JOHN CHIANG
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Glenn
Willows, California

Date: September 26, 2014
Filing Ref: GLE15

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 **2014-15** 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 **Schedule A** (attached) are formally approved as actual costs for the **2012-13** fiscal year and as estimated costs for the **2014-15** 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, 2014**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

1. Employee Fringe Benefits
2. Department of Finance
3. County Counsel
4. Personnel
5. Facilities Maintenance
6. Building Maintenance
7. Data Processing
8. Employee Benefits
9. Service Center (ISF)
10. Public Works (ISF)
11. Human Resources (ISF)
12. Health Services (ISF)
13. Central Services (ISF)
14. Vegetation & Env. Mgmt. (ISF)
15. Underground Storage Tanks (ISF)
16. Tri-County Bee (ISF)
17. Data Processing (ISF)

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

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

SECTION III: CONDITIONS

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

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

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply.

When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular 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 GLENN

BY _____

EDWARD J. LAMB

Name

DIRECTOR OF FINANCE

Title

9/29/14

Date

JOHN CHIANG
CALIFORNIA STATE CONTROLLER

BY Anita Dagan for

Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting

9/30/2014

Date

Negotiated by Darryl Mar
Telephone (916) 327-9496

cc: State and Federal Agencies

Attachment

COUNTY OF GLENN
Countywide Cost Allocation Plan

FY 12/13 Actual

	Summary Pages
Summary Data	
Summary Narrative	Summary Narrative
Allocated Costs by Department	A
Summary of Roll Forward	B
Summary of Allocated Costs	C
Detail of Costs Allocated to Service Departments	D
Summary of Allocation Basis	E

	Detail Pages
Building Use	
Narrative	1.01
Schedule of Costs to be Allocated by Function	1.02
Detail Allocation - *526 W. Sycamore Street*	1.03
Detail Allocation - *540 W. Sycamore Street*	1.04
Detail Allocation - *141 S. Lassen Street (Admin)*	1.05
Detail Allocation - *821 E. South Street*	1.06
Detail Allocation - *516 W. Sycamore Street*	1.07
Detail Allocation - *541 & 543 W. Oak Street*	1.08
Detail Allocation - *720 N. Colusa Street*	1.09
Detail Allocation - *525 W. Sycamore Street*	1.10
Detail Allocation - *132 S. Murdock Street*	1.11
Detail Allocation - *777 N. Colusa Street*	1.12
Detail Allocation - *821 E. South Street (Metal Storage)*	1.13
Detail Allocation - *720 N. Colusa Street (Weed Control)*	1.14
Detail Allocation - *240 & 242 N. Villa Street*	1.15
Detail Allocation - *125 S. Murdock Street*	1.16
Detail Allocation - *306 N. Villa Street*	1.17

FY 12/13 Actual

Building Use	**Detail Pages**
Detail Allocation - *1187 E. South Street*	1.18
Detail Allocation - *141 S. Lassen Street (Jail)*	1.19
Detail Allocation - *327 Fourth Street*	1.20
Detail Allocation - *125 County Road G*	1.21
Detail Allocation - *120 S. Marshall Street*	1.22
Detail Allocation - *300 Broadway*	1.23
Departmental Cost Allocation Summary	1.24

Equipment Use	**Detail Pages**
Narrative	2.01
Schedule of Costs to be Allocated by Function	2.02
Detail Allocation - *Equipment Use*	2.03
Departmental Cost Allocation Summary	2.04

County Administrative Officer - #01011013	**Detail Pages**
Narrative	3.01
Schedule of Costs to be Allocated by Function	3.02
Detail Allocation - *Budget*	3.03
Departmental Cost Allocation Summary	3.04

Department of Finance - #01011040	**Detail Pages**
Narrative	4.01
Schedule of Costs to be Allocated by Function	4.02
Detail Allocation - *Accounting*	4.03
Detail Allocation - *Budget & Cost Plan*	4.04

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Department of Finance - #01011040	**Detail Pages**
Detail Allocation - *Check Processing*	4.05
Detail Allocation - *Payroll*	4.06
Departmental Cost Allocation Summary	4.07

Annual Audit - #01011051	**Detail Pages**
Narrative	5.01
Schedule of Costs to be Allocated by Function	5.02
Detail Allocation - *Countywide Audit*	5.03
Detail Allocation - *Special Audits*	5.04
Departmental Cost Allocation Summary	5.05

County Counsel - #01011080	**Detail Pages**
Narrative	6.01
Schedule of Costs to be Allocated by Function	6.02
Detail Allocation - *Legal Services*	6.03
Detail Allocation - *Legislative Services*	6.04
Detail Allocation - *Direct Contract Services*	6.05
Departmental Cost Allocation Summary	6.06

Personnel - #01011090	**Detail Pages**
Narrative	7.01
Schedule of Costs to be Allocated by Function	7.02
Detail Allocation - *Personnel Services*	7.03
Detail Allocation - *Arbitration*	7.04
Departmental Cost Allocation Summary	7.05

FY 12/13 Actual

Facilities Maintenance - #01011120 — **Detail Pages**

Narrative	8.01
Schedule of Costs to be Allocated by Function	8.02
Detail Allocation - *Direct Admin Services*	8.03
Detail Allocation - *Building Maintenance*	8.04
Detail Allocation - *Janitorial Services*	8.05
Detail Allocation - *Utilities*	8.06
Departmental Cost Allocation Summary	8.07

Building Maintenance — **Detail Pages**

Narrative	9.01
Schedule of Costs to be Allocated by Function	9.02
Detail Allocation - *526 W. Sycamore Street*	9.03
Detail Allocation - *540 W. Sycamore Street*	9.04
Detail Allocation - *141 S. Lassen Street (Admin)*	9.05
Detail Allocation - *821 E. South Street*	9.06
Detail Allocation - *516 W. Sycamore Street*	9.07
Detail Allocation - *541 & 543 W. Oak Street*	9.08
Detail Allocation - *720 N. Colusa Street*	9.09
Detail Allocation - *525 W. Sycamore Street*	9.10
Detail Allocation - *132 S. Murdock Street*	9.11
Detail Allocation - *777 N. Colusa Street*	9.12
Detail Allocation - *821 E. South Street (Metal Storage)*	9.13
Detail Allocation - *720 N. Colusa Street (Weed Control)*	9.14
Detail Allocation - *240 & 242 N. Villa Street*	9.15
Detail Allocation - *125 S. Murdock Street*	9.16
Detail Allocation - *306 N. Villa Street*	9.17

FY 12/13 Actual

Building Maintenance	**Detail Pages**
Detail Allocation - *1187 E. South Street*	9.18
Detail Allocation - *141 S. Lassen Street (Jail)*	9.19
Detail Allocation - *327 Fourth Street*	9.20
Detail Allocation - *125 County Road G*	9.21
Detail Allocation - *120 S. Marshall Street*	9.22
Detail Allocation - *300 Broadway*	9.23
Departmental Cost Allocation Summary	9.24

Janitorial Services	**Detail Pages**
Narrative	10.01
Schedule of Costs to be Allocated by Function	10.02
Detail Allocation - *526 W. Sycamore Street*	10.03
Detail Allocation - *540 W. Sycamore Street*	10.04
Detail Allocation - *141 S. Lassen Street (Admin)*	10.05
Detail Allocation - *821 E. South Street*	10.06
Detail Allocation - *516 W. Sycamore Street*	10.07
Detail Allocation - *541 & 543 W. Oak Street*	10.08
Detail Allocation - *720 N. Colusa Street*	10.09
Detail Allocation - *525 W. Sycamore Street*	10.10
Detail Allocation - *132 S. Murdock Street*	10.11
Detail Allocation - *777 N. Colusa Street*	10.12
Detail Allocation - *821 E. South Street (Metal Storage)*	10.13
Detail Allocation - *720 N. Colusa Street (Weed Control)*	10.14
Detail Allocation - *240 & 242 N. Villa Street*	10.15
Detail Allocation - *125 S. Murdock Street*	10.16
Detail Allocation - *306 N. Villa Street*	10.17

FY 12/13 Actual

Janitorial Services — **Detail Pages**

Detail Allocation - *1187 E. South Street* 10.18
Detail Allocation - *141 S. Lassen Street (Jail)* 10.19
Detail Allocation - *327 Fourth Street* 10.20
Detail Allocation - *125 County Road G* 10.21
Detail Allocation - *120 S. Marshall Street* 10.22
Detail Allocation - *300 Broadway* 10.23
Departmental Cost Allocation Summary 10.24

General Insurance - #01011150 — **Detail Pages**

Narrative 11.01
Schedule of Costs to be Allocated by Function 11.02
Detail Allocation - *General Liability* 11.03
Detail Allocation - *Claim Liability* 11.04
Detail Allocation - *Buildings* 11.05
Detail Allocation - *Auto Premium* 11.06
Detail Allocation - *Watercraft Equipment* 11.07
Detail Allocation - *Mobile Equipment* 11.08
Departmental Cost Allocation Summary 11.09

Employee Benefits - #01011170 — **Detail Pages**

Narrative 12.01
Schedule of Costs to be Allocated by Function 12.02
Detail Allocation - *Pre-Employment Physicals* 12.03
Detail Allocation - *Employee Assistance* 12.04
Departmental Cost Allocation Summary 12.05

FY 12/13 Actual

Data Processing - #01011200 — **Detail Pages**

Narrative	13.01
Schedule of Costs to be Allocated by Function	13.02
Detail Allocation - *Property Taxes*	13.03
Detail Allocation - *Finance Network*	13.04
Detail Allocation - *County-wide Network*	13.05
Detail Allocation - *Countywide IT Pro-Support Services*	13.06
Departmental Cost Allocation Summary	13.07

Internal Service Fund Narratives — **Detail Pages**

Fleet Operations
CUPA / Underground Storage Tanks
Vegetation & Environmental Management
Tri-County Bee
Health & Human Services Agency
Human Resource Agency
Health Services Administration
Planning & Public Works Agency
Facilities
Central Services
Data Processing

FY 12/13 Actual		Total	Countywide Audit	Special Audits
01011013	County Administrative Officer	3	3	
01011040	Department of Finance	314	314	
01011051	Annual Audit	19	19	
01011080	County Counsel	101	101	
01011090	Personnel	67	67	
01011120	Facilities Maintenance	419	419	
01011150	General Insurance	263	263	
01011170	Employee Benefits	11	11	
01011200	Data Processing	212	212	
01011010	Board of Supervisors	135	135	
01011020	Clerk of the Board	68	68	
01011070	Assessor	290	290	
01011100	Elections	83	83	
01011180	Surveyor	21	21	
01012040	Court Revenues	325	325	
01012060	Grand Jury	4	4	
01012100	Indigent Defense	125	125	
01012170	Flood Control	8	8	
01012180	Agriculture Commissioner	451	448	4
01012200	Building Inspector	99	99	
01012220	Recorder	135	135	
01012230	Coroner	17	17	
01012240	Public Guardian	56	56	
01012280	Planning	544	544	
01012290	Animal Control	96	96	
01014022	Hospital	14	14	
01015180	Veterans' Services	23	23	
01016040	Library	44	44	
01016050	Cooperative Extension	81	81	
01024010	Public Health	1,119	1,062	57
01024012	Mental Health	2,263	2,041	222
01024014	Alcohol & Drug Abuse	642	449	193

FY 12/13 Actual		Total	Countywide Audit	Special Audits
01024020	Maternal & Child Health	33	26	8
01024025	Women, Infants & Children	388	205	184
01024170	California Children's Services	166	138	29
01025010	Social Services Administration	10,850	7,128	3,722
01042090	District Attorney	270	270	
01042110	Sheriff	1,545	1,438	106
01042113	Sheriff's Dispatch	174	174	
01042135	Sheriff's Civil Division	39	39	
01042140	Jail	1,289	1,289	
01042150	Probation	731	418	314
01042155	Juvenile Hall	437	431	7
01042158	Delinquency Prevention	26	26	
01042360	Boat Patrol	17	17	
01054010	California Waste Management	5	5	
01054011	Emergency Preparedness Grant	68	37	31
01054012	Mental Health Services Act	751	751	
01054015	Hospital Preparedness Grant	114	70	44
01054045	Mosquito Abatement Assessment Area	56	56	
01055340	Child Support	489	251	238
01062136	Trial Court Security	68	68	
01062150	Local Community Corrections	165	165	
01203010	Road	3,298	3,249	50
01602270	Fish & Game Commission	3	3	
01906020	Office of Education	49	49	
02000000	Solid Waste	898	898	
02040205	Orland Airport	170	170	
02040207	Willows Airport	305	240	65
02200000	Fleet Operations	545	545	
02210000	Underground Storage Tanks	79	79	
02220000	Vegetation & Environmental Mgmt	38	38	
02224170	Tri-County Bee	2	2	
02240000	Human Resource Agency	1,085	1,085	
02250000	Health Services Administration	469	469	

COUNTY OF GLENN
ANNUAL AUDIT

FY 12/13 Actual		Total	Countywide Audit	Special Audits
02260000	Planning & Public Works Agency	417	417	
02270000	Central Services	9	9	
04100000	Law Library	4	4	
04250000	Local Transportation Trust	329	329	
04260000	Transportation Administration	128	128	
04280000	Glenn County Transit	53	53	
04281000	Fixed Route Transit	367	367	
04354015	Ca Reg Mental Health Coalition	71	71	
04601000	Local Agency Formation Commission	23	23	
04999100	Community Action	5,070	2,930	2,140
05010000	Artois Fire District	48	48	
05022000	Hamilton Fire District	78	78	
05022010	Bayliss Fire District	8	8	
05050000	Willows Rural Fire District	60	60	
05110000	Storm Drain Maintenance District #1	4	4	
05130000	Storm Drain Maintenance District #3	22	22	
05140000	North Willows County Service Area	22	22	
05210000	Air Pollution District	260	260	
05210241	Air Pollution Vehicle Registration	37	37	
05250000	Olive Pest Management District	35	35	
99999999	Other	8,649	8,535	114
	Total	**48,373**	**40,846**	**7,527**

COUNTY OF GLENN
ANNUAL AUDIT

FY 12/13 Actual	Total	General & Admin	Countywide Audit	Special Audits
Time %	100.00%		84.44%	15.56%
Services & Supplies				
Professional Services	48,200		40,700	7,500
Expenditures Per Financial Statements	48,200	-	40,700	7,500
Cost Adjustments				
Functional Cost	48,200	-	40,700	7,500
Additions - 1st Allocation				
Other				
Reallocate Admin				
Allocable Costs	48,200		40,700	7,500
Unallocated				
1st Allocation	48,200	-	40,700	7,500
Additions - 2nd Allocation				
Other	173	173		
Reallocate Admin		(173)	146	27
Allocable Costs	173		146	27
Unallocated				
2nd Allocation	173	-	146	27
Total Allocated	**48,373**	-	**40,846**	**7,527**

COUNTY OF GLENN
ANNUAL AUDIT

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	10	0.0001	3			3
01011040	Department of Finance	986	0.0077	314			314
01011051	Annual Audit	60	0.0005	19			19
01011080	County Counsel	317	0.0025	101			101
01011090	Personnel	210	0.0016	67			67
01011120	Facilities Maintenance	1,316	0.0103	419			419
01011150	General Insurance	828	0.0065	263			263
01011170	Employee Benefits	36	0.0003	11			11
01011200	Data Processing	668	0.0052	212			212
01011010	Board of Supervisors	424	0.0033	135		1	135
01011020	Clerk of the Board	213	0.0017	68		0	68
01011070	Assessor	908	0.0071	289		1	290
01011100	Elections	260	0.0020	83		0	83
01011180	Surveyor	65	0.0005	21		0	21
01012040	Court Revenues	1,018	0.0080	324		1	325
01012060	Grand Jury	11	0.0001	3		0	4
01012100	Indigent Defense	393	0.0031	125		0	125
01012170	Flood Control	25	0.0002	8		0	8
01012180	Agriculture Commissioner	1,403	0.0110	446		2	448
01012200	Building Inspector	309	0.0024	98		0	99
01012220	Recorder	423	0.0033	135		1	135
01012230	Coroner	53	0.0004	17		0	17
01012240	Public Guardian	176	0.0014	56		0	56
01012280	Planning	1,703	0.0133	542		2	544
01012290	Animal Control	300	0.0023	95		0	96
01014022	Hospital	45	0.0004	14		0	14
01015180	Veterans' Services	72	0.0006	23		0	23
01016040	Library	139	0.0011	44		0	44
01016050	Cooperative Extension	255	0.0020	81		0	81
01024010	Public Health	3,327	0.0260	1,058		4	1,062
01024012	Mental Health	6,393	0.0500	2,033		8	2,041
01024014	Alcohol & Drug Abuse	1,407	0.0110	448		2	449

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024020	Maternal & Child Health	80	0.0006	25		0	26
01024025	Women, Infants & Children	641	0.0050	204		1	205
01024170	California Children's Services	431	0.0034	137		1	138
01025010	Social Services Administration	22,329	0.1745	7,102		26	7,128
01042090	District Attorney	846	0.0066	269		1	270
01042110	Sheriff	4,506	0.0352	1,433		5	1,438
01042113	Sheriff's Dispatch	546	0.0043	174		1	174
01042135	Sheriff's Civil Division	121	0.0009	38		0	39
01042140	Jail	4,037	0.0315	1,284		5	1,289
01042150	Probation	1,309	0.0102	416		2	418
01042155	Juvenile Hall	1,349	0.0105	429		2	431
01042158	Delinquency Prevention	81	0.0006	26		0	26
01042360	Boat Patrol	54	0.0004	17		0	17
01054010	California Waste Management	16	0.0001	5		0	5
01054011	Emergency Preparedness Grant	116	0.0009	37		0	37
01054012	Mental Health Services Act	2,354	0.0184	749		3	751
01054015	Hospital Preparedness Grant	220	0.0017	70		0	70
01054020	Superior Reg Workforce Ed						
01054045	Mosquito Abatement Assessment Area	174	0.0014	55		0	56
01055340	Child Support	786	0.0061	250		1	251
01062136	Trial Court Security	213	0.0017	68		0	68
01062150	Local Community Corrections	518	0.0040	165		1	165
01203010	Road	10,176	0.0795	3,237		12	3,249
01602270	Fish & Game Commission	9	0.0001	3		0	3
01906020	Office of Education	155	0.0012	49		0	49
02000000	Solid Waste	2,812	0.0220	894		3	898
02040205	Orland Airport	531	0.0041	169		1	170
02040207	Willows Airport	752	0.0059	239		1	240
02200000	Fleet Operations	1,708	0.0133	543		2	545
02210000	Underground Storage Tanks	249	0.0019	79		0	79
02220000	Vegetation & Environmental Mgmt	120	0.0009	38		0	38
02224170	Tri-County Bee	6	0.0000	2		0	2

COUNTY OF GLENN
ANNUAL AUDIT

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02240000	Human Resource Agency	3,398	0.0266	1,081		4	1,085
02250000	Health Services Administration	1,469	0.0115	467		2	469
02260000	Planning & Public Works Agency	1,305	0.0102	415		2	417
02270000	Central Services	29	0.0002	9		0	9
04100000	Law Library	13	0.0001	4		0	4
04250000	Local Transportation Trust	1,032	0.0081	328		1	329
04260000	Transportation Administration	400	0.0031	127		0	128
04280000	Glenn County Transit	167	0.0013	53		0	53
04281000	Fixed Route Transit	1,150	0.0090	366		1	367
04354015	Ca Reg Mental Health Coalition	222	0.0017	71		0	71
04601000	Local Agency Formation Commission	71	0.0006	23		0	23
04999100	Community Action	9,177	0.0717	2,919		11	2,930
05010000	Artois Fire District	151	0.0012	48		0	48
05022000	Hamilton Fire District	244	0.0019	78		0	78
05022010	Bayliss Fire District	24	0.0002	8		0	8
05050000	Willows Rural Fire District	188	0.0015	60		0	60
05110000	Storm Drain Maintenance District #1	14	0.0001	4		0	4
05130000	Storm Drain Maintenance District #3	69	0.0005	22		0	22
05140000	North Willows County Service Area	70	0.0005	22		0	22
05210000	Air Pollution District	814	0.0064	259		1	260
05210241	Air Pollution Vehicle Registration	115	0.0009	37		0	37
05250000	Olive Pest Management District	111	0.0009	35		0	35
99999999	Other	26,735	0.2089	8,503		32	8,535
	Total	127,966	1.0000	40,700	-	146	40,846

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN
ANNUAL AUDIT

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012180	Agriculture Commissioner	11	0.0005	4		0	4
01024010	Public Health	177	0.0076	57		0	57
01024012	Mental Health	687	0.0295	221		1	222
01024014	Alcohol & Drug Abuse	597	0.0256	192		1	193
01024020	Maternal & Child Health	24	0.0010	8		0	8
01024025	Women, Infants & Children	568	0.0244	183		1	184
01024170	California Children's Services	89	0.0038	29		0	29
01025010	Social Services Administration	11,515	0.4945	3,709		13	3,722
01042110	Sheriff	328	0.0141	106		0	106
01042150	Probation	970	0.0417	312		1	314
01042155	Juvenile Hall	21	0.0009	7		0	7
01054011	Emergency Preparedness Grant	96	0.0041	31		0	31
01054015	Hospital Preparedness Grant	136	0.0058	44		0	44
01055340	Child Support	737	0.0317	237		1	238
01203010	Road	154	0.0066	50		0	50
02040207	Willows Airport	201	0.0086	65		0	65
04999100	Community Action	6,621	0.2843	2,133		8	2,140
99999999	Other	353	0.0152	114		0	114
	Total	23,285	1.0000	7,500		27	7,527

Basis of Allocation : Relative Single Audit Report Size

FY 12/13 Actual

The costs associated with the countywide audit performed by an independent accounting firm are captured here.

Two functions are identified, Countywide Audit and Special Audits. The total cost represents the costs identified on the audit invoice.

1. COUNTYWIDE AUDIT: The function "Countywide Audit" includes those charges that are not directly identifiable to a specific department and are allocated based on relative budget size of the adopted budget.

2. SPECIAL AUDITS: The function "Special Audits" includes direct charges for specific audit services related to preparation of the annual Schedule of Expenditures of Federal Awards. Costs are allocated based on the relative single audit report size and subsequently offset by the direct billed cost of services.

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 12/13 Actual		Total	526 W. Sycamore	540 W. Sycamore	141 S. Lassen (Admin)	821 E. South Street	516 W. Sycamore	541 & 543 W. Oak	720 N. Colusa Street	525 W. Sycamore
01011040	Department of Finance	22,510					17,634			4,663
01011080	County Counsel	5,239								5,239
01011090	Personnel	5,404								5,404
01011120	Facilities Maintenance	3,476								
01011200	Data Processing	1,204								1,204
01011010	Board of Supervisors	23,382								23,382
01011070	Assessor	9,911				806	9,105			
01011100	Elections	5,481					3,525			1,956
01012180	Agriculture Commissioner	5,844							5,844	
01012200	Building Inspector	255								
01012220	Recorder	13,188					7,449			5,739
01012280	Planning	114								
01012290	Animal Control	3,658								
01015180	Veterans' Services	3,716								3,716
01016050	Cooperative Extension	20,048				20,048				
01024010	Public Health	6,357								
01024012	Mental Health	7,729								
01024014	Alcohol & Drug Abuse	3,460								
01042090	District Attorney	80,866		7,266		878				
01042110	Sheriff	21,588			7,610	3,252		7,054		
01042113	Sheriff's Dispatch	2,986						2,986		
01042140	Jail	23,347			22,294					
01042150	Probation	12,462						12,252		
01042155	Juvenile Hall	45,822								
01055340	Child Support	14,069								
01203010	Road	141								
01906020	Office of Education	5,977								
02000000	Solid Waste	19								

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 12/13 Actual		Total	526 W. Sycamore	540 W. Sycamore	141 S. Lassen (Admin)	821 E. South Street	516 W. Sycamore	541 & 543 W. Oak	720 N. Colusa Street	525 W. Sycamore
02260000	Planning & Public Works Agency	1,575								
04050000	Court	35,615	23,626			11,989				
04250000	Local Transportation Trust	(604)								
05210000	Air Pollution District	3,992							3,992	
99999999	Other	106,221								61,983
	Total	**495,053**	**23,626**	**7,266**	**29,903**	**36,971**	**37,713**	**22,292**	**9,836**	**113,287**

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 12/13 Actual		132 S. Murdock	777 N. Colusa	240 & 242 N. Villa	125 S. Murdock	306 N. Villa	1187 E. South Street	141 S. Lassen (Jail)	327 Fourth Street	125 County Road G	120 S. Marshall	300 Broadway
01011040	Department of Finance	213										
01011080	County Counsel											
01011090	Personnel											
01011120	Facilities Maintenance	3,457	19									
01011200	Data Processing											
01011010	Board of Supervisors											
01011070	Assessor											
01011100	Elections											
01012180	Agriculture Commissioner											
01012200	Building Inspector	72	183									
01012220	Recorder											
01012280	Planning	72	42									
01012290	Animal Control									3,658		
01015180	Veterans' Services											
01016050	Cooperative Extension											
01024010	Public Health			6,357								
01024012	Mental Health			7,729								
01024014	Alcohol & Drug Abuse						3,460					
01042090	District Attorney	509			72,213							
01042110	Sheriff	3,674										
01042113	Sheriff's Dispatch											
01042140	Jail	905						148				
01042150	Probation	210										
01042155	Juvenile Hall					45,822						
01055340	Child Support	525									13,543	
01203010	Road		141									
01906020	Office of Education					5,977						
02000000	Solid Waste		19									

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 12/13 Actual		132 S. Murdock	777 N. Colusa	240 & 242 N. Villa	125 S. Murdock	306 N. Villa	1187 E. South Street	141 S. Lassen (Jail)	327 Fourth Street	125 County Road G	120 S. Marshall	300 Broadway
02260000	Planning & Public Works Agency		1,575									
04050000	Court											
04250000	Local Transportation Trust		(604)									
05210000	Air Pollution District											
99999999	Other								39,789			4,448
	Total	**9,638**	**1,375**	**14,087**	**72,213**	**51,800**	**3,460**	**148**	**39,789**	**3,658**	**13,543**	**4,448**

Schedule of Costs to be Allocated by Function

COUNTY OF GLENN
BUILDING MAINTENANCE

1/21/2014

FY 12/13 Actual	Total	General & Admin	526 W. Sycamore	540 W. Sycamore	141 S. Lassen (Admin)	821 E. South Street	516 W. Sycamore
Time %	100.00%		4.78%	1.47%	6.05%	7.48%	7.63%
Expenditures Per Financial Statements	-	-	-	-	-	-	-
Cost Adjustments							
Building Maintenance - Spread to location	494,271		23,626	7,266	29,903	36,971	37,713
Functional Cost	494,271		23,626	7,266	29,903	36,971	37,713
Additions - 1st Allocation							
Other							
Reallocate Admin							
Allocable Costs	494,271		23,626	7,266	29,903	36,971	37,713
Unallocated							
1st Allocation	494,271	-	23,626	7,266	29,903	36,971	37,713
Additions - 2nd Allocation							
Other							
Reallocate Admin							
Allocable Costs							
Unallocated							
2nd Allocation	-	-	-	-	-	-	-
Total Allocated	**494,271**	-	**23,626**	**7,266**	**29,903**	**36,971**	**37,713**

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 12/13 Actual	541 & 543 W. Oak	720 N. Colusa Street	525 W. Sycamore	132 S. Murdock	777 N. Colusa	821 E. South (Metal)	720 N. Colusa (Weed)
Time %	4.51%	1.99%	22.92%	1.95%	0.12%		
Expenditures Per Financial Statements	-	-	-	-	-	-	-
Cost Adjustments							
Building Maintenance - Spread to location	22,292	9,836	113,287	9,638	593		
Functional Cost	22,292	9,836	113,287	9,638	593	-	-
Additions - 1st Allocation							
Other							
Reallocate Admin							
Allocable Costs	22,292	9,836	113,287	9,638	593		
Unallocated							
1st Allocation	22,292	9,836	113,287	9,638	593	-	-
Additions - 2nd Allocation							
Other							
Reallocate Admin							
Allocable Costs							
Unallocated							
2nd Allocation	-	-	-	-	-	-	-
Total Allocated	**22,292**	**9,836**	**113,287**	**9,638**	**593**	-	-

Schedule of Costs to be Allocated by Function

COUNTY OF GLENN
BUILDING MAINTENANCE

1/21/2014

FY 12/13 Actual	240 & 242 N. Villa	125 S. Murdock	306 N. Villa	1187 E. South Street	141 S. Lassen (Jail)	327 Fourth Street	125 County Road G	120 S. Marshall
Time %	2.85%	14.61%	10.48%	0.70%	0.03%	8.05%	0.74%	2.74%
Expenditures Per Financial Statements	-	-	-	-	-	-	-	-
Cost Adjustments								
Building Maintenance - Spread to location	14,087	72,213	51,800	3,460	148	39,789	3,658	13,543
Functional Cost	14,087	72,213	51,800	3,460	148	39,789	3,658	13,543
Additions - 1st Allocation								
Other								
Reallocate Admin								
Allocable Costs	14,087	72,213	51,800	3,460	148	39,789	3,658	13,543
Unallocated								
1st Allocation	14,087	72,213	51,800	3,460	148	39,789	3,658	13,543
Additions - 2nd Allocation								
Other								
Reallocate Admin								
Allocable Costs								
Unallocated								
2nd Allocation	-	-	-	-	-	-	-	-
Total Allocated	**14,087**	**72,213**	**51,800**	**3,460**	**148**	**39,789**	**3,658**	**13,543**

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 12/13 Actual	300 Broadway
Time %	0.90%
Expenditures Per Financial Statements	-
Cost Adjustments	
Building Maintenance - Spread to location	4,448
Functional Cost	4,448
Additions - 1st Allocation	
Other	
Reallocate Admin	
Allocable Costs	4,448
Unallocated	
1st Allocation	4,448
Additions - 2nd Allocation	
Other	
Reallocate Admin	
Allocable Costs	
Unallocated	
2nd Allocation	-
Total Allocated	**4,448**

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01055340	Child Support	2,379	1.0000	13,543			13,543
	Total	2,379	1.0000	13,543		-	13,543

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012290	Animal Control	1,513	1.0000	3,658			3,658
	Total	1,513	1.0000	3,658	-	-	3,658

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042090	District Attorney	3,234	1.0000	72,213			72,213
	Total	3,234	1.0000	72,213		-	72,213

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	171	0.0221	213			213
01011120	Facilities Maintenance	2,776	0.3587	3,457			3,457
01012200	Building Inspector	58	0.0075	72			72
01012280	Planning	58	0.0075	72			72
01042090	District Attorney	409	0.0528	509			509
01042110	Sheriff	2,950	0.3811	3,674			3,674
01042140	Jail	727	0.0939	905			905
01042150	Probation	169	0.0218	210			210
01055340	Child Support	422	0.0545	525			525
	Total	7,740	1.0000	9,638	-	-	9,638

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,309	0.2545	7,610			7,610
01042140	Jail	3,835	0.7455	22,294			22,294
	Total	5,144	1.0000	29,903	-	-	29,903

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042140	Jail	24,206	1.0000	148			148
	Total	24,206	1.0000	148		-	148

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024010	Public Health	3,235	0.4513	6,357			6,357
01024012	Mental Health	3,933	0.5487	7,729			7,729
	Total	7,168	1.0000	14,087		-	14,087

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
99999999	Other	4,247	1.0000	4,448			4,448
	Total	4,247	1.0000	4,448		-	4,448

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042155	Juvenile Hall	6,723	0.8846	45,822			45,822
01906020	Office of Education	877	0.1154	5,977			5,977
	Total	7,600	1.0000	51,800	-	-	51,800

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
99999999	Other	14,065	1.0000	39,789			39,789
	Total	14,065	1.0000	39,789	-	-	39,789

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	4,557	0.4676	17,634			17,634
01011070	Assessor	2,353	0.2414	9,105			9,105
01011100	Elections	911	0.0935	3,525			3,525
01012220	Recorder	1,925	0.1975	7,449			7,449
	Total	9,746	1.0000	37,713		-	37,713

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	906	0.0412	4,663			4,663
01011080	County Counsel	1,018	0.0462	5,239			5,239
01011090	Personnel	1,050	0.0477	5,404			5,404
01011200	Data Processing	234	0.0106	1,204			1,204
01011010	Board of Supervisors	4,543	0.2064	23,382			23,382
01011100	Elections	380	0.0173	1,956			1,956
01012220	Recorder	1,115	0.0507	5,739			5,739
01015180	Veterans' Services	722	0.0328	3,716			3,716
99999999	Other	12,043	0.5471	61,983			61,983
	Total	22,011	1.0000	113,287		-	113,287

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
04050000	Court	21,942	1.0000	23,626			23,626
	Total	21,942	1.0000	23,626		-	23,626

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042090	District Attorney	2,448	1.0000	7,266			7,266
	Total	2,448	1.0000	7,266	-	-	7,266

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,741	0.3164	7,054			7,054
01042113	Sheriff's Dispatch	737	0.1340	2,986			2,986
01042150	Probation	3,024	0.5496	12,252			12,252
	Total	5,502	1.0000	22,292		-	22,292

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012180	Agriculture Commissioner	2,948	0.5941	5,844			5,844
05210000	Air Pollution District	2,014	0.4059	3,992			3,992
	Total	4,962	1.0000	9,836		-	9,836

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012180	Agriculture Commissioner	1,978	0.9658				
05210000	Air Pollution District	70	0.0342				
	Total	2,048	1.0000	-	-	-	-

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011120	Facilities Maintenance	127	0.0326	19			19
01012200	Building Inspector	402	0.1032	61	122		183
01012280	Planning	274	0.0703	42			42
01203010	Road	924	0.2372	141			141
02000000	Solid Waste	127	0.0326	19			19
02260000	Planning & Public Works Agency	1,897	0.4870	289	1,286		1,575
04250000	Local Transportation Trust	144	0.0370	22	(626)		(604)
	Total	3,895	1.0000	593	782	-	1,375

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011070	Assessor	202	0.0218	806			806
01016050	Cooperative Extension	5,025	0.5422	20,048			20,048
01042090	District Attorney	220	0.0237	878			878
01042110	Sheriff	815	0.0879	3,252			3,252
04050000	Court	3,005	0.3243	11,989			11,989
	Total	9,267	1.0000	36,971	-	-	36,971

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	2,640	1.0000				
	Total	2,640	1.0000	-	-	-	-

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 12/13 Actual

The cost associated with buildings and grounds maintenance was calculated on the Facilities Maintenance schedule based on time study records. The costs were shown as "unallocated" on the Facilities Maintenance schedule and have been transferred to a separate Building Maintenance schedule for allocation.

Building maintenance costs are spread to county buildings based on actual hours spent by each employee maintaining or repairing the premises. The resulting cost per building is further allocated to departments based on square footage. Buildings incurring a zero charge have been suppressed for printing.

The County directly bills departments for labor and materials used by the County Electrician. Credit has been applied to those departments that were direct billed.

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024014	Alcohol & Drug Abuse	6,156	1.0000	3,460			3,460
	Total	6,156	1.0000	3,460	-	-	3,460

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 12/13 Actual		Total	526 W. Sycamore	540 W. Sycamore	141 S. Lassen (Admin)	821 E. South Street	516 W. Sycamore	541 & 543 W. Oak	720 N. Colusa Street
01011040	Department of Finance	5,758					5,147		
01011080	County Counsel	687							
01011090	Personnel	708							
01011120	Facilities Maintenance	43							
01011200	Data Processing	158							
01011010	Board of Supervisors	3,064							
01011070	Assessor	2,847				189	2,657		
01011100	Elections	1,285					1,029		
01012180	Agriculture Commissioner	2,027							2,027
01012200	Building Inspector	135							
01012220	Recorder	2,926					2,174		
01012280	Planning	92							
01015180	Veterans' Services	487							
01016050	Cooperative Extension	4,708				4,708			
01024010	Public Health	5,090							
01024012	Mental Health	6,189							
01024014	Alcohol & Drug Abuse	4,528							
01042090	District Attorney	206				206			
01042110	Sheriff	1,909				764		832	
01042113	Sheriff's Dispatch	352						352	
01042140	Jail	98,728							
01042150	Probation	1,445						1,445	
01042155	Juvenile Hall	39,726							
01055340	Child Support	5,375							
01203010	Road	310							
01906020	Office of Education	5,182							
02000000	Solid Waste	43							
02260000	Planning & Public Works Agency	637							
04050000	Court	58,200	55,385			2,815			
04250000	Local Transportation Trust	48							
05210000	Air Pollution District	1,385							1,385
99999999	Other	16,716							
	Total	**270,992**	**55,385**	**-**	**-**	**8,682**	**11,007**	**2,630**	**3,411**

COUNTY OF GLENN
BUILDING USE

FY 12/13 Actual		525 W. Sycamore	132 S. Murdock	777 N. Colusa	821 E. South (Metal)	720 N. Colusa (Weed)	240 & 242 N. Villa	125 S. Murdock	306 N. Villa	1187 E. South Street
01011040	Department of Finance	611								
01011080	County Counsel	687								
01011090	Personnel	708								
01011120	Facilities Maintenance			43						
01011200	Data Processing	158								
01011010	Board of Supervisors	3,064								
01011070	Assessor									
01011100	Elections	256								
01012180	Agriculture Commissioner									
01012200	Building Inspector			135						
01012220	Recorder	752								
01012280	Planning			92						
01015180	Veterans' Services	487								
01016050	Cooperative Extension									
01024010	Public Health						5,090			
01024012	Mental Health						6,189			
01024014	Alcohol & Drug Abuse									4,528
01042090	District Attorney									
01042110	Sheriff				314					
01042113	Sheriff's Dispatch									
01042140	Jail									
01042150	Probation									
01042155	Juvenile Hall								39,726	
01055340	Child Support									
01203010	Road			310						
01906020	Office of Education								5,182	
02000000	Solid Waste			43						
02260000	Planning & Public Works Agency			637						
04050000	Court									
04250000	Local Transportation Trust			48						
05210000	Air Pollution District									
99999999	Other	8,122								
	Total	**14,844**	**-**	**1,308**	**314**	**-**	**11,279**	**-**	**44,908**	**4,528**

COUNTY OF GLENN
BUILDING USE

FY 12/13 Actual		141 S. Lassen (Jail)	327 Fourth Street	125 County Road G	120 S. Marshall	300 Broadway
01011040	Department of Finance					
01011080	County Counsel					
01011090	Personnel					
01011120	Facilities Maintenance					
01011200	Data Processing					
01011010	Board of Supervisors					
01011070	Assessor					
01011100	Elections					
01012180	Agriculture Commissioner					
01012200	Building Inspector					
01012220	Recorder					
01012280	Planning					
01015180	Veterans' Services					
01016050	Cooperative Extension					
01024010	Public Health					
01024012	Mental Health					
01024014	Alcohol & Drug Abuse					
01042090	District Attorney					
01042110	Sheriff					
01042113	Sheriff's Dispatch					
01042140	Jail	98,728				
01042150	Probation					
01042155	Juvenile Hall					
01055340	Child Support				5,375	
01203010	Road					
01906020	Office of Education					
02000000	Solid Waste					
02260000	Planning & Public Works Agency					
04050000	Court					
04250000	Local Transportation Trust					
05210000	Air Pollution District					
99999999	Other		7,254			1,340
	Total	**98,728**	**7,254**	**-**	**5,375**	**1,340**

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
BUILDING USE

1/21/2014

FY 12/13 Actual	Total	General & Admin	526 W. Sycamore	821 E. South Street	516 W. Sycamore	541 & 543 W. Oak	720 N. Colusa Street	525 W. Sycamore
Time %	100.00%		20.44%	3.20%	4.06%	0.97%	1.26%	5.48%
Other Expenditures & Costs								
Building Use	270,992		55,385	8,682	11,007	2,630	3,411	14,844
Equipment Use	0							
Expenditures Per Financial Statements	270,992		55,385	8,682	11,007	2,630	3,411	14,844
Cost Adjustments								
Functional Cost	270,992	0	55,385	8,682	11,007	2,630	3,411	14,844
Additions - 1st Allocation								
Other								
Reallocate Admin								
Allocable Costs								
Unallocated								
1st Allocation								
Additions - 2nd Allocation								
Other								
Reallocate Admin								
Allocable Costs								
Unallocated								
2nd Allocation								
Total Allocated	**270,992**	**0**	**55,385**	**8,682**	**11,007**	**2,630**	**3,411**	**14,844**

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
BUILDING USE

1/21/2014

FY 12/13 Actual	777 N. Colusa	821 E. South (Metal)	240 & 242 N. Villa	306 N. Villa	1187 E. South Street	141 S. Lassen (Jail)	327 Fourth Street	120 S. Marshall
Time %	0.48%	0.12%	4.16%	16.57%	1.67%	36.43%	2.68%	1.98%
Other Expenditures & Costs								
Building Use	1,308	314	11,279	44,908	4,528	98,728	7,254	5,375
Equipment Use								
Expenditures Per Financial Statements	1,308	314	11,279	44,908	4,528	98,728	7,254	5,375
Cost Adjustments								
Functional Cost	1,308	314	11,279	44,908	4,528	98,728	7,254	5,375
Additions - 1st Allocation								
Other								
Reallocate Admin								
Allocable Costs								
Unallocated								
1st Allocation								
Additions - 2nd Allocation								
Other								
Reallocate Admin								
Allocable Costs								
Unallocated								
2nd Allocation								
Total Allocated	**1,308**	**314**	**11,279**	**44,908**	**4,528**	**98,728**	**7,254**	**5,375**

COUNTY OF GLENN
BUILDING USE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01055340	Child Support	2,379	1.0000	5,375			5,375
	Total	2,379	1.0000	5,375	-	-	5,375

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012290	Animal Control	1,513	1.0000				
	Total	1,513	1.0000	-	-	-	-

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042090	District Attorney	3,234	1.0000				
	Total	3,234	1.0000	-	-	-	-

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	171	0.0221				
01011120	Facilities Maintenance	2,776	0.3587				
01012200	Building Inspector	58	0.0075				
01012280	Planning	58	0.0075				
01042090	District Attorney	409	0.0528				
01042110	Sheriff	2,950	0.3811				
01042140	Jail	727	0.0939				
01042150	Probation	169	0.0218				
01055340	Child Support	422	0.0545				
	Total	7,740	1.0000	-	-	-	-

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,309	0.2545				
01042140	Jail	3,835	0.7455				
	Total	5,144	1.0000	-	-	-	-

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042140	Jail	24,206	1.0000	98,728			98,728
	Total	24,206	1.0000	98,728	-	-	98,728

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024010	Public Health	3,235	0.4513	5,090			5,090
01024012	Mental Health	3,933	0.5487	6,189			6,189
	Total	7,168	1.0000	11,279	-	-	11,279

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
99999999	Other	4,247	1.0000	1,340			1,340
	Total	4,247	1.0000	1,340	-	-	1,340

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042155	Juvenile Hall	6,723	0.8846	39,726			39,726
01906020	Office of Education	877	0.1154	5,182			5,182
	Total	7,600	1.0000	44,908	-	-	44,908

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
99999999	Other	14,065	1.0000	7,254			7,254
	Total	14,065	1.0000	7,254			7,254

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	4,557	0.4676	5,147			5,147
01011070	Assessor	2,353	0.2414	2,657			2,657
01011100	Elections	911	0.0935	1,029			1,029
01012220	Recorder	1,925	0.1975	2,174			2,174
	Total	9,746	1.0000	11,007	-	-	11,007

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	906	0.0412	611			611
01011080	County Counsel	1,018	0.0462	687			687
01011090	Personnel	1,050	0.0477	708			708
01011200	Data Processing	234	0.0106	158			158
01011010	Board of Supervisors	4,543	0.2064	3,064			3,064
01011100	Elections	380	0.0173	256			256
01012220	Recorder	1,115	0.0507	752			752
01015180	Veterans' Services	722	0.0328	487			487
99999999	Other	12,043	0.5471	8,122			8,122
	Total	22,011	1.0000	14,844	-	-	14,844

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
04050000	Court	21,942	1.0000	55,385			55,385
	Total	21,942	1.0000	55,385	-	-	55,385

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042090	District Attorney	2,448	1.0000				
	Total	2,448	1.0000	-	-	-	-

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,741	0.3164	832			832
01042113	Sheriff's Dispatch	737	0.1340	352			352
01042150	Probation	3,024	0.5496	1,445			1,445
	Total	5,502	1.0000	2,630	-	-	2,630

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012180	Agriculture Commissioner	2,948	0.5941	2,027			2,027
05210000	Air Pollution District	2,014	0.4059	1,385			1,385
	Total	4,962	1.0000	3,411	-	-	3,411

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012180	Agriculture Commissioner	1,978	0.9658				
05210000	Air Pollution District	70	0.0342				
	Total	2,048	1.0000	-	-	-	-

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011120	***Facilities Maintenance***	127	0.0326	43			43
01012200	Building Inspector	402	0.1032	135			135
01012280	Planning	274	0.0703	92			92
01203010	Road	924	0.2372	310			310
02000000	Solid Waste	127	0.0326	43			43
02260000	Planning & Public Works Agency	1,897	0.4870	637			637
04250000	Local Transportation Trust	144	0.0370	48			48
	Total	3,895	1.0000	1,308	-	-	1,308

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011070	Assessor	202	0.0218	189			189
01016050	Cooperative Extension	5,025	0.5422	4,708			4,708
01042090	District Attorney	220	0.0237	206			206
01042110	Sheriff	815	0.0879	764			764
04050000	Court	3,005	0.3243	2,815			2,815
	Total	9,267	1.0000	8,682	-	-	8,682

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	2,640	1.0000	314			314
	Total	2,640	1.0000	314	-	-	314

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024014	Alcohol & Drug Abuse	6,156	1.0000	4,528			4,528
	Total	6,156	1.0000	4,528	-	-	4,528

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 12/13 Actual

Building use charge is allowable for plan purposes at an annual rate of 2% of the total construction, improvement, and acquisition costs of County buildings. Land and interest costs are unallowable and are not included in the costs of the buildings. Buildings with a zero value are indicated with an * and those schedules have been suppressed for printing. The following facilities are reflected in this schedule:

Building Location / Description		Value as of 6/30/12	2012/13 Changes	Value as of 6/30/13	2% Use Allowance	
1.03 - 526 W. Sycamore Street	Courthouse	$ 2,769,229		$ 2,769,229	$ 55,385	
1.04 - 540 W. Sycamore Street	District Attorney	0		0	0	*
1.05 - 141 S. Lassen Street	Jail Admin	0		0	0	*
1.06 - 821 E. South Street	Coop Extension	434,111		434,111	8,682	
1.07 - 516 W. Sycamore Street	Auditor/Assessor Annex	550,348		550,348	11,007	
1.08 - 541 & 543 W. Oak Street	Sheriff/Probation	131,493		131,493	2,630	
1.09 - 720 N. Colusa Street	Ag Commissioner	170,569		170,569	3,411	
1.10 - 525 W. Sycamore Street	Willows Memorial Hall	742,185		742,185	14,844	
1.11 - 132 S. Murdock Street	Old Jail	0		0	0	*
1.12 - 777 N. Colusa Street	Public Works	65,393		65,393	1,308	
1.13 - 821 E. South Street	Metal Storage	15,675		15,675	314	
1.14 - 720 N. Colusa Street	Weed Control	0		0	0	*
1.15 - 240 & 242 N. Villa Street	Health Services	563,951		563,951	11,279	
1.16 - 125 S. Murdock Street	Planning	0		0	0	*
1.17 - 306 N. Villa Street	Juvenile Hall	2,245,388		2,245,388	44,908	
1.18 - 1187 E. South Street	GC Services	226,393		226,393	4,528	
1.19 - 141 S. Lassen Street	Jail	4,936,412		4,936,412	98,728	
1.20 - 327 Fourth Street	Orland Memorial Hall	362,703		362,703	7,254	
1.21 - 125 County Road G	Animal Control	0		0	0	*
1.22 - 120 S. Marshall Street	Child Support	268,773		268,773	5,375	
1.23 - 300 Broadway	Hamilton City Hall	67,000		67,000	1,340	
Total		$ 13,549,623	$ -	$ 13,549,623	$ 270,992	

Construction cost information is taken from the County's Fixed Asset System and reflects the values as of June 30, 2013.

The building use allowance is allocated to user departments based on departmental square footage and square footage is reviewed & updated on an annual basis. The County did not bill for these costs in 2012/2013.

