

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

County of Mendocino Ukiah, California

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2016-17** fiscal year. This approval is subject to the conditions contained in Section III.

Date:

Filing Ref:

August 10, 2016

MEN17

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 **Exhibit A** (attached) are formally approved as actual costs for the **2014-15** fiscal year and as estimated costs for the **2016-17** 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, 2016**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- 1. Employee Fringe Benefits
- 2. Information Services
- 3. Auditor-Controller
- 4. General Services
- 5. Buildings and Grounds
- 6. Garage
- 7. County Counsel

- 8. Software Acquisition (ISF)
- 9. Vehicle Replacement (ISF)
- 10. Unemployment Insurance (ISF)
- 11. General Liability Insurance (ISF)
- 12. Worker's Compensation (ISF)
- 13. Health Insurance (ISF)
- 14. Retiree Health Insurance (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 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 2 CFR Part 225, 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 Mendocino County's 2016-17 FY Cost Allocation Plan.

SECTION IV: ACCEPTANCE	
COUNTY OF MENDOCINO	BETTY T. YEE CALIFORNIA STATE CONTROLLER
BY Original signed by	BY Original signed by Anita Dagan for
Lloyd Weer	— Hitomi Sekine, Bureau Chief
Name	Local Government Policy and Reporting
Auditor-Controller	Division of Accounting and Reporting
Title	
8-18-2016	8-25-2016
Date	Date
	Negotiated by Eric Perez
	Telephone (916) 445-2989

