COUNTY OF GLENN

State of California

OMB A-87 Cost Allocation Plan

For the Fiscal Year 2014/15

For Use in Fiscal Year 2016/17

Compiled by: EDWARD J. LAMB, Director of Finance

FY 14/15 Actual		Total	Countywide Audit	Special Audits
01011013	County Administrative Officer	4	4	
01011040	Department of Finance	354	354	
01011051	Annual Audit	22	22	
01011080	County Counsel	95	95	
01011090	Personnel	175	175	
01011150	General Insurance	299	299	
01011170	Employee Benefits	12	12	
01011200	Data Processing	109	109	
01011010	Board of Supervisors	159	159	0
01011020	Clerk of the Board	73	73	
01011070	Assessor	351	351	
01011100	Elections	103	103	0
01011121	In-House Projects	15	15	
01011180	Surveyor	18	18	
01012040	Court Revenues	342	342	
01012060	Grand Jury	3	3	
01012100	Indigent Defense	160	160	
01012170	Flood Control	6	6	
01012180	Agriculture Commissioner	452	452	(0)
01012200	Building Inspector	101	101	
01012220	Recorder	135	135	
01012230	Coroner	25	25	
01012240	Public Guardian	74	74	
01012280	Planning	131	131	
01012290	Animal Control	96	96	
01014022	Hospital	10	10	
01015180	Veterans' Services	43	43	
01016040	Library	53	53	
01016050	Cooperative Extension	90	90	
01024010	Public Health	755	755	0
01024012	Mental Health	2,590	2,590	0
01024014	Alcohol & Drug Abuse	426	425	1
01024018	Victim Witness	40	40	
01024020	Maternal & Child Health	42	42	
01024025	Women, Infants & Children	219	218	1

FY 14/15 Actual		Total	Countywide Audit	Special Audits
01024170	California Children's Services	136	136	0
01024300	Health & Human Services Agency	977	977	
01024400	Health Services Administration	106	106	
01025010	Social Services Administration	7,045	7,036	9
01042090	District Attorney	509	509	
01042110	Sheriff	1,564	1,563	0
01042113	Sheriff's Dispatch	197	197	
01042135	Sheriff's Civil Division	39	39	
01042140	Jail	1,394	1,394	
01042150	Probation	436	436	
01042155	Juvenile Hall	510	510	(0)
01042158	Delinquency Prevention	14	14	
01042360	Boat Patrol	44	44	
01054010	California Waste Management	6	6	
01054011	Emergency Preparedness Grant	45	45	(0)
01054012	Mental Health Services Act	1,016	1,016	
01054015	Hospital Preparedness Grant	52	52	0
01054020	Superior Reg Workforce Ed	217	217	
01054045	Mosquito Abatement Assessment Area	78	78	
01055340	Child Support	288	287	1
01062136	Trial Court Security	133	133	
01062150	Local Community Corrections	331	331	
01201000	Road Engineers	121	121	
01202000	Road Shop	183	183	
01203010	Road	4,696	4,693	3
01602270	Fish & Game Commission	5	5	
01906020	Office of Education	69	69	
02000000	Solid Waste	1,186	1,186	
02040205	Orland Airport	168	168	
02040207	Willows Airport	372	372	
02200000	Fleet Operations	481	481	
02210000	Underground Storage Tanks	96	96	
02220000	Vegetation & Environmental Mgmt	42	42	
02224170	Tri-County Bee	2	2	
02260000	Planning & Public Works Agency	888	888	
02261120	Facilities Internal Service Fund	23	23	

FY 14/15 Actual		Total	Countywide Audit	Special Audits
02270000	Central Services	10	10	
02280000	Data Processing ISF	287	287	
03230000	Fire Chief's Association	1	1	
04100000	Law Library	4	4	
04250000	Local Transportation Trust	351	351	
04260000	Transportation Administration	127	127	
04280000	Glenn County Transit	69	69	
04281000	Fixed Route Transit	482	482	
04601000	Local Agency Formation Commission	17	17	
04999100	Community Action	2,359	2,351	8
05010000	Artois Fire District	25	25	
05022000	Hamilton Fire District	130	130	
05022010	Bayliss Fire District	9	9	
05050000	Willows Rural Fire District	91	91	
05110000	Storm Drain Maintenance District #1	3	3	
05130000	Storm Drain Maintenance District #3	25	25	
05140000	North Willows County Service Area	25	25	
05210000	Air Pollution District	333	333	
05210241	Air Pollution Vehicle Registration	43	43	
05250000	Olive Pest Management District	27	27	
99999999	Other	12,131	12,131	
	Total	**47,600**	**47,576**	**24**

FY 14/15 Actual	Total	General & Admin	Countywide Audit	Special Audits
Time %	100.00%		85.64%	14.36%
Services & Supplies				
Professional Services	55,381		47,431	7,950
Expenditures Per Financial Statements	55,381	-	47,431	7,950
Cost Adjustments				
Functional Cost	55,381	-	47,431	7,950
Additions - 1st Allocation				
Other				
Reallocate Admin				
Allocable Costs	55,381		47,431	7,950
Unallocated				
1st Allocation	55,381	-	47,431	7,950
Additions - 2nd Allocation				
Other	169	169		
Reallocate Admin		(169)	145	24
Allocable Costs	169		145	24
Unallocated				
2nd Allocation	169	-	145	24
Total Allocated	**55,550**	**-**	**47,576**	**7,974**

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	12	0.00009093	4			4
01011040	Department of Finance	986	0.00747140	354			354
01011051	Annual Audit	61	0.00046223	22			22
01011080	County Counsel	265	0.00200803	95			95
01011090	Personnel	487	0.00369023	175			175
01011150	General Insurance	833	0.00631204	299			299
01011170	Employee Benefits	34	0.00025763	12			12
01011200	Data Processing	304	0.00230355	109			109
01011010	Board of Supervisors	440	0.00333409	158		0	159
01011020	Clerk of the Board	203	0.00153823	73		0	73
01011070	Assessor	973	0.00737289	350		1	351
01011100	Elections	286	0.00216716	103		0	103
01011121	In-House Projects	41	0.00031068	15		0	15
01011180	Surveyor	50	0.00037887	18		0	18
01012040	Court Revenues	948	0.00718345	341		1	342
01012060	Grand Jury	8	0.00006062	3		0	3
01012100	Indigent Defense	444	0.00336440	160		0	160
01012170	Flood Control	16	0.00012124	6		0	6
01012180	Agriculture Commissioner	1,255	0.00950974	451		1	452
01012200	Building Inspector	279	0.00211412	100		0	101
01012220	Recorder	375	0.00284155	135		0	135
01012230	Coroner	68	0.00051527	24		0	25
01012240	Public Guardian	206	0.00156096	74		0	74
01012280	Planning	364	0.00275820	131		0	131
01012290	Animal Control	265	0.00200803	95		0	96
01014022	Hospital	28	0.00021217	10		0	10
01015180	Veterans' Services	120	0.00090930	43		0	43
01016040	Library	148	0.00112147	53		0	53
01016050	Cooperative Extension	250	0.00189437	90		0	90
01024010	Public Health	2,093	0.01585967	752		2	755
01024012	Mental Health	7,183	0.05442904	2,582		8	2,590
01024014	Alcohol & Drug Abuse	1,180	0.00894143	424		1	425
01024018	Victim Witness	111	0.00084110	40		0	40
01024020	Maternal & Child Health	117	0.00088657	42		0	42
01024025	Women, Infants & Children	605	0.00458438	217		1	218
01024170	California Children's Services	377	0.00285671	135		0	136
01024300	Health & Human Services Agency	2,710	0.02053497	974		3	977

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024400	Health Services Administration	294	0.00222778	106		0	106
01025010	Social Services Administration	19,515	0.14787452	7,014		22	7,036
01042090	District Attorney	1,412	0.01069940	507		2	509
01042110	Sheriff	4,336	0.03285595	1,558		5	1,563
01042113	Sheriff's Dispatch	546	0.00413730	196		1	197
01042135	Sheriff's Civil Division	107	0.00081079	38		0	39
01042140	Jail	3,867	0.02930211	1,390		4	1,394
01042150	Probation	1,209	0.00916117	435		1	436
01042155	Juvenile Hall	1,415	0.01072213	509		2	510
01042158	Delinquency Prevention	39	0.00029552	14		0	14
01042360	Boat Patrol	121	0.00091688	43		0	44
01054010	California Waste Management	16	0.00012124	6		0	6
01054011	Emergency Preparedness Grant	125	0.00094718	45		0	45
01054012	Mental Health Services Act	2,817	0.02134576	1,012		3	1,016
01054015	Hospital Preparedness Grant	144	0.00109116	52		0	52
01054020	Superior Reg Workforce Ed	602	0.00456164	216		1	217
01054045	Mosquito Abatement Assessment Area	217	0.00164431	78		0	78
01055340	Child Support	796	0.00603167	286		1	287
01062136	Trial Court Security	369	0.00279609	133		0	133
01062150	Local Community Corrections	918	0.00695613	330		1	331
01201000	Road Engineers	336	0.00254603	121		0	121
01202000	Road Shop	507	0.00384178	182		1	183
01203010	Road	13,017	0.09863605	4,678		15	4,693
01602270	Fish & Game Commission	14	0.00010608	5		0	5
01906020	Office of Education	190	0.00143972	68		0	69
02000000	Solid Waste	3,290	0.02492991	1,182		4	1,186
02040205	Orland Airport	465	0.00352353	167		1	168
02040207	Willows Airport	1,032	0.00781996	371		1	372
02200000	Fleet Operations	1,335	0.01011594	480		1	481
02210000	Underground Storage Tanks	267	0.00202319	96		0	96
02220000	Vegetation & Environmental Mgmt	116	0.00087899	42		0	42
02224170	Tri-County Bee	6	0.00004546	2		0	2
02260000	Planning & Public Works Agency	2,462	0.01865576	885		3	888
02261120	Facilities Internal Service Fund	64	0.00048496	23		0	23
02270000	Central Services	28	0.00021217	10		0	10
02280000	Data Processing ISF	795	0.00602410	286		1	287
03230000	Fire Chief's Association	3	0.00002273	1		0	1

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
04100000	Law Library	12	0.00009093	4		0	4
04250000	Local Transportation Trust	973	0.00737289	350		1	351
04260000	Transportation Administration	351	0.00265970	126		0	127
04280000	Glenn County Transit	190	0.00143972	68		0	69
04281000	Fixed Route Transit	1,338	0.01013867	481		1	482
04601000	Local Agency Formation Commission	48	0.00036372	17		0	17
04999100	Community Action	6,522	0.04942032	2,344		7	2,351
05010000	Artois Fire District	69	0.00052285	25		0	25
05022000	Hamilton Fire District	361	0.00273547	130		0	130
05022010	Bayliss Fire District	24	0.00018186	9		0	9
05050000	Willows Rural Fire District	253	0.00191710	91		0	91
05110000	Storm Drain Maintenance District #1	8	0.00006062	3		0	3
05130000	Storm Drain Maintenance District #3	68	0.00051527	24		0	25
05140000	North Willows County Service Area	69	0.00052285	25		0	25
05210000	Air Pollution District	925	0.00700917	332		1	333
05210241	Air Pollution Vehicle Registration	119	0.00090172	43		0	43
05250000	Olive Pest Management District	75	0.00056831	27		0	27
99999999	Other	33,648	0.25496704	12,093		38	12,131
	Total	131,970	1.00000000	47,431	-	145	47,576

Basis of Allocation : Relative Budget Size

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011010	Board of Supervisors	407	0.02142331	170	(170)	1	0
01011100	Elections	3	0.00015791	1	(1)	0	0
01012180	Agriculture Commissioner	17	0.00089483	7	(7)	0	(0)
01024010	Public Health	171	0.00900095	72	(72)	0	0
01024012	Mental Health	513	0.02700284	215	(215)	1	0
01024014	Alcohol & Drug Abuse	436	0.02294978	182	(182)	1	1
01024025	Women, Infants & Children	613	0.03226655	257	(256)	1	1
01024170	California Children's Services	95	0.00500053	40	(40)	0	0
01025010	Social Services Administration	7,049	0.37103906	2,950	(2,949)	9	9
01042110	Sheriff	356	0.01873881	149	(149)	0	0
01042155	Juvenile Hall	27	0.00142120	11	(11)	0	(0)
01054011	Emergency Preparedness Grant	109	0.00573745	46	(46)	0	(0)
01054015	Hospital Preparedness Grant	148	0.00779029	62	(62)	0	0
01055340	Child Support	481	0.02531845	201	(201)	1	1
01203010	Road	2,655	0.13975155	1,111	(1,111)	3	3
04999100	Community Action	5,918	0.31150647	2,476	(2,476)	8	8
	Total	18,998	1.00000000	7,950	(7,950)	24	24

Basis of Allocation : Relative Single Audit Report Size

FY 14/15 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 USE

FY 14/15 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	7,521					6,433		
01011080	County Counsel	408							
01011090	Personnel	1,454							
01011010	Board of Supervisors	4,443							
01011070	Assessor	3,322					3,322		
01011100	Elections	1,743					1,286		
01012180	Agriculture Commissioner	2,533							2,533
01012200	Building Inspector	495							
01012220	Recorder	4,056					2,718		
01012240	Public Guardian	636							
01012280	Planning	338							
01015180	Veterans' Services	801							
01024010	Public Health	949							
01024012	Mental Health	9,924							
01042090	District Attorney	1,757							
01042110	Sheriff	1,178						1,040	
01042113	Sheriff's Dispatch	440						440	
01042140	Jail	125,310							
01042150	Probation	1,807						1,807	
01042155	Juvenile Hall	49,660							
01055340	Child Support	7,333							
01203010	Road	1,138							
01906020	Office of Education	6,478							
02000000	Solid Waste	156							
02260000	Planning & Public Works Agency	2,337							
02261120	Facilities Internal Service Fund	1,006							
02280000	Data Processing ISF	259							
04250000	Local Transportation Trust	177							
05210000	Air Pollution District	1,731							1,731
99999999	Other	22,367							
	Total	**261,756**		-	-		**13,759**	**3,287**	**4,264**

FY 14/15 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	1,088								
01011080	County Counsel	408								
01011090	Personnel	1,454								
01011010	Board of Supervisors	4,443								
01011070	Assessor									
01011100	Elections	457								
01012180	Agriculture Commissioner									
01012200	Building Inspector			495						
01012220	Recorder	1,338								
01012240	Public Guardian	636								
01012280	Planning			338						
01015180	Veterans' Services	801								
01024010	Public Health						949			
01024012	Mental Health						1,154			
01042090	District Attorney							1,757		
01042110	Sheriff				138					
01042113	Sheriff's Dispatch									
01042140	Jail									
01042150	Probation									
01042155	Juvenile Hall								49,660	
01055340	Child Support									
01203010	Road			1,138						
01906020	Office of Education								6,478	
02000000	Solid Waste			156						
02260000	Planning & Public Works Agency			2,337						
02261120	Facilities Internal Service Fund	850		156						
02280000	Data Processing ISF	259								
04250000	Local Transportation Trust			177						
05210000	Air Pollution District									
99999999	Other	12,776								
	Total	**24,508**	**-**	**4,798**	**138**	**-**	**2,103**	**1,757**	**56,138**	

COUNTY OF GLENN
BUILDING USE

FY 14/15 Actual		141 S. Lassen (Jail)	327 Fourth Street	125 County Road G	120 S. Marshall	300 Broadway	1167 E. South
01011040	Department of Finance						
01011080	County Counsel						
01011090	Personnel						
01011010	Board of Supervisors						
01011070	Assessor						
01011100	Elections						
01012180	Agriculture Commissioner						
01012200	Building Inspector						
01012220	Recorder						
01012240	Public Guardian						
01012280	Planning						
01015180	Veterans' Services						
01024010	Public Health						
01024012	Mental Health						8,770
01042090	District Attorney						
01042110	Sheriff						
01042113	Sheriff's Dispatch						
01042140	Jail	125,310					
01042150	Probation						
01042155	Juvenile Hall						
01055340	Child Support				7,333		
01203010	Road						
01906020	Office of Education						
02000000	Solid Waste						
02260000	Planning & Public Works Agency						
02261120	Facilities Internal Service Fund						
02280000	Data Processing ISF						
04250000	Local Transportation Trust						
05210000	Air Pollution District						
99999999	Other		9,591				
	Total	**125,310**	**9,591**	**-**	**7,333**		**8,770**

COUNTY OF GLENN
BUILDING USE - ASSET LISTING

Building	Address	Asset Tag #	Acquisition Date	Useful Life	Cost as of 6/30/2014	Additions	Deletions	Cost as of 6/30/2015	Prior YTD Use Allow at 6.67%	2014/15 Depreciation Use Allow	Net Book Value
Courthouse	526 W. Sycamore	Sold to Court		40	2,769,229	-	(2,769,229)	-	-	-	-
Orland Office Building	821 E. South Street	313	07/01/00	40	434,111	-	(434,111)	-	-	-	-
Auditor/Assessor Annex	516 W. Sycamore	5150	05/10/99	40	446,418	-	-	446,418	(142,854)	(11,160)	292,404
Auditor/Assessor Annex	516 W. Sycamore	5152	05/10/99	40	13,630	-	-	13,630	(4,362)	(341)	8,927
Auditor/Assessor Annex	516 W. Sycamore	6013	06/30/06	40	90,300	-	-	90,300	(14,448)	(2,258)	73,594
Sheriff/Justice	541 & 543 W. Oak	5151	05/10/99	40	131,493	-	-	131,493	(42,078)	(3,287)	86,128
Ag/Animal Control	720 N. Colusa	337	06/01/96	40	170,569	-	-	170,569	(61,405)	(4,264)	104,900
Willows Memorial Hall	525 W. Sycamore	6044	06/30/06	40	23,767	-	-	23,767	(3,803)	(594)	19,370
Willows Memorial Hall	525 W. Sycamore	6044B	06/30/07	40	194,696	-	-	194,696	(27,257)	(4,867)	162,572
Willows Memorial Hall	525 W. Sycamore	6044C	06/30/08	40	345,372	-	-	345,372	(41,445)	(8,634)	295,293
Willows Memorial Hall	525 W. Sycamore	6044D	06/30/09	40	178,350	9,726	-	188,076	(18,808)	(4,702)	164,566
Willows Memorial Hall	525 W. Sycamore	6044E	06/30/10	40	-	202,096	-	202,096	-	(5,052)	197,044
Willows Memorial Hall	525 W. Sycamore	6465	06/30/14	40	26,343	-	-	26,343	-	(659)	25,684
Planning & Public Works	777 N. Colusa	323	07/01/00	40	65,393	-	(65,393)	-	-	-	-
Planning & Public Works	777 N. Colusa	323B	07/01/13	40	-	6,893	-	6,893	(138)	(172)	6,583
Planning & Public Works	777 N. Colusa	4308	05/01/96	40	-	185,030	-	185,030	-	(4,626)	180,404
Metal Building	821 E. South Street-Metal	316	07/01/00	40	15,675	-	(15,675)	-	-	-	-
Metal Building	821 E. South Street-Metal	6116	06/30/07	40	-	5,506	-	5,506	-	(138)	5,368
Health Services	240 & 242 N. Villa	320	07/01/00	40	563,951	-	(563,951)	-	-	-	-
Health Services	240 & 242 N. Villa	6384	06/30/12	40	-	84,117	-	84,117	-	(2,103)	82,014
Murdock Annex	125 S. Murdock	6462	06/30/14	40	70,292	-	-	70,292	-	(1,757)	68,535
Juvenile Hall	306 N. Villa	4320	01/01/93	40	381,883	-	-	381,883	(168,029)	(9,547)	204,307
Juvenile Hall	306 N. Villa	4320B	06/30/03	40	118,945	-	-	118,945	(26,168)	(2,974)	89,803
Juvenile Hall	306 N. Villa	4320C	06/30/03	40	515,000	-	-	515,000	(113,300)	(12,875)	388,825
Juvenile Hall	306 N. Villa	4320D	05/19/04	40	1,182,384	-	-	1,182,384	(260,124)	(29,560)	892,700
Juvenile Hall	306 N. Villa	4320E	06/30/05	40	47,176	110	-	47,286	(8,511)	(1,182)	37,593
Glenn County Svcs Building	1187 E. South Street	324	07/01/00	40	226,393	-	(226,393)	-	-	-	-
New Jail	141 S. Lassen	326	06/30/91	40	4,936,412	18,261	-	4,954,673	(2,279,150)	(123,867)	2,551,656
New Jail	141 S. Lassen	5106	03/02/99	40	-	39,453	-	39,453	-	(986)	38,467
New Jail	141 S. Lassen	6466	06/30/14	40	-	18,261	-	18,261	-	(457)	17,804
Orland Memorial Hall	327 Fourth Street	312	07/01/00	40	64,290	-	(64,290)	-	-	-	-
Orland Memorial Hall	327 Fourth Street	6221	06/30/09	40	16,147	-	-	16,147	(1,615)	(404)	14,128
Orland Memorial Hall	327 Fourth Street	6221B	06/30/10	40	282,266	-	-	282,266	(22,581)	(7,057)	252,628
Orland Memorial Hall	327 Fourth Street	6221C	06/30/10	40		85,180	-	85,180	-	(2,130)	83,050
Child Support Modular	120 S. Marshall	5434	06/30/00	40	268,773	-	-	268,773	(75,256)	(6,719)	186,798
Child Support Modular	120 S. Marshall	5434B	02/23/07	20	-	12,285	-	12,285	-	(614)	11,671
Hamilton City Community Hall	300 Broadway	5567	07/01/00	40	67,000	-	(67,000)	-	-	-	-
CRWC Annex Modular	1167 E. South Street	6334	06/30/12	40	-	350,790	-	350,790	-	(8,770)	342,020
Total					13,646,258	1,017,708	(4,206,042)	10,457,924	(3,311,332)	(261,756)	6,884,836

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Location **516 W. Sycamore**
Asset Tag # **5150 - Annex Renovation**
Value $ 446,418
Acq Date 5/10/1999
Useful Life 40

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	1998-99	11,160	8,928	8,928	
2	1999-00	11,160	8,928	8,928	
3	2000-01	11,160	8,928	8,928	
4	2001-02	11,160	8,928	8,928	
5	2002-03	11,160	8,928	8,928	
6	2003-04	11,160	8,928	8,928	
7	2004-05	11,160	8,928	8,928	
8	2005-06	11,160	8,928	8,928	
9	2006-07	11,160	8,928	8,928	
10	2007-08	11,160	8,928	8,928	
11	2008-09	11,160	8,928	8,928	
12	2009-10	11,160	8,928	8,928	
13	2010-11	11,160	8,928	8,928	
14	2011-12	11,160	8,928	8,928	
15	2012-13	11,160	8,928	8,928	
16	2013-14	11,160	8,928	8,928	
17	2014-15	11,160		11,160	
18	2015-16	11,160		-	
19	2016-17	11,160		-	
20	2017-18	11,160		-	
21	2018-19	11,160		-	
22	2019-20	11,160		-	
23	2020-21	11,160		-	
24	2021-22	11,160		-	
25	2022-23	11,160		-	
26	2023-24	11,160		-	
27	2024-25	11,160		-	
28	2025-26	11,160		-	
29	2026-27	11,160		-	
30	2027-28	11,160		-	
31	2028-29	11,160		-	
32	2029-30	11,160		-	
33	2030-31	11,160		-	
34	2031-32	11,160		-	
35	2032-33	11,160		-	
36	2033-34	11,160		-	
37	2034-35	11,160		-	
38	2035-36	11,160		-	
39	2036-37	11,160		-	
40	2037-38	11,160		-	
Totals		446,418		154,014	292,404

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Location **516 W. Sycamore**
Asset Tag # **5152 - Elections Relocation**
Value $ 13,630
Acq Date 5/10/1999
Useful Life 40

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	1998-99	341	273	273	
2	1999-00	341	273	273	
3	2000-01	341	273	273	
4	2001-02	341	273	273	
5	2002-03	341	273	273	
6	2003-04	341	273	273	
7	2004-05	341	273	273	
8	2005-06	341	273	273	
9	2006-07	341	273	273	
10	2007-08	341	273	273	
11	2008-09	341	273	273	
12	2009-10	341	273	273	
13	2010-11	341	273	273	
14	2011-12	341	273	273	
15	2012-13	341	273	273	
16	2013-14	341	273	273	
17	2014-15	341		341	
18	2015-16	341		-	
19	2016-17	341		-	
20	2017-18	341		-	
21	2018-19	341		-	
22	2019-20	341		-	
23	2020-21	341		-	
24	2021-22	341		-	
25	2022-23	341		-	
26	2023-24	341		-	
27	2024-25	341		-	
28	2025-26	341		-	
29	2026-27	341		-	
30	2027-28	341		-	
31	2028-29	341		-	
32	2029-30	341		-	
33	2030-31	341		-	
34	2031-32	341		-	
35	2032-33	341		-	
36	2033-34	341		-	
37	2034-35	341		-	
38	2035-36	341		-	
39	2036-37	341		-	
40	2037-38	341		-	
Totals		13,630		4,702	8,928

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Location **516 W. Sycamore**
Asset Tag # **6013 - Elections Remodel**
Value $ 90,300
Acq Date 6/30/2006
Useful Life 40

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2006-07	2,258	1,806	1,806	
2	2007-08	2,258	1,806	1,806	
3	2008-09	2,258	1,806	1,806	
4	2009-10	2,258	1,806	1,806	
5	2010-11	2,258	1,806	1,806	
6	2011-12	2,258	1,806	1,806	
7	2012-13	2,258	1,806	1,806	
8	2013-14	2,258	1,806	1,806	
9	2014-15	2,258		2,258	
10	2015-16	2,258		-	
11	2016-17	2,258		-	
12	2017-18	2,258		-	
13	2018-19	2,258		-	
14	2019-20	2,258		-	
15	2020-21	2,258		-	
16	2021-22	2,258		-	
17	2022-23	2,258		-	
18	2023-24	2,258		-	
19	2024-25	2,258		-	
20	2025-26	2,258		-	

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
21	2026-27	2,258		-	
22	2027-28	2,258		-	
23	2028-29	2,258		-	
24	2029-30	2,258		-	
25	2030-31	2,258		-	
26	2031-32	2,258		-	
27	2032-33	2,258		-	
28	2033-34	2,258		-	
29	2034-35	2,258		-	
30	2035-36	2,258		-	
31	2036-37	2,258		-	
32	2037-38	2,258		-	
33	2038-39	2,258		-	
34	2039-40	2,258		-	
35	2040-41	2,258		-	
36	2041-42	2,258		-	
37	2042-43	2,258		-	
38	2043-44	2,258		-	
39	2044-45	2,258		-	
40	2045-46	2,258		-	
Totals		90,300		16,706	73,595

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Location **541 & 543 W. Oak**
Asset Tag # **5151 - Probation Relocation**
Value $ 131,493
Acq Date 5/10/1999
Useful Life 40

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	1998-99	3,287	2,630	2,630	
2	1999-00	3,287	2,630	2,630	
3	2000-01	3,287	2,630	2,630	
4	2001-02	3,287	2,630	2,630	
5	2002-03	3,287	2,630	2,630	
6	2003-04	3,287	2,630	2,630	
7	2004-05	3,287	2,630	2,630	
8	2005-06	3,287	2,630	2,630	
9	2006-07	3,287	2,630	2,630	
10	2007-08	3,287	2,630	2,630	
11	2008-09	3,287	2,630	2,630	
12	2009-10	3,287	2,630	2,630	
13	2010-11	3,287	2,630	2,630	
14	2011-12	3,287	2,630	2,630	
15	2012-13	3,287	2,630	2,630	
16	2013-14	3,287	2,630	2,630	
17	2014-15	3,287		3,287	
18	2015-16	3,287		-	
19	2016-17	3,287		-	
20	2017-18	3,287		-	
21	2018-19	3,287		-	
22	2019-20	3,287		-	
23	2020-21	3,287		-	
24	2021-22	3,287		-	
25	2022-23	3,287		-	
26	2023-24	3,287		-	
27	2024-25	3,287		-	
28	2025-26	3,287		-	
29	2026-27	3,287		-	
30	2027-28	3,287		-	
31	2028-29	3,287		-	
32	2029-30	3,287		-	
33	2030-31	3,287		-	
34	2031-32	3,287		-	
35	2032-33	3,287		-	
36	2033-34	3,287		-	
37	2034-35	3,287		-	
38	2035-36	3,287		-	
39	2036-37	3,287		-	
40	2037-38	3,287		-	
Totals		131,493		45,365	86,128

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Location **720 N. Colusa**
Asset Tag # **337 - Ag/Air Pollution Building Remodel**
Value $ 170,569
Acq Date 6/1/1996
Useful Life 40

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	1996-97	4,264	3,411	3,411	
2	1997-98	4,264	3,411	3,411	
3	1998-99	4,264	3,411	3,411	
4	1999-00	4,264	3,411	3,411	
5	2000-01	4,264	3,411	3,411	
6	2001-02	4,264	3,411	3,411	
7	2002-03	4,264	3,411	3,411	
8	2003-04	4,264	3,411	3,411	
9	2004-05	4,264	3,411	3,411	
10	2005-06	4,264	3,411	3,411	
11	2006-07	4,264	3,411	3,411	
12	2007-08	4,264	3,411	3,411	
13	2008-09	4,264	3,411	3,411	
14	2009-10	4,264	3,411	3,411	
15	2010-11	4,264	3,411	3,411	
16	2011-12	4,264	3,411	3,411	
17	2012-13	4,264	3,411	3,411	
18	2013-14	4,264	3,411	3,411	
19	2014-15	4,264		4,264	
20	2015-16	4,264		-	
21	2016-17	4,264		-	
22	2017-18	4,264		-	
23	2018-19	4,264		-	
24	2019-20	4,264		-	
25	2020-21	4,264		-	
26	2021-22	4,264		-	
27	2022-23	4,264		-	
28	2023-24	4,264		-	
29	2024-25	4,264		-	
30	2025-26	4,264		-	
31	2026-27	4,264		-	
32	2027-28	4,264		-	
33	2028-29	4,264		-	
34	2029-30	4,264		-	
35	2030-31	4,264		-	
36	2031-32	4,264		-	
37	2032-33	4,264		-	
38	2033-34	4,264		-	
39	2034-35	4,264		-	
40	2035-36	4,264		-	
Totals		170,569		65,669	104,900

