

Budget Policies

Overview of Financial Policies

Budgetary decisions are guided by a number of policies and principles. Here are brief explanations of some of the more important ones.

County Budget Act

California Government Code Sections 29000 through 30200, as applied through rules issued by the Office of the State Controller, provide the legal requirements pertaining to the content of the budget, budget adoption procedures and dates by which action must be taken.

Administrative Manual

Adopted by the Board of Supervisors, the County's Administrative Manual provides overall direction for many facets of daily life in County government. Two sections of the Administrative Manual are particularly relevant to the budget process:

Section B-1-1, last revised on September 6, 2005, prescribes **Budget Adjustment Procedures**. These are the rules for budgetary level of control; for example, transferring budgeted funds from one expenditure line or category to another and for adopting supplemental budgets. This policy states:

1. Transfer within object accounts must be approved by the Auditor-Controller.
2. The County Administrative Officer and Auditor-Controller can approve transfers between object accounts.
3. The Board of Supervisors approves increases in a budget unit's total appropriations and transfers from one budget unit and/or fund to another.
4. The County Administrative Officer and Auditor-Controller can approve the establishment of a fixed asset account for

purchases under \$10,000. The Board of Supervisors would approve the establishment of a fixed asset account for purchases over \$10,000.

5. "Fixed Asset" means a piece of furniture or equipment with a lifespan in excess of one year and a purchase cost in excess of \$1,200.
6. Transfer to/from Contingency Reserve must be approved by the Board of Supervisors by 4/5 vote.

Section E-2-7, last revised July 13, 2004, is the County's **Procedure for Grant Applications**. Many County departments rely heavily on grant revenues to support their operations.

Financial Policies

In addition to the Administrative Manual, many other Board actions have an impact on the budget. Examples of these include:

Board Policy on a Balanced Budget

On October 7, 2008, the Board adopted a policy to control expenses in such a manner that department budgets are not expended above the levels that are appropriated in the annual budget or beyond that which the County has the funds to pay.

The following will guide how a balanced budget will occur:

- The annual budget is an operational, fiscal, and staffing plan for the provision of services to the residents of the County. Therefore, the County and its departments shall endeavor to annually adopt a balanced budget as a whole, where expenditures do not exceed current available revenue sources.
- In the event, due to unforeseen circumstances, a balanced budget cannot be adopted, a four-fifths vote of the Board

Budget Policies

of Supervisors is required to adopt an unbalanced budget.

- Recurring expenses may not exceed recurring revenues.
- The use of available fund balance shall be limited to one-time only expenditures and is generally earmarked to support capital projects, fixed asset purchases and the acquisition of communications and computer systems.
- New and/or expanded unrestricted revenue sources will first be applied to support or restore existing County programs prior to funding new or non-County programs.
- Expansion of existing programs is possible, with the availability of sufficient funds to meet the needs of existing programs.
- One-time revenues will only be used for one-time expenditures.
- The County Administrative Officer shall coordinate the implementation of this policy. The CAO shall hold department heads responsible for over-expended budgets pursuant to Government Code Section 29121, "Except as otherwise provided by law, obligations incurred or paid in excess of the amounts authorized in the budget unit appropriations are not a liability of the county or dependent special district, but a personal liability of the official authorizing the obligation." The CAO will work with all departments to establish balanced operating budgets.

Board Policy on Contingencies and Reserves

On October 7, 2008, the Board adopted a policy to hold funds in reserve for cash flow purposes, revenue shortfalls, unpredicted one-time

expenditures, and capital expenditures. These cash reserves include but are not limited to: Library Contingency; Roads Contingency; General Fund Contingency; General Reserve; and Deferred Maintenance.

The General Fund Contingency will be budgeted at a minimum of six percent of the County's total General Fund revenues on an annual basis. In the event that the General Fund Contingency is less than six percent of the County's total General Fund revenues, at the time the budget is adopted, the County Administrative Officer must identify and report on the specific circumstances that have led to less than six percent in the General Fund Contingency.

The below bullet points contain the allocation criteria for when the Contingency Reserve may be used to support one-time costs:

- When the County is impacted by an unanticipated reduction in State and/or federal grants and/or aid.
- When the County faces economic recession/depression and the County must take budget actions before the beginning of a fiscal year.
- When the County is impacted by a natural disaster.
- When the County is presented with an unanticipated or unbudgeted expense that is necessary for the delivery of local services.
- When the County is affected by known future events with unknown fiscal ramifications that require the allocation of funds.

