



Malia M. Cohen
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Sonoma
Santa Rosa, California

Date: **April 3, 2023**
Filing Ref: **SON24**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (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 **2023-24**. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS

The indirect overhead and support service costs listed in the **Final Estimate Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, 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 | 12. Data |
| 2. Auditor | 13. Communications |
| 3. Treasurer-Tax Collector | 14. Records |
| 4. County Administrator Office | 15. Insurance |
| 5. Benefits | 16. Insurance (ISF) |
| 6. County Counsel | 17. Heavy Equipment Replacement (ISF) |
| 7. GS Admin | 18. ERP System (ISF) |
| 8. Architecture | 19. Employee Retirement (ISF) |
| 9. Facility Operations | 20. OPEB (ISF) |
| 10. Fleet Services | |
| 11. Human Resources | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above cost centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the county departments' costs indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure, or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement, will require prior approval by the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county, and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by Uniform Guidance, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: \$(6,180,773) in adjustments were made to eliminate any remaining Auditor Direct Services and Audit costs and CAO LAFCO costs. These adjustments will only affect the FY 2023-24 Sonoma County Cost Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SONOMA

BY Original signed by

Erick Roeser

Name

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

Title

04-04-2023

Date

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY Original signed by

**SANDEEP SINGH, Manager
Local Government Policy Section
Local Govt Programs & Services
Division**

04-05-2023

Date

cc: State and Federal Agencies
Attachment: Final Estimate
Summary Schedule

**Negotiated by Alex Tran
Telephone (916) 323-2369**

Sonoma County 2023-24 Final Estimate

Department	Projection Factor	10010100 Ag Commission	10010200 Sealer Wts & Ms	10010400 Fish & Game	10010600 Land Stewardship	11020100 ERP- HRMS System Admin	11020200 ERP- Financial Sys	11030100 Retirement ISF
11010100 AUDITOR	1.02	20,468	4,246	247	2,759	3,095	5,104	4,591
11010200 TREASURER TAX-COLLECTOR	1.12	3,020	3,991	-	248	248	580	-
15020100 CAO	1.13	7,228	1,247	-	923	1,094	2,533	-
16020100 BENEFITS	1.27	28,821	5,646	-	3,272	3,433	13,170	-
17010100 CO CNSL	-	-	-	-	-	-	-	-
21010100 GS ADMIN	1.00	2,113	509	-	45	284	324	-
21020100 ARCHIT	-	-	-	-	-	-	-	-
21020200 LOC PROJ	1.00	-	-	-	-	-	-	-
21020300 REAL EST	1.02	8,427	2,028	-	181	1,132	1,294	-
21020400 FAC OPS	1.00	2,460	2,743	-	57	38	43	-
21030100 PURCH	1.27	5,789	2,439	-	849	1,742	7,460	-
21030300 ENERGY	1.08	-	406	-	-	-	-	-
21030400 FLEET	-	-	-	-	-	-	-	-
23010100 HR	1.14	37,558	6,707	-	4,024	4,024	9,389	-
25010100 DATA	-	-	-	-	-	-	-	-
25010134 COMM	-	-	-	-	-	-	-	-
25010151 RECORDS	1.22	2,859	1,563	-	1,131	-	-	-
29010102 GROUNDS	1.12	-	-	-	-	-	-	-
23010500 INSURANCE	1.44	448	17	-	10	-	-	-
EQUIP DEPREC	1.00	80,095	24,674	-	6,602	-	-	-
BLDG DEPREC	1.00	25,395	317	-	195	-	-	-
Adjustments:								
Eliminate Direct Services		-	-	-	-	-	-	-
Eliminate Audits		-	-	-	-	-	-	-
LAFCO Adj.								
Total Estimated Costs		224,681	56,533	247	20,296	15,090	39,897	4,591
Carryforward		92,201	(36,196)	150	10,807	215,370	840,806	5,882
Claimable Costs		316,882	20,337	397	31,103	230,460	880,703	10,473

