



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Sonoma**  
**Santa Rosa, California**

**Date:** **May 3, 2017**  
**Filing Ref:** **SON18**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** 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.

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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 **Schedule A** (attached) are formally approved as actual costs for the **2015-16** fiscal year and as estimated costs for the **2017-18** 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, 2017**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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|----------------------------------|---------------------------------------|
| 1. Employee Fringe Benefits      | 11. Communications Telephone          |
| 2. Auditor-Controller            | 12. Records Management                |
| 3. County Administrator's Office | 13. Reprographics                     |
| 4. County Counsel                | 14. Regional Parks/Grounds            |
| 5. Architect                     | 15. Insurance                         |
| 6. Facility Operations           | 16. Insurance (ISF)                   |
| 7. Energy                        | 17. Heavy Equipment Replacement (ISF) |
| 8. Fleet                         | 18. ERP System (ISF)                  |
| 9. Human Resources               | 19. Employee Retirement (ISF)         |
| 10. Information Systems          |                                       |

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.

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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 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 200, 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 2017-18 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF SONOMA**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Jim Reisinger for

Donna Dunk

**Hitomi Sekine, Bureau Chief  
Local Government Policy and Reporting  
Local Government Programs & Services**

Name  
Auditor-Controller

Title

5-11-2017

5-12-2017

Date

Date

**Negotiated by Darlene Justice  
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment

COUNTY OF SONOMA  
COUNTYWIDE COST ALLOCATION PLAN

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Estimated 2017-18 Costs (based upon 2015-16)