cc: State and Federal Agencies

Attachment

							Cost by Depart									
Fiscal 2016/17															E	Exhibit A
*2	Schedule 1 Building	Schedule 2 Equipment	Schedule 3 Other Oper	Schedule 4 Information	Schedule 5 Executive	Schedule 6 Auditor-	Schedule 7 General	Schedule 8 Human	Schedule 9 Buildings &		Schedule 11 Treasurer-		County	2014/15 Actual	_ Roll	2016/17 Claimable
2004/2010/00 N 70200 N25 25	Use	Use	Expense	Services	Office	Controller	Services	Resources	Graunds 11,558	Garage (2)	Tax Collector 23	Retirement 149	Counsel	Cost 28,644	Forward 1,584	Costs 30,227
1010 Clerk of the Board	3,674	0		5,047 2,269	440 771	2,118 2,496	2,114 (635)	3,525 4,50 5	41,344	(266)	16	669	65,693	129,552	(57,511)	72,041
1015 Board of Supervisors 1120 Assessor	12,690 13,257	0		11.587	1,917	7,422	3,729	12,432	41,714	(3,662)	45	1,561	6,131	96,133	(25,472)	70,661
1410 Elections	3,106	339		15,280	252	3,209	6,492	8,667	9,774	0	49	297	1,015	48,480	11,188	59,668
1810 Promotion	355000			215	D	72	0	. 0			2	0		289	99	388
1910 Engineering & Tech Assistance	2,594	0		(534)	840	2,546	2,436	5,329	3,935	3,839	11	717	0	21,713	4,384	26,096
1940 Miscellaneous	0	0		5,301	316	2,153 1,417	0 5,694	0	0 43,676	0	38 15	0 409	0	7,808 72,205	868 11,643	8,676 83,848
1941 Clerk-Recorder	13,879 976	0		2,078 406	214 77	227	3,054	4,823 0	3,073	ő	3	74	ŏ	4,836	(3,095)	1,741
1944 Micrographics 2010 Coordinated Courts	4,863	1,107		61,040	570	20,908	2,568	3,607	3,351	ō	413	260	866	99,553	(5,552)	94,001
2012 AB733 Program	4,000	1,101		4.728	585.51	1,589	(217.25)	(CAT-CAL)	3.834.83883		34			6,351	4,471	10,822
2060 Grand Jury	6,851	0		2,263	0	401	(137)	0	21,562	0	9	0	5,424	36,373	6,340	42,712
2070 District Attorney	12,840	647		130,532	5,115	29,177	3,026	30,946	32,717	8,587	368	3,114	5,090 111	262,159 141,868	23,566 26,461	285,725 168,330
2080 Public Defender	16,134	0		32,694	3,084 842	11,135 6,412	(268) 615	29,660 5,907	48,017 5,419	(115) 0	. 78 90	1,338 335	111	44,599	(3,978)	40,621
2085 Alternate Defender 2090 Child Support Services	3,918 23,672	a		21,061 2,493	3,183	14,250	1,899	19,050	17,938	19	122	1,859	5,647	89,942	14,965	104,907
2310 Sheriff	101,397	43,581		277,272	12,618	84,752	46,330	110,545	173,621	317,457	1,072	9,368	62,430	1,240,443	154,368	1,394,811
2510 Jail	251,508	40,001		44,056	7,172	35,145	8,131	53,109	646,557	11,907	318	3,234	٥	1,061,138	147,646	1,208,783
2550 Juvenile Hall	81,792	980		15,636	2,520	13,172	2,859	26,932	167,500	1,343	104	1,636	٥	314,474	41,165	355,638
2560 Probation Officer	34,444	0		79,298	4,798	21,802	12,046	42,514	105,499	23,129	195	3,755	2,683	330,163	2,015	332,179 144,981
2710 Agriculture	10,464	3,328		23,543	901	9,549	4,134	13,788	48,480	(2,021)	137 22	929 112	11,994 3,786	125,226 23,273	19,755 6,051	29,324
2830 Emergency Services	25 225	7,861 1,687		2,985 55,765	225 3,786	1,607 14,635	5,133 2,334	1,202 37,593	98,565	6,458	96	2,565	78,230	336,949	54,999	391,948
2851 Planning & Building Services 2853 Planning Team	35,235 0	1,007		J3,703 0	3,700	14,000	2,337	0,555	0	D,100	ő	0	0	0	(1,212)	(1,212)
2860 Animal Control	48,461	463		14,248	664	6,080	3,842	15,249	129,701	(852)	79	632	4,299	222,866	48,830	269,696
2890 LAFCO	0	0		0	0	D	0	0	0	0	0	_ 0	٥	0	(63)	(63)
4010 Public Health	12,572	0		(3,281)	2,131	7,987	3,267	11,599	21,085	(413)	76 61	957 1,375	4,199 1,610	60,179 132,306	5,087 8,960	65,266 139,266
4011 Environmental Health	14,813	0		17,969	2,039 2,544	8,430 8,725	3,458 613	16,052 23,020	67,116 79,930	(617) 852	41	2.045	2,009	173,772	5,900	179,671