Sonoma County 2023-24 Final Estimate

Department	11040100 Risk - Unemploy ment ISF	11050100 SCEIP	12010101 DCSS	13010100 Recorder	13010200 CRA-Clerk Op Fund	13010800 County Clerk Operations	13020100 Assessor	13030100 Registrar
11010100 AUDITOR	2,667	23,610	31,082	14,889	-	3,280	29,664	45,288
11010200 TREASURER TAX-COLLECTOR	-	-	5,465	911	1,122	414	5,879	1,242
15020100 CAO	-	-	16,475	2,362	-	881	18,026	3,853
16020100 BENEFITS	-	-	50,432	9,456	-	3,417	59,202	14,558
17010100 CO CNSL	-	-	-	-	-	-	-	-
21010100 GS ADMIN	-	427	3,606	1,073	-	272	2,292	3,177
21020100 ARCHIT	-	-	-	-	-	-	-	-
21020200 LOC PROJ	-	-	-	-	-	-	-	-
21020300 REAL EST	-	1,701	14,380	4,278	-	1,083	9,138	12,670
21020400 FAC OPS	-	10,818	5,617	6,279	-	9,350	72,855	42,749
21030100 PURCH	-	373	9,099	6,354	-	330	9,257	5,039
21030300 ENERGY	-	7,896	-	21,451	-	13,103	98,759	73,681
21030400 FLEET	-	-	-	-	-	-	-	-
23010100 HR	-	-	88,530	14,755	-	6,707	95,236	20,120
25010100 DATA	-	-	-	-	-	-	-	-
25010134 COMM	-	-	-	-	-	-	-	-
25010151 RECORDS	-	4,222	8,400	6,858	1,520	4,134	20,787	4,170
29010102 GROUNDS	-	178	-	38	-	-	70	38
23010500 INSURANCE	-	4,703	-	5,785	319	3,168	24,979	21,161
EQUIP DEPREC	-	-	-	-	-	-	31,000	87,509
BLDG DEPREC	-	9,638	124	44,828	-	7,823	62,869	39,730
Adjustments:								
Eliminate Direct Services	-	(17,930)	-	-	-	-	-	-
Eliminate Audits	-	-	-	-	-	-	-	-
LAFCO Adj.								
Total Estimated Costs	2,667	45,636	233,210	139,317	2,961	53,962	540,013	374,985
Carryforward	(2,889)	20,932	67,404	49,217	2,652	8,852	227,292	108,730
Claimable Costs	(222)	66,568	300,614	188,534	5,613	62,814	767,305	483,715

Sonoma County 2023-24 Final Estimate

Department	14010100 CDC General Admin	15010100 Bd of Super	15010200 Assess Appeals	18010100 District Attorney	18010102 DA Victim Witn	18010600 DA Fam Just Ctr	19010100 EDB	20010100 Emergency Svcs
11010100 AUDITOR	19,457	20,540	269	61,711	9,059	5,880	80,402	-
11010200 TREASURER TAX-COLLECTOR	17,861	2,070	-	10,192	1,159	248	1,159	-
15020100 CAO	12,508	7,558	-	40,004	3,215	827	4,457	-
16020100 BENEFITS	42,239	36,101	-	132,480	12,028	3,205	20,650	-
17010100 CO CNSL	-	-	-	-	-	-	-	-
21010100 GS ADMIN	611	1,246	-	5,643	327	1,393	279	-
21020100 ARCHIT	-	-	-	-	-	-	-	-
21020200 LOC PROJ	-	-	-	-	-	-	-	-
21020300 REAL EST	2,437	4,966	-	22,501	1,302	5,553	1,112	-
21020400 FAC OPS	25,756	55,937	-	186,233	8,620	33,890	-	-
21030100 PURCH	517	4,695	150	15,382	700	4,602	21,575	-
21030300 ENERGY	-	62,092	-	264,055	22,136	105,021	-	-
21030400 FLEET	-	-	-	-	-	-	-	-
23010100 HR	64,385	33,534	-	143,525	18,779	4,024	18,779	-
25010100 DATA	-	-	-	-	-	-	-	-
25010134 COMM	-	-	-	-	-	-	-	-
25010151 RECORDS	13,515	3,234	-	40,518	14	-	4,263	-
29010102 GROUNDS	30	-	-	368	-	-	-	-
23010500 INSURANCE	9,712	14,955	-	100,167	5,275	20,102	179	-
EQUIP DEPREC	-	-	-	16,180	-	-	-	-
BLDG DEPREC	-	30,579	-	165,096	14,657	80,458	-	-
Adjustments:								
Eliminate Direct Services	-	-	-	-	-	-	-	-
Eliminate Audits	-	-	-	-	-	-	(64,050)	-
LAFCO Adj.								
Total Estimated Costs	209,028	277,507	419	1,204,055	97,271	265,203	88,805	-
Carryforward	144,260	76,871	350	349,135	26,967	29,509	73,068	(52,442)
Claimable Costs	353,288	354,378	769	1,553,190	124,238	294,712	161,873	(52,442)