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

Department Name	Department ID	TOTAL		CLAIM-	AUDITOR	TREASURY	CAO	BENEFITS	CO CNSL	SS ADMIN	ARCHIT	LOC PROJ	REAL EST
		ESTIMATED COSTS	ROLL FORWRD	ABLE COSTS									
Ag Commission	10010100	137,679	(98,160)	39,519	20,141	834	16,015	37,915	0	249	0	172	4,226
Sealer Wts & Ms	10010200	21,830	(14,054)	7,776	5,333	108	3,331	4,807	0	156	0	108	2,660
Fish & Game	10010400	447	(753)	(306)	239	7	0	0	0	0	0	0	0
ERP-HRMS System Admin	11020100	3,850	300,950	304,800	1,315	36	0	0	0	72	0	233	1,218
ERP-Financial Sys	11020200	13,535	1,051,174	1,064,709	2,985	84	0	0	0	145	0	471	2,457
Retirement ISF	11030100	2,603	2,325	4,928	150	4	0	0	0	0	0	0	0
Risk - Unemployment ISF	11040100	(9,798)	(8,924)	(18,722)	(10,493)	14	0	0	0	0	0	0	0
SCEIP	11050100	0	4,220	4,220	9,587	268	0	0	0	79	0	2,157	1,346
DCSS	12010101	247,322	(1,267)	246,055	36,213	290	42,214	72,586	3,491	677	0	2,203	11,505
Recorder	13010100	138,364	(51,267)	87,097	15,180	339	5,505	10,919	21,582	203	0	12,962	3,444
CRA-Clerk Op Fund	13010200	44,396	11,978	56,374	3,341	90	2,142	6,328	204	69	0	2,919	1,169
Assessor	13020100	690,729	209,423	900,152	29,253	306	36,416	72,599	70,622	328	0	19,136	5,582
Registrar	13030100	254,297	92,748	347,045	58,534	979	7,400	10,701	0	579	0	8,674	9,844
CDC General Admin	14010100	218,224	84,778	303,002	(9,832)	11,742	1,070	39,695	0	367	0	12,797	6,227
Bd of Super	15010100	417,062	539,086	956,148	10,888	151	12,494	30,493	263,526	193	0	4,589	3,288
Assess Appeals	15010200	9,427	(23,114)	(13,687)	1,356	0	9	0	7,635	0	0	0	0
Grand Jury	16010100	30,923	1,009	31,932	7,347	206	0	0	12,216	46	0	414	770
Non-Court Ops	16010200	3,247	(5,043)	(1,796)	2,120	60	0	0	0	0	0	0	0
District Attorney	18010100	1,445,583	442,140	1,887,723	74,023	1,301	76,961	146,430	46,029	1,024	0	28,338	17,402
DA Victim Witn	18010102	67,967	2,847	70,814	5,947	58	6,647	7,931	0	50	0	1,136	845
DA Fam Just Ctr	18010600	158,659	(41,286)	117,373	4,392	98	1,067	530	0	261	0	4,778	4,443
