	(6,540)	(1,629)	7,060	2,594	202,688	16,569	9,970	425	(3,059)	60,965	41,939	5,831	0	0	2,909	
307101 Ag Extension	98,899	26,441	72,458	2,230	0	11,251	(4,495)	(360)	2,574	2,817	6,400	60,697	4,737	202	(708)	397	9,573	3,229	0	0	355	
357930 Emergency Sv	37,268	378,777	(341,509)	10,698	39,307	16,144	11,795	8,330	4,484	1,912	12,218	1,340	41,923	2,687	(861)	11,833	44,950	19,309	(213,200)	0	0	7,658
508610 Refuse	272,445	0	272,445	13,444	3,506	39,299	1,123	8,780	784	981	8,720	397	18,635	2,245	146,245	3,916	220,077	4,388	(206,366)	0	0	6,271
509010 Spud Point	81,287	0	81,287	1,518	120	2,550	(82)	982	446	22	43,779	11,522	5,527	843	116	2,650	39,815	664	(29,185)	0	0	0
509101 Airport	8,410	0	8,410	3,093	(784)	5,099	0	721	1,887	2,328	(7,237)	83	13,306	1,623	6,911	681	47,348	711	(67,360)	0	0	0
509216 Transit	(6,491)	0	(6,491)	0	(10,360)	0	818	8,850	787	5,780	(466)	0	22,590	767	123	604	72,669	0	(108,653)	0	0	0
509310 Sport Fishing C	4,125	12,724	(8,599)	0	0	0	0	0	243	0	338	0	0	43	0	7	3,494	0	0	0	0	0
559602 Self-Insurance	147,663	0	147,663	1,978	89,278	25,052	(11,891)	555	6,989	2,329	180,044	10,785	13,044	2,684	(38)	6,359	216,188	20,307	(429,072)	0	0	0
608901 Air Pollution	80,930	10,189	70,741	1,243	(227)	3,826	3,947	1,603	1,230	183	1,041	762	5,516	135	(138)	339	76,148	625	(28,993)	13,690	0	0
609702 Open Space	199,069	0	199,069	6,918	128,749	11,475	8,171	(23)	3,113	1,871	2,161	2,707	5,367	857	777	1,108	75,795	2,710	(52,687)	0	0	0
627210 Water Agency	602,716	301,846	300,870	44,177	12,315	185,604	4,180	3,647	7,082	14,136	0	177	53,037	13,052	29,127	10,498	228,429	26,252	(28,997)	0	0	0
631101 CDC General A	144,690	129,466	15,224	691	2,888	60,920	(8,838)	(611)	14,783	4,766	4,096	3,324	4,624	169	(1,038)	4,947	47,943	6,026	0	0	0	0
708801 LAFCO	73,368	0	73,368	24,927	491	0	730	(101)	3,606	730	2,498	4,654	0	116	0	28	35,020	0	0	0	0	669
609501 Library	165,060	172,404	(7,344)	36,666	476	0	(3)	91	1,570	0	12,182	20,066	0	0	4,052	1,185	88,775	0	0	0	0	0
709401 Law Library	92,832	95,709	(2,877)	313	1,652	1,913	(212)	102	3,009	4	48,613	7,274	0	5,909	0	253	8,391	127	0	0	0	15,484
709501 Retirement	161,593	122,149	39,544	4,583	63,466	8,286	12,640	2,064	8,108	3,282	19,402	0	5,803	293	0	2,506	24,889	6,371	0	0	0	0
851501 Fair	82,872	116,412	(33,540)	1,091	3,104	37,801	0	0	5,339	2,332	0	0	4,398	7,842	(16)	1,776	10,281	13,044	(120,532)	0	0	116,412
902010 Schools	193,742	109,066	84,676	0	0	0	(905)	512	1,060	117	0	0	4,398	0	14,473	93,536	79,728	0	0	0	0	823
609301 IHSS Public Au	28,777	22,643	6,134	1,188	349	1,913	(248)	(37)	5,305	713	1,740	1,176	4,511	90	669	219	6,245	4,944	0	0	0	0

EXHIBIT A

COUNTY OF SONOMA
COMPUTATION OF ROLL FORWARD
2005-06 Actual Costs - Summary

12/18/2005

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-----DETAIL OF ACTUAL COSTS-----

	TOTAL	ESTI-	NET	COUNTY			INFO	RECRD	GEN SV/		ARCHI-	TREAS/			BENE-	EQUIP	BLDG				
	ACTUAL	MATED	ROLL	CAO	COUNS	PERSNL	SYST	COMM	MGMT	PRINT	FAC OPS	TECT	PURCH	INSUR	FLEET	C COLL	AUDITOR	FITS	OTHR	USE	USE
	COSTS	COSTS	FORWRD	050201	050501	050601	050710	050716,7	050718	050719	051010,55	051012,3	051020	051031	051060	102010,20	102201	357601			
Water Dists	20,561	156,709	(136,148)	0	0	0	0	0	247	0	0	0	7,471	0	0	122	12,721	0	0	0	0
Sanitation Dist	31,364	108,465	(77,101)	0	(22,167)	0	0	0	243	0	0	0	5,301	10,745	0	358	36,884	0	0	0	0
Special Dists-D	169,499	29,568	139,931	0	87,154	0	25	249	839	76	5,830	0	7,680	473	24	311	66,838	0	0	0	0
Special Dists-I	952,261	688,824	263,437	46,717	(51,554)	1,381	(788)	(4,268)	3,865	4,505	26,917	3,711	0	1,431	3,337	7,500	896,366	2,409	0	0	10,732
Other	8,074,016	4,571,979	3,502,037	135	192,413	0	733,786	1,363,638	120,530	23,178	3,833,344	516,758	33,070	28,439	21,710	4,795	148,002	(1,396)	0	138,180	917,434
rounding	(25)	(56)	31	2	0	4	6	(1)	(3)	0	18	(5)	(55)	(2)	1	(4)	11	3	0	(1)	1
TOTAL	43,482,200	33,503,651	9,978,549	1,478,393	2,442,041	3,797,560	1,746,960	1,421,208	874,248	189,817	12,572,515	2,458,876	835,539	819,546	524,390	1,349,770	5,831,563	1,661,819	(1,533,636)	1,033,658	5,977,933
	0	0	(0)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

"TREAS / C COLL" includes: 102010 Treasurer and 102020 Central Collections

"COMM" includes: 050716 Radio and 050717 Telephones

"GEN SV / FAC OPS" includes: 051010 General Svcs, 051053 Energy, 051054 Real Estate, 051055 Facilities Operations, and 153240 Parks-Grounds