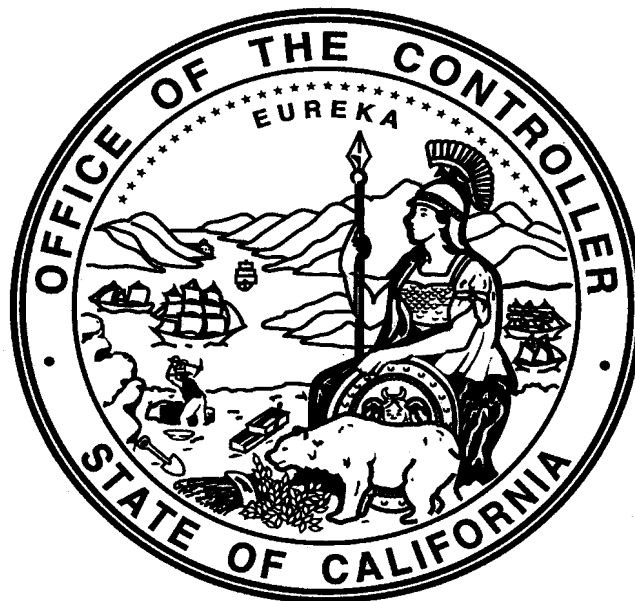


County of Sutter
County Cost Allocation Plan

FIELD REVIEW REPORT



John Chiang
California State Controller

For Fiscal Year Ended June 30, 2008

Field Review Report

Scope

We have reviewed Sutter County's Cost Allocation Plan for the fiscal year 2007-08 in order to determine if it has been prepared in accordance with federal Office of Management and Budget (OMB) Circular A-87 and with supplemental guidance promulgated by the federal Department of Health and Human Services (HHS). Our review consisted principally of inquiries of county personnel and applying analytical procedures to the material used to prepare the cost plan. Our review does not constitute an audit in accordance with generally accepted auditing standards. Accordingly, we do not express an opinion on the county's financial statements.

Background

OMB has designated HHS as the cognizant agency for cost allocation under OMB Circular A-87 for all California counties. By special agreement, HHS has delegated to the California State Controller's Office the authority to review, negotiate, and approve the countywide cost allocation plans for California counties. As a part of the approval process, we perform field reviews in order to verify that the data incorporated in county cost plans are adequately supported.

OMB Circular A-87 establishes principles for determining allowable indirect costs incurred by governmental units under grants, cost reimbursement contracts, and other agreements with the federal government. The circular provides for recognition of central service costs that benefit grant programs. It identifies the major types of costs normally incurred in grant performance and classifies them as allowable or unallowable. It provides for the development of necessary instructions related to the determination of indirect costs and makes it possible for direct costs to be allocated against a federal grant without a transfer of funds between the grantee departments involved. It establishes criteria for direct charges for services and limits the amount of unreserved retained earnings that may be accumulated by internal service funds. In order for a governmental unit to recover the costs of central support services performed outside of a grantee department, a consolidated local government-wide cost allocation plan must be prepared annually.

Findings and Recommendations

Fleet Management Internal Service Fund

Finding:

The Fleet Management Internal Service Fund is comprised of the Fleet fund 4580 and the VRP fund 4585. The VRP fund was established to account for VRP fleet vehicles separately and accumulate reserves for the replacement of vehicles. However, the VRP fund does not include all fleet vehicles. Some vehicles are recorded in the VRP fund and others in the Fleet fund. Additionally, the depreciation recorded in the VRP fund exceeds the cost of the vehicles recorded in that fund. The depreciation recorded should match with the vehicles within the same fund. This commingling of fleet vehicles in the two funds creates difficulties when computing the sixty day working capital analysis as required in Section 2245 of the State Controller's Handbook of Cost Plan Procedures of California Counties. Also, sales proceeds of vehicles are recorded as a liability account under Deposits From Others account 25500. Sales proceeds of vehicles should result in revenues to the fund and not a liability to the fund.