Sonoma County 2023-24 Final Estimate

Department	20020101 CSA#40 Administration	21030200 Vets/Comm Bldgs	21040400 Parking Enf	22010101 Health Admin	22010400 Homeless Coordination	22020106 Animal Care & Control	22020113 DHS Covid-19 Response Unit
11010100 AUDITOR	39,647	15,008	90	435,820	7,055	23,818	92,767
11010200 TREASURER TAX-COLLECTOR	-	248	148,347	43,702	828	2,140	248
15020100 CAO	-	885	-	132,592	2,809	5,186	11,811
16020100 BENEFITS	-	1,122	-	539,373	12,117	18,394	2,580
17010100 CO CNSL	-	-	-	-	-	-	-
21010100 GS ADMIN	9	53,320	(4,568)	26,305	461	3,553	1,341
21020100 ARCHIT	-	-	-	-	-	-	-
21020200 LOC PROJ	-	-	-	-	-	-	-
21020300 REAL EST	37	132	158	104,888	1,839	14,167	5,346
21020400 FAC OPS	237	527,085	833	55,135	297	220,334	247
21030100 PURCH	1,543	1,886	125	87,699	2,467	8,966	26,415
21030300 ENERGY	173	1,453	1,914	67,789	-	136,685	-
21030400 FLEET	-	-	-	-	-	-	-
23010100 HR	-	4,024	-	548,129	13,414	33,534	4,024
25010100 DATA	-	-	-	-	-	-	-
25010134 COMM	-	-	-	-	-	-	-
25010151 RECORDS	280	27	472	236,000	-	6,361	-
29010102 GROUNDS	4	14	-	2	-	-	-
23010500 INSURANCE	103	185,028	463	77,109	2,047	48,002	1,705
EQUIP DEPREC	50,636	-	-	-	-	-	-
BLDG DEPREC	24,510	403,002	1,143	176,259	-	114,892	5,854
Adjustments:							
Eliminate Direct Services	(1,261)	-	-	-	-	-	-
Eliminate Audits	(38,162)	-	-	(225)	-	-	-
LAFCO Adj.							
Total Estimated Costs	77,756	1,193,234	148,977	2,530,577	43,334	636,032	152,338
Carryforward	40,106	229,298	(77,719)	870,846	33,099	89,087	-
Claimable Costs	117,862	1,422,532	71,258	3,401,423	76,433	725,119	152,338