The General Reserve shall target a balance of between eight and ten percent of the County's total General Fund revenues. Government Code Section 29085 gives the Board of Supervisors

Budget Policies

authority to determine reserve contributions. In the event that the General Reserve contribution has been decreased or increased from the prior year's contribution, at the time the budget is adopted, the County Administrative Officer must identify and report on the specific circumstances that have led to an increase or decrease in the General Reserve. The General Reserve will be used to support the following:

- Essential cash flow for County operations during the first six months of the fiscal year until property tax payments are collected in December.
- Extraordinary expenditures due to unforeseen events that exceed the capacity of appropriated funds, including the Contingency Reserve.

Board Policy on Budget Responsibility

Adopted on September 9, 1997, this policy assigns responsibility for expenditure and revenue tracking to individual departments, with revenue projection support provided by the Auditor-Controller.

Board Policy on Deferred Maintenance Funding

Adopted on October 7, 2008, this policy states the Deferred Maintenance Fund shall receive an annual contribution of five percent of the total deferred maintenance costs. The Deferred Maintenance Fund will be used to support costs for capital improvements to County owned facilities. The Deferred Maintenance Fund can be accessed for maintenance needs identified in the Facilities Master Plan, brought to the Board of Supervisors on July 8, 2008, and items identified and recommended by County Public Works staff.

In the event that the Deferred Maintenance contribution is less than five percent of the County's total deferred maintenance costs, at the time the budget is adopted, the County Administrative Officer must identify and report on the specific circumstances that have led to a less than five percent contribution.

Debt Policy

The County has not adopted a formal policy on debt.

County Fee Schedule

Updated annually (last on September 24, 2013), the fee schedule provides a structure and methodology to support County departments in recovery of the full cost of services provided.



Glossary

ACCRUAL BASIS OF ACCOUNTING: A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

ADJUSTED BUDGET: The adopted budget as amended through formal action of the Board of Supervisors.

A-87: This alpha/numeric designation refers to the Federal Office of Management and Budget Circular No. A-87, which establishes cost principles for the allocation of central administrative and overhead expenses to County departments under the Countywide Cost Allocation Plan.

ALLOCATED POSITIONS: All positions included in the County's salary resolution. Appropriations may not always be made to fund all allocated positions.

APPROPRIATION: An authorization granted by the Board of Supervisors to make expenditures and to incur obligations for specific purposes. An appropriation expires at year-end.

ASSESSED VALUATION: A valuation set upon real estate or other property by the Assessor's Office as a basis for levying taxes.

AVAILABLE FUND BALANCE: That portion of the fund balance which is free, unencumbered and available for financing expenditures and other funding requirements.

BALANCED BUDGET: A proposed or adopted financial plan in which the carry-forward balance plus current-year revenues equal or exceed the planned expenditures.

BUDGET: The planning and controlling document for financial operation with estimates of proposed expenditures and revenues for the fiscal year.

BUDGET ADOPTION: A formal process by which the budget is approved by the Board of Supervisors.

BUDGET UNIT: That classification of the budget expenditure requirements into appropriate, identified, or organizational units deemed necessary or desirable for control and information related to a particular financial operation or program.

BUSINESS LICENSE TAX: Most counties in California levy a business license tax. Tax rates are determined by each county, which collects the taxes. Business license tax is general purpose revenue and is deposited into a county's general fund.

CAPITAL EXPENDITURE: Expenditures creating future benefits. A capital expenditure is incurred when the County adds value to an existing fixed asset with a useful life that extends beyond the taxable year and can be used to acquire or upgrade physical assets such as equipment, property, or industrial buildings.

CAPITAL OUTLAY: Expenditures which result in the acquisition of or addition to fixed assets. Significant capital projects are budgeted in a capital projects budget.

CAPITAL PROJECT: A program itemizing the County's acquisitions, additions and improvements to fixed assets, including buildings, building improvements and land purchases.

CASH: An asset account reflecting currency, coin, checks, postal and express money orders and bankers' drafts.

CASH FLOW: The net cash available for expenditures at any given point.

CERTIFICATES OF PARTICIPATION: Certificates issued for the purpose of financing the acquisition or construction of capital assets (infrastructure and public facilities.) COPs

Glossary

represent interests in the rental payments made under a tax-exempt lease.