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Location **525 W. Sycamore**
Asset Tag # **6044 - Willows Memorial Hall Improvements**
Value $ 23,767
Acq Date 6/30/2006
Useful Life 40

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2006-07	594	475	475	
2	2007-08	594	475	475	
3	2008-09	594	475	475	
4	2009-10	594	475	475	
5	2010-11	594	475	475	
6	2011-12	594	475	475	
7	2012-13	594	475	475	
8	2013-14	594	475	475	
9	2014-15	594		594	
10	2015-16	594		-	
11	2016-17	594		-	
12	2017-18	594		-	
13	2018-19	594		-	
14	2019-20	594		-	
15	2020-21	594		-	
16	2021-22	594		-	
17	2022-23	594		-	
18	2023-24	594		-	
19	2024-25	594		-	
20	2025-26	594		-	
21	2026-27	594		-	
22	2027-28	594		-	
23	2028-29	594		-	
24	2029-30	594		-	
25	2030-31	594		-	
26	2031-32	594		-	
27	2032-33	594		-	
28	2033-34	594		-	
29	2034-35	594		-	
30	2035-36	594		-	
31	2036-37	594		-	
32	2037-38	594		-	
33	2038-39	594		-	
34	2039-40	594		-	
35	2040-41	594		-	
36	2041-42	594		-	
37	2042-43	594		-	
38	2043-44	594		-	
39	2044-45	594		-	
40	2045-46	594		-	
Totals		23,767		4,397	19,370

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Location **525 W. Sycamore**
Asset Tag # **6044B - Willows Memorial Hall Remodel**
Value $ 194,696
Acq Date 6/30/2007
Useful Life 40

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2007-08	4,867	3,894	3,894	
2	2008-09	4,867	3,894	3,894	
3	2009-10	4,867	3,894	3,894	
4	2010-11	4,867	3,894	3,894	
5	2011-12	4,867	3,894	3,894	
6	2012-13	4,867	3,894	3,894	
7	2013-14	4,867	3,894	3,894	
8	2014-15	4,867		4,867	
9	2015-16	4,867		-	
10	2016-17	4,867		-	
11	2017-18	4,867		-	
12	2018-19	4,867		-	
13	2019-20	4,867		-	
14	2020-21	4,867		-	
15	2021-22	4,867		-	
16	2022-23	4,867		-	
17	2023-24	4,867		-	
18	2024-25	4,867		-	
19	2025-26	4,867		-	
20	2026-27	4,867		-	
21	2027-28	4,867		-	
22	2028-29	4,867		-	
23	2029-30	4,867		-	
24	2030-31	4,867		-	
25	2031-32	4,867		-	
26	2032-33	4,867		-	
27	2033-34	4,867		-	
28	2034-35	4,867		-	
29	2035-36	4,867		-	
30	2036-37	4,867		-	
31	2037-38	4,867		-	
32	2038-39	4,867		-	
33	2039-40	4,867		-	
34	2040-41	4,867		-	
35	2041-42	4,867		-	
36	2042-43	4,867		-	
37	2043-44	4,867		-	
38	2044-45	4,867		-	
39	2045-46	4,867		-	
40	2046-47	4,867		-	
Totals		194,696		32,125	162,571

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Location **525 W. Sycamore**
Asset Tag # **6044C - Willows Memorial Hall Improvements**
Value $ 345,372
Acq Date 6/30/2008
Useful Life 40

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2008-09	8,634	6,907	6,907	
2	2009-10	8,634	6,907	6,907	
3	2010-11	8,634	6,907	6,907	
4	2011-12	8,634	6,907	6,907	
5	2012-13	8,634	6,907	6,907	
6	2013-14	8,634	6,907	6,907	
7	2014-15	8,634		8,634	
8	2015-16	8,634		-	
9	2016-17	8,634		-	
10	2017-18	8,634		-	
11	2018-19	8,634		-	
12	2019-20	8,634		-	
13	2020-21	8,634		-	
14	2021-22	8,634		-	
15	2022-23	8,634		-	
16	2023-24	8,634		-	
17	2024-25	8,634		-	
18	2025-26	8,634		-	
19	2026-27	8,634		-	
20	2027-28	8,634		-	
21	2028-29	8,634		-	
22	2029-30	8,634		-	
23	2030-31	8,634		-	
24	2031-32	8,634		-	
25	2032-33	8,634		-	
26	2033-34	8,634		-	
27	2034-35	8,634		-	
28	2035-36	8,634		-	
29	2036-37	8,634		-	
30	2037-38	8,634		-	
31	2038-39	8,634		-	
32	2039-40	8,634		-	
33	2040-41	8,634		-	
34	2041-42	8,634		-	
35	2042-43	8,634		-	
36	2043-44	8,634		-	
37	2044-45	8,634		-	
38	2045-46	8,634		-	
39	2046-47	8,634		-	
40	2047-48	8,634		-	
Totals		345,372		50,079	295,293

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Location **525 W. Sycamore**
Asset Tag # **6044D - Willows Memorial Hall Improvements**
Value $ 188,076
Acq Date 6/30/2009
Useful Life 40

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2009-10	4,702	3,762	3,762	
2	2010-11	4,702	3,762	3,762	
3	2011-12	4,702	3,762	3,762	
4	2012-13	4,702	3,762	3,762	
5	2013-14	4,702	3,762	3,762	
6	2014-15	4,702		4,702	
7	2015-16	4,702		-	
8	2016-17	4,702		-	
9	2017-18	4,702		-	
10	2018-19	4,702		-	
11	2019-20	4,702		-	
12	2020-21	4,702		-	
13	2021-22	4,702		-	
14	2022-23	4,702		-	
15	2023-24	4,702		-	
16	2024-25	4,702		-	
17	2025-26	4,702		-	
18	2026-27	4,702		-	
19	2027-28	4,702		-	
20	2028-29	4,702		-	
21	2029-30	4,702		-	
22	2030-31	4,702		-	
23	2031-32	4,702		-	
24	2032-33	4,702		-	
25	2033-34	4,702		-	
26	2034-35	4,702		-	
27	2035-36	4,702		-	
28	2036-37	4,702		-	
29	2037-38	4,702		-	
30	2038-39	4,702		-	
31	2039-40	4,702		-	
32	2040-41	4,702		-	
33	2041-42	4,702		-	
34	2042-43	4,702		-	
35	2043-44	4,702		-	
36	2044-45	4,702		-	
37	2045-46	4,702		-	
38	2046-47	4,702		-	
39	2047-48	4,702		-	
40	2048-49	4,702		-	
Totals		188,076		23,510	164,567

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Location **525 W. Sycamore**
Asset Tag # **6044E - Willows Memorial Hall Improvements**
Value $ 202,096
Acq Date 6/30/2010
Useful Life 40

*Additional Value not added until FY 2014/15; no prior year use allowance charged

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2010-11	5,052	*	*	
2	2011-12	5,052	*	*	
3	2012-13	5,052	*	*	
4	2013-14	5,052	*	*	
5	2014-15	5,052		5,052	
6	2015-16	5,052		-	
7	2016-17	5,052		-	
8	2017-18	5,052		-	
9	2018-19	5,052		-	
10	2019-20	5,052		-	
11	2020-21	5,052		-	
12	2021-22	5,052		-	
13	2022-23	5,052		-	
14	2023-24	5,052		-	
15	2024-25	5,052		-	
16	2025-26	5,052		-	
17	2026-27	5,052		-	
18	2027-28	5,052		-	
19	2028-29	5,052		-	
20	2029-30	5,052		-	
21	2030-31	5,052		-	
22	2031-32	5,052		-	
23	2032-33	5,052		-	
24	2033-34	5,052		-	
25	2034-35	5,052		-	
26	2035-36	5,052		-	
27	2036-37	5,052		-	
28	2037-38	5,052		-	
29	2038-39	5,052		-	
30	2039-40	5,052		-	
31	2040-41	5,052		-	
32	2041-42	5,052		-	
33	2042-43	5,052		-	
34	2043-44	5,052		-	
35	2044-45	5,052		-	
36	2045-46	5,052		-	
37	2046-47	5,052		-	
38	2047-48	5,052		-	
39	2048-49	5,052		-	
40	2049-50	5,052		-	
Totals		202,096		5,052	197,044

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Location **525 W. Sycamore**
Asset Tag # **6465 - WMH ADA Restroom Remodel**
Value $ 26,343
Acq Date 6/30/2014
Useful Life 40

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2014-15	659		659	
2	2015-16	659		-	
3	2016-17	659		-	
4	2017-18	659		-	
5	2018-19	659		-	
6	2019-20	659		-	
7	2020-21	659		-	
8	2021-22	659		-	
9	2022-23	659		-	
10	2023-24	659		-	
11	2024-25	659		-	
12	2025-26	659		-	
13	2026-27	659		-	
14	2027-28	659		-	
15	2028-29	659		-	
16	2029-30	659		-	
17	2030-31	659		-	
18	2031-32	659		-	
19	2032-33	659		-	
20	2033-34	659		-	
21	2034-35	659		-	
22	2035-36	659		-	
23	2036-37	659		-	
24	2037-38	659		-	
25	2038-39	659		-	
26	2039-40	659		-	
27	2040-41	659		-	
28	2041-42	659		-	
29	2042-43	659		-	
30	2043-44	659		-	
31	2044-45	659		-	
32	2045-46	659		-	
33	2046-47	659		-	
34	2047-48	659		-	
35	2048-49	659		-	
36	2049-50	659		-	
37	2050-51	659		-	
38	2051-52	659		-	
39	2052-53	659		-	
40	2053-54	659		-	
Totals		26,343		659	25,684

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Location **777 N. Colusa**
Asset Tag # **323B - Road Dept Improvements**
Value $ 6,893
Acq Date 7/1/2013
Useful Life 40

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2013-14	172	138	138	
2	2014-15	172		172	
3	2015-16	172		-	
4	2016-17	172		-	
5	2017-18	172		-	
6	2018-19	172		-	
7	2019-20	172		-	
8	2020-21	172		-	
9	2021-22	172		-	
10	2022-23	172		-	
11	2023-24	172		-	
12	2024-25	172		-	
13	2025-26	172		-	
14	2026-27	172		-	
15	2027-28	172		-	
16	2028-29	172		-	
17	2029-30	172		-	
18	2030-31	172		-	
19	2031-32	172		-	
20	2032-33	172		-	
21	2033-34	172		-	
22	2034-35	172		-	
23	2035-36	172		-	
24	2036-37	172		-	
25	2037-38	172		-	
26	2038-39	172		-	
27	2039-40	172		-	
28	2040-41	172		-	
29	2041-42	172		-	
30	2042-43	172		-	
31	2043-44	172		-	
32	2044-45	172		-	
33	2045-46	172		-	
34	2046-47	172		-	
35	2047-48	172		-	
36	2048-49	172		-	
37	2049-50	172		-	
38	2050-51	172		-	
39	2051-52	172		-	
40	2052-53	172		-	
Totals		6,893		310	6,583

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Location **777 N. Colusa**
Asset Tag # **4308 - PW Building Expansion**
Value $ 185,030
Acq Date 5/1/1996
Useful Life 40

*Additional Value not added until FY 2014/15; no prior year use allowance charged

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	1996-97	4,626	*	*	
2	1997-98	4,626	*	*	
3	1998-99	4,626	*	*	
4	1999-00	4,626	*	*	
5	2000-01	4,626	*	*	
6	2001-02	4,626	*	*	
7	2002-03	4,626	*	*	
8	2003-04	4,626	*	*	
9	2004-05	4,626	*	*	
10	2005-06	4,626	*	*	
11	2006-07	4,626	*	*	
12	2007-08	4,626	*	*	
13	2008-09	4,626	*	*	
14	2009-10	4,626	*	*	
15	2010-11	4,626	*	*	
16	2011-12	4,626	*	*	
17	2012-13	4,626	*	*	
18	2013-14	4,626	*	*	
19	2014-15	4,626		4,626	
20	2015-16	4,626		-	
21	2016-17	4,626		-	
22	2017-18	4,626		-	
23	2018-19	4,626		-	
24	2019-20	4,626		-	
25	2020-21	4,626		-	
26	2021-22	4,626		-	
27	2022-23	4,626		-	
28	2023-24	4,626		-	
29	2024-25	4,626		-	
30	2025-26	4,626		-	
31	2026-27	4,626		-	
32	2027-28	4,626		-	
33	2028-29	4,626		-	
34	2029-30	4,626		-	
35	2030-31	4,626		-	
36	2031-32	4,626		-	
37	2032-33	4,626		-	
38	2033-34	4,626		-	
39	2034-35	4,626		-	
40	2035-36	4,626		-	
Totals		185,030		4,626	180,404

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Location **821 E. South Street-Metal**
Asset Tag # **6116 - Storage Building**
Value $ 5,506
Acq Date 6/30/2007
Useful Life 40

*Additional Value not added until FY 2014/15; no prior year use allowance charged

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2007-08	138	*	*	
2	2008-09	138	*	*	
3	2009-10	138	*	*	
4	2010-11	138	*	*	
5	2011-12	138	*	*	
6	2012-13	138	*	*	
7	2013-14	138	*	*	
8	2014-15	138		138	
9	2015-16	138		-	
10	2016-17	138		-	
11	2017-18	138		-	
12	2018-19	138		-	
13	2019-20	138		-	
14	2020-21	138		-	
15	2021-22	138		-	
16	2022-23	138		-	
17	2023-24	138		-	
18	2024-25	138		-	
19	2025-26	138		-	
20	2026-27	138		-	
21	2027-28	138		-	
22	2028-29	138		-	
23	2029-30	138		-	
24	2030-31	138		-	
25	2031-32	138		-	
26	2032-33	138		-	
27	2033-34	138		-	
28	2034-35	138		-	
29	2035-36	138		-	
30	2036-37	138		-	
31	2037-38	138		-	
32	2038-39	138		-	
33	2039-40	138		-	
34	2040-41	138		-	
35	2041-42	138		-	
36	2042-43	138		-	
37	2043-44	138		-	
38	2044-45	138		-	
39	2045-46	138		-	
40	2046-47	138		-	
Totals		5,506		138	5,368

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Location **240 & 242 N. Villa**
Asset Tag # **6384 - Health Services Roof**
Value $ 84,117
Acq Date 6/30/2012
Useful Life 40

*Additional Value not added until FY 2014/15; no prior year use allowance charged

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2012-13	2,103	*	*	
2	2013-14	2,103	*	*	
3	2014-15	2,103		2,103	
4	2015-16	2,103		-	
5	2016-17	2,103		-	
6	2017-18	2,103		-	
7	2018-19	2,103		-	
8	2019-20	2,103		-	
9	2020-21	2,103		-	
10	2021-22	2,103		-	
11	2022-23	2,103		-	
12	2023-24	2,103		-	
13	2024-25	2,103		-	
14	2025-26	2,103		-	
15	2026-27	2,103		-	
16	2027-28	2,103		-	
17	2028-29	2,103		-	
18	2029-30	2,103		-	
19	2030-31	2,103		-	
20	2031-32	2,103		-	
21	2032-33	2,103		-	
22	2033-34	2,103		-	
23	2034-35	2,103		-	
24	2035-36	2,103		-	
25	2036-37	2,103		-	
26	2037-38	2,103		-	
27	2038-39	2,103		-	
28	2039-40	2,103		-	
29	2040-41	2,103		-	
30	2041-42	2,103		-	
31	2042-43	2,103		-	
32	2043-44	2,103		-	
33	2044-45	2,103		-	
34	2045-46	2,103		-	
35	2046-47	2,103		-	
36	2047-48	2,103		-	
37	2048-49	2,103		-	
38	2049-50	2,103		-	
39	2050-51	2,103		-	
40	2051-52	2,103		-	
Totals		84,117		2,103	82,014

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Location **125 S. Murdock**
Asset Tag # **6462 - DA Remodel**
Value $ 70,292
Acq Date 6/30/2014
Useful Life 40

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2014-15	1,757		1,757	
2	2015-16	1,757		-	
3	2016-17	1,757		-	
4	2017-18	1,757		-	
5	2018-19	1,757		-	
6	2019-20	1,757		-	
7	2020-21	1,757		-	
8	2021-22	1,757		-	
9	2022-23	1,757		-	
10	2023-24	1,757		-	
11	2024-25	1,757		-	
12	2025-26	1,757		-	
13	2026-27	1,757		-	
14	2027-28	1,757		-	
15	2028-29	1,757		-	
16	2029-30	1,757		-	
17	2030-31	1,757		-	
18	2031-32	1,757		-	
19	2032-33	1,757		-	
20	2033-34	1,757		-	
21	2034-35	1,757		-	
22	2035-36	1,757		-	
23	2036-37	1,757		-	
24	2037-38	1,757		-	
25	2038-39	1,757		-	
26	2039-40	1,757		-	
27	2040-41	1,757		-	
28	2041-42	1,757		-	
29	2042-43	1,757		-	
30	2043-44	1,757		-	
31	2044-45	1,757		-	
32	2045-46	1,757		-	
33	2046-47	1,757		-	
34	2047-48	1,757		-	
35	2048-49	1,757		-	
36	2049-50	1,757		-	
37	2050-51	1,757		-	
38	2051-52	1,757		-	
39	2052-53	1,757		-	
40	2053-54	1,757		-	
Totals		70,292		1,757	68,535

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Location **306 N. Villa**
Asset Tag # **4320 - Juvenile Facility**
Value $ 381,883
Acq Date 1/1/1993
Useful Life 40

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	1992-93	9,547	7,638	7,638	
2	1993-94	9,547	7,638	7,638	
3	1994-95	9,547	7,638	7,638	
4	1995-96	9,547	7,638	7,638	
5	1996-97	9,547	7,638	7,638	
6	1997-98	9,547	7,638	7,638	
7	1998-99	9,547	7,638	7,638	
8	1999-00	9,547	7,638	7,638	
9	2000-01	9,547	7,638	7,638	
10	2001-02	9,547	7,638	7,638	
11	2002-03	9,547	7,638	7,638	
12	2003-04	9,547	7,638	7,638	
13	2004-05	9,547	7,638	7,638	
14	2005-06	9,547	7,638	7,638	
15	2006-07	9,547	7,638	7,638	
16	2007-08	9,547	7,638	7,638	
17	2008-09	9,547	7,638	7,638	
18	2009-10	9,547	7,638	7,638	
19	2010-11	9,547	7,638	7,638	
20	2011-12	9,547	7,638	7,638	
21	2012-13	9,547	7,638	7,638	
22	2013-14	9,547	7,638	7,638	
23	2014-15	9,547		9,547	
24	2015-16	9,547		-	
25	2016-17	9,547		-	
26	2017-18	9,547		-	
27	2018-19	9,547		-	
28	2019-20	9,547		-	
29	2020-21	9,547		-	
30	2021-22	9,547		-	
31	2022-23	9,547		-	
32	2023-24	9,547		-	
33	2024-25	9,547		-	
34	2025-26	9,547		-	
35	2026-27	9,547		-	
36	2027-28	9,547		-	
37	2028-29	9,547		-	
38	2029-30	9,547		-	
39	2030-31	9,547		-	
40	2031-32	9,547		-	
Totals		381,883		177,576	204,307

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Location **306 N. Villa**
Asset Tag # **4320B - Juvenile Facility Improvements**
Value $ 118,945
Acq Date 6/30/2003
Useful Life 40

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2003-04	2,974	2,379	2,379	
2	2004-05	2,974	2,379	2,379	
3	2005-06	2,974	2,379	2,379	
4	2006-07	2,974	2,379	2,379	
5	2007-08	2,974	2,379	2,379	
6	2008-09	2,974	2,379	2,379	
7	2009-10	2,974	2,379	2,379	
8	2010-11	2,974	2,379	2,379	
9	2011-12	2,974	2,379	2,379	
10	2012-13	2,974	2,379	2,379	
11	2013-14	2,974	2,379	2,379	
12	2014-15	2,974		2,974	
13	2015-16	2,974		-	
14	2016-17	2,974		-	
15	2017-18	2,974		-	
16	2018-19	2,974		-	
17	2019-20	2,974		-	
18	2020-21	2,974		-	
19	2021-22	2,974		-	
20	2022-23	2,974		-	
21	2023-24	2,974		-	
22	2024-25	2,974		-	
23	2025-26	2,974		-	
24	2026-27	2,974		-	
25	2027-28	2,974		-	
26	2028-29	2,974		-	
27	2029-30	2,974		-	
28	2030-31	2,974		-	
29	2031-32	2,974		-	
30	2032-33	2,974		-	
31	2033-34	2,974		-	
32	2034-35	2,974		-	
33	2035-36	2,974		-	
34	2036-37	2,974		-	
35	2037-38	2,974		-	
36	2038-39	2,974		-	
37	2039-40	2,974		-	
38	2040-41	2,974		-	
39	2041-42	2,974		-	
40	2042-43	2,974		-	
Totals		118,945		29,142	89,803

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Location **306 N. Villa**
Asset Tag # **4320C - Juvenile Facility Improvements**
Value $ 515,000
Acq Date 6/30/2003
Useful Life 40

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2003-04	12,875	10,300	10,300	
2	2004-05	12,875	10,300	10,300	
3	2005-06	12,875	10,300	10,300	
4	2006-07	12,875	10,300	10,300	
5	2007-08	12,875	10,300	10,300	
6	2008-09	12,875	10,300	10,300	
7	2009-10	12,875	10,300	10,300	
8	2010-11	12,875	10,300	10,300	
9	2011-12	12,875	10,300	10,300	
10	2012-13	12,875	10,300	10,300	
11	2013-14	12,875	10,300	10,300	
12	2014-15	12,875		12,875	
13	2015-16	12,875		-	
14	2016-17	12,875		-	
15	2017-18	12,875		-	
16	2018-19	12,875		-	
17	2019-20	12,875		-	
18	2020-21	12,875		-	
19	2021-22	12,875		-	
20	2022-23	12,875		-	
21	2023-24	12,875		-	
22	2024-25	12,875		-	
23	2025-26	12,875		-	
24	2026-27	12,875		-	
25	2027-28	12,875		-	
26	2028-29	12,875		-	
27	2029-30	12,875		-	
28	2030-31	12,875		-	
29	2031-32	12,875		-	
30	2032-33	12,875		-	
31	2033-34	12,875		-	
32	2034-35	12,875		-	
33	2035-36	12,875		-	
34	2036-37	12,875		-	
35	2037-38	12,875		-	
36	2038-39	12,875		-	
37	2039-40	12,875		-	
38	2040-41	12,875		-	
39	2041-42	12,875		-	
40	2042-43	12,875		-	
Totals		515,000		126,175	388,825

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Location **306 N. Villa**
Asset Tag # **4320D - Juvenile Facility Improvements**
Value $1,182,384
Acq Date 5/19/2004
Useful Life 40

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2003-04	29,560	23,648	23,648	
2	2004-05	29,560	23,648	23,648	
3	2005-06	29,560	23,648	23,648	
4	2006-07	29,560	23,648	23,648	
5	2007-08	29,560	23,648	23,648	
6	2008-09	29,560	23,648	23,648	
7	2009-10	29,560	23,648	23,648	
8	2010-11	29,560	23,648	23,648	
9	2011-12	29,560	23,648	23,648	
10	2012-13	29,560	23,648	23,648	
11	2013-14	29,560	23,648	23,648	
12	2014-15	29,560		29,560	
13	2015-16	29,560		-	
14	2016-17	29,560		-	
15	2017-18	29,560		-	
16	2018-19	29,560		-	
17	2019-20	29,560		-	
18	2020-21	29,560		-	
19	2021-22	29,560		-	
20	2022-23	29,560		-	
21	2023-24	29,560		-	
22	2024-25	29,560		-	
23	2025-26	29,560		-	
24	2026-27	29,560		-	
25	2027-28	29,560		-	
26	2028-29	29,560		-	
27	2029-30	29,560		-	
28	2030-31	29,560		-	
29	2031-32	29,560		-	
30	2032-33	29,560		-	
31	2033-34	29,560		-	
32	2034-35	29,560		-	
33	2035-36	29,560		-	
34	2036-37	29,560		-	
35	2037-38	29,560		-	
36	2038-39	29,560		-	
37	2039-40	29,560		-	
38	2040-41	29,560		-	
39	2041-42	29,560		-	
40	2042-43	29,560		-	
Totals		1,182,384		289,684	892,700

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Location **306 N. Villa**
Asset Tag # **4320E - Juvenile Facility Improvements**
Value $ 47,286
Acq Date 6/30/2005
Useful Life 40

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2005-06	1,182	946	946	
2	2006-07	1,182	946	946	
3	2007-08	1,182	946	946	
4	2008-09	1,182	946	946	
5	2009-10	1,182	946	946	
6	2010-11	1,182	946	946	
7	2011-12	1,182	946	946	
8	2012-13	1,182	946	946	
9	2013-14	1,182	946	946	
10	2014-15	1,182		1,182	
11	2015-16	1,182		-	
12	2016-17	1,182		-	
13	2017-18	1,182		-	
14	2018-19	1,182		-	
15	2019-20	1,182		-	
16	2020-21	1,182		-	
17	2021-22	1,182		-	
18	2022-23	1,182		-	
19	2023-24	1,182		-	
20	2024-25	1,182		-	
21	2025-26	1,182		-	
22	2026-27	1,182		-	
23	2027-28	1,182		-	
24	2028-29	1,182		-	
25	2029-30	1,182		-	
26	2030-31	1,182		-	
27	2031-32	1,182		-	
28	2032-33	1,182		-	
29	2033-34	1,182		-	
30	2034-35	1,182		-	
31	2035-36	1,182		-	
32	2036-37	1,182		-	
33	2037-38	1,182		-	
34	2038-39	1,182		-	
35	2039-40	1,182		-	
36	2040-41	1,182		-	
37	2041-42	1,182		-	
38	2042-43	1,182		-	
39	2043-44	1,182		-	
40	2044-45	1,182		-	
Totals		47,286		9,694	37,592

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Location **141 S. Lassen**
Asset Tag # **326 - Jail Structure**
Value $4,954,673
Acq Date 6/30/1991
Useful Life 40

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	1991-92	123,867	99,093	99,093	
2	1992-93	123,867	99,093	99,093	
3	1993-94	123,867	99,093	99,093	
4	1994-95	123,867	99,093	99,093	
5	1995-96	123,867	99,093	99,093	
6	1996-97	123,867	99,093	99,093	
7	1997-98	123,867	99,093	99,093	
8	1998-99	123,867	99,093	99,093	
9	1999-00	123,867	99,093	99,093	
10	2000-01	123,867	99,093	99,093	
11	2001-02	123,867	99,093	99,093	
12	2002-03	123,867	99,093	99,093	
13	2003-04	123,867	99,093	99,093	
14	2004-05	123,867	99,093	99,093	
15	2005-06	123,867	99,093	99,093	
16	2006-07	123,867	99,093	99,093	
17	2007-08	123,867	99,093	99,093	
18	2008-09	123,867	99,093	99,093	
19	2009-10	123,867	99,093	99,093	
20	2010-11	123,867	99,093	99,093	
21	2011-12	123,867	99,093	99,093	
22	2012-13	123,867	99,093	99,093	
23	2013-14	123,867	99,093	99,093	
24	2014-15	123,867		123,867	
25	2015-16	123,867		-	
26	2016-17	123,867		-	
27	2017-18	123,867		-	
28	2018-19	123,867		-	
29	2019-20	123,867		-	
30	2020-21	123,867		-	
31	2021-22	123,867		-	
32	2022-23	123,867		-	
33	2023-24	123,867		-	
34	2024-25	123,867		-	
35	2025-26	123,867		-	
36	2026-27	123,867		-	
37	2027-28	123,867		-	
38	2028-29	123,867		-	
39	2029-30	123,867		-	
40	2030-31	123,867		-	
Totals		4,954,673		2,403,016	2,551,657

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Location **141 S. Lassen**
Asset Tag # **5106 - Jail Intercom System**
Value $ 39,453
Acq Date 3/2/1999
Useful Life 40

*Additional Value not added until FY 2014/15; no prior year use allowance charged

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	1998-99	986	*	*	
2	1999-00	986	*	*	
3	2000-01	986	*	*	
4	2001-02	986	*	*	
5	2002-03	986	*	*	
6	2003-04	986	*	*	
7	2004-05	986	*	*	
8	2005-06	986	*	*	
9	2006-07	986	*	*	
10	2007-08	986	*	*	
11	2008-09	986	*	*	
12	2009-10	986	*	*	
13	2010-11	986	*	*	
14	2011-12	986	*	*	
15	2012-13	986	*	*	
16	2013-14	986	*	*	
17	2014-15	986		986	
18	2015-16	986		-	
19	2016-17	986		-	
20	2017-18	986		-	
21	2018-19	986		-	
22	2019-20	986		-	
23	2020-21	986		-	
24	2021-22	986		-	
25	2022-23	986		-	
26	2023-24	986		-	
27	2024-25	986		-	
28	2025-26	986		-	
29	2026-27	986		-	
30	2027-28	986		-	
31	2028-29	986		-	
32	2029-30	986		-	
33	2030-31	986		-	
34	2031-32	986		-	
35	2032-33	986		-	
36	2033-34	986		-	
37	2034-35	986		-	
38	2035-36	986		-	
39	2036-37	986		-	
40	2037-38	986		-	
Totals		39,453		986	38,467

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Location **141 S. Lassen**
Asset Tag # **6466 - Criminal Justice Facility Construction**
Value $ 18,261
Acq Date 6/30/2014
Useful Life 40