Recommendation:

We recommend that the County either combine the Fleet fund 4580 and VRP fund 4585 into one fund or, as an alternative, separate all VRP fleet vehicles and related assets and liabilities currently in the Fleet fund and record into the VRP fund 4585. We also recommend the County establish a designated unrestricted net asset for the VRP vehicles and record the sales proceeds of vehicles as revenues rather than as a liability.

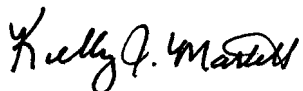
Comments

Discussion with County Official

The findings and recommendations in this field review were discussed with Robert Stark, Auditor-Controller, Ronda Putman, Assistant Auditor-Controller, and Bonnie Smith, Accountant Cost Plan Coordinator on September 28, 2007.

Conclusion

Based on our review, we approve Sutter County's 2007-08 County Cost Allocation Plan. Our attached recommendations for subsequent years must be implemented within the timeframes established in order for this office to approve future cost plans and/or direct billings for services.



KELLY J. MARTELL, Section Manager
County Cost Plans and Local Apportionments
Division of Accounting and Reporting

Staff:

Jay Lal, Supervisor

County Cost Plans

Norman Akiyama, Cost Plan Analyst

(916) 323-9293



JOHN CHIANG
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Sutter
Yuba City, California

Date: October 23, 2007
Filing Ref: SUT08

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 **Exhibits 2A and 2C** (attached) are formally approved as actual costs for the **2005-06** fiscal year and 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.

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SUTTER COUNTY
AUDITOR CONTROLLER

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

- | | |
|----------------------------------|---|
| 1. Employee Fringe Benefits | 7. Central Services |
| 2. Insurance | 8. Fleet Management (ISF) |
| 3. External Audits | 9. Information Technology (ISF) |
| 4. County Administrator's Office | 10. Workers' Compensation Insurance (ISF) |
| 5. County Counsel | 11. General Liability Insurance (ISF) |
| 6. Personnel | |