COMMUNITY SERVICES DISTRICT: A governmental agency in the unincorporated area of the county that provides services and sets policies, ordinances, and regulations for the benefit of its residents. A Community Services District may be an independent district, which means it has its own independently-elected Board of Directors; or it may be a dependent district, where the County Board of Supervisors serves as the Board of Directors.

CONTINGENCY: An amount appropriated for unforeseen expenditure requirements.

CONTINGENCY RESERVE: A budgetary provision, not to exceed 15 percent of an appropriation, set aside to meet unforeseen expenditure requirements.

CONTRACTED SERVICES: Expense of services rendered under contract by personnel who are not on the payroll of the jurisdiction, including all related expenses covered by the contract.

COST APPLIED: Transactions that represent the recording of direct expenses from the department incurring the expense to the department receiving the benefit associated with the expense.

COUNTYWIDE COST ALLOCATION PLAN: The documentation, approved by the State Controller's Office, identifying the process whereby County central service costs are assigned to the benefiting departments or activities on a reasonable and consistent basis, as directed by the federal Office of Budget and Management Circular No. A-87.

CURRENT REVENUE: Revenues of a governmental unit, which are available to meet expenditures of the current fiscal year.

DEBT SERVICE: The payment of matured interest and principal on debt, or the accumulation

of money for meeting such payments during any given accounting period.

DELINQUENT TAXES: Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached.

DEPARTMENT: A designation used by County management to organize and manage programs of a similar nature. For example, engineering, airport operations, road maintenance, public facilities construction, and related services are organized within the Department of Public Works.

DISCRETIONARY REVENUE: Unencumbered and undesignated revenues which have not been reserved for any special purpose nor set aside for any specific program; not restricted by legal or contractual requirements.

DIVISION: A sub-unit of a County department, typically organized for the purpose of providing a specific set of services or functions.

EARMARKED FUNDS: Revenues designated by statute or Constitution for a specific purpose.

EMPLOYEE BENEFITS: Amounts paid on behalf of employees; these amounts are not included in the gross salary. They are fringe benefit payments, and, while not paid directly to employees, they are nevertheless a part of the cost of salaries and benefits. Examples are group health or life insurance payments, contributions to employee retirement, Social Security taxes, workers' compensation payments, and unemployment insurance payments.

ENCUMBRANCE: An obligation in the form of a purchase order, contract, or other commitment that is chargeable to an appropriation. Available appropriations and fund balance are reduced by the amount of outstanding encumbrances.

ENTERPRISE FUND: A fund established to account for operations that are financed and

Glossary

operated in a manner similar to private business enterprises, where the intent of the government body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

ESTIMATED ACTUAL: An estimate that is developed prior to the close of the fiscal year, usually during the mid-year budget review, that includes the actual revenues and expenditures that are expected to be realized in a budget for the entire fiscal year.

EXPENDITURE: The payment or recording of the liability for the cost of goods delivered or services rendered during the fiscal year.

EXPENDITURE TRANSFERS: Reimbursement of funds to a provider budget unit for services/supplies received by another budget unit; transactions of this nature are limited to budgets within the same fund. Also known as “cost reimbursements.”

FEES, CHARGES AND ASSESSMENTS. As distinguished from a tax, a fee is a charge imposed on an individual for a services provided to that person. A fee may not exceed the estimated reasonable cost of providing the particular service or facility for which the fee is charged, plus overhead. Assessments are charges levied to pay for public improvements or services within a predetermined district or area, according to the benefit the parcel receives from the Improvement or services. The rules and procedures for assessments are provided by the California Constitution, Article XI, section 7 (Prop. 218).

FINAL BUDGET: The budget document formally approved by the Board of Supervisors after the required public hearings and deliberations on the proposed budget, together with the subsequent additions, cancellations, or transfers. By statute, the Board of Supervisors must approve a final budget by October 2nd of each year.

FISCAL YEAR: A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. In California, the fiscal year is July 1 through June 30.

FIXED ASSET: A tangible item of a long-term character such as land, buildings, furniture, and other equipment with a unit cost in excess of \$600.

FULL-TIME EQUIVALENT: A method of quantifying and allocating staffing levels, based on a full-time (FTE) work schedule. One worker may perform functions for several programs, and that person’s salary and benefits would be divided among those programs for funding according to how much of the person’s time is spent for each program. For example, a person who devoted 3 days of work per week to one program would be assessed against that program as 0.6 (24 hours divided by 40) FTE.