4012 Drug & Alcohol 4013 Public Health Nursing	48,309 24,946	ŭ		5,684 4,346	1.844	6,051	1,806	11,725	31,075	1,839	31	1,394	2,000	85,056	(10,703)	74,354
4014 Public Health Lab	24,540	ő		7,510	,,5,7	0,001	0	0	0	0	0	٥	0	D	(2,438)	(2,438)
4016 Emergency Medical Services	1,513	0		1,075	25	562	1,269	602	2,151	O	8	84	0	7,289	5,370	12,858
4025 Employee Wellness	426	0		2,079	155	714	2,007	602	22,441	(213)	8 203	78 5,353	0 13,376	28,298 242,181	20,343 4,608	48,641 246,789
4050 Mental Health	70,091	0		15,645 2,364	5,544 790	22,930 3,176	306 0	40,481 5,121	60,502 0	7,750 0	17	3,333 0	13,376	11,468	1,475	12,943
4051 Mental Heatth Services Act 4070 Hospital & Medical Services	ō	0		2,304 645	7a0 0	217	ď	9,721	Ď	ő	5	37	ŏ	904	378	1,282
4080 Public Health CCS	7,249	D		4,871	998	2,808	1,329	6,351	10,302	34	35	390	2,165	35,532	(2,099)	34,433
4510 Solid Waste	3,414	0		(914)	33	95	1,266	0	D	a	1	153	4,830	8,878	(1,120)	7,758
5010 Social Services	61,174	0	15,996	601,622	35,511	318,288	35,572	206,808	269,968	57,749	4,622	23,569	284,772	1,915,651	492,698	2,408,349 68,567
5020 HHSA Administration	8,258	٥		5,755 0	2,074 0	5,967 0	1,113 0	13,572	11,735	0	42	297	9,028 D	57,841 0	10,726	00,007
5510 Veterans Services 6210 Farm Advisor	9,017	0		6,023	230	2,108	120	1,804	32,320	333	28	297	ŏ	52,280	3,926	56,206
7110 Museum	63,027	ŏ		7,977	507	3,320	20,882	8,170	61,039	20	38	446	833	166,259	72,882	239,141
	Series Francis	•		5/0///5/		10000000				25 25	Sees	100400000	0000000	10000000		2420000
3010 Transportation	29,464	ō		97,472	7,746	53,102	31,238	76,331	123,546	5,448	674 4	7,791	6,054 0	438,865 730	34,535 (1,195)	473,400 (465)
3030 Storm Damage	a	o		526	0	177	23 276	0	0	0	4	0	u	276	(1,195)	276
3041 Roads and Bridges 4511 Landfill Closure				2,579		867	210				19			3.465	664	4,129
County Airports	35,135	1.997		0	0	0	105	0	1,825	0	0	O	٥	40,062	(7,100)	32,962
6110 Library	19,159	3,443		45,519	2,387	22,165	6,749	31,695	56,508	297	301	2,305	5,435	195,963	34,906	230,869
2840 Fish & Game	40	1,512		430	0	145	0	0	0	354	3	0 37	0	2,484 840	(884)	1,600 825
2313 Sheriff COPS	0	0		23 0	113 0	311 0	0	602	0	(246) 0	0	0	a	0	(15) 0	023
2511 Jail COPS 2561 Probation COPS	U			ő	0	õ	0	ő	•	ă	Ď	ŏ		õ	(862)	(852)
2314 AB443 Special Sheriff Fund				ŏ	ō	ā	10m2	3			0			٥	٥	0
2861 Mobile Spay/Neuter				23		8	0			0	0			31	(577)	(546)
7111 Museum Bookstore				23		8					0			31	(1,280) 5,824	(1,249) 14,934
7112 Museum Special Projects				6,782		2,279 1,878	0	O			49 40	0		9,110 7,506	6,140	13,646
2315 Sheriff Special Projects 1942 Modernization		Ō		5,588 0	0	1,076	Ö	u			õ	v		7,000	(2,293)	(2,293)
1121 Assessor Loan Program AB719		·	2	ő	õ	ő	Õ	٥			Õ			ō	0	D
1122 Property Characteristics			-	Ď		0	2000				0		50000	a	D	٥
125 Children & Families First	522	D		16,524	191	5,554	0	0	-	-	119	-	0	22,197	3,172 (184)	25,369 (88)
8010 Debt Service	0	٥		71 0	0	24 0	0	0	0	0	1	0	0	96 0	(184)	(68)
1025 County Redevelopment 145 LAFCO		6		757	٥	297	ö			o	6		ŏ	1,060	950	2,010
2011 Coordinated Courts	46.838	٥		12,893	0	2,753	2,019	0	104,751	0	59	1,933	2,046	173,292	(51,540)	121,752
326 Water Agency	2,644	0		1,079	99	371	1,746	1,811	8,325	(200)	4	74	31	15,984	2,022	18,005
327 Air Quality	0	2,741		3,974	727	4,290	4,370	8,408	59	18,388	42 0	558	3,735 0	47,292 1.035	172 (2.647)	47,464 (1,612)
377 County Fair	0	0		23	0	173 32,578	0	579 3,175	0	0	701	260 372	1,369	132,410	27,769	160,179
Other Special Districts 406 California Endowment	. 0	0		94,215	U	32,576	199	3,110	J		101	512	1,000	0	27,103	0
408 MCOG				0		(5,000)	D				ō			(5,000)	o	(5,000)
409 MTA	0	0		30,039	D	10,097	0	0	0	0	217	٥	(143)	40,210	499	40,709
411 Healthy Kids Mendocino	. 0	0		0	0	D	0	0	0	٥	0	0		0	0	0