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 SUTTER

**JOHN CHIANG
CALIFORNIA STATE CONTROLLER**

BY Robert E. Stark

BY Michael J. Havey

Robert E. Stark

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

Name

Auditor-Controller

Title

10/22/07

Date

10-31-07

Date

Negotiated by Norman Akiyama
Telephone (916) 323-9293

cc: State and Federal Agencies

Attachment

EXHIBIT 2A. SUTTER COUNTY COST PLAN ESTIMATE FOR USE IN FISCAL YEAR 2008

| DEPT. NO. | DEPARTMENT NAME | ACTUAL ALLOCATION 05/06 COSTS (\$) | CARRY FORWARD (\$) | TOTAL 2007/2008 CLAIMABLE COSTS (\$) |
|---|------------------------------------|------------------------------------|--------------------|--------------------------------------|
| ALLOCATION TO COUNTY DEPARTMENTS | | | | |
| 1101 | 9. Board of Supervisors | 142,542 | (590) | 141,952 |
| 1105 | 10. Clerk of the Board | 10,395 | (2,348) | 8,047 |
| 1203 | 11. Assessor | 170,882 | 1,316 | 172,199 |
| 1204 | 12. Revenue Collection | 17,466 | 5,049 | 22,515 |
| 1502 | 13. Elections | 221,247 | 152,393 | 373,640 |
| 1600 | 14. Sheriff-Communications | 76,003 | 13,506 | 89,510 |
| 1920 | 15. Public Works | 116,571 | (19,790) | 96,780 |
| 1922 | 16. Water Resources | 43,324 | 15,419 | 58,744 |
| 2103 | 17. Sheriff's Court Bailiffs | 14,400 | (1,133) | 13,268 |
| 2125 | 18. District Attorney | 136,018 | 48,524 | 184,542 |
| 2106 | 19. Public Defender | 3,641 | 408 | 4,049 |
| 2108 | 20. Child Support Services | 269,846 | (6,349) | 263,498 |
| 2112 | 21. Superior Court | 84,199 | 52,133 | 136,331 |
| 2201 | 22. Sheriff-Coroner | 529,489 | 119,842 | 649,330 |
| 2205 | 23. Sheriff-Boat Patrol | 21,676 | 13,262 | 34,937 |
| 2208 | 24. Sheriff-Live Oak Contract | 16,187 | 854 | 17,042 |
| 2301 | 25. Sheriff-County Jail | 472,289 | 34,311 | 506,601 |
| 2302 | 26. Anti-Drug Abuse Enforcement | 6,097 | 121 | 6,217 |
| 2304 | 27. Probation | 168,797 | 36,032 | 204,829 |
| 2306 | 28. Victim-Witness Assistance | 1,935 | (25,382) | (23,447) |
| 2401 | 29. Fire/Emergency Svcs/Haz Mat | 22,721 | (9,102) | 13,618 |
| 2402 | 30. Fire Services Administration | 6,169 | 6,169 | 12,338 |
| 2801 | 31. Agricultural Commissioner | 146,764 | (3,111) | 143,652 |
| 2701 21 | 32. Community Svcs Dept. Wide | 93,344 | (12,646) | 80,698 |
| 2701 22 | 33. Community Svcs Bldg Inspectn | 11,073 | 1,436 | 12,510 |
| 270123/24 | 34. Community Svcs Planning | 154,797 | 35,170 | 189,967 |
| 2701 25 | 35. Community Svcs Environ Hlth | 20,788 | 3,971 | 24,760 |
| 2701 26 | 36. Community Svcs Animal Cntrl | 54,876 | 21,454 | 76,330 |
| 2701 27 | 37. Community Services CUPA | 232 | 232 | 464 |
| 2701 28 | 38. Community Services Measure M | 193 | 193 | 385 |
| 2706 | 39. Recorder | 44,530 | (12,547) | 31,982 |
| 2709 | 40. Pub. Guardian/Conservator | 49,741 | (4,694) | 45,048 |
| 2710 | 41. County Clerk | 26,524 | (18,824) | 7,700 |
| 3100 | 42. Road | 95,370 | (1,486) | 93,883 |
| 3200 | 43. County Airport | 28,072 | 16,374 | 44,447 |
| 3300 | 44. Transportation Development | 38 | 11 | 49 |
| 4102 | 45. Mental Health | 935,666 | 250,113 | 1,185,679 |
| 4103 | 46. Health | 625,004 | 251,647 | 876,651 |
| 4120 | 47. Human Services Admin | 22,642 | (6,156) | 16,486 |
| 5101 | 48. Welfare | 771,356 | (57,012) | 714,344 |
| 6201 | 49. County Library | 217,651 | (2,734) | 214,916 |
| 6301 | 50. BI-County Farm Advisor | 48,769 | 10,404 | 59,172 |
| 7101 | 51. Parks and Recreation | 156,569 | 26,451 | 183,020 |
| 7201 | 52. Community Memorial Museum | 62,137 | (5,593) | 56,544 |
| 7203 | 53. Vets Memorial Community Bldg | 103,476 | 10,326 | 113,803 |
| 5000 | 54. Trial Court Agency | 130,022 | (66,731) | 43,292 |
| 5100 | 55. Children & Families First Comm | 6,104 | (406) | 5,698 |
| 5200 | 56. IHSS Public Authority | 12,738 | 1,910 | 14,648 |
| 4580 | 57. Fleet Management ISF | 51,764 | 1,403 | 53,167 |
| 4581 | 58. Information Technology ISF | 104,211 | 7,643 | 111,853 |
| 4585 | 59. Vehicle Replacement Fund ISF | 49 | 49 | 97 |
| 4590 | 60. Liability Insurance ISF | 3,362 | (1,605) | 1,758 |
| 4581 | 61. Workers' Comp. Ins. ISF | 17,877 | 792 | 18,669 |
| 0301 | 62. County Service Area G | 21 | (6,392) | (6,371) |
| 0305 | 63. County Service Area F | 51,251 | 15,413 | 66,664 |
| 0309 | 64. County Service Area C | 950 | (448) | 501 |
| 0311 | 65. County Service Area D | 1,288 | 355 | 1,643 |
| 7565 | 66. County School Service | 48,185 | 30,796 | 78,982 |
| VARIOUS | 67. All Other Departments | 47,406 | 8,237 | 55,643 |
| | 68. Unallowable | 135,446 | 45,007 | 180,454 |
| | 69. Non-County Agencies | 108,869 | 9,863 | 118,733 |
| | TOTAL ALLOCATION | 6,940,929 | 963,510 | 7,904,440 |