EDB	19010100	88,109	294,043	382,152	21,793	397	7,831	7,786	7,199	149	0	487	2,545
Emergency Svcs	20010100	177,007	24,173	201,180	41,118	3,219	18,717	28,870	44,720	157	0	6,680	2,675
Vets/Comm Bldgs	21030200	48,595	6,879	55,474	12,995	300	1,112	124	0	23,164	0	0	0
Parking Enf	21040400	106,650	(169,545)	(62,895)	31	94,707	0	0	0	64	0	476	127
Health Admin	22010101	2,317,170	(162,357)	2,154,813	504,973	12,574	297,592	562,645	0	5,492	0	17,871	93,328
Animal Care & Control	22020106	505,750	55,766	561,516	37,879	33,338	14,419	25,540	15,052	667	0	2,170	11,334
HlthSv-First Five	22020300	58,088	(6,090)	51,998	18,004	445	3,798	17,003	0	44	0	141	736
Self-Insurance	23020100	0	253,124	253,124	105,160	830	4,922	40,963	51,656	175	0	4,099	2,966
Human Sv Adm	24030111	3,537,738	908,479	4,446,217	480,502	24,599	379,154	763,412	0	6,116	0	58,441	103,931
HS-VM Child Ctr	24030142	922,853	154,357	1,077,210	37,736	552	24,271	20,658	0	1,119	0	13,818	19,015
HS-AAA	24030153	39,348	14,306	53,654	15,919	185	2,313	4,228	0	105	0	343	1,787
HS-MSSP	24030154	50,348	15,206	65,554	24,830	287	4,691	6,766	0	29	0	(470)	488
HS-PA/PG/PC	24030156	114,230	63,360	177,590	6,063	104	4,578	5,908	86,517	47	0	152	795
IHSS Public Auth	24050100	6,384	(28,952)	(22,568)	(450)	93	732	2,571	218	5	0	16	82
PRMD Admin	26010100	1,326,983	466,266	1,793,249	69,817	62,482	62,711	90,167	455,179	985	0	70,016	16,747
Probata Admin	27010100	433,834	127,013	560,847	123,819	34,928	14,497	38,206	0	187	0	4,643	3,188
Probation	27011000	465,540	(5,518)	460,022	47,872	(68,878)	50,915	58,859	0	405	0	10,872	6,884
Juvenile Probata	27012000	408,079	(37,355)	370,724	28,262	429	26,889	38,356	0	562	0	2,136	9,564
Sup Adult Crew	27013000	42,690	(23,480)	19,210	16,444	342	5,901	5,600	0	0	0	0	0
Juvenile Hall	27014000	1,359,458	(330,546)	1,028,912	52,810	685	47,007	43,456	0	2,304	0	7,497	39,147
Probation Camp	27014500	65,560	87,850	153,410	26,747	558	10,342	13,660	36,213	0	0	0	0
Probation SAC Ent	27016000	188,438	13,490	201,928	14,218	398	0	0	0	207	0	676	3,533