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 12/13 Actual		Total	Budget
01011013	County Administrative Officer	1	1
01011040	Department of Finance	132	132
01011051	Annual Audit	8	8
01011080	County Counsel	43	43
01011090	Personnel	28	28
01011120	Facilities Maintenance	177	177
01011150	General Insurance	111	111
01011170	Employee Benefits	5	5
01011200	Data Processing	90	90
01011010	Board of Supervisors	80	80
01011020	Clerk of the Board	40	40
01011070	Assessor	171	171
01011100	Elections	49	49
01011180	Surveyor	12	12
01012040	Court Revenues	191	191
01012060	Grand Jury	2	2
01012100	Indigent Defense	74	74
01012170	Flood Control	5	5
01012180	Agriculture Commissioner	264	264
01012200	Building Inspector	58	58
01012220	Recorder	80	80
01012230	Coroner	10	10
01012240	Public Guardian	33	33
01012280	Planning	320	320
01012290	Animal Control	56	56
01014022	Hospital	8	8
01015180	Veterans' Services	14	14
01016040	Library	26	26
01016050	Cooperative Extension	48	48

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 12/13 Actual		Total	Budget
01024010	Public Health	625	625
01024012	Mental Health	1,202	1,202
01024014	Alcohol & Drug Abuse	264	264
01024020	Maternal & Child Health	15	15
01024025	Women, Infants & Children	120	120
01024170	California Children's Services	81	81
01025010	Social Services Administration	4,197	4,197
01042090	District Attorney	159	159
01042110	Sheriff	847	847
01042113	Sheriff's Dispatch	103	103
01042135	Sheriff's Civil Division	23	23
01042140	Jail	759	759
01042150	Probation	246	246
01042155	Juvenile Hall	254	254
01042158	Delinquency Prevention	15	15
01042360	Boat Patrol	10	10
01054010	California Waste Management	3	3
01054011	Emergency Preparedness Grant	22	22
01054012	Mental Health Services Act	442	442
01054015	Hospital Preparedness Grant	41	41
01054045	Mosquito Abatement Assessment Area	33	33
01055340	Child Support	148	148
01062136	Trial Court Security	40	40
01062150	Local Community Corrections	97	97
01203010	Road	1,913	1,913
01602270	Fish & Game Commission	2	2
01906020	Office of Education	29	29
02000000	Solid Waste	529	529
02040205	Orland Airport	100	100

FY 12/13 Actual		Total	Budget
02040207	Willows Airport	141	141
02200000	Fleet Operations	321	321
02210000	Underground Storage Tanks	47	47
02220000	Vegetation & Environmental Mgmt	23	23
02224170	Tri-County Bee	1	1
02240000	Human Resource Agency	639	639
02250000	Health Services Administration	276	276
02260000	Planning & Public Works Agency	245	245
02270000	Central Services	5	5
04100000	Law Library	2	2
04250000	Local Transportation Trust	194	194
04260000	Transportation Administration	75	75
04280000	Glenn County Transit	31	31
04281000	Fixed Route Transit	216	216
04354015	Ca Reg Mental Health Coalition	42	42
04601000	Local Agency Formation Commission	13	13
04999100	Community Action	1,725	1,725
05010000	Artois Fire District	28	28
05022000	Hamilton Fire District	46	46
05022010	Bayliss Fire District	5	5
05050000	Willows Rural Fire District	35	35
05110000	Storm Drain Maintenance District #1	3	3
05130000	Storm Drain Maintenance District #3	13	13
05140000	North Willows County Service Area	13	13
05210000	Air Pollution District	153	153
05210241	Air Pollution Vehicle Registration	22	22
05250000	Olive Pest Management District	21	21
06010000	Elk Creek Cemetery District	2	2
06020000	German Cemetery District	0	0

FY 12/13 Actual		Total	Budget
06030000	Marvin-Chapel Cemetery District	2	2
06040000	Newville Cemetery District	0	0
06050000	Orland Cemetery District	65	65
06060000	Willows Cemetery District	48	48
06200000	Glenn-Codora Fire District	13	13
06210000	Elk Creek Fire District	5	5
06220000	Glenn-Colusa Fire District	4	4
06230000	Kanawha Fire District	19	19
06240000	Ord Fire District	6	6
06250000	Orland Fire District	20	20
06300000	Levee District #1	3	3
06310000	Levee District #2	3	3
06320000	Levee District #3	12	12
06500000	Butte City Community Service District	5	5
06510000	BCCSD - Recreation District	1	1
06610000	Elk Creek Community Service District	32	32
06650000	ECCSD - Lighting District	0	0
06700000	Ord Bend Community Service District	6	6
06740000	Artois Community Service District	8	8
06800000	Hamilton City Community Service District	50	50
06830000	HCCSD - Lighting District	3	3
06850000	HCCSD - Library District	3	3
06865000	HCCSD - Edgewater Park	0	0
06870000	HCCSD - Pallisades District	1	1
06880000	N.E. Willows Community Service District	44	44
06920000	Mosquito Abatement District	51	51
06950000	Rice Pest Abatement District	3	3
06960000	HC Reclamation District #2140	14	14
99999999	Other	4,603	4,603

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 12/13 Actual	Total	Budget
Total	**23,814**	**23,814**

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 12/13 Actual	Total	General & Admin	Budget & Cost Plan	General Government
Time %	100.00%		100.00%	
Wages & Benefits				
Salaries & Wages				
Benefits	10,587		10,587	
Expenditures Per Financial Statements	10,587		10,587	
Cost Adjustments				
Equipment Use to Service Depts.	6,594	6,594		
Functional Cost	17,181	6,594	10,587	
Additions - 1st Allocation				
Other				
Reallocate Admin		(6,594)	6,594	
Allocable Costs	17,181		17,181	
Unallocated				
1st Allocation	17,181	-	17,181	-

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 12/13 Actual	Total	General & Admin	Budget & Cost Plan	General Government
Additions - 2nd Allocation				
Other	6,633	6,633		
Reallocate Admin		(6,633)	6,633	
Allocable Costs	6,633		6,633	
Unallocated				
2nd Allocation	6,633	-	6,633	-
Total Allocated	**23,814**	-	**23,814**	-

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFIVER

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	10	0.0001	1			1
01011040	Department of Finance	986	0.0077	132			132
01011051	Annual Audit	60	0.0005	8			8
01011080	County Counsel	317	0.0025	43			43
01011090	Personnel	210	0.0016	28			28
01011120	Facilities Maintenance	1,316	0.0103	177			177
01011150	General Insurance	828	0.0065	111			111
01011170	Employee Benefits	36	0.0003	5			5
01011200	Data Processing	668	0.0052	90			90
01011010	Board of Supervisors	424	0.0033	57		23	80
01011020	Clerk of the Board	213	0.0017	29		11	40
01011070	Assessor	908	0.0071	122		49	171
01011100	Elections	260	0.0020	35		14	49
01011180	Surveyor	65	0.0005	9		3	12
01012040	Court Revenues	1,018	0.0080	137		55	191
01012060	Grand Jury	11	0.0001	1		1	2
01012100	Indigent Defense	393	0.0031	53		21	74
01012170	Flood Control	25	0.0002	3		1	5
01012180	Agriculture Commissioner	1,403	0.0110	188		75	264
01012200	Building Inspector	309	0.0024	41		17	58
01012220	Recorder	423	0.0033	57		23	80
01012230	Coroner	53	0.0004	7		3	10
01012240	Public Guardian	176	0.0014	24		9	33
01012280	Planning	1,703	0.0133	229		91	320
01012290	Animal Control	300	0.0023	40		16	56
01014022	Hospital	45	0.0004	6		2	8
01015180	Veterans' Services	72	0.0006	10		4	14
01016040	Library	139	0.0011	19		7	26
01016050	Cooperative Extension	255	0.0020	34		14	48

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024010	Public Health	3,327	0.0260	447		179	625
01024012	Mental Health	6,393	0.0500	858		343	1,202
01024014	Alcohol & Drug Abuse	1,407	0.0110	189		76	264
01024020	Maternal & Child Health	80	0.0006	11		4	15
01024025	Women, Infants & Children	641	0.0050	86		34	120
01024170	California Children's Services	431	0.0034	58		23	81
01025010	Social Services Administration	22,329	0.1745	2,998		1,199	4,197
01042090	District Attorney	846	0.0066	114		45	159
01042110	Sheriff	4,506	0.0352	605		242	847
01042113	Sheriff's Dispatch	546	0.0043	73		29	103
01042135	Sheriff's Civil Division	121	0.0009	16		6	23
01042140	Jail	4,037	0.0315	542		217	759
01042150	Probation	1,309	0.0102	176		70	246
01042155	Juvenile Hall	1,349	0.0105	181		72	254
01042158	Delinquency Prevention	81	0.0006	11		4	15
01042360	Boat Patrol	54	0.0004	7		3	10
01054010	California Waste Management	16	0.0001	2		1	3
01054011	Emergency Preparedness Grant	116	0.0009	16		6	22
01054012	Mental Health Services Act	2,354	0.0184	316		126	442
01054015	Hospital Preparedness Grant	220	0.0017	30		12	41
01054045	Mosquito Abatement Assessment Area	174	0.0014	23		9	33
01055340	Child Support	786	0.0061	106		42	148
01062136	Trial Court Security	213	0.0017	29		11	40
01062150	Local Community Corrections	518	0.0040	70		28	97
01203010	Road	10,176	0.0795	1,366		546	1,913
01602270	Fish & Game Commission	9	0.0001	1		0	2
01906020	Office of Education	155	0.0012	21		8	29
02000000	Solid Waste	2,812	0.0220	378		151	529
02040205	Orland Airport	531	0.0041	71		29	100

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02040207	Willows Airport	752	0.0059	101		40	141
02200000	Fleet Operations	1,708	0.0133	229		92	321
02210000	Underground Storage Tanks	249	0.0019	33		13	47
02220000	Vegetation & Environmental Mgmt	120	0.0009	16		6	23
02224170	Tri-County Bee	6	0.0000	1		0	1
02240000	Human Resource Agency	3,398	0.0266	456		182	639
02250000	Health Services Administration	1,469	0.0115	197		79	276
02260000	Planning & Public Works Agency	1,305	0.0102	175		70	245
02270000	Central Services	29	0.0002	4		2	5
04100000	Law Library	13	0.0001	2		1	2
04250000	Local Transportation Trust	1,032	0.0081	139		55	194
04260000	Transportation Administration	400	0.0031	54		21	75
04280000	Glenn County Transit	167	0.0013	22		9	31
04281000	Fixed Route Transit	1,150	0.0090	154		62	216
04354015	Ca Reg Mental Health Coalition	222	0.0017	30		12	42
04601000	Local Agency Formation Commission	71	0.0006	10		4	13
04999100	Community Action	9,177	0.0717	1,232		493	1,725
05010000	Artois Fire District	151	0.0012	20		8	28
05022000	Hamilton Fire District	244	0.0019	33		13	46
05022010	Bayliss Fire District	24	0.0002	3		1	5
05050000	Willows Rural Fire District	188	0.0015	25		10	35
05110000	Storm Drain Maintenance District #1	14	0.0001	2		1	3
05130000	Storm Drain Maintenance District #3	69	0.0005	9		4	13
05140000	North Willows County Service Area	70	0.0005	9		4	13
05210000	Air Pollution District	814	0.0064	109		44	153
05210241	Air Pollution Vehicle Registration	115	0.0009	15		6	22
05250000	Olive Pest Management District	111	0.0009	15		6	21
06010000	Elk Creek Cemetery District	9	0.0001	1		0	2
06020000	German Cemetery District	1	0.0000	0		0	0

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06030000	Marvin-Chapel Cemetery District	10	0.0001	1		1	2
06040000	Newville Cemetery District	2	0.0000	0		0	0
06050000	Orland Cemetery District	344	0.0027	46		18	65
06060000	Willows Cemetery District	256	0.0020	34		14	48
06200000	Glenn-Codora Fire District	70	0.0005	9		4	13
06210000	Elk Creek Fire District	26	0.0002	3		1	5
06220000	Glenn-Colusa Fire District	23	0.0002	3		1	4
06230000	Kanawha Fire District	102	0.0008	14		5	19
06240000	Ord Fire District	31	0.0002	4		2	6
06250000	Orland Fire District	107	0.0008	14		6	20
06300000	Levee District #1	18	0.0001	2		1	3
06310000	Levee District #2	15	0.0001	2		1	3
06320000	Levee District #3	63	0.0005	8		3	12
06500000	Butte City Community Service District	25	0.0002	3		1	5
06510000	BCCSD - Recreation District	3	0.0000	0		0	1
06610000	Elk Creek Community Service District	171	0.0013	23		9	32
06650000	ECCSD - Lighting District	1	0.0000	0		0	0
06700000	Ord Bend Community Service District	32	0.0003	4		2	6
06740000	Artois Community Service District	40	0.0003	5		2	8
06800000	Hamilton City Community Service District	265	0.0021	36		14	50
06830000	HCCSD - Lighting District	16	0.0001	2		1	3
06850000	HCCSD - Library District	14	0.0001	2		1	3
06865000	HCCSD - Edgewater Park	2	0.0000	0		0	0
06870000	HCCSD - Pallisades District	6	0.0000	1		0	1
06880000	N.E. Willows Community Service District	234	0.0018	31		13	44
06920000	Mosquito Abatement District	270	0.0021	36		14	51
06950000	Rice Pest Abatement District	15	0.0001	2		1	3
06960000	HC Reclamation District #2140	73	0.0006	10		4	14
99999999	Other	24,491	0.1914	3,288		1,315	4,603

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFIVER

FY 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
Total	127,966	1.0000	17,181	-	6,633	23,814

Basis of Allocation : Relative Budget Size

FY 12/13 Actual

Based on action of the Board of Supervisors the County Administrative Officer position was eliminated in fiscal year 2009-10, however, the on-going retiree health insurance coverage expenses charged to this budget unit. The County Administrative Officer had the following pr duties and responsibilities: acted as the primary administrative advisor to the Board of Supervisors, acted as the Clerk of the Board, ov operation of the County Personnel Department, researched and investigated areas that could result in greater economy and efficiency in C operations and assisted in the annual budgeting process.

The functions of the County Administrative Officer included:

1. COUNTY ADMINISTRATIVE OFFICER: This function has been eliminated from the plan due to lack of staff and time information.

2. BUDGET: This function is allowable for plan purposes and is allocated based on the relative budget size of the adopted final bu Due to the lack of time study information the total expenses of the County Administrative Officer budget unit have been alloca departments based on the relative budget size.

3. GENERAL GOVERNMENT: This function is unallowable and has been excluded from plan calculations.

COUNTY OF GLENN
COUNTY COUNSEL

FY 12/13 Actual		Total	Legal Services	Legislative Services
01011040	Department of Finance	1,156	1,156	
01011080	County Counsel	124,623	124,623	
01011090	Personnel	69,350	69,350	
01011010	Board of Supervisors	26,446		26,446
01011020	Clerk of the Board	13,667	13,667	
01011070	Assessor	1,822	1,822	
01011100	Elections	15,034	15,034	
01012180	Agriculture Commissioner	4,556	4,556	
01012220	Recorder	2,733	2,733	
01012240	Public Guardian	2,975	(3,639)	
01012280	Planning	4,859	4,859	
01024010	Public Health	13,364	13,364	
01024014	Alcohol & Drug Abuse	911	911	
01024025	Women, Infants & Children	607	607	
01025010	Social Services Administration	3,341	3,341	
01042090	District Attorney	20,661	1,519	
01042110	Sheriff	12,756	12,756	
01042150	Probation	1,367	1,367	
01042360	Boat Patrol	1,822	1,822	
01055340	Child Support	1,822	1,822	
02040207	Willows Airport	304	304	
02240000	Human Resource Agency	48,595	48,595	
02250000	Health Services Administration	5,163	5,163	
02260000	Planning & Public Works Agency	29,916	29,916	
04999100	Community Action	759	759	
	Total	**408,610**	**356,407**	**26,446**

Schedule of Costs to be Allocated by Function

COUNTY OF GLENN
COUNTY COUNSEL

1/21/2014

FY 12/13 Actual	Total	General & Admin	Legal Services	Legislative Services	Direct Contract Services	General Government
Time %	100.02%	23.44%	66.73%	4.86%	4.99%	
Wages & Benefits						
Salaries & Wages	157,971	38,654	111,235	8,082		
Benefits	85,573	20,939	60,256	4,378		
Services & Supplies						
Communications	873	214	614	45		
Memberships	3,490	854	2,457	179		
Office Expense	3,884	950	2,735	199		
Professional Services	14,191	104	299	22	13,766	
Special Dept. Expense	5,639	1,380	3,971	288		
IT Expenses	245	60	173	12		
Mileage	86	21	61	4		
Utilities	1,937	474	1,364	99		
ISF Allocation	1,835	449	1,292	94		
Expenditures Per Financial Statements	275,724	64,099	184,457	13,402	13,766	
Cost Adjustments						
Building Use to Service Depts.	687	687				
Functional Cost	276,411	64,786	184,457	13,402	13,766	
Additions - 1st Allocation						
Other						
Reallocate Admin	(0)	(64,786)	56,450	4,112	4,223	
Allocable Costs	276,411		240,907	17,514	17,989	
Unallocated						
1st Allocation	276,411	-	240,907	17,514	17,989	-

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
COUNTY COUNSEL

1/21/2014

FY 12/13 Actual	Total	General & Admin	Legal Services	Legislative Services	Direct Contract Services	General Government
Time %	100.02%	23.44%	66.73%	4.86%	4.99%	
Additions - 2nd Allocation						
Other	140,738	140,738				
Reallocate Admin	(0)	(140,738)	122,631	8,932	9,175	
Allocable Costs	140,738		122,631	8,932	9,175	
Unallocated						
2nd Allocation	140,738	-	122,631	8,932	9,175	-
Total Allocated	**417,149**	**-**	**363,539**	**26,446**	**27,164**	**-**

COUNTY OF GLENN
COUNTY COUNSEL

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012240	Public Guardian	4,065.00	0.2953	5,312	(1,407)	2,709	6,614
01042090	District Attorney	9,701.00	0.7047	12,677		6,466	19,143
	Total	13,766.00	1.0000	17,989	(1,407)	9,175	25,757

Basis of Allocation : Direct Cost Transfer

COUNTY OF GLENN
COUNTY COUNSEL

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	7.00	0.0048	1,156			1,156
01011080	County Counsel	754.75	0.5173	124,623			124,623
01011090	Personnel	420.00	0.2879	69,350			69,350
01011020	Clerk of the Board	22.50	0.0154	3,715		9,952	13,667
01011070	Assessor	3.00	0.0021	495		1,327	1,822
01011100	Elections	24.75	0.0170	4,087		10,947	15,034
01012180	Agriculture Commissioner	7.50	0.0051	1,238		3,317	4,556
01012220	Recorder	4.50	0.0031	743		1,990	2,733
01012240	Public Guardian	5.75	0.0039	949	(7,132)	2,543	(3,639)
01012280	Planning	8.00	0.0055	1,321		3,539	4,859
01024010	Public Health	22.00	0.0151	3,633		9,731	13,364
01024014	Alcohol & Drug Abuse	1.50	0.0010	248		663	911
01024025	Women, Infants & Children	1.00	0.0007	165		442	607
01025010	Social Services Administration	5.50	0.0038	908		2,433	3,341
01042090	District Attorney	2.50	0.0017	413		1,106	1,519
01042110	Sheriff	21.00	0.0144	3,467		9,289	12,756
01042150	Probation	2.25	0.0015	372		995	1,367
01042360	Boat Patrol	3.00	0.0021	495		1,327	1,822
01055340	Child Support	3.00	0.0021	495		1,327	1,822
02040207	Willows Airport	0.50	0.0003	83		221	304
02240000	Human Resource Agency	80.00	0.0548	13,209		35,385	48,595
02250000	Health Services Administration	8.50	0.0058	1,404		3,760	5,163
02260000	Planning & Public Works Agency	49.25	0.0338	8,132		21,784	29,916
04999100	Community Action	1.25	0.0009	206		553	759
	Total	1,459.00	1.0000	240,907	(7,132)	122,631	356,407

Basis of Allocation : Time Study Hours

COUNTY OF GLENN
COUNTY COUNSEL

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011010	Board of Supervisors	106.00	1.0000	17,514		8,932	26,446
	Total	106.00	1.0000	17,514	-	8,932	26,446

Basis of Allocation : Time Study Hours

COUNTY OF GLENN
COUNTY COUNSEL

FY 12/13 Actual

The County Counsel acts as the legal advisor to the Board of Supervisors, County Schools and all County Departments and Special Districts. The functions of the County Counsel office include: legislative services, legal services, direct contract services and general government. The department maintained time records during fiscal year 2012-2013 that reflect the amount of time spent working in these major functions. Costs of this department are distributed to functions based on their proportionate percentage of total time shown on the time sheets.

1. LEGAL SERVICES: This function consists of County Counsel's time spent working with departments and special districts while providing various legal services and opinions.

2. LEGISLATIVE: This function consists of County Counsel's time spent working for the Board of Supervisors on various legislative topics.

3. DIRECT CONTRACT SERVICES: The function "Direct Contract Services" is a new function effective with fiscal year 2012/13 and includes charges for specific contract services related to the Public Guardian and District Attorney departments. Direct costs are allocated to the specific departments.

4. GENERAL GOVERNMENT: The General Government function is unallowable and has been excluded from plan calculations.

The County Counsel directly billed departments and special districts for services in fiscal year 2012-13. Credit has been applied for those items that were direct billed.

COUNTY OF GLENN

State of California

OMB A-87 Cost Allocation Plan

For the Fiscal Year 2012/13

For Use in Fiscal Year 2014/15

Compiled by: EDWARD J. LAMB, Director of Finance

COUNTY OF GLENN
DATA PROCESSING SERVICES

FY 12/13 Actual		Total	Property Taxes	Finance Network	Countywide Network	Countywide IT Pro-Support
01011013	County Administrative Officer	3			3	
01011040	Department of Finance	64,389	14,431	51,155	(1,197)	
01011051	Annual Audit	18			18	
01011080	County Counsel	3,314			(255)	3,569
01011090	Personnel	6,545			(301)	6,846
01011120	Facilities Maintenance	397			397	
01011150	General Insurance	250			250	
01011170	Employee Benefits	11			11	
01011200	Data Processing	41,303			201	41,102
01011010	Board of Supervisors	14,905			(675)	15,580
01011020	Clerk of the Board	74			74	
01011070	Assessor	67,495	54,396		(397)	13,496
01011100	Elections	14,348			(104)	14,452
01011180	Surveyor	23			23	
01012040	Court Revenues	355			355	
01012060	Grand Jury	4			4	
01012100	Indigent Defense	137			137	
01012170	Flood Control	9			9	
01012180	Agriculture Commissioner	13,125			(1,011)	14,136
01012200	Building Inspector	108			108	
01012220	Recorder	9,284			(404)	9,688
01012230	Coroner	18			18	
01012240	Public Guardian	3,135			(445)	3,580
01012280	Planning	594			594	
01012290	Animal Control	445			105	341
01014022	Hospital	16			16	
01015180	Veterans' Services	9,039			(74)	9,113
01016040	Library	48			48	
01016050	Cooperative Extension	135			89	46
01024010	Public Health	1,160			1,160	

COUNTY OF GLENN
DATA PROCESSING SERVICES

FY 12/13 Actual		Total	Property Taxes	Finance Network	Countywide Network	Countywide IT Pro-Support
01024012	Mental Health	2,229			2,229	
01024014	Alcohol & Drug Abuse	491			491	
01024020	Maternal & Child Health	28			28	
01024025	Women, Infants & Children	224			224	
01024170	California Children's Services	150			150	
01025010	Social Services Administration	7,786			7,786	
01042090	District Attorney	7,603			(84)	7,687
01042110	Sheriff	53,680			(2,292)	55,972
01042113	Sheriff's Dispatch	190			190	
01042135	Sheriff's Civil Division	42			42	
01042140	Jail	1,408			1,408	
01042150	Probation	8,791			(749)	9,539
01042155	Juvenile Hall	8,624			382	8,241
01042158	Delinquency Prevention	28			28	
01042360	Boat Patrol	19			19	
01054010	California Waste Management	6			6	
01054011	Emergency Preparedness Grant	40			40	
01054012	Mental Health Services Act	821			821	
01054015	Hospital Preparedness Grant	77			77	
01054045	Mosquito Abatement Assessment Area	61			61	
01055340	Child Support	998			274	724
01062136	Trial Court Security	74			74	
01062150	Local Community Corrections	181			181	
01203010	Road	3,548			3,548	
01602270	Fish & Game Commission	3			3	
01906020	Office of Education	54			54	
02000000	Solid Waste	981			981	
02040205	Orland Airport	185			185	
02040207	Willows Airport	262			262	
02200000	Fleet Operations	596			596	

COUNTY OF GLENN
DATA PROCESSING SERVICES

FY 12/13 Actual		Total	Property Taxes	Finance Network	Countywide Network	Countywide IT Pro-Support
02210000	Underground Storage Tanks	87			87	
02220000	Vegetation & Environmental Mgmt	42			42	
02224170	Tri-County Bee	2			2	
02240000	Human Resource Agency	49,621			(4,279)	53,901
02250000	Health Services Administration	108,321			(6,896)	115,217
02260000	Planning & Public Works Agency	71,576			(2,827)	74,403
02270000	Central Services	10			10	
04100000	Law Library	5			5	
04250000	Local Transportation Trust	360			360	
04260000	Transportation Administration	139			139	
04280000	Glenn County Transit	58			58	
04281000	Fixed Route Transit	401			401	
04354015	Ca Reg Mental Health Coalition	77			77	
04601000	Local Agency Formation Commission	25			25	
04999100	Community Action	3,200			3,200	
05010000	Artois Fire District	53			53	
05022000	Hamilton Fire District	85			85	
05022010	Bayliss Fire District	8			8	
05050000	Willows Rural Fire District	66			66	
05110000	Storm Drain Maintenance District #1	5			5	
05130000	Storm Drain Maintenance District #3	24			24	
05140000	North Willows County Service Area	24			24	
05210000	Air Pollution District	7,672			(267)	7,939
05210241	Air Pollution Vehicle Registration	40			40	
05250000	Olive Pest Management District	39			39	
06010000	Elk Creek Cemetery District	3			3	
06020000	German Cemetery District	0			0	
06030000	Marvin-Chapel Cemetery District	3			3	
06040000	Newville Cemetery District	1			1	
06050000	Orland Cemetery District	120			120	

COUNTY OF GLENN
DATA PROCESSING SERVICES

FY 12/13 Actual		Total	Property Taxes	Finance Network	Countywide Network	Countywide IT Pro-Support
06060000	Willows Cemetery District	89			89	
06200000	Glenn-Codora Fire District	24			24	
06210000	Elk Creek Fire District	9			9	
06220000	Glenn-Colusa Fire District	8			8	
06230000	Kanawha Fire District	36			36	
06240000	Ord Fire District	11			11	
06250000	Orland Fire District	37			37	
06300000	Levee District #1	6			6	
06310000	Levee District #2	5			5	
06320000	Levee District #3	22			22	
06500000	Butte City Community Service District	9			9	
06510000	BCCSD - Recreation District	1			1	
06610000	Elk Creek Community Service District	60			60	
06650000	ECCSD - Lighting District	0			0	
06700000	Ord Bend Community Service District	11			11	
06740000	Artois Community Service District	14			14	
06800000	Hamilton City Community Service District	92			92	
06830000	HCCSD - Lighting District	6			6	
06850000	HCCSD - Library District	5			5	
06865000	HCCSD - Edgewater Park	1			1	
06870000	HCCSD - Pallisades District	2			2	
06880000	N.E. Willows Community Service District	82			82	
06920000	Mosquito Abatement District	94			94	
06950000	Rice Pest Abatement District	5			5	
06960000	HC Reclamation District #2140	25			25	
99999999	Other	8,540			8,540	
	Total	601,126	68,827	51,155	15,574	465,570

COUNTY OF GLENN
DATA PROCESSING

FY 12/13 Actual	Total	General & Admin	Property Taxes	Finance Network	Countywide Network	Countywide IT Pro-Support
Allocation Factor (%)	100.00%	3.85%	9.61%	8.81%	7.86%	69.87%
Services & Supplies						
Communications	19,042				19,042	
Maint-Equipment	25,695		12,838	12,857		
Office Expense	6,556		6,000	556		
Professional Services	461,765		35,530	31,255		394,980
Special Dept. Expense	26,322		4,750	4,144	17,428	
Expenditures Per Financial Statements	539,380		59,118	48,812	36,470	394,980
Cost Adjustments						
Building Use to Service Depts.	158	158				
Equipment Use to Service Depts.	25,411	25,411				
Functional Cost	564,949	25,569	59,118	48,812	36,470	394,980
Additions - 1st Allocation						
Other						
Reallocate Admin		(25,569)	2,556	2,343	2,090	18,580
Allocable Costs	564,949		61,674	51,155	38,560	413,560
Unallocated						
1st Allocation	564,949	-	61,674	51,155	38,560	413,560

COUNTY OF GLENN
DATA PROCESSING

FY 12/13 Actual	Total	General & Admin	Property Taxes	Finance Network	Countywide Network	Countywide IT Pro-Support
Allocation Factor (%)	100.00%	3.85%	9.61%	8.81%	7.86%	69.87%
Additions - 2nd Allocation						
Other	71,573	71,573				
Reallocate Admin		(71,573)	7,154	6,558	5,851	52,010
Allocable Costs	71,573		7,154	6,558	5,851	52,010
Unallocated	(6,558)			(6,558)		
2nd Allocation	65,015	-	7,154		5,851	52,010
Total Allocated	**629,963**	-	**68,827**	**51,155**	**44,411**	**465,571**

COUNTY OF GLENN
DATA PROCESSING SERVICES

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011080	County Counsel	42.28	0.0086	3,569			3,569
01011090	Personnel	81.05	0.0166	6,846			6,846
01011200	Data Processing	486.64	0.0994	41,102			41,102
01011010	Board of Supervisors	161.30	0.0329	13,623		1,957	15,580
01011070	Assessor	139.72	0.0285	11,801		1,695	13,496
01011100	Elections	149.62	0.0306	12,637		1,815	14,452
01012180	Agriculture Commissioner	146.34	0.0299	12,360		1,776	14,136
01012220	Recorder	100.30	0.0205	8,471		1,217	9,688
01012240	Public Guardian	37.06	0.0076	3,130		450	3,580
01012290	Animal Control	3.53	0.0007	298		43	341
01015180	Veterans' Services	94.34	0.0193	7,968		1,145	9,113
01016050	Cooperative Extension	0.47	0.0001	40		6	46
01042090	District Attorney	79.57	0.0163	6,721		966	7,687
01042110	Sheriff	579.45	0.1183	48,941		7,031	55,972
01042150	Probation	98.76	0.0202	8,341		1,198	9,539
01042155	Juvenile Hall	85.32	0.0174	7,206		1,035	8,241
01055340	Child Support	7.49	0.0015	633		91	724
02240000	Human Resource Agency	558.01	0.1140	47,130		6,771	53,901
02250000	Health Services Administration	1,192.79	0.2436	100,744		14,473	115,217
02260000	Planning & Public Works Agency	770.27	0.1573	65,057		9,346	74,403
05210000	Air Pollution District	82.19	0.0168	6,942		997	7,939
	Total	4,896.50	1.0000	413,560		52,010	465,570

Basis of Allocation : Time Study Hours

COUNTY OF GLENN
DATA PROCESSING SERVICES

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	10	0.0001	3			3
01011040	Department of Finance	986	0.0077	297	(1,494)		(1,197)
01011051	Annual Audit	60	0.0005	18			18
01011080	County Counsel	317	0.0025	96	(351)		(255)
01011090	Personnel	210	0.0016	63	(364)		(301)
01011120	Facilities Maintenance	1,316	0.0103	397			397
01011150	General Insurance	828	0.0065	250			250
01011170	Employee Benefits	36	0.0003	11			11
01011200	Data Processing	668	0.0052	201			201
01011010	Board of Supervisors	424	0.0033	128	(823)	20	(675)
01011020	Clerk of the Board	213	0.0017	64		10	74
01011070	Assessor	908	0.0071	274	(714)	43	(397)
01011100	Elections	260	0.0020	78	(195)	12	(104)
01011180	Surveyor	65	0.0005	20		3	23
01012040	Court Revenues	1,018	0.0080	307		48	355
01012060	Grand Jury	11	0.0001	3		1	4
01012100	Indigent Defense	393	0.0031	118		19	137
01012170	Flood Control	25	0.0002	8		1	9
01012180	Agriculture Commissioner	1,403	0.0110	423	(1,500)	66	(1,011)
01012200	Building Inspector	309	0.0024	93		15	108
01012220	Recorder	423	0.0033	127	(551)	20	(404)
01012230	Coroner	53	0.0004	16		3	18
01012240	Public Guardian	176	0.0014	53	(506)	8	(445)
01012280	Planning	1,703	0.0133	513		81	594
01012290	Animal Control	300	0.0023	90		14	105
01014022	Hospital	45	0.0004	14		2	16
01015180	Veterans' Services	72	0.0006	22	(99)	3	(74)
01016040	Library	139	0.0011	42		7	48
01016050	Cooperative Extension	255	0.0020	77		12	89
01024010	Public Health	3,327	0.0260	1,003		158	1,160

COUNTY OF GLENN
DATA PROCESSING SERVICES

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024012	Mental Health	6,393	0.0500	1,926		303	2,229
01024014	Alcohol & Drug Abuse	1,407	0.0110	424		67	491
01024020	Maternal & Child Health	80	0.0006	24		4	28
01024025	Women, Infants & Children	641	0.0050	193		30	224
01024170	California Children's Services	431	0.0034	130		20	150
01025010	Social Services Administration	22,329	0.1745	6,728		1,058	7,786
01042090	District Attorney	846	0.0066	255	(379)	40	(84)
01042110	Sheriff	4,506	0.0352	1,358	(3,863)	213	(2,292)
01042113	Sheriff's Dispatch	546	0.0043	165		26	190
01042135	Sheriff's Civil Division	121	0.0009	36		6	42
01042140	Jail	4,037	0.0315	1,216		191	1,408
01042150	Probation	1,309	0.0102	394	(1,205)	62	(749)
01042155	Juvenile Hall	1,349	0.0105	406	(88)	64	382
01042158	Delinquency Prevention	81	0.0006	24		4	28
01042360	Boat Patrol	54	0.0004	16		3	19
01054010	California Waste Management	16	0.0001	5		1	6
01054011	Emergency Preparedness Grant	116	0.0009	35		5	40
01054012	Mental Health Services Act	2,354	0.0184	709		111	821
01054015	Hospital Preparedness Grant	220	0.0017	66		10	77
01054045	Mosquito Abatement Assessment Area	174	0.0014	52		8	61
01055340	Child Support	786	0.0061	237		37	274
01062136	Trial Court Security	213	0.0017	64		10	74
01062150	Local Community Corrections	518	0.0040	156		25	181
01203010	Road	10,176	0.0795	3,066		482	3,548
01602270	Fish & Game Commission	9	0.0001	3		0	3
01906020	Office of Education	155	0.0012	47		7	54
02000000	Solid Waste	2,812	0.0220	847		133	981
02040205	Orland Airport	531	0.0041	160		25	185
02040207	Willows Airport	752	0.0059	227		36	262
02200000	Fleet Operations	1,708	0.0133	515		81	596

COUNTY OF GLENN
DATA PROCESSING SERVICES

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02210000	Underground Storage Tanks	249	0.0019	75		12	87
02220000	Vegetation & Environmental Mgmt	120	0.0009	36		6	42
02224170	Tri-County Bee	6	0.0000	2		0	2
02240000	Human Resource Agency	3,398	0.0266	1,024	(5,464)	161	(4,279)
02250000	Health Services Administration	1,469	0.0115	443	(7,408)	70	(6,896)
02260000	Planning & Public Works Agency	1,305	0.0102	393	(3,282)	62	(2,827)
02270000	Central Services	29	0.0002	9		1	10
04100000	Law Library	13	0.0001	4		1	5
04250000	Local Transportation Trust	1,032	0.0081	311		49	360
04260000	Transportation Administration	400	0.0031	121		19	139
04280000	Glenn County Transit	167	0.0013	50		8	58
04281000	Fixed Route Transit	1,150	0.0090	347		54	401
04354015	Ca Reg Mental Health Coalition	222	0.0017	67		11	77
04601000	Local Agency Formation Commission	71	0.0006	21		3	25
04999100	Community Action	9,177	0.0717	2,765		435	3,200
05010000	Artois Fire District	151	0.0012	46		7	53
05022000	Hamilton Fire District	244	0.0019	74		12	85
05022010	Bayliss Fire District	24	0.0002	7		1	8
05050000	Willows Rural Fire District	188	0.0015	57		9	66
05110000	Storm Drain Maintenance District #1	14	0.0001	4		1	5
05130000	Storm Drain Maintenance District #3	69	0.0005	21		3	24
05140000	North Willows County Service Area	70	0.0005	21		3	24
05210000	Air Pollution District	814	0.0064	245	(551)	39	(267)
05210241	Air Pollution Vehicle Registration	115	0.0009	35		5	40
05250000	Olive Pest Management District	111	0.0009	33		5	39
06010000	Elk Creek Cemetery District	9	0.0001	3		0	3
06020000	German Cemetery District	1	0.0000	0		0	0
06030000	Marvin-Chapel Cemetery District	10	0.0001	3		0	3
06040000	Newville Cemetery District	2	0.0000	1		0	1
06050000	Orland Cemetery District	344	0.0027	104		16	120

COUNTY OF GLENN
DATA PROCESSING SERVICES

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06060000	Willows Cemetery District	256	0.0020	77		12	89
06200000	Glenn-Codora Fire District	70	0.0005	21		3	24
06210000	Elk Creek Fire District	26	0.0002	8		1	9
06220000	Glenn-Colusa Fire District	23	0.0002	7		1	8
06230000	Kanawha Fire District	102	0.0008	31		5	36
06240000	Ord Fire District	31	0.0002	9		1	11
06250000	Orland Fire District	107	0.0008	32		5	37
06300000	Levee District #1	18	0.0001	5		1	6
06310000	Levee District #2	15	0.0001	5		1	5
06320000	Levee District #3	63	0.0005	19		3	22
06500000	Butte City Community Service District	25	0.0002	8		1	9
06510000	BCCSD - Recreation District	3	0.0000	1		0	1
06610000	Elk Creek Community Service District	171	0.0013	52		8	60
06650000	ECCSD - Lighting District	1	0.0000	0		0	0
06700000	Ord Bend Community Service District	32	0.0003	10		2	11
06740000	Artois Community Service District	40	0.0003	12		2	14
06800000	Hamilton City Community Service District	265	0.0021	80		13	92
06830000	HCCSD - Lighting District	16	0.0001	5		1	6
06850000	HCCSD - Library District	14	0.0001	4		1	5
06865000	HCCSD - Edgewater Park	2	0.0000	1		0	1
06870000	HCCSD - Pallisades District	6	0.0000	2		0	2
06880000	N.E. Willows Community Service District	234	0.0018	71		11	82
06920000	Mosquito Abatement District	270	0.0021	81		13	94
06950000	Rice Pest Abatement District	15	0.0001	5		1	5
06960000	HC Reclamation District #2140	73	0.0006	22		3	25
99999999	Other	24,491	0.1914	7,380		1,160	8,540
	Total	127,966	1.0000	38,560	(28,837)	5,851	15,574

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN
DATA PROCESSING SERVICES

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	100	1.0000	51,155			51,155
	Total	100	1.0000	51,155	-	-	51,155

Basis of Allocation : Direct Cost Transfer

COUNTY OF GLENN
DATA PROCESSING SERVICES

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	189,884	0.2340	14,431			14,431
01011070	Assessor	621,628	0.7660	47,243		7,154	54,396
	Total	811,512	1.0000	61,674	-	7,154	68,827

Basis of Allocation : Direct Cost Transfer

COUNTY OF GLENN
DATA PROCESSING SERVICES

FY 12/13 Actual

The Data Processing service department contains vendor payments for the four major data processing applications: Property Taxes. Finance Network, Countywide Network and Countywide IT Pro-Support Services:

1. PROPERTY TAX: The costs associated with the property tax function are transferred to the two major users—Department of Finance and Assessor based on tax related direct salaries and benefits in each department.

2. FINANCE NETWORK: The costs associated with the accounting function are transferred directly to the Department of Finance.

3. COUNTYWIDE NETWORK: The costs associated with the countywide network function are transferred to all departments and special districts based on the relative budget size of the adopted budget. Effective with fiscal year 2013/14 this function will be reclassified from a general fund service department to an internal service fund and will be removed from the A-87 plan.

4. COUNTYWIDE IT PRO-SUPPORT SERVICES: The County entered in to an agreement with an outside vendor for technical countywide data processing and information technology services. Expenses are allocated to departments based on the actual hours provided by the vendor. Effective with fiscal year 2013/14 this function will be reclassified from a general fund service department to an internal service fund and will be removed from the A-87 plan.

The County directly bills departments for various data processing expenses. Credit has been applied to the affected departments.

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 12/13 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
01011013	County Administrative Officer	16		5	11	
01011040	Department of Finance	3,769	260	499	658	2,352
01011051	Annual Audit	30		30		
01011080	County Counsel	2,208	1,215	161	245	588
01011090	Personnel	2,203	854	106	361	882
01011120	Facilities Maintenance	5,192	58	666	1,528	2,939
01011150	General Insurance	430		419	11	
01011170	Employee Benefits	55		18	37	
01011200	Data Processing	1,425	998	338	89	
01011010	Board of Supervisors	2,695	275	253	428	1,738
01011020	Clerk of the Board	1,016		127	194	695
01011070	Assessor	4,141	17	542	800	2,781
01011100	Elections	979	206	155	270	348
01011180	Surveyor	82		39	43	
01012040	Court Revenues	649		608	41	
01012060	Grand Jury	435	69	7	359	
01012100	Indigent Defense	319		235	84	
01012170	Flood Control	15		15		
01012180	Agriculture Commissioner	6,751	206	838	1,187	4,520
01012200	Building Inspector	1,395		184	515	695
01012220	Recorder	2,721	670	253	408	1,391
01012230	Coroner	90		32	59	
01012240	Public Guardian	1,032		105	232	695
01012280	Planning	2,858	120	1,017	678	1,043
01012290	Animal Control	1,605	361	179	369	695
01014022	Hospital	40		27	13	
01015180	Veterans' Services	554		43	163	348
01016040	Library	88		83	5	
01016050	Cooperative Extension	1,544		152	349	1,043
01024010	Public Health	10,470	223	1,986	2,082	6,178

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 12/13 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
01024012	Mental Health	21,017	86	3,817	4,250	12,864
01024014	Alcohol & Drug Abuse	4,806		840	1,185	2,781
01024020	Maternal & Child Health	147		48	99	
01024025	Women, Infants & Children	2,763		383	642	1,738
01024170	California Children's Services	1,504	756	257	143	348
01025010	Social Services Administration	79,575	13,270	13,332	28,289	24,684
01042090	District Attorney	4,227	69	505	871	2,781
01042110	Sheriff	16,211	447	2,690	2,991	10,082
01042113	Sheriff's Dispatch	3,593	378	326	803	2,086
01042135	Sheriff's Civil Division	555		72	135	348
01042140	Jail	16,523	2,630	2,410	3,139	8,344
01042150	Probation	5,892	155	782	1,131	3,824
01042155	Juvenile Hall	5,922		805	1,292	3,824
01042158	Delinquency Prevention	48		48		
01042360	Boat Patrol	70		32	38	
01054010	California Waste Management	27	17	10		
01054011	Emergency Preparedness Grant	125		69	56	
01054012	Mental Health Services Act	1,405		1,405		
01054015	Hospital Preparedness Grant	167		131	36	
01054020	Superior Reg Workforce Ed	10			10	
01054045	Mosquito Abatement Assessment Area	127		104	23	
01055340	Child Support	5,742	1,186	469	958	3,129
01062136	Trial Court Security	3,000	361	127	426	2,086
01062150	Local Community Corrections	2,823		309	428	2,086
01203010	Road	19,706	292	6,076	4,339	8,999
01602270	Fish & Game Commission	407		5	54	348
01906020	Office of Education	53,849	17	93	53,740	
02000000	Solid Waste	5,470	464	1,679	1,241	2,086
02040205	Orland Airport	817		317	326	174
02040207	Willows Airport	1,081	17	449	441	174

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 12/13 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
02200000	Fleet Operations	3,261		1,020	851	1,391
02210000	Underground Storage Tanks	225		149	76	
02220000	Vegetation & Environmental Mgmt	120		72	48	
02224170	Tri-County Bee	19		4	15	
02230000	Health & Human Services Agency	1,242			199	1,043
02240000	Human Resource Agency	12,468	223	2,029	2,915	7,301
02250000	Health Services Administration	5,094	69	877	1,019	3,129
02260000	Planning & Public Works Agency	4,946	1,100	779	673	2,394
02270000	Central Services	40		17	23	
04050000	Court	605	241		364	
04100000	Law Library	26		8	18	
04250000	Local Transportation Trust	907		616	290	
04260000	Transportation Administration	277		239	38	
04280000	Glenn County Transit	790	481	100	209	
04281000	Fixed Route Transit	1,082		687	395	
04354015	Ca Reg Mental Health Coalition	161		133	28	
04601000	Local Agency Formation Commission	101		42	59	
04999100	Community Action	22,585	2,183	5,479	5,188	9,735
05010000	Artois Fire District	281	86	90	104	
05022000	Hamilton Fire District	806	120	146	540	
05022010	Bayliss Fire District	116	86	14	15	
05050000	Willows Rural Fire District	346	86	112	148	
05110000	Storm Drain Maintenance District #1	112	86	8	18	
05130000	Storm Drain Maintenance District #3	162	103	41	18	
05140000	North Willows County Service Area	255	155	42	59	
05210000	Air Pollution District	3,294	120	486	601	2,086
05210241	Air Pollution Vehicle Registration	140		69	71	
05250000	Olive Pest Management District	162	34	66	61	
06010000	Elk Creek Cemetery District	160	86	5	69	
06020000	German Cemetery District	55	52	1	3	

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 12/13 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
06030000	Marvin-Chapel Cemetery District	209	86	6	117	
06040000	Newville Cemetery District	107	103	1	3	
06050000	Orland Cemetery District	1,347	550	205	591	
06060000	Willows Cemetery District	745	241	153	352	
06200000	Glenn-Codora Fire District	148	34	42	71	
06210000	Elk Creek Fire District	224	138	16	71	
06220000	Glenn-Colusa Fire District	654	602	14	38	
06230000	Kanawha Fire District	344	52	61	232	
06240000	Ord Fire District	250	155	19	76	
06250000	Orland Fire District	271	52	64	155	
06300000	Levee District #1	225	206	11	8	
06310000	Levee District #2	85	69	9	8	
06320000	Levee District #3	178	138	38	3	
06500000	Butte City Community Service District	273	172	15	87	
06510000	BCCSD - Recreation District	25		2	23	
06610000	Elk Creek Community Service District	779	498	102	178	
06650000	ECCSD - Lighting District	13		1	13	
06700000	Ord Bend Community Service District	206	120	19	66	
06740000	Artois Community Service District	1,448	1,289	24	135	
06800000	Hamilton City Community Service District	2,131	1,272	158	701	
06830000	HCCSD - Lighting District	20		10	10	
06850000	HCCSD - Library District	138		8	130	
06865000	HCCSD - Edgewater Park	19		1	18	
06870000	HCCSD - Pallisades District	19		4	15	
06880000	N.E. Willows Community Service District	1,055	839	140	76	
06920000	Mosquito Abatement District	790	206	161	423	
06950000	Rice Pest Abatement District	115	103	9	3	
06960000	HC Reclamation District #2140	114	17	44	54	
99999999	Other	22,176	4,188	14,622	3,366	

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 12/13 Actual	Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
Total	**406,359**	**42,120**	**76,000**	**139,444**	**148,795**

Schedule of Costs to be Allocated by Function

COUNTY OF GLENN
DEPARTMENT OF FINANCE

1/21/2014

FY 12/13 Actual	Total	General & Admin	Accounting	Budget & Cost Plan	Check Processing	Payroll
Time %	100.00%	18.41%	4.45%	6.80%	12.47%	13.33%
Wages & Benefits						
Salaries & Wages	456,139	83,982	20,284	31,013	56,902	60,783
Benefits	265,947	48,965	11,826	18,082	33,176	35,439
Services & Supplies						
Communications	3,245	597	144	221	405	432
Memberships	500	92	22	34	62	67
Miscellaneous Exp	371	68	16	25	46	49
Office Expense	21,549	3,967	958	1,465	2,688	2,872
Bad Check Expense	350	64	16	24	44	47
Professional Services	887	163	39	60	111	118
Publications & Legal	1,619	298	72	110	202	216
Rent/Lease Equipment	3,105	572	138	211	387	414
Special Dept. Expense	128	24	6	9	16	17
Special Dept Training	2,057	379	91	140	257	274
IT Expenses	1,759	324	78	120	219	234
Food & Lodging	2,131	392	95	145	266	284
Mileage	2,122	391	94	144	265	283
Other Travel	154	28	7	10	19	21
Utilities	4,813	886	214	327	600	641
ISF Allocation	5,889	1,084	262	400	735	785
Expenditures Per Financial Statements	772,765	142,278	34,363	52,540	96,400	102,975