FUND: An accounting entity in which expenditures and available financing balance with each other, comparable to an individual bank account. Funds are established to account for specific activities and are subject to special limitations.

FUND BALANCE: The difference between fund assets and fund liabilities of a governmental fund. A portion of this balance may be available to finance the next year’s budget.

GENERAL FUND: The main operating fund used to account for County-wide financial resources and liabilities, except those that require separate fund accounting. Major sources of county general fund revenue include sales and use tax, property tax, the vehicle license fee subvention from the state, and local taxes, including business license tax, hotel tax, and franchise fees.

GENERAL PURPOSE REVENUE: Property taxes and non-program revenues that are not restricted for a specific purpose. (The term

Glossary

General Purpose Revenue has the same meaning as Discretionary Revenue.)

GENERAL RESERVE: An account for funds that are reserved for use only in the event of severe financial hardship, natural catastrophes, or other extreme emergency situations.

GRANT: A monetary contribution by a government or an organization to financially support a particular function or purpose.

INTERGOVERNMENTAL REVENUE. Counties also receive a substantial amount of revenue from other government agencies, principally the state and federal governments. These revenues include general or categorical support monies called “subventions,” as well as grants for specific projects, and reimbursements for the cost of some state mandates.

INTERNAL SERVICE FUND (ISF): A budget unit created to perform specified services for other County departments on a cost for service basis. The services performed are charged to the using department. Example: Information Services.
LIABILITY: An obligation to pay for or provide services to another entity as a result of a past transaction.

MANDATED PROGRAMS: Mandated programs are those programs and services that the County is required to provide by specific State and/or Federal law. The State or federal government may or not provide funding for the mandated program or service.

MATCH: The term “match” refers to the percentage of local discretionary County monies in the General Fund that by law must be used to match a certain amount of State and/or federal funds. For example, for the majority of welfare aid payments the County must match every 95 state dollars they receive, with 5 dollars from the County's General Fund.

MODIFIED ACCRUAL: Basis of accounting according to which revenues are recognized in the accounting period in which they become available and measurable, and expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

OPERATING TRANSFERS IN: Payment received for services and/or supplies expended for another institution, agency or person. Transfers of revenues and appropriations between funds.

OPERATING TRANSFERS OUT: Expenditures for services and/or supplies which correspond to Operating Transfers In.

OTHER CHARGES: A category of appropriations usually used for centrally-provided services, such as information technology services and the A-87 cost allocation plan charges.

OVERHEAD: Those costs necessary in providing goods/service that are not directly traceable to the goods/service, such as rent, utilities, management and supervision.

PERFORMANCE MEASURE: A quantitative means of assessing the efficiency and effectiveness of services performed by departments and divisions.

PROGRAM REVENUE: Revenue that is derived from and dedicated to specific program operations.

PROPERTY TAX: The property tax is a tax imposed on real property and tangible personal property. Property tax is levied as a percentage of the assessed valuation of a real estate parcel. California Constitution Article XIIA (Prop. 13) limits the property tax to a maximum 1 percent of assessed value, not including voter approved rates to fund debt. The assessed value of property is

Glossary

capped at the 1975-76 base year rate plus inflation – or 2 percent per year.

PROPOSED BUDGET: The working document for the fiscal year under discussion. Approval of this document does not allow expenditures for new programs or fixed assets unless there is specific approval of an item by the Board of Supervisors. The Proposed Budget, which the Board of Supervisors approves on or before July 20th, serves as the basis for public hearings prior to the adopted budget.

PROPOSITION 13: A tax limitation initiative approved by the voters in 1978. Proposition 13 provided for: (1) a 1 percent tax limit exclusive of tax rates to repay existing voter- approved bonded indebtedness, (2) assessment restrictions establishing 1975 level values for all property, with allowable increase of 2 percent annually and reappraisal to current value upon change in ownership and new construction, (3) a two-thirds vote requirement to increase State taxes, and (4) a two-thirds vote of the electorate for local agencies to impose "special taxes.

REIMBURSEMENT: Payment received for services/supplies expended for another institution, agency, or person.

RESERVE: An amount set aside from the County's operating funds to meet emergency expenditure requirements, capital funding, or insurance and liability requirements.