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

Department Name	Department ID	FAC OPS 21020400	PURCH 21030100	ENERGY 21030300	FLEET 21030400	HR 23010100	DATA 25010100	COMM 25010134	RECORDS 25010151	REPRO 25010161	GROUNDS 29010102	NSURANCE 23010500	OTHER	EQUIP DEPREC	BLDG DEPREC
Ag Commission	10010100	117	2,079	1,014	0	31,097	0	0	927	0	0	98	0	15,856	6,939
Sealer Wts & Ms	10010200	30	289	1,004	0	3,237	0	0	518	0	0	155	0	94	0
Fish & Game	10010400	0	0	0	0	0	0	0	201	0	0	0	0	0	0
ERP-HRMS System Admin	11020100	0	484	293	0	0	0	0	199	0	0	0	0	0	0
ERP-Financial Sys	11020200	0	6,604	590	0	0	0	0	199	0	0	0	0	0	0
Retirement ISF	11030100	0	1,158	0	0	0	0	0	1,291	0	0	0	0	0	0
Risk - Unemployment ISF	11040100	0	482	0	0	0	0	0	199	0	0	0	0	0	0
SCEIP	11050100	16,099	1,129	7,204	0	0	0	0	95	0	43	1,171	(46,152)	0	6,974
DCSS	12010101	1,205	3,169	2,758	0	60,483	0	0	9,756	0	0	772	0	0	0
Recorder	13010100	(30,578)	3,417	23,512	0	7,012	0	0	9,607	0	137	4,559	0	0	50,564
CRA-Clerk Op Fund	13010200	9,735	1,228	6,253	0	2,698	0	0	1,112	0	37	1,018	0	0	6,053
Assessor	13020100	140,030	6,814	34,652	0	62,686	0	0	11,740	0	200	6,696	0	123,562	70,107
Registrar	13030100	(16,193)	3,775	42,793	0	14,329	0	0	(45)	0	89	5,556	0	45,755	61,527
CDC General Admin	14010100	79,335	4,846	1,493	0	52,742	0	0	16,056	0	147	1,539	0	0	0
Bd of Super	15010100	1,443	1,905	24,708	0	13,227	0	0	691	0	65	3,894	0	0	45,507
Assess Appeals	15010200	0	0	0	0	0	0	0	427	0	0	0	0	0	0
Grand Jury	16010100	7,098	289	494	0	0	0	0	199	0	39	158	0	0	1,647
Non-Court Ops	16010200	0	868	0	0	0	0	0	199	0	0	0	0	0	0
District Attorney	18010100	370,298	11,220	120,154	0	92,425	0	0	193,215	0	548	39,537	0	1,805	224,873
DA Victim Witr	18010102	1,723	545	6,574	0	19,746	0	0	345	0	28	1,162	0	0	15,230
DA Fam Just Ctr	18010600	2,337	858	37,240	0	3,518	0	0	199	0	177	881	0	0	97,880
EDB	19010100	400	29,238	611	0	8,910	0	0	701	0	0	62	0	0	0
Emergency Svcs	20010100	12,241	82,930	14,317	0	22,161	0	0	337	0	87	8,128	(123,210)	0	13,860
Vets/Comm Bldgs	21030200	0	2,260	0	0	1,079	0	0	263	0	0	7,298	0	0	0
Parking Enf	21040400	7,662	96	864	0	0	0	0	749	0	4	168	0	0	1,702
Health Admin	22010101	(234,210)	149,967	412,854	0	414,040	0	0	(61,336)	0	(55,734)	40,842	0	0	156,272
Animal Care & Control	22020106	115,572	8,479	123,499	0	32,434	0	0	10,186	0	0	1,578	0	0	73,603
HlthSv-First Five	22020300	0	6,302	176	0	11,094	0	0	240	0	0	105	0	0	0
Self-Insurance	23020100	(5,063)	40,637	21,847	0	23,241	0	0	2,350	0	64	3,442	(337,556)	0	40,267
Human Sv Adm	24030111	236,658	143,035	183,795	0	751,281	0	0	113,322	0	853	26,663	0	0	265,976
HS-VM Child Ctr	24030142	161,632	3,748	146,697	0	33,771	0	0	3,247	0	3,471	34,462	0	0	418,656
HS-AAA	24030153	259	4,112	428	0	9,474	0	0	186	0	0	9	0	0	0
HS-MSSP	24030154	0	5,011	117	0	7,832	0	0	760	0	0	7	0	0	0
HS-PA/PG/PC	24030156	229	1,153	191	0	7,832	0	0	646	0	0	15	0	0	0
IHSS Public Auth	24050100	404	1,159	20	0	540	0	0	968	0	0	26	0	0	0
PRMD Admin	26010100	(11,005)	32,604	95,134	0	121,950	0	0	26,775	0	1,245	13,319	0	453	218,404
Probatn Admin	27010100	60,879	14,343	23,676	0	28,940	0	0	16,030	0	74	4,989	0	0	65,435
Probation	27011000	3,850	16,429	49,824	0	85,131	0	0	15,285	0	191	17,107	0	64,782	106,012
Juvenile Probatn	27012000	3,871	6,076	64,082	0	37,008	0	0	6,884	0	634	25,368	0	9,802	148,156
Sup Adult Crew	27013000	304	2,380	0	0	9,192	0	0	199	0	0	92	0	2,236	0
Juvenile Hall	27014000	(9,164)	8,813	286,337	0	91,111	0	0	7,601	0	2,660	113,569	0	6,221	659,404
Probation Camp	27014500	(48,494)	3,400	0	0	11,070	0	0	200	0	0	0	0	11,864	0
Probation SAC Ent	27016000	118,694	2,806	847	0	0	0	0	199	0	0	861	0	23,932	22,067