Sonoma County 2023-24 Final Estimate

Department	22010300 HlthSv-First Five	23020100 Self- Insurance	24030111 Human Sv Adm	24030142 HS- VM Child Ctr	24030153 HS- AAA	24030154 HS- MSSP	24030156 HS- PA/PG/PC
11010100 AUDITOR	-	(88,246)	556,870	31,199	8,092	12,241	4,692
11010200 TREASURER TAX-COLLECTOR	-	2,637	66,723	3,146	414	1,159	662
15020100 CAO	-	8,688	198,641	10,393	1,325	3,816	2,254
16020100 BENEFITS	-	49,246	673,539	37,204	8,818	8,851	8,694
17010100 CO CNSL	-	-	-	-	-	-	-
21010100 GS ADMIN	-	1,513	38,610	3,558	98	439	293
21020100 ARCHIT	-	-	-	-	-	-	-
21020200 LOC PROJ	-	-	-	-	-	-	-
21020300 REAL EST	-	6,034	153,953	14,187	389	1,752	1,168
21020400 FAC OPS	-	33,669	270,944	323,532	-	-	-
21030100 PURCH	-	29,341	102,139	2,529	23,918	2,955	602
21030300 ENERGY	-	77,166	335,643	-	-	-	-
21030400 FLEET	-	-	-	-	-	-	-
23010100 HR	-	41,582	907,319	50,972	6,707	18,779	10,731
25010100 DATA	-	-	-	-	-	-	-
25010134 COMM	-	-	-	-	-	-	-
25010151 RECORDS	-	68,294	235,485	4,415	91	1,473	3,745
29010102 GROUNDS	-	-	6	6	-	-	-
23010500 INSURANCE	-	18,630	127,375	40,667	-	-	-
EQUIP DEPREC	-	-	-	-	-	-	-
BLDG DEPREC	-	38,641	580,016	182,434	339	1,524	1,016
Adjustments:							
Eliminate Direct Services	-	(180)	-	-	-	-	-
Eliminate Audits	-	-	(48,053)	-	-	-	-
LAFCO Adj.							
Total Estimated Costs	-	287,015	4,199,210	704,242	50,191	52,989	33,857
Carryforward	(360)	(41,526)	60,662	163,295	7,587	5,853	2,385
Claimable Costs	(360)	245,489	4,259,872	867,537	57,778	58,842	36,242

Sonoma County 2023-24 Final Estimate

Department	24030114 HS-South County Center	26010100 PRMD Admin	26030100 PRMD - Fire Prevention	26030200 PRMD - Hazardous Materials	26030300 PRMD - Chipper	27010100 Probate Admin	27011000 Probation
11010100 AUDITOR	-	70,017	6,063	4,118	3,494	103,490	58,180
11010200 TREASURER TAX-COLLECTOR	-	18,479	414	414	-	17,738	8,445
15020100 CAO	-	37,231	2,222	1,616	430	7,148	31,463
16020100 BENEFITS	-	101,923	4,385	5,614	-	26,296	112,355
17010100 CO CNSL	-	-	-	-	-	-	-
21010100 GS ADMIN	-	4,698	151	357	-	1,046	3,522
21020100 ARCHIT	-	-	-	-	-	-	-
21020200 LOC PROJ	-	-	-	-	-	-	-
21020300 REAL EST	-	18,734	602	1,424	-	4,171	14,043
21020400 FAC OPS	-	134,712	3,953	2,871	-	30,889	84,451
21030100 PURCH	-	22,331	772	373	274	17,983	8,960
21030300 ENERGY	-	240,089	4,024	2,096	-	65,081	107,293
21030400 FLEET	-	-	-	-	-	-	-
23010100 HR	-	174,376	6,707	6,707	-	30,851	136,818
25010100 DATA	-	-	-	-	-	-	-
25010134 COMM	-	-	-	-	-	-	-
25010151 RECORDS	-	15,027	914	(17,048)	-	19,600	22,353
29010102 GROUNDS	-	-	47	47	-	101	-
23010500 INSURANCE	-	41,826	1,584	1,248	-	16,151	37,259
EQUIP DEPREC	-	342,800	17,504	36,197	-	399,462	60,615
BLDG DEPREC	-	146,135	3,732	2,558	-	38,832	48,196
Adjustments:							
Eliminate Direct Services	-	-	-	-	-	-	-
Eliminate Audits	-	-	-	-	-	-	-
LAFCO Adj.							
Total Estimated Costs	-	1,368,378	53,074	48,592	4,198	778,839	733,953
Carryforward	(19,143)	336,448	33,900	19,491	(4,897)	379,838	342,344
Claimable Costs	(19,143)	1,704,826	86,974	68,083	(699)	1,158,677	1,076,297