RESTRICTED REVENUE: Funds restricted by legal or contractual requirements for specific uses.

REVENUE: Money received to finance ongoing County services. Examples: Property taxes, sales taxes, fees, and State and Federal grants.

SALARIES AND EMPLOYEE BENEFITS: An object of expenditure that establishes all expenditures for employee-related costs.

SALARY SAVINGS: The dollar amount of salaries that can be expected to be saved due to vacancies and turnover of employees.

SALES TAX: The sales tax that an individual pays on a purchase is collected by the state Board of Equalization and includes, a state sales tax, the locally levied, "Bradley Burns" sales tax and several other components. The *sales tax* is imposed on the total retail price of any tangible personal property. Sales tax revenue is general purpose revenue and is deposited into a county's general fund.

SECURED ROLL: Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land as determined by each County Assessor.

SPECIAL DISTRICT: A unit of local government generally organized to perform a function(s) for a specific geographic area, such as street lighting, water supply, or fire protection. Special districts may be dependent upon the County for administration, or may operate independently.

SPENDING LIMITS: Refers to the Gann Initiative (Proposition 4 on the November, 1979, ballot), which imposed limits on the allowable annual appropriations of the State, schools, and most local agencies; limit is generally prior year appropriations factored by the consumer price index (CPI) and population changes. Also known as "Gann limits."

SUPPLEMENTAL TAX ROLL: The Supplemental Property Tax Roll is a result of legislation enacted in 1983 and requires an assessment of property when a change to the status of the property occurs, rather than once a year, as was previously the case.

TAXES: A tax is a charge for public services and facilities that provide general benefits. There need not be a direct relation between an individual taxpayer's relative benefit and the tax paid.

Glossary

Counties may impose any tax not otherwise prohibited by state law (Gov't. Code section 37100.5). However, the state has reserved a number of taxes for its own purposes, including taxes on cigarettes, alcohol and personal income. The California Constitution distinguishes between a general tax and a special tax. General tax revenues may be used for any purpose. A majority of voters must approve a new general tax or increase. Special tax revenues must be used for a specific purpose, and two-thirds of voters must approve a new special tax or its increase.

TAX LEVY: Amount of tax dollars raised by the imposition of the tax rate on the assessed valuation of property.

TEETER PLAN: A plan whereby 100% of the "secured" property taxes levied are apportioned to eligible agencies instead of the historical practice of apportioning only 100% of taxes that have been collected. This allows the County to finance all delinquent property taxes.

TRANSIENT OCCUPANCY TAX: A County tax based on the privilege of occupancy at any lodging. Each transient is subject to and shall pay a tax in the amount of a percentage of the rent charged by the operator and shall make payment to the operator of the lodging at the time the rent is paid. Lodging includes but is not limited to any hotel/motel, inn, tourist housing, rooming house, apartment house, dormitory, public or private club, or mobile home.

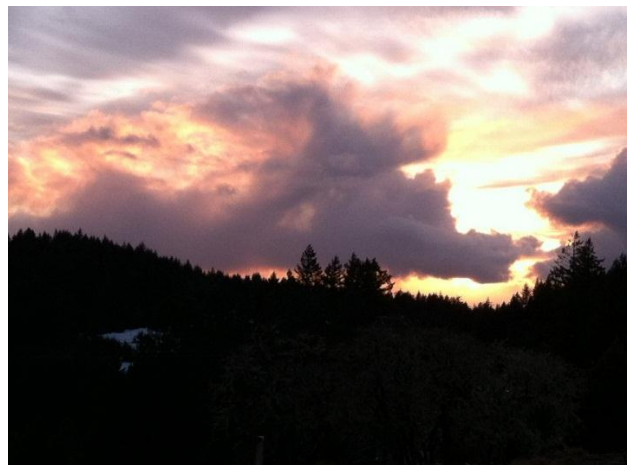
TRUST FUND: A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments, and/or other funds; e.g., taxes collected and held for a special district.

UNFUNDED MANDATE: A requirement from the state or federal government that the County perform a task or provide a service, provide it in a certain way, or perform a task to meet a certain standard, without compensation from the higher level of government.

UNINCORPORATED AREA: The areas of the County outside city boundaries.

UNSECURED ROLL: A tax on properties such as office furniture, equipment, and boats, which are not secured by real property owned by the assessee.