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2014-15	457		457	
2	2015-16	457		-	
3	2016-17	457		-	
4	2017-18	457		-	
5	2018-19	457		-	
6	2019-20	457		-	
7	2020-21	457		-	
8	2021-22	457		-	
9	2022-23	457		-	
10	2023-24	457		-	
11	2024-25	457		-	
12	2025-26	457		-	
13	2026-27	457		-	
14	2027-28	457		-	
15	2028-29	457		-	
16	2029-30	457		-	
17	2030-31	457		-	
18	2031-32	457		-	
19	2032-33	457		-	
20	2033-34	457		-	
21	2034-35	457		-	
22	2035-36	457		-	
23	2036-37	457		-	
24	2037-38	457		-	
25	2038-39	457		-	
26	2039-40	457		-	
27	2040-41	457		-	
28	2041-42	457		-	
29	2042-43	457		-	
30	2043-44	457		-	
31	2044-45	457		-	
32	2045-46	457		-	
33	2046-47	457		-	
34	2047-48	457		-	
35	2048-49	457		-	
36	2049-50	457		-	
37	2050-51	457		-	
38	2051-52	457		-	
39	2052-53	457		-	
40	2053-54	457		-	
Totals		18,261		457	17,804

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Location **327 Fourth Street**
Asset Tag # **6221 - Orland Memorial Hall ADA Improvements**
Value $ 16,147
Acq Date 6/30/2009
Useful Life 40

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2009-10	404	323	323	
2	2010-11	404	323	323	
3	2011-12	404	323	323	
4	2012-13	404	323	323	
5	2013-14	404	323	323	
6	2014-15	404		404	
7	2015-16	404		-	
8	2016-17	404		-	
9	2017-18	404		-	
10	2018-19	404		-	
11	2019-20	404		-	
12	2020-21	404		-	
13	2021-22	404		-	
14	2022-23	404		-	
15	2023-24	404		-	
16	2024-25	404		-	
17	2025-26	404		-	
18	2026-27	404		-	
19	2027-28	404		-	
20	2028-29	404		-	
21	2029-30	404		-	
22	2030-31	404		-	
23	2031-32	404		-	
24	2032-33	404		-	
25	2033-34	404		-	
26	2034-35	404		-	
27	2035-36	404		-	
28	2036-37	404		-	
29	2037-38	404		-	
30	2038-39	404		-	
31	2039-40	404		-	
32	2040-41	404		-	
33	2041-42	404		-	
34	2042-43	404		-	
35	2043-44	404		-	
36	2044-45	404		-	
37	2045-46	404		-	
38	2046-47	404		-	
39	2047-48	404		-	
40	2048-49	404		-	
Totals		16,147		2,018	14,129

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Location **327 Fourth Street**
Asset Tag # **6221B - Orland Memorial Hall ADA Improvements**
Value $ 282,266
Acq Date 6/30/2010
Useful Life 40

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2010-11	7,057	5,645	5,645	
2	2011-12	7,057	5,645	5,645	
3	2012-13	7,057	5,645	5,645	
4	2013-14	7,057	5,645	5,645	
5	2014-15	7,057		7,057	
6	2015-16	7,057		-	
7	2016-17	7,057		-	
8	2017-18	7,057		-	
9	2018-19	7,057		-	
10	2019-20	7,057		-	
11	2020-21	7,057		-	
12	2021-22	7,057		-	
13	2022-23	7,057		-	
14	2023-24	7,057		-	
15	2024-25	7,057		-	
16	2025-26	7,057		-	
17	2026-27	7,057		-	
18	2027-28	7,057		-	
19	2028-29	7,057		-	
20	2029-30	7,057		-	
21	2030-31	7,057		-	
22	2031-32	7,057		-	
23	2032-33	7,057		-	
24	2033-34	7,057		-	
25	2034-35	7,057		-	
26	2035-36	7,057		-	
27	2036-37	7,057		-	
28	2037-38	7,057		-	
29	2038-39	7,057		-	
30	2039-40	7,057		-	
31	2040-41	7,057		-	
32	2041-42	7,057		-	
33	2042-43	7,057		-	
34	2043-44	7,057		-	
35	2044-45	7,057		-	
36	2045-46	7,057		-	
37	2046-47	7,057		-	
38	2047-48	7,057		-	
39	2048-49	7,057		-	
40	2049-50	7,057		-	
Totals		282,266		29,638	252,628

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Location **327 Fourth Street**
Asset Tag # **6221C - Orland Memorial Hall ADA Improvements**
Value $ 85,180
Acq Date 6/30/2010
Useful Life 40

*Additional Value not added until FY 2014/15; no prior year use allowance charged

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2010-11	2,130	*	*	
2	2011-12	2,130	*	*	
3	2012-13	2,130	*	*	
4	2013-14	2,130	*	*	
5	2014-15	2,130		2,130	
6	2015-16	2,130		-	
7	2016-17	2,130		-	
8	2017-18	2,130		-	
9	2018-19	2,130		-	
10	2019-20	2,130		-	
11	2020-21	2,130		-	
12	2021-22	2,130		-	
13	2022-23	2,130		-	
14	2023-24	2,130		-	
15	2024-25	2,130		-	
16	2025-26	2,130		-	
17	2026-27	2,130		-	
18	2027-28	2,130		-	
19	2028-29	2,130		-	
20	2029-30	2,130		-	
21	2030-31	2,130		-	
22	2031-32	2,130		-	
23	2032-33	2,130		-	
24	2033-34	2,130		-	
25	2034-35	2,130		-	
26	2035-36	2,130		-	
27	2036-37	2,130		-	
28	2037-38	2,130		-	
29	2038-39	2,130		-	
30	2039-40	2,130		-	
31	2040-41	2,130		-	
32	2041-42	2,130		-	
33	2042-43	2,130		-	
34	2043-44	2,130		-	
35	2044-45	2,130		-	
36	2045-46	2,130		-	
37	2046-47	2,130		-	
38	2047-48	2,130		-	
39	2048-49	2,130		-	
40	2049-50	2,130		-	
Totals		85,180		2,130	83,051

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Location **120 S. Marshall**
Asset Tag # **5434 - Family Support Modular Project**
Value $ 268,773
Acq Date 6/30/2000
Useful Life 40

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2000-01	6,719	5,375	5,375	
2	2001-02	6,719	5,375	5,375	
3	2002-03	6,719	5,375	5,375	
4	2003-04	6,719	5,375	5,375	
5	2004-05	6,719	5,375	5,375	
6	2005-06	6,719	5,375	5,375	
7	2006-07	6,719	5,375	5,375	
8	2007-08	6,719	5,375	5,375	
9	2008-09	6,719	5,375	5,375	
10	2009-10	6,719	5,375	5,375	
11	2010-11	6,719	5,375	5,375	
12	2011-12	6,719	5,375	5,375	
13	2012-13	6,719	5,375	5,375	
14	2013-14	6,719	5,375	5,375	
15	2014-15	6,719		6,719	
16	2015-16	6,719		-	
17	2016-17	6,719		-	
18	2017-18	6,719		-	
19	2018-19	6,719		-	
20	2019-20	6,719		-	
21	2020-21	6,719		-	
22	2021-22	6,719		-	
23	2022-23	6,719		-	
24	2023-24	6,719		-	
25	2024-25	6,719		-	
26	2025-26	6,719		-	
27	2026-27	6,719		-	
28	2027-28	6,719		-	
29	2028-29	6,719		-	
30	2029-30	6,719		-	
31	2030-31	6,719		-	
32	2031-32	6,719		-	
33	2032-33	6,719		-	
34	2033-34	6,719		-	
35	2034-35	6,719		-	
36	2035-36	6,719		-	
37	2036-37	6,719		-	
38	2037-38	6,719		-	
39	2038-39	6,719		-	
40	2039-40	6,719		-	
Totals		268,773		81,976	186,797

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Location **120 S. Marshall**
Asset Tag # **5434B - Family Support Modular Improvements**
Value $ 12,285
Acq Date 2/23/2007
Useful Life 20

*Additional Value not added until FY 2014/15; no prior year use allowance charged

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2006-07	614	*	*	
2	2007-08	614	*	*	
3	2008-09	614	*	*	
4	2009-10	614	*	*	
5	2010-11	614	*	*	
6	2011-12	614	*	*	
7	2012-13	614	*	*	
8	2013-14	614	*	*	
9	2014-15	614		614	
10	2015-16	614		-	
11	2016-17	614		-	
12	2017-18	614		-	
13	2018-19	614		-	
14	2019-20	614		-	
15	2020-21	614		-	
16	2021-22	614		-	
17	2022-23	614		-	
18	2023-24	614		-	
19	2024-25	614		-	
20	2025-26	614		-	
21	2026-27	-		-	
22	2027-28	-		-	
23	2028-29	-		-	
24	2029-30	-		-	
25	2030-31	-		-	
26	2031-32	-		-	
27	2032-33	-		-	
28	2033-34	-		-	
29	2034-35	-		-	
30	2035-36	-		-	
31	2036-37	-		-	
32	2037-38	-		-	
33	2038-39	-		-	
34	2039-40	-		-	
35	2040-41	-		-	
36	2041-42	-		-	
37	2042-43	-		-	
38	2043-44	-		-	
39	2044-45	-		-	
40	2045-46	-		-	
Totals		12,285		614	11,671

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Location **1167 E. South Street**
Asset Tag # **6334 - CWRC Modular**
Value $ 350,790
Acq Date 6/30/2012
Useful Life 40

*Additional Value not added until FY 2014/15; no prior year use allowance charged

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2012-13	8,770	*	*	
2	2013-14	8,770	*	*	
3	2014-15	8,770		8,770	
4	2015-16	8,770		-	
5	2016-17	8,770		-	
6	2017-18	8,770		-	
7	2018-19	8,770		-	
8	2019-20	8,770		-	
9	2020-21	8,770		-	
10	2021-22	8,770		-	
11	2022-23	8,770		-	
12	2023-24	8,770		-	
13	2024-25	8,770		-	
14	2025-26	8,770		-	
15	2026-27	8,770		-	
16	2027-28	8,770		-	
17	2028-29	8,770		-	
18	2029-30	8,770		-	
19	2030-31	8,770		-	
20	2031-32	8,770		-	
21	2032-33	8,770		-	
22	2033-34	8,770		-	
23	2034-35	8,770		-	
24	2035-36	8,770		-	
25	2036-37	8,770		-	
26	2037-38	8,770		-	
27	2038-39	8,770		-	
28	2039-40	8,770		-	
29	2040-41	8,770		-	
30	2041-42	8,770		-	
31	2042-43	8,770		-	
32	2043-44	8,770		-	
33	2044-45	8,770		-	
34	2045-46	8,770		-	
35	2046-47	8,770		-	
36	2047-48	8,770		-	
37	2048-49	8,770		-	
38	2049-50	8,770		-	
39	2050-51	8,770		-	
40	2051-52	8,770		-	
Totals		350,790		8,770	342,020

COUNTY OF GLENN
BUILDING USE

FY 14/15 Actual	Total	General & Admin	526 W. Sycamore	540 W. Sycamore	141 S. Lassen (Admin)	821 E. South Street	516 W. Sycamore	541 & 543 W. Oak
Time %	96.65%		0.00%	0.00%	0.00%	0.00%	5.26%	1.26%
Other Expenditures & Costs								
Building Use	261,756		0	0	0	0	13,759	3,287
Equipment Use								
Expenditures Per Financial Statements	261,756		0	0	0	0	13,759	3,287
Cost Adjustments								
Functional Cost	261,756	0	0	0	0	0	13,759	3,287
Additions - 1st Allocation								
Other								
Reallocate Admin								
Allocable Costs								
Unallocated								
1st Allocation								
Additions - 2nd Allocation								
Other								
Reallocate Admin								
Allocable Costs								
Unallocated								
2nd Allocation								
Total Allocated	**261,756**	**0**	**0**	**0**	**0**	**0**	**13,759**	**3,287**

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
BUILDING USE

1/29/2016

FY 14/15 Actual	720 N. Colusa Street	525 W. Sycamore	132 S. Murdock	777 N. Colusa	821 E. South (Metal)	720 N. Colusa (Weed)	240 & 242 N. Villa	125 S. Murdock
Time %	1.63%	9.36%	0.00%	1.83%	0.05%	0.00%	0.80%	0.67%
Other Expenditures & Costs								
Building Use	4,264	24,508	0	4,798	138	0	2,103	1,757
Equipment Use								
Expenditures Per Financial Statements	4,264	24,508	0	4,798	138	0	2,103	1,757
Cost Adjustments								
Functional Cost	4,264	24,508	0	4,798	138	0	2,103	1,757
Additions - 1st Allocation								
Other								
Reallocate Admin								
Allocable Costs								
Unallocated								
1st Allocation								
Additions - 2nd Allocation								
Other								
Reallocate Admin								
Allocable Costs								
Unallocated								
2nd Allocation								
Total Allocated	**4,264**	**24,508**	**0**	**4,798**	**138**	**0**	**2,103**	**1,757**

COUNTY OF GLENN
BUILDING USE

FY 14/15 Actual	306 N. Villa	1187 E. South Street	141 S. Lassen (Jail)	327 Fourth Street	125 County Road G	120 S. Marshall
Time %	21.45%	0.00%	47.87%	3.66%	0.00%	2.80%
Other Expenditures & Costs						
Building Use	56,138	0	125,310	9,591	0	7,333
Equipment Use						
Expenditures Per Financial Statements	56,138	0	125,310	9,591	0	7,333
Cost Adjustments						
Functional Cost	56,138	0	125,310	9,591	0	7,333
Additions - 1st Allocation						
Other						
Reallocate Admin						
Allocable Costs						
Unallocated						
1st Allocation						
Additions - 2nd Allocation						
Other						
Reallocate Admin						
Allocable Costs						
Unallocated						
2nd Allocation						
Total Allocated	**56,138**	**0**	**125,310**	**9,591**	**0**	**7,333**

COUNTY OF GLENN
BUILDING USE

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01055340	Child Support	2,379	1.0000	7,333			7,333
	Total	2,379	1.0000	7,333	-	-	7,333

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,513	1.0000				
	Total	1,513	1.0000	-	-	-	-

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042090	District Attorney	3,234	1.0000	1,757			1,757
	Total	3,234	1.0000	1,757	-	-	1,757

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012200	Building Inspector	66	0.0085				
01012280	Planning	66	0.0085				
01042110	Sheriff	3,388	0.4377				
01042140	Jail	835	0.1079				
01042150	Probation	195	0.0252				
02261120	Facilities Internal Service Fund	3,190	0.4121				
	Total	7,740	1.0000	-	-	-	-

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 14/15 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 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042140	Jail	24,206	1.0000	125,310			125,310
	Total	24,206	1.0000	125,310	-	-	125,310

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024010	Public Health	3,235	0.4513	949			949
01024012	Mental Health	3,933	0.5487	1,154			1,154
	Total	7,168	1.0000	2,103	-	-	2,103

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 14/15 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
BUILDING USE

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042155	Juvenile Hall	6,723	0.8846	49,660			49,660
01906020	Office of Education	877	0.1154	6,478			6,478
	Total	7,600	1.0000	56,138	-	-	56,138

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
99999999	Other	14,065	1.0000	9,591			9,591
	Total	14,065	1.0000	9,591			9,591

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	4,557	0.4676	6,433			6,433
01011070	Assessor	2,353	0.2414	3,322			3,322
01011100	Elections	911	0.0935	1,286			1,286
01012220	Recorder	1,925	0.1975	2,718			2,718
	Total	9,746	1.0000	13,759	-	-	13,759

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	977	0.0444	1,088			1,088
01011080	County Counsel	366	0.0166	408			408
01011090	Personnel	1,306	0.0593	1,454			1,454
01011010	Board of Supervisors	3,990	0.1813	4,443			4,443
01011100	Elections	410	0.0186	457			457
01012220	Recorder	1,202	0.0546	1,338			1,338
01012240	Public Guardian	571	0.0259	636			636
01015180	Veterans' Services	719	0.0327	801			801
02261120	Facilities Internal Service Fund	763	0.0347	850			850
02280000	Data Processing ISF	233	0.0106	259			259
99999999	Other	11,474	0.5213	12,776			12,776
	Total	22,011	1.0000	24,508	-	-	24,508

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 14/15 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
BUILDING USE

FY 14/15 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 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,741	0.3164	1,040			1,040
01042113	Sheriff's Dispatch	737	0.1340	440			440
01042150	Probation	3,024	0.5496	1,807			1,807
	Total	5,502	1.0000	3,287	-	-	3,287

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012180	Agriculture Commissioner	2,948	0.5941	2,533			2,533
05210000	Air Pollution District	2,014	0.4059	1,731			1,731
	Total	4,962	1.0000	4,264	-	-	4,264

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 14/15 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 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012200	Building Inspector	402	0.1032	495			495
01012280	Planning	274	0.0703	338			338
01203010	Road	924	0.2372	1,138			1,138
02000000	Solid Waste	127	0.0326	156			156
02260000	Planning & Public Works Agency	1,897	0.4870	2,337			2,337
02261120	Facilities Internal Service Fund	127	0.0326	156			156
04250000	Local Transportation Trust	144	0.0370	177			177
	Total	3,895	1.0000	4,798	-	-	4,798

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01016050	Cooperative Extension	5,025	0.5422				
01042090	District Attorney	220	0.0237				
01042110	Sheriff	815	0.0879				
04050000	Court	3,005	0.3243				
99999999	Other	202	0.0218				
	Total	9,267	1.0000		-	-	

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	2,640	1.0000	138			138
	Total	2,640	1.0000	138	-	-	138

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024012	Mental Health	2,448	1.0000	8,770			8,770
	Total	2,448	1.0000	8,770	-	-	8,770

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 14/15 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
BUILDING USE

FY 14/15 Actual

Non-Federal entities may be compensated for the use of its building capitalized in accordance with GAAP. This includes the total construction, improvement and acquistion costs of County buildings, but excludes land and interest costs which are unallowable. Building use allowance schedules have been converted in fiscal year 2014/15 from a 2% use allowance calculation to a straight-line depreciation calculation to comply with 2 CRF 200 §200.436 guidelines. During a review of the fixed asset system adjustments were made to both additions & deletions to bring the fixed asset system in to balance with audited financial statements. Several buildings were removed due to the buildings being fully depreciated. Additions included in the current year pertaining to prior year construction did not incur the prior 2% use allowance and are noted on the depreciation schedule. Detailed asset information and depreciation schedules as shown on schedule 1.01A and 1.01B.

Building Location / Description	Value as of 6/30/14	2014/15 Changes	Value as of 6/30/15	Prior YTD Use Allow at 2%	2014/15 Depreciation Use Allow	Net Book Value
1.03 - 526 W. Sycamore Street	$ 2,769,229	$ (2,769,229)	$ -	$ -	$ -	$ -
1.04 - 540 W. Sycamore Street	-	-	-	-	-	-
1.05 - 141 S. Lassen Street	-	-	-	-	-	-
1.06 - 821 E. South Street	434,111	(434,111)	-	-	-	-
1.07 - 516 W. Sycamore Street	550,348	-	550,348	(161,664)	(13,759)	374,925
1.08 - 541 & 543 W. Oak Street	131,493		131,493	(42,078)	(3,287)	86,128
1.09 - 720 N. Colusa Street	170,569		170,569	(61,405)	(4,264)	104,900
1.10 - 525 W. Sycamore Street	768,528	211,822	980,350	(91,313)	(24,508)	864,529
1.11 - 132 S. Murdock Street	-		-	-	-	-
1.12 - 777 N. Colusa Street	65,393	126,530	191,923	(138)	(4,798)	186,987
1.13 - 821 E. South Street	15,675	(10,169)	5,506	-	(138)	5,368
1.14 - 720 N. Colusa Street	-		-	-	-	-
1.15 - 240 & 242 N. Villa Street	563,951	(479,834)	84,117	-	(2,103)	82,014
1.16 - 125 S. Murdock Street	70,292	-	70,292	-	(1,757)	68,535
1.17 - 306 N. Villa Street	2,245,388	110	2,245,498	(576,132)	(56,138)	1,613,228
1.18 - 1187 E. South Street	226,393	(226,393)	-	-	-	-
1.19 - 141 S. Lassen Street	4,936,412	75,975	5,012,387	(2,279,150)	(125,310)	2,607,927
1.20 - 327 Fourth Street	362,703	20,890	383,593	(24,196)	(9,591)	349,806
1.21 - 125 County Road G	-		-	-	-	-
1.22 - 120 S. Marshall Street	268,773	12,285	281,058	(75,256)	(7,333)	198,469
1.23 - 300 Broadway	67,000	(67,000)	-	-	-	-
1.24 - 1167 E. South Street	-	350,790	350,790	-	(8,770)	342,020
Total	$ 13,646,258	$ (3,472,124)	$ 10,457,924	$ (3,311,331)	$ (261,755)	$ 6,884,837

1/29/2016

COUNTY OF GLENN
CERTIFICATION OF COST ALLOCATION PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

All costs included in this proposal dated 01/29/2016 to establish cost allocation or billings for 07/01/14 to 06/30/15 are allowable in accordance with the requirements of OMB Circular A-87, "*Cost Principles for State and Local Governments*" and the federal award(s) to which they apply. Unallowable costs have been adjusted in allocating costs as indicated in the cost allocation plan.

All costs included in this proposal are properly allocable to federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated, in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

The Facilities Admin Direct, Building Maintenance, Janitorial Services and Utilities functions of the Facilities Maintenance service department were eliminated in the prior year plan.. These functions were transferred from a general fund service department and were reclassified to the Facilities Internal Service Fund. Costs associated with these functions are directly charged outside of the A-87 plan and allocated to departments at the time of service. Schedules related to these functions have been removed from this plan.

Building and equipment use allowance has been converted from the previous use allowance percentage calculation to the depreciation basis calculation to comply with 2 CFR Part 200 reporting requirements. Additional schedules are included behind the narratives of each section listing the specific assets, cost, acquisition date, useful life, use allowance information.

The 2016/17 A-87 Cost Allocation Plan was calculated by the County Department of Finance using Microsoft Excel.

I declare that the foregoing is true and correct.

Government Unit:	County of Glenn
Signature:	
Name of Official:	Edward J. Lamb
Title:	Director of Finance
Date of Execution:	January 29, 2016

A-87 COST ALLOCATION DETAIL & COMPARISON

01012180 - AG COMMISSIONER

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	2,027	2,027	2,027	-	2,027	2,027	2,027	-	2,533	2,027	2,533	506	506
Equipment Use	9,150	9,150	9,150	-	9,150	9,150	9,150	-	1,299	9,150	1,299	(7,851)	(7,851)
CAO	264	349	264	(85)	212	276	212	(64)	112	264	112	(152)	(100)
Dept of Finance	6,751	6,626	6,751	125	5,569	6,765	5,569	(1,196)	5,265	6,751	5,265	(1,486)	(304)
Annual Audit	451	413	451	38	374	347	374	27	452	451	452	1	78
County Counsel	4,556	26,071	4,556	(21,515)	3,162	4,591	3,162	(1,429)	9,921	4,556	9,921	5,365	6,759
Personnel	8,612	9,874	8,612	(1,262)	8,214	9,169	8,214	(955)	5,846	8,612	5,846	(2,766)	(2,368)
Facilities Maint	1,892	12,010	1,892	(10,118)	1,641	2,526	1,641	(885)	-	1,892	-	(1,892)	(1,641)
Building Maint	5,844	8,335	5,844	(2,491)	4,609	4,125	4,609	484	-	5,844	-	(5,844)	(4,609)
Janitorial Services	19,659	13,233	19,659	6,426	8,812	17,244	8,812	(8,432)	-	19,659	-	(19,659)	(8,812)
General Insurance	4,046	4,295	4,046	(249)	3,779	3,279	3,779	500	3,859	4,046	3,859	(187)	80
Employee Benefits	823	941	823	(118)	474	607	474	(133)	590	823	590	(233)	116
Data Processing	(1,011)	102	(1,011)	(1,113)	-	(834)	-	834	-	(1,011)	-	1,011	-
DP - ProSupport	14,136	19,162	14,136	(5,026)	-	33,642	-	(33,642)	-	14,136	-	(14,136)	-
Adjustments	-	(12,683)	-	12,683	-	3,809	-	(3,809)	-	-	-	-	-
Subtotal	77,200	99,905	77,200	(22,705)	48,023	96,723	48,023	(48,700)	29,877	77,200	29,877	(47,323)	(18,146)
Roll Forward	(22,705)				(48,700)				(47,323)				1,377
Adjustments:	-	Rounding Adj			(1)	Rounding Adj			3	Rounding Adj			4
	(2,027)	Bldg Use			-				-				-
	(14,136)	DP Pro-Support to ISF			-				14,136	Roll fwd adj - DP ProSpprt 14/15			14,136
	(1,892)	Facilities to ISF			(1,641)	Facilities to ISF			1,892	Roll fwd adj - Facilities 14/15			3,533
	(5,844)	Bldg Maint to ISF			(4,609)	Bldg Maint to ISF			5,844	Roll fwd adj - Bldg Maint 14/15			10,453
	(19,659)	Janitorial to ISF			(8,812)	Janitorial to ISF			19,659	Roll fwd adj - Janitorial 14/15			28,471
Total A-87 Charge/(Rebate)	10,937				(15,740)				24,088				39,828

A-87 COST ALLOCATION DETAIL & COMPARISON

05210000 - AIR POLLUTION CONTROL DISTRICT

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	1,385	1,385	1,385	-	1,384	1,385	1,384	(1)	1,731	1,385	1,731	346	347
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	153	198	153	(45)	246	178	246	68	82	153	82	(71)	(164)
Dept of Finance	3,294	2,908	3,294	386	3,830	3,473	3,830	357	3,698	3,294	3,698	404	(132)
Annual Audit	260	234	260	26	434	223	434	211	333	260	333	73	(101)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	4,124	3,577	4,124	547	4,509	4,232	4,509	277	5,130	4,124	5,130	1,006	621
Facilities Maint	800	5,081	800	(4,281)	694	1,069	694	(375)	-	800	-	(800)	(694)
Building Maint	3,992	5,694	3,992	(1,702)	3,149	2,818	3,149	331	-	3,992	-	(3,992)	(3,149)
Janitorial Services	13,431	9,040	13,431	4,391	6,020	11,781	6,020	(5,761)	-	13,431	-	(13,431)	(6,020)
General Insurance	2,071	2,095	2,071	(24)	3,065	1,722	3,065	1,343	723	2,071	723	(1,348)	(2,342)
Employee Benefits	285	128	285	157	259	280	259	(21)	293	285	293	8	34
Data Processing	(267)	78	(267)	(345)	-	(217)	-	217	-	(267)	-	267	-
DP - ProSupport	7,939	4,865	7,939	3,074	-	7,318	-	(7,318)	-	7,939	-	(7,939)	-
Adjustments	-	(5,081)	-	5,081	-	1,758	-	(1,758)	-	-	-	-	-
Subtotal	37,467	30,202	37,467	7,265	23,590	36,020	23,590	(12,430)	11,990	37,467	11,990	(25,477)	(11,600)
Roll Forward	7,265				(12,430)				(25,477)				(13,047)
Adjustments:	-				(1)	Rounding Adj			1	Rounding Adj			2
	(1,385)	Bldg Use			-				-				-
	(7,939)	DP Pro-Support to ISF			-				7,939	Roll fwd adj - DP ProSpprt 14/15			7,939
	(800)	Facilities to ISF			(694)	Facilities to ISF			800	Roll fwd adj - Facilities 14/15			1,494
	(3,992)	Bldg Maint to ISF			(3,149)	Bldg Maint to ISF			3,992	Roll fwd adj - Bldg Maint 14/15			7,141
	(13,431)	Janitorial to ISF			(6,020)	Janitorial to ISF			13,431	Roll fwd adj - Janitorial 14/15			19,451
Total A-87 Charge/(Rebate)	17,185				1,296				12,676				11,380

A-87 COST ALLOCATION DETAIL & COMPARISON

05210241 - AIR POLLUTION VEHICLE REGISTRATION

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	22	32	22	(10)	20	23	20	(3)	11	22	11	(11)	(9)
Dept of Finance	140	213	140	(73)	171	152	171	19	165	140	165	25	(6)
Annual Audit	37	37	37	-	35	28	35	7	43	37	43	6	8
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	(279)	-	279	-	-	-	-	(112)	-	(112)	(112)	(112)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	187	176	187	11	186	124	186	62	-	187	-	(187)	(186)
Employee Benefits	-	(90)	-	90	-	-	-	-	(390)	-	(390)	(390)	(390)
Data Processing	40	29	40	11	-	40	-	(40)	-	40	-	(40)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	426	118	426	308	412	367	412	45	(283)	426	(283)	(709)	(695)
Roll Forward	308				45				(709)				(754)
Adjustments:	1	Rounding Adj			-	Rounding Adj			(1)	Rounding Adj			(1)
													-
Total A-87 Charge/(Rebate)	735				457				(993)				(1,450)

A-87 COST ALLOCATION DETAIL & COMPARISON

01024014 - ALCOHOL & DRUG ABUSE

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 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	264	340	264	(76)	177	305	177	(128)	105	264	105	(159)	(72)
Dept of Finance	4,806	6,075	4,806	(1,269)	3,821	5,625	3,821	(1,804)	4,735	4,806	4,735	(71)	914
Annual Audit	642	652	642	(10)	313	384	313	(71)	426	642	426	(216)	113
County Counsel	911	761	911	150	730	-	730	730	-	911	-	(911)	(730)
Personnel	5,499	7,899	5,499	(2,400)	4,768	6,277	4,768	(1,509)	5,772	5,499	5,772	273	1,004
Facilities Maint	2,364	16,441	2,364	(14,077)	2,051	3,156	2,051	(1,105)	-	2,364	-	(2,364)	(2,051)
Building Maint	3,460	15,324	3,460	(11,864)	19,822	16,905	19,822	2,917	-	3,460	-	(3,460)	(19,822)
Janitorial Services	-	32,659	-	(32,659)	24,286	24,722	24,286	(436)	-	-	-	-	(24,286)
General Insurance	4,492	4,830	4,492	(338)	5,758	3,876	5,758	1,882	5,396	4,492	5,396	904	(362)
Employee Benefits	380	505	380	(125)	250	420	250	(170)	887	380	887	507	637
Data Processing	491	304	491	187	-	543	-	(543)	-	491	-	(491)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	(15,009)	-	15,009	-	2,637	-	(2,637)	-	-	-	-	-
Subtotal	27,837	75,309	27,837	(47,472)	66,504	69,378	66,504	(2,874)	17,321	27,837	17,321	(10,516)	(49,183)
Roll Forward	(47,472)				(2,874)				(10,516)				(7,642)
Adjustments:	-				-				(1)	Rounding Adj			(1)
	-				-				-				-
	(4,528)	Bldg Use			-				-				-
	(2,364)	Facilities to ISF			(2,051)	Facilities to ISF			2,364	Roll fwd adj - Facilities 14/15			4,415
	(3,460)	Bldg Maint to ISF			(19,822)	Bldg Maint to ISF			3,460	Roll fwd adj - Bldg Maint 14/15			23,282
	-	Janitorial to ISF			(24,286)	Janitorial to ISF			-	Roll fwd adj - Janitorial 14/15			24,286
Total A-87 Charge/(Rebate)	(29,987)				17,471				12,628				(4,843)