COUNTY OF SONOMA  
 COUNTYWIDE COST ALLOCATION PLAN

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Estimated 2017-18 Costs (based upon 2015-16)

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

Department Name	Department ID	TOTAL	ROLL	CLAIM-	AUDITOR	TREASURY	CAO	BENEFITS	CO CNSL	SS ADMIN	ARCHIT	LOC PROJ	REAL EST
		ESTIMATED COSTS	FORWRD	ABLE COSTS									
					11010100	11010200	15020100	16020100	17010100	21010100	21020100	21020200	21020300
Probation CCPIF	27017000	8,971	(47,441)	(38,470)	2,001	56	0	0	0	0	0	0	0
Public Defender	28010100	338,071	(102,532)	235,539	24,800	5,791	40,395	72,250	218	282	0	6,117	4,798
Regional Parks	29010100	738,665	237,893	976,558	120,657	2,902	38,250	47,234	76,352	320	0	8,728	5,445
Spring Lake	29010500	185,795	115,106	300,901	29,960	556	6,462	7,310	0	0	0	0	0
Sport Fishing Ctr	29020100	2,478	(1,025)	1,453	1,673	47	0	0	0	0	0	0	0
Spud Point	29030100	0	(18,077)	(18,077)	14,988	526	2,297	248	0	0	0	0	0
Mason's Marina	29040100	0	(2,872)	(2,872)	7,809	193	171	0	0	0	0	0	0
Sheriff Admin	30010100	772,942	57,790	830,732	54,795	8,267	32,255	57,001	262,217	290	0	13,827	4,915
Sheriff Law Enf	30010200	3,690,947	723,419	4,414,366	166,151	2,610	242,531	177,959	0	1,835	0	127,193	31,187
Sheriff Court Secur	30014700	153,845	52,517	206,362	43,424	53	29,473	18,292	0	0	0	0	0
Sheriff Transportn	30014800	28,516	(34,340)	(5,824)	5,922	105	5,792	5,196	0	22	0	1,246	360
Deten Admin	30020100	298,724	(45,523)	253,201	38,303	588	43,784	33,066	0	97	0	5,714	1,652
Deten Main Jail	30020300	4,239,537	(550,309)	3,689,228	66,216	581	109,736	83,980	0	8,713	0	511,885	148,040
Det Honor Farm	30020400	1,482,195	(140,633)	1,341,562	20,548	376	26,332	15,220	0	2,115	0	66,051	35,945
Open Space	31010100	0	9,887	9,887	35,730	806	13,948	32,995	0	253	0	454	4,301
Water Agency	33010100	566,594	(151,504)	415,090	72,166	9,761	(18,698)	197,377	0	0	0	0	0
Roads	34010100	800,388	583,802	1,384,190	141,528	2,957	67,392	102,941	23,840	462	0	19,659	7,873
PW Special Proj	34020100	9,789	(2,498)	7,291	1,345	38	0	0	0	0	0	0	0
Airport	34030100	0	76,104	76,104	59,169	1,668	7,542	10,471	0	0	0	0	0
Transit	34040100	0	65,186	65,186	102,517	17,853	2,911	6,972	0	0	0	0	0
Refuse	34050100	0	63,455	63,455	28,383	716	3,298	11,966	0	44	0	1,833	734
Air Pollution	34160100	0	23,312	23,312	12,072	279	1,619	2,597	3,879	83	0	273	1,425
Ag Extension	35010100	41,848	(7,974)	33,874	9,713	212	2,968	11,267	0	221	0	716	3,744
LAFCO	66030100	0	9,661	9,661	1,345	38	0	0	0	21	0	481	339
Law Library	66080100	153,399	66,659	220,058	2,516	88	390	0	1,527	211	0	6,278	3,600
Retirement	69010100	69,882	37,712	107,594	5,096	2	10,823	26,762	0	0	0	0	0
Library	72010100	180,061	120,828	300,889	114,517	4,246	52,170	0	289	0	0	0	0
Fair	80240100	0	2,111	2,111	6,643	4	1,436	13,669	21	0	0	0	0
Courts-Judicial	80260100	1,179,909	14,409	1,194,318	21,146	591	0	0	17,451	3,173	0	87,610	53,902
Schools	90010100	136,911	(132,894)	4,017	1,344	125,161	0	0	0	0	0	0	0
Water Dists	33100100	85,823	80,763	166,586	18,876	530	0	0	26,570	0	0	0	0
Sanitation Dists	SanD	81,187	43,423	124,610	7,607	605	261	0	54,756	0	0	0	0
Special Dists-D	SpD-D	114,740	617,074	731,814	16,536	721	0	646	52,375	0	0	0	0
Special Dists-I	SpD-I	87,451	(196,170)	(108,719)	3,305	3,456	20,154	0	1,807	193	0	4,091	3,283
Other	Other	1,686,897	(15,432)	1,671,465	38,837	1,441	83	6	0	6,907	0	151,822	109,995
rounding		2	(42)	(40)	6	8	3	0	0	0	0	(6)	1
<b>Total</b>		<b>33,294,765</b>	<b>5,771,125</b>	<b>39,065,890</b>	<b>3,252,205</b>	<b>413,381</b>	<b>1,937,441</b>	<b>3,151,137</b>	<b>1,643,361</b>	<b>71,723</b>	<b>0</b>	<b>1,315,123</b>	<b>816,837</b>