VEHICLE LICENSE FEE: An annual fee on the ownership of a licensed vehicle in California, in place of taxing vehicles as personal property. The VLF is paid to the California Department of Motor Vehicles at the time of annual vehicle registration. The fee is charged in addition to other fees, such as the vehicle registration fee, air quality fees, and commercial vehicle weight fees.



Alphabetical Index

A

Administrative Office.....	B-21
Adult Drug Court	C-21
Advance Planning	F-3
Agricultural Commissioner.....	E-1
Alcohol & Drug	D-8
Alternate Counsel.....	C-28
Animal Control	C-32
Assessor	B-1
Assistance Section.....	D-43
Auditor-Controller.....	B-4
Aviation.....	G-5

B

Board of Supervisors.....	B-6
Boating Safety.....	C-41
Building Inspections	F-5

C

Child Support Services.....	C-1
Clerk-Recorder	B-12
Communications	B-18
Conflict Counsel	C-28
Contingency Reserve	B-47
Contributions.....	B-49
Controller	B-4
Cooperative Extension	E-4
COP Payments	B-45
Coroner-Public Administrator.....	C-4
County Administrative Office	B-15
County Counsel.....	B-35
Courthouse Construction.....	B-51
Courts	C-6
Court Investigation & Field Services.....	C-18
Criminal Justice Construction	B-52
Current Planning	F-7
Custody Services.....	C-34

D

Dental Plan.....	B-44
DHHS Administration.....	D-6
District Attorney.....	C-8
Drug Court, Adult	C-21

E

Economic Development.....	B-22
---------------------------	------

Economic Development Promotion	B-25
Elections	B-10
Emergency Services	C-37
Employee Benefits.....	B-43
Employment and Training Division	D-11
Engineering.....	G-22
Environmental Health.....	D-14
Equipment Maintenance.....	G-13

F

Facility Management	G-8
Fish & Game Advisory Committee.....	G-27
Fleet Services.....	G-12
Forester & Warden	B-28

G

General Purpose Revenue.....	B-54
General Relief.....	D-18
Grand Jury	C-14

H

Headwaters Fund	B-23
Health & Human Services	D-1
Healthy Communities	D-20
Healthy Moms	D-10
HHS Administration.....	D-6
Homeland Security	C-38
Human Resources	B-38

I

Information Technology	B-30
Inmate/Indigent Medical Care	D-26

J

Jail.....	C-35
Juvenile Hall.....	C-24

L

Land Use.....	G-15
Liability	B-43
Library	E-7

Alphabetical Index

M

Management & Budget Team.....	B-20
Maternal Health.....	D-28
Medical Plan.....	B-44
Mental Health Division.....	D-32
Motor Pool.....	G-13
Motor Pool Reserve.....	G-14

N

Natural Resources Division.....	G-18
---------------------------------	------

O

Office of Emergency Services.....	C-38
-----------------------------------	------

P

Parks and Trails.....	G-20
Personnel.....	B-40
Planning & Building.....	F-1
Planning (Advanced).....	F-3
Planning (Current).....	F-7
Probation.....	C-15
Probation Juvenile Detention Services.....	C-23
Public Administrator.....	C-4
Public Defender.....	C-26
Public Guardian-Conservator.....	D-47
Public Health Administration.....	D-39
Public Works.....	G-1
Public Works Land Use.....	G-15
Purchased Insurance Premiums.....	B-44
Purchasing & Disposition Team.....	B-32

R

Record Conversion.....	B-14
Recorder.....	B-12
Regional Facility.....	C-24
Revenue Recovery.....	B-33
Risk Management.....	B-42
Roads.....	G-23

S

Sheriff.....	C-29
Sheriff Operations.....	C-39
Social Service Assistance.....	D-43
Social Services Division.....	D-46
Solid Waste.....	G-27
Supervisors.....	B-6

T

Tax Collector.....	B-54
Transportation Services.....	G-29
Treasurer-Tax Collector.....	B-54

U

Unemployment.....	B-44
-------------------	------

V

Veterans Services.....	D-50
Victim-Witness Program.....	C-10

W

Water Management.....	G-31
Workers Compensation.....	B-43
Workforce Investment.....	B-24