A-87 COST ALLOCATION DETAIL & COMPARISON

01012290 - ANIMAL CONTROL

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	511	511	511	-	511	511	511	-	-	511	-	(511)	(511)
CAO	56	85	56	(29)	52	59	52	(7)	24	56	24	(32)	(28)
Dept of Finance	1,605	1,863	1,605	(258)	1,548	1,274	1,548	274	1,373	1,605	1,373	(232)	(175)
Annual Audit	96	101	96	(5)	91	75	91	16	96	96	96	-	5
County Counsel	-	63	-	(63)	-	-	-	-	968	-	968	968	968
Personnel	1,375	2,633	1,375	(1,258)	1,225	1,411	1,225	(186)	1,108	1,375	1,108	(267)	(117)
Facilities Maint	581	3,689	581	(3,108)	-	776	-	(776)	-	581	-	(581)	-
Building Maint	3,658	1,399	3,658	2,259	-	302	-	(302)	-	3,658	-	(3,658)	-
Janitorial Services	1,997	3,262	1,997	(1,265)	-	1,860	-	(1,860)	-	1,997	-	(1,997)	-
General Insurance	1,029	1,196	1,029	(167)	484	867	484	(383)	454	1,029	454	(575)	(30)
Employee Benefits	95	193	95	(98)	86	93	86	(7)	84	95	84	(11)	(2)
Data Processing	104	33	104	71	-	106	-	(106)	-	104	-	(104)	-
DP - ProSupport	341	454	341	(113)	-	1,365	-	(1,365)	-	341	-	(341)	-
Adjustments	-	(3,689)	-	3,689	-	586	-	(586)	-	-	-	-	-
Subtotal	11,448	11,793	11,448	(345)	3,997	9,285	3,997	(5,288)	4,107	11,448	4,107	(7,341)	110
Roll Forward	(345)				(5,288)				(7,341)				(2,053)
Adjustments:	-				1	Rounding Adj			(3)	Rounding Adj			(4)
	-				-				-				-
	(341)	DP Pro-Support to ISF			-	DP Pro-Support to ISF			341	Roll fwd adj - DP ProSpprt 14/15			341
	(581)	Facilities to ISF			-	Facilities to ISF			581	Roll fwd adj - Facilities 14/15			581
	(3,658)	Bldg Maint to ISF			-	Bldg Maint to ISF			3,658	Roll fwd adj - Bldg Maint 14/15			3,658
	(1,997)	Janitorial to ISF			-	Janitorial to ISF			1,997	Roll fwd adj - Janitorial 14/15			1,997
Total A-87 Charge/(Rebate)	4,526				(1,290)				3,340				4,630

A-87 COST ALLOCATION DETAIL & COMPARISON

06740000 - ARTOIS CSD

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	8	7	8	1	8	6	8	2	4	8	4	(4)	(4)
Dept of Finance	1,448	788	1,448	660	321	552	321	(231)	535	1,448	535	(913)	214
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	14	7	14	7	-	12	-	(12)	-	14	-	(14)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,470	802	1,470	668	329	570	329	(241)	539	1,470	539	(931)	210
Roll Forward	668				(241)				(931)				(690)
Adjustments:									1	Rounding Adj			1
	-				-				-				-
Total A-87 Charge/(Rebate)	2,138				88				(391)				(479)

A-87 COST ALLOCATION DETAIL & COMPARISON

05010000 - ARTOIS FIRE DISTRICT

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	28	16	28	12	12	28	12	(16)	6	28	6	(22)	(6)
Dept of Finance	281	201	281	80	225	255	225	(30)	174	281	174	(107)	(51)
Annual Audit	48	19	48	29	22	36	22	(14)	25	48	25	(23)	3
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	53	14	53	39	-	51	-	(51)	-	53	-	(53)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	410	250	410	160	259	370	259	(111)	205	410	205	(205)	(54)
Roll Forward	160				(111)				(205)				(94)
Adjustments:					1	Rounding Adj							(1)
	-				-				-				-
Total A-87 Charge/(Rebate)	570				149				-				(149)

A-87 COST ALLOCATION DETAIL & COMPARISON

01011070 - ASSESSOR

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	2,847	4,086	2,847	(1,239)	2,657	2,847	2,657	(190)	3,322	2,847	3,322	475	665
Equipment Use	4,899	4,899	4,899	-	4,899	4,899	4,899	-	-	4,899	-	(4,899)	(4,899)
CAO	171	202	171	(31)	152	154	152	(2)	87	171	87	(84)	(65)
Dept of Finance	4,141	3,674	4,141	467	4,062	4,135	4,062	(73)	4,451	4,141	4,451	310	389
Annual Audit	290	239	290	51	268	194	268	74	351	290	351	61	83
County Counsel	1,822	1,111	1,822	711	730	399	730	331	2,662	1,822	2,662	840	1,932
Personnel	5,499	5,266	5,499	233	5,259	5,643	5,259	(384)	6,620	5,499	6,620	1,121	1,361
Facilities Maint	981	8,375	981	(7,394)	784	1,310	784	(526)	-	981	-	(981)	(784)
Building Maint	9,911	5,820	9,911	4,091	4,209	13,009	4,209	(8,800)	-	9,911	-	(9,911)	(4,209)
Janitorial Services	12,179	11,538	12,179	641	5,822	8,641	5,822	(2,819)	-	12,179	-	(12,179)	(5,822)
General Insurance	2,392	2,762	2,392	(370)	2,279	1,906	2,279	373	2,483	2,392	2,483	91	204
Employee Benefits	380	385	380	(5)	345	373	345	(28)	335	380	335	(45)	(10)
Data Processing	53,999	42,808	53,999	11,191	94,287	49,836	94,287	44,451	81,935	53,999	81,935	27,936	(12,352)
DP - ProSupport	13,496	11,090	13,496	2,406	-	12,171	-	(12,171)	-	13,496	-	(13,496)	-
Adjustments	-	(8,472)	-	8,472	-	2,344	-	(2,344)	-	-	-	-	-
Subtotal	113,007	93,783	113,007	19,224	125,753	107,861	125,753	17,892	102,246	113,007	102,246	(10,761)	(23,507)
Roll Forward	19,224				17,892				(10,761)				(28,653)
Adjustments:	-	Rounding Adj			(1)	Rounding Adj			(1)	Rounding Adj			-
	(2,847)	Bldg Use			-	Bldg Use			-				-
	(13,496)	DP Pro-Support to ISF			-	DP Pro-Support to ISF			13,496	Roll fwd adj - DP ProSpprt 14/15			13,496
	(981)	Facilities to ISF			(784)	Facilities to ISF			981	Roll fwd adj - Facilities 14/15			1,765
	(9,911)	Bldg Maint to ISF			(4,209)	Bldg Maint to ISF			9,911	Roll fwd adj - Bldg Maint 14/15			14,120
	(12,179)	Janitorial to ISF			(5,822)	Janitorial to ISF			12,179	Roll fwd adj - Janitorial 14/15			18,001
Total A-87 Charge/(Rebate)	92,817				132,829				128,051				(4,778)

A-87 COST ALLOCATION DETAIL & COMPARISON

05022010 - BAYLISS FIRE DISTRICT

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	5	6	5	(1)	4	13	4	(9)	2	5	2	(3)	(2)
Dept of Finance	116	131	116	(15)	135	168	135	(33)	36	116	36	(80)	(99)
Annual Audit	8	7	8	1	7	17	7	(10)	9	8	9	1	2
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	7	6	7	1	-	23	-	(23)	-	7	-	(7)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	136	150	136	(14)	146	221	146	(75)	47	136	47	(89)	(99)
Roll Forward	(14)				(75)				(89)				(14)
Adjustments:									(1)	Rounding Adj			(1)
	-				-				-				-
Total A-87 Charge/(Rebate)	122				71				(43)				(114)

A-87 COST ALLOCATION DETAIL & COMPARISON

01011010 - BOARD OF SUPERVISORS

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	3,064	11,999	3,064	(8,935)	2,786	3,064	2,786	(278)	4,443	3,064	4,443	1,379	1,657
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	80	114	80	(34)	54	92	54	(38)	39	80	39	(41)	(15)
Dept of Finance	2,695	2,156	2,695	539	2,522	2,466	2,522	56	2,766	2,695	2,766	71	244
Annual Audit	135	135	135	-	97	115	97	(18)	159	135	159	24	62
County Counsel	26,446	29,980	26,446	(3,534)	22,061	23,462	22,061	(1,401)	24,870	26,446	24,870	(1,576)	2,809
Personnel	3,437	3,291	3,437	146	3,758	3,527	3,758	231	4,138	3,437	4,138	701	380
Facilities Maint	1,745	19,947	1,745	(18,202)	1,329	2,330	1,329	(1,001)	-	1,745	-	(1,745)	(1,329)
Building Maint	23,382	20,810	23,382	2,572	17,525	15,496	17,525	2,029	-	23,382	-	(23,382)	(17,525)
Janitorial Services	9,900	11,073	9,900	(1,173)	4,666	9,535	4,666	(4,869)	-	9,900	-	(9,900)	(4,666)
General Insurance	39,105	29,532	39,105	9,573	32,746	29,732	32,746	3,014	22,681	39,105	22,681	(16,424)	(10,065)
Employee Benefits	238	247	238	(9)	215	233	215	(18)	210	238	210	(28)	(5)
Data Processing	(675)	(782)	(675)	107	-	(830)	-	830	-	(675)	-	675	-
DP - ProSupport	15,580	9,425	15,580	6,155	-	19,563	-	(19,563)	-	15,580	-	(15,580)	-
Adjustments	-	(19,707)	-	19,707	-	1,465	-	(1,465)	-	-	-	-	-
Subtotal	125,132	118,220	125,132	6,912	87,759	110,250	87,759	(22,491)	59,306	125,132	59,306	(65,826)	(28,453)
Roll Forward	6,912				(22,491)				(65,826)				(43,335)
Adjustments:	-	Rounding Adj			2	Rounding Adj			1	Rounding Adj			(1)
	(3,064)	Bldg Use			-				-				-
	(15,580)	DP Pro-Support to ISF			-	DP Pro-Support to ISF			15,580	Roll fwd adj - DP ProSpprt 14/15			15,580
	(1,745)	Facilities to ISF			(1,329)	Facilities to ISF			1,745	Roll fwd adj - Facilities 14/15			3,074
	(23,382)	Bldg Maint to ISF			(17,525)	Bldg Maint to ISF			23,382	Roll fwd adj - Bldg Maint 14/15			40,907
	(9,900)	Janitorial to ISF			(4,666)	Janitorial to ISF			9,900	Roll fwd adj - Janitorial 14/15			14,566
Total A-87 Charge/(Reba	78,373				41,750				44,088				2,338

A-87 COST ALLOCATION DETAIL & COMPARISON

01042360 - BOAT PATROL

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	10	30	10	(20)	21	27	21	(6)	11	10	11	1	(10)
Dept of Finance	70	160	70	(90)	203	139	203	64	194	70	194	124	(9)
Annual Audit	17	36	17	(19)	37	34	37	3	44	17	44	27	7
County Counsel	1,822	-	1,822	1,822	-	-	-	-	-	1,822	-	(1,822)	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	2,848	1,507	2,848	1,341	2,781	1,223	2,781	1,558	3,004	2,848	3,004	156	223
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	20	29	20	(9)	-	48	-	(48)	-	20	-	(20)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	4,787	1,762	4,787	3,025	3,042	1,471	3,042	1,571	3,253	4,787	3,253	(1,534)	211
Roll Forward	3,025				1,571				(1,534)				(3,105)
Adjustments:									(2)	Rounding Adj			(2)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	7,812				4,613				1,717				(2,896)

A-87 COST ALLOCATION DETAIL & COMPARISON

01012200 - BUILDING INSPECTOR

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	135	670	135	(535)	135	135	135	-	495	135	495	360	360
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	58	78	58	(20)	42	43	42	(1)	25	58	25	(33)	(17)
Dept of Finance	1,395	4,311	1,395	(2,916)	1,791	1,272	1,791	519	1,801	1,395	1,801	406	10
Annual Audit	99	92	99	7	74	53	74	21	101	99	101	2	27
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	1,372	1,975	1,372	(603)	2,255	1,411	2,255	844	2,476	1,372	2,476	1,104	221
Facilities Maint	236	5,003	236	(4,767)	218	236	218	(18)	-	236	-	(236)	(218)
Building Maint	255	14,156	255	(13,901)	26	90	26	(64)	-	255	-	(255)	(26)
Janitorial Services	12	9,324	12	(9,312)	7	19	7	(12)	-	12	-	(12)	(7)
General Insurance	668	1,413	668	(745)	564	399	564	165	640	668	640	(28)	76
Employee Benefits	95	145	95	(50)	130	93	130	37	126	95	126	31	(4)
Data Processing	108	71	108	37	-	76	-	(76)	-	108	-	(108)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	(5,003)	-	5,003	-	586	-	(586)	-	-	-	-	-
Subtotal	4,433	32,235	4,433	(27,802)	5,242	4,413	5,242	829	5,664	4,433	5,664	1,231	422
Roll Forward	(27,802)				829				1,231				402
Adjustments:	-				-				-				-
	(135)	Bldg Use			-				-				-
	(236)	Facilities to ISF			(218)	Facilities to ISF			236	Roll fwd adj - Facilities 14/15			454
	(255)	Bldg Maint to ISF			(26)	Bldg Maint to ISF			255	Roll fwd adj - Bldg Maint 14/15			281
	(12)	Janitorial to ISF			(7)	Janitorial to ISF			12	Roll fwd adj - Janitorial 14/15			19
													-
Total A-87 Charge/(Rebate)	(24,007)				5,820				7,398				1,578

A-87 COST ALLOCATION DETAIL & COMPARISON

06500000 - BUTTE CITY CSD

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	5	5	5	-	4	6	4	(2)	2	5	2	(3)	(2)
Dept of Finance	273	285	273	(12)	552	178	552	374	1,618	273	1,618	1,345	1,066
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	9	5	9	4	-	11	-	(11)	-	9	-	(9)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	287	295	287	(8)	556	195	556	361	1,620	287	1,620	1,333	1,064
Roll Forward	(8)				361				1,333				972
Adjustments:					2	Rounding Adj							(2)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	279				919				2,953				2,034

A-87 COST ALLOCATION DETAIL & COMPARISON

06510000 - BUTTE CITY CSD - RECREATION

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	-	1	1	1	1	1	-	-	1	-	(1)	(1)
Dept of Finance	24	34	24	(10)	28	33	28	(5)	19	24	19	(5)	(9)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	1	-	1	1	-	1	-	(1)	-	1	-	(1)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	26	34	26	(8)	29	35	29	(6)	19	26	19	(7)	(10)
Roll Forward	(8)				(6)				(7)				(1)
Adjustments:					(1)	Rounding Adj							1
													-
Total A-87 Charge/(Rebate)	18				22				12				(10)

A-87 COST ALLOCATION DETAIL & COMPARISON

04354015 - CA REG MH COALITION

	2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			2016-17	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	42	116	42	(74)	23	111	23	(88)	-	42	-	(42)	-
Dept of Finance	161	500	161	(339)	94	417	94	(323)	-	161	-	(161)	-
Annual Audit	71	137	71	(66)	40	140	40	(100)	-	71	-	(71)	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	362	643	362	(281)	215	612	215	(397)	-	362	-	(362)	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	77	104	77	(27)	-	198	-	(198)	-	77	-	(77)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	713	1,500	713	(787)	372	1,478	372	(1,106)	-	713	-	(713)	-
Roll Forward	(787)				(1,106)				(713)				-
Adjustments:	-				-				-				-
	-				-				-				-
	-	DP Pro-Support to ISF			-	DP Pro-Support to ISF			-	DP Pro-Support to ISF			-
													-
Total A-87 Charge/(Rebate)	(74)				(734)				(713)				-

A-87 COST ALLOCATION DETAIL & COMPARISON

01054010 - CA WASTE MANAGEMENT

	2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			2016-17	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	4	3	(1)	3	3	3	-	1	3	1	(2)	(2)
Dept of Finance	27	12	27	15	10	9	10	1	10	27	10	(17)	-
Annual Audit	5	5	5	-	5	4	5	1	6	5	6	1	1
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	26	23	26	3	24	17	24	7	27	26	27	1	3
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	6	4	6	2	-	5	-	(5)	-	6	-	(6)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	67	48	67	19	42	38	42	4	44	67	44	(23)	2
Roll Forward	19				4				(23)				(27)
Adjustments:													-
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	86				46				21				(25)

A-87 COST ALLOCATION DETAIL & COMPARISON

01024170 - CALIFORNIA CHILDREN'S SERVICES

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	81	98	81	(17)	65	67	65	(2)	34	81	34	(47)	(31)
Dept of Finance	1,504	1,127	1,504	377	728	1,501	728	(773)	762	1,504	762	(742)	34
Annual Audit	166	149	166	17	114	84	114	30	136	166	136	(30)	22
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	687	1,316	687	(629)	752	705	752	47	828	687	828	141	76
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	703	545	703	158	607	369	607	238	646	703	646	(57)	39
Employee Benefits	48	98	48	(50)	42	47	42	(5)	42	48	42	(6)	-
Data Processing	150	88	150	62	-	119	-	(119)	-	150	-	(150)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	293	-	(293)	-	-	-	-	-
Subtotal	3,339	3,421	3,339	(82)	2,308	3,185	2,308	(877)	2,448	3,339	2,448	(891)	140
Roll Forward	(82)				(877)				(891)				(14)
Adjustments:	-				(2)	Rounding Adj			(2)	Rounding Adj			-
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	3,257				1,429				1,555				126

A-87 COST ALLOCATION DETAIL & COMPARISON

A-87 COST ALLOCATION DETAIL & COMPARISON

02270000 - CENTRAL SERVICES

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	5	41	5	(36)	5	7	5	(2)	2	5	2	(3)	(3)
Dept of Finance	40	159	40	(119)	43	48	43	(5)	51	40	51	11	8
Annual Audit	9	49	9	(40)	8	9	8	(1)	10	9	10	1	2
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	47	229	47	(182)	44	41	44	3	48	47	48	1	4
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	10	35	10	(25)	-	13	-	(13)	-	10	-	(10)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	111	513	111	(402)	100	118	100	(18)	111	111	111	-	11
Roll Forward	(402)				(18)				-				18
Adjustments:		Rounding Adj			(2)	Rounding Adj				Rounding Adj			2
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	(291)				80				111				31

A-87 COST ALLOCATION DETAIL & COMPARISON

01055340 - CHILD SUPPORT

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	5,375	5,375	5,375	-	5,375	5,375	5,375	-	7,333	5,375	7,333	1,958	1,958
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	148	200	148	(52)	133	152	133	(19)	71	148	71	(77)	(62)
Dept of Finance	5,742	5,221	5,742	521	4,809	5,257	4,809	(448)	5,688	5,742	5,688	(54)	879
Annual Audit	489	411	489	78	236	192	236	44	288	489	288	(201)	52
County Counsel	1,822	16,664	1,822	(14,842)	973	15,197	973	(14,224)	968	1,822	968	(854)	(5)
Personnel	6,186	5,924	6,186	262	6,764	6,348	6,764	416	7,448	6,186	7,448	1,262	684
Facilities Maint	1,076	6,863	1,076	(5,787)	792	1,436	792	(644)	-	1,076	-	(1,076)	(792)
Building Maint	14,069	(8,504)	14,069	22,573	12,831	656	12,831	12,175	-	14,069	-	(14,069)	(12,831)
Janitorial Services	29,046	16,003	29,046	13,043	13,574	135	13,574	13,439	-	29,046	-	(29,046)	(13,574)
General Insurance	2,281	2,697	2,281	(416)	2,118	2,058	2,118	60	2,189	2,281	2,189	(92)	71
Employee Benefits	428	432	428	(4)	389	420	389	(31)	377	428	377	(51)	(12)
Data Processing	274	170	274	104	-	270	-	(270)	-	274	-	(274)	-
DP - ProSupport	724	83	724	641	-	168	-	(168)	-	724	-	(724)	-
Adjustments	-	(6,909)	-	6,909	-	2,637	-	(2,637)	-	-	-	-	-
Subtotal	67,660	44,630	67,660	23,030	47,994	40,301	47,994	7,693	24,362	67,660	24,362	(43,298)	(23,632)
Roll Forward	23,030				7,693				(43,298)				(50,991)
Adjustments:	-				-				(2)	Rounding Adj			(2)
	(5,375)	Bldg Use			-				-				-
	(724)	DP Pro-Support to ISF			-	DP Pro-Support to ISF			724	Roll fwd adj - DP ProSpprt 14/15			724
	(1,076)	Facilities to ISF			(792)	Facilities to ISF			1,076	Roll fwd adj - Facilities 14/15			1,868
	(14,069)	Bldg Maint to ISF			(12,831)	Bldg Maint to ISF			14,069	Roll fwd adj - Bldg Maint 14/15			26,900
	(29,046)	Janitorial to ISF			(13,574)	Janitorial to ISF			29,046	Roll fwd adj - Janitorial 14/15			42,620
Total A-87 Charge/(Rebate)	40,400				28,490				25,977				(2,513)

A-87 COST ALLOCATION DETAIL & COMPARISON

01011020 - CLERK OF THE BOARD

	2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			2016-17	Roll Forward Detail			Prior
	A-87 Plan	2012-13	2012-13		A-87 Plan	2013-14	2013-14		A-87 Plan	2014-15	2014-15		Year
	Schedule A	Estimate	Actual	Difference	Schedule A	Estimate	Actual	Difference	Schedule A	Estimate	Actual	Difference	Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	424	424	424	-	424	424	424	-	-	424	-	(424)	(424)
CAO	40	61	40	(21)	34	36	34	(2)	18	40	18	(22)	(16)
Dept of Finance	1,016	1,034	1,016	(18)	796	1,013	796	(217)	628	1,016	628	(388)	(168)
Annual Audit	68	72	68	(4)	60	45	60	15	73	68	73	5	13
County Counsel	13,667	7,045	13,667	6,622	20,705	4,791	20,705	15,914	9,352	13,667	9,352	(4,315)	(11,353)
Personnel	1,375	1,316	1,375	59	1,127	1,411	1,127	(284)	828	1,375	828	(547)	(299)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	347	337	347	10	320	198	320	122	348	347	348	1	28
Employee Benefits	95	97	95	(2)	65	93	65	(28)	42	95	42	(53)	(23)
Data Processing	74	15	74	59	-	64	-	(64)	-	74	-	(74)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	(135)	-	135	-	586	-	(586)	-	-	-	-	-
Subtotal	17,106	10,266	17,106	6,840	23,531	8,661	23,531	14,870	11,289	17,106	11,289	(5,817)	(12,242)
Roll Forward	6,840				14,870				(5,817)				(20,687)
Adjustments:	-	Rounding Adj			1	Rounding Adj			(3)	Rounding Adj			(4)
	-				-				-				-
													-
Total A-87 Charge/(Reba	23,946				38,402				5,469				(32,933)

A-87 COST ALLOCATION DETAIL & COMPARISON

04999100 - COMMUNITY ACTION

	2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			2016-17	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1,725	2,064	1,725	(339)	2,656	3,636	2,656	(980)	581	1,725	581	(1,144)	(2,075)
Dept of Finance	22,585	23,674	22,585	(1,089)	20,421	30,756	20,421	(10,335)	14,555	22,585	14,555	(8,030)	(5,866)
Annual Audit	5,070	3,774	5,070	1,296	4,698	4,568	4,698	130	2,359	5,070	2,359	(2,711)	(2,339)
County Counsel	759	190	759	569	487	-	487	487	-	759	-	(759)	(487)
Personnel	16,463	22,015	16,463	(5,552)	14,786	26,098	14,786	(11,312)	13,355	16,463	13,355	(3,108)	(1,431)
Facilities Maint	-	20,368	-	(20,368)	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	44,323	39,236	44,323	5,087	30,437	42,015	30,437	(11,578)	14,853	44,323	14,853	(29,470)	(15,584)
Employee Benefits	1,331	1,788	1,331	(457)	859	1,727	859	(868)	713	1,331	713	(618)	(146)
Data Processing	3,200	1,862	3,200	1,338	-	6,468	-	(6,468)	-	3,200	-	(3,200)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	10,840	-	(10,840)	-	-	-	-	-
Subtotal	95,456	114,971	95,456	(19,515)	74,344	126,108	74,344	(51,764)	46,416	95,456	46,416	(49,040)	(27,928)
Roll Forward	(19,515)				(51,764)				(49,040)				2,724
Adjustments:	-				-				(1)	Rounding Adj			(1)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	75,941				22,580				(2,625)				(25,205)

A-87 COST ALLOCATION DETAIL & COMPARISON

01016050 - COOPERATIVE EXTENSION

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	4,708	4,708	4,708	-	4,708	4,708	4,708	-	-	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	48	63	48	(15)	41	47	41	(6)	22	48	22	(26)	(19)
Dept of Finance	1,544	995	1,544	549	1,109	1,114	1,109	(5)	1,244	1,544	1,244	(300)	135
Annual Audit	81	74	81	7	72	59	72	13	90	81	90	9	18
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	1,347	1,316	1,347	31	1,503	1,411	1,503	92	1,097	1,347	1,097	(250)	(406)
Facilities Maint	1,930	12,252	1,930	(10,322)	1,674	2,576	1,674	(902)	-	1,930	-	(1,930)	(1,674)
Building Maint	20,048	19,806	20,048	242	11,026	15,130	11,026	(4,104)	-	20,048	-	(20,048)	(11,026)
Janitorial Services	29,370	21,939	29,370	7,431	19,325	24,438	19,325	(5,113)	-	29,370	-	(29,370)	(19,325)
General Insurance	2,210	2,747	2,210	(537)	2,210	2,055	2,210	155	2,171	2,210	2,171	(39)	(39)
Employee Benefits	143	97	143	46	85	93	85	(8)	84	143	84	(59)	(1)
Data Processing	89	58	89	31	-	84	-	(84)	-	89	-	(89)	-
DP - ProSupport	46	-	46	46	-	-	-	-	-	46	-	(46)	-
Adjustments	-	(12,252)	-	12,252	-	586	-	(586)	-	-	-	-	-
Subtotal	63,133	53,372	63,133	9,761	43,322	53,870	43,322	(10,548)	4,708	63,133	4,708	(58,425)	(38,614)
Roll Forward	9,761				(10,548)				(58,425)				(47,877)
Adjustments:	-	Rounding Adj			1	Rounding Adj			2	Rounding Adj			1
	(4,708)	Bldg Use			-				-				-
	(46)	DP Pro-Support to ISF			-	DP Pro-Support to ISF			46	Roll fwd adj - DP ProSpprt 14/15			46
	(1,930)	Facilities to ISF			(1,674)	Facilities to ISF			1,930	Roll fwd adj - Facilities 14/15			3,604
	(20,048)	Bldg Maint to ISF			(11,026)	Bldg Maint to ISF			20,048	Roll fwd adj - Bldg Maint 14/15			31,074
	(29,370)	Janitorial to ISF			(19,325)	Janitorial to ISF			29,370	Roll fwd adj - Janitorial 14/15			48,695
Total A-87 Charge/(Rebate)	16,792				750				(2,321)				(3,071)

A-87 COST ALLOCATION DETAIL & COMPARISON

01012230 - CORONER

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	10	13	10	(3)	22	11	22	11	6	10	6	(4)	(16)
Dept of Finance	90	100	90	(10)	225	79	225	146	547	90	547	457	322
Annual Audit	17	17	17	-	39	14	39	25	25	17	25	8	(14)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	86	74	86	12	204	60	204	144	117	86	117	31	(87)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	19	12	19	7	-	19	-	(19)	-	19	-	(19)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	222	216	222	6	490	183	490	307	695	222	695	473	205
Roll Forward	6				307				473				166
Adjustments:									(2)	Rounding Adj			(2)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	228				797				1,166				369

A-87 COST ALLOCATION DETAIL & COMPARISON

02261120 - COUNTY FACILITIES ISF

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	575	-	-	-	1,006	-	-	-	431
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	6	-	-	-	6
Dept of Finance	-	-	-	-	6,725	-	-	-	7,229	-	-	-	504
Annual Audit	-	-	-	-	-	-	-	-	23	-	-	-	23
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	8,786	-	-	-	10,622	-	-	-	1,836
Facilities Maint	-	-	-	-	1,359	-	-	-	-	-	-	-	(1,359)
Building Maint	-	-	-	-	4,616	-	-	-	-	-	-	-	(4,616)
Janitorial Services	-	-	-	-	1,248	-	-	-	-	-	-	-	(1,248)
General Insurance	-	-	-	-	1,484	-	-	-	1,854	-	-	-	370
Employee Benefits	-	-	-	-	775	-	-	-	545	-	-	-	(230)
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	25,568	-	-	-	21,285	-	-	-	(4,283)
Roll Forward	-				-				-				-
Adjustments:	-				(1)	Rounding Adj			(1)	Rounding Adj			-
	-				-				-				-
	-	DP Pro-Support to ISF			-	DP Pro-Support to ISF			-	DP Pro-Support to ISF			-
	-	Facilities to ISF			(1,359)	Facilities to ISF			-	Roll fwd adj - Facilities 14/15			1,359
	-	Bldg Maint to ISF			(4,616)	Bldg Maint to ISF			-	Roll fwd adj - Bldg Maint 14/15			4,616
	-	Janitorial to ISF			(1,248)	Janitorial to ISF			-	Roll fwd adj - Janitorial 14/15			1,248
Total A-87 Charge/(Rebate)	-				18,344				21,284				2,940