Please refer to Exhibit 2C. for the detailed allocations to each department listed above.

EXHIBIT 2C. SUTTER COUNTY COUNTYWIDE COST PLAN SUMMARY, YEAR ENDED JUNE 30, 2006

ALLOCATION FROM SERVICE DEPARTMENTS/OTHER COST CENTERS

| DEPT. NO. | DEPARTMENT NAME | COUNTY ADMINISTRATOR (\$) | AUDITOR-CONTROLLER (\$) | TREASURER-TAX COLLECTOR (\$) | PURCHASING (\$) | COUNTY COUNSEL (\$) |
|---|------------------------------------|---------------------------|-------------------------|------------------------------|-----------------|---------------------|
| ALLOCATION TO COUNTY DEPARTMENTS | | | | | | |
| 1101 | 9. Board of Supervisors | 2,399 | 3,329 | 197 | 2,232 | 0 |
| 1105 | 10. Clerk of the Board | 997 | 1,202 | 32 | 0 | 796 |
| 1203 | 11. Assessor | 12,458 | 16,032 | 348 | 4,733 | 4,925 |
| 1204 | 12. Revenue Collection | 1,421 | 5,915 | 1,211 | 0 | 0 |
| 1502 | 13. Elections | 2,861 | 7,338 | 660 | 532 | 9,570 |
| 1600 | 14. Sheriff-Communications | 10,594 | 14,041 | 394 | 7,897 | 0 |
| 1920 | 15. Public Works | 6,482 | 6,494 | 144 | 2,206 | 52,039 |
| 1922 | 16. Water Resources | 25,078 | 2,882 | 99 | 532 | 0 |
| 2103 | 17. Sheriff's Court Bailiffs | 3,559 | 4,102 | 94 | 1,293 | 0 |
| 2125 | 18. District Attorney | 11,701 | 19,109 | 608 | 12,637 | 5,386 |
| 2106 | 19. Public Defender | 480 | 1,709 | 239 | 131 | 0 |
| 2108 | 20. Child Support Services | 16,758 | 100,263 | 20,753 | 2,478 | 625 |
| 2112 | 21. Superior Court | 0 | 3,862 | 672 | 0 | 0 |
| 2201 | 22. Sheriff-Coroner | 24,584 | 35,001 | 1,000 | 28,241 | 99,017 |
| 2205 | 23. Sheriff-Boat Patrol | 1,790 | 1,972 | 54 | 6,143 | 0 |
| 2206 | 24. Sheriff-Live Oak Contract | 3,710 | 5,450 | 104 | 746 | 0 |
| 2301 | 25. Sheriff-County Jail | 25,654 | 39,961 | 1,286 | 5,278 | 0 |
| 2302 | 26. Anti-Drug Abuse Enforcement | 1,476 | 2,158 | 15 | 0 | 0 |
| 2304 | 27. Probation | 17,423 | 22,732 | 423 | 2,542 | 2,482 |
| 2306 | 28. Victim-Witness Assistance | 0 | 3 | 1 | 65 | 0 |
| 2401 | 29. Fire/Emergency Svcs/Hitz Mat | 498 | 958 | 52 | 746 | 3,341 |
| 2402 | 30. Fire Services Administration | 498 | 1,015 | 33 | 0 | 1,501 |
| 2601 | 31. Agricultural Commissioner | 11,295 | 16,077 | 458 | 12,316 | 6,046 |
| 2701 21 | 32. Community Svcs Dept. Wide | 4,706 | 3,280 | 171 | 1,378 | 24,779 |
| 2701 22 | 33. Community Svcs Bldg Inspectn | 1,440 | 2,720 | 48 | 0 | 0 |
| 2701 23/24 | 34. Community Svcs Planning | 13,322 | 6,023 | 153 | 458 | 117,504 |