Fiscal 2016/17

	Schedule 1	Schedule 2	Schedule 3	Schedule 4	Schedule 5	Schedule 6	Schedule 7	Schedule 8	Schedule 9	Schedule 10	Schedule 11	Schedule 12	Schedule 13	2014/15		2016/17
	Building	Equipment	Other Oper	Information	Executive	Auditor-	General	Human	Buildings &		Treasurer-		County	Actual	Roll	Claimable
-	Use	Use	Expense	Services	Office	Controller	Services	Resources	Grounds	Garage	Tax Collector	Retirement	Counsel	Cost	Forward	Costs
	USB D	USB	Expense	3,128	O III O	1,052	1	a	0	0	23	0	0	4,204	(133)	4,071
413 Workforce Investment Act	n D	ŭ		3,120	ā	1,002	ò	ŏ	ā	Ō	Q	0	0	0	(30)	(30)
415 Kung Fu		Ü			914	5246	884	9,448	10,406	1,187	42	532	Ď	21,681	(6,978)	14,703
418 WIC	6,644	D D		(13,522)	914	J,Z40	9	0	10,420	.,	7	112	ō	121	(626)	(504)
419 Meternal Child Health	O .	0		U	u	U			¥	•	•			0	0	a
420 Drug Court Partnership	6	Ü			n		0	0	a	0	G	0	0	65	(511)	(445)
422 Solid Waste Mgmt Authority	D	0		48	35.5	17 0	ů	ŏ	0	0	ŏ	Õ	ņ	0	0	0
424 Watch Anderson Valley Excel	D	0		0	0	ŭ	9	ž	•	ő	- -	ŏ	100	4	ā	1
427 Safe Teens & Twenties				ŭ		ŏ				ŏ	ň	-		ň	ă	a
428 Adolescent Rural Health Outreach	10000	42		o o	0	U	n	0	2,250	0	Ö	112	n	3,708	(247)	3,461
431 Substance Abuse & Crime Prev	1,346	0		ū	U	Ü	0	0	2,230	0	n	74	=	74	(70)	4
434 Adolescent Family Life Program		٥					Ů	U	v	ĕ	64	100		11,837	(1,830)	10,007
436 Drug Court Programs				8,812		2,961 n	U	0		0	~	0		11,007	(,,,,,,,	0
437 Drug Court				U		U		U		ŭ	v	•		ň	ñ	ā
438 Domestic Violence Council		-				n	ŭ	n		ŏ	O	0		ň	(148,863)	(148,863)
439 Rural Health Collaborative		a		0		U 0	Ü			U	č			Ö	(1-10,000)	(140,000)
440 HIV Consortium	604042			.0			U	a	348			0		1,467	(37)	1,430
442 HRSA	245			645		217	,	'n	340	0	,	37		37	(90)	(53)
448 Statutory Rape Prosecution	-0	1200		0	1921	u O	Ů	ŭ	0	0	Š	3,	n	,	(1,088)	(1,088)
449 Child Abuser Vertical Pros	0	O.		0	0	U	Ü	v	· ·	-		199	77	ñ	(.,,555)	0,,500,
450 Justice Assistance				720			Ü				0			ň	(6,414)	(6,414)
451 Area Agency on Aging	5750	100		0	1922	.0	Ų	602	556	•	2	74	0	2,870	209	3,079
453 Tobacco Education	461	В		430	151	492 0	1	002	990	0	,	186	ň	186	-00	186
454 BCCCP	0	0		0	0	ŭ	n	0	ő	n	ñ	0	ő	.00	- 0	0
455 Comp Perinatal Outreach	0	0		ŭ		Ü	Ü	ŏ	v	0	Ď	ŏ		ñ	ō	õ
457 Special Emphasis Victims		۵		ů		0	0	ň		0	'n			ň	(30)	(30)