A-87 COST ALLOCATION DETAIL & COMPARISON

02261100 - COUNTY SERVICES - FACILITIES

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	(228)	-	-	-	(228)
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	(228)	-	-	-	(228)
Roll Forward	-				-				-				-
Adjustments:	-				-				-				-
	-				-				-				-
	-	DP Pro-Support to ISF			-	DP Pro-Support to ISF			-	DP Pro-Support to ISF			-
	-	Facilities to ISF			-	Facilities to ISF			-	Roll fwd adj - Facilities 14/15			-
	-	Bldg Maint to ISF			-	Bldg Maint to ISF			-	Roll fwd adj - Bldg Maint 14/15			-
	-	Janitorial to ISF			-	Janitorial to ISF			-	Roll fwd adj - Janitorial 14/15			-
Total A-87 Charge/(Rebate)	-				-				(228)				(228)

A-87 COST ALLOCATION DETAIL & COMPARISON

02262200 - COUNTY SERVICES - FLEET

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	(9)	-	-	-	(9)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	255	-	-	-	255
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	246	-	-	-	246
Roll Forward	-				-				-				-
Adjustments:	-				-				-				-
	-				-				-				-
	-	DP Pro-Support to ISF			-	DP Pro-Support to ISF			-	DP Pro-Support to ISF			-
	-	Facilities to ISF			-	Facilities to ISF			-	Roll fwd adj - Facilities 14/15			-
	-	Bldg Maint to ISF			-	Bldg Maint to ISF			-	Roll fwd adj - Bldg Maint 14/15			-
	-	Janitorial to ISF			-	Janitorial to ISF			-	Roll fwd adj - Janitorial 14/15			-
Total A-87 Charge/(Rebate)	-				-				246				246

A-87 COST ALLOCATION DETAIL & COMPARISON

04050000 - COURT

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	58,200	29,326	58,200	28,874	58,200	58,200	58,200	-	-	58,200	-	(58,200)	(58,200)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	605	405	605	200	548	428	548	120	574	605	574	(31)	26
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	4,628	-	(4,628)	-	-	-	-	-	-	-	-	-
Personnel	-	(19,853)	-	19,853	-	(5,771)	-	5,771	-	-	-	-	-
Facilities Maint	(94,121)	105,822	(94,121)	(199,943)	(51,680)	12,791	(51,680)	(64,471)	-	(94,121)	-	94,121	51,680
Building Maint	35,615	30,031	35,615	5,584	30,849	84,689	30,849	(53,840)	-	35,615	-	(35,615)	(30,849)
Janitorial Services	17,563	25,055	17,563	(7,492)	11,556	33,284	11,556	(21,728)	-	17,563	-	(17,563)	(11,556)
General Insurance	8,906	6,446	8,906	2,460	9,072	8,905	9,072	167	8,652	8,906	8,652	(254)	(420)
Employee Benefits	(469)	(75)	(469)	(394)	-	(1,046)	-	1,046	-	(469)	-	469	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	(32,934)	-	32,934	-	-	-	-	-	-	-	-	-
Subtotal	26,299	148,851	26,299	(122,552)	58,545	191,480	58,545	(132,935)	9,226	26,299	9,226	(17,073)	(49,319)
Roll Forward	(122,552)				(132,935)				(17,073)				115,862
Adjustments:	-				-				1	Rounding Adj			1
	(58,200)	Bldg Use			-				-				-
	94,121	Facilities to ISF			51,680	Facilities to ISF			(94,121)	Roll fwd adj - Facilities 14/15			(145,801)
	(35,615)	Bldg Maint to ISF			(30,849)	Bldg Maint to ISF			35,615	Roll fwd adj - Bldg Maint 14/15			66,464
	(17,563)	Janitorial to ISF			(11,556)	Janitorial to ISF			17,563	Roll fwd adj - Janitorial 14/15			29,119
Total A-87 Charge/(Rebate)	(113,510)				(65,115)				(48,789)				16,326

A-87 COST ALLOCATION DETAIL & COMPARISON

01012040 - COURT REVENUES

	2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			2016-17	Roll Forward Detail			Prior
	A-87 Plan	2012-13	2012-13		A-87 Plan	2013-14	2013-14		A-87 Plan	2014-15	2014-15		Year
	Schedule A	Estimate	Actual	Difference	Schedule A	Estimate	Actual	Difference	Schedule A	Estimate	Actual	Difference	Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	191	127	191	64	159	137	159	22	84	191	84	(107)	(75)
Dept of Finance	649	429	649	220	633	470	633	163	632	649	632	(17)	(1)
Annual Audit	325	151	325	174	280	172	280	108	342	325	342	17	62
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,660	709	1,660	951	1,490	754	1,490	736	1,625	1,660	1,625	(35)	135
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	355	116	355	239	-	244	-	(244)	-	355	-	(355)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	3,180	1,532	3,180	1,648	2,562	1,777	2,562	785	2,683	3,180	2,683	(497)	121
Roll Forward	1,648				785				(497)				(1,282)
Adjustments:		Rounding Adj			1	Rounding Adj				Rounding Adj			(1)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	4,828				3,348				2,186				(1,162)

A-87 COST ALLOCATION DETAIL & COMPARISON

01062136 - COURT SECURITY

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	174	-	(174)	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	40	112	40	(72)	65	100	65	(35)	33	40	33	(7)	(32)
Dept of Finance	3,000	2,052	3,000	948	1,763	2,428	1,763	(665)	1,891	3,000	1,891	(1,109)	128
Annual Audit	68	133	68	(65)	116	125	116	(9)	133	68	133	65	17
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	4,124	3,291	4,124	833	3,006	3,527	3,006	(521)	3,310	4,124	3,310	(814)	304
Facilities Maint	-	168	-	(168)	-	-	-	-	-	-	-	-	-
Building Maint	-	119	-	(119)	-	-	-	-	-	-	-	-	-
Janitorial Services	-	78	-	(78)	-	-	-	-	-	-	-	-	-
General Insurance	347	658	347	(311)	615	550	615	65	632	347	632	285	17
Employee Benefits	490	242	490	248	428	233	428	195	168	490	168	(322)	(260)
Data Processing	75	102	75	(27)	-	178	-	(178)	-	75	-	(75)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	(168)	-	168	-	1,465	-	(1,465)	-	-	-	-	-
Subtotal	8,144	6,961	8,144	1,183	5,993	8,606	5,993	(2,613)	6,167	8,144	6,167	(1,977)	174
Roll Forward	1,183				(2,613)				(1,977)				636
Adjustments:	-				-				1	Rounding Adj			1
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	9,327				3,380				4,191				811

A-87 COST ALLOCATION DETAIL & COMPARISON

02280000 - DATA PROCESSING ISF

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	163	-	-	-	259	-	-	-	96
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	132	-	-	-	71	-	-	-	(61)
Dept of Finance	-	-	-	-	599	-	-	-	3,748	-	-	-	3,149
Annual Audit	-	-	-	-	234	-	-	-	287	-	-	-	53
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	78	-	-	-	-	-	-	-	(78)
Building Maint	-	-	-	-	1,023	-	-	-	-	-	-	-	(1,023)
Janitorial Services	-	-	-	-	272	-	-	-	-	-	-	-	(272)
General Insurance	-	-	-	-	1,327	-	-	-	1,443	-	-	-	116
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	3,828	-	-	-	5,808	-	-	-	1,980
Roll Forward Adjustments:	-				(1)	Rounding Adj			-	Rounding Adj			1
													-
	-				(78)	Facilities to ISF			-	Facilities to ISF			78
	-				(1,023)	Bldg Maint to ISF			-	Bldg Maint to ISF			1,023
	-				(272)	Janitorial to ISF			-	Janitorial to ISF			272
Total A-87 Charge/(Rebate)	-				2,454				5,808				3,354

A-87 COST ALLOCATION DETAIL & COMPARISON

01042158 - DELINQUENCY PREVENTION

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	14	14	14	-	12	14	12	(2)	3	14	3	(11)	(9)
Dept of Finance	48	717	48	(669)	44	43	44	1	444	48	444	396	400
Annual Audit	26	17	26	9	22	18	22	4	14	26	14	(12)	(8)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	1,316	-	(1,316)	-	-	-	-	828	-	828	828	828
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	132	80	132	52	118	79	118	39	67	132	67	(65)	(51)
Employee Benefits	-	97	-	(97)	-	-	-	-	42	-	42	42	42
Data Processing	28	10	28	18	-	25	-	(25)	-	28	-	(28)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	248	2,251	248	(2,003)	196	179	196	17	1,398	248	1,398	1,150	1,202
Roll Forward	(2,003)				17				1,150				1,133
Adjustments:	-				(2)	Rounding Adj			(2)	Rounding Adj			-
													-
													-
Total A-87 Charge/(Rebate)	(1,755)				211				2,546				2,335

A-87 COST ALLOCATION DETAIL & COMPARISON

01042090 - DISTRICT ATTORNEY

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	206	206	206	-	1,612	206	1,612	1,406	1,757	206	1,757	1,551	145
Equipment Use	4,119	4,119	4,119	-	4,119	4,119	4,119	-	-	4,119	-	(4,119)	(4,119)
CAO	159	207	159	(48)	183	167	183	16	126	159	126	(33)	(57)
Dept of Finance	4,227	3,304	4,227	923	5,132	3,951	5,132	1,181	5,473	4,227	5,473	1,246	341
Annual Audit	270	245	270	25	324	209	324	115	509	270	509	239	185
County Counsel	20,661	2,156	20,661	18,505	15,812	3,194	15,812	12,618	1,694	20,661	1,694	(18,967)	(14,118)
Personnel	12,684	4,449	12,684	8,235	9,746	9,772	9,746	(26)	14,080	12,684	14,080	1,396	4,334
Facilities Maint	2,424	7,502	2,424	(5,078)	1,966	3,236	1,966	(1,270)	-	2,424	-	(2,424)	(1,966)
Building Maint	80,866	9,152	80,866	71,714	56,330	11,993	56,330	44,337	-	80,866	-	(80,866)	(56,330)
Janitorial Services	30,674	17,935	30,674	12,739	14,075	21,693	14,075	(7,618)	-	30,674	-	(30,674)	(14,075)
General Insurance	32,750	3,501	32,750	29,249	94,074	5,345	94,074	88,729	253,715	32,750	253,715	220,965	159,641
Employee Benefits	380	693	380	(313)	387	327	387	60	377	380	377	(3)	(10)
Data Processing	(84)	(681)	(84)	597	-	72	-	(72)	-	(84)	-	84	-
DP - ProSupport	7,687	12,909	7,687	(5,222)	-	11,236	-	(11,236)	-	7,687	-	(7,687)	-
Adjustments	-	(7,502)	-	7,502	-	2,051	-	(2,051)	-	-	-	-	-
Subtotal	197,023	58,195	197,023	138,828	203,760	77,571	203,760	126,189	277,731	197,023	277,731	80,708	73,971
Roll Forward	138,828				126,189				80,708				(45,481)
Adjustments:	-				1	Rounding Adj			(1)	Rounding Adj			(2)
	(206)	Bldg Use			-				-				-
	(7,687)	DP Pro-Support to ISF			-	DP Pro-Support to ISF			7,687	Roll fwd adj - DP ProSpprt 14/15			7,687
	(2,424)	Facilities to ISF			(1,966)	Facilities to ISF			2,424	Roll fwd adj - Facilities 14/15			4,390
	(80,866)	Bldg Maint to ISF			(56,330)	Bldg Maint to ISF			80,866	Roll fwd adj - Bldg Maint 14/15			137,196
	(30,674)	Janitorial to ISF			(14,075)	Janitorial to ISF			30,674	Roll fwd adj - Janitorial 14/15			44,749
Total A-87 Charge/(Rebate)	213,994				257,579				480,089				222,510

A-87 COST ALLOCATION DETAIL & COMPARISON

01011100 - ELECTIONS

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	1,285	4,271	1,285	(2,986)	1,315	1,285	1,315	30	1,743	1,285	1,743	458	428
Equipment Use	33,661	33,661	33,661	-	33,661	33,661	33,661	-	3,916	33,661	3,916	(29,745)	(29,745)
CAO	49	88	49	(39)	39	61	39	(22)	25	49	25	(24)	(14)
Dept of Finance	979	1,114	979	(135)	1,009	843	1,009	166	923	979	923	(56)	(86)
Annual Audit	83	104	83	(21)	68	77	68	(9)	103	83	103	20	35
County Counsel	15,034	2,790	15,034	12,244	7,054	998	7,054	6,056	11,494	15,034	11,494	(3,540)	4,440
Personnel	687	658	687	29	752	705	752	47	828	687	828	141	76
Facilities Maint	496	6,488	496	(5,992)	440	662	440	(222)	-	496	-	(496)	(440)
Building Maint	5,481	4,171	5,481	1,310	3,431	6,097	3,431	(2,666)	-	5,481	-	(5,481)	(3,431)
Janitorial Services	5,086	6,623	5,086	(1,537)	2,733	3,763	2,733	(1,030)	-	5,086	-	(5,086)	(2,733)
General Insurance	1,078	1,723	1,078	(645)	1,057	796	1,057	261	1,091	1,078	1,091	13	34
Employee Benefits	48	46	48	2	44	47	44	(3)	42	48	42	(6)	(2)
Data Processing	(104)	(855)	(104)	751	-	(192)	-	192	-	(104)	-	104	-
DP - ProSupport	14,452	10,374	14,452	4,078	-	14,333	-	(14,333)	-	14,452	-	(14,452)	-
Adjustments	-	(6,300)	-	6,300	-	293	-	(293)	-	-	-	-	-
Subtotal	78,315	64,956	78,315	13,359	51,603	63,429	51,603	(11,826)	20,165	78,315	20,165	(58,150)	(31,438)
Roll Forward	13,359				(11,826)				(58,150)				(46,324)
Adjustments:	-	Rounding Adj			(2)	Rounding Adj			-	Rounding Adj			2
	(1,285)	Bldg Use			-	Bldg Use			-				-
	(14,452)	DP Pro-Support to ISF			-	DP Pro-Support to ISF			14,452	Roll fwd adj - DP ProSpprt 14/15			14,452
	(496)	Facilities to ISF			(440)	Facilities to ISF			496	Roll fwd adj - Facilities 14/15			936
	(5,481)	Bldg Maint to ISF			(3,431)	Bldg Maint to ISF			5,481	Roll fwd adj - Bldg Maint 14/15			8,912
	(5,086)	Janitorial to ISF			(2,733)	Janitorial to ISF			5,086	Roll fwd adj - Janitorial 14/15			7,819
Total A-87 Charge/(Rebate)	64,874				33,171				(12,470)				(45,641)

A-87 COST ALLOCATION DETAIL & COMPARISON

06010000 - ELK CREEK CEMETERY

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	4	2	(2)	2	2	2	-	1	2	1	(1)	(1)
Dept of Finance	160	202	160	(42)	336	164	336	172	245	160	245	85	(91)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	3	3	3	-	-	4	-	(4)	-	3	-	(3)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	165	209	165	(44)	338	170	338	168	246	165	246	81	(92)
Roll Forward	(44)				168				81				(87)
Adjustments:													-
	-				-				-				-
Total A-87 Charge/(Rebate)	121				506				327				(179)

A-87 COST ALLOCATION DETAIL & COMPARISON

06610000 - ELK CREEK CSD

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	32	43	32	(11)	29	32	29	(3)	16	32	16	(16)	(13)
Dept of Finance	779	1,268	779	(489)	450	934	450	(484)	960	779	960	181	510
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	60	40	60	20	-	58	-	(58)	-	60	-	(60)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	871	1,351	871	(480)	479	1,024	479	(545)	976	871	976	105	497
Roll Forward	(480)				(545)				105				650
Adjustments:					(1)	Rounding Adj							1
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	391				(67)				1,081				1,148

A-87 COST ALLOCATION DETAIL & COMPARISON

06650000 - ELK CREEK CSD - LIGHTING

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	13	17	13	(4)	17	15	17	2	18	13	18	5	1
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	13	17	13	(4)	17	15	17	2	18	13	18	5	1
Roll Forward Adjustments:	(4)				2				5				3
													-
													-
Total A-87 Charge/(Rebate)	9				19				23				- 4

A-87 COST ALLOCATION DETAIL & COMPARISON

06210000 - ELK CREEK FIRE DISTRICT

	2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			2016-17	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	5	6	5	(1)	5	7	5	(2)	2	5	2	(3)	(3)
Dept of Finance	224	181	224	43	197	230	197	(33)	102	224	102	(122)	(95)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	9	4	9	5	-	12	-	(12)	-	9	-	(9)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	238	191	238	47	202	249	202	(47)	104	238	104	(134)	(98)
Roll Forward	47				(47)				(134)				(87)
Adjustments:													-
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	285				155				(30)				(185)

A-87 COST ALLOCATION DETAIL & COMPARISON

01054011 - EMERGENCY PREPAREDNESS GRANT

	2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			2016-17	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	22	31	22	(9)	24	41	24	(17)	11	22	11	(11)	(13)
Dept of Finance	125	191	125	(66)	290	209	290	81	331	125	331	206	41
Annual Audit	68	73	68	(5)	42	51	42	(9)	45	68	45	(23)	3
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	29	-	(29)	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	189	169	189	20	226	223	226	3	214	189	214	25	(12)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	40	28	40	12	-	72	-	(72)	-	40	-	(40)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	444	521	444	(77)	582	596	582	(14)	601	444	601	157	19
Roll Forward	(77)				(14)				157				171
Adjustments:					1	Rounding Adj							(1)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	367				569				758				189

A-87 COST ALLOCATION DETAIL & COMPARISON

01042122 - EMERGENCY SERVICES

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 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:	-				-				(418)				(418)
													-
													-
													-
Total A-87 Charge/(Rebate)	418				418				(418)				(836)

A-87 COST ALLOCATION DETAIL & COMPARISON

03230000 - FIRE CHIEF'S ASSOCIATION

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	1	-	(1)	1	1	1	-	-	-	-	-	(1)
Dept of Finance	-	2	-	(2)	2	2	2	-	2	-	-	-	-
Annual Audit	-	1	-	(1)	1	1	1	-	1	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	4	-	(4)	4	2	4	2	5	-	-	-	1
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	1	-	(1)	-	1	-	(1)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	9	-	(9)	8	7	8	1	8	-	-	-	-
Roll Forward Adjustments:	(9)				1				-				(1)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	(9)				9				8				(1)

A-87 COST ALLOCATION DETAIL & COMPARISON

01602270 - FISH & GAME COMMISSION

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	2	2	-	2	2	2	-	1	2	1	(1)	(1)
Dept of Finance	407	36	407	371	358	31	358	327	68	407	68	(339)	(290)
Annual Audit	3	2	3	1	3	2	3	1	5	3	5	2	2
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	687	-	687	687	752	-	752	752	-	687	-	(687)	(752)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	15	14	15	1	14	9	14	5	24	15	24	9	10
Employee Benefits	48	-	48	48	43	-	43	43	-	48	-	(48)	(43)
Data Processing	3	2	3	1	-	3	-	(3)	-	3	-	(3)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,165	56	1,165	1,109	1,172	47	1,172	1,125	98	1,165	98	(1,067)	(1,074)
Roll Forward	1,109				1,125				(1,067)				(2,192)
Adjustments:									2	Rounding Adj			2
	-				-				-				-
													-
Total A-87 Charge/(Reba	2,274				2,297				(967)				(3,264)

A-87 COST ALLOCATION DETAIL & COMPARISON

04281000 - FIXED ROUTE TRANSIT

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	216	121	216	95	175	250	175	(75)	119	216	119	(97)	(56)
Dept of Finance	1,082	1,208	1,082	(126)	1,056	1,290	1,056	(234)	1,275	1,082	1,275	193	219
Annual Audit	367	143	367	224	309	313	309	(4)	482	367	482	115	173
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	(40)	-	(40)	(40)	-	-	-	-	40
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,875	671	1,875	1,204	1,641	1,374	1,641	267	2,293	1,875	2,293	418	652
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	401	109	401	292	-	444	-	(444)	-	401	-	(401)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	3,941	2,252	3,941	1,689	3,141	3,671	3,141	(530)	4,169	3,941	4,169	228	1,028
Roll Forward	1,689				(530)				228				758
Adjustments:	-				-				1	Rounding Adj			1
					-	Facilities to ISF			-	Roll fwd adj - Facilities 14/15			
	-				-	Bldg Maint to ISF			-	Roll fwd adj - Bldg Maint 14/15			-
					-	Janitorial to ISF			-	Roll fwd adj - Janitorial 14/15			-
Total A-87 Charge/(Rebate)	5,630				2,611				4,398				1,787

A-87 COST ALLOCATION DETAIL & COMPARISON

02240000 - HUMAN RESOURCE AGENCY

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	Roll Forward Detail 2012-13 Actual	Roll Forward Detail Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	Roll Forward Detail 2013-14 Actual	Roll Forward Detail Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	Roll Forward Detail 2014-15 Actual	Roll Forward Detail Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	639	1,125	639	(486)	-	-	-	-	-	-	-	-	-
Dept of Finance	12,468	18,477	12,468	(6,009)	-	-	-	-	-	-	-	-	-
Annual Audit	1,085	1,331	1,085	(246)	-	-	-	-	-	-	-	-	-
County Counsel	48,595	26,603	48,595	21,992	-	-	-	-	-	-	-	-	-
Personnel	14,435	23,697	14,435	(9,262)	-	-	-	-	-	-	-	-	-
Facilities Maint	-	12,209	-	(12,209)	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	25,166	11,526	25,166	13,640	-	-	-	-	-	-	-	-	-
Employee Benefits	999	1,743	999	(744)	-	-	-	-	-	-	-	-	-
Data Processing	(4,280)	7,582	(4,280)	(11,862)	-	-	-	-	-	-	-	-	-
DP - ProSupport	53,901	65,020	53,901	(11,119)	-	-	-	-	-	-	-	-	-
Adjustments	-	(4,135)	-	4,135	-	-	-	-	-	-	-	-	-
Subtotal	153,008	165,178	153,008	(12,170)	-	-	-	-	-	-	-	-	-
Roll Forward	(12,170)				-				-				-
Adjustments:	-				-				-				-
	-				-				-				-
	(53,901)	DP Pro-Support to ISF			-	DP Pro-Support to ISF			-	DP Pro-Support to ISF			-
													-
Total A-87 Charge/(Rebate)	86,937				-				-				-

A-87 COST ALLOCATION DETAIL & COMPARISON

02200000 - FLEET OPERATIONS

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	321	614	321	(293)	203	333	203	(130)	119	321	119	(202)	(84)
Dept of Finance	3,261	5,451	3,261	(2,190)	2,971	3,262	2,971	(291)	3,401	3,261	3,401	140	430
Annual Audit	545	727	545	(182)	359	418	359	(59)	481	545	481	(64)	122
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	2,745	4,706	2,745	(1,961)	3,006	2,821	3,006	185	3,310	2,745	3,310	565	304
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	2,863	3,488	2,863	(625)	1,993	1,891	1,993	102	2,346	2,863	2,346	(517)	353
Employee Benefits	190	602	190	(412)	171	187	171	(16)	168	190	168	(22)	(3)
Data Processing	596	554	596	42	-	592	-	(592)	-	596	-	(596)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	1,172	-	(1,172)	-	-	-	-	-
Subtotal	10,521	16,142	10,521	(5,621)	8,703	10,676	8,703	(1,973)	9,825	10,521	9,825	(696)	1,122
Roll Forward	(5,621)				(1,973)				(696)				1,277
Adjustments:	-				1	Rounding Adj			(1)	Rounding Adj			(2)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	4,900				6,731				9,128				2,397

A-87 COST ALLOCATION DETAIL & COMPARISON

01012170 - FLOOD CONTROL

	2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			2016-17	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	745	745	745	-	745	745	745	-	-	745	-	(745)	(745)
CAO	5	-	5	5	-	5	-	(5)	1	5	1	(4)	1
Dept of Finance	15	54	15	(39)	1	14	1	(13)	14	15	14	(1)	13
Annual Audit	8	-	8	8	-	6	-	(6)	6	8	6	(2)	6
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	41	-	41	41	2	26	2	(24)	27	41	27	(14)	25
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	9	-	9	9	-	8	-	(8)	-	9	-	(9)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	823	799	823	24	748	804	748	(56)	48	823	48	(775)	(700)
Roll Forward	24				(56)				(775)				(719)
Adjustments:					(2)	Rounding Adj			2	Rounding Adj			4
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	847				690				(725)				(1,415)

A-87 COST ALLOCATION DETAIL & COMPARISON

06020000 - GERMAN CEMETERY DISTRICT

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	55	71	55	(16)	93	94	93	(1)	6	55	6	(49)	(87)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	55	71	55	(16)	93	94	93	(1)	6	55	6	(49)	(87)
Roll Forward	(16)				(1)				(49)				(48)
Adjustments:					(2)	Rounding Adj			1	Rounding Adj			3
													-
													-
Total A-87 Charge/(Rebate)	39				90				(42)				(132)

A-87 COST ALLOCATION DETAIL & COMPARISON

06200000 - GLENN-CODORA FIRE

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	13	15	13	(2)	12	13	12	(1)	6	13	6	(7)	(6)
Dept of Finance	148	281	148	(133)	274	255	274	19	162	148	162	14	(112)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	484	-	484	484	484
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	24	13	24	11	-	24	-	(24)	-	24	-	(24)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	185	309	185	(124)	286	292	286	(6)	652	185	652	467	366
Roll Forward	(124)				(6)				467				473
Adjustments:					(1)	Rounding Adj			1	Rounding Adj			2
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	61				279				1,120				841

A-87 COST ALLOCATION DETAIL & COMPARISON

06220000 - GLENN-COLUSA FIRE DISTRICT

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4	7	4	(3)	4	5	4	(1)	2	4	2	(2)	(2)
Dept of Finance	654	147	(160)	(307)	164	998	164	(834)	93	654	93	(561)	(71)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	8	6	8	2	-	9	-	(9)	-	8	-	(8)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	666	160	(148)	(308)	168	1,012	168	(844)	95	666	95	(571)	(73)
Roll Forward	(308)				(844)				(571)				273
Adjustments:					(1)	Rounding Adj			1	Rounding Adj			2
	-				-				-				-
Total A-87 Charge/(Rebate)	358				(677)				(475)				202

A-87 COST ALLOCATION DETAIL & COMPARISON

04280000 - GLENN COUNTY TRANSIT

	2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			2016-17	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	31	92	31	(61)	32	36	32	(4)	17	31	17	(14)	(15)
Dept of Finance	790	1,393	790	(603)	473	687	473	(214)	473	790	473	(317)	-
Annual Audit	53	109	53	(56)	57	45	57	12	69	53	69	16	12
County Counsel	-	-	-	-	-	599	-	(599)	968	-	968	968	968
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	272	515	272	(243)	301	199	301	102	326	272	326	54	25
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	58	82	58	(24)	-	64	-	(64)	-	58	-	(58)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,204	2,191	1,204	(987)	863	1,630	863	(767)	1,853	1,204	1,853	649	990
Roll Forward	(987)				(767)				649				1,416
Adjustments:	-				(1)	Rounding Adj			(4)	Rounding Adj			(3)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	217				95				2,498				2,403

A-87 COST ALLOCATION DETAIL & COMPARISON

01012060 - GRAND JURY

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	4	2	(2)	2	2	2	-	1	2	1	(1)	(1)
Dept of Finance	435	504	435	(69)	792	406	792	386	522	435	522	87	(270)
Annual Audit	4	4	4	-	3	3	3	-	3	4	3	(1)	-
County Counsel	-	444	-	(444)	-	-	-	-	1,452	-	1,452	1,452	1,452
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	68	-	(68)	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	18	20	18	(2)	17	12	17	5	14	18	14	(4)	(3)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	4	4	4	-	-	4	-	(4)	-	4	-	(4)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	463	1,048	463	(585)	814	427	814	387	1,992	463	1,992	1,529	1,178
Roll Forward	(585)				387				1,529				1,142
Adjustments:		Rounding Adj			2	Rounding Adj				Rounding Adj			(2)
	-				-				-				-
													-
Total A-87 Charge/(Reba	(122)				1,203				3,521				2,318

A-87 COST ALLOCATION DETAIL & COMPARISON

06800000 - HAMILTON CITY CSD

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	50	67	50	(17)	250	51	250	199	130	50	130	80	(120)
Dept of Finance	2,131	2,470	2,131	(339)	2,416	1,829	2,416	587	2,244	2,131	2,244	113	(172)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	92	60	92	32	-	91	-	(91)	-	92	-	(92)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	2,273	2,597	2,273	(324)	2,666	1,971	2,666	695	2,374	2,273	2,374	101	(292)
Roll Forward	(324)				695				101				(594)
Adjustments:					(1)	Rounding Adj			1	Rounding Adj			2
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	1,949				3,360				2,476				(884)

A-87 COST ALLOCATION DETAIL & COMPARISON

06865000 - HCCSD EDGEWATER PARK

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	2	-	(2)	-	1	-	(1)	-	-	-	-	-
Dept of Finance	19	26	19	(7)	25	60	25	(35)	31	19	31	12	6
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	1	2	1	(1)	-	1	-	(1)	-	1	-	(1)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	20	30	20	(10)	25	62	25	(37)	31	20	31	11	6
Roll Forward	(10)				(37)				11				48
Adjustments:					(1)	Rounding Adj			1	Rounding Adj			2
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	10				(13)				43				56