| 2701 25 | 35. Community Svcs Environ Hlth | 2,780 | 4,907 | 74 | 0 | 0 |
| 2701 26 | 36. Community Svcs Animal Cntrl | 3,304 | 7,671 | 724 | 572 | 14,404 |
| 2701 27 | 37. Community Services OUPA | 0 | 209 | 17 | 0 | 0 |
| 2701 28 | 38. Community Services Measure M | 0 | 186 | 5 | 0 | 0 |
| 2706 | 39. Recorder | 3,211 | 3,929 | 122 | 262 | 0 |
| 2709 | 40. Pub. Guardian/Conservator | 1,919 | 1,968 | 104 | 676 | 39,369 |
| 2710 | 41. County Clerk | 978 | 1,481 | 53 | 0 | 2,528 |
| 3180 | 42. Road | 14,783 | 27,746 | 1,106 | 6,526 | 0 |
| 3200 | 43. County Airport | 480 | 1,321 | 111 | 3,071 | 0 |
| 3300 | 44. Transportation Development | 0 | 28 | 7 | 0 | 0 |
| 4102 | 45. Mental Health | 80,591 | 120,222 | 4,049 | 17,187 | 47,681 |
| 4108 | 46. Health | 34,199 | 52,219 | 1,967 | 17,399 | 16,696 |
| 4120 | 47. Human Services Admin | 2,280 | 3,862 | 137 | 1,360 | 4,019 |
| 5101 | 48. Welfare | 67,254 | 112,971 | 15,100 | 2,677 | 209,596 |
| 6201 | 49. County Library | 12,144 | 14,370 | 789 | 719 | 4,203 |
| 6301 | 50. Bi-County Farm Advisor | 1,255 | 1,457 | 99 | 292 | 0 |
| 7101 | 51. Parks and Recreation | 0 | 795 | 170 | 2,324 | 0 |
| 7201 | 52. Community Memorial Museum | 1,864 | 1,906 | 90 | 0 | 198 |
| 7203 | 53. Vets Memorial Community Bldg | 0 | 855 | 158 | 0 | 0 |
| 8000 | 54. Trial Court Agency | 74 | 14,348 | 27 | 0 | 1,580 |
| 8100 | 55. Children & Families First Comm | 0 | 2,270 | 255 | 0 | 2,680 |
| 8200 | 56. IHSS Public Authority | 1,974 | 991 | 102 | 131 | 8,613 |
| 4580 | 57. Fleet Management ISF | 4,163 | 16,512 | 1,936 | 4,129 | 0 |
| 4581 | 58. Information Technology ISF | 9,210 | 16,214 | 429 | 1,233 | 518 |
| 4585 | 59. Vehicle Replacement Fund ISF | 0 | 34 | 9 | 0 | 0 |
| 4590 | 60. Liability Insurance ISF | 0 | 1,923 | 66 | 0 | 1,346 |
| 4591 | 61. Workers' Comp. Ins. ISF | 978 | 15,156 | 55 | 0 | 0 |
| 0301 | 62. County Service Area G | 0 | 15 | 4 | 0 | 0 |
| 0305 | 63. County Service Area F | 7,235 | 15,380 | 1,222 | 7,254 | 0 |
| 0309 | 64. County Service Area C | 0 | 760 | 134 | 0 | 0 |
| 0311 | 65. County Service Area D | 0 | 1,042 | 174 | 0 | 0 |
| 7585 | 66. County School Service | 0 | 1,716 | 46,449 | 0 | 0 |
| VARIOUS | 67. All Other Departments | 1,440 | 10,440 | 1,071 | 4,055 | 2,091 |
| | 68. Unallowable | 3,855 | 49 | 13 | 0 | 0 |
| | 69. Non-County Agencies | 7,016 | 69,300 | 3,393 | 3,094 | 10,450 |
| | TOTAL ALLOCATION | 464,911 | 846,984 | 109,312 | 165,946 | 663,805 |