461 Meth Treatment						209	633	U		•	4			1,467	(2,172)	(705)
462 Homeland Security WMD 6	_			621 0		209 ∩	933	a	352	1.510	ō	74	D	1,936	(16,443)	(14,507)
463 Marijuana Suppression	0	Q		100	0 296	22,037	1.856	1.737	3,423	1,510	17	149	ō	33,123	(5,834)	27.289
464 Victim Witness Assistance	1,220	a		2,388 96	115	502	000,1	1,180	3,423 0	ň	1	45	Ď	1,939	(697)	1,242
465 Anti-Drug Abuse Enforcement	Q	0			112	1.078	(389)		ŏ	D D	23	ņ	ŏ	3,909	(5,593)	(1,683)
466 COMMET	Ų	U		3,199 287		96	(505)	Õ	8	E4	2	ō		385	295	680
474 Cal MMET				26/		0	ŏ	Ö		D	õ	Ď		0	٥	0
476 Community Initiatives Fund Proj	n	u		ň	n	ů	1,283	ŏ	n	ō	ā	ō	10	1,283	500	1,784
477 Family Law Facilitator	1,484	ŏ		1,146		708	1	1.135	2,109	192	8	74		6.856	(292)	6,565
478 Bioterrorism Act	1,404	Ü		1,140		100	ń	1,100			ŏ	0		0	Ò	0
483 Public Health Initiative 484 AIDS	Š	Š		Š	n	ñ	ō	ō	0	ō	Ō	à	G	0	0	0
485 AIDS Education	Ü	0		Õ	Ď	0	0	õ	ŏ	0	ō	Ō	0	0	0	0
486 CMSP Wellness & Prevention		o o		ñ	1992	ņ	ō	ō	•	ā	0	O		0	0	O
488 Family Planning	9,051	ň		ñ	n	Ď	B	0	12,862	87	0	0	0	22,000	(3,410)	18,590
489 Narcotics Prosecution	0	ň		Ö	Ď	Ö	Ď	0	D	a	0	. 0	0	D	0	0
490 Rural Community Murals	,	9		ň	(=	0	0	8		a		0		0	(507)	(507)
492 Student Assistance Project	n	0		ñ	D	Ď	Ö	0	Ď	O	0	O	0	۵	0	0
494 At Home	-			-	(-2 ./	(SE)	0			0	0			0		0
495 Child Health & Disability	n	n		D	0	0	1,159	0	0	0	0	186	0	1,345	1,031	2,375
499 Enhanced Case Management	•	ň		ō	1.00	0	0	0		0	0	0		0	0	0
Other Grants	O	ñ		526	459	728	290	45	0	127	4	37	(1,207)	1,009	(2,069)	(1,060)
713 General Liability Insurance	195	ň		3,111	260	1,852	1,111	1,804	305	978	22	157	(53,511)	(43,716)	0	(43,716)
714 Workers Comp Insurance	195	ň		358	287	628	1,148	802	305	0	3	83	٥	3,609	(685)	2,924
715 Health Insurance		ñ		10,626	597	4.785	1,549	1.804	66	110	77	216	0	19,830	9,579	29,409
716 Retiree Health Insurance	2	ō		71	0	24	. 0	۵		0	1	0		96	(11,302)	(11,206)
Veterans Memorial Buildings	12,923	ŭ		Ö	O.	G	O	0	91,242	0	0	0	0	104,165	23,541	127,706
Superintendent of Schools	0	ŭ		15,831	0	5,321	0	0	0	a	114	0	0	21,266	5,052	26,318
Other	1,452	ō		(10,719)	D	2,383	10,321	0	18,485	0	57	855	7	22,841	21,233	44,074
	1,176,060	69,686	15,996	1,826,645	118,881	866,073	251,540	916,248	2,761,484	461,726	11,264	85,821	540,037	9,101,461	989,073	10,090,534