A-87 COST ALLOCATION DETAIL & COMPARISON

06850000 - HCCSD LIBRARY

	2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			2016-17	Roll Forward Detail			Prior
	A-87 Plan	2012-13	2012-13		A-87 Plan	2013-14	2013-14		A-87 Plan	2014-15	2014-15		Year
	Schedule A	Estimate	Actual	Difference	Schedule A	Estimate	Actual	Difference	Schedule A	Estimate	Actual	Difference	Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	4	3	(1)	3	2	3	1	1	3	1	(2)	(2)
Dept of Finance	138	212	138	(74)	171	154	171	17	201	138	201	63	30
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	5	4	5	1	-	4	-	(4)	-	5	-	(5)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	146	220	146	(74)	174	160	174	14	202	146	202	56	28
Roll Forward	(74)				14				56				42
Adjustments:					(1)	Rounding Adj							1
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	72				187				258				71

A-87 COST ALLOCATION DETAIL & COMPARISON

06830000 - HCCSD LIGHTING

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	4	3	(1)	3	3	3	-	2	3	2	(1)	(1)
Dept of Finance	20	29	20	(9)	30	24	30	6	32	20	32	12	2
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	5	3	5	2	-	5	-	(5)	-	5	-	(5)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	28	36	28	(8)	33	32	33	1	34	28	34	6	1
Roll Forward	(8)				1				6				5
Adjustments:					(1)	Rounding Adj			(2)	Rounding Adj			(1)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	20				33				38				5

A-87 COST ALLOCATION DETAIL & COMPARISON

06870000 - HCCSD PALLISADES

	2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			2016-17	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	2	1	(1)	1	1	1	-	1	1	1	-	-
Dept of Finance	19	36	19	(17)	33	21	33	12	34	19	34	15	1
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	2	1	2	1	-	2	-	(2)	-	2	-	(2)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	22	39	22	(17)	34	24	34	10	35	22	35	13	1
Roll Forward	(17)				10				13				3
Adjustments:					(1)	Rounding Adj			(2)	Rounding Adj			(1)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	5				43				46				3

A-87 COST ALLOCATION DETAIL & COMPARISON

05022000 - HAMILTON FIRE DISTRICT

	2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			2016-17	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	46	77	46	(31)	102	50	102	52	32	46	32	(14)	(70)
Dept of Finance	806	1,122	806	(316)	1,413	789	1,413	624	1,076	806	1,076	270	(337)
Annual Audit	78	91	78	(13)	181	63	181	118	130	78	130	52	(51)
County Counsel	-	-	-	-	-	1,796	-	(1,796)	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	85	69	85	16	-	90	-	(90)	-	85	-	(85)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,015	1,359	1,015	(344)	1,696	2,788	1,696	(1,092)	1,238	1,015	1,238	223	(458)
Roll Forward	(344)				(1,092)				223				1,315
Adjustments:					(1)	Rounding Adj			1	Rounding Adj			2
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	671				603				1,462				859

A-87 COST ALLOCATION DETAIL & COMPARISON

06960000 - HC RECLAMATION #2140

	2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			2016-17	Roll Forward Detail			Prior
	A-87 Plan	2012-13	2012-13		A-87 Plan	2013-14	2013-14		A-87 Plan	2014-15	2014-15		Year
	Schedule A	Estimate	Actual	Difference	Schedule A	Estimate	Actual	Difference	Schedule A	Estimate	Actual	Difference	Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	14	20	14	(6)	19	22	19	(3)	132	14	132	118	113
Dept of Finance	114	95	114	19	122	130	122	(8)	1,563	114	1,563	1,449	1,441
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	1,210	-	1,210	1,210	1,210
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	25	17	25	8	-	40	-	(40)	-	25	-	(25)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	153	132	153	21	141	192	141	(51)	2,905	153	2,905	2,752	2,764
Roll Forward	21				(51)				2,752				2,803
Adjustments:					1	Rounding Adj			1	Rounding Adj			-
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	174				91				5,658				5,567

A-87 COST ALLOCATION DETAIL & COMPARISON

01024300 - HEALTH & HUMAN SERVICES AGENCY

	2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			2016-17	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	1,229	709	-	(709)	241	639	241	(398)	(988)
Dept of Finance	1,242	-	-	-	16,219	15,036	-	(15,036)	9,925	13,710	9,925	(3,785)	(6,294)
Annual Audit	-	-	-	-	2,169	890	-	(890)	977	1,085	977	(108)	(1,192)
County Counsel	-	-	-	-	35,272	37,826	35,272	(2,554)	55,536	48,595	55,536	6,941	20,264
Personnel	2,062	-	-	-	16,534	17,960	-	(17,960)	12,040	16,497	12,040	(4,457)	(4,494)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	33,138	7,654	-	(7,654)	21,191	25,166	21,191	(3,975)	(11,947)
Employee Benefits	143	-	-	-	4,015	1,214	-	(1,214)	3,982	1,142	3,982	2,840	(33)
Data Processing	-	-	-	-	-	(11,320)	-	11,320	-	(4,280)	-	4,280	-
DP - ProSupport	-	-	-	-	-	20,807	-	(20,807)	-	53,901	-	(53,901)	-
Adjustments	-	-	-	-	-	7,617	-	(7,617)	-	-	-	-	-
Subtotal	3,447	-	-	-	108,576	98,393	35,272	(63,121)	103,892	156,455	103,892	(52,563)	(4,684)
Roll Forward	-				(63,121)				(52,563)				10,558
Adjustments:	-				-				3	Rounding Adj			3
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	3,447				45,455				51,332				5,877

A-87 COST ALLOCATION DETAIL & COMPARISON

01024400 - HEALTH SERVICES ADMIN

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	276	323	276	(47)	187	248	187	(61)	26	276	26	(250)	(161)
Dept of Finance	5,094	4,719	5,094	375	1,213	6,130	1,213	(4,917)	1,613	5,094	1,613	(3,481)	400
Annual Audit	469	382	469	87	331	311	331	20	106	469	106	(363)	(225)
County Counsel	5,163	5,529	5,163	(366)	1,946	10,978	1,946	(9,032)	-	5,163	-	(5,163)	(1,946)
Personnel	6,186	6,038	6,186	148	(498)	8,464	(498)	(8,962)	-	6,186	-	(6,186)	498
Facilities Maint	-	1,675	-	(1,675)	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	2,395	2,420	2,395	(25)	1,758	1,364	1,758	394	504	2,395	504	(1,891)	(1,254)
Employee Benefits	1,659	3,425	1,659	(1,766)	-	2,540	-	(2,540)	-	1,659	-	(1,659)	-
Data Processing	(6,896)	14,745	(6,896)	(21,641)	-	(6,691)	-	6,691	-	(6,896)	-	6,896	-
DP - ProSupport	115,217	146,642	115,217	(31,425)	-	121,651	-	(121,651)	-	115,217	-	(115,217)	-
Adjustments	-	(5,529)	-	5,529	-	3,516	-	(3,516)	-	-	-	-	-
Subtotal	129,563	180,369	129,563	(50,806)	4,937	148,511	4,937	(143,574)	2,249	129,563	2,249	(127,314)	(2,688)
Roll Forward	(50,806)				(143,574)				(127,314)				16,260
Adjustments:	-				-				-				-
	-				-				-				-
	(115,217)	DP Pro-Support to ISF			-	DP Pro-Support to ISF			115,217	DP Pro-Support to ISF			115,217
													-
Total A-87 Charge/(Rebate)	(36,460)				(138,637)				(9,848)				128,789

A-87 COST ALLOCATION DETAIL & COMPARISON

01014022 - HOSPITAL

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	8	85	8	(77)	6	8	6	(2)	2	8	2	(6)	(4)
Dept of Finance	40	313	40	(273)	41	38	41	3	38	40	38	(2)	(3)
Annual Audit	14	100	14	(86)	11	10	11	1	10	14	10	(4)	(1)
County Counsel	-	254	-	(254)	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	73	473	73	(400)	57	42	57	15	48	73	48	(25)	(9)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	16	75	16	(59)	-	14	-	(14)	-	16	-	(16)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	151	1,300	151	(1,149)	115	112	115	3	98	151	98	(53)	(17)
Roll Forward	(1,149)				3				(53)				(56)
Adjustments:		Rounding Adj			1	Rounding Adj			1	Rounding Adj			-
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	(998)				119				46				(73)

A-87 COST ALLOCATION DETAIL & COMPARISON

01054015 - HOSPITAL PREPAREDNESS GRANT

	2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			2016-17	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	41	35	41	6	26	43	26	(17)	13	41	13	(28)	(13)
Dept of Finance	167	471	167	(304)	147	594	147	(447)	142	167	142	(25)	(5)
Annual Audit	114	74	114	40	46	54	46	(8)	52	114	52	(62)	6
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	658	-	(658)	-	705	-	(705)	-	-	-	-	-
Facilities Maint	-	11	-	(11)	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	359	194	359	165	240	237	240	3	247	359	247	(112)	7
Employee Benefits	(80)	48	(80)	(128)	-	47	-	(47)	-	(80)	-	80	-
Data Processing	77	31	77	46	-	76	-	(76)	-	77	-	(77)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	293	-	(293)	-	-	-	-	-
Subtotal	678	1,522	678	(844)	459	2,049	459	(1,590)	454	678	454	(224)	(5)
Roll Forward	(844)				(1,590)				(224)				1,366
Adjustments:	-				-				(1)	Rounding Adj			(1)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	(166)				(1,131)				229				1,360

A-87 COST ALLOCATION DETAIL & COMPARISON

01011121 - IN-HOUSE PROJECTS

	2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			2016-17	Roll Forward Detail			Prior
	A-87 Plan	2012-13	2012-13		A-87 Plan	2013-14	2013-14		A-87 Plan	2014-15	2014-15		Year
	Schedule A	Estimate	Actual	Difference	Schedule A	Estimate	Actual	Difference	Schedule A	Estimate	Actual	Difference	Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	6,516	-	-	-	6,516
CAO	-	-	-	-	-	-	-	-	4	-	-	-	4
Dept of Finance	-	-	-	-	-	-	-	-	25	-	-	-	25
Annual Audit	-	-	-	-	-	-	-	-	15	-	-	-	15
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	70	-	-	-	70
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	6,630	-	-	-	6,630
Roll Forward	-				-				-				-
Adjustments:									(1)	Rounding Adj			(1)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	-				-				6,629				6,629

A-87 COST ALLOCATION DETAIL & COMPARISON

01012100 - INDIGENT DEFENSE

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	74	91	74	(17)	72	75	72	(3)	40	74	40	(34)	(32)
Dept of Finance	319	394	319	(75)	360	329	360	31	455	319	455	136	95
Annual Audit	125	108	125	17	127	95	127	32	160	125	160	35	33
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	641	509	641	132	677	414	677	263	761	641	761	120	84
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	137	83	137	54	-	134	-	(134)	-	137	-	(137)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,296	1,185	1,296	111	1,236	1,047	1,236	189	1,416	1,296	1,416	120	180
Roll Forward	111				189				120				(69)
Adjustments:									(1)	Rounding Adj			(1)
	-				-				-				-
													-
Total A-87 Charge/(Reba	1,407				1,425				1,535				110

A-87 COST ALLOCATION DETAIL & COMPARISON

01042140 - JAIL

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	98,728	98,728	98,728	-	98,728	98,728	98,728	-	125,310	98,728	125,310	26,582	26,582
Equipment Use	5,528	5,083	5,528	445	6,747	5,528	6,747	1,219	3,362	5,528	3,362	(2,166)	(3,385)
CAO	759	915	759	(156)	630	715	630	(85)	344	759	344	(415)	(286)
Dept of Finance	16,523	15,607	16,523	916	11,865	14,928	11,865	(3,063)	12,856	16,523	12,856	(3,667)	991
Annual Audit	1,289	1,083	1,289	206	1,112	897	1,112	215	1,394	1,289	1,394	105	282
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	14,820	17,533	14,820	(2,713)	16,444	15,480	16,444	964	20,080	14,820	20,080	5,260	3,636
Facilities Maint	11,049	70,140	11,049	(59,091)	9,619	14,750	9,619	(5,131)	-	11,049	-	(11,049)	(9,619)
Building Maint	23,347	9,048	23,347	14,299	35,792	11,818	35,792	23,974	-	23,347	-	(23,347)	(35,792)
Janitorial Services	29,288	18,210	29,288	11,078	12,108	22,986	12,108	(10,878)	-	29,288	-	(29,288)	(12,108)
General Insurance	149,797	152,678	149,797	(2,881)	94,262	136,312	94,262	(42,050)	68,329	149,797	68,329	(81,468)	(25,933)
Employee Benefits	(38)	1,010	(38)	(1,048)	531	1,328	531	(797)	568	(38)	568	606	37
Data Processing	1,409	824	1,409	585	-	1,271	-	(1,271)	-	1,409	-	(1,409)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	(70,140)	-	70,140	-	7,031	-	(7,031)	-	-	-	-	-
Subtotal	352,499	320,719	352,499	31,780	287,838	331,772	287,838	(43,934)	232,243	352,499	232,243	(120,256)	(55,595)
Roll Forward	31,780				(43,934)				(120,256)				(76,322)
Adjustments:	-				(1)	Rounding Adj			1	Rounding Adj			2
	(98,728)	Bldg Use			-				-				-
	(11,049)	Facilities to ISF			(9,619)	Facilities to ISF			11,049	Roll fwd adj - Facilities 14/15			20,668
	(23,347)	Bldg Maint to ISF			(35,792)	Bldg Maint to ISF			23,347	Roll fwd adj - Bldg Maint 14/15			59,139
	(29,288)	Janitorial to ISF			(12,108)	Janitorial to ISF			29,288	Roll fwd adj - Janitorial 14/15			41,396
Total A-87 Charge/(Rebate)	221,867				186,384				175,672				(10,712)

A-87 COST ALLOCATION DETAIL & COMPARISON

01042155 - JUVENILE HALL

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	39,726	39,726	39,726	-	39,726	39,726	39,726	-	49,660	39,726	49,660	9,934	9,934
Equipment Use	2,691	2,691	2,691	-	2,691	2,691	2,691	-	5,656	2,691	5,656	2,965	2,965
CAO	254	269	254	(15)	244	263	244	(19)	126	254	126	(128)	(118)
Dept of Finance	5,922	5,788	5,922	134	6,518	6,252	6,518	266	6,814	5,922	6,814	892	296
Annual Audit	437	331	437	106	430	331	430	99	510	437	510	73	80
County Counsel	-	127	-	(127)	-	200	-	(200)	-	-	-	-	-
Personnel	6,559	8,692	6,559	(2,133)	10,521	7,582	10,521	2,939	11,286	6,559	11,286	4,727	765
Facilities Maint	2,582	16,665	2,582	(14,083)	2,239	3,447	2,239	(1,208)	-	2,582	-	(2,582)	(2,239)
Building Maint	45,822	17,022	45,822	28,800	22,399	45,549	22,399	(23,150)	-	45,822	-	(45,822)	(22,399)
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	117,143	99,464	117,143	17,679	129,425	88,162	129,425	41,263	4,756	117,143	4,756	(112,387)	(124,669)
Employee Benefits	651	592	651	59	(144)	182	(144)	(326)	1,096	651	1,096	445	1,240
Data Processing	383	245	383	138	-	294	-	(294)	-	383	-	(383)	-
DP - ProSupport	8,241	-	8,241	8,241	-	3,297	-	(3,297)	-	8,241	-	(8,241)	-
Adjustments	-	(16,391)	-	16,391	-	3,516	-	(3,516)	-	-	-	-	-
Subtotal	230,411	175,221	230,411	55,190	214,049	201,492	214,049	12,557	79,904	230,411	79,904	(150,507)	(134,145)
Roll Forward	55,190				12,557				(150,507)				(163,064)
Adjustments:	-				-				1	Rounding Adj			1
	(39,726)	Bldg Use			-				-				-
	(8,241)	DP Pro-Support to ISF			-	DP Pro-Support to ISF			8,241	Roll fwd adj - DP ProSpprt 14/15			8,241
	(2,582)	Faclities to ISF			(2,239)	Faclities to ISF			2,582	Roll fwd adj - Facilities 14/15			4,821
	(45,822)	Bldg Maint to ISF			(22,399)	Bldg Maint to ISF			45,822	Roll fwd adj - Bldg Maint 14/15			68,221
	-	Janitorial to ISF			-	Janitorial to ISF			-	Roll fwd adj - Janitorial 14/15			-
Total A-87 Charge/(Rebate)	189,230				201,968				(13,957)				(215,925)

A-87 COST ALLOCATION DETAIL & COMPARISON

01012050 - JUVENILE JUSTICE COMMISSION

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Audit	-	1	-	(1)	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	2	-	(2)	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	3	-	(3)	-	-	-	-	-	-	-	-	-
Roll Forward Adjustments:	(3)				-				-				-
													-
													-
Total A-87 Charge/(Rebate)	(3)				-				-				-

A-87 COST ALLOCATION DETAIL & COMPARISON

06230000 - KANAWHA FIRE DISTRICT

	2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			2016-17	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	19	36	19	(17)	23	20	23	3	14	19	14	(5)	(9)
Dept of Finance	344	551	344	(207)	448	343	448	105	417	344	417	73	(31)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	36	32	36	4	-	36	-	(36)	-	36	-	(36)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	399	619	399	(220)	471	399	471	72	431	399	431	32	(40)
Roll Forward	(220)				72				32				(40)
Adjustments:									1	Rounding Adj			1
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	179				543				464				(79)

A-87 COST ALLOCATION DETAIL & COMPARISON

04601000 - LAFCO

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	13	13	13	-	12	8	12	4	4	13	4	(9)	(8)
Dept of Finance	101	94	101	7	245	50	245	195	165	101	165	64	(80)
Annual Audit	23	16	23	7	22	10	22	12	17	23	17	(6)	(5)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	116	74	116	42	115	43	115	72	82	116	82	(34)	(33)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	25	13	25	12	-	14	-	(14)	-	25	-	(25)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	278	210	278	68	394	125	394	269	268	278	268	(10)	(126)
Roll Forward	68				269				(10)				(279)
Adjustments:					1	Rounding Adj			3	Rounding Adj			2
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	346				664				261				(403)

A-87 COST ALLOCATION DETAIL & COMPARISON

04100000 - LAW LIBRARY

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	4	2	(2)	2	2	2	-	1	2	1	(1)	(1)
Dept of Finance	26	51	26	(25)	7	39	7	(32)	20	26	20	(6)	13
Annual Audit	4	5	4	(1)	4	3	4	1	4	4	4	-	-
County Counsel	-	1,523	-	(1,523)	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	21	22	21	(1)	18	14	18	4	21	21	21	-	3
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	5	3	5	2	-	4	-	(4)	-	5	-	(5)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	58	1,608	58	(1,550)	31	62	31	(31)	46	58	46	(12)	15
Roll Forward	(1,550)				(31)				(12)				19
Adjustments:													-
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	(1,492)				-				34				34

A-87 COST ALLOCATION DETAIL & COMPARISON

06300000 - LEVEE DISTRICT #1

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	6	3	(3)	3	19	3	(16)	2	3	2	(1)	(1)
Dept of Finance	225	99	225	126	112	99	112	13	28	225	28	(197)	(84)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	6	3	6	3	-	34	-	(34)	-	6	-	(6)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	234	108	234	126	115	152	115	(37)	30	234	30	(204)	(85)
Roll Forward	126				(37)				(204)				(167)
Adjustments:													-
	-				-				-				-
Total A-87 Charge/(Rebate)	360				78				(174)				- (252)

A-87 COST ALLOCATION DETAIL & COMPARISON

06310000 - LEVEE DISTRICT #2

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	4	3	(1)	3	3	3	-	1	3	1	(2)	(2)
Dept of Finance	85	94	85	(9)	106	23	106	83	18	85	18	(67)	(88)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	5	2	5	3	-	5	-	(5)	-	5	-	(5)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	93	100	93	(7)	109	31	109	78	19	93	19	(74)	(90)
Roll Forward	(7)				78				(74)				(152)
Adjustments:					1	Rounding Adj							(1)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	86				188				(55)				(243)

A-87 COST ALLOCATION DETAIL & COMPARISON

06320000 - LEVEE DISTRICT #3

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	12	16	12	(4)	11	12	11	(1)	6	12	6	(6)	(5)
Dept of Finance	178	124	178	54	132	133	132	(1)	134	178	134	(44)	2
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	22	15	22	7	-	21	-	(21)	-	22	-	(22)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	212	155	212	57	143	166	143	(23)	140	212	140	(72)	(3)
Roll Forward	57				(23)				(72)				(49)
Adjustments:					(1)	Rounding Adj							1
	-				-				-				-
Total A-87 Charge/(Rebate)	269				119				68				(51)

A-87 COST ALLOCATION DETAIL & COMPARISON

01016040 - LIBRARY

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	26	35	26	(9)	23	27	23	(4)	13	26	13	(13)	(10)
Dept of Finance	88	137	88	(49)	89	86	89	3	97	88	97	9	8
Annual Audit	44	41	44	3	41	33	41	8	53	44	53	9	12
County Counsel	-	444	-	(444)	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	227	193	227	34	217	146	217	71	254	227	254	27	37
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	48	30	48	18	-	47	-	(47)	-	48	-	(48)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	433	880	433	(447)	370	339	370	31	417	433	417	(16)	47
Roll Forward	(447)				31				(16)				(47)
Adjustments:													-
	-				-				-				-
													-
Total A-87 Charge/(Reba	(14)				401				401				-

A-87 COST ALLOCATION DETAIL & COMPARISON

04250000 - LOCAL TRANSPORTATION TRUST

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	48	-	48	48	48	48	48	-	177	48	177	129	129
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	194	251	194	(57)	166	174	166	(8)	87	194	87	(107)	(79)
Dept of Finance	907	1,098	907	(191)	873	1,163	873	(290)	882	907	882	(25)	9
Annual Audit	329	297	329	32	293	218	293	75	351	329	351	22	58
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	(1)	658	(1)	(659)	-	705	-	(705)	-	(1)	-	1	-
Facilities Maint	55	-	55	55	48	74	48	(26)	-	55	-	(55)	(48)
Building Maint	(604)	-	(604)	(604)	-	-	-	-	-	(604)	-	604	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,734	1,400	1,734	334	1,607	1,009	1,607	598	1,717	1,734	1,717	(17)	110
Employee Benefits	-	48	-	(48)	-	47	-	(47)	-	-	-	-	-
Data Processing	360	227	360	133	-	309	-	(309)	-	360	-	(360)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	293	-	(293)	-	-	-	-	-
Subtotal	3,022	3,979	3,022	(957)	3,035	4,040	3,035	(1,005)	3,214	3,022	3,214	192	179
Roll Forward	(957)				(1,005)				192				1,197
Adjustments:	-				1	Rounding Adj			(1)	Rounding Adj			(2)
	(48)	Bldg Use											-
	(55)	Facilities to ISF			(48)	Facilities to ISF			55	Roll fwd adj - Facilities 14/15			103
	604	Bldg Maint to ISF			-	Bldg Maint to ISF			(604)	Roll fwd adj - Bldg Maint 14/15			(604)
	-	Janitorial to ISF			-	Janitorial to ISF			-	Roll fwd adj - Janitorial 14/15			-
Total A-87 Charge/(Rebate)	2,566				1,983				2,856				873

A-87 COST ALLOCATION DETAIL & COMPARISON

06030000 - MARVIN-CHAPEL CEMETERY

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	2	2	-	2	2	2	-	1	2	1	(1)	(1)
Dept of Finance	209	175	209	34	249	275	249	(26)	210	209	210	1	(39)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	3	1	3	2	-	3	-	(3)	-	3	-	(3)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	214	178	214	36	251	280	251	(29)	211	214	211	(3)	(40)
Roll Forward	36				(29)				(3)				26
Adjustments:					1	Rounding Adj			1	Rounding Adj			-
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	250				223				209				(14)

A-87 COST ALLOCATION DETAIL & COMPARISON

01024020 - MATERNAL & CHILD HEALTH

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	15	62	15	(47)	21	32	21	(11)	10	15	10	(5)	(11)
Dept of Finance	147	714	147	(567)	278	1,046	278	(768)	258	147	258	111	(20)
Annual Audit	33	77	33	(44)	36	40	36	(4)	42	33	42	9	6
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	658	-	(658)	-	1,411	-	(1,411)	-	-	-	-	-
Facilities Maint	-	14	-	(14)	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	279	472	279	(193)	359	286	359	73	311	279	311	32	(48)
Employee Benefits	-	48	-	(48)	-	93	-	(93)	-	-	-	-	-
Data Processing	28	56	28	(28)	-	56	-	(56)	-	28	-	(28)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	586	-	(586)	-	-	-	-	-
Subtotal	502	2,101	502	(1,599)	694	3,550	694	(2,856)	621	502	621	119	(73)
Roll Forward	(1,599)				(2,856)				119				2,975
Adjustments:	-				(1)	Rounding Adj			(1)	Rounding Adj			-
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	(1,097)				(2,163)				739				2,902

A-87 COST ALLOCATION DETAIL & COMPARISON

01024012 - MENTAL HEALTH

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	Roll Forward Detail 2012-13 Actual	Roll Forward Detail Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	Roll Forward Detail 2013-14 Actual	Roll Forward Detail Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	Roll Forward Detail 2014-15 Actual	Roll Forward Detail Difference	Prior Year Variance
Service Departments:													
Building Use	6,189	6,189	6,189	-	6,189	6,189	6,189	-	9,924	6,189	9,924	3,735	3,735
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1,244	1,659	1,244	(415)	1,133	1,449	1,133	(316)	640	1,202	640	(562)	(493)
Dept of Finance	21,178	21,944	21,178	(766)	22,727	24,287	22,727	(1,560)	28,218	21,017	28,218	7,201	5,491
Annual Audit	2,334	2,059	2,334	275	2,001	1,820	2,001	181	2,590	2,263	2,590	327	589
County Counsel	-	888	-	(888)	487	-	487	487	-	-	-	-	(487)
Personnel	24,795	24,508	24,795	287	29,024	28,536	29,024	488	38,388	24,795	38,388	13,593	9,364
Facilities Maint	1,511	16,385	1,511	(14,874)	2,304	2,017	2,304	287	-	1,511	-	(1,511)	(2,304)
Building Maint	7,729	12,382	7,729	(4,653)	27,684	24,064	27,684	3,620	-	7,729	-	(7,729)	(27,684)
Janitorial Services	-	28,598	-	(28,598)	34,378	22,768	34,378	11,610	-	-	-	-	(34,378)
General Insurance	12,506	11,381	12,506	1,125	13,307	9,622	13,307	3,685	14,757	12,144	14,757	2,613	1,450
Employee Benefits	1,439	1,088	1,439	351	1,016	1,753	1,016	(737)	2,970	1,439	2,970	1,531	1,954
Data Processing	2,306	1,255	2,306	1,051	-	2,579	-	(2,579)	-	2,229	-	(2,229)	-
DP - ProSupport	-	(951)	-	951	-	-	-	-	-	-	-	-	-
Adjustments	-	(9,589)	-	9,589	-	12,598	-	(12,598)	-	-	-	-	-
Subtotal	81,231	117,796	81,231	(36,565)	140,250	137,682	140,250	2,568	97,487	80,518	97,487	16,969	(42,763)
Roll Forward	(36,565)				2,568				16,969				14,401
Adjustments:	-				-				-				-
	(6,189)	Bldg Use			-				-				-
	(1,511)	Facilities to ISF			(2,304)	Facilities to ISF			1,511	Roll fwd adj - Facilities 14/15			3,815
	(7,729)	Bldg Maint to ISF			(27,684)	Bldg Maint to ISF			7,729	Roll fwd adj - Bldg Maint 14/15			35,413
	-	Janitorial to ISF			(34,378)	Janitorial to ISF			-	Roll fwd adj - Janitorial 14/15			34,378
Total A-87 Charge/(Rebate)	29,237				78,452				123,696				45,244
													45,244

A-87 COST ALLOCATION DETAIL & COMPARISON

01054012 - MENTAL HEALTH SERVICES ACT

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	442	565	442	(123)	401	442	401	(41)	251	442	251	(191)	(150)
Dept of Finance	1,405	1,689	1,405	(284)	1,428	1,338	1,428	90	1,686	1,405	1,686	281	258
Annual Audit	751	669	751	82	708	555	708	153	1,016	751	1,016	265	308
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	3,838	3,146	3,838	692	3,765	2,432	3,765	1,333	4,827	3,838	4,827	989	1,062
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	821	509	821	312	-	786	-	(786)	-	821	-	(821)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	7,257	6,578	7,257	679	6,302	5,553	6,302	749	7,780	7,257	7,780	523	1,478
Roll Forward	679				749				523				(226)
Adjustments:									(1)	Rounding Adj			(1)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	7,936				7,051				8,302				1,251

A-87 COST ALLOCATION DETAIL & COMPARISON

06920000 - MOSQUITO ABATEMENT

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	51	66	51	(15)	46	52	46	(6)	24	51	24	(27)	(22)
Dept of Finance	790	1,610	790	(820)	875	798	875	77	925	790	925	135	50
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	94	59	94	35	-	92	-	(92)	-	94	-	(94)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	935	1,735	935	(800)	921	942	921	(21)	949	935	949	14	28
Roll Forward	(800)				(21)				14				35
Adjustments:									1	Rounding Adj			1
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	135				900				964				64

A-87 COST ALLOCATION DETAIL & COMPARISON

01054045 - MOSQUITO ABATEMENT ASSESSMENT AREA

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	33	52	33	(19)	36	36	36	-	19	33	19	(14)	(17)
Dept of Finance	127	186	127	(59)	224	134	224	90	164	127	164	37	(60)
Annual Audit	56	62	56	(6)	63	46	63	17	78	56	78	22	15
County Counsel	-	2	-	(2)	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	1	-	(1)	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	284	292	284	(8)	334	201	334	133	372	284	372	88	38
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	61	47	61	14	-	65	-	(65)	-	61	-	(61)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	561	642	561	(81)	657	482	657	175	633	561	633	72	(24)
Roll Forward	(81)				175				72				(103)
Adjustments:					(1)	Rounding Adj			3	Rounding Adj			4
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	480				831				708				(123)