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 12/13 Actual	Total	General & Admin	Accounting	Budget & Cost Plan	Check Processing	Payroll
Time %	100.00%	18.41%	4.45%	6.80%	12.47%	13.33%
Cost Adjustments						
Building Use to Service Depts.	5,758	5,758				
Equipment Use to Service Depts.	4,756	4,756				
Other Charges for Services	(740)	(740)				
Bad Check Recovery	(419)	(419)				
Refunds & Rebates	(4,079)	(4,079)				
Miscellaneous Revenues	(538)	(538)				
Functional Cost	777,503	147,015	34,363	52,540	96,400	102,975
Additions - 1st Allocation						
Other						
Reallocate Admin		(147,015)	8,013	12,251	22,478	24,011
Allocable Costs	777,503		42,376	64,791	118,878	126,986
Unallocated	(424,472)					
1st Allocation	353,031	-	42,376	64,791	118,878	126,986
Additions - 2nd Allocation						
Other	134,509	134,509				
Reallocate Admin		(134,509)	7,331	11,209	20,566	21,969
Allocable Costs	134,509		7,331	11,209	20,566	21,969
Unallocated	(73,434)					
2nd Allocation	61,075	-	7,331	11,209	20,566	21,969
Total Allocated	**414,106**	**-**	**49,707**	**76,000**	**139,444**	**148,955**

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 12/13 Actual	Internal Auditing	Tax Administration	Treasury Services	General Government
Time %		26.30%	5.08%	13.17%
Wages & Benefits				
Salaries & Wages		119,949	23,166	60,061
Benefits		69,935	13,507	35,018
Services & Supplies				
Communications		853	165	427
Memberships		131	25	66
Miscellaneous Exp		98	19	49
Office Expense		5,667	1,094	2,837
Bad Check Expense		92	18	46
Professional Services		233	45	117
Publications & Legal		426	82	213
Rent/Lease Equipment		817	158	409
Special Dept. Expense		34	7	17
Special Dept Training		541	104	271
IT Expenses		463	89	232
Food & Lodging		560	108	281
Mileage		558	108	279
Other Travel		40	8	20
Utilities		1,266	244	634
ISF Allocation		1,549	299	775
Expenditures Per Financial Statements		203,211	39,246	101,752

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 12/13 Actual	Internal Auditing	Tax Administration	Treasury Services	General Government
Time %		26.30%	5.08%	13.17%
Cost Adjustments				
Building Use to Service Depts.				
Equipment Use to Service Depts.				
Other Charges for Services				
Bad Check Recovery				
Refunds & Rebates				
Miscellaneous Revenues				
Functional Cost		203,211	39,246	101,752
Additions - 1st Allocation				
Other				
Reallocate Admin		47,384	9,151	23,726
Allocable Costs		250,595	48,398	125,479
Unallocated		(250,595)	(48,398)	(125,479)
1st Allocation	-	-	-	-
Additions - 2nd Allocation				
Other				
Reallocate Admin		43,353	8,373	21,708
Allocable Costs		43,353	8,373	21,708
Unallocated		(43,353)	(8,373)	(21,708)
2nd Allocation	-	-	-	-
Total Allocated	-	-	-	-

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	4.50	0.0061	260			260
01011080	County Counsel	21.00	0.0287	1,215			1,215
01011090	Personnel	14.75	0.0201	854			854
01011120	Facilities Maintenance	1.00	0.0014	58			58
01011200	Data Processing	17.25	0.0236	998			998
01011010	Board of Supervisors	4.00	0.0055	232		44	275
01011070	Assessor	0.25	0.0003	14		3	17
01011100	Elections	3.00	0.0041	174		33	206
01012060	Grand Jury	1.00	0.0014	58		11	69
01012180	Agriculture Commissioner	3.00	0.0041	174		33	206
01012220	Recorder	9.75	0.0133	564		106	670
01012280	Planning	1.75	0.0024	101		19	120
01012290	Animal Control	5.25	0.0072	304		57	361
01024010	Public Health	3.25	0.0044	188		35	223
01024012	Mental Health	1.25	0.0017	72		14	86
01024170	California Children's Services	11.00	0.0150	637		120	756
01025010	Social Services Administration	193.00	0.2636	11,170		2,100	13,270
01042090	District Attorney	1.00	0.0014	58		11	69
01042110	Sheriff	6.50	0.0089	376		71	447
01042113	Sheriff's Dispatch	5.50	0.0075	318		60	378
01042140	Jail	38.25	0.0522	2,214		416	2,630
01042150	Probation	2.25	0.0031	130		24	155
01054010	California Waste Management	0.25	0.0003	14		3	17
01055340	Child Support	17.25	0.0236	998		188	1,186
01062136	Trial Court Security	5.25	0.0072	304		57	361
01203010	Road	4.25	0.0058	246		46	292
01906020	Office of Education	0.25	0.0003	14		3	17
02000000	Solid Waste	6.75	0.0092	391		73	464
02040207	Willows Airport	0.25	0.0003	14		3	17
02240000	Human Resource Agency	3.25	0.0044	188		35	223
02250000	Health Services Administration	1.00	0.0014	58		11	69
02260000	Planning & Public Works Agency	16.00	0.0219	926		174	1,100

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
04050000	Court	3.50	0.0048	203		38	241
04280000	Glenn County Transit	7.00	0.0096	405		76	481
04999100	Community Action	31.75	0.0434	1,838		346	2,183
05010000	Artois Fire District	1.25	0.0017	72		14	86
05022000	Hamilton Fire District	1.75	0.0024	101		19	120
05022010	Bayliss Fire District	1.25	0.0017	72		14	86
05050000	Willows Rural Fire District	1.25	0.0017	72		14	86
05110000	Storm Drain Maintenance District #1	1.25	0.0017	72		14	86
05130000	Storm Drain Maintenance District #3	1.50	0.0020	87		16	103
05140000	North Willows County Service Area	2.25	0.0031	130		24	155
05210000	Air Pollution District	1.75	0.0024	101		19	120
05250000	Olive Pest Management District	0.50	0.0007	29		5	34
06010000	Elk Creek Cemetery District	1.25	0.0017	72		14	86
06020000	German Cemetery District	0.75	0.0010	43		8	52
06030000	Marvin-Chapel Cemetery District	1.25	0.0017	72		14	86
06040000	Newville Cemetery District	1.50	0.0020	87		16	103
06050000	Orland Cemetery District	8.00	0.0109	463		87	550
06060000	Willows Cemetery District	3.50	0.0048	203		38	241
06200000	Glenn-Codora Fire District	0.50	0.0007	29		5	34
06210000	Elk Creek Fire District	2.00	0.0027	116		22	138
06220000	Glenn-Colusa Fire District	8.75	0.0120	506		95	602
06230000	Kanawha Fire District	0.75	0.0010	43		8	52
06240000	Ord Fire District	2.25	0.0031	130		24	155
06250000	Orland Fire District	0.75	0.0010	43		8	52
06300000	Levee District #1	3.00	0.0041	174		33	206
06310000	Levee District #2	1.00	0.0014	58		11	69
06320000	Levee District #3	2.00	0.0027	116		22	138
06500000	Butte City Community Service District	2.50	0.0034	145		27	172
06610000	Elk Creek Community Service District	7.25	0.0099	420		79	498
06700000	Ord Bend Community Service District	1.75	0.0024	101		19	120
06740000	Artois Community Service District	18.75	0.0256	1,085		204	1,289
06800000	Hamilton City Community Service District	18.50	0.0253	1,071		201	1,272

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06880000	N.E. Willows Community Service District	12.20	0.0167	706		133	839
06920000	Mosquito Abatement District	3.00	0.0041	174		33	206
06950000	Rice Pest Abatement District	1.50	0.0020	87		16	103
06960000	HC Reclamation District #2140	0.25	0.0003	14		3	17
99999999	Other	171.25	0.2339	9,911	(7,587)	1,864	4,188
	Total	732.20	1.0000	42,376	(7,587)	7,331	42,120

Basis of Allocation : Time Study Hours

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	10	0.0001	5			5
01011040	Department of Finance	986	0.0077	499			499
01011051	Annual Audit	60	0.0005	30			30
01011080	County Counsel	317	0.0025	161			161
01011090	Personnel	210	0.0016	106			106
01011120	Facilities Maintenance	1,316	0.0103	666			666
01011150	General Insurance	828	0.0065	419			419
01011170	Employee Benefits	36	0.0003	18			18
01011200	Data Processing	668	0.0052	338			338
01011010	Board of Supervisors	424	0.0033	215		38	253
01011020	Clerk of the Board	213	0.0017	108		19	127
01011070	Assessor	908	0.0071	460		82	542
01011100	Elections	260	0.0020	132		24	155
01011180	Surveyor	65	0.0005	33		6	39
01012040	Court Revenues	1,018	0.0080	515		92	608
01012060	Grand Jury	11	0.0001	6		1	7
01012100	Indigent Defense	393	0.0031	199		36	235
01012170	Flood Control	25	0.0002	13		2	15
01012180	Agriculture Commissioner	1,403	0.0110	710		127	838
01012200	Building Inspector	309	0.0024	156		28	184
01012220	Recorder	423	0.0033	214		38	253
01012230	Coroner	53	0.0004	27		5	32
01012240	Public Guardian	176	0.0014	89		16	105
01012280	Planning	1,703	0.0133	862		155	1,017
01012290	Animal Control	300	0.0023	152		27	179
01014022	Hospital	45	0.0004	23		4	27
01015180	Veterans' Services	72	0.0006	36		7	43
01016040	Library	139	0.0011	70		13	83
01016050	Cooperative Extension	255	0.0020	129		23	152
01024010	Public Health	3,327	0.0260	1,685		302	1,986

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024012	Mental Health	6,393	0.0500	3,237		580	3,817
01024014	Alcohol & Drug Abuse	1,407	0.0110	712		128	840
01024020	Maternal & Child Health	80	0.0006	41		7	48
01024025	Women, Infants & Children	641	0.0050	325		58	383
01024170	California Children's Services	431	0.0034	218		39	257
01025010	Social Services Administration	22,329	0.1745	11,305		2,026	13,332
01042090	District Attorney	846	0.0066	428		77	505
01042110	Sheriff	4,506	0.0352	2,281		409	2,690
01042113	Sheriff's Dispatch	546	0.0043	276		50	326
01042135	Sheriff's Civil Division	121	0.0009	61		11	72
01042140	Jail	4,037	0.0315	2,044		366	2,410
01042150	Probation	1,309	0.0102	663		119	782
01042155	Juvenile Hall	1,349	0.0105	683		122	805
01042158	Delinquency Prevention	81	0.0006	41		7	48
01042360	Boat Patrol	54	0.0004	27		5	32
01054010	California Waste Management	16	0.0001	8		1	10
01054011	Emergency Preparedness Grant	116	0.0009	59		11	69
01054012	Mental Health Services Act	2,354	0.0184	1,192		214	1,405
01054015	Hospital Preparedness Grant	220	0.0017	111		20	131
01054045	Mosquito Abatement Assessment Area	174	0.0014	88		16	104
01055340	Child Support	786	0.0061	398		71	469
01062136	Trial Court Security	213	0.0017	108		19	127
01062150	Local Community Corrections	518	0.0040	262		47	309
01203010	Road	10,176	0.0795	5,152		923	6,076
01602270	Fish & Game Commission	9	0.0001	5		1	5
01906020	Office of Education	155	0.0012	78		14	93
02000000	Solid Waste	2,812	0.0220	1,424		255	1,679
02040205	Orland Airport	531	0.0041	269		48	317
02040207	Willows Airport	752	0.0059	381		68	449
02200000	Fleet Operations	1,708	0.0133	865		155	1,020

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02210000	Underground Storage Tanks	249	0.0019	126		23	149
02220000	Vegetation & Environmental Mgmt	120	0.0009	61		11	72
02224170	Tri-County Bee	6	0.0000	3		1	4
02240000	Human Resource Agency	3,398	0.0266	1,720		308	2,029
02250000	Health Services Administration	1,469	0.0115	744		133	877
02260000	Planning & Public Works Agency	1,305	0.0102	661		118	779
02270000	Central Services	29	0.0002	15		3	17
04100000	Law Library	13	0.0001	7		1	8
04250000	Local Transportation Trust	1,032	0.0081	523		94	616
04260000	Transportation Administration	400	0.0031	203		36	239
04280000	Glenn County Transit	167	0.0013	85		15	100
04281000	Fixed Route Transit	1,150	0.0090	582		104	687
04354015	Ca Reg Mental Health Coalition	222	0.0017	112		20	133
04601000	Local Agency Formation Commission	71	0.0006	36		6	42
04999100	Community Action	9,177	0.0717	4,646		833	5,479
05010000	Artois Fire District	151	0.0012	76		14	90
05022000	Hamilton Fire District	244	0.0019	124		22	146
05022010	Bayliss Fire District	24	0.0002	12		2	14
05050000	Willows Rural Fire District	188	0.0015	95		17	112
05110000	Storm Drain Maintenance District #1	14	0.0001	7		1	8
05130000	Storm Drain Maintenance District #3	69	0.0005	35		6	41
05140000	North Willows County Service Area	70	0.0005	35		6	42
05210000	Air Pollution District	814	0.0064	412		74	486
05210241	Air Pollution Vehicle Registration	115	0.0009	58		10	69
05250000	Olive Pest Management District	111	0.0009	56		10	66
06010000	Elk Creek Cemetery District	9	0.0001	5		1	5
06020000	German Cemetery District	1	0.0000	1		0	1
06030000	Marvin-Chapel Cemetery District	10	0.0001	5		1	6
06040000	Newville Cemetery District	2	0.0000	1		0	1
06050000	Orland Cemetery District	344	0.0027	174		31	205

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06060000	Willows Cemetery District	256	0.0020	130		23	153
06200000	Glenn-Codora Fire District	70	0.0005	35		6	42
06210000	Elk Creek Fire District	26	0.0002	13		2	16
06220000	Glenn-Colusa Fire District	23	0.0002	12		2	14
06230000	Kanawha Fire District	102	0.0008	52		9	61
06240000	Ord Fire District	31	0.0002	16		3	19
06250000	Orland Fire District	107	0.0008	54		10	64
06300000	Levee District #1	18	0.0001	9		2	11
06310000	Levee District #2	15	0.0001	8		1	9
06320000	Levee District #3	63	0.0005	32		6	38
06500000	Butte City Community Service District	25	0.0002	13		2	15
06510000	BCCSD - Recreation District	3	0.0000	2		0	2
06610000	Elk Creek Community Service District	171	0.0013	87		16	102
06650000	ECCSD - Lighting District	1	0.0000	1		0	1
06700000	Ord Bend Community Service District	32	0.0003	16		3	19
06740000	Artois Community Service District	40	0.0003	20		4	24
06800000	Hamilton City Community Service District	265	0.0021	134		24	158
06830000	HCCSD - Lighting District	16	0.0001	8		1	10
06850000	HCCSD - Library District	14	0.0001	7		1	8
06865000	HCCSD - Edgewater Park	2	0.0000	1		0	1
06870000	HCCSD - Pallisades District	6	0.0000	3		1	4
06880000	N.E. Willows Community Service District	234	0.0018	118		21	140

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06920000	Mosquito Abatement District	270	0.0021	137		24	161
06950000	Rice Pest Abatement District	15	0.0001	8		1	9
06960000	HC Reclamation District #2140	73	0.0006	37		7	44
99999999	Other	24,491	0.1914	12,400		2,222	14,622
	Total	127,966	1.0000	64,791	-	11,209	76,000

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	5	0.0001	11			11
01011040	Department of Finance	304	0.0055	658			658
01011080	County Counsel	113	0.0021	245			245
01011090	Personnel	167	0.0030	361			361
01011120	Facilities Maintenance	706	0.0129	1,528			1,528
01011150	General Insurance	5	0.0001	11			11
01011170	Employee Benefits	17	0.0003	37			37
01011200	Data Processing	41	0.0007	89			89
01011010	Board of Supervisors	168	0.0031	364		64	428
01011020	Clerk of the Board	76	0.0014	164		29	194
01011070	Assessor	314	0.0057	680		121	800
01011100	Elections	106	0.0019	229		41	270
01011180	Surveyor	17	0.0003	37		7	43
01012040	Court Revenues	16	0.0003	35		6	41
01012060	Grand Jury	141	0.0026	305		54	359
01012100	Indigent Defense	33	0.0006	71		13	84
01012180	Agriculture Commissioner	466	0.0085	1,009		179	1,187
01012200	Building Inspector	202	0.0037	437		78	515
01012220	Recorder	160	0.0029	346		61	408
01012230	Coroner	23	0.0004	50		9	59
01012240	Public Guardian	91	0.0017	197		35	232
01012280	Planning	266	0.0048	576		102	678
01012290	Animal Control	145	0.0026	314		56	369
01014022	Hospital	5	0.0001	11		2	13
01015180	Veterans' Services	64	0.0012	139		25	163
01016040	Library	2	0.0000	4		1	5
01016050	Cooperative Extension	137	0.0025	296		53	349
01024010	Public Health	817	0.0149	1,768		314	2,082
01024012	Mental Health	1,668	0.0304	3,610		640	4,250
01024014	Alcohol & Drug Abuse	465	0.0085	1,006		179	1,185

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024020	Maternal & Child Health	39	0.0007	84		15	99
01024025	Women, Infants & Children	252	0.0046	545		97	642
01024170	California Children's Services	56	0.0010	121		21	143
01025010	Social Services Administration	11,102	0.2021	24,027		4,262	28,289
01042090	District Attorney	342	0.0062	740		131	871
01042110	Sheriff	1,174	0.0214	2,541		451	2,991
01042113	Sheriff's Dispatch	315	0.0057	682		121	803
01042135	Sheriff's Civil Division	53	0.0010	115		20	135
01042140	Jail	1,232	0.0224	2,666		473	3,139
01042150	Probation	444	0.0081	961		170	1,131
01042155	Juvenile Hall	507	0.0092	1,097		195	1,292
01042360	Boat Patrol	15	0.0003	32		6	38
01054011	Emergency Preparedness Grant	22	0.0004	48		8	56
01054015	Hospital Preparedness Grant	14	0.0003	30		5	36
01054020	Superior Reg Workforce Ed	4	0.0001	9		2	10
01054045	Mosquito Abatement Assessment Area	9	0.0002	19		3	23
01055340	Child Support	376	0.0068	814		144	958
01062136	Trial Court Security	167	0.0030	361		64	426
01062150	Local Community Corrections	168	0.0031	364		64	428
01203010	Road	1,703	0.0310	3,686		654	4,339
01602270	Fish & Game Commission	21	0.0004	45		8	54
01906020	Office of Education	21,090	0.3840	45,643		8,097	53,740
02000000	Solid Waste	487	0.0089	1,054		187	1,241
02040205	Orland Airport	128	0.0023	277		49	326
02040207	Willows Airport	173	0.0031	374		66	441
02200000	Fleet Operations	334	0.0061	723		128	851
02210000	Underground Storage Tanks	30	0.0005	65		12	76
02220000	Vegetation & Environmental Mgmt	19	0.0003	41		7	48
02224170	Tri-County Bee	6	0.0001	13		2	15
02230000	Health & Human Services Agency	78	0.0014	169		30	199

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02240000	Human Resource Agency	1,144	0.0208	2,476		439	2,915
02250000	Health Services Administration	400	0.0073	866		154	1,019
02260000	Planning & Public Works Agency	264	0.0048	571		101	673
02270000	Central Services	9	0.0002	19		3	23
04050000	Court	143	0.0026	309		55	364
04100000	Law Library	7	0.0001	15		3	18
04250000	Local Transportation Trust	114	0.0021	247		44	290
04260000	Transportation Administration	15	0.0003	32		6	38
04280000	Glenn County Transit	82	0.0015	177		31	209
04281000	Fixed Route Transit	155	0.0028	335		60	395
04354015	Ca Reg Mental Health Coalition	11	0.0002	24		4	28
04601000	Local Agency Formation Commission	23	0.0004	50		9	59
04999100	Community Action	2,036	0.0371	4,406		782	5,188
05010000	Artois Fire District	41	0.0007	89		16	104
05022000	Hamilton Fire District	212	0.0039	459		81	540
05022010	Bayliss Fire District	6	0.0001	13		2	15
05050000	Willows Rural Fire District	58	0.0011	126		22	148
05110000	Storm Drain Maintenance District #1	7	0.0001	15		3	18
05130000	Storm Drain Maintenance District #3	7	0.0001	15		3	18
05140000	North Willows County Service Area	23	0.0004	50		9	59
05210000	Air Pollution District	236	0.0043	511		91	601
05210241	Air Pollution Vehicle Registration	28	0.0005	61		11	71
05250000	Olive Pest Management District	24	0.0004	52		9	61
06010000	Elk Creek Cemetery District	27	0.0005	58		10	69
06020000	German Cemetery District	1	0.0000	2		0	3
06030000	Marvin-Chapel Cemetery District	46	0.0008	100		18	117
06040000	Newville Cemetery District	1	0.0000	2		0	3
06050000	Orland Cemetery District	232	0.0042	502		89	591
06060000	Willows Cemetery District	138	0.0025	299		53	352
06200000	Glenn-Codora Fire District	28	0.0005	61		11	71

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06210000	Elk Creek Fire District	28	0.0005	61		11	71
06220000	Glenn-Colusa Fire District	15	0.0003	32		6	38
06230000	Kanawha Fire District	91	0.0017	197		35	232
06240000	Ord Fire District	30	0.0005	65		12	76
06250000	Orland Fire District	61	0.0011	132		23	155
06300000	Levee District #1	3	0.0001	6		1	8
06310000	Levee District #2	3	0.0001	6		1	8
06320000	Levee District #3	1	0.0000	2		0	3
06500000	Butte City Community Service District	34	0.0006	74		13	87
06510000	BCCSD - Recreation District	9	0.0002	19		3	23
06610000	Elk Creek Community Service District	70	0.0013	151		27	178
06650000	ECCSD - Lighting District	5	0.0001	11		2	13
06700000	Ord Bend Community Service District	26	0.0005	56		10	66
06740000	Artois Community Service District	53	0.0010	115		20	135
06800000	Hamilton City Community Service District	275	0.0050	595		106	701
06830000	HCCSD - Lighting District	4	0.0001	9		2	10
06850000	HCCSD - Library District	51	0.0009	110		20	130
06865000	HCCSD - Edgewater Park	7	0.0001	15		3	18
06870000	HCCSD - Pallisades District	6	0.0001	13		2	15
06880000	N.E. Willows Community Service District	30	0.0005	65		12	76
06920000	Mosquito Abatement District	166	0.0030	359		64	423
06950000	Rice Pest Abatement District	1	0.0000	2		0	3
06960000	HC Reclamation District #2140	21	0.0004	45		8	54
99999999	Other	1,321	0.0240	2,859		507	3,366
	Total	54,929	1.0000	118,878	-	20,566	139,444

Basis of Allocation : Number of Checks Written

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	8.00	0.0185	2,352			2,352
01011080	County Counsel	2.00	0.0046	588			588
01011090	Personnel	3.00	0.0069	882			882
01011120	Facilities Maintenance	10.00	0.0231	2,939			2,939
01011010	Board of Supervisors	5.00	0.0116	1,470		269	1,738
01011020	Clerk of the Board	2.00	0.0046	588		107	695
01011070	Assessor	8.00	0.0185	2,352		430	2,781
01011100	Elections	1.00	0.0023	294		54	348
01012180	Agriculture Commissioner	13.00	0.0301	3,821		698	4,520
01012200	Building Inspector	2.00	0.0046	588		107	695
01012220	Recorder	4.00	0.0093	1,176		215	1,391
01012240	Public Guardian	2.00	0.0046	588		107	695
01012280	Planning	3.00	0.0069	882		161	1,043
01012290	Animal Control	2.00	0.0046	588		107	695
01015180	Veterans' Services	1.00	0.0023	294		54	348
01016050	Cooperative Extension	3.00	0.0069	882		161	1,043
01024010	Public Health	18.00	0.0417	5,291	(80)	967	6,178
01024012	Mental Health	37.00	0.0856	10,876		1,987	12,864
01024014	Alcohol & Drug Abuse	8.00	0.0185	2,352		430	2,781
01024025	Women, Infants & Children	5.00	0.0116	1,470		269	1,738
01024170	California Children's Services	1.00	0.0023	294		54	348
01025010	Social Services Administration	71.00	0.1644	20,870		3,814	24,684
01042090	District Attorney	8.00	0.0185	2,352		430	2,781
01042110	Sheriff	29.00	0.0671	8,525		1,558	10,082
01042113	Sheriff's Dispatch	6.00	0.0139	1,764		322	2,086
01042135	Sheriff's Civil Division	1.00	0.0023	294		54	348
01042140	Jail	24.00	0.0556	7,055		1,289	8,344
01042150	Probation	11.00	0.0255	3,233		591	3,824
01042155	Juvenile Hall	11.00	0.0255	3,233		591	3,824
01055340	Child Support	9.00	0.0208	2,646		483	3,129

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01062136	Trial Court Security	6.00	0.0139	1,764		322	2,086
01062150	Local Community Corrections	6.00	0.0139	1,764		322	2,086
01203010	Road	26.00	0.0602	7,643	(40)	1,397	8,999
01602270	Fish & Game Commission	1.00	0.0023	294		54	348
02000000	Solid Waste	6.00	0.0139	1,764		322	2,086
02040205	Orland Airport	0.50	0.0012	147		27	174
02040207	Willows Airport	0.50	0.0012	147		27	174
02200000	Fleet Operations	4.00	0.0093	1,176		215	1,391
02230000	Health & Human Services Agency	3.00	0.0069	882		161	1,043
02240000	Human Resource Agency	21.00	0.0486	6,173		1,128	7,301
02250000	Health Services Administration	9.00	0.0208	2,646		483	3,129
02260000	Planning & Public Works Agency	7.00	0.0162	2,058	(40)	376	2,394
04999100	Community Action	28.00	0.0648	8,231		1,504	9,735
05210000	Air Pollution District	6.00	0.0139	1,764		322	2,086
	Total	432.00	1.0000	126,986	(160)	21,969	148,795

Basis of Allocation : Number of Employees

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 12/13 Actual

The Auditor-Controller and Treasurer-Tax Collector are combined to form a consolidated Department of Finance. The Auditor-Controller division is responsible for the following major functional areas: Budget preparation and assistance, Payroll, accounting and reporting, check processing, auditing and General Government: i.e., Tax Roll preparation. The Treasurer-Tax Collector division provides property tax processing, collections and investing services.

The department maintained time records during fiscal year 2012/2013 that reflect the amount of time spent working in these major functions. All costs of this department are distributed to functions based on their proportionate percentage of total time reflected on the time sheets.

The general administrative column in this schedule includes the time spent in providing a service where a specific allowable activity has not been assigned or where the supervision of more than one activity is involved. Such items as telephone reception expenses are allowable for plan purposes and are spread to the major functional areas based on salaries.

1. BUDGET & COST PLAN: This function is allowable for plan purposes and is allocated based on relative budget size of the adopted final budget.

2. PAYROLL: The payroll function allocates costs based on the number of employees in each department. Employee count information is taken from payroll reports.

3. ACCOUNTING: This function consists of time spent working with departments and special districts on various reports, special accounting projects, auditing and accounting for Social Services, Community Action, proprietary funds, Road, Health Services, special revenue funds, and debt funds. Time spent in preparing reports such as the County Financial Reports is also included in this function. This function is allocated based on time study records.

4. CHECK PROCESSING: Allocation is based on the number of checks and electronic benefits processed.

5. AUDITING: Internal audit costs are billed directly at the time the services are provided. This function is shown in the plan for memorandum purposes only. The Internal Auditor position has been vacant for the last few years and the County is currently in the recruitment process.

6. TAX ADMINISTRATION: The tax administration function is unallowable for A-87 distribution and is shown in the plan for memorandum purposes only.

7. GENERAL GOVERNMENT: The General Government function is unallowable and has been excluded from plan calculations.

Credit has been applied for those items that were direct billed during fiscal year 2012/13.

A-87 COST ALLOCATION DETAIL & COMPARISON

01011010 - BOARD OF SUPERVISORS

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	11,999	8,567	11,999	3,432	3,064	4,424	3,064	(1,360)	3,064	11,999	3,064	(8,935)	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	114	152,424	114	(152,310)	92	107,341	92	(107,249)	80	114	80	(34)	(12)
Dept of Finance	2,156	2,582	2,156	(426)	2,466	2,185	2,466	281	2,695	2,156	2,695	539	229
Annual Audit	135	184	135	(49)	115	191	115	(76)	135	135	135	-	20
County Counsel	29,980	81,084	29,980	(51,104)	23,462	60,474	23,462	(37,012)	26,446	29,980	26,446	(3,534)	2,984
Personnel	3,291	3,620	3,291	(329)	3,527	3,463	3,527	64	3,437	3,291	3,437	146	(90)
Facilities Maint	19,947	7,657	19,947	12,290	2,330	14,885	2,330	(12,555)	1,745	19,947	1,745	(18,202)	(585)
Building Maint	20,810	4,944	20,810	15,866	15,496	66,995	15,496	(51,499)	23,382	20,810	23,382	2,572	7,886
Janitorial Services	11,073	9,749	11,073	1,324	9,535	8,310	9,535	1,225	9,900	11,073	9,900	(1,173)	365
General Insurance	29,532	10,286	29,532	19,246	29,732	20,310	29,732	9,422	39,105	29,532	39,105	9,573	9,373
Employee Benefits	247	345	247	(98)	233	334	233	(101)	238	247	238	(9)	5
Data Processing	(782)	(105)	(782)	(677)	(830)	108	(830)	(938)	(675)	(782)	(675)	107	155
DP - ProSupport	9,425	-	9,425	9,425	19,563	12,275	19,563	7,288	15,580	9,425	15,580	6,155	(3,983)
Adjustments	-	-	-	-	-	-	-	-	-	(19,707)	-	19,707	-
Subtotal	137,927	281,337	137,927	(143,410)	108,785	301,295	108,785	(192,510)	125,132	118,220	125,132	6,912	16,347
Roll Forward	(143,410)				(192,510)				6,912				199,422
Adjustments:	(19,707)	Safety Officer/Utilities			1,465	Personnel Director			-				(1,465)
	152,424	Roll fwd adj - CAO 10/11 Credit			107,341	Roll fwd adj - CAO 11/12 Credit			-				(107,341)
									(15,580)	DP Pro-Support to ISF			(15,580)
									(1,745)	Facilities to ISF			(1,745)
									(23,382)	Bldg Maint to ISF			(23,382)
									(9,900)	Janitorial to ISF			(9,900)
Total A-87 Charge/(Rebate)	127,234				25,081				81,437				56,356

A-87 COST ALLOCATION DETAIL & COMPARISON

01011020 - CLERK OF THE BOARD

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	424	424	424	-	424	424	424	-	424	424	424	-	-
CAO	61	56,120	61	(56,059)	36	33,490	36	(33,454)	40	61	40	(21)	4
Dept of Finance	1,034	1,100	1,034	(66)	1,013	1,288	1,013	(275)	1,016	1,034	1,016	(18)	3
Annual Audit	72	85	72	(13)	45	75	45	(30)	68	72	68	(4)	23
County Counsel	7,045	-	7,045	7,045	4,791	740	4,791	4,051	13,667	7,045	13,667	6,622	8,876
Personnel	1,316	1,463	1,316	(147)	1,411	2,078	1,411	(667)	1,375	1,316	1,375	59	(36)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	337	361	337	(24)	198	352	198	(154)	347	337	347	10	149
Employee Benefits	97	138	97	(41)	93	201	93	(108)	95	97	95	(2)	2
Data Processing	15	62	15	(47)	64	68	64	(4)	74	15	74	59	10
DP - ProSupport	-	7,944	-	(7,944)	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	(135)	-	135	-
Subtotal	10,401	67,697	10,401	(57,296)	8,075	38,716	8,075	(30,641)	17,106	10,266	17,106	6,840	9,031
Roll Forward	(57,296)				(30,641)				6,840				37,481
Adjustments:	(135)	Safety Officer/Utilities			586	Personnel Director			-				(586)
	56,120	Roll fwd adj - CAO 10/11 Credit			33,490	Roll fwd adj - CAO 11/12 Credit			-				(33,490)
													-
Total A-87 Charge/(Rebate)	9,090				11,510				23,946				12,436

A-87 COST ALLOCATION DETAIL & COMPARISON

01011070 - ASSESSOR

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	4,086	4,399	4,086	(313)	2,847	4,409	2,847	(1,562)	2,847	4,086	2,847	(1,239)	-
Equipment Use	4,899	4,020	4,899	879	4,899	4,020	4,899	879	4,899	4,899	4,899	-	-
CAO	202	1,633	202	(1,431)	154	204	154	(50)	171	202	171	(31)	17
Dept of Finance	3,674	4,587	3,674	(913)	4,135	3,500	4,135	635	4,141	3,674	4,141	467	6
Annual Audit	239	320	239	(81)	194	237	194	(43)	290	239	290	51	96
County Counsel	1,111	1,412	1,111	(301)	399	1,369	399	(970)	1,822	1,111	1,822	711	1,423
Personnel	5,266	6,094	5,266	(828)	5,643	5,540	5,643	103	5,499	5,266	5,499	233	(144)
Facilities Maint	8,375	8,528	8,375	(153)	1,310	7,431	1,310	(6,121)	981	8,375	981	(7,394)	(329)
Building Maint	5,820	7,778	5,820	(1,958)	13,009	5,863	13,009	7,146	9,911	5,820	9,911	4,091	(3,098)
Janitorial Services	11,538	20,134	11,538	(8,596)	8,641	11,924	8,641	(3,283)	12,179	11,538	12,179	641	3,538
General Insurance	2,762	2,681	2,762	81	1,906	2,430	1,906	(524)	2,392	2,762	2,392	(370)	486
Employee Benefits	385	621	385	(236)	373	535	373	(162)	380	385	380	(5)	7
Data Processing	42,808	37,470	42,808	5,338	49,836	45,382	49,836	4,454	53,999	42,808	53,999	11,191	4,163
DP - ProSupport	11,090	14,134	11,090	(3,044)	12,171	6,816	12,171	5,355	13,496	11,090	13,496	2,406	1,325
Adjustments	-	-	-	-	-	-	-	-	-	(8,472)	-	8,472	-
Subtotal	102,255	113,811	102,255	(11,556)	105,517	99,660	105,517	5,857	113,007	93,783	113,007	19,224	7,490
Roll Forward	(11,556)				5,857				19,224				13,367
Adjustments:	(8,472)	Safety Officer/Utilities			2,344	Personnel Director			-				(2,344)
	1,633	Roll fwd adj - CAO 10/11 Credit			204	Roll fwd adj - CAO 11/12 Credit			-				(204)
									(13,496)	DP Pro-Support to ISF			(13,496)
									(981)	Facilities to ISF			(981)
									(9,911)	Bldg Maint to ISF			(9,911)
									(12,179)	Janitorial to ISF			(12,179)
Total A-87 Charge/(Rebate)	83,860				113,922				95,664				(18,258)

A-87 COST ALLOCATION DETAIL & COMPARISON

01011100 - ELECTIONS

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	4,271	3,541	4,271	730	1,285	4,905	1,285	(3,620)	1,285	4,271	1,285	(2,986)	-
Equipment Use	33,661	33,661	33,661	-	33,661	33,661	33,661	-	33,661	33,661	33,661	-	-
CAO	88	128	88	(40)	61	83	61	(22)	49	88	49	(39)	(12)
Dept of Finance	1,114	1,569	1,114	(455)	843	1,204	843	(361)	979	1,114	979	(135)	136
Annual Audit	104	124	104	(20)	77	97	77	(20)	83	104	83	(21)	6
County Counsel	2,790	2,311	2,790	479	998	12,952	998	(11,954)	15,034	2,790	15,034	12,244	14,036
Personnel	658	964	658	(306)	705	1,385	705	(680)	687	658	687	29	(18)
Facilities Maint	6,488	4,999	6,488	1,489	662	5,462	662	(4,800)	496	6,488	496	(5,992)	(166)
Building Maint	4,171	4,090	4,171	81	6,097	5,696	6,097	401	5,481	4,171	5,481	1,310	(616)
Janitorial Services	6,623	10,019	6,623	(3,396)	3,763	7,358	3,763	(3,595)	5,086	6,623	5,086	(1,537)	1,323
General Insurance	1,723	1,299	1,723	424	796	1,413	796	(617)	1,078	1,723	1,078	(645)	282
Employee Benefits	46	138	46	(92)	47	134	47	(87)	48	46	48	2	1
Data Processing	(855)	12	(855)	(867)	(192)	70	(192)	(262)	(104)	(855)	(104)	751	88
DP - ProSupport	10,374	18,976	10,374	(8,602)	14,333	17,594	14,333	(3,261)	14,452	10,374	14,452	4,078	119
Adjustments	-	-	-	-	-	-	-	-	-	(6,300)	-	6,300	-
Subtotal	71,256	81,831	71,256	(10,575)	63,136	92,014	63,136	(28,878)	78,315	64,956	78,315	13,359	15,179
Roll Forward	(10,575)				(28,878)				13,359				42,237
Adjustments:	(6,300)	Safety Officer/Utilities			293	Personnel Director			-				(293)
	128	Roll fwd adj - CAO 10/11 Credit			83	Roll fwd adj - CAO 11/12 Credit			-				(83)
									(14,452)	DP Pro-Support to ISF			(14,452)
									(496)	Facilities to ISF			(496)
									(5,481)	Bldg Maint to ISF			(5,481)
									(5,086)	Janitorial to ISF			(5,086)
Total A-87 Charge/(Rebate)	54,509				34,634				66,159				31,525

A-87 COST ALLOCATION DETAIL & COMPARISON

01011180 - SURVEYOR

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	9	16	9	(7)	13	25	13	(12)	12	9	12	3	(1)
Dept of Finance	38	60	38	(22)	59	121	59	(62)	82	38	82	44	23
Annual Audit	10	16	10	(6)	16	29	16	(13)	21	10	21	11	5
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	50	67	50	(17)	72	135	72	(63)	106	50	106	56	34
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	8	11	8	(3)	23	26	23	(3)	23	8	23	15	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	115	170	115	(55)	183	336	183	(153)	244	115	244	129	61
Roll Forward Adjustments:	(55)				(153)				129				282
	16	Roll fwd adj - CAO 10/11 Credit			25	Roll fwd adj - CAO 11/12 Credit			-				(25)
Total A-87 Charge/(Rebate)	76				55				373				318

A-87 COST ALLOCATION DETAIL & COMPARISON

01012040 - COURT REVENUES

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	127	163	127	(36)	137	125	137	12	191	127	191	64	54
Dept of Finance	429	497	429	(68)	470	552	470	(82)	649	429	649	220	179
Annual Audit	151	157	151	(6)	172	145	172	27	325	151	325	174	153
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	709	663	709	46	754	676	754	78	1,660	709	1,660	951	906
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	116	113	116	3	244	131	244	113	355	116	355	239	111
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,532	1,593	1,532	(61)	1,777	1,629	1,777	148	3,180	1,532	3,180	1,648	1,403
Roll Forward	(61)				148				1,648				1,500
Adjustments:													-
	163	Roll fwd adj - CAO 10/11 Credit			125	Roll fwd adj - CAO 11/12 Credit			-				(125)
													-
Total A-87 Charge/(Rebate)	1,634				2,050				4,828				2,778

A-87 COST ALLOCATION DETAIL & COMPARISON

01012050 - JUVENILE JUSTICE COMMISSION

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	-	1	-	(1)	-	2	-	(2)	-	-	-	-	-
Annual Audit	1	-	1	1	-	1	-	(1)	-	1	-	(1)	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	2	1	2	1	-	3	-	(3)	-	2	-	(2)	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	3	2	3	1	-	6	-	(6)	-	3	-	(3)	-
Roll Forward	1				(6)				(3)				3
Adjustments:													-
													-
													-
Total A-87 Charge/(Rebate)	4				(6)				(3)				3

A-87 COST ALLOCATION DETAIL & COMPARISON

01012060 - GRAND JURY

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4	8	4	(4)	2	3	2	(1)	2	4	2	(2)	-
Dept of Finance	504	890	504	(386)	406	480	406	(74)	435	504	435	(69)	29
Annual Audit	4	8	4	(4)	3	4	3	(1)	4	4	4	-	1
County Counsel	444	1,284	444	(840)	-	652	-	(652)	-	444	-	(444)	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	68	30	68	38	-	-	-	-	-	68	-	(68)	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	20	33	20	(13)	12	19	12	(7)	18	20	18	(2)	6
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	4	6	4	(2)	4	4	4	-	4	4	4	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,048	2,259	1,048	(1,211)	427	1,162	427	(735)	463	1,048	463	(585)	36
Roll Forward	(1,211)				(735)				(585)				150
Adjustments:													-
	8	Roll fwd adj - CAO 10/11 Credit			3	Roll fwd adj - CAO 11/12 Credit			-				(3)
													-
Total A-87 Charge/(Rebate)	(155)				(305)				(122)				183

A-87 COST ALLOCATION DETAIL & COMPARISON

01012100 - INDIGENT DEFENSE

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	91	380	91	(289)	75	96	75	(21)	74	91	74	(17)	(1)
Dept of Finance	394	440	394	(46)	329	479	329	(150)	319	394	319	(75)	(10)
Annual Audit	108	116	108	(8)	95	111	95	(16)	125	108	125	17	30
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	509	491	509	18	414	520	414	(106)	641	509	641	132	227
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	83	84	83	(1)	134	100	134	34	137	83	137	54	3
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,185	1,511	1,185	(326)	1,047	1,306	1,047	(259)	1,296	1,185	1,296	111	249
Roll Forward Adjustments:	(326)				(259)				111				370
	380	Roll fwd adj - CAO 10/11 Credit			96	Roll fwd adj - CAO 11/12 Credit			-				-
													(96)
Total A-87 Charge/(Rebate)	1,239				884				1,407				-
													523

A-87 COST ALLOCATION DETAIL & COMPARISON

01012170 - FLOOD CONTROL

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	745	745	745	-	745	745	745	-	745	745	745	-	-
CAO	-	522	-	(522)	5	-	5	5	5	-	5	5	-
Dept of Finance	54	379	54	(325)	14	1	14	13	15	54	15	(39)	1
Annual Audit	-	2	-	(2)	6	-	6	6	8	-	8	8	2
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	7	-	(7)	26	1	26	25	41	-	41	41	15
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	8	(1)	8	9	9	-	9	9	1
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	799	1,655	799	(856)	804	746	804	58	823	799	823	24	19
Roll Forward	(856)				58				24				(34)
Adjustments:													-
	522	Roll fwd adj - CAO 10/11 Credit			-	Roll fwd adj - CAO 11/12 Credit			-				-
													-
Total A-87 Charge/(Rebate)	465				862				847				(15)

A-87 COST ALLOCATION DETAIL & COMPARISON

01012180 - AG COMMISSIONER

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	2,027	2,118	2,027	(91)	2,027	2,118	2,027	(91)	2,027	2,027	2,027	-	-
Equipment Use	9,150	8,717	9,150	433	9,150	9,150	9,150	-	9,150	9,150	9,150	-	-
CAO	349	848	349	(499)	276	414	276	(138)	264	349	264	(85)	(12)
Dept of Finance	6,626	7,864	6,626	(1,238)	6,765	7,683	6,765	(918)	6,751	6,626	6,751	125	(14)
Annual Audit	413	566	413	(153)	347	481	347	(134)	451	413	451	38	104
County Counsel	26,071	8,559	26,071	17,512	4,591	31,373	4,591	(26,782)	4,556	26,071	4,556	(21,515)	(35)
Personnel	9,874	11,261	9,874	(1,387)	9,169	12,051	9,169	(2,882)	8,612	9,874	8,612	(1,262)	(557)
Facilities Maint	12,010	11,356	12,010	654	2,526	9,850	2,526	(7,324)	1,892	12,010	1,892	(10,118)	(634)
Building Maint	8,335	7,441	8,335	894	4,125	6,153	4,125	(2,028)	5,844	8,335	5,844	(2,491)	1,719
Janitorial Services	13,233	16,337	13,233	(3,104)	17,244	13,043	17,244	4,201	19,659	13,233	19,659	6,426	2,415
General Insurance	4,295	5,687	4,295	(1,392)	3,279	4,969	3,279	(1,690)	4,046	4,295	4,046	(249)	767
Employee Benefits	941	1,119	941	(178)	607	1,486	607	(879)	823	941	823	(118)	216
Data Processing	102	75	102	27	(834)	347	(834)	(1,181)	(1,011)	102	(1,011)	(1,113)	(177)
DP - ProSupport	19,162	5,020	19,162	14,142	33,642	45,147	33,642	(11,505)	14,136	19,162	14,136	(5,026)	(19,506)
Adjustments	-	-	-	-	-	-	-	-	-	(12,683)	-	12,683	-
Subtotal	112,588	86,968	112,588	25,620	92,914	144,265	92,914	(51,351)	77,200	99,905	77,200	(22,705)	(15,714)
Roll Forward	25,620				(51,351)				(22,705)				28,646
Adjustments:	(12,684)	Safety Officer/Utilities			3,809	Personnel Officer			-				(3,809)
	848	Roll fwd adj - CAO 10/11 Credit			414	Roll fwd adj - CAO 11/12 Credit			-				(414)
									(14,136)	DP Pro-Support to ISF			(14,136)
									(1,892)	Facilities to ISF			(1,892)
									(5,844)	Bldg Maint to ISF			(5,844)
									(19,659)	Janitorial to ISF			(19,659)
Total A-87 Charge/(Rebate)	126,372				45,786				12,964				(32,822)

A-87 COST ALLOCATION DETAIL & COMPARISON

01012200 - BUILDING INSPECTOR

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	670	518	670	152	135	443	135	(308)	135	670	135	(535)	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	78	(3,340)	78	3,418	43	(1,814)	43	1,857	58	78	58	(20)	15
Dept of Finance	4,311	2,187	4,311	2,124	1,272	1,640	1,272	(368)	1,395	4,311	1,395	(2,916)	123
Annual Audit	92	178	92	(86)	53	138	53	(85)	99	92	99	7	46
County Counsel	-	2,054	-	(2,054)	-	-	-	-	-	-	-	-	-
Personnel	1,975	2,896	1,975	(921)	1,411	2,078	1,411	(667)	1,372	1,975	1,372	(603)	(39)
Facilities Maint	5,003	3,443	5,003	1,560	236	2,309	236	(2,073)	236	5,003	236	(4,767)	-
Building Maint	14,156	2,403	14,156	11,753	90	(1,416)	90	1,506	255	14,156	255	(13,901)	165
Janitorial Services	9,324	9,724	9,324	(400)	19	2,410	19	(2,391)	12	9,324	12	(9,312)	(7)
General Insurance	1,413	1,289	1,413	124	399	1,105	399	(706)	668	1,413	668	(745)	269
Employee Benefits	145	276	145	(131)	93	201	93	(108)	95	145	95	(50)	2
Data Processing	71	129	71	(58)	76	125	76	(49)	108	71	108	37	32
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	(5,003)	-	5,003	-
Subtotal	37,238	21,757	37,238	15,481	3,827	7,219	3,827	(3,392)	4,433	32,235	4,433	(27,802)	606
Roll Forward	15,481				(3,392)				(27,802)				(24,410)
Adjustments:	(5,003)	Safety Officer/Utilities			586	Personnel Director			-				(586)
	(3,340)	Roll fwd adj - CAO 10/11 Credit			(1,814)	Roll fwd adj - CAO 11/12 Credit			-				1,814
									(236)	Facilities to ISF			(236)
									(255)	Bldg Maint to ISF			(255)
									(12)	Janitorial to ISF			(12)
													-
Total A-87 Charge/(Rebate)	44,376				(793)				(23,872)				(23,079)