Sonoma County 2023-24 Final Estimate

Department	27012000 Juvenile Probatn	27013000 Sup Adult Crew	27014000 Juvenile Hall	27014500 Probation Camp	27016000 Probation SAC Ent	27017000 Probation CCPIF	28010100 Public Defender
11010100 AUDITOR	21,591	12,728	50,370	3,491	9,182	22	26,052
11010200 TREASURER TAX-COLLECTOR	2,567	662	6,376	331	-	-	5,498
15020100 CAO	9,686	3,255	22,874	1,197	-	-	20,555
16020100 BENEFITS	29,960	5,228	76,675	3,296	-	-	88,339
17010100 CO CNSL	-	-	-	-	-	-	-
21010100 GS ADMIN	2,838	-	12,415	-	1,338	-	2,446
21020100 ARCHIT	-	-	-	-	-	-	-
21020200 LOC PROJ	-	-	-	-	-	-	-
21020300 REAL EST	11,316	-	49,504	-	5,336	-	9,751
21020400 FAC OPS	138,950	-	604,733	891	46,864	-	68,981
21030100 PURCH	8,881	292	5,961	178	74	124	7,852
21030300 ENERGY	-	-	-	-	-	-	80,204
21030400 FLEET	-	-	-	-	-	-	-
23010100 HR	41,582	10,731	103,284	5,365	-	-	69,751
25010100 DATA	-	-	-	-	-	-	-
25010134 COMM	-	-	-	-	-	-	-
25010151 RECORDS	6,182	-	4,219	-	-	-	170,421
29010102 GROUNDS	3	-	12	-	-	-	7
23010500 INSURANCE	68,669	-	300,416	2,438	-	-	38,582
EQUIP DEPREC	17,581	7,291	36,101	2,699	35,157	-	5,318
BLDG DEPREC	153,929	-	673,416	-	24,095	-	55,114
Adjustments:							
Eliminate Direct Services	-	-	-	-	-	-	-
Eliminate Audits	-	-	-	-	-	-	-
LAFCO Adj.							
Total Estimated Costs	513,735	40,187	1,946,356	19,886	122,046	146	648,871
Carryforward	166,905	9,128	380,686	(51,736)	(195,634)	(277)	408,242
Claimable Costs	680,640	49,315	2,327,042	(31,850)	(73,588)	(131)	1,057,113

Sonoma County 2023-24 Final Estimate

Department	29010100 Regional Parks	29010500 Spring Lake	29020100 Sport Fishing Ctr	29030100 Spud Point	29040100 Mason's Marina	30010100 Sheriff Admin	30010200 Sheriff Law Enf
11010100 AUDITOR	116,723	26,155	1,010	12,006	4,422	142,530	199,736
11010200 TREASURER TAX-COLLECTOR	6,420	994	-	2,238	-	5,199	20,451
15020100 CAO	20,128	3,457	-	1,361	34	16,687	114,785
16020100 BENEFITS	75,216	10,123	-	2,250	-	68,956	231,588
17010100 CO CNSL	-	-	-	-	-	-	-
21010100 GS ADMIN	1,707	-	-	-	-	1,747	11,225
21020100 ARCHIT	-	-	-	-	-	-	-
21020200 LOC PROJ	-	-	-	-	-	-	-
21020300 REAL EST	6,807	-	-	-	-	6,968	44,760
21020400 FAC OPS	40,356	39,458	-	570	-	65,074	545,809
21030100 PURCH	46,434	1,621	78	1,607	728	20,681	64,454
21030300 ENERGY	31,596	-	-	-	-	89,379	655,948
21030400 FLEET	-	-	-	-	-	-	-
23010100 HR	100,602	16,096	-	6,707	-	60,361	331,315
25010100 DATA	-	-	-	-	-	-	-
25010134 COMM	-	-	-	-	-	-	-
25010151 RECORDS	16,001	-	-	-	-	7,465	9,209
29010102 GROUNDS	711	-	-	-	-	-	1
23010500 INSURANCE	31,758	2,524	-	40,180	4,486	31,852	212,375
EQUIP DEPREC	128,449	36,677	-	-	-	46,881	1,142,917
BLDG DEPREC	38,565	-	-	-	-	109,838	826,766
Adjustments:							
Eliminate Direct Services	(489)	-	-	-	-	(114)	-
Eliminate Audits	-	-	-	-	-	(102,004)	(48,783)
LAFCO Adj.							
Total Estimated Costs	660,984	137,105	1,088	66,919	9,670	571,500	4,362,556
Carryforward	(324,171)	(74,824)	(499)	(12,172)	(1,027)	183,417	938,680
Claimable Costs	336,813	62,281	589	54,747	8,643	754,917	5,301,236