A-87 COST ALLOCATION DETAIL & COMPARISON

05140000 - N. WILLOWS CO SERVICE AREA

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	13	18	13	(5)	12	14	12	(2)	6	13	6	(7)	(6)
Dept of Finance	255	174	255	81	233	178	233	55	114	255	114	(141)	(119)
Annual Audit	22	21	22	1	21	18	21	3	25	22	25	3	4
County Counsel	-	254	-	(254)	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	178	-	178	178	-	-	-	-	-	178	-	(178)	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	114	-	114	114	109	78	109	31	-	114	-	(114)	(109)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	24	13	24	11	-	25	-	(25)	-	24	-	(24)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	606	480	606	126	375	313	375	62	145	606	145	(461)	(230)
Roll Forward Adjustments:	126				62				(461)				(523)
	-				1	Rounding Adj			(1)	Rounding Adj			-
	(178)	Facilities to ISF			-	Facilities to ISF			-	Roll fwd adj - Facilities 14/15			(2)
	-	Bldg Mant to ISF			-	Bldg Mant to ISF			-	Roll fwd adj - Bldg Maint 14/15			-
	-	Janitorial to ISF			-	Janitorial to ISF			-	Roll fwd adj - Janitorial 14/15			-
Total A-87 Charge/(Rebate)	554				438				(317)				(755)

A-87 COST ALLOCATION DETAIL & COMPARISON

06880000 - N.E. WILLOWS CSD

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	44	64	44	(20)	41	47	41	(6)	22	44	22	(22)	(19)
Dept of Finance	1,055	1,593	1,055	(538)	390	434	390	(44)	597	1,055	597	(458)	207
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	82	59	82	23	-	83	-	(83)	-	82	-	(82)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,181	1,716	1,181	(535)	431	564	431	(133)	619	1,181	619	(562)	188
Roll Forward	(535)				(133)				(562)				(429)
Adjustments:													-
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	646				298				57				(241)

A-87 COST ALLOCATION DETAIL & COMPARISON

06040000 - NEWVILLE CEMETERY

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	1	-	(1)	1	1	1	-	-	-	-	-	(1)
Dept of Finance	107	72	107	35	93	2	93	91	2	107	2	(105)	(91)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1	-	1	1	-	1	-	(1)	-	1	-	(1)	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	108	73	108	35	94	4	94	90	2	108	2	(106)	(92)
Roll Forward	35				90				(106)				(196)
Adjustments:					1	Rounding Adj							(1)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	143				185				(104)				(289)

A-87 COST ALLOCATION DETAIL & COMPARISON

01906020 - OFFICE OF EDUCATION

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	5,182	5,182	5,182	-	5,182	5,182	5,182	-	6,478	5,182	6,478	1,296	1,296
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	29	39	29	(10)	23	30	23	(7)	17	29	17	(12)	(6)
Dept of Finance	53,849	69,411	53,849	(15,562)	69,959	62,254	69,959	7,705	93,628	53,849	93,628	39,779	23,669
Annual Audit	49	46	49	3	41	37	41	4	69	49	69	20	28
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	1,137	4,924	1,137	(3,787)	685	454	685	231	-	1,137	-	(1,137)	(685)
Building Maint	5,977	2,220	5,977	3,757	2,922	5,942	2,922	(3,020)	-	5,977	-	(5,977)	(2,922)
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	566	634	566	(68)	536	477	536	59	630	566	630	64	94
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	54	32	54	22	-	53	-	(53)	-	54	-	(54)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	(2,138)	-	2,138	-	-	-	-	-	-	-	-	-
Subtotal	66,843	80,350	66,843	(13,507)	79,348	74,429	79,348	4,919	100,822	66,843	100,822	33,979	21,474
Roll Forward	(13,507)				4,919				33,979				29,060
Adjustments:	-				-				(2)	Rounding Adj			(2)
	-				-				-				-
	(1,137)	Faclities to ISF			(685)	Faclities to ISF			1,137	Roll fwd adj - Facilities 14/15			1,822
	(5,977)	Bldg Maint to ISF			(2,922)	Bldg Maint to ISF			5,977	Roll fwd adj - Bldg Maint 14/15			8,899
	-	Janitorial to ISF			-	Janitorial to ISF			-	Roll fwd adj - Janitorial 14/15			-
Total A-87 Charge/(Rebate)	46,222				80,660				141,913				61,253

A-87 COST ALLOCATION DETAIL & COMPARISON

05250000 - OLIVE PEST MGMT DISTRICT

	2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			2016-17	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	21	20	21	1	13	24	13	(11)	7	21	7	(14)	(6)
Dept of Finance	162	138	162	24	97	171	97	(74)	83	162	83	(79)	(14)
Annual Audit	35	23	35	12	22	30	22	(8)	27	35	27	(8)	5
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	181	-	181	181	118	130	118	(12)	-	181	-	(181)	(118)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	39	18	39	21	-	42	-	(42)	-	39	-	(39)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	438	199	438	239	250	397	250	(147)	117	438	117	(321)	(133)
Roll Forward	239				(147)				(321)				(174)
Adjustments:	-				-				-				-
Total A-87 Charge/(Rebate)	677				103				(204)				(307)

A-87 COST ALLOCATION DETAIL & COMPARISON

06700000 - ORD BEND CSD

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	6	15	6	(9)	5	11	5	(6)	3	6	3	(3)	(2)
Dept of Finance	206	210	206	(4)	209	310	209	(101)	196	206	196	(10)	(13)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	11	13	11	(2)	-	19	-	(19)	-	11	-	(11)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	223	238	223	(15)	214	340	214	(126)	199	223	199	(24)	(15)
Roll Forward	(15)				(126)				(24)				102
Adjustments:					(1)	Rounding Adj			(2)	Rounding Adj			(1)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	208				87				173				86

A-87 COST ALLOCATION DETAIL & COMPARISON

06240000 - ORD FIRE DISTRICT

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	6	7	6	(1)	7	6	7	1	3	6	3	(3)	(4)
Dept of Finance	250	235	250	15	193	192	193	1	138	250	138	(112)	(55)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	11	8	11	3	-	10	-	(10)	-	11	-	(11)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	267	250	267	17	200	208	200	(8)	141	267	141	(126)	(59)
Roll Forward Adjustments:	17				(8)				(126)				(118)
					(1)	Rounding Adj			1	Rounding Adj			2
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	284				191				16				(175)

A-87 COST ALLOCATION DETAIL & COMPARISON

02040205 - ORLAND AIRPORT

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	100	154	100	(54)	118	121	118	(3)	41	100	41	(59)	(77)
Dept of Finance	817	1,134	817	(317)	744	1,241	744	(497)	663	817	663	(154)	(81)
Annual Audit	170	183	170	(13)	208	152	208	56	168	170	168	(2)	(40)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	343	658	343	(315)	-	705	-	(705)	-	343	-	(343)	-
Facilities Maint	1,333	-	1,333	1,333	250	-	250	250	-	1,333	-	(1,333)	(250)
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	866	7,946	866	(7,080)	1,107	668	1,107	439	797	866	797	(69)	(310)
Employee Benefits	24	48	24	(24)	-	47	-	(47)	-	24	-	(24)	-
Data Processing	185	143	185	42	-	216	-	(216)	-	185	-	(185)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	293	-	(293)	-	-	-	-	-
Subtotal	3,838	10,266	3,838	(6,428)	2,427	3,443	2,427	(1,016)	1,669	3,838	1,669	(2,169)	(758)
Roll Forward	(6,428)				(1,016)				(2,169)				(1,153)
Adjustments:	-				-				2	Rounding Adj			2
	-				-				-				-
	(1,333)	Facilities to ISF			(250)	Facilities to ISF			1,333	Roll fwd adj - Facilities 14/15			1,583
	-	Bldg Maint to ISF			-	Bldg Maint to ISF			-	Roll fwd adj - Bldg Maint 14/15			-
	-	Janitorial to ISF			-	Janitorial to ISF			-	Roll fwd adj - Janitorial 14/15			-
Total A-87 Charge/(Rebate)	(3,923)				1,161				835				(326)

A-87 COST ALLOCATION DETAIL & COMPARISON

06050000 - ORLAND CEMETERY

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	65	85	65	(20)	62	68	62	(6)	33	65	33	(32)	(29)
Dept of Finance	1,347	1,370	1,347	(23)	1,249	972	1,249	277	1,107	1,347	1,107	(240)	(142)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	120	79	120	41	-	121	-	(121)	-	120	-	(120)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,532	1,534	1,532	(2)	1,311	1,161	1,311	150	1,140	1,532	1,140	(392)	(171)
Roll Forward	(2)				150				(392)				(542)
Adjustments:					1	Rounding Adj							(1)
	-				-				-				-
Total A-87 Charge/(Rebate)	1,530				1,462				748				(714)

A-87 COST ALLOCATION DETAIL & COMPARISON

06250000 - ORLAND FIRE DISTRICT

	2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			2016-17	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	20	26	20	(6)	23	37	23	(14)	13	20	13	(7)	(10)
Dept of Finance	271	538	271	(267)	392	546	392	(154)	468	271	468	197	76
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	37	23	37	14	-	66	-	(66)	-	37	-	(37)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	328	587	328	(259)	415	649	415	(234)	481	328	481	153	66
Roll Forward	(259)				(234)				153				387
Adjustments:													-
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	69				181				634				453

A-87 COST ALLOCATION DETAIL & COMPARISON

99999999 - OTHER

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	16,716	17,764	16,716	(1,048)	16,799	15,698	16,799	1,101	22,367	16,716	22,367	5,651	5,568
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4,603	5,770	4,603	(1,167)	4,849	4,976	4,849	(127)	2,548	4,603	2,548	(2,055)	(2,301)
Dept of Finance	22,176	25,154	22,176	(2,978)	35,558	27,852	35,558	7,706	32,644	22,176	32,644	10,468	(2,914)
Annual Audit	8,649	7,600	8,649	1,049	9,652	6,852	9,652	2,800	12,131	8,649	12,131	3,482	2,479
County Counsel	-	(2,287)	-	2,287	(365)	(964)	(365)	599	-	-	-	-	365
Personnel	(10)	(69)	(10)	59	(19)	(32)	(19)	13	-	(10)	-	10	19
Facilities Maint	79,861	160,557	79,861	(80,696)	36,831	15,030	36,831	21,801	-	79,861	-	(79,861)	(36,831)
Building Maint	106,221	90,907	106,221	15,314	77,791	68,319	77,791	9,472	-	106,221	-	(106,221)	(77,791)
Janitorial Services	40,843	35,434	40,843	5,409	22,466	34,142	22,466	(11,676)	-	40,843	-	(40,843)	(22,466)
General Insurance	55,413	50,661	55,413	4,752	64,170	41,063	64,170	23,107	71,438	55,413	71,438	16,025	7,268
Employee Benefits	-	-	-	-	(4)	-	(4)	(4)	-	-	-	-	4
Data Processing	8,539	5,201	8,539	3,338	-	8,852	-	(8,852)	-	8,539	-	(8,539)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	(71,578)	-	71,578	-	-	-	-	-	-	-	-	-
Subtotal	343,011	325,114	343,011	17,897	267,728	221,788	267,728	45,940	141,128	343,011	141,128	(201,883)	(126,600)
Roll Forward	17,897				45,940				(201,883)				(247,823)
Adjustments:	-				-				2	Rounding Adj			2
	(16,716)	Bldg Use			-				-				-
	(79,861)	Facilities to ISF			(36,831)	Facilities to ISF			79,861	Facilities to ISF			116,692
	(106,221)	Bldg Maint to ISF			(77,791)	Bldg Maint to ISF			106,221	Bldg Maint to ISF			184,012
	(40,843)	Janitorial to ISF			(22,466)	Janitorial to ISF			40,843	Janitorial to ISF			63,309
Total A-87 Charge/(Rebate)	117,267				176,580				166,172				(10,408)

A-87 COST ALLOCATION DETAIL & COMPARISON

01012280 - PLANNING

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	92	263	92	(171)	92	92	92	-	338	92	338	246	246
Equipment Use	800	800	800	-	-	800	-	(800)	-	800	-	(800)	-
CAO	320	487	320	(167)	299	208	299	91	32	320	32	(288)	(267)
Dept of Finance	2,858	3,347	2,858	(489)	3,038	2,006	3,038	1,032	1,952	2,858	1,952	(906)	(1,086)
Annual Audit	544	576	544	(32)	528	261	528	267	131	544	131	(413)	(397)
County Counsel	4,859	3,297	4,859	1,562	2,676	998	2,676	1,678	4,840	4,859	4,840	(19)	2,164
Personnel	2,059	1,316	2,059	743	3,006	1,411	3,006	1,595	2,476	2,059	2,476	417	(530)
Facilities Maint	838	2,053	838	(1,215)	113	170	113	(57)	-	838	-	(838)	(113)
Building Maint	114	5,614	114	(5,500)	26	90	26	(64)	-	114	-	(114)	(26)
Janitorial Services	12	3,675	12	(3,663)	7	19	7	(12)	-	12	-	(12)	(7)
General Insurance	2,895	3,112	2,895	(217)	2,928	1,265	2,928	1,663	742	2,895	742	(2,153)	(2,186)
Employee Benefits	143	97	143	46	172	93	172	79	126	143	126	(17)	(46)
Data Processing	594	438	594	156	-	370	-	(370)	-	594	-	(594)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	(2,053)	-	2,053	-	586	-	(586)	-	-	-	-	-
Subtotal	16,128	23,022	16,128	(6,894)	12,885	8,369	12,885	4,516	10,637	16,128	10,637	(5,491)	(2,248)
Roll Forward	(6,894)				4,516				(5,491)				(10,007)
Adjustments:	-				(2)	Rounding Adj			(3)	Rounding Adj			(1)
	(92)	Bldg Use			-				-				-
	(838)	Facilities to ISF			(113)	Facilities to ISF			838	Roll fwd adj - Facilities 14/15			951
	(114)	Bldg Maint to ISF			(26)	Bldg Maint to ISF			114	Roll fwd adj - Bldg Maint 14/15			140
	(12)	Janitorial to ISF			(7)	Janitorial to ISF			12	Roll fwd adj - Janitorial 14/15			19
Total A-87 Charge/(Rebate)	8,178				17,253				6,107				(11,146)

A-87 COST ALLOCATION DETAIL & COMPARISON

02260000 - PLANNING & PUBLIC WORKS

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	637	-	637	637	637	637	637	-	2,337	637	2,337	1,700	1,700
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	245	336	245	(91)	231	322	231	(91)	219	245	219	(26)	(12)
Dept of Finance	4,946	5,337	4,946	(391)	4,854	4,635	4,854	219	5,581	4,946	5,581	635	727
Annual Audit	417	397	417	20	409	404	409	5	888	417	888	471	479
County Counsel	29,916	62,130	29,916	(32,214)	74,071	62,477	74,071	11,594	66,425	29,916	66,425	36,509	(7,646)
Personnel	4,812	6,582	4,812	(1,770)	5,261	4,937	5,261	324	5,586	4,812	5,586	774	325
Facilities Maint	1,365	34	1,365	1,331	632	973	632	(341)	-	1,365	-	(1,365)	(632)
Building Maint	1,575	-	1,575	1,575	-	-	-	-	-	1,575	-	(1,575)	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	8,769	9,916	8,769	(1,147)	9,082	9,148	9,082	(66)	15,051	8,769	15,051	6,282	5,969
Employee Benefits	743	699	743	44	302	327	302	(25)	845	743	845	102	543
Data Processing	(2,827)	(7,551)	(2,827)	4,724	-	(3,798)	-	3,798	-	(2,827)	-	2,827	-
DP - ProSupport	74,403	84,865	74,403	(10,462)	-	78,131	-	(78,131)	-	74,403	-	(74,403)	-
Adjustments	-	(1,039)	-	1,039	-	2,051	-	(2,051)	-	-	-	-	-
Subtotal	125,001	161,706	125,001	(36,705)	95,479	160,244	95,479	(64,765)	96,932	125,001	96,932	(28,069)	1,453
Roll Forward	(36,705)				(64,765)				(28,069)				36,696
Adjustments:	-				(1)	Rounding Adj			1	Rounding Adj			2
	(637)	Bldg Use			-				-				-
	(74,403)	DP Pro-Support to ISF			-	DP Pro-Support to ISF			74,403	Roll fwd adj - DP ProSpprt 14/15			74,403
	(1,365)	Facilities to ISF			(632)	Facilities to ISF			1,365	Roll fwd adj - Facilities 14/15			1,997
	(1,575)	Bldg Maint to ISF			-	Bldg Maint to ISF			1,575	Roll fwd adj - Bldg Maint 14/15			1,575
	-	Janitorial to ISF			-	Janitorial to ISF			-	Roll fwd adj - Janitorial 14/15			-
Total A-87 Charge/(Rebate)	10,316				30,081				146,207				116,126

A-87 COST ALLOCATION DETAIL & COMPARISON

01042150 - PROBATION
***Includes #01062150 Local Community Corrections**

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	Roll Forward Detail 2012-13 Actual	Roll Forward Detail Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	Roll Forward Detail 2013-14 Actual	Roll Forward Detail Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	Roll Forward Detail 2014-15 Actual	Roll Forward Detail Difference	Prior Year Variance
Service Departments:													
Building Use	1,445	1,445	1,445	-	1,445	1,445	1,445	-	1,807	1,445	1,807	362	362
Equipment Use	5,312	4,781	5,312	531	11,700	3,449	11,700	8,251	13,668	5,312	13,668	8,356	1,968
CAO	343	399	343	(56)	403	368	403	35	190	343	190	(153)	(213)
Dept of Finance	8,715	7,918	8,715	797	8,273	11,024	8,273	(2,751)	7,732	8,715	7,732	(983)	(541)
Annual Audit	896	560	896	336	713	538	713	175	767	896	767	(129)	54
County Counsel	1,367	1,572	1,367	(205)	1,460	2,196	1,460	(736)	1,452	1,367	1,452	85	(8)
Personnel	10,094	11,365	10,094	(1,271)	12,024	14,930	12,024	(2,906)	9,597	10,094	9,597	(497)	(2,427)
Facilities Maint	1,226	7,785	1,226	(6,559)	1,072	1,637	1,072	(565)	-	1,226	-	(1,226)	(1,072)
Building Maint	12,462	4,882	12,462	7,580	7,270	7,468	7,270	(198)	-	12,462	-	(12,462)	(7,270)
Janitorial Services	26,417	16,488	26,417	9,929	11,226	19,834	11,226	(8,608)	-	26,417	-	(26,417)	(11,226)
General Insurance	4,691	7,479	4,691	(2,788)	5,593	4,005	5,593	1,588	4,933	4,691	4,933	242	(660)
Employee Benefits	479	432	479	47	(113)	1,156	(113)	(1,269)	(290)	479	(290)	(769)	(177)
Data Processing	(565)	(981)	(565)	416	-	(1,131)	-	1,131	-	(565)	-	565	-
DP - ProSupport	9,539	17,500	9,539	(7,961)	-	16,255	-	(16,255)	-	9,539	-	(9,539)	-
Adjustments	-	(7,835)	-	7,835	-	4,688	-	(4,688)	-	-	-	-	-
Subtotal	82,421	73,790	82,421	8,631	61,066	87,862	61,066	(26,796)	39,856	82,421	39,856	(42,565)	(21,210)
Roll Forward	8,631				(26,796)				(42,565)				(15,769)
Adjustments:	-				(3)	Rounding Adj			(4)	Rounding Adj			(1)
	(1,445)	Bldg Use			-				-				-
	(9,539)	DP Pro-Support to ISF			-	DP Pro-Support to ISF			9,539	Roll fwd adj - DP ProSpprt 14/15			9,539
	(1,226)	Facilities to ISF			(1,072)	Facilities to ISF			1,226	Roll fwd adj - Facilities 14/15			2,298
	(12,462)	Bldg Maint to ISF			(7,270)	Bldg Maint to ISF			12,462	Roll fwd adj - Bldg Maint 14/15			19,732
	(26,417)	Janitorial to ISF			(11,226)	Janitorial to ISF			26,417	Roll fwd adj - Janitorial 14/15			37,643
Total A-87 Charge/(Rebate)	39,963				14,699				46,931				32,232

A-87 COST ALLOCATION DETAIL & COMPARISON

01012240 - PUBLIC GUARDIAN

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	399	-	399	399	636	-	636	636	237
Equipment Use	725	725	725	-	725	725	725	-	-	725	-	(725)	(725)
CAO	33	53	33	(20)	35	33	35	2	18	33	18	(15)	(17)
Dept of Finance	1,032	954	1,032	78	1,067	1,051	1,067	16	1,149	1,032	1,149	117	82
Annual Audit	56	63	56	(7)	61	42	61	19	74	56	74	18	13
County Counsel	2,975	2,645	2,975	330	11,076	(4,453)	11,076	15,529	16,704	2,975	16,704	13,729	5,628
Personnel	1,375	1,316	1,375	59	1,503	1,411	1,503	92	1,655	1,375	1,655	280	152
Facilities Maint	281	1,418	281	(1,137)	2,056	8	2,056	2,048	-	281	-	(281)	(2,056)
Building Maint	-	-	-	-	2,508	-	2,508	2,508	-	-	-	-	(2,508)
Janitorial Services	-	-	-	-	668	-	668	668	-	-	-	-	(668)
General Insurance	287	295	287	(8)	534	183	534	351	551	287	551	264	17
Employee Benefits	95	97	95	(2)	87	93	87	(6)	84	95	84	(11)	(3)
Data Processing	(445)	(178)	(445)	(267)	-	(276)	-	276	-	(445)	-	445	-
DP - ProSupport	3,580	2,203	3,580	1,377	-	4,442	-	(4,442)	-	3,580	-	(3,580)	-
Adjustments	-	(17)	-	17	-	586	-	(586)	-	-	-	-	-
Subtotal	9,994	9,574	9,994	420	20,719	3,845	20,719	16,874	20,871	9,994	20,871	10,877	152
Roll Forward	420				16,874				10,877				(5,997)
Adjustments:	-				1	Rounding Adj			-				(1)
	-				-				-				-
	(3,580)	DP Pro-Support to ISF			-	DP Pro-Support to ISF			3,580	Roll fwd adj - DP ProSpprt 14/15			3,580
	(281)	Facilities to ISF			(2,056)	Facilities to ISF			281	Roll fwd adj - Facilities 14/15			2,337
	-	Bldg Maint to ISF			(2,508)	Bldg Maint to ISF			-	Roll fwd adj - Bldg Maint 14/15			2,508
	-	Janitorial to ISF			(668)	Janitorial to ISF			-	Roll fwd adj - Janitorial 14/15			668
Total A-87 Charge/(Rebate)	6,553				32,362				35,609				3,247

A-87 COST ALLOCATION DETAIL & COMPARISON

01024010 - PUBLIC HEALTH

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	5,090	5,090	5,090	-	5,090	5,090	5,090	-	949	5,090	949	(4,141)	(4,141)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	625	686	625	(61)	594	562	594	32	186	625	186	(439)	(408)
Dept of Finance	10,470	7,602	10,470	2,868	9,158	7,976	9,158	1,182	10,770	10,470	10,770	300	1,612
Annual Audit	1,119	872	1,119	247	1,049	706	1,049	343	755	1,119	755	(364)	(294)
County Counsel	13,364	7,861	13,364	5,503	6,081	399	6,081	5,682	3,872	13,364	3,872	(9,492)	(2,209)
Personnel	11,352	7,720	11,352	3,632	10,936	8,209	10,936	2,727	14,361	11,352	14,361	3,009	3,425
Facilities Maint	1,243	10,009	1,243	(8,766)	2,908	1,659	2,908	1,249	-	1,243	-	(1,243)	(2,908)
Building Maint	6,357	10,184	6,357	(3,827)	19,334	19,794	19,334	(460)	-	6,357	-	(6,357)	(19,334)
Janitorial Services	-	23,522	-	(23,522)	15,082	18,727	15,082	(3,645)	-	-	-	-	(15,082)
General Insurance	6,579	5,361	6,579	1,218	6,753	4,249	6,753	2,504	4,709	6,579	4,709	(1,870)	(2,044)
Employee Benefits	776	630	776	146	648	500	648	148	703	776	703	(73)	55
Data Processing	1,160	618	1,160	542	-	1,000	-	(1,000)	-	1,160	-	(1,160)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	(7,887)	-	7,887	-	3,516	-	(3,516)	-	-	-	-	-
Subtotal	58,135	72,268	58,135	(14,133)	77,633	72,387	77,633	5,246	36,305	58,135	36,305	(21,830)	(41,328)
Roll Forward	(14,133)				5,246				(21,830)				(27,076)
Adjustments:	-				(1)	Rounding Adj			(1)	Rounding Adj			-
	(5,090)	Bldg Use			-				-				-
	(1,243)	Facilities to ISF			(2,908)	Facilities to ISF			1,243	Roll fwd adj - Facilities 14/15			4,151
	(6,357)	Bldg Maint to ISF			(19,334)	Bldg Maint to ISF			6,357	Roll fwd adj - Bldg Maint 14/15			25,691
	-	Janitorial to ISF			(15,082)	Janitorial to ISF			-	Roll fwd adj - Janitorial 14/15			15,082
Total A-87 Charge/(Rebate)	23,832				45,554				22,074				(23,480)

A-87 COST ALLOCATION DETAIL & COMPARISON

01012220 - RECORDER

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	2,926	8,746	2,926	(5,820)	3,013	2,926	3,013	87	4,056	2,926	4,056	1,130	1,043
Equipment Use	15,062	15,062	15,062	-	15,062	15,062	15,062	-	-	15,062	-	(15,062)	(15,062)
CAO	80	108	80	(28)	73	80	73	(7)	33	80	33	(47)	(40)
Dept of Finance	2,721	1,876	2,721	845	1,616	2,100	1,616	(484)	1,649	2,721	1,649	(1,072)	33
Annual Audit	135	128	135	7	130	101	130	29	135	135	135	-	5
County Counsel	2,733	-	2,733	2,733	1,460	200	1,460	1,260	484	2,733	484	(2,249)	(976)
Personnel	2,750	2,633	2,750	117	1,991	2,463	1,991	(472)	2,483	2,750	2,483	(267)	492
Facilities Maint	1,168	8,448	1,168	(7,280)	1,042	1,666	1,042	(624)	-	1,168	-	(1,168)	(1,042)
Building Maint	13,188	6,000	13,188	7,188	8,723	13,948	8,723	(5,225)	-	13,188	-	(13,188)	(8,723)
Janitorial Services	11,428	3,938	11,428	7,490	6,168	8,606	6,168	(2,438)	-	11,428	-	(11,428)	(6,168)
General Insurance	1,775	2,256	1,775	(481)	1,955	1,526	1,955	429	1,813	1,775	1,813	38	(142)
Employee Benefits	190	193	190	(3)	129	187	129	(58)	126	190	126	(64)	(3)
Data Processing	(405)	(1,298)	(405)	893	-	(440)	-	440	-	(405)	-	405	-
DP - ProSupport	9,688	13,738	9,688	(4,050)	-	18,423	-	(18,423)	-	9,688	-	(9,688)	-
Adjustments	-	(8,448)	-	8,448	-	1,172	-	(1,172)	-	-	-	-	-
Subtotal	63,439	53,380	63,439	10,059	41,362	68,020	41,362	(26,658)	10,779	63,439	10,779	(52,660)	(30,583)
Roll Forward	10,059				(26,658)				(52,660)				(26,002)
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	(2,926)	Bldg Use			-	Bldg Use			-				-
	(9,688)	DP Pro-Support to ISF			-	DP Pro-Support to ISF			9,688	Roll fwd adj - DP ProSpprt 14/15			9,688
	(1,168)	Facilities to ISF			(1,042)	Facilities to ISF			1,168	Roll fwd adj - Facilities 14/15			2,210
	(13,188)	Bldg Maint to ISF			(8,723)	Bldg Maint to ISF			13,188	Roll fwd adj - Bldg Maint 14/15			21,911
	(11,428)	Janitorial to ISF			(6,168)	Janitorial to ISF			11,428	Roll fwd adj - Janitorial 14/15			17,596
Total A-87 Charge/(Rebate)	35,100				(1,229)				(6,409)				(5,180)

A-87 COST ALLOCATION DETAIL & COMPARISON

06950000 - RICE PEST ABATEMENT

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	4	3	(1)	3	3	3	-	1	3	1	(2)	(2)
Dept of Finance	115	260	115	(145)	104	87	104	17	13	115	13	(102)	(91)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	5	5	5	-	-	5	-	(5)	-	5	-	(5)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	123	269	123	(146)	107	95	107	12	14	123	14	(109)	(93)
Roll Forward	(146)				12				(109)				(121)
Adjustments:					(1)	Rounding Adj			1	Rounding Adj			2
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	(23)				118				(94)				(212)