A-87 COST ALLOCATION DETAIL & COMPARISON

01012220 - RECORDER

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	8,746	8,550	8,746	196	2,926	8,550	2,926	(5,624)	2,926	8,746	2,926	(5,820)	-
Equipment Use	15,062	15,062	15,062	-	15,062	13,385	15,062	1,677	15,062	15,062	15,062	-	-
CAO	108	148	108	(40)	80	118	80	(38)	80	108	80	(28)	-
Dept of Finance	1,876	2,921	1,876	(1,045)	2,100	2,319	2,100	(219)	2,721	1,876	2,721	845	621
Annual Audit	128	143	128	(15)	101	137	101	(36)	135	128	135	7	34
County Counsel	-	2,696	-	(2,696)	200	288	200	(88)	2,733	-	2,733	2,733	2,533
Personnel	2,633	3,620	2,633	(987)	2,463	3,463	2,463	(1,000)	2,750	2,633	2,750	117	287
Facilities Maint	8,448	7,641	8,448	807	1,666	6,645	1,666	(4,979)	1,168	8,448	1,168	(7,280)	(498)
Building Maint	6,000	4,988	6,000	1,012	13,948	10,031	13,948	3,917	13,188	6,000	13,188	7,188	(760)
Janitorial Services	3,938	9,741	3,938	(5,803)	8,606	8,048	8,606	558	11,428	3,938	11,428	7,490	2,822
General Insurance	2,256	1,791	2,256	465	1,526	1,820	1,526	(294)	1,775	2,256	1,775	(481)	249
Employee Benefits	193	345	193	(152)	187	334	187	(147)	190	193	190	(3)	3
Data Processing	(1,298)	80	(1,298)	(1,378)	(440)	115	(440)	(555)	(405)	(1,298)	(405)	893	35
DP - ProSupport	13,738	5,945	13,738	7,793	18,423	10,813	18,423	7,610	9,688	13,738	9,688	(4,050)	(8,735)
Adjustments	-	-	-	-	-	-	-	-	-	(8,448)	-	8,448	-
Subtotal	61,828	63,671	61,828	(1,843)	66,848	66,066	66,848	782	63,439	53,380	63,439	10,059	(3,409)
Roll Forward	(1,843)				782				10,059				9,277
Adjustments:	(8,448)	Safety Officer/Utilities			1,172	Personnel Director			-				(1,172)
	148	Roll fwd adj - CAO 10/11 Credit			118	Roll fwd adj - CAO 11/12 Credit			-				(118)
									(9,688)	DP Pro-Support to ISF			(9,688)
									(1,168)	Facilities to ISF			(1,168)
									(13,188)	Bldg Maint to ISF			(13,188)
									(11,428)	Janitorial to ISF			(11,428)
Total A-87 Charge/(Rebate)	51,685				68,920				38,026				(30,894)

A-87 COST ALLOCATION DETAIL & COMPARISON

01012230 - CORONER

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	13	17	13	(4)	11	13	11	(2)	10	13	10	(3)	(1)
Dept of Finance	100	117	100	(17)	79	108	79	(29)	90	100	90	(10)	11
Annual Audit	17	16	17	1	14	15	14	(1)	17	17	17	-	3
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	74	69	74	5	60	69	60	(9)	86	74	86	12	26
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	12	12	12	-	19	14	19	5	19	12	19	7	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	216	231	216	(15)	183	219	183	(36)	222	216	222	6	39
Roll Forward	(15)				(36)				6				42
Adjustments:													-
	17	Roll fwd adj - CAO 10/11 Credit			13	Roll fwd adj - CAO 11/12 Credit			-				(13)
													-
Total A-87 Charge/(Rebate)	218				160				228				68

A-87 COST ALLOCATION DETAIL & COMPARISON

01012240 - PUBLIC GUARDIAN

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	725	725	725	-	725	725	725	-	725	725	725	-	-
CAO	53	86	53	(33)	33	51	33	(18)	33	53	33	(20)	-
Dept of Finance	954	1,072	954	(118)	1,051	906	1,051	145	1,032	954	1,032	78	(19)
Annual Audit	63	83	63	(20)	42	60	42	(18)	56	63	56	(7)	14
County Counsel	2,645	19,999	2,645	(17,354)	(4,453)	5,879	(4,453)	(10,332)	2,975	2,645	2,975	330	7,428
Personnel	1,316	1,448	1,316	(132)	1,411	1,113	1,411	298	1,375	1,316	1,375	59	(36)
Facilities Maint	1,418	3,609	1,418	(2,191)	8	139	8	(131)	281	1,418	281	(1,137)	273
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	295	351	295	(56)	183	278	183	(95)	287	295	287	(8)	104
Employee Benefits	97	138	97	(41)	93	134	93	(41)	95	97	95	(2)	2
Data Processing	(178)	12	(178)	(190)	(276)	42	(276)	(318)	(445)	(178)	(445)	(267)	(169)
DP - ProSupport	2,203	987	2,203	1,216	4,442	3,255	4,442	1,187	3,580	2,203	3,580	1,377	(862)
Adjustments	-	-	-	-	-	-	-	-	-	(17)	-	17	-
Subtotal	9,591	28,510	9,591	(18,919)	3,259	12,582	3,259	(9,323)	9,994	9,574	9,994	420	6,735
Roll Forward	(18,919)				(9,323)				420				9,743
Adjustments:	(17)				586	Personnel Director			-				(586)
	86	Roll fwd adj - CAO 10/11 Credit			51	Roll fwd adj - CAO 11/12 Credit			-				(51)
									(3,580)	DP Pro-Support to ISF			(3,580)
									(281)	Facilities to ISF			(281)
									-	Bldg Maint to ISF			-
									-	Janitorial to ISF			-
Total A-87 Charge/(Rebate)	(9,259)				(5,427)				6,553				11,980

A-87 COST ALLOCATION DETAIL & COMPARISON

01012260 - EMERGENCY SERVICES

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	418	418	418	-	418	418	418	-	418	418	418	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	418	418	418	-	418	418	418	-	418	418	418	-	-
Roll Forward	-				-				-				-
Adjustments:													-
													-
													-
Total A-87 Charge/(Rebate)	418				418				418				-

A-87 COST ALLOCATION DETAIL & COMPARISON

01012280 - PLANNING

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	263	482	263	(219)	92	401	92	(309)	92	263	92	(171)	-
Equipment Use	800	-	800	800	800	-	800	800	800	800	800	-	-
CAO	487	518	487	(31)	208	(2,642)	208	2,850	320	487	320	(167)	112
Dept of Finance	3,347	3,128	3,347	219	2,006	3,688	2,006	(1,682)	2,858	3,347	2,858	(489)	852
Annual Audit	576	295	576	281	261	651	261	(390)	544	576	544	(32)	283
County Counsel	3,297	28,817	3,297	(25,520)	998	5,737	998	(4,739)	4,859	3,297	4,859	1,562	3,861
Personnel	1,316	3,620	1,316	(2,304)	1,411	2,770	1,411	(1,359)	2,059	1,316	2,059	743	648
Facilities Maint	2,053	3,358	2,053	(1,305)	170	9,005	170	(8,835)	838	2,053	838	(1,215)	668
Building Maint	5,614	1,236	5,614	4,378	90	(1,137)	90	1,227	114	5,614	114	(5,500)	24
Janitorial Services	3,675	9,074	3,675	(5,399)	19	1,088	19	(1,069)	12	3,675	12	(3,663)	(7)
General Insurance	3,112	1,767	3,112	1,345	1,265	3,476	1,265	(2,211)	2,895	3,112	2,895	(217)	1,630
Employee Benefits	97	345	97	(248)	93	267	93	(174)	143	97	143	46	50
Data Processing	438	213	438	225	370	587	370	(217)	594	438	594	156	224
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	(2,053)	-	2,053	-
Subtotal	25,075	52,853	25,075	(27,778)	7,783	23,891	7,783	(16,108)	16,128	23,022	16,128	(6,894)	8,345
Roll Forward	(27,778)				(16,108)				(6,894)				9,214
Adjustments:	(2,053)	Safety Officer/Utilities			586	Personnel Director			-				(586)
	518	Roll fwd adj - CAO 10/11 Credit			(2,642)	Roll fwd adj - CAO 11/12 Credit			-				2,642
									(838)	Facilities to ISF			(838)
									(114)	Bldg Maint to ISF			(114)
									(12)	Janitorial to ISF			(12)
Total A-87 Charge/(Rebate)	(4,238)				(10,381)				8,270				18,651

A-87 COST ALLOCATION DETAIL & COMPARISON

01012290 - ANIMAL CONTROL

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	511	511	511	-	511	511	511	-	511	511	511	-	-
CAO	85	141	85	(56)	59	101	59	(42)	56	85	56	(29)	(3)
Dept of Finance	1,863	2,228	1,863	(365)	1,274	2,005	1,274	(731)	1,605	1,863	1,605	(258)	331
Annual Audit	101	136	101	(35)	75	117	75	(42)	96	101	96	(5)	21
County Counsel	63	770	63	(707)	-	1,260	-	(1,260)	-	63	-	(63)	-
Personnel	2,633	2,896	2,633	(263)	1,411	2,770	1,411	(1,359)	1,375	2,633	1,375	(1,258)	(36)
Facilities Maint	3,689	3,644	3,689	45	776	3,161	776	(2,385)	581	3,689	581	(3,108)	(195)
Building Maint	1,399	393	1,399	1,006	302	472	302	(170)	3,658	1,399	3,658	2,259	3,356
Janitorial Services	3,262	10,121	3,262	(6,859)	1,860	5,879	1,860	(4,019)	1,997	3,262	1,997	(1,265)	137
General Insurance	1,196	1,140	1,196	56	867	1,112	867	(245)	1,029	1,196	1,029	(167)	162
Employee Benefits	193	276	193	(83)	93	267	93	(174)	95	193	95	(98)	2
Data Processing	33	98	33	(65)	106	106	106	-	104	33	104	71	(2)
DP - ProSupport	454	2,656	454	(2,202)	1,365	3,404	1,365	(2,039)	341	454	341	(113)	(1,024)
Adjustments	-	-	-	-	-	-	-	-	-	(3,689)	-	3,689	-
Subtotal	15,482	25,010	15,482	(9,528)	8,699	21,165	8,699	(12,466)	11,448	11,793	11,448	(345)	2,749
Roll Forward	(9,528)				(12,466)				(345)				12,121
Adjustments:	(3,689)	Safety Officer/Utilities			586	Personnel Director			-				(586)
	141	Roll fwd adj - CAO 10/11 Credit			101	Roll fwd adj - CAO 11/12 Credit			-				(101)
									(341)	DP Pro-Support to ISF			(341)
									(581)	Facilities to ISF			(581)
									(3,658)	Bldg Maint to ISF			(3,658)
									(1,997)	Janitorial to ISF			(1,997)
Total A-87 Charge/(Rebate)	2,406				(3,080)				4,526				7,606

A-87 COST ALLOCATION DETAIL & COMPARISON

01014022 - HOSPITAL

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	85	2,658	85	(2,573)	8	371	8	(363)	8	85	8	(77)	-
Dept of Finance	313	175	313	138	38	63	38	(25)	40	313	40	(273)	2
Annual Audit	100	56	100	44	10	9	10	1	14	100	14	(86)	4
County Counsel	254	-	254	254	-	869	-	(869)	-	254	-	(254)	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	473	238	473	235	42	40	42	2	73	473	73	(400)	31
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	75	41	75	34	14	8	14	6	16	75	16	(59)	2
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,300	3,168	1,300	(1,868)	112	1,360	112	(1,248)	151	1,300	151	(1,149)	39
Roll Forward	(1,868)				(1,248)				(1,149)				99
Adjustments:													-
	2,658	Roll fwd adj - CAO 10/11 Credit			371	Roll fwd adj - CAO 11/12 Credit			-				(371)
													-
Total A-87 Charge/(Rebate)	2,090				(765)				(998)				(233)

A-87 COST ALLOCATION DETAIL & COMPARISON

01015180 - VETERAN'S SERVICES

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	103	119	103	(16)	1,604	105	1,604	1,499	487	103	487	384	(1,117)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	12	14	12	(2)	10	9	10	1	14	12	14	2	4
Dept of Finance	412	423	412	(11)	547	353	547	194	554	412	554	142	7
Annual Audit	14	14	14	-	12	11	12	1	23	14	23	9	11
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	658	724	658	(66)	705	693	705	12	687	658	687	29	(18)
Facilities Maint	371	403	371	(32)	1,219	352	1,219	867	277	371	277	(94)	(942)
Building Maint	491	2,794	491	(2,303)	8,111	1,584	8,111	6,527	3,716	491	3,716	3,225	(4,395)
Janitorial Services	236	334	236	(98)	4,991	196	4,991	4,795	1,573	236	1,573	1,337	(3,418)
General Insurance	138	120	138	18	901	112	901	789	375	138	375	237	(526)
Employee Benefits	49	69	49	(20)	47	67	47	(20)	48	49	48	(1)	1
Data Processing	(28)	9	(28)	(37)	(127)	9	(127)	(136)	(74)	(28)	(74)	(46)	53
DP - ProSupport	538	-	538	538	279	-	279	279	9,113	538	9,113	8,575	8,834
Adjustments	-	-	-	-	-	-	-	-	-	(371)	-	371	-
Subtotal	2,994	5,023	2,994	(2,029)	18,299	3,491	18,299	14,808	16,793	2,623	16,793	14,170	(1,506)
Roll Forward	(2,029)				14,808				14,170				(638)
Adjustments:	(371)	Safety Officer/Utilities			293	Personnel Director			-				(293)
	14	Roll fwd adj - CAO 10/11 Credit			9	Roll fwd adj - CAO 11/12 Credit			-				(9)
									(9,113)	DP Pro-Support to ISF			(9,113)
									(277)	Faclities to ISF			(277)
									(3,716)	Bldg Maint to ISF			(3,716)
									(1,573)	Janitorial to ISF			(1,573)
Total A-87 Charge/(Rebate)	608				33,409				16,284				(17,125)

A-87 COST ALLOCATION DETAIL & COMPARISON

01016040 - LIBRARY

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	35	304	35	(269)	27	29	27	(2)	26	35	26	(9)	(1)
Dept of Finance	137	176	137	(39)	86	150	86	(64)	88	137	88	(49)	2
Annual Audit	41	43	41	(2)	33	34	33	(1)	44	41	44	3	11
County Counsel	444	-	444	444	-	652	-	(652)	-	444	-	(444)	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	193	180	193	13	146	159	146	(13)	227	193	227	34	81
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	30	30	30	-	47	30	47	17	48	30	48	18	1
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	880	733	880	147	339	1,054	339	(715)	433	880	433	(447)	94
Roll Forward Adjustments:	147				(715)				(447)				268
	304	Roll fwd adj - CAO 10/11 Credit			29	Roll fwd adj - CAO 11/12 Credit			-				-
													(29)
Total A-87 Charge/(Rebate)	1,331				(347)				(14)				-
													333

A-87 COST ALLOCATION DETAIL & COMPARISON

01016050 - COOPERATIVE EXTENSION

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	4,708	4,262	4,708	446	4,708	4,262	4,708	446	4,708	4,708	4,708	-	-
Equipment Use	1,569	1,569	1,569	-	1,569	1,569	1,569	-	1,569	1,569	1,569	-	-
CAO	63	84	63	(21)	47	58	47	(11)	48	63	48	(15)	1
Dept of Finance	995	1,142	995	(147)	1,114	985	1,114	129	1,544	995	1,544	549	430
Annual Audit	74	81	74	(7)	59	68	59	(9)	81	74	81	7	22
County Counsel	-	513	-	(513)	-	12	-	(12)	-	-	-	-	-
Personnel	1,316	1,448	1,316	(132)	1,411	1,385	1,411	26	1,347	1,316	1,347	31	(64)
Facilities Maint	12,252	10,228	12,252	2,024	2,576	8,871	2,576	(6,295)	1,930	12,252	1,930	(10,322)	(646)
Building Maint	19,806	11,864	19,806	7,942	15,130	12,797	15,130	2,333	20,048	19,806	20,048	242	4,918
Janitorial Services	21,939	28,170	21,939	(6,231)	24,438	30,449	24,438	(6,011)	29,370	21,939	29,370	7,431	4,932
General Insurance	2,747	1,932	2,747	815	2,055	1,899	2,055	156	2,210	2,747	2,210	(537)	155
Employee Benefits	97	138	97	(41)	93	134	93	(41)	143	97	143	46	50
Data Processing	58	57	58	1	84	59	84	25	89	58	89	31	5
DP - ProSupport	-	-	-	-	-	-	-	-	46	-	46	46	46
Adjustments	-	-	-	-	-	-	-	-	-	(12,252)	-	12,252	-
Subtotal	65,624	61,488	65,624	4,136	53,284	62,548	53,284	(9,264)	63,133	53,372	63,133	9,761	9,849
Roll Forward	4,136				(9,264)				9,761				19,025
Adjustments:	(12,252)	Safety Officer/Utilities			586	Personnel Director			-				(586)
	84	Roll fwd adj - CAO 10/11 Credit			58	Roll fwd adj - CAO 11/12 Credit			-				(58)
									(46)	DP Pro-Support to ISF			(46)
									(1,930)	Facilities to ISF			(1,930)
									(20,048)	Bldg Maint to ISF			(20,048)
									(29,370)	Janitorial to ISF			(29,370)
Total A-87 Charge/(Rebate)	57,592				44,664				21,500				(23,164)

A-87 COST ALLOCATION DETAIL & COMPARISON

01024010 - PUBLIC HEALTH

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	5,090	5,314	5,090	(224)	5,090	5,314	5,090	(224)	5,090	5,090	5,090	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	686	18,000	686	(17,314)	562	9,943	562	(9,381)	625	686	625	(61)	63
Dept of Finance	7,602	9,867	7,602	(2,265)	7,976	8,969	7,976	(993)	10,470	7,602	10,470	2,868	2,494
Annual Audit	872	1,059	872	(187)	706	999	706	(293)	1,119	872	1,119	247	413
County Counsel	7,861	20,538	7,861	(12,677)	399	11,301	399	(10,902)	13,364	7,861	13,364	5,503	12,965
Personnel	7,720	9,635	7,720	(1,915)	8,209	10,050	8,209	(1,841)	11,352	7,720	11,352	3,632	3,143
Facilities Maint	10,009	7,302	10,009	2,707	1,659	6,333	1,659	(4,674)	1,243	10,009	1,243	(8,766)	(416)
Building Maint	10,184	17,033	10,184	(6,849)	19,794	22,647	19,794	(2,853)	6,357	10,184	6,357	(3,827)	(13,437)
Janitorial Services	23,522	24,102	23,522	(580)	18,727	24,638	18,727	(5,911)	-	23,522	-	(23,522)	(18,727)
General Insurance	5,361	6,165	5,361	(804)	4,249	6,330	4,249	(2,081)	6,579	5,361	6,579	1,218	2,330
Employee Benefits	630	1,036	630	(406)	500	1,003	500	(503)	776	630	776	146	276
Data Processing	618	768	618	(150)	1,000	900	1,000	100	1,160	618	1,160	542	160
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	(7,887)	-	7,887	-
Subtotal	80,155	120,819	80,155	(40,664)	68,871	108,427	68,871	(39,556)	58,135	72,268	58,135	(14,133)	(10,736)
Roll Forward	(40,664)				(39,556)				(14,133)				25,423
Adjustments:	(7,887)	Safety Officer/Utilities			3,516	Personnel Director			-				(3,516)
	18,000	Roll fwd adj - CAO 10/11 Credit			9,943	Roll fwd adj - CAO 11/12 Credit			-				(9,943)
									(1,243)	Facilities to ISF			(1,243)
									(6,357)	Bldg Maint to ISF			(6,357)
									-	Janitorial to ISF			-
Total A-87 Charge/(Rebate)	49,604				42,774				36,402				(6,372)

A-87 COST ALLOCATION DETAIL & COMPARISON

01024012 - MENTAL HEALTH

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	6,189	5,965	6,189	224	6,189	5,965	6,189	224	6,189	6,189	6,189	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1,543	2,086	1,543	(543)	1,338	1,822	1,338	(484)	1,202	1,543	1,202	(341)	(136)
Dept of Finance	21,444	26,025	21,444	(4,581)	23,870	23,212	23,870	658	21,017	21,444	21,017	(427)	(2,853)
Annual Audit	1,922	2,009	1,922	(87)	1,680	2,116	1,680	(436)	2,263	1,922	2,263	341	583
County Counsel	888	3,851	888	(2,963)	-	2,260	-	(2,260)	-	888	-	(888)	-
Personnel	24,508	34,303	24,508	(9,795)	28,536	31,595	28,536	(3,059)	24,795	24,508	24,795	287	(3,741)
Facilities Maint	16,385	8,198	16,385	8,187	2,017	7,103	2,017	(5,086)	1,511	16,385	1,511	(14,874)	(506)
Building Maint	12,382	19,123	12,382	(6,741)	24,064	12,690	24,064	11,374	7,729	12,382	7,729	(4,653)	(16,335)
Janitorial Services	28,598	17,597	28,598	11,001	22,768	25,400	22,768	(2,632)	-	28,598	-	(28,598)	(22,768)
General Insurance	10,738	9,781	10,738	957	9,010	11,355	9,010	(2,345)	12,144	10,738	12,144	1,406	3,134
Employee Benefits	1,088	3,341	1,088	(2,253)	1,753	3,017	1,753	(1,264)	1,439	1,088	1,439	351	(314)
Data Processing	1,151	1,456	1,151	(305)	2,381	1,907	2,381	474	2,229	1,151	2,229	1,078	(152)
DP - ProSupport	(951)	-	(951)	(951)	-	1,916	-	(1,916)	-	(951)	-	951	-
Adjustments	-	-	-	-	-	-	-	-	-	(9,589)	-	9,589	-
Subtotal	125,885	133,735	125,885	(7,850)	123,606	130,358	123,606	(6,752)	80,518	116,296	80,518	(35,778)	(43,088)
Roll Forward	(7,850)				(6,752)				(35,778)				(29,026)
Adjustments:	(9,589)	Safety Officer/Utilities			12,598	Personnel Director			-				(12,598)
	2,086	Roll fwd adj - CAO 10/11 Credit			1,822	Roll fwd adj - CAO 11/12 Credit			-				(1,822)
									(1,511)	Facilities to ISF			(1,511)
									(7,729)	Bldg Maint to ISF			(7,729)
									-	Janitorial to ISF			-
Total A-87 Charge/(Rebate)	110,532				131,274				35,500				(95,774)

A-87 COST ALLOCATION DETAIL & COMPARISON

01024014 - ALCOHOL & DRUG ABUSE

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	4,528	4,528	4,528	-	4,528	4,528	4,528	-	4,528	4,528	4,528	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	279	715	279	(436)	222	310	222	(88)	264	340	264	(76)	42
Dept of Finance	5,258	5,222	5,258	36	4,664	4,346	4,664	318	4,806	6,075	4,806	(1,269)	142
Annual Audit	578	439	578	139	280	360	280	(80)	642	652	642	(10)	362
County Counsel	-	-	-	-	-	-	-	-	911	761	911	150	911
Personnel	7,241	5,792	7,241	1,449	5,572	4,568	5,572	1,004	5,499	7,899	5,499	(2,400)	(73)
Facilities Maint	16,101	15,074	16,101	1,027	3,156	13,074	3,156	(9,918)	2,364	16,441	2,364	(14,077)	(792)
Building Maint	15,324	58,819	15,324	(43,495)	16,905	25,545	16,905	(8,640)	3,460	15,324	3,460	(11,864)	(13,445)
Janitorial Services	32,659	40,317	32,659	(7,658)	24,722	54,596	24,722	(29,874)	-	32,659	-	(32,659)	(24,722)
General Insurance	4,489	4,195	4,489	294	3,422	4,009	3,422	(587)	4,492	4,830	4,492	(338)	1,070
Employee Benefits	457	552	457	(95)	373	535	373	(162)	380	505	380	(125)	7
Data Processing	249	318	249	(69)	396	323	396	73	491	304	491	187	95
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	(15,009)	-	15,009	-
Subtotal	87,163	135,971	87,163	(48,808)	64,240	112,194	64,240	(47,954)	27,837	75,309	27,837	(47,472)	(36,403)
Roll Forward	(48,808)				(47,954)				(47,472)				482
Adjustments:	(15,009)	Safety Officer/Utilities			2,344	Personnel Director			-				(2,344)
	339	Roll fwd adj - CAO 10/11 Credit			248	Roll fwd adj - CAO 11/12 Credit			-				(248)
	376	Roll fwd adj - CAO 10/11 Credit		Prop	62	Roll fwd adj - CAO 11/12 Credit		Prop	-				(62)
									(2,364)	Facilities to ISF			(2,364)
									(3,460)	Bldg Maint to ISF			(3,460)
									-	Janitorial to ISF			-
Total A-87 Charge/(Rebate)	24,061				18,940				(25,459)				(44,399)

A-87 COST ALLOCATION DETAIL & COMPARISON

01024017 - DRUG COURT

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	61	90	61	(29)	83	73	83	10	-	-	-	-	(83)
Dept of Finance	817	1,360	817	(543)	961	910	961	51	-	-	-	-	(961)
Annual Audit	74	87	74	(13)	104	85	104	19	-	-	-	-	(104)
County Counsel	761	-	761	761	-	2,391	-	(2,391)	-	-	-	-	-
Personnel	658	1,448	658	(790)	705	693	705	12	-	-	-	-	(705)
Facilities Maint	340	-	340	340	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	(647)	-	647	-	-	-	-	-
Janitorial Services	-	(251)	-	251	-	(138)	-	138	-	-	-	-	-
General Insurance	341	368	341	(27)	454	394	454	60	-	-	-	-	(454)
Employee Benefits	48	138	48	(90)	47	67	47	(20)	-	-	-	-	(47)
Data Processing	55	61	55	(6)	147	74	147	73	-	-	-	-	(147)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	3,155	3,301	3,155	(146)	2,501	3,902	2,501	(1,401)	-	-	-	-	(2,501)
Roll Forward	(146)				(1,401)				-				1,401
Adjustments:					293	Personnel Director			-				(293)
	90	Roll fwd adj - CAO 10/11 Credit			73	Roll fwd adj - CAO 11/12 Credit			-				(73)
													-
Total A-87 Charge/(Rebate)	3,099				1,466				-				(1,466)

A-87 COST ALLOCATION DETAIL & COMPARISON

01024020 - MATERNAL & CHILD HEALTH

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	62	105	62	(43)	32	67	32	(35)	15	62	15	(47)	(17)
Dept of Finance	714	1,214	714	(500)	1,046	999	1,046	47	147	714	147	(567)	(899)
Annual Audit	77	101	77	(24)	40	78	40	(38)	33	77	33	(44)	(7)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	658	1,448	658	(790)	1,411	1,385	1,411	26	-	658	-	(658)	(1,411)
Facilities Maint	14	-	14	14	-	-	-	-	-	14	-	(14)	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	472	427	472	45	286	490	286	(204)	279	472	279	(193)	(7)
Employee Benefits	48	138	48	(90)	93	134	93	(41)	-	48	-	(48)	(93)
Data Processing	56	73	56	(17)	56	70	56	(14)	28	56	28	(28)	(28)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	2,101	3,506	2,101	(1,405)	2,964	3,223	2,964	(259)	502	2,101	502	(1,599)	(2,462)
Roll Forward	(1,405)				(259)				(1,599)				(1,340)
Adjustments:					586	Personnel Director			-				(586)
	105	Roll fwd adj - CAO 10/11 Credit			67	Roll fwd adj - CAO 11/12 Credit			-				(67)
													-
Total A-87 Charge/(Rebate)	801				3,358				(1,097)				(4,455)

A-87 COST ALLOCATION DETAIL & COMPARISON

01024025 - WOMEN, INFANTS & CHILDREN

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	212	181	212	31	161	139	161	22	120	212	120	(92)	(41)
Dept of Finance	3,909	2,393	3,909	1,516	3,038	2,917	3,038	121	2,763	3,909	2,763	(1,146)	(275)
Annual Audit	513	174	513	339	202	161	202	41	388	513	388	(125)	186
County Counsel	-	-	-	-	-	-	-	-	607	-	607	607	607
Personnel	5,266	2,896	5,266	2,370	3,215	4,155	3,215	(940)	3,437	5,266	3,437	(1,829)	222
Facilities Maint	3,088	-	3,088	3,088	-	-	-	-	-	3,088	-	(3,088)	-
Building Maint	-	-	-	-	-	(2,577)	-	2,577	-	-	-	-	-
Janitorial Services	-	(1,471)	-	1,471	-	(368)	-	368	-	-	-	-	-
General Insurance	1,180	739	1,180	441	886	751	886	135	1,045	1,180	1,045	(135)	159
Employee Benefits	386	276	386	110	181	401	181	(220)	238	386	238	(148)	57
Data Processing	191	126	191	65	286	145	286	141	224	191	224	33	(62)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	14,745	5,314	14,745	9,431	7,969	5,724	7,969	2,245	8,822	14,745	8,822	(5,923)	853
Roll Forward	9,431				2,245				(5,923)				(8,168)
Adjustments:					1,465	Personnel Director			-				(1,465)
	181	Roll fwd adj - CAO 10/11 Credit			139	Roll fwd adj - CAO 11/12 Credit			-				(139)
													-
Total A-87 Charge/(Rebate)	24,357				11,818				2,899				(8,919)

A-87 COST ALLOCATION DETAIL & COMPARISON

01024170 - CALIFORNIA CHILDREN'S SERVICES

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	98	120	98	(22)	67	84	67	(17)	81	98	81	(17)	14
Dept of Finance	1,127	1,792	1,127	(665)	1,501	1,153	1,501	348	1,504	1,127	1,504	377	3
Annual Audit	149	116	149	33	84	98	84	(14)	166	149	166	17	82
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	1,316	1,473	1,316	(157)	705	1,385	705	(680)	687	1,316	687	(629)	(18)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	545	491	545	54	369	1,249	369	(880)	703	545	703	158	334
Employee Benefits	98	207	98	(109)	47	134	47	(87)	48	98	48	(50)	1
Data Processing	88	85	88	3	119	89	119	30	150	88	150	62	31
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	3,421	4,284	3,421	(863)	2,892	4,192	2,892	(1,300)	3,339	3,421	3,339	(82)	447
Roll Forward	(863)				(1,300)				(82)				1,218
Adjustments:					293	Personnel Director			-				(293)
	120	Roll fwd adj - CAO 10/11 Credit			84	Roll fwd adj - CAO 11/12 Credit			-				(84)
													-
Total A-87 Charge/(Rebate)	2,678				1,969				3,257				1,288

A-87 COST ALLOCATION DETAIL & COMPARISON

01025010 - SOCIAL SERVICES

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4,879	6,187	4,879	(1,308)	4,492	4,958	4,492	(466)	4,197	4,879	4,197	(682)	(295)
Dept of Finance	78,626	107,401	78,626	(28,775)	76,518	107,061	76,518	(30,543)	79,575	78,626	79,575	949	3,057
Annual Audit	10,847	5,973	10,847	4,874	5,651	5,773	5,651	(122)	10,850	10,847	10,850	3	5,199
County Counsel	1,376	12,555	1,376	(11,179)	(108)	6,018	(108)	(6,126)	3,341	1,376	3,341	1,965	3,449
Personnel	44,102	44,854	44,102	(752)	48,448	57,537	48,448	(9,089)	48,804	44,102	48,804	4,702	356
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	94,339	29,363	94,339	64,976	77,997	56,849	77,997	21,148	120,741	94,339	120,741	26,402	42,744
Employee Benefits	5,050	5,469	5,050	(419)	3,448	7,873	3,448	(4,425)	4,197	5,050	4,197	(853)	749
Data Processing	4,397	4,321	4,397	76	7,991	5,191	7,991	2,800	7,786	4,397	7,786	3,389	(205)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	(1,389)	-	1,389	-
Subtotal	243,616	216,123	243,616	27,493	224,437	251,260	224,437	(26,823)	279,491	242,227	279,491	37,264	55,054
Roll Forward	27,493				(26,823)				37,264				64,087
Adjustments:	(1,389)	Safety Officer/Utilities			20,210	Personnel Director			-				(20,210)
	6,187	Roll fwd adj - CAO 10/11 Credit			4,958	Roll fwd adj - CAO 11/12 Credit			-				(4,958)
													-
Total A-87 Charge/(Rebate)	275,907				222,782				316,755				93,973

A-87 COST ALLOCATION DETAIL & COMPARISON

01042090 - DISTRICT ATTORNEY

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	206	229	206	(23)	206	229	206	(23)	206	206	206	-	-
Equipment Use	4,119	4,119	4,119	-	4,119	3,177	4,119	942	4,119	4,119	4,119	-	-
CAO	207	362	207	(155)	167	257	167	(90)	159	207	159	(48)	(8)
Dept of Finance	3,304	4,506	3,304	(1,202)	3,951	4,042	3,951	(91)	4,227	3,304	4,227	923	276
Annual Audit	245	349	245	(104)	209	298	209	(89)	270	245	270	25	61
County Counsel	2,156	723	2,156	1,433	3,194	176	3,194	3,018	20,661	2,156	20,661	18,505	17,467
Personnel	4,449	5,537	4,449	(1,088)	9,772	5,852	9,772	3,920	12,684	4,449	12,684	8,235	2,912
Facilities Maint	7,502	9,009	7,502	(1,507)	3,236	7,814	3,236	(4,578)	2,424	7,502	2,424	(5,078)	(812)
Building Maint	9,152	5,435	9,152	3,717	11,993	10,930	11,993	1,063	80,866	9,152	80,866	71,714	68,873
Janitorial Services	17,935	21,065	17,935	(3,130)	21,693	20,142	21,693	1,551	30,674	17,935	30,674	12,739	8,981
General Insurance	3,501	3,781	3,501	(280)	5,345	3,684	5,345	1,661	32,750	3,501	32,750	29,249	27,405
Employee Benefits	693	804	693	(111)	327	560	327	(233)	380	693	380	(313)	53
Data Processing	(681)	253	(681)	(934)	72	268	72	(196)	(84)	(681)	(84)	597	(156)
DP - ProSupport	12,909	5,780	12,909	7,129	11,236	970	11,236	10,266	7,687	12,909	7,687	(5,222)	(3,549)
Adjustments	-	-	-	-	-	-	-	-	-	(7,502)	-	7,502	-
Subtotal	65,697	61,952	65,697	3,745	75,520	58,399	75,520	17,121	197,023	58,195	197,023	138,828	121,503
Roll Forward	3,745				17,121				138,828				121,707
Adjustments:	(7,502)	Safety Officer/Utilities			2,051	Personnel Director			-				(2,051)
	362	Roll fwd adj - CAO 10/11 Credit			257	Roll fwd adj - CAO 11/12 Credit			-				(257)
									(7,687)	DP Pro-Support to ISF			(7,687)
									(2,424)	Facilities to ISF			(2,424)
									(80,866)	Bldg Maint to ISF			(80,866)
									(30,674)	Janitorial to ISF			(30,674)
Total A-87 Charge/(Rebate)	62,302				94,949				214,200				119,251

A-87 COST ALLOCATION DETAIL & COMPARISON

01042110 - SHERIFF

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	1,909	2,028	1,909	(119)	1,909	2,028	1,909	(119)	1,909	1,909	1,909	-	-
Equipment Use	110,283	102,952	110,283	7,331	113,868	102,952	113,868	10,916	112,714	110,283	112,714	2,431	(1,154)
CAO	1,156	2,408	1,156	(1,252)	884	1,133	884	(249)	847	1,156	847	(309)	(37)
Dept of Finance	15,911	17,002	15,911	(1,091)	16,711	15,508	16,711	1,203	16,211	15,911	16,211	300	(500)
Annual Audit	1,481	1,443	1,481	38	1,111	1,315	1,111	(204)	1,545	1,481	1,545	64	434
County Counsel	24,601	12,267	24,601	12,334	21,957	18,743	21,957	3,214	12,756	24,601	12,756	(11,845)	(9,201)
Personnel	18,431	22,445	18,431	(4,014)	18,803	22,160	18,803	(3,357)	17,689	18,431	17,689	(742)	(1,114)
Facilities Maint	23,172	21,296	23,172	1,876	4,848	18,471	4,848	(13,623)	3,691	23,172	3,691	(19,481)	(1,157)
Building Maint	11,330	7,213	11,330	4,117	14,041	8,282	14,041	5,759	21,588	11,330	21,588	10,258	7,547
Janitorial Services	19,910	29,667	19,910	(9,757)	24,063	23,322	24,063	741	30,514	19,910	30,514	10,604	6,451
General Insurance	15,777	63,103	15,777	(47,326)	10,828	14,149	10,828	(3,321)	11,246	15,777	11,246	(4,531)	418
Employee Benefits	1,053	2,055	1,053	(1,002)	1,271	2,514	1,271	(1,243)	1,563	1,053	1,563	510	292
Data Processing	(3,377)	(904)	(3,377)	(2,473)	(3,499)	694	(3,499)	(4,193)	(2,293)	(3,377)	(2,293)	1,084	1,206
DP - ProSupport	46,189	39,473	46,189	6,716	47,740	40,335	47,740	7,405	55,972	46,189	55,972	9,783	8,232
Adjustments	-	-	-	-	-	-	-	-	-	(23,372)	-	23,372	-
Subtotal	287,826	322,448	287,826	(34,622)	274,535	271,606	274,535	2,929	285,952	264,454	285,952	21,498	11,417
Roll Forward	(34,622)				2,929				21,498				18,569
Adjustments:	(23,372)	Safety Officer/Utilities			8,496	Personnel Director			-				(8,496)
	2,408	Roll fwd adj - CAO 10/11 Credit			1,133	Roll fwd adj - CAO 11/12 Credit			-				(1,133)
									(55,972)	DP Pro-Support to ISF			(55,972)
									(3,691)	Facilities to ISF			(3,691)
									(21,588)	Bldg Maint to ISF			(21,588)
									(30,514)	Janitorial to ISF			(30,514)
Total A-87 Charge/(Rebate)	232,240				287,093				195,685				(91,408)

A-87 COST ALLOCATION DETAIL & COMPARISON

01042113 - SHERIFF'S DISPATCH

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	352	365	352	(13)	352	365	352	(13)	352	352	352	-	-
Equipment Use	1,112	1,112	1,112	-	1,112	1,112	1,112	-	1,112	1,112	1,112	-	-
CAO	142	4,291	142	(4,149)	89	1,235	89	(1,146)	103	142	103	(39)	14
Dept of Finance	2,895	3,661	2,895	(766)	2,096	3,064	2,096	(968)	3,593	2,895	3,593	698	1,497
Annual Audit	168	189	168	(21)	112	169	112	(57)	174	168	174	6	62
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	3,862	5,792	3,862	(1,930)	2,121	5,540	2,121	(3,419)	3,604	3,862	3,604	(258)	1,483
Facilities Maint	1,797	1,700	1,797	97	378	1,475	378	(1,097)	283	1,797	283	(1,514)	(95)
Building Maint	1,134	892	1,134	242	1,756	688	1,756	1,068	2,986	1,134	2,986	1,852	1,230
Janitorial Services	4,008	6,180	4,008	(2,172)	4,821	4,208	4,821	613	6,430	4,008	6,430	2,422	1,609
General Insurance	1,143	1,064	1,143	79	754	1,049	754	(295)	1,153	1,143	1,153	10	399
Employee Benefits	338	552	338	(214)	187	535	187	(348)	(1,094)	338	(1,094)	(1,432)	(1,281)
Data Processing	128	137	128	(9)	159	152	159	7	191	128	191	63	32
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	(1,797)	-	1,797	-
Subtotal	17,079	25,935	17,079	(8,856)	13,937	19,592	13,937	(5,655)	18,887	15,282	18,887	3,605	4,950
Roll Forward	(8,856)				(5,655)				3,605				9,260
Adjustments:	(1,797)	Safety Officer/Utilities			1,172	Personnel Director			-				(1,172)
	4,291	Roll fwd adj - CAO 10/11 Credit			1,235	Roll fwd adj - CAO 11/12 Credit			-				(1,235)
									(283)	Facilities to ISF			(283)
									(2,986)	Bldg Maint to ISF			(2,986)
									(6,430)	Janitorial to ISF			(6,430)
Total A-87 Charge/(Rebate)	10,717				10,689				12,793				2,104

A-87 COST ALLOCATION DETAIL & COMPARISON

01042135 - SHERIFF'S CIVIL DIVISION

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	42	52	42	(10)	35	38	35	(3)	23	42	23	(19)	(12)
Dept of Finance	915	994	915	(79)	609	848	609	(239)	555	915	555	(360)	(54)
Annual Audit	50	50	50	-	44	44	44	-	39	50	39	(11)	(5)
County Counsel	1,268	642	1,268	626	-	-	-	-	-	1,268	-	(1,268)	-
Personnel	1,316	1,448	1,316	(132)	705	1,385	705	(680)	687	1,316	687	(629)	(18)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	234	210	234	24	191	207	191	(16)	197	234	197	(37)	6
Employee Benefits	97	138	97	(41)	47	134	47	(87)	48	97	48	(49)	1
Data Processing	38	36	38	2	62	40	62	22	42	38	42	4	(20)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	3,960	3,570	3,960	390	1,693	2,696	1,693	(1,003)	1,591	3,960	1,591	(2,369)	(102)
Roll Forward	390				(1,003)				(2,369)				(1,366)
Adjustments:					293	Personnel Director			-				(293)
	52	Roll fwd adj - CAO 10/11 Credit			38	Roll fwd adj - CAO 11/12 Credit			-				(38)
													-
Total A-87 Charge/(Rebate)	4,402				1,021				(778)				(1,799)

A-87 COST ALLOCATION DETAIL & COMPARISON

01042140 - JAIL

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	98,728	98,728	98,728	-	98,728	98,728	98,728	-	98,728	98,728	98,728	-	-
Equipment Use	5,083	5,083	5,083	-	5,528	5,083	5,528	445	5,528	5,083	5,528	445	-
CAO	915	1,145	915	(230)	715	1,636	715	(921)	759	915	759	(156)	44
Dept of Finance	15,607	15,512	15,607	95	14,928	20,616	14,928	(5,688)	16,523	15,607	16,523	916	1,595
Annual Audit	1,083	1,103	1,083	(20)	897	1,056	897	(159)	1,289	1,083	1,289	206	392
County Counsel	-	128	-	(128)	-	217	-	(217)	-	-	-	-	-
Personnel	17,533	17,419	17,533	114	15,480	19,390	15,480	(3,910)	14,820	17,533	14,820	(2,713)	(660)
Facilities Maint	70,140	65,334	70,140	4,806	14,750	56,666	14,750	(41,916)	11,049	70,140	11,049	(59,091)	(3,701)
Building Maint	9,048	7,551	9,048	1,497	11,818	6,897	11,818	4,921	23,347	9,048	23,347	14,299	11,529
Janitorial Services	18,210	26,038	18,210	(7,828)	22,986	19,063	22,986	3,923	29,288	18,210	29,288	11,078	6,302
General Insurance	152,678	115,939	152,678	36,739	136,312	138,273	136,312	(1,961)	149,797	152,678	149,797	(2,881)	13,485
Employee Benefits	1,010	2,776	1,010	(1,766)	1,328	1,946	1,328	(618)	(38)	1,010	(38)	(1,048)	(1,366)
Data Processing	824	797	824	27	1,271	950	1,271	321	1,409	824	1,409	585	138
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	(70,140)	-	70,140	-
Subtotal	390,859	357,553	390,859	33,306	324,741	370,521	324,741	(45,780)	352,499	320,719	352,499	31,780	27,758
Roll Forward	33,306				(45,780)				31,780				77,560
Adjustments:	(70,140)	Safety Officer/Utilities			7,031	Personnel Director			-				(7,031)
	1,145	Roll fwd adj - CAO 10/11 Credit			1,636	Roll fwd adj - CAO 11/12 Credit			-				(1,636)
									(11,049)	Facilities to ISF			(11,049)
									(23,347)	Bldg Maint to ISF			(23,347)
									(29,288)	Janitorial to ISF			(29,288)
Total A-87 Charge/(Rebate)	355,170				287,628				320,595				32,967

A-87 COST ALLOCATION DETAIL & COMPARISON

01042150 - PROBATION

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	1,445	2,771	1,445	(1,326)	1,445	1,362	1,445	83	1,445	1,445	1,445	-	-
Equipment Use	4,781	4,781	4,781	-	3,449	4,781	3,449	(1,332)	5,312	4,781	5,312	531	1,863
CAO	302	905	302	(603)	218	242	218	(24)	246	302	246	(56)	28
Dept of Finance	5,095	6,617	5,095	(1,522)	8,111	3,802	8,111	4,309	5,892	5,095	5,892	797	(2,219)
Annual Audit	395	370	395	25	273	281	273	(8)	731	395	731	336	458
County Counsel	1,572	3,182	1,572	(1,610)	2,196	3,475	2,196	(1,279)	1,367	1,572	1,367	(205)	(829)
Personnel	7,241	8,689	7,241	(1,448)	10,421	4,155	10,421	6,266	5,970	7,241	5,970	(1,271)	(4,451)
Facilities Maint	7,785	7,927	7,785	(142)	1,637	5,783	1,637	(4,146)	1,226	7,785	1,226	(6,559)	(411)
Building Maint	4,882	4,243	4,882	639	7,468	218	7,468	7,250	12,462	4,882	12,462	7,580	4,994
Janitorial Services	16,488	24,663	16,488	(8,175)	19,834	15,637	19,834	4,197	26,417	16,488	26,417	9,929	6,583
General Insurance	6,635	102,514	6,635	(95,879)	2,594	5,842	2,594	(3,248)	3,847	6,635	3,847	(2,788)	1,253
Employee Benefits	147	829	147	(682)	896	775	896	121	194	147	194	47	(702)
Data Processing	(1,164)	(150)	(1,164)	(1,014)	(1,131)	152	(1,131)	(1,283)	(748)	(1,164)	(748)	416	383
DP - ProSupport	17,500	6,806	17,500	10,694	16,255	12,742	16,255	3,513	9,539	17,500	9,539	(7,961)	(6,716)
Adjustments	-	-	-	-	-	-	-	-	-	(7,835)	-	7,835	-
Subtotal	73,104	174,147	73,104	(101,043)	73,666	59,247	73,666	14,419	73,900	65,269	73,900	8,631	234
Roll Forward	(101,043)				14,419				8,631				(5,788)
Adjustments:	(7,835)	Safety Officer/Utilities			4,688	Personnel Director			-				(4,688)
	905	Roll fwd adj - CAO 10/11 Credit			242	Roll fwd adj - CAO 11/12 Credit			-				(242)
									(9,539)	DP Pro-Support to ISF			(9,539)
									(1,226)	Facilities to ISF			(1,226)
									(12,462)	Bldg Maint to ISF			(12,462)
									(26,417)	Janitorial to ISF			(26,417)
Total A-87 Charge/(Rebate)	(34,869)				93,015				32,887				(60,128)

A-87 COST ALLOCATION DETAIL & COMPARISON

01042155 - JUVENILE HALL

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	39,726	39,520	39,726	206	39,726	39,520	39,726	206	39,726	39,726	39,726	-	-
Equipment Use	2,691	-	2,691	2,691	2,691	2,691	2,691	-	2,691	2,691	2,691	-	-
CAO	269	365	269	(96)	263	225	263	38	254	269	254	(15)	(9)
Dept of Finance	5,788	5,857	5,788	(69)	6,252	5,992	6,252	260	5,922	5,788	5,922	134	(330)
Annual Audit	331	352	331	(21)	331	261	331	70	437	331	437	106	106
County Counsel	127	-	127	127	200	-	200	200	-	127	-	(127)	(200)
Personnel	8,692	8,144	8,692	548	7,582	9,684	7,582	(2,102)	6,559	8,692	6,559	(2,133)	(1,023)
Facilities Maint	16,665	16,324	16,665	341	3,447	14,158	3,447	(10,711)	2,582	16,665	2,582	(14,083)	(865)
Building Maint	17,022	24,901	17,022	(7,879)	45,549	22,417	45,549	23,132	45,822	17,022	45,822	28,800	273
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	99,464	19,222	99,464	80,242	88,162	115,566	88,162	(27,404)	117,143	99,464	117,143	17,679	28,981
Employee Benefits	592	1,627	592	(1,035)	182	1,511	182	(1,329)	651	592	651	59	469
Data Processing	245	255	245	(10)	294	235	294	59	383	245	383	138	89
DP - ProSupport	-	-	-	-	3,297	-	3,297	3,297	8,241	-	8,241	8,241	4,944
Adjustments	-	-	-	-	-	-	-	-	-	(16,391)	-	16,391	-
Subtotal	191,612	116,567	191,612	75,045	197,976	212,260	197,976	(14,284)	230,411	175,221	230,411	55,190	32,435
Roll Forward	75,045				(14,284)				55,190				69,474
Adjustments:	(16,391)	Safety Officer/Utilities			3,516	Personnel Director			-				(3,516)
	365	Roll fwd adj - CAO 10/11 Credit			225	Roll fwd adj - CAO 11/12 Credit			-				(225)
									(8,241)	DP Pro-Support to ISF			(8,241)
									(2,582)	Faclities to ISF			(2,582)
									(45,822)	Bldg Maint to ISF			(45,822)
									-	Janitorial to ISF			-
Total A-87 Charge/(Rebate)	250,631				187,433				228,956				41,523

A-87 COST ALLOCATION DETAIL & COMPARISON

01042158 - DELINQUENCY PREVENTION

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	14	20	14	(6)	14	11	14	3	14	14	14	-	-
Dept of Finance	717	399	717	318	43	342	43	(299)	48	717	48	(669)	5
Annual Audit	17	19	17	(2)	18	13	18	5	26	17	26	9	8
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	1,316	724	1,316	592	-	693	-	(693)	-	1,316	-	(1,316)	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	80	82	80	(2)	79	59	79	20	132	80	132	52	53
Employee Benefits	97	69	97	28	-	67	-	(67)	-	97	-	(97)	-
Data Processing	10	14	10	(4)	25	11	25	14	28	10	28	18	3
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	2,251	1,327	2,251	924	179	1,196	179	(1,017)	248	2,251	248	(2,003)	69
Roll Forward	924				(1,017)				(2,003)				(986)
Adjustments:	20	Roll fwd adj - CAO 10/11 Credit			11	Roll fwd adj - CAO 11/12 Credit			-				(11)
													-
													-
Total A-87 Charge/(Rebate)	3,195				(827)				(1,755)				(928)