Exhibit A

411 Healthy Kids Mendocino

							d Cost by Depar									
Fiscal 2016/17						7 410 00000										Exhibit A
	Schedule 1 Building Use	Schedule 2 Equipment Use	Schedule 3 Other Oper Expense	Schedule 4 Information Services	Schedule 5 Executive Office	Schedule 6 Auditor- Controller	Schedule 7 General Services	Schedule 8 Human Resources	Schedule 9 Buildings & Grounds	Schedule 10 Garage	Schedule 11 Treasurer- Tax Collector	Schedule 12 Retirement	Schedule 13 County Counsel	2014/15 Actual Cost	Roll Forward	2015/17 Claimable Costs
1010 Clerk of the Board	3,674	0	pense	5,047	440	2,118	2,114	3,525	11,556	(2)	23	149	0	28,644	1,584	30,227
1015 Board of Supervisors	12,690	0		2,269	771	2,496	(635)	4,505 12,432	41,344 41,714	(266) (3,662)	16 45	669 1,561	65,693 6,131	129,552 96,133	(57,511) (25,472)	72,041 70,661
1120 Assessor 1410 Elections	13,257 3,106	0 339		11,587 15,280	1,917 252	7,422 3,209	3,729 6,492	8,667	9,774	(3,002)	49	297	1,015	48,480	11,188	59,668
1810 Promotion	3,100	303		215	آگر	72	0	0	711.7	1965	2	٥		289	99	388
1910 Engineering & Tech Assistance	2,594	0		(534)	840	2,545	2,436	5,329	3,935	3,839	11	717	0	21,713	4,384	26,096
1940 Miscellaneous	o	0		5,301	316	2,153	0	0	0 43,676	D	38 15	0 409	0	7,808 72,205	868 11,643	8,676 83,848
1941 Clerk-Recorder	13,879 976	0		2,078 406	214 77	1,417 227	5,694 D	4,823	3,073	0	3	74	0	4.836	(3,095)	1,741
1944 Micrographics 2010 Coordinated Courts	4,863	1,107		61,040	570	20,908	2,568	3,607	3,351	D	413	260	866	99,553	(5,552)	94,001
2012 AB733 Program	53 5 3 53533 (4)	(20)		4,728	001	1,589	19152020	2	0200200	-	34	n	5.424	6,351 36,373	4,471 6,340	10,822 42,712
2060 Grand Jury	6,851 12,840	0 647		2,263 130,532	0 5,115	401 29,177	(137) 3,026	0 30.946	21,562 32,717	8.587	9 368	3,114	5.090	262,159	23,566	285,725
2070 District Attorney 2080 Public Defender	16,134	047		32,694	3,084	11,135	(268)	29,660	48,017	(115)	78	1,338	111	141,868	26,461	168,330
2085 Alternate Defender	3,918	ō		21,061	842	6,412	615	5,907	5,419	D	90	335	٥	44,599	(3,978)	40,621
2090 Child Support Services	23,672	0		2,493	3,183	14,260	1,699	19,050	17,938 173,621	19 317,457	122 1,072	1,859 9,368	5,647 62,430	89,942 1,240,443	14,965 154,368	104,907 1,394,811
2310 Sheriff 2510 Jali	101,397 251,508	43,581 N		277,272 44,056	12,618 7,172	84,752 35,145	46,330 8,131	110,545 53,109	646.557	11,907	318	3,234	G2,430	1,061,138	147,646	1,208,783
2550 Juvenile Hall	81,792	980		15,636	2,520	13,172	2,859	26,932	167,500	1,343	104	1,636	D	314,474	41,165	355,638
2560 Probation Officer	34,444	0		79,298	4,798	21,802	12,046	42,514	105,499	23,129	195	3,755	2,683	330,163	2,015	332,179
2710 Agriculture	10,464	3,328		23,543 2,985	901 225	9,549 1,607	4,134 5.133	13,788 1,202	48,480 0	(2,021)	137 22	929 112	11,994 3,786	125,226 23,273	19,755 6,051	144,981 29,324
2830 Emergency Services 2851 Planning & Building Services	35,235	7,861 1,687		55,765	3.786	14,635	2,334	37,593	98,565	6,458	96	2,565	78,230	336,949	54,999	391,948
2853 Planning Team	0	D		0	0	0	0	. 0	0	0	_0	_ D	0	0	(1,212)	(1,212)
2860 Animal Control	48,461	463		14,248	564 0	6,080	3,842	15,249	129,701 0	(852)	79 0	632 0	4,299 0	222,866 0	46,830 (63)	269,696 (63)
2890 LAFCO 4010 Public Health	0 12.572	0		(3,281)	2,131	7,987	3,267	11,599	21,085	(413)	76	957	4,199	60,179	5,087	65,266
4011 Environmental Health	14,813	Ď		17,969	2,039	8,430	3,458	16,052	67,116	(617)	61	1,375	1,610	132,306	6,960	139,266
4012 Drug & Alcohol	48,309	0		5,684	2,544	8,725	613	23,020	79,930	852	41 31	2,045 1,394	2,009	173,772 85,056	5,900 (10,703)	179,671 74,354