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Department	30014700 Sheriff Court Secur	30014800 Sheriff Transportn	30017500 CA Vehicle Code Sect 9250.14	30020100 Deten Admin	30020300 Deten Main Jail	30020400 North County Detention Facility	31010100 Open Space
11010100 AUDITOR	27,272	5,936	2,514	35,971	78,393	9,348	18,757
11010200 TREASURER TAX-COLLECTOR	2,650	497	-	4,720	13,910	1,904	-
15020100 CAO	14,688	2,848	-	19,003	67,381	934	7,553
16020100 BENEFITS	31,619	6,333	-	44,965	144,682	20,268	23,588
17010100 CO CNSL	-	-	-	-	-	-	-
21010100 GS ADMIN	-	113	-	581	41,817	12,665	-
21020100 ARCHIT	-	-	-	-	-	-	-
21020200 LOC PROJ	-	-	-	-	-	-	-
21020300 REAL EST	-	450	-	2,319	166,740	50,500	-
21020400 FAC OPS	-	4,704	-	24,223	1,560,311	483,616	-
21030100 PURCH	257	551	1,420	10,219	5,817	3,136	20,378
21030300 ENERGY	-	1,083	-	5,579	401,184	241,035	-
21030400 FLEET	-	-	-	-	-	-	-
23010100 HR	42,923	8,048	-	76,457	225,348	30,851	-
25010100 DATA	-	-	-	-	-	-	-
25010134 COMM	-	-	-	-	-	-	-
25010151 RECORDS	-	-	-	2,131	-	-	4,458
29010102 GROUNDS	-	-	-	-	-	-	751
23010500 INSURANCE	-	2,936	-	15,121	1,087,399	157,387	3,467
EQUIP DEPREC	5,588	23,867	-	45,118	8,660	7,350	33,438
BLDG DEPREC	-	5,252	-	27,048	1,945,112	318,104	-
Adjustments:							
Eliminate Direct Services	-	-	-	-	-	-	(2,592)
Eliminate Audits	-	-	-	-	-	-	-
LAFCO Adj.							
Total Estimated Costs	124,997	62,618	3,934	313,455	5,746,754	1,337,098	109,798
Carryforward	2,490	26,686	8,803	448,379	722,099	(635,448)	20,403
Claimable Costs	127,487	89,304	12,737	761,834	6,468,853	701,650	130,201