A-87 COST ALLOCATION DETAIL & COMPARISON

01042360 - BOAT PATROL

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	30	37	30	(7)	27	28	27	(1)	10	30	10	(20)	(17)
Dept of Finance	160	551	160	(391)	139	178	139	(39)	70	160	70	(90)	(69)
Annual Audit	36	35	36	1	34	32	34	2	17	36	17	(19)	(17)
County Counsel	-	-	-	-	-	-	-	-	1,822	-	1,822	1,822	1,822
Personnel	-	724	-	(724)	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,507	1,760	1,507	(253)	1,223	1,734	1,223	(511)	2,848	1,507	2,848	1,341	1,625
Employee Benefits	-	69	-	(69)	-	-	-	-	-	-	-	-	-
Data Processing	29	26	29	3	48	28	48	20	20	29	20	(9)	(28)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,762	3,202	1,762	(1,440)	1,471	2,000	1,471	(529)	4,787	1,762	4,787	3,025	3,316
Roll Forward Adjustments:	(1,440)				(529)				3,025				3,554
	37	Roll fwd adj - CAO 10/11 Credit			28	Roll fwd adj - CAO 11/12 Credit			-				-
													(28)
													-
Total A-87 Charge/(Rebate)	359				970				7,812				6,842

A-87 COST ALLOCATION DETAIL & COMPARISON

01062136 - COURT SECURITY

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	174	171	174	3	-	171	-	(171)	-	174	-	(174)	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	112	388	112	(276)	100	104	100	(4)	40	112	40	(72)	(60)
Dept of Finance	2,052	1,768	2,052	284	2,428	1,641	2,428	787	3,000	2,052	3,000	948	572
Annual Audit	133	124	133	9	125	120	125	5	68	133	68	(65)	(57)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	3,291	2,896	3,291	395	3,527	2,770	3,527	757	4,124	3,291	4,124	833	597
Facilities Maint	168	153	168	15	-	133	-	(133)	-	168	-	(168)	-
Building Maint	119	99	119	20	-	199	-	(199)	-	119	-	(119)	-
Janitorial Services	78	195	78	(117)	-	161	-	(161)	-	78	-	(78)	-
General Insurance	658	547	658	111	550	585	550	(35)	347	658	347	(311)	(203)
Employee Benefits	242	276	242	(34)	233	267	233	(34)	490	242	490	248	257
Data Processing	102	90	102	12	178	108	178	70	75	102	75	(27)	(103)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	(168)	-	168	-
Subtotal	7,129	6,707	7,129	422	7,141	6,259	7,141	882	8,144	6,961	8,144	1,183	1,003
Roll Forward	422				882				1,183				301
Adjustments:	(168)	Safety Officer/Utilities			1,465	Personnel Director			-				(1,465)
	388	Roll fwd adj - CAO 10/11 Credit			104	Roll fwd adj - CAO 11/12 Credit			-				(104)
													-
Total A-87 Charge/(Rebate)	7,771				9,592				9,327				(265)

A-87 COST ALLOCATION DETAIL & COMPARISON

01062150 - LOCAL COMMUNITY CORRECTIONS

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	97	-	-	-	97
Dept of Finance	-	-	-	-	-	-	-	-	2,823	-	-	-	2,823
Annual Audit	-	-	-	-	-	-	-	-	165	-	-	-	165
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	4,124	-	-	-	4,124
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	844	-	-	-	844
Employee Benefits	-	-	-	-	-	-	-	-	285	-	-	-	285
Data Processing	-	-	-	-	-	-	-	-	183	-	-	-	183
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	8,521	-	-	-	8,521
Roll Forward	-				-				-				-
Adjustments:	-	Roll fwd adj - CAO 10/11 Credit			-	Roll fwd adj - CAO 11/12 Credit			-				-
													-
Total A-87 Charge/(Rebate)	-				-				8,521				8,521

A-87 COST ALLOCATION DETAIL & COMPARISON

01054010 - CA WASTE MANAGEMENT

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4	5	4	(1)	3	4	3	(1)	3	4	3	(1)	-
Dept of Finance	12	13	12	(1)	9	15	9	(6)	27	12	27	15	18
Annual Audit	5	5	5	-	4	5	4	(1)	5	5	5	-	1
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	23	21	23	2	17	21	17	(4)	26	23	26	3	9
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	4	3	4	1	5	3	5	2	6	4	6	2	1
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	48	47	48	1	38	48	38	(10)	67	48	67	19	29
Roll Forward	1				(10)				19				29
Adjustments:													-
	5	Roll fwd adj - CAO 10/11 Credit			4	Roll fwd adj - CAO 11/12 Credit			-				(4)
													-
Total A-87 Charge/(Rebate)	54				32				86				54

A-87 COST ALLOCATION DETAIL & COMPARISON

01054011 - EMERGENCY PREPAREDNESS GRANT

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	31	1,369	31	(1,338)	41	55	41	(14)	22	31	22	(9)	(19)
Dept of Finance	191	757	191	(566)	209	324	209	(115)	125	191	125	(66)	(84)
Annual Audit	73	67	73	6	51	64	51	(13)	68	73	68	(5)	17
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	248	-	(248)	-	-	-	-	-	-	-	-	-
Facilities Maint	29	-	29	29	-	-	-	-	-	29	-	(29)	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	169	283	169	(114)	223	298	223	(75)	189	169	189	20	(34)
Employee Benefits	-	69	-	(69)	-	-	-	-	-	-	-	-	-
Data Processing	28	50	28	(22)	72	60	72	12	40	28	40	12	(32)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	521	2,843	521	(2,322)	596	801	596	(205)	444	521	444	(77)	(152)
Roll Forward	(2,322)				(205)				(77)				128
Adjustments:													-
	1,369	Roll fwd adj - CAO 10/11 Credit			55	Roll fwd adj - CAO 11/12 Credit			-				(55)
													-
Total A-87 Charge/(Rebate)	(432)				446				367				(79)

A-87 COST ALLOCATION DETAIL & COMPARISON

01054012 - MENTAL HEALTH SERVICES ACT

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	565	372	565	193	442	470	442	(28)	442	565	442	(123)	-
Dept of Finance	1,689	955	1,689	734	1,338	1,865	1,338	(527)	1,405	1,689	1,405	(284)	67
Annual Audit	669	359	669	310	555	546	555	9	751	669	751	82	196
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	3,146	1,519	3,146	1,627	2,432	2,544	2,432	(112)	3,838	3,146	3,838	692	1,406
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	509	260	509	249	786	492	786	294	821	509	821	312	35
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	6,578	3,465	6,578	3,113	5,553	5,917	5,553	(364)	7,257	6,578	7,257	679	1,704
Roll Forward	3,113			5	(364)			3,482	679			2,439	1,043
Adjustments:													-
	372	Roll fwd adj - CAO 10/11 Credit			470	Roll fwd adj - CAO 11/12 Credit			-				(470)
													-
Total A-87 Charge/(Rebate)	10,063				5,659				7,936				2,277

A-87 COST ALLOCATION DETAIL & COMPARISON

01054015 - HOSPITAL PREPAREDNESS GRANT

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	35	-	-	-	43	37	43	6	41	35	41	6	(2)
Dept of Finance	471	-	-	-	594	215	594	379	167	471	167	(304)	(427)
Annual Audit	74	-	-	-	54	43	54	11	114	74	114	40	60
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	658	-	-	-	705	-	705	705	-	658	-	(658)	(705)
Facilities Maint	11	-	-	-	-	-	-	-	-	11	-	(11)	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	194	-	-	-	237	200	237	37	359	194	359	165	122
Employee Benefits	48	-	-	-	47	-	47	47	(80)	48	(80)	(128)	(127)
Data Processing	31	-	-	-	76	39	76	37	77	31	77	46	1
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,522	-	-	-	1,756	534	1,756	1,222	678	1,522	678	(844)	(1,078)
Roll Forward	-				1,222				(844)				(2,066)
Adjustments:					293	Personnel Director			-				(293)
					37	Roll fwd adj - CAO 11/12 Credit			-				(37)
													-
Total A-87 Charge/(Rebate)	1,522				3,308				(166)				(3,474)

A-87 COST ALLOCATION DETAIL & COMPARISON

01054020 - SUPERIOR REG WORKFORCE ED

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	151	-	-	-	115	-	-	-	-	151	-	(151)	(115)
Dept of Finance	447	-	-	-	353	-	-	-	10	447	-	(447)	(343)
Annual Audit	178	-	-	-	144	-	-	-	-	178	-	(178)	(144)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	839	-	-	-	631	-	-	-	-	839	-	(839)	(631)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	136	-	-	-	204	-	-	-	-	136	-	(136)	(204)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,751	-	-	-	1,447	-	-	-	10	1,751	-	(1,751)	(1,437)
Roll Forward	-				-				(1,751)				(1,751)
Adjustments:													-
													-
													-
Total A-87 Charge/(Rebate)	1,751				1,447				(1,741)				(3,188)

A-87 COST ALLOCATION DETAIL & COMPARISON

01054045 - MOSQUITO ABATEMENT ASSESSMENT AREA

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	52	66	52	(14)	36	51	36	(15)	33	52	33	(19)	(3)
Dept of Finance	186	214	186	(28)	134	240	134	(106)	127	186	127	(59)	(7)
Annual Audit	62	64	62	(2)	46	60	46	(14)	56	62	56	(6)	10
County Counsel	2	-	2	2	-	-	-	-	-	2	-	(2)	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	1	-	1	1	-	-	-	-	-	1	-	(1)	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	292	270	292	22	201	278	201	(77)	284	292	284	(8)	83
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	47	46	47	1	65	54	65	11	61	47	61	14	(4)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	642	660	642	(18)	482	683	482	(201)	561	642	561	(81)	79
Roll Forward Adjustments:	(18)				(201)				(81)				120
	66	Roll fwd adj - CAO 10/11 Credit			51	Roll fwd adj - CAO 11/12 Credit			-				-
													(51)
													-
Total A-87 Charge/(Rebate)	690				332				480				148

A-87 COST ALLOCATION DETAIL & COMPARISON

01055340 - CHILD SUPPORT

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	5,375	5,375	5,375	-	5,375	5,375	5,375	-	5,375	5,375	5,375	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	200	2,347	200	(2,147)	152	574	152	(422)	148	200	148	(52)	(4)
Dept of Finance	5,221	5,425	5,221	(204)	5,257	4,829	5,257	428	5,742	5,221	5,742	521	485
Annual Audit	411	258	411	153	192	245	192	(53)	489	411	489	78	297
County Counsel	16,664	356	16,664	16,308	15,197	1,961	15,197	13,236	1,822	16,664	1,822	(14,842)	(13,375)
Personnel	5,924	7,240	5,924	(1,316)	6,348	6,233	6,348	115	6,186	5,924	6,186	262	(162)
Facilities Maint	6,863	6,828	6,863	35	1,436	5,878	1,436	(4,442)	1,076	6,863	1,076	(5,787)	(360)
Building Maint	(8,504)	4,012	(8,504)	(12,516)	656	(8,566)	656	9,222	14,069	(8,504)	14,069	22,573	13,413
Janitorial Services	16,003	23,107	16,003	(7,104)	135	10,617	135	(10,482)	29,046	16,003	29,046	13,043	28,911
General Insurance	2,697	2,406	2,697	291	2,058	2,452	2,058	(394)	2,281	2,697	2,281	(416)	223
Employee Benefits	432	690	432	(258)	420	602	420	(182)	428	432	428	(4)	8
Data Processing	170	187	170	(17)	270	221	270	49	274	170	274	104	4
DP - ProSupport	83	3,406	83	(3,323)	168	1,934	168	(1,766)	724	83	724	641	556
Adjustments	-	-	-	-	-	-	-	-	-	(6,909)	-	6,909	-
Subtotal	51,539	61,637	51,539	(10,098)	37,664	32,355	37,664	5,309	67,660	44,630	67,660	23,030	29,996
Roll Forward	(10,098)				5,309				23,030				17,721
Adjustments:	(6,909)	Safety Officer/Utilities			2,637	Personnel Director			-				(2,637)
	2,347	Roll fwd adj - CAO 10/11 Credit			574	Roll fwd adj - CAO 11/12 Credit			-				(574)
									(724)	DP Pro-Support to ISF			(724)
									(1,076)	Facilities to ISF			(1,076)
									(14,069)	Bldg Maint to ISF			(14,069)
									(29,046)	Janitorial to ISF			(29,046)
Total A-87 Charge/(Rebate)	36,879				46,184				45,775				(409)

A-87 COST ALLOCATION DETAIL & COMPARISON

01203010 - ROAD

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	297	308	297	(11)	310	338	310	(28)	310	297	310	13	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4,190	1,447	4,190	2,743	3,074	2,029	3,074	1,045	1,913	4,190	1,913	(2,277)	(1,161)
Dept of Finance	27,290	26,769	27,290	521	25,115	26,100	25,115	(985)	19,706	27,290	19,706	(7,584)	(5,409)
Annual Audit	5,036	4,110	5,036	926	3,860	4,181	3,860	(321)	3,298	5,036	3,298	(1,738)	(562)
County Counsel	-	-	-	-	-	43	-	(43)	-	-	-	-	-
Personnel	21,518	26,066	21,518	(4,548)	21,160	21,916	21,160	(756)	17,318	21,518	17,318	(4,200)	(3,842)
Facilities Maint	2,158	3,171	2,158	(1,013)	474	5,505	474	(5,031)	1,066	2,158	1,066	(1,092)	592
Building Maint	6,248	(17,499)	6,248	23,747	-	-	-	-	141	6,248	141	(6,107)	141
Janitorial Services	4,132	5,787	4,132	(1,655)	-	2,225	-	(2,225)	-	4,132	-	(4,132)	-
General Insurance	85,233	102,926	85,233	(17,693)	71,275	113,585	71,275	(42,310)	54,950	85,233	54,950	(30,283)	(16,325)
Employee Benefits	2,506	3,033	2,506	(527)	1,379	2,761	1,379	(1,382)	1,156	2,506	1,156	(1,350)	(223)
Data Processing	3,772	2,979	3,772	793	5,468	3,768	5,468	1,700	3,548	3,772	3,548	(224)	(1,920)
DP - ProSupport	28	-	28	28	-	2,592	-	(2,592)	-	28	-	(28)	-
Adjustments	-	-	-	-	-	-	-	-	-	(2,158)	-	2,158	-
Subtotal	162,408	159,097	162,408	3,311	132,115	185,043	132,115	(52,928)	103,406	160,250	103,406	(56,844)	(28,709)
Roll Forward	3,311				(52,928)				(56,844)				(3,916)
Adjustments:	(2,158)	Safety Officer/Utilities			8,789	Personnel Director			-				(8,789)
	1,447	Roll fwd adj - CAO 10/11 Credit			2,029	Roll fwd adj - CAO 11/12 Credit			-				(2,029)
									(1,066)	Faclities to ISF			(1,066)
									(141)	Bldg Maint to ISF			(141)
									-	Janitorial to ISF			-
Total A-87 Charge/(Rebate)	165,008				90,005				45,355				(44,650)

A-87 COST ALLOCATION DETAIL & COMPARISON

01602270 - FISH & GAME COMMISSION

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	3	2	(1)	2	2	2	-	2	2	2	-	-
Dept of Finance	36	32	36	4	31	40	31	(9)	407	36	407	371	376
Annual Audit	2	2	2	-	2	2	2	-	3	2	3	1	1
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	687	-	687	687	687
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	14	10	14	4	9	11	9	(2)	15	14	15	1	6
Employee Benefits	-	-	-	-	-	-	-	-	48	-	48	48	48
Data Processing	2	3	2	(1)	3	3	3	-	3	2	3	1	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	56	50	56	6	47	58	47	(11)	1,165	56	1,165	1,109	1,118
Roll Forward	6				(11)				1,109				1,120
Adjustments:													-
	3	Roll fwd adj - CAO 10/11 Credit			2	Roll fwd adj - CAO 11/12 Credit			-				(2)
													-

A-87 COST ALLOCATION DETAIL & COMPARISON

01906020 - OFFICE OF EDUCATION

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	5,182	5,388	5,182	(206)	5,182	5,388	5,182	(206)	5,182	5,182	5,182	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	39	45	39	(6)	30	38	30	(8)	29	39	29	(10)	(1)
Dept of Finance	69,411	97,791	69,411	(28,380)	62,254	65,813	62,254	(3,559)	53,849	69,411	53,849	(15,562)	(8,405)
Annual Audit	46	43	46	3	37	44	37	(7)	49	46	49	3	12
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	4,924	8,846	4,924	(3,922)	454	5,401	454	(4,947)	1,137	4,924	1,137	(3,787)	683
Building Maint	2,220	3,395	2,220	(1,175)	5,942	3,071	5,942	2,871	5,977	2,220	5,977	3,757	35
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	634	528	634	106	477	550	477	(73)	566	634	566	(68)	89
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	32	31	32	1	53	40	53	13	54	32	54	22	1
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	(2,138)	-	2,138	-
Subtotal	82,488	116,067	82,488	(33,579)	74,429	80,345	74,429	(5,916)	66,843	80,350	66,843	(13,507)	(7,586)
Roll Forward	(33,579)				(5,916)				(13,507)				(7,591)
Adjustments:	(2,138)	Safety Officer/Utilities			-	Personnel Director			-				-
	45	Roll fwd adj - CAO 10/11 Credit			38	Roll fwd adj - CAO 11/12 Credit			-				(38)
									(1,137)	Faclities to ISF			(1,137)
									(5,977)	Bldg Maint to ISF			(5,977)
									-	Janitorial to ISF			-
Total A-87 Charge/(Rebate)	46,816				68,551				46,222				(22,329)

A-87 COST ALLOCATION DETAIL & COMPARISON

02000000 - SOLID WASTE

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	43	-	43	43	43	-	43	43	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1,973	(2,210)	1,973	4,183	1,482	(1,563)	1,482	3,045	529	1,973	529	(1,444)	(953)
Dept of Finance	10,239	7,563	10,239	2,676	8,239	12,036	8,239	(3,797)	5,470	10,239	5,470	(4,769)	(2,769)
Annual Audit	2,335	923	2,335	1,412	1,860	2,395	1,860	(535)	898	2,335	898	(1,437)	(962)
County Counsel	-	128	-	(128)	-	-	-	-	-	-	-	-	-
Personnel	4,832	5,267	4,832	(435)	4,937	6,233	4,937	(1,296)	4,115	4,832	4,115	(717)	(822)
Facilities Maint	-	10,211	-	(10,211)	65	4,518	65	(4,453)	2,596	-	2,596	2,596	2,531
Building Maint	-	-	-	-	-	-	-	-	19	-	19	19	19
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	13,987	3,948	13,987	10,039	8,237	14,223	8,237	(5,986)	4,676	13,987	4,676	(9,311)	(3,561)
Employee Benefits	387	552	387	(165)	327	602	327	(275)	285	387	285	(102)	(42)
Data Processing	1,779	670	1,779	1,109	2,636	2,160	2,636	476	981	1,779	981	(798)	(1,655)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	35,532	27,052	35,532	8,480	27,826	40,604	27,826	(12,778)	19,612	35,532	19,612	(15,920)	(8,214)
Roll Forward	8,480				(12,778)				(15,920)				(3,142)
Adjustments:					2,051				-				(2,051)
	(2,210)	Roll fwd adj - CAO 10/11 Credit			(1,563)	Roll fwd adj - CAO 11/12 Credit			-				1,563
									(2,596)	Facilities to ISF			(2,596)
									(19)	Bldg Maint to ISF			(19)
									-	Janitorial to ISF			-
Total A-87 Charge/(Rebate)	41,802				15,536				1,077				(14,459)

A-87 COST ALLOCATION DETAIL & COMPARISON

02040205 - ORLAND AIRPORT

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	154	676	154	(522)	121	(946)	121	1,067	100	154	100	(54)	(21)
Dept of Finance	1,134	1,364	1,134	(230)	1,241	1,310	1,241	(69)	817	1,134	817	(317)	(424)
Annual Audit	183	214	183	(31)	152	211	152	(59)	170	183	170	(13)	18
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	658	724	658	(66)	705	693	705	12	343	658	343	(315)	(362)
Facilities Maint	-	790	-	(790)	-	293	-	(293)	1,333	-	1,333	1,333	1,333
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	7,946	904	7,946	7,042	668	8,216	668	(7,548)	866	7,946	866	(7,080)	198
Employee Benefits	48	69	48	(21)	47	67	47	(20)	24	48	24	(24)	(23)
Data Processing	143	154	143	(11)	216	189	216	27	185	143	185	42	(31)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	10,266	4,895	10,266	5,371	3,150	10,033	3,150	(6,883)	3,838	10,266	3,838	(6,428)	688
Roll Forward	5,371				(6,883)				(6,428)				455
Adjustments:					293	Personnel Director			-				(293)
	676	Roll fwd adj - CAO 10/11 Credit			(946)	Roll fwd adj - CAO 11/12 Credit			-				946
									(1,333)	Facilities to ISF			(1,333)
									-	Bldg Maint to ISF			-
									-	Janitorial to ISF			-
Total A-87 Charge/(Rebate)	16,313				(4,386)				(3,923)				463

A-87 COST ALLOCATION DETAIL & COMPARISON

02040207 - WILLOWS AIRPORT

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	139	(367)	139	506	106	(364)	106	470	141	139	141	2	35
Dept of Finance	750	917	750	(167)	657	1,095	657	(438)	1,081	750	1,081	331	424
Annual Audit	164	190	164	(26)	133	233	133	(100)	305	164	305	141	172
County Counsel	-	-	-	-	-	217	-	(217)	304	-	304	304	304
Personnel	-	-	-	-	-	-	-	-	343	-	343	343	343
Facilities Maint	273	(1,728)	273	2,001	5	(102)	5	107	2,710	273	2,710	2,437	2,705
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	773	803	773	(30)	584	1,085	584	(501)	1,226	773	1,226	453	642
Employee Benefits	-	-	-	-	-	-	-	-	24	-	24	24	24
Data Processing	127	137	127	(10)	189	210	189	(21)	262	127	262	135	73
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	2,226	(48)	2,226	2,274	1,674	2,374	1,674	(700)	6,396	2,226	6,396	4,170	4,722
Roll Forward	2,274				(700)				4,170				4,870
Adjustments:													-
	(367)	Roll fwd adj - CAO 10/11 Credit			(364)	Roll fwd adj - CAO 11/12 Credit			-				364
									(2,710)	Faclities to ISF			(2,710)
									-	Bldg Maint to ISF			-
									-	Janitorial to ISF			-
Total A-87 Charge/(Rebate)	4,133				610				7,856				7,246

A-87 COST ALLOCATION DETAIL & COMPARISON

02200000 - FLEET OPERATIONS

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	614	(844)	614	1,458	333	84	333	249	321	614	321	(293)	(12)
Dept of Finance	5,451	5,239	5,451	212	3,262	4,879	3,262	(1,617)	3,261	5,451	3,261	(2,190)	(1)
Annual Audit	727	545	727	182	418	542	418	(124)	545	727	545	(182)	127
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	4,706	5,171	4,706	(465)	2,821	4,848	2,821	(2,027)	2,745	4,706	2,745	(1,961)	(76)
Facilities Maint	-	2,341	-	(2,341)	-	(1,905)	-	1,905	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	3,488	2,308	3,488	1,180	1,891	2,525	1,891	(634)	2,863	3,488	2,863	(625)	972
Employee Benefits	602	917	602	(315)	187	655	187	(468)	190	602	190	(412)	3
Data Processing	554	395	554	159	592	488	592	104	596	554	596	42	4
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	16,142	16,072	16,142	70	9,504	12,116	9,504	(2,612)	10,521	16,142	10,521	(5,621)	1,017
Roll Forward	70				(2,612)				(5,621)				(3,009)
Adjustments:					1,172	Personnel Director			-				(1,172)
	(844)	Roll fwd adj - CAO 10/11 Credit			84	Roll fwd adj - CAO 11/12 Credit			-				(84)
													-
Total A-87 Charge/(Rebate)	15,368				8,148				4,900				(3,248)

A-87 COST ALLOCATION DETAIL & COMPARISON

02210000 - UNDERGROUND STORAGE TANKS

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	61	58	61	3	42	47	42	(5)	47	61	47	(14)	5
Dept of Finance	321	244	321	77	246	275	246	(29)	225	321	225	(96)	(21)
Annual Audit	72	56	72	16	53	55	53	(2)	79	72	79	7	26
County Counsel	508	-	508	508	-	217	-	(217)	-	508	-	(508)	-
Personnel	(279)	(43)	(279)	(236)	-	-	-	-	-	(279)	-	279	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	(187)	-	187	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	338	238	338	100	232	254	232	(22)	406	338	406	68	174
Employee Benefits	(90)	-	(90)	(90)	-	-	-	-	-	(90)	-	90	-
Data Processing	54	40	54	14	75	48	75	27	87	54	87	33	12
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	985	593	985	392	648	709	648	(61)	844	985	844	(141)	196
Roll Forward	392				(61)				(141)				(80)
Adjustments:													-
	58	Roll fwd adj - CAO 10/11 Credit			47	Roll fwd adj - CAO 11/12 Credit			-				(47)
													-
Total A-87 Charge/(Rebate)	1,435				634				703				69

A-87 COST ALLOCATION DETAIL & COMPARISON

02220000 - VEGETATION & ENVIRONMENTAL MGMT

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	25	54	25	(29)	23	28	23	(5)	23	25	23	(2)	-
Dept of Finance	120	215	120	(95)	101	172	101	(71)	120	120	120	-	19
Annual Audit	30	52	30	(22)	29	32	29	(3)	38	30	38	8	9
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	140	221	140	(81)	126	151	126	(25)	196	140	196	56	70
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	24	38	24	(14)	41	29	41	12	42	24	42	18	1
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	339	580	339	(241)	320	412	320	(92)	419	339	419	80	99
Roll Forward	(241)				(92)				80				172
Adjustments:													-
	54	Roll fwd adj - CAO 10/11 Credit			28	Roll fwd adj - CAO 11/12 Credit			-				(28)
													-
Total A-87 Charge/(Rebate)	152				256				499				243

A-87 COST ALLOCATION DETAIL & COMPARISON

02224170 - TRI-COUNTY BEE

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	2	2	-	1	1	1	-	1	2	1	(1)	-
Dept of Finance	23	46	23	(23)	18	23	18	(5)	19	23	19	(4)	1
Annual Audit	2	2	2	-	1	2	1	(1)	2	2	2	-	1
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	8	8	8	-	6	8	6	(2)	10	8	10	2	4
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	1	1	1	-	2	2	2	-	2	1	2	1	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	36	59	36	(23)	28	36	28	(8)	34	36	34	(2)	6
Roll Forward	(23)				(8)				(2)				6
Adjustments:	2	Roll fwd adj - CAO 10/11 Credit			1	Roll fwd adj - CAO 11/12 Credit			-				(1)
													-
Total A-87 Charge/(Rebate)	15				21				32				11

A-87 COST ALLOCATION DETAIL & COMPARISON

02230000 - HEALTH & HUMAN SERVICES AGENCY

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	-	-	-	-	-	-	-	-	1,242	-	-	-	1,242
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	2,062	-	-	-	2,062
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	143	-	-	-	143
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	3,447	-	-	-	3,447
Roll Forward	-				-				-				-
Adjustments:	-	Safety Officer/Utilities			-	Personnel Director			-				-
	-	Roll fwd adj - CAO 10/11 Credit			-	Roll fwd adj - CAO 11/12 Credit			-				-
Total A-87 Charge/(Rebate)	-				-				3,447				3,447

A-87 COST ALLOCATION DETAIL & COMPARISON

02240000 - HUMAN RESOURCE AGENCY

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1,125	7,100	1,125	(5,975)	709	2,529	709	(1,820)	639	1,125	639	(486)	(70)
Dept of Finance	18,477	21,866	18,477	(3,389)	15,036	19,170	15,036	(4,134)	12,468	18,477	12,468	(6,009)	(2,568)
Annual Audit	1,331	1,329	1,331	2	890	1,249	890	(359)	1,085	1,331	1,085	(246)	195
County Counsel	26,603	13,053	26,603	13,550	37,826	43,188	37,826	(5,362)	48,595	26,603	48,595	21,992	10,769
Personnel	23,697	27,369	23,697	(3,672)	17,960	26,483	17,960	(8,523)	14,435	23,697	14,435	(9,262)	(3,525)
Facilities Maint	12,209	13,230	12,209	(1,021)	-	5,059	-	(5,059)	-	12,209	-	(12,209)	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	11,526	8,596	11,526	2,930	7,654	10,308	7,654	(2,654)	25,166	11,526	25,166	13,640	17,512
Employee Benefits	1,743	2,831	1,743	(1,088)	1,214	2,742	1,214	(1,528)	999	1,743	999	(744)	(215)
Data Processing	7,582	963	7,582	6,619	(11,320)	1,125	(11,320)	(12,445)	(4,280)	7,582	(4,280)	(11,862)	7,040
DP - ProSupport	65,020	138,802	65,020	(73,782)	20,807	161,660	20,807	(140,853)	53,901	65,020	53,901	(11,119)	33,094
Adjustments	-	-	-	-	-	-	-	-	-	(4,135)	-	4,135	-
Subtotal	169,313	235,139	169,313	(65,826)	90,776	273,513	90,776	(182,737)	153,008	165,178	153,008	(12,170)	62,232
Roll Forward	(65,826)				(182,737)				(12,170)				170,567
Adjustments:	(4,135)	Safety Officer/Utilities			7,617	Personnel Director			-				(7,617)
	7,100	Roll fwd adj - CAO 10/11 Credit			2,529	Roll fwd adj - CAO 11/12 Credit			-				(2,529)
									(53,901)	DP Pro-Support to ISF			(53,901)
													-
Total A-87 Charge/(Rebate)	106,452				(81,815)				86,937				168,752

A-87 COST ALLOCATION DETAIL & COMPARISON

02250000 - HEALTH SERVICES ADMIN

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	323	7,989	323	(7,666)	248	4,318	248	(4,070)	276	323	276	(47)	28
Dept of Finance	4,719	7,438	4,719	(2,719)	6,130	5,228	6,130	902	5,094	4,719	5,094	375	(1,036)
Annual Audit	382	432	382	(50)	311	373	311	(62)	469	382	469	87	158
County Counsel	5,529	9,917	5,529	(4,388)	10,978	8,656	10,978	2,322	5,163	5,529	5,163	(366)	(5,815)
Personnel	6,038	6,660	6,038	(622)	8,464	3,988	8,464	4,476	6,186	6,038	6,186	148	(2,278)
Facilities Maint	1,675	-	1,675	1,675	-	-	-	-	-	1,675	-	(1,675)	-
Building Maint	-	(122)	-	122	-	(6,222)	-	6,222	-	-	-	-	-
Janitorial Services	-	(3,588)	-	3,588	-	(1,196)	-	1,196	-	-	-	-	-
General Insurance	2,420	2,469	2,420	(49)	1,364	2,376	1,364	(1,012)	2,395	2,420	2,395	(25)	1,031
Employee Benefits	3,425	2,401	3,425	1,024	2,540	2,268	2,540	272	1,659	3,425	1,659	(1,766)	(881)
Data Processing	14,745	314	14,745	14,431	(6,691)	336	(6,691)	(7,027)	(6,896)	14,745	(6,896)	(21,641)	(205)
DP - ProSupport	146,642	141,104	146,642	5,538	121,651	129,326	121,651	(7,675)	115,217	146,642	115,217	(31,425)	(6,434)
Adjustments	-	-	-	-	-	-	-	-	-	(5,529)	-	5,529	-
Subtotal	185,898	175,014	185,898	10,884	144,995	149,451	144,995	(4,456)	129,563	180,369	129,563	(50,806)	(15,432)
Roll Forward	10,884				(4,456)				(50,806)				(46,350)
Adjustments:	(5,529)	Safety Officer/Utilities			3,516	Personnel Director			-				(3,516)
	7,989	Roll fwd adj - CAO 10/11 Credit			4,318	Roll fwd adj - CAO 11/12 Credit			-				(4,318)
									(115,217)	DP Pro-Support to ISF			(115,217)
													-
Total A-87 Charge/(Rebate)	199,242				148,373				(36,460)				(184,833)

A-87 COST ALLOCATION DETAIL & COMPARISON

02260000 - PLANNING & PUBLIC WORKS

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	637	125	637	512	637	-	637	637	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	336	(7,358)	336	7,694	322	(6,318)	322	6,640	245	336	245	(91)	(77)
Dept of Finance	5,337	6,936	5,337	(1,599)	4,635	10,063	4,635	(5,428)	4,946	5,337	4,946	(391)	311
Annual Audit	397	467	397	(70)	404	475	404	(71)	417	397	417	20	13
County Counsel	62,130	37,554	62,130	24,576	62,477	96,063	62,477	(33,586)	29,916	62,130	29,916	(32,214)	(32,561)
Personnel	6,582	5,216	6,582	1,366	4,937	5,943	4,937	(1,006)	4,812	6,582	4,812	(1,770)	(125)
Facilities Maint	34	4,972	34	(4,938)	973	35,786	973	(34,813)	1,365	34	1,365	1,331	392
Building Maint	-	(8,778)	-	8,778	-	13,300	-	(13,300)	1,575	-	1,575	1,575	1,575
Janitorial Services	-	19,580	-	(19,580)	-	(3,884)	-	3,884	-	-	-	-	-
General Insurance	9,916	10,625	9,916	(709)	9,148	11,432	9,148	(2,284)	8,769	9,916	8,769	(1,147)	(379)
Employee Benefits	699	552	699	147	327	669	327	(342)	743	699	743	44	416
Data Processing	(7,551)	(368)	(7,551)	(7,183)	(3,798)	258	(3,798)	(4,056)	(2,827)	(7,551)	(2,827)	4,724	971
DP - ProSupport	84,865	86,178	84,865	(1,313)	78,131	74,230	78,131	3,901	74,403	84,865	74,403	(10,462)	(3,728)
Adjustments	-	-	-	-	-	-	-	-	-	(1,039)	-	1,039	-
Subtotal	162,745	155,576	162,745	7,169	158,193	238,142	158,193	(79,949)	125,001	161,706	125,001	(36,705)	(33,192)
Roll Forward	7,169				(79,949)				(36,705)				43,244
Adjustments:	(1,039)	Safety Officer/Utilities			2,051	Personnel Director			-				(2,051)
	(7,358)	Roll fwd adj - CAO 10/11 Credit			(6,318)	Roll fwd adj - CAO 11/12 Credit			-				6,318
									(74,403)	DP Pro-Support to ISF			(74,403)
									(1,365)	Facilities to ISF			(1,365)
									(1,575)	Bldg Maint to ISF			(1,575)
									-	Janitorial to ISF			-
Total A-87 Charge/(Rebate)	161,517				73,977				10,953				(63,024)

A-87 COST ALLOCATION DETAIL & COMPARISON

02270000 - CENTRAL SERVICES

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	41	37	41	4	7	40	7	(33)	5	41	5	(36)	(2)
Dept of Finance	159	178	159	(19)	48	214	48	(166)	40	159	40	(119)	(8)
Annual Audit	49	35	49	14	9	47	9	(38)	9	49	9	(40)	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	229	150	229	79	41	219	41	(178)	47	229	47	(182)	6
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	35	26	35	9	13	42	13	(29)	10	35	10	(25)	(3)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	513	426	513	87	118	562	118	(444)	111	513	111	(402)	(7)
Roll Forward	87				(444)				(402)				42
Adjustments:													-
	37	Roll fwd adj - CAO 10/11 Credit			40	Roll fwd adj - CAO 11/12 Credit			-				(40)
													-
Total A-87 Charge/(Rebate)	637				(286)				(291)				(5)

A-87 COST ALLOCATION DETAIL & COMPARISON

03230000 - FIRE CHIEF'S ASSOCIATION

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	1	1	-	1	1	1	-	-	1	-	(1)	(1)
Dept of Finance	2	2	2	-	2	9	2	(7)	-	2	-	(2)	(2)
Annual Audit	1	1	1	-	1	1	1	-	-	1	-	(1)	(1)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	4	4	4	-	2	4	2	(2)	-	4	-	(4)	(2)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	1	1	1	-	1	-	1	1	-	1	-	(1)	(1)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	9	9	9	-	7	15	7	(8)	-	9	-	(9)	(7)
Roll Forward	-				(8)				(9)				(1)
Adjustments:													-
	1	Roll fwd adj - CAO 10/11 Credit			1	Roll fwd adj - CAO 11/12 Credit			-				(1)
													-
Total A-87 Charge/(Rebate)	10				-				(9)				(9)

A-87 COST ALLOCATION DETAIL & COMPARISON

04050000 - COURT

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	29,326	29,767	29,326	(441)	58,200	37,937	58,200	20,263	58,200	29,326	58,200	28,874	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	3,120	-	(3,120)	-	7,630	-	(7,630)	-	-	-	-	-
Dept of Finance	405	395	405	10	428	5,515	428	(5,087)	605	405	605	200	177
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	4,628	-	4,628	4,628	-	1,956	-	(1,956)	-	4,628	-	(4,628)	-
Personnel	(19,853)	(9,975)	(19,853)	(9,878)	(5,771)	(17,035)	(5,771)	11,264	-	(19,853)	-	19,853	5,771
Facilities Maint	105,822	56,484	105,822	49,338	12,791	34,752	12,791	(21,961)	(94,121)	105,822	(94,121)	(199,943)	(106,912)
Building Maint	30,031	26,226	30,031	3,805	84,689	50,283	84,689	34,406	35,615	30,031	35,615	5,584	(49,074)
Janitorial Services	25,055	8,797	25,055	16,258	33,284	43,939	33,284	(10,655)	17,563	25,055	17,563	(7,492)	(15,721)
General Insurance	6,446	5,138	6,446	1,308	8,905	6,086	8,905	2,819	8,906	6,446	8,906	2,460	1
Employee Benefits	(75)	(729)	(75)	654	(1,046)	(167)	(1,046)	(879)	(469)	(75)	(469)	(394)	577
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	(32,934)	-	32,934	-
Subtotal	181,785	119,223	181,785	62,562	191,480	170,896	191,480	20,584	26,299	148,851	26,299	(122,552)	(165,181)
Roll Forward	62,562				20,584				(122,552)				(143,136)
Adjustments:	(32,934)	Safety Officer/Utilities			-	Safety Officer/Utilities			-				-
	3,120	Roll fwd adj - CAO 10/11 Credit			7,630	Roll fwd adj - CAO 11/12 Credit			-				(7,630)
									94,121	Facilities to ISF			94,121
									(35,615)	Bldg Maint to ISF			(35,615)
									(17,563)	Janitorial to ISF			(17,563)
Total A-87 Charge/(Rebate)	214,533				219,694				(55,310)				(275,004)

A-87 COST ALLOCATION DETAIL & COMPARISON

04100000 - LAW LIBRARY

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4	4	4	-	2	4	2	(2)	2	4	2	(2)	-
Dept of Finance	51	154	51	(103)	39	90	39	(51)	26	51	26	(25)	(13)
Annual Audit	5	4	5	1	3	5	3	(2)	4	5	4	(1)	1
County Counsel	1,523	1,284	1,523	239	-	1,739	-	(1,739)	-	1,523	-	(1,523)	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	22	16	22	6	14	24	14	(10)	21	22	21	(1)	7
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	3	4	3	(1)	4	6	4	(2)	5	3	5	2	1
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,608	1,466	1,608	142	62	1,868	62	(1,806)	58	1,608	58	(1,550)	(4)
Roll Forward	142				(1,806)				(1,550)				256
Adjustments:													-
	4	Roll fwd adj - CAO 10/11 Credit			4	Roll fwd adj - CAO 11/12 Credit			-				(4)
													-
Total A-87 Charge/(Rebate)	1,754				(1,740)				(1,492)				248

A-87 COST ALLOCATION DETAIL & COMPARISON

04250000 - LOCAL TRANSPORTATION TRUST

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	48	-	-	-	48	-	48	48	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	251	-	-	-	174	-	-	-	194	251	194	(57)	20
Dept of Finance	1,098	-	-	-	1,163	-	-	-	907	1,098	907	(191)	(256)
Annual Audit	297	-	-	-	218	-	-	-	329	297	329	32	111
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	658	-	-	-	705	-	-	-	(1)	658	(1)	(659)	(706)
Facilities Maint	-	-	-	-	74	-	-	-	55	-	55	55	(19)
Building Maint	-	-	-	-	-	-	-	-	(604)	-	(604)	(604)	(604)
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,400	-	-	-	1,009	-	-	-	1,734	1,400	1,734	334	725
Employee Benefits	48	-	-	-	47	-	-	-	-	48	-	(48)	(47)
Data Processing	227	-	-	-	309	-	-	-	360	227	360	133	51
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	3,979	-	-	-	3,747	-	-	-	3,022	3,979	3,022	(957)	(725)
Roll Forward	-				-				(957)				(957)
Adjustments:					293	Personnel Director			-				(293)
									(55)	Facilities to ISF			(55)
									604	Bldg Maint to ISF			604
									-	Janitorial to ISF			-
Total A-87 Charge/(Rebate)	3,979				4,040				2,614				(1,426)

A-87 COST ALLOCATION DETAIL & COMPARISON

04260000 - TRANSPORTATION ADMIN

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	78	-	78	78	-	-	-	-	-	78	-	(78)	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	77	(2,943)	77	3,020	66	(1,758)	66	1,824	75	77	75	(2)	9
Dept of Finance	449	1,208	449	(759)	275	966	275	(691)	277	449	277	(172)	2
Annual Audit	91	81	91	10	83	87	83	(4)	128	91	128	37	45
County Counsel	-	2,182	-	(2,182)	-	1,434	-	(1,434)	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	566	-	566	566	-	(411)	-	411	-	566	-	(566)	-
Building Maint	1,638	-	1,638	1,638	-	-	-	-	-	1,638	-	(1,638)	-
Janitorial Services	1,083	-	1,083	1,083	-	-	-	-	-	1,083	-	(1,083)	-
General Insurance	537	345	537	192	364	406	364	(42)	652	537	652	115	288
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	68	59	68	9	118	79	118	39	139	68	139	71	21
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	(566)	-	566	-
Subtotal	4,587	932	4,587	3,655	906	803	906	103	1,271	4,021	1,271	(2,750)	365
Roll Forward	3,655				103				(2,750)				(2,853)
Adjustments:	(566)	Safety Officer/Utilities			-	Personnel Director			-				-
	(2,943)	Roll fwd adj - CAO 10/11 Credit			(1,758)	Roll fwd adj - CAO 11/12 Credit			-				1,758
													-
Total A-87 Charge/(Rebate)	4,733				(749)				(1,479)				(730)

A-87 COST ALLOCATION DETAIL & COMPARISON

04280000 - GLENN COUNTY TRANSIT

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	92	394	92	(302)	36	(207)	36	243	31	92	31	(61)	(5)
Dept of Finance	1,393	1,653	1,393	(260)	687	1,495	687	(808)	790	1,393	790	(603)	103
Annual Audit	109	129	109	(20)	45	119	45	(74)	53	109	53	(56)	8
County Counsel	-	1,027	-	(1,027)	599	478	599	121	-	-	-	-	(599)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	1,041	-	(1,041)	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	515	547	515	(32)	199	556	199	(357)	272	515	272	(243)	73
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	82	92	82	(10)	64	105	64	(41)	58	82	58	(24)	(6)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	2,191	3,842	2,191	(1,651)	1,630	3,587	1,630	(1,957)	1,204	2,191	1,204	(987)	(426)
Roll Forward	(1,651)				(1,957)				(987)				970
Adjustments:					-	Personnel Director			-				-
	394	Roll fwd adj - CAO 10/11 Credit			(207)	Roll fwd adj - CAO 11/12 Credit			-				207
													-
Total A-87 Charge/(Rebate)	934				(534)				217				751

A-87 COST ALLOCATION DETAIL & COMPARISON

04281000 - FIXED ROUTE TRANSIT

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	121	363	121	(242)	250	(63)	250	313	216	121	216	95	(34)
Dept of Finance	1,208	1,374	1,208	(166)	1,290	1,927	1,290	(637)	1,082	1,208	1,082	(126)	(208)
Annual Audit	143	350	143	(207)	313	385	313	(72)	367	143	367	224	54
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	628	-	(628)	-	318	-	(318)	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	671	1,482	671	(811)	1,374	1,795	1,374	(421)	1,875	671	1,875	1,204	501
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	109	255	109	(146)	444	348	444	96	401	109	401	292	(43)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	2,252	4,452	2,252	(2,200)	3,671	4,710	3,671	(1,039)	3,941	2,252	3,941	1,689	270
Roll Forward	(2,200)				(1,039)				1,689				2,728
Adjustments:					-	Personnel Director			-				-
	363	Roll fwd adj - CAO 10/11 Credit			(63)	Roll fwd adj - CAO 11/12 Credit			-				63
													-
Total A-87 Charge/(Rebate)	415				2,569				5,630				3,061

A-87 COST ALLOCATION DETAIL & COMPARISON

04354015 - CA REG MENTAL HEALTH COALITION

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	116	296	116	(180)	111	235	111	(124)	42	116	42	(74)	(69)
Dept of Finance	500	758	500	(258)	417	1,038	417	(621)	161	500	161	(339)	(256)
Annual Audit	137	285	137	(148)	140	272	140	(132)	71	137	71	(66)	(69)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	643	1,206	643	(563)	612	1,270	612	(658)	362	643	362	(281)	(250)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	104	207	104	(103)	198	247	198	(49)	77	104	77	(27)	(121)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,500	2,752	1,500	(1,252)	1,478	3,062	1,478	(1,584)	713	1,500	713	(787)	(765)
Roll Forward	(1,252)				(1,584)				(787)				797
Adjustments:													-
	296	Roll fwd adj - CAO 10/11 Credit			235	Roll fwd adj - CAO 11/12 Credit			-				(235)
													-
Total A-87 Charge/(Rebate)	544				129				(74)				(203)

A-87 COST ALLOCATION DETAIL & COMPARISON

04601000 - LAFCO

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	13	(2,386)	13	2,399	8	(4,075)	8	4,083	13	13	13	-	5
Dept of Finance	94	131	94	(37)	50	140	50	(90)	101	94	101	7	51
Annual Audit	16	11	16	5	10	16	10	(6)	23	16	23	7	13
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	(7,737)	-	7,737	-	(1,060)	-	1,060	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	74	46	74	28	43	73	43	(30)	116	74	116	42	73
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	13	9	13	4	14	15	14	(1)	25	13	25	12	11
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	210	(9,926)	210	10,136	125	(4,891)	125	5,016	278	210	278	68	153
Roll Forward	10,136				5,016				68				(4,948)
Adjustments:													-
	(2,386)	Roll fwd adj - CAO 10/11 Credit			(4,075)	Roll fwd adj - CAO 11/12 Credit			-				4,075
													-
Total A-87 Charge/(Rebate)	7,960				1,066				346				(720)

A-87 COST ALLOCATION DETAIL & COMPARISON

04999100 - COMMUNITY ACTION

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2,064	5,313	2,064	(3,249)	3,636	3,330	3,636	306	1,725	2,064	1,725	(339)	(1,911)
Dept of Finance	23,674	23,797	23,674	(123)	30,756	22,364	30,756	8,392	22,585	23,674	22,585	(1,089)	(8,171)
Annual Audit	3,774	2,366	3,774	1,408	4,568	2,183	4,568	2,385	5,070	3,774	5,070	1,296	502
County Counsel	190	5,905	190	(5,715)	-	1,434	-	(1,434)	759	190	759	569	759
Personnel	22,015	26,066	22,015	(4,051)	26,098	22,393	26,098	3,705	16,463	22,015	16,463	(5,552)	(9,635)
Facilities Maint	20,368	-	20,368	20,368	-	32,885	-	(32,885)	-	20,368	-	(20,368)	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	39,236	28,128	39,236	11,108	42,015	38,476	42,015	3,539	44,323	39,236	44,323	5,087	2,308
Employee Benefits	1,788	2,486	1,788	(698)	1,727	2,901	1,727	(1,174)	1,331	1,788	1,331	(457)	(396)
Data Processing	1,862	1,715	1,862	147	6,468	1,967	6,468	4,501	3,200	1,862	3,200	1,338	(3,268)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	114,971	95,776	114,971	19,195	115,268	127,933	115,268	(12,665)	95,456	114,971	95,456	(19,515)	(19,812)
Roll Forward	19,195				(12,665)				(19,515)				(6,850)
Adjustments:					10,840	Personnel Director			-				(10,840)
	5,313	Roll fwd adj - CAO 10/11 Credit			3,330	Roll fwd adj - CAO 11/12 Credit			-				(3,330)
													-
Total A-87 Charge/(Rebate)	139,479				116,773				75,941				(40,832)