Numerical Index

1100 101.....	B-6	1100 251.....	G-31
1100 103.....	B-20	1100 253.....	C-28
1100 109.....	B-58	1100 254.....	C-24
1100 111.....	B-4	1100 257.....	C-21
1100 112.....	B-58	1100 260.....	C-41
1100 113.....	B-1	1100 261.....	E-2
1100 114.....	B-33	1100 262.....	F-5
		1100 265.....	C-41
1100 121.....	B-35		
		1100 271.....	B-12
1100 130.....	B-40	1100 272.....	C-4
		1100 274.....	C-38
1100 140.....	B-10	1100 277.....	F-7
		1100 278.....	C-32
1100 162.....	G-10	1100 279.....	E-3
1100 166.....	G-16		
1100 168.....	G-16	1100 281.....	B-28
		1100 282.....	F-3
1100 170.....	G-10	1100 289.....	G-18
1100 181.....	B-25	1100 291.....	C-12
		1100 294.....	C-21
1100 190.....	B-45		
1100 199.....	B-49	1100 438.....	G-27
1100 202.....	C-19	1100 490.....	D-26
1100 205.....	C-10		
1100 208.....	C-10	1100 525.....	D-18
1100 211.....	C-11	1100 632.....	E-4
1100 213.....	C-38		
1100 217.....	C-14	1100 713.....	G-22
1100 219.....	C-27		
1100 220.....	C-11	1100 888.....	B-54
1100 221.....	C-40		
1100 225.....	C-41	1100 990.....	B-47
1100 228.....	C-41		
1100 229.....	C-41	1110 515.....	D-44
		1110 517.....	D-44
1100 234.....	C-24	1110 518.....	D-44
1100 235.....	C-19		
		1120 275.....	B-23
1100 243.....	C-35	1120 286.....	B-23
1100 244.....	C-36	1120 287.....	B-24
1100 245.....	C-21		
1100 246.....	C-28	1150 715.....	G-22
1100 250.....	C-6	1150 910.....	G-29

Numerical Index

1160 273.....	D-47	1175 449.....	D-23
1160 504.....	D-48	1175 451.....	D-23
1160 505.....	D-48	1175 452.....	D-24
1160 506.....	D-49	1175 454.....	D-24
1160 508.....	D-49	1175 455.....	D-42
1160 511.....	D-49	1175 460.....	D-31
1160 516.....	D-6	1175 470.....	D-24
1160 599.....	D-50	1175 486.....	D-16
1170 424.....	D-33	1175 488.....	D-25
1170 427.....	D-34	1175 493.....	D-31
1170 475.....	D-34	1180 425.....	D-9
1170 477.....	D-35	1180 431.....	D-10
1170 495.....	D-35	1190 582.....	D-12
1170 496.....	D-36	1190 584.....	D-12
1170 497.....	D-36	1190 586.....	D-12
1170 498.....	D-37	1190 589.....	D-12
1175 400.....	D-40	1190 590.....	D-13
1175 403.....	D-40	1190 597.....	D-13
1175 406.....	D-15	1200 320.....	G-24
1175 407.....	D-21	1200 321.....	G-25
1175 410.....	D-40	1200 322.....	G-17
1175 411.....	D-15	1200 325.....	G-25
1175 412.....	D-21	1200 331.....	G-25
1175 414.....	D-22	1200 888.....	G-25
1175 415.....	D-22	1200 990.....	G-26
1175 416.....	D-29	1310 267.....	B-14
1175 418.....	D-30	1380 206.....	C-1
1175-419.....	D-41	1410 190.....	B-52
1175 420.....	D-30	1410 242.....	B-52
1175 421.....	D-30	1420 190.....	B-51
1175 422.....	D-41	1420 242.....	B-51
1175 426.....	D-31		
1175 428.....	D-41		
1175 430.....	D-16		
1175 432.....	D-16		
1175 433.....	D-22		
1175 434.....	D-41		
1175 435.....	D-42		
1175 437.....	D-23		

Numerical Index

1500 621.....	E-7	3527 357.....	B-44
1700 290.....	B-27	3528 358.....	B-44
3500 350.....	G-12	3530 372.....	G-7
3500 351.....	G-13	3530 373.....	G-7
3520 359.....	B-43	3530 374.....	G-7
3521 151.....	B-18	3530 375.....	G-7
3522 352.....	B-43	3530 376.....	G-7
3523 353.....	B-43	3530 381.....	G-6
3524 354.....	B-43	3539 170.....	G-7
3525 355.....	B-44	3540 330.....	G-13
3526 356.....	B-44	3550 118.....	B-30
		3555 115.....	B-32