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Department	32010100 IOLERO	33010100 Water Agency	33100100 Water Dists	34010100 Roads	34020100 PW Special Proj	34030100 Airport	34040100 Transit
11010100 AUDITOR	3,994	92,689	(6,637)	190,524	1,200	60,317	102,483
11010200 TREASURER TAX-COLLECTOR	166	19,209	-	14,921	-	1,490	497
15020100 CAO	971	79,787	-	34,707	-	4,711	1,339
16020100 BENEFITS	6,041	256,257	-	123,166	-	14,023	4,248
17010100 CO CNSL	-	-	-	-	-	-	-
21010100 GS ADMIN	357	-	-	3,055	-	-	-
21020100 ARCHIT	-	-	-	-	-	-	-
21020200 LOC PROJ	-	-	-	-	-	-	-
21020300 REAL EST	1,422	-	-	12,180	-	-	-
21020400 FAC OPS	249	-	-	161,498	-	578	-
21030100 PURCH	3,415	103,884	3,870	135,157	425	35,983	9,854
21030300 ENERGY	182	-	8,110	72,415	-	-	-
21030400 FLEET	-	-	-	-	-	-	-
23010100 HR	2,683	33,410	-	169,011	-	24,144	8,048
25010100 DATA	-	-	-	-	-	-	-
25010134 COMM	-	-	-	-	-	-	-
25010151 RECORDS	-	1,662	-	4,348	7,479	4,202	4,935
29010102 GROUNDS	4	-	-	1,028	-	-	-
23010500 INSURANCE	108	179,274	-	46,185	-	344,586	31,036
EQUIP DEPREC	-	-	-	-	-	-	-
BLDG DEPREC	222	84,246	-	138,940	12,907	1,515	-
Adjustments:							
Eliminate Direct Services	-	(49,201)	-	(35,626)	(32)	(7,775)	(15,309)
Eliminate Audits	-	-	-	-	-	(898)	-
LAFCO Adj.							
Total Estimated Costs	19,814	801,217	5,343	1,071,509	21,979	482,876	147,131
Carryforward	15,340	205,725	(3,764)	432,788	4,117	246,519	(12,952)
Claimable Costs	35,154	1,006,942	1,579	1,504,297	26,096	729,395	134,179

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Department	34050100 Refuse	34160100 Air Pollution	35010100 Ag Extension	36010100 Grand Jury	36010200 Non-Court Ops	37010100 IHSS Public Auth	38010100 Administrati on	39010100 Office Of Equity
11010100 AUDITOR	25,047	-	5,934	4,378	1,280	1,249	14,199	3,356
11010200 TREASURER TAX-COLLECTOR	828	-	497	-	-	83	911	331
15020100 CAO	3,155	-	1,534	-	-	506	3,781	1,570
16020100 BENEFITS	14,232	-	10,119	-	-	2,318	23,303	8,429
17010100 CO CNSL	-	-	-	-	-	-	-	-
21010100 GS ADMIN	230	-	1,163	242	-	49	1,080	129
21020100 ARCHIT	-	-	-	-	-	-	-	-
21020200 LOC PROJ	-	-	-	-	-	-	-	-
21020300 REAL EST	917	-	4,637	963	-	195	4,306	516
21020400 FAC OPS	5,834	-	2,100	8,743	-	-	68,995	-
21030100 PURCH	5,086	-	3,506	-	549	425	19,375	1,485
21030300 ENERGY	4,258	-	-	7,651	-	-	11,157	-
21030400 FLEET	-	-	-	-	-	-	-	-
23010100 HR	13,414	-	8,048	-	-	1,341	14,755	5,365
25010100 DATA	-	-	-	-	-	-	-	-
25010134 COMM	-	-	-	-	-	-	-	-
25010151 RECORDS	1,702	-	1,189	-	3,258	2,549	4,538	-
29010102 GROUNDS	96	-	-	3	-	-	251	-
23010500 INSURANCE	17,622	-	262	1,493	-	-	18,750	-
EQUIP DEPREC	-	-	947	-	-	-	37,926	-
BLDG DEPREC	22,746	-	4,997	1,807	-	169	13,618	-
Adjustments:								
Eliminate Direct Services	(5,765)	-	-	-	-	-	-	-
Eliminate Audits	-	-	-	-	-	-	-	-
LAFCO Adj.								
Total Estimated Costs	109,402	-	44,933	25,280	5,087	8,884	236,945	21,181
Carryforward	10,610	-	9,470	12,766	(6,469)	3,102	132,361	-
Claimable Costs	120,012	-	54,403	38,046	(1,382)	11,986	369,306	21,181