A-87 COST ALLOCATION DETAIL & COMPARISON

05010000 - ARTOIS FIRE DISTRICT

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	16	21	16	(5)	28	16	28	12	28	16	28	12	-
Dept of Finance	201	267	201	(66)	255	323	255	(68)	281	201	281	80	26
Annual Audit	19	20	19	(1)	36	18	36	18	48	19	48	29	12
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	85	-	(85)	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	14	15	14	(1)	51	16	51	35	53	14	53	39	2
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	250	408	250	(158)	370	373	370	(3)	410	250	410	160	40
Roll Forward	(158)				(3)				160				163
Adjustments:													-
	21	Roll fwd adj - CAO 10/11 Credit			16	Roll fwd adj - CAO 11/12 Credit			-				(16)
													-
Total A-87 Charge/(Rebate)	113				383				570				187

A-87 COST ALLOCATION DETAIL & COMPARISON

05022000 - HAMILTON FIRE DISTRICT

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	77	165	77	(88)	50	70	50	(20)	46	77	46	(31)	(4)
Dept of Finance	1,122	1,459	1,122	(337)	789	1,205	789	(416)	806	1,122	806	(316)	17
Annual Audit	91	96	91	(5)	63	81	63	(18)	78	91	78	(13)	15
County Counsel	-	-	-	-	1,796	-	1,796	1,796	-	-	-	-	(1,796)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	407	-	(407)	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	69	70	69	(1)	90	74	90	16	85	69	85	16	(5)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,359	2,197	1,359	(838)	2,788	1,430	2,788	1,358	1,015	1,359	1,015	(344)	(1,773)
Roll Forward	(838)				1,358				(344)				(1,702)
Adjustments:													-
	165	Roll fwd adj - CAO 10/11 Credit			70	Roll fwd adj - CAO 11/12 Credit			-				(70)
													-
Total A-87 Charge/(Rebate)	686				4,216				671				(3,545)

A-87 COST ALLOCATION DETAIL & COMPARISON

05022010 - BAYLISS FIRE DISTRICT

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	6	72	6	(66)	13	5	13	8	5	6	5	(1)	(8)
Dept of Finance	131	141	131	(10)	168	232	168	(64)	116	131	116	(15)	(52)
Annual Audit	7	7	7	-	17	6	17	11	8	7	8	1	(9)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	30	-	(30)	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	6	5	6	1	23	6	23	17	7	6	7	1	(16)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	150	255	150	(105)	221	249	221	(28)	136	150	136	(14)	(85)
Roll Forward	(105)				(28)				(14)				14
Adjustments:													-
	72	Roll fwd adj - CAO 10/11 Credit			5	Roll fwd adj - CAO 11/12 Credit			-				(5)
													-
Total A-87 Charge/(Rebate)	117				198				122				(76)

A-87 COST ALLOCATION DETAIL & COMPARISON

05050000 - WILLOWS RURAL FIRE DISTRICT

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	49	117	49	(68)	38	52	38	(14)	35	49	35	(14)	(3)
Dept of Finance	455	647	455	(192)	385	615	385	(230)	346	455	346	(109)	(39)
Annual Audit	58	50	58	8	47	60	47	(13)	60	58	60	2	13
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	211	-	(211)	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	45	36	45	9	67	54	67	13	66	45	66	21	(1)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	607	1,061	607	(454)	537	781	537	(244)	507	607	507	(100)	(30)
Roll Forward	(454)				(244)				(100)				144
Adjustments:													-
	117	Roll fwd adj - CAO 10/11 Credit			52	Roll fwd adj - CAO 11/12 Credit			-				(52)
													-
Total A-87 Charge/(Rebate)	270				345				407				62

A-87 COST ALLOCATION DETAIL & COMPARISON

05110000 - STORM DRAIN MAINT #1

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	6	7	6	(1)	5	6	5	(1)	3	6	3	(3)	(2)
Dept of Finance	87	135	87	(48)	89	91	89	(2)	112	87	112	25	23
Annual Audit	7	7	7	-	6	7	6	(1)	4	7	4	(3)	(2)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	30	-	(30)	25	-	25	25	23	-	23	23	(2)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	4	5	4	(1)	8	6	8	2	5	4	5	1	(3)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	104	184	104	(80)	133	110	133	23	147	104	147	43	14
Roll Forward	(80)				23				43				20
Adjustments:													-
	7	Roll fwd adj - CAO 10/11 Credit			6	Roll fwd adj - CAO 11/12 Credit			-				(6)
													-
Total A-87 Charge/(Rebate)	31				162				190				28

A-87 COST ALLOCATION DETAIL & COMPARISON

05130000 - STORM DRAIN MAINT #3

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	17	4	17	13	13	16	13	(3)	13	17	13	(4)	-
Dept of Finance	106	164	106	(58)	115	134	115	(19)	162	106	162	56	47
Annual Audit	20	4	20	16	17	19	17	(2)	22	20	22	2	5
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	16	-	(16)	73	-	73	73	112	-	112	112	39
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	14	3	14	11	23	17	23	6	24	14	24	10	1
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	157	191	157	(34)	241	186	241	55	333	157	333	176	92
Roll Forward	(34)				55				176				121
Adjustments:													-
	4	Roll fwd adj - CAO 10/11 Credit			16	Roll fwd adj - CAO 11/12 Credit			-				(16)
													-
Total A-87 Charge/(Rebate)	127				312				509				197

A-87 COST ALLOCATION DETAIL & COMPARISON

05140000 - N. WILLOWS CO SERVICE AREA

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	18	278	18	(260)	14	24	14	(10)	13	18	13	(5)	(1)
Dept of Finance	174	141	174	33	178	285	178	(107)	255	174	255	81	77
Annual Audit	21	17	21	4	18	27	18	(9)	22	21	22	1	4
County Counsel	254	-	254	254	-	-	-	-	-	254	-	(254)	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	167	-	(167)	-	(12)	-	12	178	-	178	178	178
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	72	-	(72)	78	-	78	78	114	-	114	114	36
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	13	12	13	1	25	25	25	-	24	13	24	11	(1)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	480	687	480	(207)	313	349	313	(36)	606	480	606	126	293
Roll Forward	(207)				(36)				126				162
Adjustments:													-
	278	Roll fwd adj - CAO 10/11 Credit			24	Roll fwd adj - CAO 11/12 Credit			-				(24)
									(178)	Facilities to ISF			(178)
									-	Bldg Mant to ISF			-
									-	Janitorial to ISF			-
Total A-87 Charge/(Rebate)	551				301				554				253

A-87 COST ALLOCATION DETAIL & COMPARISON

05210000 - AIR POLLUTION CONTROL DISTRICT

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	1,385	1,294	1,385	91	1,385	1,294	1,385	91	1,385	1,385	1,385	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	198	251	198	(53)	178	184	178	(6)	153	198	153	(45)	(25)
Dept of Finance	2,908	3,390	2,908	(482)	3,473	2,861	3,473	612	3,294	2,908	3,294	386	(179)
Annual Audit	234	242	234	(8)	223	214	223	9	260	234	260	26	37
County Counsel	-	1,175	-	(1,175)	-	1,912	-	(1,912)	-	-	-	-	-
Personnel	3,581	4,344	3,581	(763)	4,232	4,155	4,232	77	4,124	3,577	4,124	547	(108)
Facilities Maint	5,081	4,414	5,081	667	1,069	3,828	1,069	(2,759)	800	5,081	800	(4,281)	(269)
Building Maint	5,694	4,545	5,694	1,149	2,818	6,702	2,818	(3,884)	3,992	5,694	3,992	(1,702)	1,174
Janitorial Services	9,040	9,979	9,040	(939)	11,781	7,967	11,781	3,814	13,431	9,040	13,431	4,391	1,650
General Insurance	2,095	1,708	2,095	387	1,722	1,679	1,722	43	2,071	2,095	2,071	(24)	349
Employee Benefits	128	414	128	(286)	280	401	280	(121)	285	128	285	157	5
Data Processing	78	127	78	(49)	(217)	180	(217)	(397)	(267)	78	(267)	(345)	(50)
DP - ProSupport	4,865	5,261	4,865	(396)	7,318	6,389	7,318	929	7,939	4,865	7,939	3,074	621
Adjustments	-	-	-	-	-	-	-	-	-	(5,081)	-	5,081	-
Subtotal	35,287	37,144	35,287	(1,857)	34,262	37,766	34,262	(3,504)	37,467	30,202	37,467	7,265	3,205
Roll Forward	(1,857)				(3,504)				7,265				10,769
Adjustments:	(5,081)	Safety Officer/Utilities			1,758	Personnel Director			-				(1,758)
	251	Roll fwd adj - CAO 10/11 Credit			184	Roll fwd adj - CAO 11/12 Credit			-				(184)
									(7,939)	DP Pro-Support to ISF			(7,939)
									(800)	Facilities to ISF			(800)
									(3,992)	Bldg Maint to ISF			(3,992)
									(13,431)	Janitorial to ISF			(13,431)
Total A-87 Charge/(Rebate)	28,600				32,700				18,570				(14,130)

A-87 COST ALLOCATION DETAIL & COMPARISON

05210241 - AIR POLLUTION VEHICLE REGISTRATION

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	32	38	32	(6)	23	30	23	(7)	22	32	22	(10)	(1)
Dept of Finance	213	205	213	8	152	182	152	(30)	140	213	140	(73)	(12)
Annual Audit	37	37	37	-	28	35	28	(7)	37	37	37	-	9
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	(279)	-	(279)	(279)	-	-	-	-	-	(279)	-	279	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	176	155	176	21	124	163	124	(39)	187	176	187	11	63
Employee Benefits	(90)	-	(90)	(90)	-	-	-	-	-	(90)	-	90	-
Data Processing	29	27	29	2	40	31	40	9	40	29	40	11	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	118	462	118	(344)	367	441	367	(74)	426	118	426	308	59
Roll Forward	(344)				(74)				308				382
Adjustments:	38	Roll fwd adj - CAO 10/11 Credit			30	Roll fwd adj - CAO 11/12 Credit			-				(30)
													-
Total A-87 Charge/(Rebate)	(188)				323				734				411

A-87 COST ALLOCATION DETAIL & COMPARISON

05250000 - OLIVE PEST MGMT DISTRICT

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	20	32	20	(12)	24	24	24	-	21	20	21	1	(3)
Dept of Finance	138	407	138	(269)	171	274	171	(103)	162	138	162	24	(9)
Annual Audit	23	31	23	(8)	30	28	30	2	35	23	35	12	5
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	129	-	(129)	130	-	130	130	181	-	181	181	51
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	18	22	18	(4)	42	27	42	15	39	18	39	21	(3)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	199	621	199	(422)	397	353	397	44	438	199	438	239	41
Roll Forward	(422)				44				239				195
Adjustments:	32	Roll fwd adj - CAO 10/11 Credit			24	Roll fwd adj - CAO 11/12 Credit			-				(24)
Total A-87 Charge/(Rebate)	(191)				465				677				212

A-87 COST ALLOCATION DETAIL & COMPARISON

06010000 - ELK CREEK CEMETERY

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4	5	4	(1)	2	4	2	(2)	2	4	2	(2)	-
Dept of Finance	202	268	202	(66)	164	177	164	(13)	160	202	160	(42)	(4)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	3	4	3	(1)	4	4	4	-	3	3	3	-	(1)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	209	277	209	(68)	170	185	170	(15)	165	209	165	(44)	(5)
Roll Forward	(68)				(15)				(44)				(29)
Adjustments:													-
	5	Roll fwd adj - CAO 10/11 Credit			4	Roll fwd adj - CAO 11/12 Credit			-				(4)
													-
Total A-87 Charge/(Rebate)	146				159				121				(38)

A-87 COST ALLOCATION DETAIL & COMPARISON

06020000 - GERMAN CEMETERY DISTRICT

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	71	98	71	(27)	94	136	94	(42)	55	71	55	(16)	(39)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	71	98	71	(27)	94	136	94	(42)	55	71	55	(16)	(39)
Roll Forward	(27)				(42)				(16)				26
Adjustments:													-
													-
													-
Total A-87 Charge/(Rebate)	44				52				39				(13)

A-87 COST ALLOCATION DETAIL & COMPARISON

06030000 - MARVIN-CHAPEL CEMETERY

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	2	2	-	2	2	2	-	2	2	2	-	-
Dept of Finance	175	224	175	(49)	275	200	275	75	209	175	209	34	(66)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	1	2	1	(1)	3	2	3	1	3	1	3	2	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	178	228	178	(50)	280	204	280	76	214	178	214	36	(66)
Roll Forward	(50)				76				36				(40)
Adjustments:													-
	2	Roll fwd adj - CAO 10/11 Credit			2	Roll fwd adj - CAO 11/12 Credit			-				(2)
													-
Total A-87 Charge/(Rebate)	130				358				250				(108)

A-87 COST ALLOCATION DETAIL & COMPARISON

06040000 - NEWVILLE CEMETERY

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	1	1	-	1	-	1	1	-	1	-	(1)	(1)
Dept of Finance	72	81	72	(9)	2	38	2	(36)	107	72	107	35	105
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	1	-	1	1	1	-	1	1	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	73	82	73	(9)	4	38	4	(34)	108	73	108	35	104
Roll Forward	(9)				(34)				35				69
Adjustments:													-
	1	Roll fwd adj - CAO 10/11 Credit			-	Roll fwd adj - CAO 11/12 Credit			-				-
													-
Total A-87 Charge/(Rebate)	65				(30)				143				173

A-87 COST ALLOCATION DETAIL & COMPARISON

06050000 - ORLAND CEMETERY

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	85	106	85	(21)	68	83	68	(15)	65	85	65	(20)	(3)
Dept of Finance	1,370	1,416	1,370	(46)	972	1,094	972	(122)	1,347	1,370	1,347	(23)	375
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	78	-	(78)	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	79	74	79	5	121	87	121	34	120	79	120	41	(1)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,534	1,674	1,534	(140)	1,161	1,264	1,161	(103)	1,532	1,534	1,532	(2)	371
Roll Forward	(140)				(103)				(2)				101
Adjustments:													-
	106	Roll fwd adj - CAO 10/11 Credit			83	Roll fwd adj - CAO 10/11 Credit			-				(83)
													-
Total A-87 Charge/(Rebate)	1,500				1,141				1,530				389

A-87 COST ALLOCATION DETAIL & COMPARISON

06060000 - WILLOWS CEMETERY

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	63	85	63	(22)	48	66	48	(18)	48	63	48	(15)	-
Dept of Finance	1,065	1,057	1,065	8	705	969	705	(264)	745	1,065	745	(320)	40
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	57	59	57	(2)	86	69	86	17	89	57	89	32	3
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,185	1,201	1,185	(16)	839	1,104	839	(265)	882	1,185	882	(303)	43
Roll Forward	(16)				(265)				(303)				(38)
Adjustments:													-
	85	Roll fwd adj - CAO 10/11 Credit			66	Roll fwd adj - CAO 11/12 Credit			-				(66)
													-
Total A-87 Charge/(Rebate)	1,254				640				579				(61)

A-87 COST ALLOCATION DETAIL & COMPARISON

06200000 - GLENN-CODORA FIRE

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	15	84	15	(69)	13	14	13	(1)	13	15	13	(2)	-
Dept of Finance	281	428	281	(147)	255	357	255	(102)	148	281	148	(133)	(107)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	13	13	13	-	24	16	24	8	24	13	24	11	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	309	525	309	(216)	292	387	292	(95)	185	309	185	(124)	(107)
Roll Forward	(216)				(95)				(124)				(29)
Adjustments:													-
	84	Roll fwd adj - CAO 10/11 Credit			14	Roll fwd adj - CAO 11/12 Credit			-				(14)
													-
Total A-87 Charge/(Rebate)	177				211				61				(150)

A-87 COST ALLOCATION DETAIL & COMPARISON

06210000 - ELK CREEK FIRE DISTRICT

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	6	71	6	(65)	7	4	7	3	5	6	5	(1)	(2)
Dept of Finance	181	226	181	(45)	230	175	230	55	224	181	224	43	(6)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	4	4	4	-	12	5	12	7	9	4	9	5	(3)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	191	301	191	(110)	249	184	249	65	238	191	238	47	(11)
Roll Forward	(110)				65				47				(18)
Adjustments:													-
	71	Roll fwd adj - CAO 10/11 Credit			4	Roll fwd adj - CAO 11/12 Credit			-				(4)
													-
Total A-87 Charge/(Rebate)	152				318				285				(33)

A-87 COST ALLOCATION DETAIL & COMPARISON

06220000 - GLENN-COLUSA FIRE DISTRICT

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	7	74	7	(67)	5	6	5	(1)	4	7	4	(3)	(1)
Dept of Finance	147	625	(667)	(1,292)	998	516	184	(332)	654	147	(160)	(307)	(344)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	6	6	6	-	9	6	9	3	8	6	8	2	(1)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	160	705	(654)	(1,359)	1,012	528	198	(330)	666	160	(148)	(308)	(346)
Roll Forward	(1,359)				(330)				(308)				22
Adjustments:		(815)				214							-
	74	Roll fwd adj - CAO 10/11 Credit			6	Roll fwd adj - CAO 11/12 Credit			-				(6)
													-
Total A-87 Charge/(Rebate)	(1,125)				688				358				(330)

A-87 COST ALLOCATION DETAIL & COMPARISON

06230000 - KANAWHA FIRE DISTRICT

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	36	86	36	(50)	20	19	20	1	19	36	19	(17)	(1)
Dept of Finance	551	550	551	1	343	542	343	(199)	344	551	344	(207)	1
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	32	15	32	17	36	20	36	16	36	32	36	4	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	619	651	619	(32)	399	581	399	(182)	399	619	399	(220)	-
Roll Forward	(32)				(182)				(220)				(38)
Adjustments:													-
	86	Roll fwd adj - CAO 10/11 Credit			19	Roll fwd adj - CAO 11/12 Credit			-				(19)
													-
Total A-87 Charge/(Rebate)	673				236				179				(57)

A-87 COST ALLOCATION DETAIL & COMPARISON

06240000 - ORD FIRE DISTRICT

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	7	74	7	(67)	6	7	6	(1)	6	7	6	(1)	-
Dept of Finance	235	245	235	(10)	192	153	192	39	250	235	250	15	58
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	8	6	8	2	10	7	10	3	11	8	11	3	1
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	250	325	250	(75)	208	167	208	41	267	250	267	17	59
Roll Forward	(75)				41				17				(24)
Adjustments:													-
	74	Roll fwd adj - CAO 10/11 Credit			7	Roll fwd adj - CAO 11/12 Credit			-				(7)
													-
Total A-87 Charge/(Rebate)	249				256				284				28

A-87 COST ALLOCATION DETAIL & COMPARISON

06250000 - ORLAND FIRE DISTRICT

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	26	97	26	(71)	37	26	37	11	20	26	20	(6)	(17)
Dept of Finance	538	455	538	83	546	262	546	284	271	538	271	(267)	(275)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	23	22	23	1	66	27	66	39	37	23	37	14	(29)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	587	574	587	13	649	315	649	334	328	587	328	(259)	(321)
Roll Forward	13				334				(259)				(593)
Adjustments:													-
	97	Roll fwd adj - CAO 10/11 Credit			26	Roll fwd adj - CAO 11/12 Credit			-				(26)
													-
Total A-87 Charge/(Rebate)	697				1,009				69				(940)

A-87 COST ALLOCATION DETAIL & COMPARISON

06300000 - LEVEE DISTRICT #1

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	6	7	6	(1)	19	5	19	14	3	6	3	(3)	(16)
Dept of Finance	99	135	99	(36)	99	138	99	(39)	225	99	225	126	126
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	128	-	(128)	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	3	5	3	(2)	34	6	34	28	6	3	6	3	(28)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	108	275	108	(167)	152	149	152	3	234	108	234	126	82
Roll Forward	(167)				3				126				123
Adjustments:													-
	7	Roll fwd adj - CAO 10/11 Credit			5	Roll fwd adj - CAO 10/11 Credit			-				(5)
													-
Total A-87 Charge/(Rebate)	(52)				160				360				200

A-87 COST ALLOCATION DETAIL & COMPARISON

06310000 - LEVEE DISTRICT #2

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4	3	4	1	3	3	3	-	3	4	3	(1)	-
Dept of Finance	94	113	94	(19)	23	88	23	(65)	85	94	85	(9)	62
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	2	2	2	-	5	3	5	2	5	2	5	3	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	100	118	100	(18)	31	94	31	(63)	93	100	93	(7)	62
Roll Forward	(18)				(63)				(7)				56
Adjustments:													-
	3	Roll fwd adj - CAO 10/11 Credit			3	Roll fwd adj - CAO 11/12 Credit			-				(3)
													-
Total A-87 Charge/(Rebate)	85				(29)				86				115

A-87 COST ALLOCATION DETAIL & COMPARISON

06320000 - LEVEE DISTRICT #3

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	16	20	16	(4)	12	16	12	(4)	12	16	12	(4)	-
Dept of Finance	124	251	124	(127)	133	136	133	(3)	178	124	178	54	45
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	15	14	15	1	21	16	21	5	22	15	22	7	1
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	155	285	155	(130)	166	168	166	(2)	212	155	212	57	46
Roll Forward	(130)				(2)				57				59
Adjustments:													-
	20	Roll fwd adj - CAO 10/11 Credit			16	Roll fwd adj - CAO 11/12 Credit			-				(16)
													-
Total A-87 Charge/(Rebate)	45				180				269				89

A-87 COST ALLOCATION DETAIL & COMPARISON

06500000 - BUTTE CITY CSD

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	5	6	5	(1)	6	5	6	1	5	5	5	-	(1)
Dept of Finance	285	990	285	(705)	178	214	178	(36)	273	285	273	(12)	95
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	5	4	5	1	11	5	11	6	9	5	9	4	(2)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	295	1,000	295	(705)	195	224	195	(29)	287	295	287	(8)	92
Roll Forward	(705)				(29)				(8)				21
Adjustments:													-
	6	Roll fwd adj - CAO 10/11 Credit			5	Roll fwd adj - CAO 11/12 Credit			-				(5)
													-
Total A-87 Charge/(Rebate)	(404)				171				279				108

A-87 COST ALLOCATION DETAIL & COMPARISON

06510000 - BUTTE CITY CSD - RECREATION

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	1	-	1	1	1	-	1	1	-
Dept of Finance	34	1	34	33	33	33	33	-	24	34	24	(10)	(9)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	1	-	1	1	1	-	1	1	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	34	1	34	33	35	33	35	2	26	34	26	(8)	(9)
Roll Forward	33				2				(8)				(10)
Adjustments:													-
													-
													-
Total A-87 Charge/(Rebate)	67				37				18				(19)

A-87 COST ALLOCATION DETAIL & COMPARISON

06610000 - ELK CREEK CSD

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	43	55	43	(12)	32	42	32	(10)	32	43	32	(11)	-
Dept of Finance	1,268	1,556	1,268	(288)	934	854	934	80	779	1,268	779	(489)	(155)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	40	38	40	2	58	44	58	14	60	40	60	20	2
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,351	1,649	1,351	(298)	1,024	940	1,024	84	871	1,351	871	(480)	(153)
Roll Forward	(298)				84				(480)				(564)
Adjustments:													-
	55	Roll fwd adj - CAO 10/11 Credit			42	Roll fwd adj - CAO 11/12 Credit			-				(42)
													-
Total A-87 Charge/(Rebate)	1,108				1,150				391				(759)

A-87 COST ALLOCATION DETAIL & COMPARISON

06650000 - ELK CREEK CSD - LIGHTING

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	17	26	17	(9)	15	19	15	(4)	13	17	13	(4)	(2)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	17	26	17	(9)	15	19	15	(4)	13	17	13	(4)	(2)
Roll Forward	(9)				(4)				(4)				-
Adjustments:													-
													-
													-
Total A-87 Charge/(Rebate)	8				11				9				(2)

A-87 COST ALLOCATION DETAIL & COMPARISON

06700000 - ORD BEND CSD

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	15	19	15	(4)	11	12	11	(1)	6	15	6	(9)	(5)
Dept of Finance	210	959	210	(749)	310	290	310	20	206	210	206	(4)	(104)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	13	13	13	-	19	12	19	7	11	13	11	(2)	(8)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	238	991	238	(753)	340	314	340	26	223	238	223	(15)	(117)
Roll Forward	(753)				26				(15)				(41)
Adjustments:													-
	19	Roll fwd adj - CAO 10/11 Credit			12	Roll fwd adj - CAO 11/12 Credit			-				(12)
													-
Total A-87 Charge/(Rebate)	(496)				378				208				(170)

A-87 COST ALLOCATION DETAIL & COMPARISON

06740000 - ARTOIS CSD

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	7	12	7	(5)	6	7	6	(1)	8	7	8	1	2
Dept of Finance	788	850	788	(62)	552	1,020	552	(468)	1,448	788	1,448	660	896
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	7	8	7	(1)	12	8	12	4	14	7	14	7	2
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	802	870	802	(68)	570	1,035	570	(465)	1,470	802	1,470	668	900
Roll Forward	(68)				(465)				668				1,133
Adjustments:													-
	12	Roll fwd adj - CAO 10/11 Credit			7	Roll fwd adj - CAO 10/11 Credit			-				(7)
													-
Total A-87 Charge/(Rebate)	746				112				2,138				2,026

A-87 COST ALLOCATION DETAIL & COMPARISON

06800000 - HAMILTON CITY CSD

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	67	76	67	(9)	51	66	51	(15)	50	67	50	(17)	(1)
Dept of Finance	2,470	2,124	2,470	346	1,829	2,869	1,829	(1,040)	2,131	2,470	2,131	(339)	302
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	514	-	(514)	-	1,956	-	(1,956)	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	60	53	60	7	91	69	91	22	92	60	92	32	1
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	2,597	2,767	2,597	(170)	1,971	4,960	1,971	(2,989)	2,273	2,597	2,273	(324)	302
Roll Forward	(170)				(2,989)				(324)				2,665
Adjustments:													-
	76	Roll fwd adj - CAO 10/11 Credit			66	Roll fwd adj - CAO 11/12 Credit			-				(66)
													-
Total A-87 Charge/(Rebate)	2,503				(952)				1,949				2,901

A-87 COST ALLOCATION DETAIL & COMPARISON

06830000 - HCCSD LIGHTING

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4	6	4	(2)	3	4	3	(1)	3	4	3	(1)	-
Dept of Finance	29	41	29	(12)	24	33	24	(9)	20	29	20	(9)	(4)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	3	5	3	(2)	5	4	5	1	5	3	5	2	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	36	52	36	(16)	32	41	32	(9)	28	36	28	(8)	(4)
Roll Forward	(16)				(9)				(8)				1
Adjustments:													-
	6	Roll fwd adj - CAO 10/11 Credit			4	Roll fwd adj - CAO 11/12 Credit			-				(4)
													-
Total A-87 Charge/(Rebate)	26				27				20				(7)

A-87 COST ALLOCATION DETAIL & COMPARISON

06850000 - HCCSD LIBRARY

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4	6	4	(2)	2	4	2	(2)	3	4	3	(1)	1
Dept of Finance	212	331	212	(119)	154	197	154	(43)	138	212	138	(74)	(16)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	4	4	4	-	4	3	4	1	5	4	5	1	1
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	220	341	220	(121)	160	204	160	(44)	146	220	146	(74)	(14)
Roll Forward	(121)				(44)				(74)				(30)
Adjustments:													-
	6	Roll fwd adj - CAO 10/11 Credit			4	Roll fwd adj - CAO 11/12 Credit			-				(4)
													-
Total A-87 Charge/(Rebate)	105				120				72				(48)

A-87 COST ALLOCATION DETAIL & COMPARISON

06865000 - HCCSD EDGEWATER PARK

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	2	2	-	1	2	1	(1)	-	2	-	(2)	(1)
Dept of Finance	26	52	26	(26)	60	33	60	27	19	26	19	(7)	(41)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	2	1	2	1	1	3	1	(2)	1	2	1	(1)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	30	55	30	(25)	62	38	62	24	20	30	20	(10)	(42)
Roll Forward Adjustments:	(25)				24				(10)				(34)
													-
	2	Roll fwd adj - CAO 10/11 Credit			2	Roll fwd adj - CAO 11/12 Credit			-				(2)
													-
Total A-87 Charge/(Rebate)	7				88				10				(78)

A-87 COST ALLOCATION DETAIL & COMPARISON

06870000 - HCCSD PALLISADES

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	2	2	-	1	2	1	(1)	1	2	1	(1)	-
Dept of Finance	36	42	36	(6)	21	42	21	(21)	19	36	19	(17)	(2)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	1	2	1	(1)	2	1	2	1	2	1	2	1	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	39	46	39	(7)	24	45	24	(21)	22	39	22	(17)	(2)
Roll Forward	(7)				(21)				(17)				4
Adjustments:													-
	2	Roll fwd adj - CAO 10/11 Credit			2	Roll fwd adj - CAO 11/12 Credit			-				(2)
													-
Total A-87 Charge/(Rebate)	34				5				5				-

A-87 COST ALLOCATION DETAIL & COMPARISON

06880000 - N.E. WILLOWS CSD

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	64	82	64	(18)	47	63	47	(16)	44	64	44	(20)	(3)
Dept of Finance	1,593	1,080	1,593	513	434	1,833	434	(1,399)	1,055	1,593	1,055	(538)	621
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	59	57	59	2	83	66	83	17	82	59	82	23	(1)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,716	1,219	1,716	497	564	1,962	564	(1,398)	1,181	1,716	1,181	(535)	617
Roll Forward	497				(1,398)				(535)				863
Adjustments:													-
	82	Roll fwd adj - CAO 10/11 Credit			63	Roll fwd adj - CAO 11/12 Credit			-				(63)
													-
Total A-87 Charge/(Rebate)	2,295				(771)				646				1,417

A-87 COST ALLOCATION DETAIL & COMPARISON

06920000 - MOSQUITO ABATEMENT

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	66	88	66	(22)	52	63	52	(11)	51	66	51	(15)	(1)
Dept of Finance	1,610	1,500	1,610	110	798	1,153	798	(355)	790	1,610	790	(820)	(8)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	3,694	-	(3,694)	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	59	62	59	(3)	92	67	92	25	94	59	94	35	2
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,735	1,650	1,735	85	942	4,977	942	(4,035)	935	1,735	935	(800)	(7)
Roll Forward	85				(4,035)				(800)				3,235
Adjustments:													-
	88	Roll fwd adj - CAO 10/11 Credit			63	Roll fwd adj - CAO 11/12 Credit			-				(63)
													-
Total A-87 Charge/(Rebate)	1,908				(3,030)				135				3,165

A-87 COST ALLOCATION DETAIL & COMPARISON

06950000 - RICE PEST ABATEMENT

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4	5	4	(1)	3	4	3	(1)	3	4	3	(1)	-
Dept of Finance	260	73	260	187	87	86	87	1	115	260	115	(145)	28
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	5	4	5	1	5	4	5	1	5	5	5	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	269	82	269	187	95	94	95	1	123	269	123	(146)	28
Roll Forward	187				1				(146)				(147)
Adjustments:													-
	5	Roll fwd adj - CAO 10/11 Credit			4	Roll fwd adj - CAO 11/12 Credit			-				(4)
													-
Total A-87 Charge/(Rebate)	461				100				(23)				(123)

A-87 COST ALLOCATION DETAIL & COMPARISON

06960000 - HC RECLAMATION #2140

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	20	543	20	(523)	22	19	22	3	14	20	14	(6)	(8)
Dept of Finance	95	218	95	(123)	130	163	130	(33)	114	95	114	19	(16)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	17	16	17	1	40	20	40	20	25	17	25	8	(15)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	132	777	132	(645)	192	202	192	(10)	153	132	153	21	(39)
Roll Forward	(645)				(10)				21				31
Adjustments:													-
	543	Roll fwd adj - CAO 10/11 Credit			19	Roll fwd adj - CAO 11/12 Credit			-				(19)
													-
Total A-87 Charge/(Rebate)	30				201				174				(27)

A-87 COST ALLOCATION DETAIL & COMPARISON

99999999 - OTHER

	2012-13 A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	2013-14 A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	17,764	15,540	17,764	2,224	15,698	17,106	15,698	(1,408)	16,716	17,764	16,716	(1,048)	1,018
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	5,770	5,043	5,770	727	4,976	6,665	4,976	(1,689)	4,603	5,770	4,603	(1,167)	(373)
Dept of Finance	25,154	23,181	25,154	1,973	27,852	36,652	27,852	(8,800)	22,176	25,154	22,176	(2,978)	(5,676)
Annual Audit	7,600	9,059	7,600	(1,459)	6,852	8,378	6,852	(1,526)	8,649	7,600	8,649	1,049	1,797
County Counsel	(2,287)	(953)	(2,287)	(1,334)	(964)	(1,077)	(964)	113	-	(2,287)	-	2,287	964
Personnel	(69)	(109)	(69)	40	(32)	(8)	(32)	(24)	(10)	(69)	(10)	59	22
Facilities Maint	160,557	88,077	160,557	72,480	15,030	147,122	15,030	(132,092)	79,861	160,557	79,861	(80,696)	64,831
Building Maint	90,907	315,967	90,907	(225,060)	68,319	22,702	68,319	45,617	106,221	90,907	106,221	15,314	37,902
Janitorial Services	35,434	55,213	35,434	(19,779)	34,142	36,045	34,142	(1,903)	40,843	35,434	40,843	5,409	6,701
General Insurance	50,661	52,037	50,661	(1,376)	41,063	51,765	41,063	(10,702)	55,413	50,661	55,413	4,752	14,350
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	5,201	6,071	5,201	(870)	8,852	6,977	8,852	1,875	8,539	5,201	8,539	3,338	(313)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	(71,578)	-	71,578	-
Subtotal	396,692	569,126	396,692	(172,434)	221,788	332,327	221,788	(110,539)	343,011	325,114	343,011	17,897	121,223
Roll Forward	(172,434)				(110,539)				17,897				128,436
Adjustments:	(71,578)	Safety Officer / Utilities			-	Personnel Director			-				-
	8,695	Roll fwd adj - CAO 10/11 Credit			6,665	Roll fwd adj - CAO 11/12 Credit			-				(6,665)
									(79,861)	Facilities to ISF			(79,861)
									(106,221)	Bldg Maint to ISF			(106,221)
									(40,843)	Janitorial to ISF			(40,843)
Total A-87 Charge/(Rebate)	161,375				117,914				133,983				16,069

COUNTY OF GLENN
EMPLOYEE BENEFITS

FY 12/13 Actual		Total	Pre-Employment Physicals	Employee Assistance
01011040	Department of Finance	378		378
01011080	County Counsel	95		95
01011090	Personnel	142		142
01011120	Facilities Maintenance	268	(205)	473
01011010	Board of Supervisors	238		238
01011020	Clerk of the Board	95		95
01011070	Assessor	380		380
01011100	Elections	48		48
01012180	Agriculture Commissioner	823	205	618
01012200	Building Inspector	95		95
01012220	Recorder	190		190
01012240	Public Guardian	95		95
01012280	Planning	143		143
01012290	Animal Control	95		95
01015180	Veterans' Services	48		48
01016050	Cooperative Extension	143		143
01024010	Public Health	776	(80)	856
01024012	Mental Health	1,439	(320)	1,759
01024014	Alcohol & Drug Abuse	380		380
01024025	Women, Infants & Children	238		238
01024170	California Children's Services	48		48
01025010	Social Services Administration	4,197	821	3,376
01042090	District Attorney	380		380
01042110	Sheriff	1,563	184	1,379
01042113	Sheriff's Dispatch	(1,094)	(1,379)	285
01042135	Sheriff's Civil Division	48		48
01042140	Jail	(38)	(1,179)	1,141
01042150	Probation	194	(329)	523
01042155	Juvenile Hall	651	128	523
01054015	Hospital Preparedness Grant	(80)	(80)	
01055340	Child Support	428		428
01062136	Trial Court Security	490	205	285
01062150	Local Community Corrections	285		285
01203010	Road	1,156	(80)	1,236

COUNTY OF GLENN
EMPLOYEE BENEFITS

FY 12/13 Actual		Total	Pre-Employment Physicals	Employee Assistance
01602270	Fish & Game Commission	48		48
02000000	Solid Waste	285		285
02040205	Orland Airport	24		24
02040207	Willows Airport	24		24
02200000	Fleet Operations	190		190
02230000	Health & Human Services Agency	143		143
02240000	Human Resource Agency	999		999
02250000	Health Services Administration	1,659	1,231	428
02260000	Planning & Public Works Agency	743	410	333
04050000	Court	(469)	(245)	(224)
04999100	Community Action	1,331		1,331
05210000	Air Pollution District	285		285
	Total	19,598	(713)	20,311

COUNTY OF GLENN
EMPLOYEE BENEFITS

FY 12/13 Actual	Total	General & Admin	Pre-Employment Physicals	Employee Assistance
Time %	100.00%		24.22%	75.78%
Services & Supplies				
Medical, Dental, Lab	6,530		6,530	
Professional Services	20,428			20,428
Expenditures Per Financial Statements	26,958	-	6,530	20,428
Cost Adjustments				
Functional Cost	26,958	-	6,530	20,428
Additions - 1st Allocation				
Other				
Reallocate Admin				
Allocable Costs	26,958		6,530	20,428
Unallocated				
1st Allocation	26,958	-	6,530	20,428
Additions - 2nd Allocation				
Other	141	141		
Reallocate Admin		(141)	34	107
Allocable Costs	141		34	107
Unallocated				
2nd Allocation	141	-	34	107
Total Allocated	**27,099**	-	**6,564**	**20,535**

COUNTY OF GLENN
EMPLOYEE BENEFITS

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	8.00	0.0185	378			378
01011080	County Counsel	2.00	0.0046	95			95
01011090	Personnel	3.00	0.0069	142			142
01011120	Facilities Maintenance	10.00	0.0231	473			473
01011010	Board of Supervisors	5.00	0.0116	236		1	238
01011020	Clerk of the Board	2.00	0.0046	95		1	95
01011070	Assessor	8.00	0.0185	378		2	380
01011100	Elections	1.00	0.0023	47		0	48
01012180	Agriculture Commissioner	13.00	0.0301	615		3	618
01012200	Building Inspector	2.00	0.0046	95		1	95
01012220	Recorder	4.00	0.0093	189		1	190
01012240	Public Guardian	2.00	0.0046	95		1	95
01012280	Planning	3.00	0.0069	142		1	143
01012290	Animal Control	2.00	0.0046	95		1	95
01015180	Veterans' Services	1.00	0.0023	47		0	48
01016050	Cooperative Extension	3.00	0.0069	142		1	143
01024010	Public Health	18.00	0.0417	851		5	856
01024012	Mental Health	37.00	0.0856	1,750		10	1,759
01024014	Alcohol & Drug Abuse	8.00	0.0185	378		2	380
01024025	Women, Infants & Children	5.00	0.0116	236		1	238
01024170	California Children's Services	1.00	0.0023	47		0	48
01025010	Social Services Administration	71.00	0.1644	3,357		19	3,376
01042090	District Attorney	8.00	0.0185	378		2	380
01042110	Sheriff	29.00	0.0671	1,371		8	1,379
01042113	Sheriff's Dispatch	6.00	0.0139	284		2	285
01042135	Sheriff's Civil Division	1.00	0.0023	47		0	48
01042140	Jail	24.00	0.0556	1,135		6	1,141
01042150	Probation	11.00	0.0255	520		3	523

COUNTY OF GLENN
EMPLOYEE BENEFITS

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042155	Juvenile Hall	11.00	0.0255	520		3	523
01055340	Child Support	9.00	0.0208	426		2	428
01062136	Trial Court Security	6.00	0.0139	284		2	285
01062150	Local Community Corrections	6.00	0.0139	284		2	285
01203010	Road	26.00	0.0602	1,229		7	1,236
01602270	Fish & Game Commission	1.00	0.0023	47		0	48
02000000	Solid Waste	6.00	0.0139	284		2	285
02040205	Orland Airport	0.50	0.0012	24		0	24
02040207	Willows Airport	0.50	0.0012	24		0	24
02200000	Fleet Operations	4.00	0.0093	189		1	190
02230000	Health & Human Services Agency	3.00	0.0069	142		1	143
02240000	Human Resource Agency	21.00	0.0486	993		5	999
02250000	Health Services Administration	9.00	0.0208	426		2	428
02260000	Planning & Public Works Agency	7.00	0.0162	331		2	333
04050000	Court	-			(224)		(224)
04999100	Community Action	28.00	0.0648	1,324		7	1,331
05210000	Air Pollution District	6.00	0.0139	284		2	285
	Total	432.00	1.0000	20,428	(224)	107	20,311

Basis of Allocation : Number of Employees

COUNTY OF GLENN
EMPLOYEE BENEFITS

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011120	Facilities Maintenance	1	0.0313	204	(409)		(205)
01012180	Agriculture Commissioner	1	0.0313	204		1	205
01024010	Public Health				(80)		(80)
01024012	Mental Health				(320)		(320)
01025010	Social Services Administration	4	0.1250	816		4	821
01042110	Sheriff	4	0.1250	816	(637)	4	184
01042113	Sheriff's Dispatch				(1,379)		(1,379)
01042140	Jail	8	0.2500	1,633	(2,820)	9	(1,179)
01042150	Probation				(329)		(329)
01042155	Juvenile Hall	5	0.1563	1,020	(898)	5	128
01054015	Hospital Preparedness Grant				(80)		(80)
01062136	Trial Court Security	1	0.0313	204		1	205
01203010	Road				(80)		(80)
02250000	Health Services Administration	6	0.1875	1,224		7	1,231
02260000	Planning & Public Works Agency	2	0.0625	408		2	410
04050000	Court				(245)		(245)
	Total	32	1.0000	6,530	(7,277)	34	(713)

Basis of Allocation : Number of Physicals

FY 12/13 Actual

The Employee Benefits department was established to account for countywide employee benefits that are not charged directly through the payroll process. The functions and the allocations are as follows:

1. PRE-EMPLOYMENT PHYSICALS – Costs are allocated to departments based on the number of physicals performed.

2. EMPLOYEE ASSISTANCE PROGRAM – Costs are distributed based on the number of employees.

The County directly bills departments for the pre-employment physicals and credit has been applied to the affected departments.

COUNTY OF GLENN
EQUIPMENT USE

FY 12/13 Actual		Total	Equipment Use
01011013	County Administrative Officer	6,594	6,594
01011040	Department of Finance	4,756	4,756
01011090	Personnel	1,228	1,228
01011120	Facilities Maintenance	4,075	4,075
01011200	Data Processing	25,411	25,411
01011020	Clerk of the Board	424	424
01011070	Assessor	4,899	4,899
01011100	Elections	33,661	33,661
01012170	Flood Control	745	745
01012180	Agriculture Commissioner	9,150	9,150
01012220	Recorder	15,062	15,062
01012240	Public Guardian	725	725
01012260	Emergency Services	418	418
01012280	Planning	800	800
01012290	Animal Control	511	511
01016050	Cooperative Extension	1,569	1,569
01042090	District Attorney	4,119	4,119
01042110	Sheriff	112,714	112,714
01042113	Sheriff's Dispatch	1,112	1,112
01042140	Jail	5,528	5,528
01042150	Probation	5,312	5,312
01042155	Juvenile Hall	2,691	2,691
	Total	**241,504**	**241,504**

COUNTY OF GLENN
EQUIPMENT USE

FY 12/13 Actual	Total	General & Admin	Equipment Use
Time %			
Other Expenditures & Costs			
Building Use			
Equipment Use	241,504		241,504
Expenditures Per Financial Statements	241,504	-	241,504
Cost Adjustments			
Functional Cost	241,504	-	241,504
Additions - 1st Allocation			
Other			
Reallocate Admin			
Allocable Costs			
Unallocated			
1st Allocation	-	-	-
Additions - 2nd Allocation			
Other			
Reallocate Admin			
Allocable Costs			
Unallocated			
2nd Allocation	-	-	-
Total Allocated	**241,504**	-	**241,504**

COUNTY OF GLENN
EQUIPMENT USE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	98,855	0.0273	6,594			6,594
01011040	Department of Finance	71,309	0.0197	4,756			4,756
01011090	Personnel	18,415	0.0051	1,228			1,228
01011120	Facilities Maintenance	61,091	0.0169	4,075			4,075
01011200	Data Processing	380,977	0.1052	25,411			25,411
01011020	Clerk of the Board	6,356	0.0018	424			424
01011070	Assessor	73,448	0.0203	4,899			4,899
01011100	Elections	504,663	0.1394	33,661			33,661
01012170	Flood Control	11,166	0.0031	745			745
01012180	Agriculture Commissioner	137,182	0.0379	9,150			9,150
01012220	Recorder	225,818	0.0624	15,062			15,062
01012240	Public Guardian	10,869	0.0030	725			725
01012260	Emergency Services	6,267	0.0017	418			418
01012280	Planning	11,995	0.0033	800			800
01012290	Animal Control	7,661	0.0021	511			511
01016050	Cooperative Extension	23,529	0.0065	1,569			1,569
01042090	District Attorney	61,755	0.0171	4,119			4,119
01042110	Sheriff	1,689,867	0.4667	112,714			112,714
01042113	Sheriff's Dispatch	16,667	0.0046	1,112			1,112
01042140	Jail	82,886	0.0229	5,528			5,528
01042150	Probation	79,638	0.0220	5,312			5,312
01042155	Juvenile Hall	40,341	0.0111	2,691			2,691
	Total	3,620,755	1.0000	241,504	-	-	241,504

Basis of Allocation : Carrying Value of Equipment

COUNTY OF GLENN
EQUIPMENT USE

FY 12/13 Actual

Equipment values are taken from the County's Fixed Asset System as of June 30, 2013. Equipment use allowance is allowable for plan purposes for all equipment used by County departments at an annual rate of 6 2/3%. Equipment owned by Enterprise Funds and Internal Service Funds are not included in this calculation. Equipment which has been expensed to Grant Programs are: Mental Health, Social Services, Child Support, Homeland Security grants, Road, Waste Disposal, Hospital, Orland Airport, Willows Airport, Vehicle Service Center, and JTPA and are also excluded from this calculation.

Equipment use allowance cost is allocated on the basis of departmental equipment costs.

The County did not bill for these costs in fiscal year 2012/2013.