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

Department Name	Department ID	FAC OPS 21020400	PURCH 21030100	ENERGY 21030300	FLEET 21030400	HR 23010100	DATA 25010100	COMM 25010134	RECORDS 25010151	REPRO 25010161	GROUNDS 29010102	NSURANCE 23010500	OTHER	EQUIP DEPREC	BLDG DEPREC
Probation CCPIF	27017000	0	5,944	0	0	0	0	0	199	0	0	0	0	771	0
Public Defender	28010100	(15,218)	1,593	34,322	0	31,309	0	0	34,840	0	177	13,136	0	127	83,134
Regional Parks	29010100	170,362	26,889	29,136	0	60,036	0	0	8,676	0	175	7,644	0	107,651	28,208
Spring Lake	29010500	95,812	12,446	0	0	9,732	0	0	419	0	0	705	0	22,393	0
Sport Fishing Ctr	29020100	0	298	0	0	0	0	0	199	0	0	261	0	0	0
Spud Point	29030100	(583)	5,559	0	0	7,034	0	0	805	0	0	15,012	(45,886)	0	0
Mason's Marina	29040100	0	4,822	0	0	0	0	0	207	0	0	0	(13,202)	0	0
Sheriff Admin	30010100	45,509	25,602	24,985	0	41,627	0	0	6,267	0	186	1,136	0	12,528	181,535
Sheriff Law Enf	30010200	984,157	102,517	366,248	0	243,480	0	0	10,364	0	1,388	15,949	0	570,676	646,702
Sheriff Court Secur	30014700	46,792	509	0	0	15,103	0	0	199	0	0	0	0	0	0
Sheriff Transportn	30014800	3,192	509	0	0	2,698	0	0	199	0	9	835	0	527	1,904
Deten Admin	30020100	59,720	10,650	4,573	0	49,156	0	0	28,760	0	42	3,824	0	10,063	8,732
Deten Main Jail	30020300	1,082,014	9,393	884,702	0	197,112	0	0	199	0	3,735	342,672	0	8,235	782,324
Det Honor Farm	30020400	601,170	3,949	366,621	0	15,103	0	0	199	0	0	58,509	0	0	270,057
Open Space	31010100	434	19,482	1,031	0	22,701	0	0	569	0	13,486	860	(147,050)	0	0
Water Agency	33010100	29	192,845	0	0	104,041	0	0	10,362	0	(1,289)	61,922	(61,922)	0	0
Roads	34010100	114,704	115,697	42,131	0	109,989	0	0	381	0	268	9,778	0	0	40,788
PW Special Proj	34020100	0	3,213	0	0	0	0	0	5,193	0	0	0	0	0	0
Airport	34030100	8,904	32,395	0	0	15,408	0	0	334	0	0	24,125	(160,016)	0	0
Transit	34040100	(355)	30,780	0	0	2,698	0	0	311	0	0	11,903	(175,590)	0	0
Refuse	34050100	5,227	11,465	3,928	0	9,732	0	0	469	0	24	5,527	(87,148)	0	3,802
Air Pollution	34160100	2,568	5,297	341	0	2,439	0	0	616	0	0	0	(33,488)	0	0
Ag Extension	35010100	30	1,166	898	0	10,015	0	0	472	0	0	91	0	335	0
LAFCO	66030100	39	0	2,589	0	0	0	0	501	0	6	408	(10,525)	0	4,758
Law Library	66080100	61,517	0	34,138	0	0	0	0	73	0	74	4,574	0	0	38,413
Retirement	69010100	(196)	0	0	0	15,408	0	0	11,987	0	0	0	0	0	0
Library	72010100	8,284	96	0	0	0	0	0	(48)	0	0	507	0	0	0
Fair	80240100	4,175	0	0	0	19,441	0	0	199	0	0	18,632	(202,040)	0	137,820
Courts-Judicial	80260100	85,418	0	125,350	0	0	0	0	199	0	1,713	105,138	0	0	678,218
Schools	90010100	0	0	0	0	0	0	0	9,583	0	0	0	0	0	823
Water Dists	33100100	0	9,774	0	0	0	0	0	199	0	0	0	0	29,874	0
Sanitation Dists	SanD	0	578	0	0	0	0	0	1,119	0	0	16,261	0	0	0
Special Dists-D	SpD-D	0	19,991	0	0	0	0	0	371	0	0	251	0	23,849	0
Special Dists-I	SpD-I	58	2,864	7,724	0	9,755	0	0	880	0	879	54	0	0	28,948
Other	Other	262,748	96,729	(13,612)	0	2,439	0	0	40,217	0	302,463	172,405	0	153,262	361,155
rounding		3	6	4	0	(3)	0	0	(18)	0	3	(6)	0	1	0
<b>Total</b>		<b>4,623,912</b>	<b>1,369,195</b>	<b>3,651,161</b>	<b>0</b>	<b>3,067,744</b>	<b>0</b>	<b>0</b>	<b>568,423</b>	<b>0</b>	<b>278,398</b>	<b>1,257,419</b>	<b>(1,443,785)</b>	<b>1,246,654</b>	<b>6,074,436</b>