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Department	66030100 LAFCO	66080100 Law Library	69010100 Retirement	72010100 Library	80240100 Fair	80260100 Courts-Judicial	90010100 Schools
11010100 AUDITOR	1,178	(621)	5,877	2,189	4,925	3,431	22,269
11010200 TREASURER TAX-COLLECTOR	-	-	1,076	-	1,242	-	-
15020100 CAO	303,110	400	4,548	36,316	4,438	-	-
16020100 BENEFITS	-	-	24,198	-	16,417	-	-
17010100 CO CNSL	-	-	-	-	-	-	-
21010100 GS ADMIN	-	1,129	-	-	-	16,915	-
21020100 ARCHIT	-	-	-	-	-	-	-
21020200 LOC PROJ	-	-	-	-	-	-	-
21020300 REAL EST	-	4,500	-	-	-	67,446	-
21020400 FAC OPS	-	33,150	14,544	2,327	-	467,902	-
21030100 PURCH	-	-	-	-	-	-	-
21030300 ENERGY	-	59,250	-	-	-	730,117	-
21030400 FLEET	-	-	-	-	-	-	-
23010100 HR	-	-	17,438	-	20,120	-	-
25010100 DATA	-	-	-	-	-	-	-
25010134 COMM	-	-	-	-	-	-	-
25010151 RECORDS	240	4,234	16,740	-	5,134	15,924	4,268
29010102 GROUNDS	-	-	-	-	-	2	-
23010500 INSURANCE	-	16,586	-	1,195	155,004	239,905	-
EQUIP DEPREC	-	-	-	-	-	-	-
BLDG DEPREC	-	30,998	-	-	-	518,866	-
Adjustments:							
Eliminate Direct Services	(541)	-	-	(12,912)	-	-	-
Eliminate Audits	-	-	-	-	-	-	-
LAFCO Adj.	(303,110)						
Total Estimated Costs	877	149,626	84,421	29,115	207,280	2,060,508	26,537
Carryforward	281,667	30,434	11,399	81,335	8,527	411,739	(6,557)
Claimable Costs	282,544	180,060	95,820	110,450	215,807	2,472,247	19,980

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Department	SanD Sanitation Dists	SpD-D Special Dists-D	SpD-I Special Dists-I	Other	Rounding	2nd Allocation Orphans	Total
11010100 AUDITOR	(35,478)	(3,198)	95,518	1,005,138	-	-	4,178,173.00
11010200 TREASURER TAX-COLLECTOR	-	-	331	1,396	-	-	488,948.00
15020100 CAO	368	-	8,957	4,808	-	-	1,403,133.00
16020100 BENEFITS	-	-	5,070	812	-	-	3,420,340.00
17010100 CO CNSL	-	-	-	-	-	-	-
21010100 GS ADMIN	-	-	712	37,285	-	-	309,565.00
21020100 ARCHIT	-	-	-	-	-	-	-
21020200 LOC PROJ	-	-	-	10,807	-	-	10,807.00
21020300 REAL EST	-	-	2,837	147,324	-	-	1,038,901.00
21020400 FAC OPS	-	-	16,819	1,493,119	-	-	8,053,032.00
21030100 PURCH	12,838	4,508	10,919	65,417	-	-	1,055,069.00
21030300 ENERGY	26,243	-	22,551	1,249,528	-	-	5,405,476.00
21030400 FLEET	-	-	-	-	-	-	-
23010100 HR	-	-	5,365	6,707	-	-	4,024,020.00
25010100 DATA	-	-	-	-	-	-	-
25010134 COMM	-	-	-	-	-	-	-
25010151 RECORDS	227	-	4,351	58,900	-	-	1,080,643.00
29010102 GROUNDS	-	-	-	54,317	-	-	58,135.00
23010500 INSURANCE	42,264	678	8,585	204,366	-	-	4,117,666.00
EQUIP DEPREC	-	5,752	-	806,464	-	-	3,587,455.00
BLDG DEPREC	-	-	26,705	394,574	-	-	7,680,341.00
Adjustments:							-
Eliminate Direct Services	(1,842)	(1,413)	(29,942)	(619)	-	-	(183,545)
Eliminate Audits	-	-	(73,428)	(692,609)	-	-	(1,068,213)
LAFCO Adj.							(303,110)
Total Estimated Costs	44,620	6,327	105,350	4,847,734	-	-	44,356,836
Carryforward	(4,887)	3,156	675,987	2,324,350	1	-	11,616,416
Claimable Costs	39,733	9,483	781,337	7,172,084	1	-	55,973,252