EXHIBIT 2C. BUTTER COUNTY COUNTYWIDE COST PLAN SUMMARY, CONTINUED

ALLOCATION FROM SERVICE DEPARTMENTS/OTHER COST CENTERS

| DEPT. NO | DEPARTMENT NAME | PERSONNEL DEPARTMENT (\$) | BUILDING MAINTENANCE (\$) | CENTRAL SERVICES (\$) | OTHER COSTS (\$) | TOTAL 05/06 COSTS (\$) |
|------------|------------------------------------|---------------------------------|---------------------------------|-----------------------------|------------------------|------------------------------|
| 1101 | 9. Board of Supervisors | 3,979 | 101,707 | 866 | 28,033 | 142,542 |
| 1105 | 10. Clerk of the Board | 1,853 | 3,428 | 44 | 2,242 | 10,395 |
| 1203 | 11. Assessor | 20,658 | 54,658 | 6,874 | 50,199 | 170,882 |
| 1204 | 12. Revenue Collection | 2,357 | 670 | 1,487 | 4,406 | 17,466 |
| 1502 | 13. Elections | 4,744 | 77,669 | 1,930 | 115,945 | 221,247 |
| 1800 | 14. Sheriff-Communications | 17,567 | 0 | 141 | 25,430 | 78,003 |
| 1920 | 15. Public Works | 8,478 | 22,300 | 236 | 18,192 | 118,671 |
| 1922 | 16. Water Resources | 3,305 | 1,115 | 17 | 9,495 | 43,324 |
| 2103 | 17. Sheriff's Court Bailiffs | 5,570 | 0 | 0 | 12 | 14,400 |
| 2125 | 18. District Attorney | 19,403 | 47,723 | 1,425 | 18,026 | 136,018 |
| 2106 | 19. Public Defender | 796 | 0 | 0 | 288 | 3,641 |
| 2108 | 20. Child Support Services | 27,789 | 78,018 | 11,729 | 11,494 | 269,846 |
| 2112 | 21. Superior Court | 0 | 51,589 | 0 | 28,298 | 84,199 |
| 2201 | 22. Sheriff-Coroner | 40,785 | 170,775 | 1,772 | 157,334 | 529,489 |
| 2205 | 23. Sheriff-Boat Patrol | 2,889 | 0 | 0 | 8,748 | 21,676 |
| 2208 | 24. Sheriff-Live Oak Contract | 6,162 | 0 | 0 | 27 | 16,187 |
| 2301 | 25. Sheriff-County Jail | 42,641 | 178,770 | 373 | 163,448 | 472,269 |
| 2302 | 26. Anti-Drug Abuse Enforcement | 2,448 | 0 | 0 | (1) | 6,067 |
| 2304 | 27. Probation | 28,201 | 19,244 | 932 | 74,130 | 166,797 |
| 2306 | 28. Victim-Witness Assistance | 0 | 1,865 | 0 | 0 | 1,825 |
| 2401 | 29. Fire/Emergency Srvc/Haz. Mat. | 826 | 1,273 | 45 | 14,982 | 22,721 |
| 2402 | 30. Fire Services Administration | 826 | 1,065 | 59 | 1,172 | 6,169 |
| 2601 | 31. Agricultural Commissioner | 18,730 | 40,296 | 984 | 40,589 | 146,764 |
| 2701 21 | 32. Community Srvc Dept. Wide | 7,964 | 25,967 | 985 | 24,284 | 93,344 |
| 2701 22 | 33. Community Srvc Bldg Inspectn | 2,867 | 2,447 | 235 | 1,797 | 11,073 |
| 2701 23/24 | 34. Community Srvc Planning | 6,274 | 6,165 | 166 | 4,732 | 154,797 |
| 2701 25 | 35. Community Srvc Environ Hlth | 4,580 | 4,758 | 253 | 3,486 | 20,786 |