Org Key	Department	Value as of 6/30/12	2012-13 Changes	Value as of 6/30/13	
01011013	County Administrative Officer	98,855	0	98,855	
01011020	Clerk of the Board	6,356	0	6,356	
01011040	Department of Finance	71,309	0	71,309	
01011070	Assessor	73,448	0	73,448	
01011090	Personnel	18,415	0	18,415	
01011100	Elections	504,663	0	504,663	
01011120	Facilities Maintenance	61,091	0	61,091	
01011200	Data Processing	380,977	0	380,977	
01012170	Flood Control	11,166	0	11,166	
01012180	Ag Commissioner	137,182	0	137,182	
01012220	Recorder	225,818	0	225,818	
01012240	Public Guardian	10,869	0	10,869	
01012260	Emergency Services	6,267	0	6,267	
01012280	Planning	11,995	0	11,995	
01012290	Animal Control	7,661	0	7,661	
01016050	Cooperative Extension	23,529	0	23,529	
01042090	District Attorney	61,755	0	61,755	
01042110	Sheriff	1,707,173	(17,306)	1,689,867	
01042113	Sheriff's Dispatch	16,667	0	16,667	
01042140	Jail	82,886	0	82,886	
01042150	Probation	71,672	0	79,638	Equip Use
01042155	Juvenile Hall	40,341	0	40,341	241,504
GRAND TOTAL FIXED ASSETS		3,630,095	(17,306)	3,620,755	

COUNTY OF GLENN
FACILITIES MAINTENANCE

FY 12/13 Actual		Total	Admin Direct	Building Maintenance	Janitorial Services	Utilities
01011040	Department of Finance	2,164				2,164
01011080	County Counsel	391				391
01011090	Personnel	403				403
01011120	Facilities Maintenance	102,770	101,655			1,115
01011200	Data Processing	90				90
01011010	Board of Supervisors	1,745				1,745
01011070	Assessor	981				981
01011100	Elections	496				496
01012180	Agriculture Commissioner	1,892				1,892
01012200	Building Inspector	236	59			177
01012220	Recorder	1,168				1,168
01012240	Public Guardian	281	281			
01012280	Planning	838	711			128
01012290	Animal Control	581				581
01015180	Veterans' Services	277				277
01016050	Cooperative Extension	1,930				1,930
01024010	Public Health	1,243				1,243
01024012	Mental Health	1,511				1,511
01024014	Alcohol & Drug Abuse	2,364				2,364
01042090	District Attorney	2,424				2,424
01042110	Sheriff	3,691	59			3,632
01042113	Sheriff's Dispatch	283				283
01042140	Jail	11,049				11,049
01042150	Probation	1,226				1,226
01042155	Juvenile Hall	2,582				2,582
01055340	Child Support	1,076				1,076
01203010	Road	1,066	711			355
01906020	Office of Education	1,137	800			337
02000000	Solid Waste	2,596	2,547			49
02040205	Orland Airport	1,333	1,333			

COUNTY OF GLENN
FACILITIES MAINTENANCE

FY 12/13 Actual		Total	Admin Direct	Building Maintenance	Janitorial Services	Utilities
02040207	Willows Airport	2,710	2,710			
02260000	Planning & Public Works Agency	1,365	637			729
04050000	Court	(94,121)				(94,121)
04250000	Local Transportation Trust	55				55
05140000	North Willows County Service Area	178	178			
05210000	Air Pollution District	800				800
99999999	Other	79,861	68,202			11,659
	Total	**140,673**	**179,883**	-	-	**(39,210)**

Schedule of Costs to be Allocated by Function

COUNTY OF GLENN
FACILITIES MAINTENANCE

1/21/2014

FY 12/13 Actual	Total	General & Admin	Admin Direct	Building Maintenance	Janitorial Services	Utilities
Time %	100.00%	0.21%	17.95%	47.49%	34.35%	
Wages & Benefits						
Salaries & Wages	381,954	802	68,561	181,390	131,201	
Benefits	351,478	738	63,090	166,917	120,733	
Services & Supplies						
Communications	5,731	12	1,029	2,722	1,969	
Household Expense	4,094	9	735	1,944	1,406	
Maint-Equipment	12,534	26	2,250	5,952	4,305	
Maint-Structures	18,225			18,225		
Professional Services	3,350	7	601	1,591	1,151	
Publications & Legal	365	1	66	173	125	
Rent/Lease Equipment	106	0	19	50	36	
Small Tools & Instruments	1,906	4	342	905	655	
Special Dept. Expense	18,872	40	3,388	8,962	6,483	
Special Dept Training	80	0	14	38	27	
Food & Lodging	43	0	8	20	15	
Gas & Oil	11,714	25	2,103	5,563	4,024	
Vehicle Rental	13,921	29	2,499	6,611	4,782	
Utilities	64,493					64,493
ISF Allocation	20,621	43	3,701	9,793	7,083	
Interfund Expenses	38,412	81	6,895	18,242	13,195	
Expenditures Per Financial Statements	947,899	1,817	155,300	429,099	297,190	64,493

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
FACILITIES MAINTENANCE

1/21/2014

FY 12/13 Actual	Total	General & Admin	Admin Direct	Building Maintenance	Janitorial Services	Utilities
Time %	100.00%	0.21%	17.95%	47.49%	34.35%	
Cost Adjustments						
Building Use to Service Depts.	43	43				
Equipment Use to Service Depts.	4,075	4,075				
Miscellaneous Revenues	(80)	(80)				
Functional Cost	951,936	5,854	155,300	429,099	297,190	64,493
Additions - 1st Allocation						
Other						
Reallocate Admin	(0)	(5,854)	1,053	2,786	2,015	
Allocable Costs	951,936		156,353	431,886	299,205	64,493
Unallocated	(731,090)			(431,886)	(299,205)	
1st Allocation	220,846	-	156,353	-	-	64,493
Additions - 2nd Allocation						
Other	131,089	131,089				
Reallocate Admin		(131,089)	23,580	62,385	45,124	
Allocable Costs	131,089		23,580	62,385	45,124	
Unallocated	(107,509)			(62,385)	(45,124)	
2nd Allocation	23,580	-	23,580	-	-	-
Total Allocated	**244,426**	**-**	**179,933**	**-**	**-**	**64,493**

COUNTY OF GLENN
FACILITIES MAINTENANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011120	Facilities Maintenance	2,456.00	0.6502	101,655			101,655
01012200	Building Inspector	1.00	0.0003	41		18	59
01012240	Public Guardian	4.75	0.0013	197		85	281
01012280	Planning	12.00	0.0032	497		214	711
01042110	Sheriff	1.00	0.0003	41		18	59
01203010	Road	12.00	0.0032	497		214	711
01906020	Office of Education	13.50	0.0036	559		241	800
02000000	Solid Waste	43.00	0.0114	1,780		767	2,547
02040205	Orland Airport	22.50	0.0060	931		401	1,333
02040207	Willows Airport	45.75	0.0121	1,894		816	2,710
02260000	Planning & Public Works Agency	10.75	0.0028	445		192	637
05140000	North Willows County Service Area	3.00	0.0008	124		54	178
99999999	Other	1,152.25	0.3050	47,692	(50)	20,560	68,202
	Total	3,777.50	1.0000	156,353	(50)	23,580	179,883

Basis of Allocation : Time Study Hours

COUNTY OF GLENN
FACILITIES MAINTENANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
99999999	Other						
	Total			-	-	-	-
	Direct Bill						
	Less CSD's						
	Total Operating						

Basis of Allocation : Time Study Hours

Detailed allocation of these expenditures apprear on Schedule 9

COUNTY OF GLENN
FACILITIES MAINTENANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
99999999	Other						
	Total			-	-	-	-
	Direct Bill						
	Less CSD's						
	Total Operating						

Basis of Allocation : Time Study Hours

Detailed allocation of these expenditures apprear on Schedule 10

COUNTY OF GLENN
FACILITIES MAINTENANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	5,634	0.0336	2,164			2,164
01011080	County Counsel	1,018	0.0061	391			391
01011090	Personnel	1,050	0.0063	403			403
01011120	Facilities Maintenance	2,903	0.0173	1,115			1,115
01011200	Data Processing	234	0.0014	90			90
01011010	Board of Supervisors	4,543	0.0271	1,745			1,745
01011070	Assessor	2,555	0.0152	981			981
01011100	Elections	1,291	0.0077	496			496
01012180	Agriculture Commissioner	4,926	0.0293	1,892			1,892
01012200	Building Inspector	460	0.0027	177			177
01012220	Recorder	3,040	0.0181	1,168			1,168
01012280	Planning	332	0.0020	128			128
01012290	Animal Control	1,513	0.0090	581			581
01015180	Veterans' Services	722	0.0043	277			277
01016050	Cooperative Extension	5,025	0.0299	1,930			1,930
01024010	Public Health	3,235	0.0193	1,243			1,243
01024012	Mental Health	3,933	0.0234	1,511			1,511
01024014	Alcohol & Drug Abuse	6,156	0.0367	2,364			2,364
01042090	District Attorney	6,311	0.0376	2,424			2,424
01042110	Sheriff	9,455	0.0563	3,632			3,632
01042113	Sheriff's Dispatch	737	0.0044	283			283
01042140	Jail	28,768	0.1713	11,049			11,049
01042150	Probation	3,193	0.0190	1,226			1,226
01042155	Juvenile Hall	6,723	0.0400	2,582			2,582
01055340	Child Support	2,801	0.0167	1,076			1,076
01203010	Road	924	0.0055	355			355
01906020	Office of Education	877	0.0052	337			337
02000000	Solid Waste	127	0.0008	49			49
02260000	Planning & Public Works Agency	1,897	0.0113	729			729

COUNTY OF GLENN
FACILITIES MAINTENANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
04050000	Court	24,947	0.1486	9,582	(103,703)		(94,121)
04250000	Local Transportation Trust	144	0.0009	55			55
05210000	Air Pollution District	2,084	0.0124	800			800
99999999	Other	30,355	0.1808	11,659			11,659
	Total	167,913	1.0000	64,493	(103,703)	-	(39,210)

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
FACILITIES MAINTENANCE

FY 12/13 Actual

The Facilities Maintenance department provides maintenance and upkeep of County buildings, adjacent grounds, parks, boat launch facilities, community use halls, libraries and secured facilities. To insure a safe and clean working environment, this department oversees custodial services, purchasing of related supplies and administers contractual agreements for repairs, alterations and new construction of these facilities. This department is also responsible for writing and administering a variety of construction related grant projects. The following functions have been identified:

1. ADMIN DIRECT: This function accounts for administration support provided to departments. The costs are distributed based on percentage of effort captured on actual time sheets recorded in the Planning & Public Works CAMS (Cascade Account Management Software) system.

2. BUILDING MAINTENANCE: The costs for buildings and grounds maintenance was determined based on time study records. The total cost is shown as "Unallocated" on this schedule but is then transferred and recaptured on a separate Building Maintenance service department schedule. Building maintenance costs are spread to county buildings based on actual time study hours and further allocated to departments based on the occupied square footage.

3. JANITORIAL: The costs for janitorial services was determined based on time study records. The total cost is shown as "Unallocated" on this schedule but is then transferred and recaptured on a separate Janitorial service department schedule. Janitorial costs are spread to county buildings based on actual time study hours and further allocated to departments based on the occupied square footage.

4. UTILITIES: Effective with fiscal year 2012/13 utility expenses are paid by the departments directly at the time the payment is made to the vendor. This function represents residual expenses that were not transitioned to the departments for direct payment. The costs are distributed based on the actual square footage occupied by each department.

The Facilities department bills departments directly throughout the year for various services. Departments have been given credit for those items that were direct billed.

COUNTY OF GLENN
GENERAL INSURANCE

FY 12/13 Actual		Total	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment
01011013	County Administrative Officer	16	16				
01011040	Department of Finance	3,607	1,602		2,005		
01011051	Annual Audit	98	98				
01011080	County Counsel	877	515		362		
01011090	Personnel	715	341		374		
01011120	Facilities Maintenance	9,186	2,139	6,014	1,033		
01011150	General Insurance	1,346	1,346				
01011170	Employee Benefits	59	59				
01011200	Data Processing	1,169	1,086		83		
01011010	Board of Supervisors	39,105	691	36,791	1,622		
01011020	Clerk of the Board	347	347				
01011070	Assessor	2,392	1,480		912		
01011100	Elections	1,078	424	194	461		
01011180	Surveyor	106	106				
01012040	Court Revenues	1,660	1,660				
01012060	Grand Jury	18	18				
01012100	Indigent Defense	641	641				
01012170	Flood Control	41	41				
01012180	Agriculture Commissioner	4,046	2,287		1,759		
01012200	Building Inspector	668	504		164		
01012220	Recorder	1,775	690		1,085		
01012230	Coroner	86	86				
01012240	Public Guardian	287	287				
01012280	Planning	2,895	2,776		119		
01012290	Animal Control	1,029	489		540		
01014022	Hospital	73	73				
01015180	Veterans' Services	375	117		258		
01016040	Library	227	227				
01016050	Cooperative Extension	2,210	416		1,794		
01024010	Public Health	6,579	5,424		1,155		
01024012	Mental Health	12,144	10,422	318	1,404		
01024014	Alcohol & Drug Abuse	4,492	2,294		2,198		

FY 12/13 Actual		Total	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment
01024020	Maternal & Child Health	279	130	149			
01024025	Women, Infants & Children	1,045	1,045				
01024170	California Children's Services	703	703				
01025010	Social Services Administration	120,741	36,403	84,339			
01042090	District Attorney	32,750	1,379	29,118	2,253		
01042110	Sheriff	11,246	7,346	525	3,376		
01042113	Sheriff's Dispatch	1,153	890		263		
01042135	Sheriff's Civil Division	197	197				
01042140	Jail	149,797	6,581	132,944	10,271		
01042150	Probation	3,847	2,134	573	1,140		
01042155	Juvenile Hall	117,143	2,199	112,543	2,400		
01042158	Delinquency Prevention	132	132				
01042360	Boat Patrol	2,848	88				2,760
01054010	California Waste Management	26	26				
01054011	Emergency Preparedness Grant	189	189				
01054012	Mental Health Services Act	3,838	3,838				
01054015	Hospital Preparedness Grant	359	359				
01054045	Mosquito Abatement Assessment Area	284	284				
01055340	Child Support	2,281	1,281		1,000		
01062136	Trial Court Security	347	347				
01062150	Local Community Corrections	844	844				
01203010	Road	54,950	16,590	38,030	330		
01602270	Fish & Game Commission	15	15				
01906020	Office of Education	566	253		313		
02000000	Solid Waste	4,676	4,584	46	45		
02040205	Orland Airport	866	866				
02040207	Willows Airport	1,226	1,226				
02200000	Fleet Operations	2,863	2,785	79			
02210000	Underground Storage Tanks	406	406				
02220000	Vegetation & Environmental Mgmt	196	196				
02224170	Tri-County Bee	10	10				
02240000	Human Resource Agency	25,166	5,540	15,552		4,074	

COUNTY OF GLENN
GENERAL INSURANCE

FY 12/13 Actual		Total	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment
02250000	Health Services Administration	2,395	2,395				
02260000	Planning & Public Works Agency	8,769	2,128	155	677		
02270000	Central Services	47	47				
04050000	Court	8,906			8,906		
04100000	Law Library	21	21				
04250000	Local Transportation Trust	1,734	1,682		51		
04260000	Transportation Administration	652	652				
04280000	Glenn County Transit	272	272				
04281000	Fixed Route Transit	1,875	1,875				
04354015	Ca Reg Mental Health Coalition	362	362				
04601000	Local Agency Formation Commission	116	116				
04999100	Community Action	44,323	14,961	29,362			
05110000	Storm Drain Maintenance District #1	23	23				
05130000	Storm Drain Maintenance District #3	112	112				
05140000	North Willows County Service Area	114	114				
05210000	Air Pollution District	2,071	1,327		744		
05210241	Air Pollution Vehicle Registration	187	187				
05250000	Olive Pest Management District	181	181				
99999999	Other	55,413	44,575		10,837		
	Total	**767,907**	**208,598**	**486,731**	**59,935**	**4,074**	**2,760**

Schedule of Costs to be Allocated by Function

COUNTY OF GLENN
GENERAL INSURANCE

1/21/2014

FY 12/13 Actual	Total	General & Admin	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment	Mobile Equipment
Time %	100.000%		27.16%	63.38%	7.80%	0.53%	0.36%	0.76%
Services & Supplies								
Insurance	825,349		224,202	523,140	64,418	4,379	2,966	6,244
Expenditures Per Financial Statements	825,349	-	224,202	523,140	64,418	4,379	2,966	6,244
Cost Adjustments								
Insurance Reimbursement	(59,842)	(59,842)						
Functional Cost	765,507	(59,842)	224,202	523,140	64,418	4,379	2,966	6,244
Additions - 1st Allocation								
Other								
Reallocate Admin	(0)	59,842	(16,256)	(37,930)	(4,671)	(317)	(215)	(453)
Allocable Costs	765,507		207,946	485,210	59,747	4,062	2,751	5,791
Unallocated								
1st Allocation	765,507	-	207,946	485,210	59,747	4,062	2,751	5,791
Additions - 2nd Allocation								
Other	2,400	2,400						
Reallocate Admin	0	(2,400)	652	1,521	187	13	9	18
Allocable Costs	2,400		652	1,521	187	13	9	18
Unallocated								
2nd Allocation	2,400	-	652	1,521	187	13	9	18
Total Allocated	**767,907**	**-**	**208,598**	**486,731**	**59,935**	**4,074**	**2,760**	**5,809**

COUNTY OF GLENN
GENERAL INSURANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02240000	Human Resource Agency	4,369.00	1.0000	4,062		13	4,074
	Total	4,369	1.0000	4,062	-	13	4,074

Basis of Allocation : Direct Cost of Premium

COUNTY OF GLENN
GENERAL INSURANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	5,634	0.0336	2,005			2,005
01011080	County Counsel	1,018	0.0061	362			362
01011090	Personnel	1,050	0.0063	374			374
01011120	Facilities Maintenance	2,903	0.0173	1,033			1,033
01011200	Data Processing	234	0.0014	83			83
01011010	Board of Supervisors	4,543	0.0271	1,617		5	1,622
01011070	Assessor	2,555	0.0152	909		3	912
01011100	Elections	1,291	0.0077	459		2	461
01012180	Agriculture Commissioner	4,926	0.0293	1,753		6	1,759
01012200	Building Inspector	460	0.0027	164		1	164
01012220	Recorder	3,040	0.0181	1,082		4	1,085
01012280	Planning	332	0.0020	118		0	119
01012290	Animal Control	1,513	0.0090	538		2	540
01015180	Veterans' Services	722	0.0043	257		1	258
01016050	Cooperative Extension	5,025	0.0299	1,788		6	1,794
01024010	Public Health	3,235	0.0193	1,151		4	1,155
01024012	Mental Health	3,933	0.0234	1,399		5	1,404
01024014	Alcohol & Drug Abuse	6,156	0.0367	2,190		7	2,198
01042090	District Attorney	6,311	0.0376	2,246		8	2,253
01042110	Sheriff	9,455	0.0563	3,364		11	3,376
01042113	Sheriff's Dispatch	737	0.0044	262		1	263
01042140	Jail	28,768	0.1713	10,236		34	10,271
01042150	Probation	3,193	0.0190	1,136		4	1,140
01042155	Juvenile Hall	6,723	0.0400	2,392		8	2,400
01055340	Child Support	2,801	0.0167	997		3	1,000
01203010	Road	924	0.0055	329		1	330
01906020	Office of Education	877	0.0052	312		1	313
02000000	Solid Waste	127	0.0008	45		0	45

COUNTY OF GLENN
GENERAL INSURANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02260000	Planning & Public Works Agency	1,897	0.0113	675		2	677
04050000	Court	24,947	0.1486	8,877		30	8,906
04250000	Local Transportation Trust	144	0.0009	51		0	51
05210000	Air Pollution District	2,084	0.0124	742		2	744
99999999	Other	30,355	0.1808	10,801		36	10,837
	Total	167,913	1.0000	59,747	-	187	59,935

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
GENERAL INSURANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011120	Facilities Maintenance	6,572.30	0.0124	6,014			6,014
01011010	Board of Supervisors	40,078.15	0.0756	36,675		116	36,791
01011100	Elections	210.89	0.0004	193		1	194
01024012	Mental Health	346.28	0.0007	317		1	318
01024020	Maternal & Child Health	162.13	0.0003	148		0	149
01025010	Social Services Administration	91,873.11	0.1733	84,072		267	84,339
01042090	District Attorney	31,718.74	0.0598	29,025		92	29,118
01042110	Sheriff	571.67	0.0011	523		2	525
01042140	Jail	144,820.92	0.2731	132,524		421	132,944
01042150	Probation	623.82	0.0012	571		2	573
01042155	Juvenile Hall	122,597.35	0.2312	112,187		356	112,543
01203010	Road	41,427.19	0.0781	37,910		120	38,030
02000000	Solid Waste	50.51	0.0001	46		0	46
02200000	Fleet Operations	85.55	0.0002	78		0	79
02240000	Human Resource Agency	16,941.37	0.0320	15,503		49	15,552
02260000	Planning & Public Works Agency	168.71	0.0003	154		0	155
04999100	Community Action	31,984.51	0.0603	29,269		93	29,362
	Total	530,233.20	1.0000	485,210	-	1,521	486,731

Basis of Allocation : Ratio of Claim Liability

COUNTY OF GLENN
GENERAL INSURANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	10	0.0001	16			16
01011040	Department of Finance	986	0.0077	1,602			1,602
01011051	Annual Audit	60	0.0005	98			98
01011080	County Counsel	317	0.0025	515			515
01011090	Personnel	210	0.0016	341			341
01011120	Facilities Maintenance	1,316	0.0103	2,139			2,139
01011150	General Insurance	828	0.0065	1,346			1,346
01011170	Employee Benefits	36	0.0003	59			59
01011200	Data Processing	668	0.0052	1,086			1,086
01011010	Board of Supervisors	424	0.0033	689		2	691
01011020	Clerk of the Board	213	0.0017	346		1	347
01011070	Assessor	908	0.0071	1,476		5	1,480
01011100	Elections	260	0.0020	423		1	424
01011180	Surveyor	65	0.0005	106		0	106
01012040	Court Revenues	1,018	0.0080	1,654		5	1,660
01012060	Grand Jury	11	0.0001	18		0	18
01012100	Indigent Defense	393	0.0031	639		2	641
01012170	Flood Control	25	0.0002	41		0	41
01012180	Agriculture Commissioner	1,403	0.0110	2,280		7	2,287
01012200	Building Inspector	309	0.0024	502		2	504
01012220	Recorder	423	0.0033	687		2	690
01012230	Coroner	53	0.0004	86		0	86
01012240	Public Guardian	176	0.0014	286		1	287
01012280	Planning	1,703	0.0133	2,767		9	2,776
01012290	Animal Control	300	0.0023	488		2	489
01014022	Hospital	45	0.0004	73		0	73
01015180	Veterans' Services	72	0.0006	117		0	117
01016040	Library	139	0.0011	226		1	227
01016050	Cooperative Extension	255	0.0020	414		1	416
01024010	Public Health	3,327	0.0260	5,406		18	5,424

COUNTY OF GLENN
GENERAL INSURANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024012	Mental Health	6,393	0.0500	10,389		34	10,422
01024014	Alcohol & Drug Abuse	1,407	0.0110	2,286		7	2,294
01024020	Maternal & Child Health	80	0.0006	130		0	130
01024025	Women, Infants & Children	641	0.0050	1,042		3	1,045
01024170	California Children's Services	431	0.0034	700		2	703
01025010	Social Services Administration	22,329	0.1745	36,285		118	36,403
01042090	District Attorney	846	0.0066	1,375		4	1,379
01042110	Sheriff	4,506	0.0352	7,322		24	7,346
01042113	Sheriff's Dispatch	546	0.0043	887		3	890
01042135	Sheriff's Civil Division	121	0.0009	197		1	197
01042140	Jail	4,037	0.0315	6,560		21	6,581
01042150	Probation	1,309	0.0102	2,127		7	2,134
01042155	Juvenile Hall	1,349	0.0105	2,192		7	2,199
01042158	Delinquency Prevention	81	0.0006	132		0	132
01042360	Boat Patrol	54	0.0004	88		0	88
01054010	California Waste Management	16	0.0001	26		0	26
01054011	Emergency Preparedness Grant	116	0.0009	189		1	189
01054012	Mental Health Services Act	2,354	0.0184	3,825		12	3,838
01054015	Hospital Preparedness Grant	220	0.0017	358		1	359
01054045	Mosquito Abatement Assessment Area	174	0.0014	283		1	284
01055340	Child Support	786	0.0061	1,277		4	1,281
01062136	Trial Court Security	213	0.0017	346		1	347
01062150	Local Community Corrections	518	0.0040	842		3	844
01203010	Road	10,176	0.0795	16,536		54	16,590
01602270	Fish & Game Commission	9	0.0001	15		0	15
01906020	Office of Education	155	0.0012	252		1	253
02000000	Solid Waste	2,812	0.0220	4,570		15	4,584
02040205	Orland Airport	531	0.0041	863		3	866
02040207	Willows Airport	752	0.0059	1,222		4	1,226
02200000	Fleet Operations	1,708	0.0133	2,776		9	2,785

COUNTY OF GLENN
GENERAL INSURANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02210000	Underground Storage Tanks	249	0.0019	405		1	406
02220000	Vegetation & Environmental Mgmt	120	0.0009	195		1	196
02224170	Tri-County Bee	6	0.0000	10		0	10
02240000	Human Resource Agency	3,398	0.0266	5,522		18	5,540
02250000	Health Services Administration	1,469	0.0115	2,387		8	2,395
02260000	Planning & Public Works Agency	1,305	0.0102	2,121		7	2,128
02270000	Central Services	29	0.0002	47		0	47
04100000	Law Library	13	0.0001	21		0	21
04250000	Local Transportation Trust	1,032	0.0081	1,677		5	1,682
04260000	Transportation Administration	400	0.0031	650		2	652
04280000	Glenn County Transit	167	0.0013	271		1	272
04281000	Fixed Route Transit	1,150	0.0090	1,869		6	1,875
04354015	Ca Reg Mental Health Coalition	222	0.0017	361		1	362
04601000	Local Agency Formation Commission	71	0.0006	115		0	116
04999100	Community Action	9,177	0.0717	14,913		48	14,961
05110000	Storm Drain Maintenance District #1	14	0.0001	23		0	23
05130000	Storm Drain Maintenance District #3	69	0.0005	112		0	112
05140000	North Willows County Service Area	70	0.0005	114		0	114
05210000	Air Pollution District	814	0.0064	1,323		4	1,327
05210241	Air Pollution Vehicle Registration	115	0.0009	187		1	187
05250000	Olive Pest Management District	111	0.0009	180		1	181
99999999	Other	27,342	0.2137	44,431		144	44,575
	Total	127,966	1.0000	207,946	-	652	208,598

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN
GENERAL INSURANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02260000	Planning & Public Works Agency	6,230	1	5,791		18	5,809
	Total	6,230	1.0000	5,791	-	18	5,809

Basis of Allocation : Direct Cost of Premium

COUNTY OF GLENN
GENERAL INSURANCE

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042360	Boat Patrol	2,959	1.0000	2,751		9	2,760
	Total	2,959	1.0000	2,751	-	9	2,760

Basis of Allocation : Direct Cost of Premium

COUNTY OF GLENN
GENERAL INSURANCE

FY 12/13 Actual

The budget unit was charged with the cost of the County's insurance premium from Golden State Risk Management Authority. These costs are allowable for plan purposes. The department's insurance cost is summarized and distributed in five functions called General Liability (exposure), Claims Liability (experience), Buildings, Auto and Watercraft Equipment.

1. GENERAL LIABILITY (EXPOSURE): The exposure / experience split for 2012-13 is 30%/70%. This was established by assigning the experience portion equal to the amount of the 7-year average claims history. The remaining 30% is the exposure portion. The exposure portion is allocated based on relative budget size of the adopted final budget.

2. CLAIM LIABILITY (EXPERIENCE): Experience is allocated based on the 7-year average claims history.

3. BUILDINGS: Building insurance costs are distributed based on the departmental square footage occupied by each department.

4. AUTO PREMIUM: The auto premium is a separate policy specifically covering Human Resource Agency owned vehicles. This is allocated to the Human Resource Agency based on direct costs of the premium.

5. WATERCRAFT EQUIPMENT: The watercraft equipment premium is also a separate policy specifically covering Sheriff's Boat Patrol equipment. This is allocated to the Boat Patrol program based on direct costs of the premium.

6. MOBILE EQUIPMENT: The mobile equipment premium is a separate policy specifically covering Road Department equipment. This is allocated to the Road Department based on direct costs of the premium.

The County is not self-insured but is a member of a risk sharing pool. The County's insurance is provided via Golden State Risk Management, Joint Powers Authority. The County has transferred any risk to Golden State Risk Management Authority. All administration is done by GSRMA and the County does not receive an actuarial report.

Social Services experienced a large liability claim due to a vehicle accident in fiscal year 2009-10. The claims experience distribution to Social Services will remain higher than normal until this expense works its way through the 7-year claims history which should occur in fiscal year 2016-17.

Golden State Risk Management Authority also covers the County's worker compensation insurance. The premium is split by Golden State on a 70% experience / 30% exposure calculation using on a 7-year average claims history. The experience portion is charged to departments on a quarterly basis outside of the A-87 plan. The exposure portion is charged to departments through the bi-weekly payroll process. Those departments that are required to prepare a quarterly expense claim to the State are including these expenses in their reports.

The County did not direct bill for these services in fiscal year 2012-2013.

COUNTY OF GLENN
CENTRAL SERVICES INTERNAL SERVICE FUND

FY 12/13 Actual

This fund is used to account for centralized equipment related expenses including postage meter, county cell phones, copy machines and some computers. Costs are accumulated and charged to the various County departments and agencies based on actual use by phone number designation, postage meter account reconciliation and metering of other applicable items.

Costs are allocated as the bills are paid. Charges to agencies outside the County Treasury are billed timely. Fund balance is minimal at year end.

COUNTY OF GLENN
CUPA / UNDERGROUND STORAGE TANKS INTERNAL SERVICE FUND

FY 12/13 Actual

This fund is used to account for fees collected and expenses incurred for implementation of the County's Certified Unified Program that includes consolidation of six state regulatory programs into one program.

Fund 02210000 – CUPA/Underground Storage Tanks is used to capture costs of salaries and benefits for the program staff. This includes the CUPA Director, Environmental Program Manager, Air Pollution Specialist II, Office Technician II other Fiscal staff. It also captures other overhead costs for the Administrative Division, such as rent, phones, office supplies, vehicle lease, communications, etc.

Quarterly, a journal entry is prepared to distribute salary costs from this fund to Air Pollution Control District. Administrative time is billed quarterly based on a supervisor approved timecard with a weighted labor rate calculated by the Finance Department.

COUNTY OF GLENN
DATA PROCESSING INTERNAL SERVICE FUND

FY 12/13 Actual

The Data Processing internal service fund is used to account for countywide computer expenses. Costs are allocated to departments at the time of payment based on the number of devices or users in each department, relative budget size or time study hours. The County is moving in a direction to direct bill as much of the IT services as possible, therefore, volume and activity in this fund will increase in future years as the expenses for the countywide pro-support services contract and other countywide expenses are transferred from the general fund service department in to the internal service fund.

COUNTY OF GLENN
FACILITIES INTERNAL SERVICE FUND

FY 12/13 Actual

This fund is used to account for salaries & benefits and services & supplies incurred for the Facilities Division of the Planning & Public Works Agency. Costs are accumulated and charged to the various County departments. Rates are set in accordance to State of California Accounting Standards and Procedures For Counties outlined in the State Controller's Office Division of Accounting and Reporting manual dated MAY 2003.

Cost Distribution Factors include the following:

Direct billed hours - The number of hours that staff directly attributed to an operation, functions, funds, etc. indicates the level of activity involved in the management of that operation. Hours are documented on supervisor approved timecards.

Direct salary & benefit cost - All hours are billed at an actual cost recovery rate specific to each staff person in accordance to the State of California Cost Accounting guidelines. The cost per billable hour gives consideration to those operations that may not require a high number of staff support hours but does require higher level, professional staff. Hours are documented on supervisor approved timecards.

Services & Supplies – Services and supplies expenses are tracked to specific projects which are then allocated to the individual departments. The method of allocation is dependent upon each expense and project but is either a direct cost transfer or factored based on square footage percentages of each occupant.

COUNTY OF GLENN
FLEET OPERATIONS INTERNAL SERVICE FUND

FY 12/13 Actual

This fund is used to account for revenues and expenditures related to the purchase and maintenance of vehicles used in County business including public safety, public works, and other county departments. Expenditures are first incurred in the fund and charges are assessed to the County department or agency utilizing the vehicles.

Costs of Fleet operation and vehicle maintenance, as well as, estimated cost of vehicle replacement of all vehicles is recovered on a per mile rate based on a minimum of 600 miles per month. Mileage rates will be established annually by Fleet Management and approved by the Board of Supervisors by resolution.

The cost of Pool Vehicles (vehicles kept in the County yard and used by departments as needed) will be set at a rate competitive with the cost of renting a vehicle from commercial vendors. Rates will be established annually by Fleet Management and approved

COUNTY OF GLENN
HEALTH HUMAN SERVICES AGENCY INTERNAL SERVICE FUND

FY 12/13 Actual

This fund is used to account for salaries and services and supplies incurred for Human Resource Agency functions that benefit both Social Service and Community Action programs. Costs are accumulated and charged to the departments and programs.

Account 02240000 Human Resources Administration is a cost center for the accumulation of common costs between Community Action Division and the Social Services Division. Staff that share duties between CAD and SSD, such as the Director, Deputy Director of Administration, Administrative Assistant, Administrative Service Officers, and all other Fiscal and clerical staff, are assigned to the HRA and will time study so costs can be allocated to the appropriate division.

This account also captures other overhead costs for the agency, such as rent, phones, office supplies, building and equipment maintenance, ITT costs etc. These costs are allocated based on time studies to the CAD and SSD divisions on a weekly basis.

Negative Fund Balance is made up entirely of Compensated Absenses payable which is recorded by the Finance Department for Financial Statement presentation only.

COUNTY OF GLENN
HEALTH SERVICES ADMINISTRATION INTERNAL SERVICE FUND

FY 12/13 Actual

This fund is used to account for salary related expenditures incurred for Health Services Administrative employees whose work covers multiple sub agencies. Costs are accumulated and charged to the various Health Service sub agencies.

Fund 02250000 – Health Services Administration is used to capture costs of salaries and benefits for the administrative staff at Health Services. It also captures other overhead costs for the Administrative Division, such as rent, phones, office supplies, etc. In addition, the County allocates A-87 costs to this fund, which includes the Matson & Isom Technology costs for the entire agency.

Monthly, a journal entry is prepared to distribute the costs from this fund to all Health Services programs based on time study by the staff covered in this fund. The cost of the Matson & Isom Technology contract is distributed separately based upon monthly time studies received from the vendor.

Negative Fund Balance is made up entirely of Compensated Absenses payable which is recorded by the Finance Department for Financial Statement presentation only.

COUNTY OF GLENN
HUMAN RESOURCE AGENCY INTERNAL SERVICE FUND

FY 12/13 Actual

This fund is used to account for salaries and services and supplies incurred for Human Resource Agency functions that benefit both Social Service and Community Action programs. Costs are accumulated and charged to the departments and programs.

Account 02240000 Human Resources Administration is a cost center for the accumulation of common costs between Community Action Division (CAD) and the Social Services Division (SSD). Staff that share duties between CAD and SSD, such as the Director, Deputy Director of Administration, Administrative Assistant, Administrative Service Officers, and all other Fiscal and clerical staff, are assigned to the HRA and time study so costs can be allocated to the appropriate division.

This account also captures other overhead costs for the agency, such as rent, phones, office supplies, building and equipment maintenance, IT costs etc. These costs are allocated based on time studies to the CAD and SSD divisions on a weekly basis.

Negative Fund Balance is made up entirely of Compensated Absenses payable which is recorded by the Finance Department for Financial Statement presentation only.

COUNTY OF GLENN
PLANNING AND PUBLIC WORKS INTERNAL SERVICE FUND

FY 12/13 Actual

This fund is used to account for salaries and services and supplies incurred for the Public Works Agency which covers multiple departments. Costs are accumulated and charged to the various Public Works sub agencies. Rates are set in accordance to State of California Accounting Standards and Procedures For Counties outlined in the State Controller's Office Division of Accounting and Reporting manual dated MAY 2003.

There are several factors that determine where management and support staff spend their time and energy. The costs associated with these services, supplies and salaries provided to the Agency are distributed according to a set of assumptions, each given a percentage of overall impact (weight) to the whole. The first and most critical test is this:

In order for Services and Supplies to be charged to and distributed from the PPWA-ISF they must meet the following tests:

Costs must be beneficial to all operations, departments and functions in the Agency; and be so general in nature that they cannot be attributable to a specific operation, department or function. (i.e. – general office supplies, first aid supplies, utilities, associate dues)

Cost Distribution Factors:

10% - Number of employees - determined by actual allocated positions tied to the Salaries and Benefits budgeted in each fund.

10% - Non-payroll budget allocation - The budget allocations for non salaried expenses directly relate to the number of blue claims processed and the financial functions associated with each fund. All but exempted funds are included. Exempted funds are not limited to those auxiliary funds used for grant fund tracking, Transportation Commission, vehicle equipment reserves, solid waste closure, and capital construction. If staff have hours charged to these functions, funds, etc. they are included in the allocation but are exempt from any non labor costs. These funds are directly billed using journal entries and or traditional invoices dependant on whether or not we manage the funds.

35% - Direct billed hours - The number of hours that staff directly attributed to an operation, functions, funds, etc. indicates the level of activity involved in the management of that operation. Hours are documented on supervisor approved timecards.

45% - Direct cost - All hours are billed at an actual cost recovery rate specific to each staff person in accordance to the State of California Cost Accounting guidelines. The cost per billable hour gives consideration to those operations that may not require a high number of staff support hours but does require higher level, professional staff. Hours are documented on supervisor approved timecards.

Using the above criteria PPWA-ISF costs are calculated, distributed and recovered on a monthly basis against a Year to Date adjusted balance that takes into consideration the costs recovered in prior periods. In reference to the annual year end allocation of costs an adjustment line is used in the ISF calculation worksheet to reduce the total expenditures to be collected in order to balance to the General Ledger Budget to Actual report.

COUNTY OF GLENN
TRI-COUNTY BEE INTERNAL SERVICE FUND

FY 12/13 Actual

This fund is used to account for the costs associated with the limiting of destructive pests into the County. An annual journal entry is prepared to distribute these costs. Fund balance is minimal at year end. Administrative time is billed annually based on a supervisor approved timecard with a weighted labor rate calculated by the Finance Department.

COUNTY OF GLENN
VEGETATION AND ENVIRONMENTAL MANAGEMENT INTERNAL SERVICE FUND

FY 12/13 Actual

This fund is used to account for revenues and expenses related to the maintenance and management of vegetation and environmental issues in the County. Expenditures are first incurred in the fund and charges are assessed to the County departments or agencies utilizing the services.

Fund 02220000- Vegetation & Environmental Management is used to capture costs of salaries and benefits for employees involved in this program. This includes the Ag Commissioner, Environmental Biologists and Office Technician II. It also captures other costs for purchasing chemicals, maintenance of equipment and gas & oil in order to maintain roadways, airports, storm districts and other public right of ways throughout the county.

Monthly, invoices are prepared to distribute to the Glenn County Planning and Public Works Agency based upon actual usage. Administrative time is billed monthly based on a supervisor approved timecard with a weighted labor rate calculated by the Finance Department.

COUNTY OF GLENN
JANITORIAL SERVICES

FY 12/13 Actual		Total	526 W. Sycamore	540 W. Sycamore	141 S. Lassen (Admin)	821 E. South Street	516 W. Sycamore	541 & 543 W. Oak	720 N. Colusa Street
01011040	Department of Finance	23,310					21,300		
01011080	County Counsel	2,218							
01011090	Personnel	2,288							
01011120	Facilities Maintenance	580							
01011200	Data Processing	510							
01011010	Board of Supervisors	9,900				1,181	10,998		
01011070	Assessor	12,179					4,258		
01011100	Elections	5,086							19,659
01012180	Agriculture Commissioner	19,659							
01012200	Building Inspector	12					8,998		
01012220	Recorder	11,428							
01012280	Planning	12							
01012290	Animal Control	1,997							
01015180	Veterans' Services	1,573				29,370			
01016050	Cooperative Extension	29,370		28,683		1,286			
01042090	District Attorney	30,674			9,945	4,763		15,188	
01042110	Sheriff	30,514						6,430	
01042113	Sheriff's Dispatch	6,430			29,136				
01042140	Jail	29,288						26,381	
01042150	Probation	26,417							
01055340	Child Support	29,046				17,563			
04050000	Court	17,563							13,431
05210000	Air Pollution District	13,431							
99999999	Other	40,843							
	Total	**344,329**		**28,683**	**39,081**	**54,163**	**45,555**	**47,999**	**33,090**

COUNTY OF GLENN
JANITORIAL SERVICES

FY 12/13 Actual		525 W. Sycamore	132 S. Murdock	777 N. Colusa	821 E. South (Metal)	720 N. Colusa (Weed)	240 & 242 N. Villa	125 S. Murdock	306 N. Villa	1187 E. South Street
01011040	Department of Finance	1,974	36							
01011080	County Counsel	2,218								
01011090	Personnel	2,288								
01011120	Facilities Maintenance		580							
01011200	Data Processing	510								
01011010	Board of Supervisors	9,900								
01011070	Assessor									
01011100	Elections	828								
01012180	Agriculture Commissioner									
01012200	Building Inspector		12							
01012220	Recorder	2,430								
01012280	Planning		12							
01012290	Animal Control									
01015180	Veterans' Services	1,573								
01016050	Cooperative Extension									
01042090	District Attorney		86					620		
01042110	Sheriff		617							
01042113	Sheriff's Dispatch									
01042140	Jail		152							
01042150	Probation		35							
01055340	Child Support		88							
04050000	Court									
05210000	Air Pollution District									
99999999	Other	26,243								
	Total	**47,965**	**1,618**		-	-		**620**		

COUNTY OF GLENN
JANITORIAL SERVICES

FY 12/13 Actual		141 S. Lassen (Jail)	327 Fourth Street	125 County Road G	120 S. Marshall	300 Broadway
01011040	Department of Finance					
01011080	County Counsel					
01011090	Personnel					
01011120	Facilities Maintenance					
01011200	Data Processing					
01011010	Board of Supervisors					
01011070	Assessor					
01011100	Elections					
01012180	Agriculture Commissioner					
01012200	Building Inspector					
01012220	Recorder					
01012280	Planning					
01012290	Animal Control			1,997		
01015180	Veterans' Services					
01016050	Cooperative Extension					
01042090	District Attorney					
01042110	Sheriff					
01042113	Sheriff's Dispatch					
01042140	Jail					
01042150	Probation					
01055340	Child Support				28,958	
04050000	Court					
05210000	Air Pollution District					
99999999	Other		14,600			
	Total	-	**14,600**	**1,997**	**28,958**	

COUNTY OF GLENN
JANITORIAL SERVICES

FY 12/13 Actual	Total	General & Admin	526 W. Sycamore	540 W. Sycamore	141 S. Lassen (Admin)	821 E. South Street	516 W. Sycamore
Time %	100.00%			8.33%	11.35%	15.73%	13.23%
Expenditures Per Financial Statements	-	-	-	-	-	-	-
Cost Adjustments							
Janitorial Services - Spread to location	344,329			28,683	39,081	54,163	45,555
Functional Cost	344,329	-		28,683	39,081	54,163	45,555
Additions - 1st Allocation							
Other							
Reallocate Admin							
Allocable Costs	344,329			28,683	39,081	54,163	45,555
Unallocated							
1st Allocation	344,329	-		28,683	39,081	54,163	45,555
Additions - 2nd Allocation							
Other							
Reallocate Admin							
Allocable Costs							
Unallocated							
2nd Allocation	-	-	-	-	-	-	-
Total Allocated	**344,329**	-		**28,683**	**39,081**	**54,163**	**45,555**

COUNTY OF GLENN
JANITORIAL SERVICES

FY 12/13 Actual	541 & 543 W. Oak	720 N. Colusa Street	525 W. Sycamore	132 S. Murdock	777 N. Colusa	821 E. South (Metal)	720 N. Colusa (Weed)
Time %	13.94%	9.61%	13.93%	0.47%			
Expenditures Per Financial Statements	-	-	-	-	-	-	-
Cost Adjustments							
Janitorial Services - Spread to location	47,999	33,090	47,965	1,618			
Functional Cost	47,999	33,090	47,965	1,618		-	-
Additions - 1st Allocation							
Other							
Reallocate Admin							
Allocable Costs	47,999	33,090	47,965	1,618			
Unallocated							
1st Allocation	47,999	33,090	47,965	1,618		-	-
Additions - 2nd Allocation							
Other							
Reallocate Admin							
Allocable Costs							
Unallocated							
2nd Allocation	-	-	-	-	-	-	-
Total Allocated	**47,999**	**33,090**	**47,965**	**1,618**		-	-

COUNTY OF GLENN
JANITORIAL SERVICES

FY 12/13 Actual	240 & 242 N. Villa	125 S. Murdock	306 N. Villa	1187 E. South Street	141 S. Lassen (Jail)	327 Fourth Street	125 County Road G	120 S. Marshall
Time %		0.18%				4.24%	0.58%	8.41%
Expenditures Per Financial Statements	-	-	-	-	-	-	-	-
Cost Adjustments								
Janitorial Services - Spread to location		620				14,600	1,997	28,958
Functional Cost		620			-	14,600	1,997	28,958
Additions - 1st Allocation								
Other								
Reallocate Admin								
Allocable Costs		620				14,600	1,997	28,958
Unallocated								
1st Allocation		620			-	14,600	1,997	28,958
Additions - 2nd Allocation								
Other								
Reallocate Admin								
Allocable Costs								
Unallocated								
2nd Allocation	-	-	-	-	-	-	-	-
Total Allocated		**620**			**-**	**14,600**	**1,997**	**28,958**

COUNTY OF GLENN
JANITORIAL SERVICES

FY 12/13 Actual	300 Broadway
Time %	
Expenditures Per Financial Statements	-
Cost Adjustments	
Janitorial Services - Spread to location	
Functional Cost	
Additions - 1st Allocation	
Other	
Reallocate Admin	
Allocable Costs	
Unallocated	
1st Allocation	
Additions - 2nd Allocation	
Other	
Reallocate Admin	
Allocable Costs	
Unallocated	
2nd Allocation	-
Total Allocated	

COUNTY OF GLENN
JANITORIAL SERVICES

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01055340	Child Support	2,379	1.0000	28,958			28,958
	Total	2,379	1.0000	28,958	-	-	28,958

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012290	Animal Control	1,513	1.0000	1,997			1,997
	Total	1,513	1.0000	1,997	-	-	1,997

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042090	District Attorney	3,234	1.0000	620			620
	Total	3,234	1.0000	620	-	-	620

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	171	0.0221	36			36
01011120	Facilities Maintenance	2,776	0.3587	580			580
01012200	Building Inspector	58	0.0075	12			12
01012280	Planning	58	0.0075	12			12
01042090	District Attorney	409	0.0528	86			86
01042110	Sheriff	2,950	0.3811	617			617
01042140	Jail	727	0.0939	152			152
01042150	Probation	169	0.0218	35			35
01055340	Child Support	422	0.0545	88			88
	Total	7,740	1.0000	1,618	-	-	1,618

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,309	0.2545	9,945			9,945
01042140	Jail	3,835	0.7455	29,136			29,136
	Total	5,144	1.0000	39,081	-	-	39,081

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042140	Jail	24,206	1.0000				
	Total	24,206	1.0000	-	-	-	-

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024010	Public Health	3,235	0.4513				
01024012	Mental Health	3,933	0.5487				
	Total	7,168	1.0000		-	-	

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
99999999	Other	4,247	1.0000				
	Total	4,247	1.0000		-	-	

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042155	Juvenile Hall	6,723	0.8846				
01906020	Office of Education	877	0.1154				
	Total	7,600	1.0000		-	-	

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
99999999	Other	14,065	1.0000	14,600			14,600
	Total	14,065	1.0000	14,600	-	-	14,600

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	4,557	0.4676	21,300			21,300
01011070	Assessor	2,353	0.2414	10,998			10,998
01011100	Elections	911	0.0935	4,258			4,258
01012220	Recorder	1,925	0.1975	8,998			8,998
	Total	9,746	1.0000	45,555	-	-	45,555

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	906	0.0412	1,974			1,974
01011080	County Counsel	1,018	0.0462	2,218			2,218
01011090	Personnel	1,050	0.0477	2,288			2,288
01011200	Data Processing	234	0.0106	510			510
01011010	Board of Supervisors	4,543	0.2064	9,900			9,900
01011100	Elections	380	0.0173	828			828
01012220	Recorder	1,115	0.0507	2,430			2,430
01015180	Veterans' Services	722	0.0328	1,573			1,573
99999999	Other	12,043	0.5471	26,243			26,243
	Total	22,011	1.0000	47,965		-	47,965

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
04050000	Court	21,942	1.0000				
	Total	21,942	1.0000		-	-	

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042090	District Attorney	2,448	1.0000	28,683			28,683
	Total	2,448	1.0000	28,683	-	-	28,683

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,741	0.3164	15,188			15,188
01042113	Sheriff's Dispatch	737	0.1340	6,430			6,430
01042150	Probation	3,024	0.5496	26,381			26,381
	Total	5,502	1.0000	47,999	-	-	47,999

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012180	Agriculture Commissioner	2,948	0.5941	19,659			19,659
05210000	Air Pollution District	2,014	0.4059	13,431			13,431
	Total	4,962	1.0000	33,090	-	-	33,090

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012180	Agriculture Commissioner	1,978	0.9658				
05210000	Air Pollution District	70	0.0342				
	Total	2,048	1.0000	-	-	-	-

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011120	Facilities Maintenance	127	0.0326				
01012200	Building Inspector	402	0.1032				
01012280	Planning	274	0.0703				
01203010	Road	924	0.2372				
02000000	Solid Waste	127	0.0326				
02260000	Planning & Public Works Agency	1,897	0.4870				
04250000	Local Transportation Trust	144	0.0370				
	Total	3,895	1.0000		-	-	

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011070	Assessor	202	0.0218	1,181			1,181
01016050	Cooperative Extension	5,025	0.5422	29,370			29,370
01042090	District Attorney	220	0.0237	1,286			1,286
01042110	Sheriff	815	0.0879	4,763			4,763
04050000	Court	3,005	0.3243	17,563			17,563
	Total	9,267	1.0000	54,163	-	-	54,163

Basis of Allocation : Square Footage Occupied by Department

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	2,640	1.0000				
	Total	2,640	1.0000	-	-	-	-

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024014	Alcohol & Drug Abuse	6,156	1.0000				
	Total	6,156	1.0000		-	-	

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 12/13 Actual

The cost associated with janitorial services was calculated on the Facilities Maintenance schedule based on time study records. The costs were shown as "unallocated" on the Facilities Maintenance schedule and have been transferred to a separate Janitorial Services schedule for allocation.

Janitorial Services costs are spread to county buildings based on actual hours spent by each employee maintaining or cleaning the premises. The resulting cost per building is further allocated to departments based on square footage. Buildings incurring a zero charge have been suppressed for printing.

The County directly bills departments for labor and materials used by the custodial staff. Credit has been applied to those departments that were direct billed.