4013 Public Health Nursing 4014 Public Health Lab	24,946	0		4,346	1,844 0	6,051 0	1,806 0	11,725	31,075 D	1,839	0	1,384	ö	00,000	(2,438)	(2,438)
4014 Fubilit Feature Lab 4016 Emergency Medical Services	1,513	Ö		1,075	25	562	1,269	602	2,151	ō	8	84	0	7,289	5,370	12,658
4025 Employee Wellness	426	0		2,079	155	714	2,007	602	22,441	(213)	8	78 5,353	D 13,376	28,298 242,181	20,343 4,608	48,641 246,789
4050 Mental Health	70,091	0		15,645 2,364	5,544 790	22,930 3,176	306 0	40,481 5,121	60,502 0	7,750 D	203 17	5,353	13,376	11,458	1,475	12,943
4051 Mental Health Services Act 4070 Hospital & Medical Services	a	0		645	0	217	õ	5,12,	ŏ	Ď	5	37	D	904	378	1,282
4080 Public Health CCS	7,249	0		4,871	998	2,808	1,329	6,351	10,302	34	35	390	2,165	36,532	(2,099)	34,433 7,758
4510 Solid Waste	3,414 61.174	0	15,996	(914) 601,622	33 35,611	95 318,288	1,266 35,572	206,808	269.968	D 57 749	4,622	153 23,569	4,830 284,772	8,878 1,915,651	(1,120) 492,698	2,408,349
5010 Social Services 5020 HHSA Administration	8,258	U	12,890	5,755	2,074	5,967	1,113	13,572	11,735	D	42	297	9,028	57,841	10,726	68,567
5510 Veterens Services	0	0		0	0	0	0	٥	0	٥	0	0	a	0	0	0
6210 Farm Advisor	9,017	0		6,023	230	2,108	120 20,882	1,804 8,170	32,320 61,039	333 20	28 38	297 446	0 833	52,280 166,259	3,926 72,882	56,206 239,141
7110 Museum	63,027	0		7,977	507	3,320	20,002	6,170	01,035	20	30	774	000	100,200	12,002	
3010 Transportation 3030 Storm Damage	29,464	0		97,472 526	7,746 D	53,102 177	31,238 23	76,331 0	123,546	5,448	674 4	7,791 0	6,054 0	438,865 730	34,535 (1,195)	473,400 (465)
3041 Roads and Bridges	U	u		320		12.7	276	. 	•	•	200	100	37	276	0	276
4511 Landfill Closure				2,579		867	55562	1020	40,000	_	19	D	c	3,465	664	4,129 32,962
County Airports	36,135	1,997		0 45,519	0 2,387	0 22,165	105 6,749	0 31.695	1,825 56,508	0 297	0 301	2,305	5,435	40,062 195,963	(7,100) 34,906	230,869
6110 Library 2840 Fish & Game	19,159 40	3,443 1,512		430	2,307	145	0,740	0,,000	0.,050	354	3	0	0	2,484	(884)	1,600
2313 Sheriff COPS	ō	0		23	113	311	D	602	0	(246)	0	37	0	840	(15)	825
2511 Jail COPS	0	0		0	0	0	0	0	.0	0	0	0	0	0	0 (862)	0 (862)
2561 Probation COPS 2314 AB443 Special Sheriff Fund		U		0	0	D	u	•		<u>.</u>	Ö	•		ŏ	(0000)	0
2861 Mobite Spay/Neuter				23	977.0	8	D			0	0			31	(577)	(546)
7111 Museum Bookstore				23		8					0			31 9,110	(1,280) 5,824	(1,249) 14,934
7112 Museum Special Projects 2315 Sheriff Special Projects				6,782 5,588	0	2,279 1,878	٥	D			49 40	0		7,506	6,140	13,646
1942 Modernization		0		0,550	ŏ	0	Ď				0	1000		0	(2,293)	(2,293)
1121 Assessor Loan Program AB719		9		Ó	0	0	D	D			0			0 D	0	0
1122 Property Characteristics		0		0 16,524		5,554	G	0			119		a	22,197	3,172	25,369
125 Children & Families First 8010 Debt Service	٥	0		71	0	24	õ	ŏ	D	0	1	o	ō	96	(184)	(88)
1025 County Redevelopment	***			0	0	0	0			0	0		0	1.060	0 950	0 2,010
145 LAFCO	46,838	0		757 12.893	. 0	297 2.753	0 2,019	0	104,751	0	59 59	1,933	2,046	173,292	950 (51,540)	121,752
2011 Coordinated Courts 326 Water Agency	46,838 2,644	0		1,079	99	371	1,746	1,811	8,325	(200)	4	74	31	15,984	2,022	18,005
327 Air Quality	0	2,741		3,974	727	4,290	4,370	8,408	59	18,388	42	558	3,735	47,292	172	47,464
377 County Fair	0	0		23 94.215	0	173 32,578	. O	579 3,175	G O	0	0 701	260 372	0 1,369	1,035 132,410	(2,647) 27,769	(1,612) 160,179
Other Special Districts 406 California Endowment	U	U		. 39, ∠15	U	32,378	U	0,170		•	0		.,	0	a	0
408 MCOG				0		(5,000)	0	2007	1001	_	0	, E		(5,000)	0	(5,000)
409 MTA	0	. 0		30,039	0	10,097	0	0	0	0	217 0	0	(143)	40,210 0	499 0	40,709 0