| 2701 26 | 36. Community Srvc Animal Cntrl | 5,476 | 16,852 | 1,416 | 4,744 | 54,876 |
| 2701 27 | 37. Community Services CUPA | 0 | 0 | 0 | 7 | 232 |
| 2701 28 | 38. Community Services Measure M | 0 | 0 | 0 | 2 | 193 |
| 2708 | 39. Recorder | 5,325 | 12,143 | 4,437 | 15,101 | 44,530 |
| 2709 | 40. Pub. Guardian/Conservator | 3,183 | 121 | 179 | 2,023 | 49,741 |
| 2710 | 41. County Clerk | 1,822 | 12,143 | 275 | 7,445 | 26,524 |
| 3100 | 42. Road | 24,514 | 14,329 | 180 | 6,201 | 95,370 |
| 3200 | 43. County Airport | 796 | 22,150 | 99 | 44 | 28,072 |
| 3300 | 44. Transportation Development | 0 | 0 | 0 | 3 | 36 |
| 4102 | 45. Mental Health | 133,590 | 455,344 | 3,597 | 73,365 | 935,586 |
| 4103 | 46. Health | 55,711 | 206,671 | 3,791 | 235,333 | 625,094 |
| 4120 | 47. Human Services Admin | 3,795 | 3,273 | 8 | 3,900 | 22,642 |
| 5101 | 48. Welfare | 111,524 | 201,018 | 20,473 | 30,742 | 771,398 |
| 6201 | 49. County Library | 20,138 | 89,532 | 1,274 | 74,511 | 217,651 |
| 6301 | 50. Bi-County Farm Advisor | 2,061 | 28,150 | 211 | 15,224 | 48,789 |
| 7101 | 51. Parks and Recreation | 0 | 141,840 | 58 | 11,382 | 156,589 |
| 7201 | 52. Community Memorial Museum | 3,091 | 31,678 | 500 | 22,810 | 62,137 |
| 7203 | 53. Vets Memorial Community Bldg | 0 | 83,173 | 29 | 19,261 | 103,476 |
| 5000 | 54. Trial Court Agency | 0 | 28,491 | 13,468 | 74,034 | 130,022 |
| 5100 | 55. Children & Families First Comm | 0 | 788 | 0 | 111 | 6,104 |
| 5200 | 56. IHSS Public Authority | 885 | 0 | 0 | 42 | 12,736 |
| 4580 | 57. Fleet Management ISF | 6,886 | 15,065 | 209 | 3,873 | 51,764 |
| 4581 | 58. Information Technology ISF | 15,272 | 37,238 | 342 | 23,754 | 104,211 |
| 4585 | 59. Vehicle Replacement Fund ISF | 0 | 0 | 2 | 4 | 49 |
| 4590 | 60. Liability Insurance ISF | 0 | 0 | 0 | 27 | 3,382 |
| 4591 | 61. Workers' Comp. Ins. ISF | 1,622 | 0 | 48 | 18 | 17,877 |
| 0301 | 62. County Service Area G | 0 | 0 | 0 | 2 | 21 |
| 0305 | 63. County Service Area F | 11,997 | 6,158 | 64 | 1,941 | 51,251 |
| 0309 | 64. County Service Area C | 0 | 0 | 0 | 96 | 950 |
| 0311 | 65. County Service Area D | 0 | 0 | 0 | 72 | 1,288 |
| 7585 | 66. County School Service | 0 | 0 | 0 | 0 | 48,165 |
| VARIOUS | 67. All Other Departments | 2,387 | 10,701 | 495 | 14,727 | 47,408 |
| | 68. Unallowable | 0 | 107,213 | 0 | 24,315 | 135,446 |
| | 69. Non-County Agencies | 559 | 0 | 562 | 14,446 | 108,669 |
| | TOTAL ALLOCATION | 682,927 | 2,408,733 | 82,096 | 1,506,246 | 6,640,829 |