FY 12/13 Actual		Total	Personnel Services	Arbitration
01011040	Department of Finance	2,266	2,266	
01011080	County Counsel	943	943	
01011090	Personnel	1,414	1,414	
01011120	Facilities Maintenance	4,507	4,507	
01011010	Board of Supervisors	3,437	3,437	
01011020	Clerk of the Board	1,375	1,375	
01011070	Assessor	5,499	5,499	
01011100	Elections	687	687	
01012180	Agriculture Commissioner	8,612	8,612	
01012200	Building Inspector	1,372	1,372	
01012220	Recorder	2,750	2,750	
01012240	Public Guardian	1,375	1,375	
01012280	Planning	2,059	2,059	
01012290	Animal Control	1,375	1,375	
01015180	Veterans' Services	687	687	
01016050	Cooperative Extension	1,347	1,347	
01024010	Public Health	11,352	11,352	
01024012	Mental Health	24,795	24,795	
01024014	Alcohol & Drug Abuse	5,499	5,499	
01024025	Women, Infants & Children	3,437	3,437	
01024170	California Children's Services	687	687	
01025010	Social Services Administration	48,804	48,804	
01042090	District Attorney	12,684	5,499	7,185
01042110	Sheriff	17,689	17,689	
01042113	Sheriff's Dispatch	3,604	3,604	
01042135	Sheriff's Civil Division	687	687	
01042140	Jail	14,820	14,820	
01042150	Probation	5,970	5,970	
01042155	Juvenile Hall	6,559	6,559	
01055340	Child Support	6,186	6,186	
01062136	Trial Court Security	4,124	4,124	
01062150	Local Community Corrections	4,124	4,124	

COUNTY OF GLENN
PERSONNEL

FY 12/13 Actual		Total	Personnel Services	Arbitration
01203010	Road	17,318	17,318	
01602270	Fish & Game Commission	687	687	
02000000	Solid Waste	4,115	4,115	
02040205	Orland Airport	343	343	
02040207	Willows Airport	343	343	
02200000	Fleet Operations	2,745	2,745	
02230000	Health & Human Services Agency	2,062	2,062	
02240000	Human Resource Agency	14,435	14,435	
02250000	Health Services Administration	6,186	6,186	
02260000	Planning & Public Works Agency	4,812	4,812	
04250000	Local Transportation Trust	(1)	(1)	
04999100	Community Action	16,463	16,463	
05210000	Air Pollution District	4,124	4,124	
99999999	Other	(10)	(10)	
	Total	**284,349**	**277,164**	**7,185**

COUNTY OF GLENN
PERSONNEL

FY 12/13 Actual	Total	General & Admin	Personnel Services	Arbitration
Time %	100.00%	-24.81%	121.81%	3.00%
Wages & Benefits				
Salaries & Wages	125,568		125,568	
Benefits	69,398		69,398	
Services & Supplies				
Communications	1,379		1,379	
Memberships	600		600	
Office Expense	2,655		2,655	
Professional Services	16,607		10,352	6,255
Publications & Legal	16,402		16,402	
Rent/Lease Equipment	3,973		3,973	
Special Dept. Expense	19,803		19,803	
Special Dept Training	55		55	
IT Expenses	269		269	
Food & Lodging	60		60	
Mileage	513		513	
Other Travel	100		100	
Utilities	1,674		1,674	
Interfund Expenses	1,381		1,381	
Expenditures Per Financial Statements	260,437	-	254,182	6,255
Cost Adjustments				
Building Use to Service Depts.	708	708		
Equipment Use to Service Depts.	1,228	1,228		
Interfund Revenue	(53,704)	(53,704)		
Functional Cost	208,669	(51,768)	254,182	6,255

COUNTY OF GLENN
PERSONNEL

FY 12/13 Actual	Total	General & Admin	Personnel Services	Arbitration
Additions - 1st Allocation				
Other				
Reallocate Admin	(0)	51,768	(50,524)	(1,243)
Allocable Costs	208,669		203,658	5,012
Unallocated				
1st Allocation	208,669	-	203,658	5,012
Additions - 2nd Allocation				
Other	90,496	90,496		
Reallocate Admin		(90,496)	88,323	2,173
Allocable Costs	90,496		88,323	2,173
Unallocated				
2nd Allocation	90,496	-	88,323	2,173
Total Allocated	**299,165**	-	**291,980**	**7,185**

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042090	District Attorney	6,255	1.0000	5,012		2,173	7,185
	Total	6,255	1.0000	5,012		2,173	7,185

Basis of Allocation : Direct Cost Transfer

COUNTY OF GLENN
PERSONNEL

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	8.00	0.0185	3,771	(1,505)		2,266
01011080	County Counsel	2.00	0.0046	943			943
01011090	Personnel	3.00	0.0069	1,414			1,414
01011120	Facilities Maintenance	10.00	0.0231	4,714	(207)		4,507
01011010	Board of Supervisors	5.00	0.0116	2,357		1,080	3,437
01011020	Clerk of the Board	2.00	0.0046	943		432	1,375
01011070	Assessor	8.00	0.0185	3,771		1,728	5,499
01011100	Elections	1.00	0.0023	471		216	687
01012180	Agriculture Commissioner	13.00	0.0301	6,129	(324)	2,807	8,612
01012200	Building Inspector	2.00	0.0046	943	(3)	432	1,372
01012220	Recorder	4.00	0.0093	1,886		864	2,750
01012240	Public Guardian	2.00	0.0046	943		432	1,375
01012280	Planning	3.00	0.0069	1,414	(3)	648	2,059
01012290	Animal Control	2.00	0.0046	943		432	1,375
01015180	Veterans' Services	1.00	0.0023	471		216	687
01016050	Cooperative Extension	3.00	0.0069	1,414	(715)	648	1,347
01024010	Public Health	18.00	0.0417	8,486	(1,021)	3,887	11,352
01024012	Mental Health	37.00	0.0856	17,443	(638)	7,990	24,795
01024014	Alcohol & Drug Abuse	8.00	0.0185	3,771		1,728	5,499
01024025	Women, Infants & Children	5.00	0.0116	2,357		1,080	3,437
01024170	California Children's Services	1.00	0.0023	471		216	687
01025010	Social Services Administration	71.00	0.1644	33,472		15,332	48,804
01042090	District Attorney	8.00	0.0185	3,771		1,728	5,499
01042110	Sheriff	29.00	0.0671	13,671	(2,245)	6,262	17,689
01042113	Sheriff's Dispatch	6.00	0.0139	2,829	(520)	1,296	3,604
01042135	Sheriff's Civil Division	1.00	0.0023	471		216	687
01042140	Jail	24.00	0.0556	11,314	(1,677)	5,183	14,820
01042150	Probation	11.00	0.0255	5,186	(1,591)	2,375	5,970
01042155	Juvenile Hall	11.00	0.0255	5,186	(1,002)	2,375	6,559
01055340	Child Support	9.00	0.0208	4,243		1,944	6,186
01062136	Trial Court Security	6.00	0.0139	2,829		1,296	4,124

COUNTY OF GLENN
PERSONNEL

FY 12/13 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01062150	Local Community Corrections	6.00	0.0139	2,829		1,296	4,124
01203010	Road	26.00	0.0602	12,257	(554)	5,615	17,318
01602270	Fish & Game Commission	1.00	0.0023	471		216	687
02000000	Solid Waste	6.00	0.0139	2,829	(9)	1,296	4,115
02040205	Orland Airport	0.50	0.0012	236	(1)	108	343
02040207	Willows Airport	0.50	0.0012	236	(1)	108	343
02200000	Fleet Operations	4.00	0.0093	1,886	(5)	864	2,745
02230000	Health & Human Services Agency	3.00	0.0069	1,414		648	2,062
02240000	Human Resource Agency	21.00	0.0486	9,900		4,535	14,435
02250000	Health Services Administration	9.00	0.0208	4,243		1,944	6,186
02260000	Planning & Public Works Agency	7.00	0.0162	3,300		1,512	4,812
04250000	Local Transportation Trust	-			(1)		(1)
04999100	Community Action	28.00	0.0648	13,200	(2,784)	6,047	16,463
05210000	Air Pollution District	6.00	0.0139	2,829		1,296	4,124
99999999	Other	-			(10)		(10)
	Total	432.00	1.0000	203,658	(14,816)	88,323	277,164

Basis of Allocation : Number of Employees

COUNTY OF GLENN
PERSONNEL

FY 12/13 Actual

The Personnel Department costs are allowable for cost plan purposes. There are two functions within the Personnel department: Personnel and Arbitration. The Personnel Director has also been appointed to act as the County Safety Officer. Expenses related to the safety program have been eliminated with an interfund revenue cost adjustment reduction on the Costs to be Allocation Schedule 7.02.

1. PERSONNEL: Personnel services are allocated based on the number of employees working in each department. The employee count information is taken from payroll reports.

2. ARBITRATION: A separate function has been created to allocate arbitration costs to the specific department(s) receiving the services.

The Personnel department bills departments directly throughout the year for various services including advertising, recruitment and arbitration services. Departments have been given credit for those items that were direct billed.

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

FY 12/13 Actual		Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080	Personnel 01011090	Facilities Maintenance 01011120	Building Maintenance 01011120	Janitorial Services 01011120
01011010	Board of Supervisors	3,064		80	2,695	135	26,446	3,437	1,745	23,382	9,900
01011020	Clerk of the Board		424	40	1,016	68	13,667	1,375			
01011070	Assessor	2,847	4,899	171	4,141	290	1,822	5,499	981	9,911	12,179
01011100	Elections	1,285	33,661	49	979	83	15,034	687	496	5,481	5,086
01011180	Surveyor			12	82	21					
01012040	Court Revenues			191	649	325					
01012050	Juvenile Justice Commission										
01012060	Grand Jury			2	435	4					
01012100	Indigent Defense			74	319	125					
01012170	Flood Control		745	5	15	8					
01012180	Agriculture Commissioner	2,027	9,150	264	6,751	451	4,556	8,612	1,892	5,844	19,659
01012200	Building Inspector	135		58	1,395	99		1,372	236	255	12
01012220	Recorder	2,926	15,062	80	2,721	135	2,733	2,750	1,168	13,188	11,428
01012230	Coroner			10	90	17					
01012240	Public Guardian		725	33	1,032	56	2,975	1,375	281		
01012260	Emergency Services		418								
01012280	Planning	92	800	320	2,858	544	4,859	2,059	838	114	12
01012290	Animal Control		511	56	1,605	96		1,375	581	3,658	1,997
01014022	Hospital			8	40	14					
01015180	Veterans' Services	487		14	554	23		687	277	3,716	1,573
01016040	Library			26	88	44					
01016050	Cooperative Extension	4,708	1,569	48	1,544	81		1,347	1,930	20,048	29,370
01024010	Public Health	5,090		625	10,470	1,119	13,364	11,352	1,243	6,357	
01024012	Mental Health	6,189		1,202	21,017	2,263		24,795	1,511	7,729	
01024014	Alcohol & Drug Abuse	4,528		264	4,806	642	911	5,499	2,364	3,460	
01024020	Maternal & Child Health			15	147	33					
01024025	Women, Infants & Children			120	2,763	388	607	3,437			
01024170	California Children's Services			81	1,504	166		687			
01025010	Social Services Administration			4,197	79,575	10,850	3,341	48,804			
01042090	District Attorney	206	4,119	159	4,227	270	20,661	12,684	2,424	80,866	30,674
01042110	Sheriff	1,909	112,714	847	16,211	1,545	12,756	17,689	3,691	21,588	30,514
01042113	Sheriff's Dispatch	352	1,112	103	3,593	174		3,604	283	2,986	6,430

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

FY 12/13 Actual		Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080	Personnel 01011090	Facilities Maintenance 01011120	Building Maintenance 01011120	Janitorial Services 01011120
01042135	Sheriff's Civil Division			23	555	39		687			
01042140	Jail	98,728	5,528	759	16,523	1,289		14,820	11,049	23,347	29,288
01042150	Probation	1,445	5,312	246	5,892	731	1,367	5,970	1,226	12,462	26,417
01042155	Juvenile Hall	39,726	2,691	254	5,922	437		6,559	2,582	45,822	
01042158	Delinquency Prevention			15	48	26					
01042360	Boat Patrol			10	70	17	1,822				
01054010	California Waste Management			3	27	5					
01054011	Emergency Preparedness Grant			22	125	68					
01054012	Mental Health Services Act			442	1,405	751					
01054015	Hospital Preparedness Grant			41	167	114					
01054020	Superior Reg Workforce Ed				10						
01054045	Mosquito Abatement Assessment Area			33	127	56					
01055340	Child Support	5,375		148	5,742	489	1,822	6,186	1,076	14,069	29,046
01062136	Trial Court Security			40	3,000	68		4,124			
01062150	Local Community Corrections			97	2,823	165		4,124			
01203010	Road	310		1,913	19,706	3,298		17,318	1,066	141	
01602270	Fish & Game Commission			2	407	3		687			
01906020	Office of Education	5,182		29	53,849	49			1,137	5,977	
02000000	Solid Waste	43		529	5,470	898		4,115	2,596	19	
02040205	Orland Airport			100	817	170		343	1,333		
02040207	Willows Airport			141	1,081	305	304	343	2,710		
02200000	Fleet Operations			321	3,261	545		2,745			
02210000	Underground Storage Tanks			47	225	79					
02220000	Vegetation & Environmental Mgmt			23	120	38					
02224170	Tri-County Bee			1	19	2					
02230000	Health & Human Services Agency				1,242			2,062			
02240000	Human Resource Agency			639	12,468	1,085	48,595	14,435			
02250000	Health Services Administration			276	5,094	469	5,163	6,186			
02260000	Planning & Public Works Agency	637		245	4,946	417	29,916	4,812	1,365	1,575	
02270000	Central Services			5	40	9					
03230000	Fire Chief's Association										
04050000	Court	58,200			605				(94,121)	35,615	17,563

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

FY 12/13 Actual		Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080	Personnel 01011090	Facilities Maintenance 01011120	Building Maintenance 01011120	Janitorial Services 01011120
04100000	Law Library			2	26	4					
04250000	Local Transportation Trust	48		194	907	329		(1)	55	(604)	
04260000	Transportation Administration			75	277	128					
04280000	Glenn County Transit			31	790	53					
04281000	Fixed Route Transit			216	1,082	367					
04354015	Ca Reg Mental Health Coalition			42	161	71					
04601000	Local Agency Formation Commission			13	101	23					
04999100	Community Action			1,725	22,585	5,070	759	16,463			
05010000	Artois Fire District			28	281	48					
05022000	Hamilton Fire District			46	806	78					
05022010	Bayliss Fire District			5	116	8					
05050000	Willows Rural Fire District			35	346	60					
05110000	Storm Drain Maintenance District #1			3	112	4					
05130000	Storm Drain Maintenance District #3			13	162	22					
05140000	North Willows County Service Area			13	255	22			178		
05210000	Air Pollution District	1,385		153	3,294	260		4,124	800	3,992	13,431
05210241	Air Pollution Vehicle Registration			22	140	37					
05250000	Olive Pest Management District			21	162	35					
06010000	Elk Creek Cemetery District			2	160						
06020000	German Cemetery District			0	55						
06030000	Marvin-Chapel Cemetery District			2	209						
06040000	Newville Cemetery District			0	107						
06050000	Orland Cemetery District			65	1,347						
06060000	Willows Cemetery District			48	745						
06200000	Glenn-Codora Fire District			13	148						
06210000	Elk Creek Fire District			5	224						
06220000	Glenn-Colusa Fire District			4	654						
06230000	Kanawha Fire District			19	344						
06240000	Ord Fire District			6	250						
06250000	Orland Fire District			20	271						
06300000	Levee District #1			3	225						
06310000	Levee District #2			3	85						

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FY 12/13 Actual		Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080	Personnel 01011090	Facilities Maintenance 01011120	Building Maintenance 01011120	Janitorial Services 01011120
06320000	Levee District #3			12	178						
06500000	Butte City Community Service District			5	273						
06510000	BCCSD - Recreation District			1	25						
06610000	Elk Creek Community Service District			32	779						
06650000	ECCSD - Lighting District			0	13						
06700000	Ord Bend Community Service District			6	206						
06740000	Artois Community Service District			8	1,448						
06800000	Hamilton City Community Service Distric			50	2,131						
06830000	HCCSD - Lighting District			3	20						
06850000	HCCSD - Library District			3	138						
06865000	HCCSD - Edgewater Park			0	19						
06870000	HCCSD - Pallisades District			1	19						
06880000	N.E. Willows Community Service District			44	1,055						
06920000	Mosquito Abatement District			51	790						
06950000	Rice Pest Abatement District			3	115						
06960000	HC Reclamation District #2140			14	114						
99999999	Other	16,716		4,603	22,176	8,649		(10)	79,861	106,221	40,843
	Subtotal	263,640	199,440	23,219	391,030	46,964	213,481	275,219	34,855	457,219	315,422
	Direct Billed				7,747		8,539	14,816	103,753	(782)	
	Unallocated				497,906				838,599		
	Total	263,640	199,440	23,219	896,683	46,964	222,020	290,035	977,207	456,437	315,422

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FY 12/13 Actual		General Insurance 01011150	Employee Benefits 01011170	Data Processing 01011200	Total Actual Costs FY 2012-13	Roll Forward	Total Actual Costs FY 2012-13 plus Roll Forward	Adjustments	Total Claimable Costs FY 2014-15
01011010	Board of Supervisors	39,105	238	14,905	125,130	6,914	132,044		132,044
01011020	Clerk of the Board	347	95	74	17,107	6,840	23,946		23,946
01011070	Assessor	2,392	380	67,495	113,008	19,224	132,231		132,231
01011100	Elections	1,078	48	14,348	78,316	13,359	91,674		91,674
01011180	Surveyor	106		23	244	130	373		373
01012040	Court Revenues	1,660		355	3,179	1,648	4,828		4,828
01012050	Juvenile Justice Commission					(3)	(3)		(3)
01012060	Grand Jury	18		4	462	(584)	(122)		(122)
01012100	Indigent Defense	641		137	1,296	111	1,407		1,407
01012170	Flood Control	41		9	822	25	847		847
01012180	Agriculture Commissioner	4,046	823	13,125	77,200	(22,704)	54,495		54,495
01012200	Building Inspector	668	95	108	4,432	(27,802)	(23,369)		(23,369)
01012220	Recorder	1,775	190	9,284	63,439	10,059	73,498		73,498
01012230	Coroner	86		18	222	6	228		228
01012240	Public Guardian	287	95	3,135	9,995	419	10,414		10,414
01012260	Emergency Services				418	0	418		418
01012280	Planning	2,895	143	594	16,128	(6,894)	9,234		9,234
01012290	Animal Control	1,029	95	445	11,448	(346)	11,103		11,103
01014022	Hospital	73		16	151	(1,150)	(998)		(998)
01015180	Veterans' Services	375	48	9,039	16,793	14,171	30,963		30,963
01016040	Library	227		48	434	(447)	(14)		(14)
01016050	Cooperative Extension	2,210	143	135	63,132	9,761	72,894		72,894
01024010	Public Health	6,579	776	1,160	58,135	(14,133)	44,002		44,002
01024012	Mental Health	12,144	1,439	2,229	80,518	(35,777)	44,740		44,740
01024014	Alcohol & Drug Abuse	4,492	380	491	27,838	(47,473)	(19,635)		(19,635)
01024020	Maternal & Child Health	279		28	503	(1,599)	(1,097)		(1,097)
01024025	Women, Infants & Children	1,045	238	224	8,822	(5,924)	2,899		2,899
01024170	California Children's Services	703	48	150	3,339	(82)	3,257		3,257
01025010	Social Services Administration	120,741	4,197	7,786	279,491	37,264	316,755		316,755
01042090	District Attorney	32,750	380	7,603	197,023	138,829	335,851		335,851
01042110	Sheriff	11,246	1,563	53,680	285,952	21,497	307,450		307,450
01042113	Sheriff's Dispatch	1,153	(1,094)	190	18,887	3,606	22,492		22,492

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FY 12/13 Actual		General Insurance 01011150	Employee Benefits 01011170	Data Processing 01011200	Total Actual Costs FY 2012-13	Roll Forward	Total Actual Costs FY 2012-13 plus Roll Forward	Adjustments	Total Claimable Costs FY 2014-15
01042135	Sheriff's Civil Division	197	48	42	1,591	(2,368)	(778)		(778)
01042140	Jail	149,797	(38)	1,408	352,499	31,779	384,279		384,279
01042150	Probation	3,847	194	8,791	73,900	8,630	82,531		82,531
01042155	Juvenile Hall	117,143	651	8,624	230,410	55,191	285,601		285,601
01042158	Delinquency Prevention	132		28	250	(2,004)	(1,755)		(1,755)
01042360	Boat Patrol	2,848		19	4,787	3,026	7,812		7,812
01054010	California Waste Management	26		6	67	20	86		86
01054011	Emergency Preparedness Grant	189		40	445	(77)	367		367
01054012	Mental Health Services Act	3,838		821	7,258	678	7,936		7,936
01054015	Hospital Preparedness Grant	359	(80)	77	678	(844)	(166)		(166)
01054020	Superior Reg Workforce Ed				10	(1,751)	(1,741)		(1,741)
01054045	Mosquito Abatement Assessment Area	284		61	559	(80)	480		480
01055340	Child Support	2,281	428	998	67,661	23,028	90,690		90,690
01062136	Trial Court Security	347	490	74	8,144	1,183	9,327		9,327
01062150	Local Community Corrections	844	285	181	8,521		8,521		8,521
01203010	Road	54,950	1,156	3,548	103,406	(56,844)	46,562		46,562
01602270	Fish & Game Commission	15	48	3	1,164	1,110	2,274		2,274
01906020	Office of Education	566		54	66,844	(13,508)	53,336		53,336
02000000	Solid Waste	4,676	285	981	19,611	(15,919)	3,692		3,692
02040205	Orland Airport	866	24	185	3,836	(6,427)	(2,590)		(2,590)
02040207	Willows Airport	1,226	24	262	6,396	4,171	10,566		10,566
02200000	Fleet Operations	2,863	190	596	10,521	(5,621)	4,900		4,900
02210000	Underground Storage Tanks	406		87	844	(141)	703		703
02220000	Vegetation & Environmental Mgmt	196		42	418	80	499		499
02224170	Tri-County Bee	10		2	34	(2)	32		32
02230000	Health & Human Services Agency		143		3,447		3,447		3,447
02240000	Human Resource Agency	25,166	999	49,621	153,007	(12,169)	140,838		140,838
02250000	Health Services Administration	2,395	1,659	108,321	129,563	(50,807)	78,757		78,757
02260000	Planning & Public Works Agency	8,769	743	71,576	125,001	(36,704)	88,296		88,296
02270000	Central Services	47		10	112	(404)	(291)		(291)
03230000	Fire Chief's Association					(9)	(9)		(9)
04050000	Court	8,906	(469)		26,299	(122,553)	(96,253)		(96,253)

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FY 12/13 Actual		General Insurance 01011150	Employee Benefits 01011170	Data Processing 01011200	Total Actual Costs FY 2012-13	Roll Forward	Total Actual Costs FY 2012-13 plus Roll Forward	Adjustments	Total Claimable Costs FY 2014-15
04100000	Law Library	21		5	58	(1,550)	(1,492)		(1,492)
04250000	Local Transportation Trust	1,734		360	3,022	(958)	2,065		2,065
04260000	Transportation Administration	652		139	1,272	(2,750)	(1,479)		(1,479)
04280000	Glenn County Transit	272		58	1,205	(988)	217		217
04281000	Fixed Route Transit	1,875		401	3,941	1,690	5,630		5,630
04354015	Ca Reg Mental Health Coalition	362		77	713	(786)	(74)		(74)
04601000	Local Agency Formation Commission	116		25	278	69	346		346
04999100	Community Action	44,323	1,331	3,200	95,455	(19,515)	75,941		75,941
05010000	Artois Fire District			53	410	160	570		570
05022000	Hamilton Fire District			85	1,015	(344)	671		671
05022010	Bayliss Fire District			8	136	(14)	122		122
05050000	Willows Rural Fire District			66	507	(100)	407		407
05110000	Storm Drain Maintenance District #1	23		5	147	43	190		190
05130000	Storm Drain Maintenance District #3	112		24	334	176	509		509
05140000	North Willows County Service Area	114		24	607	125	732		732
05210000	Air Pollution District	2,071	285	7,672	37,467	7,264	44,732		44,732
05210241	Air Pollution Vehicle Registration	187		40	426	309	735		735
05250000	Olive Pest Management District	181		39	438	239	677		677
06010000	Elk Creek Cemetery District			3	165	(44)	121		121
06020000	German Cemetery District			0	55	(17)	39		39
06030000	Marvin-Chapel Cemetery District			3	214	35	250		250
06040000	Newville Cemetery District			1	108	35	143		143
06050000	Orland Cemetery District			120	1,531	(1)	1,530		1,530
06060000	Willows Cemetery District			89	883	(303)	579		579
06200000	Glenn-Codora Fire District			24	185	(124)	61		61
06210000	Elk Creek Fire District			9	238	46	285		285
06220000	Glenn-Colusa Fire District			8	666	(308)	358		358
06230000	Kanawha Fire District			36	399	(220)	179		179
06240000	Ord Fire District			11	266	17	284		284
06250000	Orland Fire District			37	328	(260)	69		69
06300000	Levee District #1			6	234	125	360		360
06310000	Levee District #2			5	93	(8)	86		86

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FY 12/13 Actual		General Insurance 01011150	Employee Benefits 01011170	Data Processing 01011200	Total Actual Costs FY 2012-13	Roll Forward	Total Actual Costs FY 2012-13 plus Roll Forward	Adjustments	Total Claimable Costs FY 2014-15
06320000	Levee District #3			22	211	57	269		269
06500000	Butte City Community Service District			9	287	(8)	279		279
06510000	BCCSD - Recreation District			1	26	(9)	18		18
06610000	Elk Creek Community Service District			60	871	(479)	391		391
06650000	ECCSD - Lighting District			0	14	(5)	9		9
06700000	Ord Bend Community Service District			11	223	(15)	208		208
06740000	Artois Community Service District			14	1,470	669	2,138		2,138
06800000	Hamilton City Community Service Distri			92	2,273	(324)	1,949		1,949
06830000	HCCSD - Lighting District			6	28	(9)	20		20
06850000	HCCSD - Library District			5	146	(74)	72		72
06865000	HCCSD - Edgewater Park			1	20	(10)	10		10
06870000	HCCSD - Pallisades District			2	22	(17)	5		5
06880000	N.E. Willows Community Service Distric			82	1,181	(534)	646		646
06920000	Mosquito Abatement District			94	935	(801)	135		135
06950000	Rice Pest Abatement District			5	123	(145)	(23)		(23)
06960000	HC Reclamation District #2140			25	153	20	174		174
99999999	Other	55,413		8,540	343,011	17,898	360,908		360,908
	Subtotal	750,835	18,715	484,897	3,474,935	(82,135)	3,392,801		3,392,801
	Direct Billed		7,501	28,837	170,411		170,411		170,411
	Unallocated			6,558	1,343,063		1,343,063		1,343,063
	Total	750,835	26,216	520,292	4,988,410	(82,135)	4,906,275		4,906,275

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FY 12/13 Actual		ESTIMATE 2012-13 Fixed Costs	ACTUAL for FY 2012-13 Final Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2014-15 PROPOSED CHARGE
01011010	Board of Supervisors	125,130	118,216	6,914		132,044
01011020	Clerk of the Board	17,107	10,267	6,840		23,946
01011070	Assessor	113,008	93,784	19,224		132,231
01011100	Elections	78,316	64,957	13,359		91,674
01011180	Surveyor	244	114	130		373
01012040	Court Revenues	3,179	1,531	1,648		4,828
01012050	Juvenile Justice Commission		3	(3)		(3)
01012060	Grand Jury	462	1,046	(584)		(122)
01012100	Indigent Defense	1,296	1,185	111		1,407
01012170	Flood Control	822	797	25		847
01012180	Agriculture Commissioner	77,200	99,904	(22,704)		54,495
01012200	Building Inspector	4,432	32,234	(27,802)		(23,369)
01012220	Recorder	63,439	53,380	10,059		73,498
01012230	Coroner	222	216	6		228
01012240	Public Guardian	9,995	9,576	419		10,414
01012260	Emergency Services	418	418	0		418
01012280	Planning	16,128	23,022	(6,894)		9,234
01012290	Animal Control	11,448	11,794	(346)		11,103
01014022	Hospital	151	1,301	(1,150)		(998)
01015180	Veterans' Services	16,793	2,622	14,171		30,963
01016040	County Library	434	881	(447)		(14)
01016050	Cooperative Extension	63,132	53,371	9,761		72,894
01024010	Public Health	58,135	72,268	(14,133)		44,002
01024012	Mental Health	80,518	116,295	(35,777)		44,740
01024014	Alcohol & Drug Abuse	27,838	75,311	(47,473)		(19,635)
01024020	Maternal & Child Health	503	2,102	(1,599)		(1,097)
01024025	Women, Infants & Children	8,822	14,746	(5,924)		2,899

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FY 12/13 Actual		ESTIMATE 2012-13 Fixed Costs	ACTUAL for FY 2012-13 Final Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2014-15 PROPOSED CHARGE
01024170	California Children's Services	3,339	3,421	(82)		3,257
01025010	Social Services Administration	279,491	242,227	37,264		316,755
01042090	District Attorney	197,023	58,194	138,829		335,851
01042110	Sheriff	285,952	264,455	21,497		307,450
01042113	Sheriff's Dispatch	18,887	15,281	3,606		22,492
01042135	Sheriff's Civil Division	1,591	3,959	(2,368)		(778)
01042140	Jail	352,499	320,720	31,779		384,279
01042150	Probation	73,900	65,270	8,630		82,531
01042155	Juvenile Hall	230,410	175,219	55,191		285,601
01042158	Delinquency Prevention	250	2,254	(2,004)		(1,755)
01042360	Boat Patrol	4,787	1,761	3,026		7,812
01054010	California Waste Management	67	47	20		86
01054011	Emergency Preparedness Grant	445	522	(77)		367
01054012	Mental Health Services Act	7,258	6,580	678		7,936
01054015	Hospital Preparedness Grant	678	1,522	(844)		(166)
01054020	Superior Reg Workforce Ed	10	1,761	(1,751)		(1,741)
01054045	Mosquito Abatement Assessment Area	559	639	(80)		480
01055340	Child Support	67,661	44,633	23,028		90,690
01062136	Trial Court Security	8,144	6,961	1,183		9,327
01062150	Local Community Corrections	8,521				8,521
01203010	Road	103,406	160,250	(56,844)		46,562
01602270	Fish & Game Commission	1,164	54	1,110		2,274
01906020	Office of Education	66,844	80,352	(13,508)		53,336
02000000	Solid Waste	19,611	35,530	(15,919)		3,692
02040205	Orland Airport	3,836	10,263	(6,427)		(2,590)
02040207	Willows Airport	6,396	2,225	4,171		10,566
02200000	Fleet Operations	10,521	16,142	(5,621)		4,900

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FY 12/13 Actual		ESTIMATE 2012-13 Fixed Costs	ACTUAL for FY 2012-13 Final Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2014-15 PROPOSED CHARGE
02210000	Underground Storage Tanks	844	985	(141)		703
02220000	Vegetation & Environmental Mgmt	418	338	80		499
02224170	Tri-County Bee	34	36	(2)		32
02230000	Health & Human Services Agency	3,447				3,447
02240000	Human Resource Agency	153,007	165,176	(12,169)		140,838
02250000	Health Services Administration	129,563	180,370	(50,807)		78,757
02260000	Planning & Public Works Agency	125,001	161,705	(36,704)		88,296
02270000	Central Services	112	516	(404)		(291)
03230000	Fire Chief's Association		9	(9)		(9)
04050000	Court	26,299	148,852	(122,553)		(96,253)
04100000	Law Library	58	1,608	(1,550)		(1,492)
04250000	Local Transportation Trust	3,022	3,980	(958)		2,065
04260000	Transportation Administration	1,272	4,022	(2,750)		(1,479)
04280000	Glenn County Transit	1,205	2,193	(988)		217
04281000	Fixed Route Transit	3,941	2,251	1,690		5,630
04354015	Ca Reg Mental Health Coalition	713	1,499	(786)		(74)
04601000	Local Agency Formation Commission	278	209	69		346
04999100	Community Action	95,455	114,970	(19,515)		75,941
05010000	Artois Fire District	410	250	160		570
05022000	Hamilton Fire District	1,015	1,359	(344)		671
05022010	Bayliss Fire District	136	150	(14)		122
05050000	Willows Rural Fire District	507	607	(100)		407
05110000	Storm Drain Maintenance District #1	147	104	43		190
05130000	Storm Drain Maintenance District #3	334	158	176		509
05140000	North Willows County Service Area	607	482	125		732
05210000	Air Pollution District	37,467	30,203	7,264		44,732
05210241	Air Pollution Vehicle Registration	426	117	309		735

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FY 12/13 Actual		ESTIMATE 2012-13 Fixed Costs	ACTUAL for FY 2012-13 Final Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2014-15 PROPOSED CHARGE
05250000	Olive Pest Management District	438	199	239		677
06010000	Elk Creek Cemetery District	165	209	(44)		121
06020000	German Cemetery District	55	72	(17)		39
06030000	Marvin-Chapel Cemetery District	214	179	35		250
06040000	Newville Cemetery District	108	73	35		143
06050000	Orland Cemetery District	1,531	1,532	(1)		1,530
06060000	Willows Cemetery District	883	1,186	(303)		579
06200000	Glenn-Codora Fire District	185	309	(124)		61
06210000	Elk Creek Fire District	238	192	46		285
06220000	Glenn-Colusa Fire District	666	974	(308)		358
06230000	Kanawha Fire District	399	619	(220)		179
06240000	Ord Fire District	266	249	17		284
06250000	Orland Fire District	328	588	(260)		69
06300000	Levee District #1	234	109	125		360
06310000	Levee District #2	93	101	(8)		86
06320000	Levee District #3	211	154	57		269
06500000	Butte City Community Service District	287	295	(8)		279
06510000	BCCSD - Recreation District	26	35	(9)		18
06610000	Elk Creek Community Service District	871	1,350	(479)		391
06650000	ECCSD - Lighting District	14	19	(5)		9
06700000	Ord Bend Community Service District	223	238	(15)		208
06740000	Artois Community Service District	1,470	801	669		2,138
06800000	Hamilton City Community Service District	2,273	2,597	(324)		1,949
06830000	HCCSD - Lighting District	28	37	(9)		20
06850000	HCCSD - Library District	146	220	(74)		72
06865000	HCCSD - Edgewater Park	20	30	(10)		10
06870000	HCCSD - Pallisades District	22	39	(17)		5

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule B

FY 12/13 Actual		ESTIMATE 2012-13 Fixed Costs	ACTUAL for FY 2012-13 Final Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2014-15 PROPOSED CHARGE
06880000	N.E. Willows Community Service District	1,181	1,715	(534)		646
06920000	Mosquito Abatement District	935	1,736	(801)		135
06950000	Rice Pest Abatement District	123	268	(145)		(23)
06960000	HC Reclamation District #2140	153	133	20		174
99999999	Other	343,011	325,113	17,898		360,908
	Total	3,474,935	3,545,103	(82,135)		3,392,801

County Of Glenn
Countywide Cost Allocation Plan
Schedule C

FY 12/13 Actual		Total Expenditures	Cost Adjustments	Total Allocated
	Building Use	270,992		
	Equipment Use	241,504		
01011013	County Administrative Officer	10,587	6,594	
01011040	Department of Finance	772,765	4,738	
01011051	Annual Audit	48,200		
01011080	County Counsel	275,724	687	
01011090	Personnel	260,437	(51,768)	
01011120	Facilities Maintenance	947,899	4,037	
01011120	Building Maintenance		494,271	
01011120	Janitorial		344,329	
01011150	General Insurance	825,349	(59,842)	
01011170	Employee Benefits	26,958		
01011200	Data Processing	539,380	25,569	
01011010	Board of Supervisors			125,130
01011020	Clerk of the Board			17,107
01011070	Assessor			113,008
01011100	Elections			78,316
01011180	Surveyor			244
01012040	Court Revenues			3,179
01012060	Grand Jury			462
01012100	Indigent Defense			1,296
01012170	Flood Control			822
01012180	Agriculture Commissioner			77,200
01012200	Building Inspector			4,432
01012220	Recorder			63,439
01012230	Coroner			222
01012240	Public Guardian			9,995
01012260	Emergency Services			418

County Of Glenn
Countywide Cost Allocation Plan
Schedule C

FY 12/13 Actual		Total Expenditures	Cost Adjustments	Total Allocated
01012280	Planning			16,128
01012290	Animal Control			11,448
01014022	Hospital			151
01015180	Veterans' Services			16,793
01016040	County Library			434
01016050	Cooperative Extension			63,132
01024010	Public Health			58,135
01024012	Mental Health			80,518
01024014	Alcohol & Drug Abuse			27,838
01024020	Maternal & Child Health			503
01024025	Women, Infants & Children			8,822
01024170	California Children's Services			3,339
01025010	Social Services Administration			279,491
01042090	District Attorney			197,023
01042110	Sheriff			285,952
01042113	Sheriff's Dispatch			18,887
01042135	Sheriff's Civil Division			1,591
01042140	Jail			352,499
01042150	Probation			73,900
01042155	Juvenile Hall			230,410
01042158	Delinquency Prevention			250
01042360	Boat Patrol			4,787
01054010	California Waste Management			67
01054011	Emergency Preparedness Grant			445
01054012	Mental Health Services Act			7,258
01054015	Hospital Preparedness Grant			678
01054020	Superior Reg Workforce Ed			10
01054045	Mosquito Abatement Assessment Area			559

County Of Glenn
Countywide Cost Allocation Plan
Schedule C

FY 12/13 Actual		Total Expenditures	Cost Adjustments	Total Allocated
01055340	Child Support			67,661
01062136	Trial Court Security			8,144
01062150	Local Community Corrections			8,521
01203010	Road			103,406
01602270	Fish & Game Commission			1,164
01906020	Office of Education			66,844
02000000	Solid Waste			
02040205	Orland Airport			
02040207	Willows Airport			
02200000	Fleet Operations			
02210000	Underground Storage Tanks			
02220000	Vegetation & Environmental Mgmt			
02224170	Tri-County Bee			
02230000	Health & Human Services Agency			
02240000	Human Resource Agency			
02250000	Health Services Administration			
02260000	Planning & Public Works Agency			
02270000	Central Services			
04050000	Court			
04100000	Law Library			
04250000	Local Transportation Trust			
04260000	Transportation Administration			
04280000	Fixed Route Transit			
04281000	Artois Fire District			
04354015	Ca Reg Mental Health Coalition			
04601000	Local Agency Formation Commission			
04999100	Community Action			410
05010000	Hamilton Fire District			1,015

County Of Glenn
Countywide Cost Allocation Plan
Schedule C

FY 12/13 Actual		Total Expenditures	Cost Adjustments	Total Allocated
05022000	Bayliss Fire District			#REF!
05050000	Willows Rural Fire District			507
05110000	Storm Drain Maintenance District #1			147
05130000	Storm Drain Maintenance District #3			334
05140000	North Willows County Service Area			607
05210000	Air Pollution District			37,467
05210241	Air Pollution Vehicle Registration			426
05250000	Olive Pest Management District			438
06010000	Elk Creek Cemetery District			165
06020000	German Cemetery District			55
06030000	Marvin-Chapel Cemetery District			214
06040000	Newville Cemetery District			108
06050000	Orland Cemetery District			1,531
06060000	Willows Cemetery District			883
06200000	Glenn-Codora Fire District			185
06210000	Elk Creek Fire District			238
06220000	Glenn-Colusa Fire District			666
06230000	Kanawha Fire District			399
06240000	Ord Fire District			266
06250000	Orland Fire District			328
06300000	Levee District #1			234
06310000	Levee District #2			93
06320000	Butte City Community Service District			211
06500000	BCCSD - Recreation District			287
06510000	Elk Creek Community Service District			26
06650000	ECCSD - Lighting District			14
06700000	Ord Bend Community Service District			223

County Of Glenn
Countywide Cost Allocation Plan
Schedule C

FY 12/13 Actual		Total Expenditures	Cost Adjustments	Total Allocated
06740000	Artois Community Service District			1,470
06800000	Hamilton City Community Service District			2,273
06830000	HCCSD - Lighting District			28
06850000	HCCSD - Library District			146
06865000	HCCSD - Edgewater Park			20
06870000	HCCSD - Pallisades District			22
06880000	N.E. Willows Community Service District			1,181
06920000	Mosquito Abatement District			935
06950000	Rice Pest Abatement District			123
06960000	HC Reclamation District #2140			153
99999999	Other			343,011
	Direct Billed			170,411
	Unallocated			1,343,063
	Total	4,219,795	768,615	#REF!

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule D

FY 12/13 Actual		Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080	Personnel 01011090
	Schedule Referenced	1.24	2.04	3.04	4.07	5.05	6.06	7.05
01011013	County Administrative Officer		6,594	1	16	3		
01011040	Department of Finance	5,758	4,756	132	3,769	314	1,156	2,266
01011051	Annual Audit			8	30	19		
01011080	County Counsel	687		43	2,208	101	124,623	943
01011090	Personnel	708	1,228	28	2,203	67	69,350	1,414
01011120	Facilities Maintenance	43	4,075	177	5,192	419		4,507
01011150	General Insurance			111	430	263		
01011170	Employee Benefits			5	55	11		
01011200	Data Processing	158	25,411	90	1,425	212		
		7,353	42,064	595	15,329	1,409	195,128	9,131

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule D

FY 12/13 Actual		Facilities Maintenance 01011120	Building Maintenance 01011120	Janitorial 01011120	General Insurance 01011150	Employee Benefits 01011170	Data Processing 01011200	Total CSD Allocated
	Schedule Referenced	8.07	9.24	10.24	11.09	12.05	13.07	
01011013	County Administrative Officer				16		3	6,633
01011040	Department of Finance	2,164	22,510	23,310	3,607	378	64,389	134,509
01011051	Annual Audit				98		18	173
01011080	County Counsel	391	5,239	2,218	877	95	3,314	140,738
01011090	Personnel	403	5,404	2,288	715	142	6,545	90,496
01011120	Facilities Maintenance	102,770	3,476	580	9,186	268	397	131,089
01011150	General Insurance				1,346		250	2,400
01011170	Employee Benefits				59		11	141
01011200	Data Processing	90	1,204	510	1,169		41,303	71,573
		105,818	37,834	28,907	17,071	883	116,229	577,752

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule E

FY 12/13 Actual

Department		Basis of Allocation
Building Use		
1.03	526 W. Sycamore Street	Square Footage Occupied by Department
1.04	540 W. Sycamore Street	Square Footage Occupied by Department
1.05	141 S. Lassen Street (Admin)	Square Footage Occupied by Department
1.06	821 E. South Street	Square Footage Occupied by Department
1.07	516 W. Sycamore Street	Square Footage Occupied by Department
1.08	541 & 543 W. Oak Street	Square Footage Occupied by Department
1.09	720 N. Colusa Street	Square Footage Occupied by Department
1.10	525 W. Sycamore Street	Square Footage Occupied by Department
1.11	132 S. Murdock Street	Square Footage Occupied by Department
1.12	777 N. Colusa Street	Square Footage Occupied by Department
1.13	821 E. South Street (Metal Storage)	Square Footage Occupied by Department
1.14	720 N. Colusa Street (Weed Control)	Square Footage Occupied by Department
1.15	240 & 242 N. Villa Street	Square Footage Occupied by Department
1.16	125 S. Murdock Street	Square Footage Occupied by Department
1.17	306 N. Villa Street	Square Footage Occupied by Department
1.18	1187 E. South Street	Square Footage Occupied by Department
1.19	141 S. Lassen Street (Jail)	Square Footage Occupied by Department
1.20	327 Fourth Street	Square Footage Occupied by Department
1.21	125 County Road G	Square Footage Occupied by Department
1.22	120 S. Marshall Street	Square Footage Occupied by Department
1.23	300 Broadway	Square Footage Occupied by Department
Equipment Use		
2.03	Equipment Use	Carrying Value of Equipment

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule E

FY 12/13 Actual

Department		Basis of Allocation
County Administrative Officer		
3.03	County Administrative Officer Projects	Time Study Hours
3.04	Budget	Relative Budget Size
Department of Finance		
4.03	Accounting	Time Study Hours
4.04	Budget & Cost Plan	Relative Budget Size
4.05	Check Processing	Number of Checks Written
4.06	Payroll	Number of Employees
Annual Audit		
5.03	County-wide Audit	Relative Budget Size
5.04	Special Audits	Relative Single Audit Report Size
County Counsel		
6.03	Legal Services	Time Study Hours
6.04	Legislative Services	Time Study Hours
6.05	Direct Contract Services	Direct Cost Transfer
6.06	Safety Officer	Time Study Hours
Personnel		
7.03	Personnel Services	Number of Employees
7.04	Arbitration	Direct Cost Transfer

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule E

FY 12/13 Actual

Department		Basis of Allocation
Facilities Maintenance		
8.03	Direct Admin Services	Time Study Hours
8.04	Building Maintenance	Time Study Hours
8.05	Janitorial Services	Time Study Hours
8.06	Utilities	Square Footage Occupied by Department
Building Maintenance		
9.03	526 W. Sycamore Street	Square Footage Occupied by Department
9.04	540 W. Sycamore Street	Square Footage Occupied by Department
9.05	141 S. Lassen Street (Admin)	Square Footage Occupied by Department
9.06	821 E. South Street	Square Footage Occupied by Department
9.07	516 W. Sycamore Street	Square Footage Occupied by Department
9.08	541 & 543 W. Oak Street	Square Footage Occupied by Department
9.09	720 N. Colusa Street	Square Footage Occupied by Department
9.10	525 W. Sycamore Street	Square Footage Occupied by Department
9.11	132 S. Murdock Street	Square Footage Occupied by Department
9.12	777 N. Colusa Street	Square Footage Occupied by Department
9.13	821 E. South Street (Metal Storage)	Square Footage Occupied by Department
9.14	720 N. Colusa Street (Weed Control)	Square Footage Occupied by Department
9.15	240 & 242 N. Villa Street	Square Footage Occupied by Department
9.16	125 S. Murdock Street	Square Footage Occupied by Department
9.17	306 N. Villa Street	Square Footage Occupied by Department
9.18	1187 E. South Street	Square Footage Occupied by Department
9.19	141 S. Lassen Street (Jail)	Square Footage Occupied by Department
9.20	327 Fourth Street	Square Footage Occupied by Department
9.21	125 County Road G	Square Footage Occupied by Department

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule E

FY 12/13 Actual

Department		Basis of Allocation
Building Maintenance		
9.22	120 S. Marshall Street	Square Footage Occupied by Department
9.23	300 Broadway	Square Footage Occupied by Department
Janitorial Services		
10.03	526 W. Sycamore Street	Square Footage Occupied by Department
10.04	540 W. Sycamore Street	Square Footage Occupied by Department
10.05	141 S. Lassen Street (Admin)	Square Footage Occupied by Department
10.06	821 E. South Street	Square Footage Occupied by Department
10.07	516 W. Sycamore Street	Square Footage Occupied by Department
10.08	541 & 543 W. Oak Street	Square Footage Occupied by Department
10.09	720 N. Colusa Street	Square Footage Occupied by Department
10.10	525 W. Sycamore Street	Square Footage Occupied by Department
10.11	132 S. Murdock Street	Square Footage Occupied by Department
10.12	777 N. Colusa Street	Square Footage Occupied by Department
10.13	821 E. South Street (Metal Storage)	Square Footage Occupied by Department
10.14	720 N. Colusa Street (Weed Control)	Square Footage Occupied by Department
10.15	240 & 242 N. Villa Street	Square Footage Occupied by Department
10.16	125 S. Murdock Street	Square Footage Occupied by Department
10.17	306 N. Villa Street	Square Footage Occupied by Department
10.18	1187 E. South Street	Square Footage Occupied by Department
10.19	141 S. Lassen Street (Jail)	Square Footage Occupied by Department
10.20	112 N. Lassen Street	Square Footage Occupied by Department
10.21	125 County Road G	Square Footage Occupied by Department
10.22	120 S. Marshall Street	Square Footage Occupied by Department
10.23	300 Broadway	Square Footage Occupied by Department

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule E

FY 12/13 Actual

Department		Basis of Allocation
General Insurance		
11.03	General Liability	Relative Budget Size
11.04	Claim Liability	Ratio of Claim Liability
11.05	Buildings	Square Footage Occupied by Department
11.06	Auto Premium	Direct Cost of Premium
11.07	Watercraft Equipment	Direct Cost of Premium
11.08	Mobile Equipment	Direct Cost of Premium
Employee Benefits		
12.03	Pre-Employment Physicals	Number of Physicals
12.04	Employee Assistance	Number of Employees
Data Processing Services		
13.03	Data Processing - Property Taxes	Direct Cost Transfer
13.04	Data Processing - Accounting System	Direct Cost Transfer
13.05	Data Processing - County-wide Network	Relative Budget Size
13.06	Data Processing - Countywide IT Pro-Support	Time Study Hours