Fiscal 2016/17

Fiscal 2016/17																
	Schedule 1	Schedule 2	Schedule 3	Schedule 4	Schedule 5	Schedule 6	Schedule 7	Schedule 8	Schedule 9	Schedule 10	Schedule 11	Schedule 12		2014/15		2016/17
	Building	Equipment	Other Oper	Information	Executive	Auditor-	General	Human	Buildings &		Treasurer-		County	Actual	Roll	Claimable
	Use	Use	Expense	Services	Office	Controller	Services	Resources	Grounds	Garage	Tax Collector	Retirement	Counsel	Cost	Forward	Costs
413 Workforce investment Act	0	٥.	шропос	3,128	0	1,052	1	0	0	٥	23	0	O	4,204	(133)	4,071
415 Kung Fu	ň	ű		0	O	0	0	0	0	0	0	0	0	0	(30)	(30)
418 WIC	6,644	ň		(13,622)	914	5.246	884	9,448	10,406	1,187	42	532	0	21,681	(6,978)	14,703
419 Maternal Child Health	0,044	ő		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0	0	9	0	0	٥	0	112	a	121	(626)	(504)
420 Drug Court Partnership	(E)	ñ		·			0							0	0	0
422 Solid Waste Mgmt Authority	a	ñ		48	0	17	Ö	0	. 0	٥	0	0	0	65	(511)	(446)
424 Watch Anderson Valley Excel	0	ŭ		ő	ō	Ď	Õ	0	0	٥	0	0	0	0	0	0
427 Safe Teens & Twenties		(54.)		ŏ	30.0	ŏ	1			0	0	D		1	a	1
428 Adolescent Rural Health Outreach				ň		Ō	171			0	0			0	0	0
431 Substance Abuse & Crime Prev	1,346	a		ō	٥	0	0	0	2,250	0	0	112	6	3,708	(247)	3,461
434 Adolescent Family Life Program	1,0-10	ō		ŏ	10-20	ō	0	0	0	٥	0	74		74	(70)	4
		•		8,812		2,961	ō			۵	64			11,837	(1,830)	10,007
436 Drug Court Programs 437 Drug Court				0,2,2		0		0		D	٥	0		0	٥	0
438 Domestic Violence Council							0			0				0	0	0
439 Rural Health Collaborative		O		0		0	0	0		0	0	0		0	(148,863)	(148,863)
440 HIV Consortium		576		ñ		Ď	0				0			0	0	0
442 HRSA	245			645		217	7	0	348		5	0		1,467	(37)	1,430
448 Statutory Rape Prosecution	240			0		0	ō	0		0	٥	37		37	(90)	(53)
449 Child Abuser Vertical Pros	O.	a		ň	0	ō	ō	0	0	0	0	0	D	0	(1,088)	(880,1)
450 Justice Assistance					9.53	- Till	Ď				0			0		0
				n		D	Ď				0	99		0	(6,414)	(8,414)
451 Area Agency on Aging	461	a		430	151	492	1	602	656	0	3	74	D	2,870	209	3,079
453 Tobacco Education 454 BCCCP	401	ŏ		-00	.0	0	ó	0	0	0	0	186	0	186	0	186
	ő	0		ň	õ	ō	Ď	Ó	G.	0	G	0	۵	0	0	a
455 Comp Perinatal Outreach 457 Special Emphasis Victims		ň		ň	•	ñ	ō	ó	(20)	0	0	0		a	0	O
457 Special Emphasis victins 461 Meth Treatment		•		o o		ō	ō	ō		0	0			0	(30)	(30)
462 Homeland Security WMD 6				621		209	633	•			4			1,467	(2,172)	(705)
	a	0			D	0	0	D	352	1,510	0	74	٥	1,936	(16,443)	(14,507)
463 Marijuana Suppression 464 Victim Witness Assistance	1,220	ŏ		2,388	296	22.037	1.856	1,737	3,423	0	17	149	٥	33,123	(5,834)	27,289
	1,220	ŏ		96	115	502	7,000	1,180	0	0	1	45	٥	1,939	(697)	1,242
465 Anti-Drug Abuse Enforcement 466 COMMET	Ö	ň		3,100	D	1,076	(389)	0	a	۵	23	0	ū	3,909	(5,593)	(1,683)
474 Cal MMET	20	350		287	752	96	ď	0			2	0		385	295	680
476 Community initiatives Fund Proj		n		-0		0	ō	0		٥	0	0		0	0	0
477 Family Law Facilitator	o	ñ		ň	D	D	1,283	0	0	٥	0	0	a	1,283	500	1,784
477 Patrilly Law Pacificator 478 Bioterrosism Act	1,484	ñ		1,146		708	1	1,135	2,109	192	8	74		6,856	(292)	6,565
483 Public Health Initiative	0	ň		0		0	0	0		0	0	0		0	0	0
484 AIDS	ň	ñ		ō	0	٥	0	0	0	۵	0	0	0	0	Q	0
485 AIDS Education	ñ	ñ		Ō	Q	0	D	G	0	0	0	0	0	0	0	0
485 CMSP Wellness & Prevention	•	ň		Ō	(45)	٥	0	0		٥	0	٥		0	a	0
488 Family Planning	9,051	ŏ		Ō	0	Ó	D	D	12,862	87	0	D	٥	22,000	(3,410)	18,590
489 Narcotics Prosecution	0	ō		0	0	Ö	0	0	0	a	0	0	O	0	0	0
490 Rural Community Murals	9.			Ô		٥	D			S		0		0	(507)	(507)
492 Student Assistance Project	0	a		o	O	0	0	0	0	0	0	0	٥	0	0	0
494 At Home		176					0			ם	0			0		0
495 Child Health & Disability	n	0		0	0	0	1,159	0	0	٥	٥	186	0	1,345	1,031	2,375
499 Enhanced Case Management	. 	ā		Ō		Ó	. 0	0		٥	0	O		0	0	0
Other Grants	o.	ā		526	459	728	290	45	0	127	4	37	(1,207)	1,009	(2,069)	(1,060)
713 General Liability Insurance	195	ō		3,111	260	1.852	1,111	1,804	305	978	22	157	(53,511)	(43,716)	0	(43,716)
714 Workers Comp Insurance	195	ñ		358	287	628	1,148	602	305	٥	3	83	0	3,609	(685)	2,924
715 Health Insurance	120	ŏ		10,626	597	4,785	1,549	1,804	66	110	77	216	D	19,830	9,579	29,409
716 Retiree Health Insurance		ā		71	0	24	0	0		0	1	0		96	(11,302)	(11,206)
Veterans Memorial Buildings	12.923	ň		Ö	ŏ	0	0	0	91,242	0	O	0	٥	104,165	23,541	127,706
Superintendent of Schools	.2,923	n		15,831	ō	5,321	ō	o	0	0	114	0	0	21,266	5,052	26,318
Other	1,452	ň		(10.719)	ă	2,383	10,321	0	18,485	0	57	855	7	22,841	21,233	44,074
Ould	1,176,060	69,686	15,996	1,826,645	118,881	865,073	251,540	916,248	2,761,484	451,726	11,264	8 <u>5,821</u>	540,037	9,101,461	989,073	10,090,534

Exhibit A