A-87 COST ALLOCATION DETAIL & COMPARISON

01203010 - ROAD

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	310	297	310	13	310	310	310	-	1,138	310	1,138	828	828
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1,913	4,190	1,913	(2,277)	1,414	3,074	1,414	(1,660)	1,159	1,913	1,159	(754)	(255)
Dept of Finance	19,706	27,290	19,706	(7,584)	14,223	25,115	14,223	(10,892)	19,575	19,706	19,575	(131)	5,352
Annual Audit	3,298	5,036	3,298	(1,738)	2,497	3,860	2,497	(1,363)	4,696	3,298	4,696	1,398	2,199
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	17,318	21,518	17,318	(4,200)	12,674	21,160	12,674	(8,486)	17,040	17,318	17,040	(278)	4,366
Facilities Maint	1,066	2,158	1,066	(1,092)	469	474	469	(5)	-	1,066	-	(1,066)	(469)
Building Maint	141	6,248	141	(6,107)	-	-	-	-	-	141	-	(141)	-
Janitorial Services	-	4,132	-	(4,132)	-	-	-	-	-	-	-	-	-
General Insurance	54,950	85,233	54,950	(30,283)	24,919	71,275	24,919	(46,356)	52,280	54,950	52,280	(2,670)	27,361
Employee Benefits	1,156	2,506	1,156	(1,350)	733	1,379	733	(646)	(773)	1,156	(773)	(1,929)	(1,506)
Data Processing	3,548	3,772	3,548	(224)	-	5,468	-	(5,468)	-	3,548	-	(3,548)	-
DP - ProSupport	-	28	-	(28)	-	-	-	-	-	-	-	-	-
Adjustments	-	(2,158)	-	2,158	-	8,789	-	(8,789)	-	-	-	-	-
Subtotal	103,406	160,250	103,406	(56,844)	57,239	140,904	57,239	(83,665)	95,115	103,406	95,115	(8,291)	37,876
Roll Forward	(56,844)				(83,665)				(8,291)				75,374
Adjustments:	-				-				1	Rounding Adj			1
	(310)	Bldg Use			-				-				-
	(1,066)	Faclities to ISF			(469)	Faclities to ISF			1,066	Roll fwd adj - Facilities 14/15			1,535
	(141)	Bldg Maint to ISF			-	Bldg Maint to ISF			141	Roll fwd adj - Bldg Maint 14/15			141
	-	Janitorial to ISF			-	Janitorial to ISF			-	Roll fwd adj - Janitorial 14/15			-
Total A-87 Charge/(Rebate)	45,045				(26,895)				88,032				114,927

A-87 COST ALLOCATION DETAIL & COMPARISON

01201000 - ROAD ENGINEERS

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	60	-	-	-	30	-	-	-	(30)
Dept of Finance	-	-	-	-	1,178	-	-	-	1,978	-	-	-	800
Annual Audit	-	-	-	-	106	-	-	-	121	-	-	-	15
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	1,503	-	-	-	3,004	-	-	-	1,501
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	563	-	-	-	576	-	-	-	13
Employee Benefits	-	-	-	-	86	-	-	-	58	-	-	-	(28)
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	3,496	-	-	-	5,767	-	-	-	2,271
Roll Forward	-				-				-				-
Adjustments:	-				-				-				-
	-				-				-				-
	-	Faclities to ISF			-	Faclities to ISF			-	Roll fwd adj - Facilities 14/15			-
	-	Bldg Maint to ISF			-	Bldg Maint to ISF			-	Roll fwd adj - Bldg Maint 14/15			-
	-	Janitorial to ISF			-	Janitorial to ISF			-	Roll fwd adj - Janitorial 14/15			-
Total A-87 Charge/(Rebate)	-				3,496				5,767				2,271

A-87 COST ALLOCATION DETAIL & COMPARISON

01202000 - ROAD SHOP

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	83	-	-	-	-	-	-	-	(83)
Equipment Use	-	-	-	-	3,191	-	-	-	-	-	-	-	(3,191)
CAO	-	-	-	-	146	-	-	-	45	-	-	-	(101)
Dept of Finance	-	-	-	-	-	-	-	-	3,525	-	-	-	3,525
Annual Audit	-	-	-	-	3,006	-	-	-	183	-	-	-	(2,823)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	2,729	-	-	-	2,729
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	777	-	-	-	869	-	-	-	92
Employee Benefits	-	-	-	-	173	-	-	-	(612)	-	-	-	(785)
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	7,376	-	-	-	6,739	-	-	-	(637)
Roll Forward	-				-				-				-
Adjustments:	-				-				-				-
	-				-				-				-
	-	Faclities to ISF			-	Faclities to ISF			-	Roll fwd adj - Facilities 14/15			-
	-	Bldg Maint to ISF			-	Bldg Maint to ISF			-	Roll fwd adj - Bldg Maint 14/15			-
	-	Janitorial to ISF			-	Janitorial to ISF			-	Roll fwd adj - Janitorial 14/15			-
Total A-87 Charge/(Rebate)	-				7,376				6,739				(637)

A-87 COST ALLOCATION DETAIL & COMPARISON

01042110 - SHERIFF

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	1,909	1,909	1,909	-	1,910	1,909	1,910	1	1,178	1,909	1,178	(731)	(732)
Equipment Use	112,714	110,283	112,714	2,431	116,103	113,868	116,103	2,235	58,847	112,714	58,847	(53,867)	(57,256)
CAO	847	1,156	847	(309)	730	884	730	(154)	386	847	386	(461)	(344)
Dept of Finance	16,211	15,911	16,211	300	14,853	16,711	14,853	(1,858)	15,996	16,211	15,996	(215)	1,143
Annual Audit	1,545	1,481	1,545	64	1,288	1,111	1,288	177	1,564	1,545	1,564	19	276
County Counsel	12,756	24,601	12,756	(11,845)	4,743	21,957	4,743	(17,214)	9,679	12,756	9,679	(3,077)	4,936
Personnel	17,689	18,431	17,689	(742)	19,986	18,803	19,986	1,183	23,171	17,689	23,171	5,482	3,185
Facilities Maint	3,691	23,172	3,691	(19,481)	3,799	4,848	3,799	(1,049)	-	3,691	-	(3,691)	(3,799)
Building Maint	21,588	11,330	21,588	10,258	11,413	14,041	11,413	(2,628)	-	21,588	-	(21,588)	(11,413)
Janitorial Services	30,514	19,910	30,514	10,604	14,360	24,063	14,360	(9,703)	-	30,514	-	(30,514)	(14,360)
General Insurance	11,246	15,777	11,246	(4,531)	58,121	10,828	58,121	47,293	82,417	11,246	82,417	71,171	24,296
Employee Benefits	1,563	1,053	1,563	510	1,165	1,271	1,165	(106)	943	1,563	943	(620)	(222)
Data Processing	(2,293)	(3,377)	(2,293)	1,084	-	(3,499)	-	3,499	-	(2,293)	-	2,293	-
DP - ProSupport	55,972	46,189	55,972	9,783	-	47,740	-	(47,740)	-	55,972	-	(55,972)	-
Adjustments	-	(23,372)	-	23,372	-	8,496	-	(8,496)	-	-	-	-	-
Subtotal	285,952	264,454	285,952	21,498	248,471	283,031	248,471	(34,560)	194,181	285,952	194,181	(91,771)	(54,290)
Roll Forward	21,498				(34,560)				(91,771)				(57,211)
Adjustments:	-				(2)	Rounding Adj			(1)	Rounding Adj			1
	(1,909)	Bldg Use			-				-				-
	(55,972)	DP Pro-Support to ISF			-	DP Pro-Support to ISF			55,972	Roll fwd adj - DP ProSpprt 14/15			55,972
	(3,691)	Facilities to ISF			(3,799)	Facilities to ISF			3,691	Roll fwd adj - Facilities 14/15			7,490
	(21,588)	Bldg Maint to ISF			(11,413)	Bldg Maint to ISF			21,588	Roll fwd adj - Bldg Maint 14/15			33,001
	(30,514)	Janitorial to ISF			(14,360)	Janitorial to ISF			30,514	Roll fwd adj - Janitorial 14/15			44,874
Total A-87 Charge/(Rebate)	193,776				184,337				214,174				29,837

A-87 COST ALLOCATION DETAIL & COMPARISON

01042135 - SHERIFF'S CIVIL DIVISION

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	23	42	23	(19)	19	35	19	(16)	10	23	10	(13)	(9)
Dept of Finance	555	915	555	(360)	539	609	539	(70)	605	555	605	50	66
Annual Audit	39	50	39	(11)	34	44	34	(10)	39	39	39	-	5
County Counsel	-	1,268	-	(1,268)	-	-	-	-	-	-	-	-	-
Personnel	687	1,316	687	(629)	752	705	752	47	828	687	828	141	76
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	197	234	197	(37)	183	191	183	(8)	183	197	183	(14)	-
Employee Benefits	48	97	48	(49)	43	47	43	(4)	42	48	42	(6)	(1)
Data Processing	42	38	42	4	-	62	-	(62)	-	42	-	(42)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	293	-	(293)	-	-	-	-	-
Subtotal	1,591	3,960	1,591	(2,369)	1,570	1,986	1,570	(416)	1,707	1,591	1,707	116	137
Roll Forward	(2,369)				(416)				116				532
Adjustments:	-				-				(3)	Rounding Adj			(3)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	(778)				1,154				1,820				666

A-87 COST ALLOCATION DETAIL & COMPARISON

01042113 - SHERIFF'S DISPATCH

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	352	352	352	-	352	352	352	-	440	352	440	88	88
Equipment Use	1,112	1,112	1,112	-	1,112	1,112	1,112	-	-	1,112	-	(1,112)	(1,112)
CAO	103	142	103	(39)	84	89	84	(5)	49	103	49	(54)	(35)
Dept of Finance	3,593	2,895	3,593	698	3,150	2,096	3,150	1,054	3,316	3,593	3,316	(277)	166
Annual Audit	174	168	174	6	148	112	148	36	197	174	197	23	49
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	3,604	3,862	3,604	(258)	3,383	2,121	3,383	1,262	5,793	3,604	5,793	2,189	2,410
Facilities Maint	283	1,797	283	(1,514)	245	378	245	(133)	-	283	-	(283)	(245)
Building Maint	2,986	1,134	2,986	1,852	1,753	1,756	1,753	(3)	-	2,986	-	(2,986)	(1,753)
Janitorial Services	6,430	4,008	6,430	2,422	2,731	4,821	2,731	(2,090)	-	6,430	-	(6,430)	(2,731)
General Insurance	1,153	1,143	1,153	10	1,053	754	1,053	299	1,191	1,153	1,191	38	138
Employee Benefits	(1,094)	338	(1,094)	(1,432)	756	187	756	569	478	(1,094)	478	1,572	(278)
Data Processing	191	128	191	63	-	159	-	(159)	-	191	-	(191)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	(1,797)	-	1,797	-	1,172	-	(1,172)	-	-	-	-	-
Subtotal	18,887	15,282	18,887	3,605	14,767	15,109	14,767	(342)	11,464	18,887	11,464	(7,423)	(3,303)
Roll Forward	3,605				(342)				(7,423)				(7,081)
Adjustments:	-				1	Rounding Adj			(2)	Rouding Adj			(3)
	(352)	Bldg Use			-				-				-
	(283)	Facilities to ISF			(245)	Facilities to ISF			283	Roll fwd adj - Facilities 14/15			528
	(2,986)	Bldg Maint to ISF			(1,753)	Bldg Maint to ISF			2,986	Roll fwd adj - Bldg Maint 14/15			4,739
	(6,430)	Janitorial to ISF			(2,731)	Janitorial to ISF			6,430	Roll fwd adj - Janitorial 14/15			9,161
Total A-87 Charge/(Rebate)	12,441				9,697				13,738				4,041

A-87 COST ALLOCATION DETAIL & COMPARISON

01025010 - SOCIAL SERVICES

	2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			2016-17	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4,197	4,879	4,197	(682)	3,446	4,492	3,446	(1,046)	1,738	4,197	1,738	(2,459)	(1,708)
Dept of Finance	79,575	78,626	79,575	949	85,923	76,518	85,923	9,405	107,901	79,575	107,901	28,326	21,978
Annual Audit	10,850	10,847	10,850	3	6,098	5,651	6,098	447	7,045	10,850	7,045	(3,805)	947
County Counsel	3,341	1,376	3,341	1,965	2,189	(108)	2,189	2,297	7,744	3,341	7,744	4,403	5,555
Personnel	48,804	44,102	48,804	4,702	56,197	48,448	56,197	7,749	66,541	48,804	66,541	17,737	10,344
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	120,741	94,339	120,741	26,402	138,740	77,997	138,740	60,743	121,258	120,741	121,258	517	(17,482)
Employee Benefits	4,197	5,050	4,197	(853)	2,452	3,448	2,452	(996)	2,616	4,197	2,616	(1,581)	164
Data Processing	7,786	4,397	7,786	3,389	-	7,991	-	(7,991)	-	7,786	-	(7,786)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	(1,389)	-	1,389	-	20,210	-	(20,210)	-	-	-	-	-
Subtotal	279,491	242,227	279,491	37,264	295,045	244,647	295,045	50,398	314,843	279,491	314,843	35,352	19,798
Roll Forward	37,264				50,398				35,352				(15,046)
Adjustments:	-				2	Rounding Adj			-				(2)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	316,755				345,445				350,195				4,750

A-87 COST ALLOCATION DETAIL & COMPARISON

02000000 - SOLID WASTE

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	43	-	43	43	43	43	43	-	156	43	156	113	113
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	529	1,973	529	(1,444)	841	1,482	841	(641)	293	529	293	(236)	(548)
Dept of Finance	5,470	10,239	5,470	(4,769)	7,803	8,239	7,803	(436)	6,429	5,470	6,429	959	(1,374)
Annual Audit	898	2,335	898	(1,437)	1,486	1,860	1,486	(374)	1,186	898	1,186	288	(300)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	4,115	4,832	4,115	(717)	5,261	4,937	5,261	324	4,896	4,115	4,896	781	(365)
Facilities Maint	2,596	-	2,596	2,596	7,445	65	7,445	7,380	-	2,596	-	(2,596)	(7,445)
Building Maint	19	-	19	19	-	-	-	-	-	19	-	(19)	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	4,676	13,987	4,676	(9,311)	7,996	8,237	7,996	(241)	5,682	4,676	5,682	1,006	(2,314)
Employee Benefits	285	387	285	(102)	302	327	302	(25)	(138)	285	(138)	(423)	(440)
Data Processing	981	1,779	981	(798)	-	2,636	-	(2,636)	-	981	-	(981)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	2,051	-	(2,051)	-	-	-	-	-
Subtotal	19,612	35,532	19,612	(15,920)	31,177	29,877	31,177	1,300	18,504	19,612	18,504	(1,108)	(12,673)
Roll Forward	(15,920)				1,300				(1,108)				(2,408)
Adjustments:	-				(1)	Rounding Adj			1	Rounding Adj			2
	(43)	Bldg Use			-				-				-
	(2,596)	Facilities to ISF			(7,445)	Facilities to ISF			2,596	Roll fwd adj - Facilities 14/15			10,041
	(19)	Bldg Maint to ISF			-	Bldg Maint to ISF			19	Roll fwd adj - Bldg Maint 14/15			19
	-	Janitorial to ISF			-	Janitorial to ISF			-	Roll fwd adj - Janitorial 14/15			-
Total A-87 Charge/(Rebate)	1,034				25,031				20,012				(5,019)

A-87 COST ALLOCATION DETAIL & COMPARISON

05110000 - STORM DRAIN MAINT #1

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	6	3	(3)	1	5	1	(4)	1	3	1	(2)	-
Dept of Finance	112	87	112	25	116	89	116	27	26	112	26	(86)	(90)
Annual Audit	4	7	4	(3)	2	6	2	(4)	3	4	3	(1)	1
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	23	-	23	23	13	25	13	(12)	-	23	-	(23)	(13)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	5	4	5	1	-	8	-	(8)	-	5	-	(5)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	147	104	147	43	132	133	132	(1)	30	147	30	(117)	(102)
Roll Forward	43				(1)				(117)				(116)
Adjustments:													-
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	190				131				(87)				(218)

A-87 COST ALLOCATION DETAIL & COMPARISON

05130000 - STORM DRAIN MAINT #3

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	13	17	13	(4)	11	13	11	(2)	6	13	6	(7)	(5)
Dept of Finance	162	106	162	56	154	115	154	39	62	162	62	(100)	(92)
Annual Audit	22	20	22	2	20	17	20	3	25	22	25	3	5
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	112	-	112	112	106	73	106	33	-	112	-	(112)	(106)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	24	14	24	10	-	23	-	(23)	-	24	-	(24)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	333	157	333	176	291	241	291	50	93	333	93	(240)	(198)
Roll Forward	176				50				(240)				(290)
Adjustments:									(2)	Rounding Adj			(2)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	509				341				(149)				(490)

A-87 COST ALLOCATION DETAIL & COMPARISON

01054021 - SUPERIOR REG WORKFORCE ED

	2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			2016-17	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	151	-	(151)	-	115	-	(115)	54	-	54	54	54
Dept of Finance	10	447	-	(447)	9	353	9	(344)	369	10	369	359	360
Annual Audit	-	178	-	(178)	-	144	-	(144)	217	-	217	217	217
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	839	-	(839)	-	631	-	(631)	1,032	-	1,032	1,032	1,032
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	136	-	(136)	-	204	-	(204)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	10	1,751	-	(1,751)	9	1,447	9	(1,438)	1,672	10	1,672	1,662	1,663
Roll Forward	(1,751)				(1,438)				1,662				3,100
Adjustments:					1	Rounding Adj			(2)	Rounding Adj			(3)
													-
													-
Total A-87 Charge/(Rebate)	(1,741)				(1,428)				3,332				4,760

A-87 COST ALLOCATION DETAIL & COMPARISON

01011180 - SURVEYOR

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	12	9	12	3	8	13	8	(5)	4	12	4	(8)	(4)
Dept of Finance	82	38	82	44	87	59	87	28	98	82	98	16	11
Annual Audit	21	10	21	11	14	16	14	(2)	18	21	18	(3)	4
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	106	50	106	56	76	72	76	4	86	106	86	(20)	10
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	23	8	23	15	-	23	-	(23)	-	23	-	(23)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	244	115	244	129	185	183	185	2	206	244	206	(38)	21
Roll Forward	129				2				(38)				(40)
Adjustments:									1	Rounding Adj			1
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	373				187				169				(18)

A-87 COST ALLOCATION DETAIL & COMPARISON

04260000 - TRANSPORTATION ADMIN

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	78	-	(78)	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	75	77	75	(2)	68	66	68	2	31	75	31	(44)	(37)
Dept of Finance	277	449	277	(172)	291	275	291	16	291	277	291	14	-
Annual Audit	128	91	128	37	120	83	120	37	127	128	127	(1)	7
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	566	-	(566)	-	-	-	-	-	-	-	-	-
Building Maint	-	1,638	-	(1,638)	-	-	-	-	-	-	-	-	-
Janitorial Services	-	1,083	-	(1,083)	-	-	-	-	-	-	-	-	-
General Insurance	652	537	652	115	641	364	641	277	601	652	601	(51)	(40)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	139	68	139	71	-	118	-	(118)	-	139	-	(139)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	(566)	-	566	-	-	-	-	-	-	-	-	-
Subtotal	1,271	4,021	1,271	(2,750)	1,120	906	1,120	214	1,050	1,271	1,050	(221)	(70)
Roll Forward	(2,750)				214				(221)				(435)
Adjustments:	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	(1,479)				1,334				829				(505)

A-87 COST ALLOCATION DETAIL & COMPARISON

02224170 - TRI-COUNTY BEE

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	2	1	(1)	1	1	1	-	1	1	1	-	-
Dept of Finance	19	23	19	(4)	20	18	20	2	25	19	25	6	5
Annual Audit	2	2	2	-	2	1	2	1	2	2	2	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	10	8	10	2	9	6	9	3	10	10	10	-	1
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	2	1	2	1	-	2	-	(2)	-	2	-	(2)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	34	36	34	(2)	32	28	32	4	38	34	38	4	6
Roll Forward	(2)				4				4				-
Adjustments:	-				(1)	Rounding Adj			-	Rounding Adj			1
													-
Total A-87 Charge/(Rebate)	32				35				42				7

A-87 COST ALLOCATION DETAIL & COMPARISON

02210000 - UNDERGROUND STORAGE TANKS

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	47	61	47	(14)	44	42	44	2	24	47	24	(23)	(20)
Dept of Finance	225	321	225	(96)	282	246	282	36	372	225	372	147	90
Annual Audit	79	72	79	7	79	53	79	26	96	79	96	17	17
County Counsel	-	508	-	(508)	-	-	-	-	-	-	-	-	-
Personnel	-	(279)	-	279	-	-	-	-	(112)	-	(112)	(112)	(112)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	406	338	406	68	417	232	417	185	458	406	458	52	41
Employee Benefits	-	(90)	-	90	-	-	-	-	-	-	-	-	-
Data Processing	87	54	87	33	-	75	-	(75)	-	87	-	(87)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	844	985	844	(141)	822	648	822	174	838	844	838	(6)	16
Roll Forward	(141)				174				(6)				(180)
Adjustments:					1	Rounding Adj			(2)	Rounding Adj			(3)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	703				997				830				(167)

A-87 COST ALLOCATION DETAIL & COMPARISON

02220000 - VEGETATION & ENVIRONMENTAL MGMT

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	23	25	23	(2)	20	23	20	(3)	10	23	10	(13)	(10)
Dept of Finance	120	120	120	-	101	101	101	-	125	120	125	5	24
Annual Audit	38	30	38	8	36	29	36	7	42	38	42	4	6
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	196	140	196	56	189	126	189	63	199	196	199	3	10
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	42	24	42	18	-	41	-	(41)	-	42	-	(42)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	419	339	419	80	346	320	346	26	376	419	376	(43)	30
Roll Forward	80				26				(43)				(69)
Adjustments:									1	Rounding Adj			1
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	499				372				334				(38)

A-87 COST ALLOCATION DETAIL & COMPARISON

01015180 - VETERAN'S SERVICES

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	487	103	487	384	502	1,604	502	(1,102)	801	487	801	314	299
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	14	12	14	2	17	10	17	7	11	14	11	(3)	(6)
Dept of Finance	554	412	554	142	556	547	556	9	638	554	638	84	82
Annual Audit	23	14	23	9	30	12	30	18	43	23	43	20	13
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	687	658	687	29	752	705	752	47	828	687	828	141	76
Facilities Maint	277	371	277	(94)	240	1,219	240	(979)	-	277	-	(277)	(240)
Building Maint	3,716	491	3,716	3,225	3,158	8,111	3,158	(4,953)	-	3,716	-	(3,716)	(3,158)
Janitorial Services	1,573	236	1,573	1,337	841	4,991	841	(4,150)	-	1,573	-	(1,573)	(841)
General Insurance	375	138	375	237	419	901	419	(482)	455	375	455	80	36
Employee Benefits	48	49	48	(1)	43	47	43	(4)	42	48	42	(6)	(1)
Data Processing	(74)	(28)	(74)	(46)	-	(127)	-	127	-	(74)	-	74	-
DP - ProSupport	9,113	538	9,113	8,575	-	279	-	(279)	-	9,113	-	(9,113)	-
Adjustments	-	(371)	-	371	-	293	-	(293)	-	-	-	-	-
Subtotal	16,793	2,623	16,793	14,170	6,558	18,592	6,558	(12,034)	2,818	16,793	2,818	(13,975)	(3,740)
Roll Forward	14,170				(12,034)				(13,975)				(1,941)
Adjustments:	-				-				(2)	Rounding Adj			(2)
	(487)	Bldg Use			-				-				-
	(9,113)	DP Pro-Support to ISF			-	DP Pro-Support to ISF			9,113	Roll fwd adj - DP ProSpprt 14/15			9,113
	(277)	Faclities to ISF			(240)	Faclities to ISF			277	Roll fwd adj - Facilities 14/15			517
	(3,716)	Bldg Maint to ISF			(3,158)	Bldg Maint to ISF			3,716	Roll fwd adj - Bldg Maint 14/15			6,874
	(1,573)	Janitorial to ISF			(841)	Janitorial to ISF			1,573	Roll fwd adj - Janitorial 14/15			2,414
Total A-87 Charge/(Rebate)	15,797				(9,715)				3,520				13,235

A-87 COST ALLOCATION DETAIL & COMPARISON

01024018 - VICTIM WITNESS

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	10	-	-	-	10
Dept of Finance	-	-	-	-	-	-	-	-	667	-	-	-	667
Annual Audit	-	-	-	-	-	-	-	-	40	-	-	-	40
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	828	-	-	-	828
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	190	-	-	-	190
Employee Benefits	-	-	-	-	-	-	-	-	42	-	-	-	42
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	1,777	-	-	-	1,777
Roll Forward	-				-				(1)	Rounding Adj			(1)
Adjustments:	-				-				-				-
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	-				-				1,776				1,776

A-87 COST ALLOCATION DETAIL & COMPARISON

02040207 - WILLOWS AIRPORT

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	141	139	141	2	134	106	134	28	92	141	92	(49)	(42)
Dept of Finance	1,081	750	1,081	331	950	657	950	293	1,139	1,081	1,139	58	189
Annual Audit	305	164	305	141	236	133	236	103	372	305	372	67	136
County Counsel	304	-	304	304	-	-	-	-	-	304	-	(304)	-
Personnel	343	-	343	343	-	-	-	-	-	343	-	(343)	-
Facilities Maint	2,710	273	2,710	2,437	1,089	5	1,089	1,084	-	2,710	-	(2,710)	(1,089)
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,226	773	1,226	453	1,254	584	1,254	670	1,768	1,226	1,768	542	514
Employee Benefits	24	-	24	24	-	-	-	-	-	24	-	(24)	-
Data Processing	262	127	262	135	-	189	-	(189)	-	262	-	(262)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	6,396	2,226	6,396	4,170	3,663	1,674	3,663	1,989	3,371	6,396	3,371	(3,025)	(292)
Roll Forward	4,170				1,989				(3,025)				(5,014)
Adjustments:					1	Rounding Adj			1	Rounding Adj			-
	-				-				-				-
	(2,710)	Faclities to ISF			(1,089)	Faclities to ISF			2,710	Roll fwd adj - Facilities 14/15			3,799
	-	Bldg Maint to ISF			-	Bldg Maint to ISF			-	Roll fwd adj - Bldg Maint 14/15			-
	-	Janitorial to ISF			-	Janitorial to ISF			-	Roll fwd adj - Janitorial 14/15			-
Total A-87 Charge/(Rebate)	7,856				4,564				3,057				(1,507)

A-87 COST ALLOCATION DETAIL & COMPARISON

06060000 - WILLOWS CEMETERY

	2014-15 A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	2015-16 A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	2016-17 A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	2014-15 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	48	63	48	(15)	46	48	46	(2)	24	48	24	(24)	(22)
Dept of Finance	745	1,065	745	(320)	1,235	705	1,235	530	957	745	957	212	(278)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	89	57	89	32	-	86	-	(86)	-	89	-	(89)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	882	1,185	882	(303)	1,281	839	1,281	442	981	882	981	99	(300)
Roll Forward	(303)				442				99				(343)
Adjustments:									(1)	Rounding Adj			(1)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	579				1,723				1,079				(644)

A-87 COST ALLOCATION DETAIL & COMPARISON

05050000 - WILLOWS RURAL FIRE DISTRICT

	2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			2016-17	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	35	49	35	(14)	87	38	87	49	23	35	23	(12)	(64)
Dept of Finance	346	455	346	(109)	686	385	686	301	352	346	352	6	(334)
Annual Audit	60	58	60	2	153	47	153	106	91	60	91	31	(62)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	66	45	66	21	-	67	-	(67)	-	66	-	(66)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	507	607	507	(100)	926	537	926	389	466	507	466	(41)	(460)
Roll Forward	(100)				389				(41)				(430)
Adjustments:					(1)	Rounding Adj							1
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	407				1,314				425				(889)

A-87 COST ALLOCATION DETAIL & COMPARISON

01024025 - WOMEN, INFANTS & CHILDREN

	2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			2016-17	Roll Forward Detail			Prior
	A-87 Plan	2012-13	2012-13		A-87 Plan	2013-14	2013-14		A-87 Plan	2014-15	2014-15		Year
	Schedule A	Estimate	Actual	Difference	Schedule A	Estimate	Actual	Difference	Schedule A	Estimate	Actual	Difference	Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	120	212	120	(92)	105	161	105	(56)	54	120	54	(66)	(51)
Dept of Finance	2,763	3,909	2,763	(1,146)	2,725	3,038	2,725	(313)	2,919	2,763	2,919	156	194
Annual Audit	388	513	388	(125)	186	202	186	(16)	219	388	219	(169)	33
County Counsel	607	-	607	607	-	-	-	-	-	607	-	(607)	-
Personnel	3,437	5,266	3,437	(1,829)	3,758	3,215	3,758	543	4,138	3,437	4,138	701	380
Facilities Maint	-	3,088	-	(3,088)	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,045	1,180	1,045	(135)	990	886	990	104	1,037	1,045	1,037	(8)	47
Employee Benefits	238	386	238	(148)	215	181	215	34	210	238	210	(28)	(5)
Data Processing	224	191	224	33	-	286	-	(286)	-	224	-	(224)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	1,465	-	(1,465)	-	-	-	-	-
Subtotal	8,822	14,745	8,822	(5,923)	7,979	9,434	7,979	(1,455)	8,577	8,822	8,577	(245)	598
Roll Forward	(5,923)				(1,455)				(245)				1,210
Adjustments:	-				1	Rounding Adj			(2)	Rounding Adj			(3)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	2,899				6,525				8,330				1,805

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 14/15 Actual		Total	Budget
01011013	County Administrative Officer	1	1
01011040	Department of Finance	87	87
01011051	Annual Audit	5	5
01011080	County Counsel	24	24
01011090	Personnel	43	43
01011150	General Insurance	74	74
01011170	Employee Benefits	3	3
01011200	Data Processing	27	27
01011010	Board of Supervisors	39	39
01011020	Clerk of the Board	18	18
01011070	Assessor	87	87
01011100	Elections	25	25
01011121	In-House Projects	4	4
01011180	Surveyor	4	4
01012040	Court Revenues	84	84
01012060	Grand Jury	1	1
01012100	Indigent Defense	40	40
01012170	Flood Control	1	1
01012180	Agriculture Commissioner	112	112
01012200	Building Inspector	25	25
01012220	Recorder	33	33
01012230	Coroner	6	6
01012240	Public Guardian	18	18
01012280	Planning	32	32
01012290	Animal Control	24	24
01014022	Hospital	2	2
01015180	Veterans' Services	11	11
01016040	Library	13	13
01016050	Cooperative Extension	22	22
01024010	Public Health	186	186
01024012	Mental Health	640	640
01024014	Alcohol & Drug Abuse	105	105

FY 14/15 Actual		Total	Budget
01024018	Drug Court	10	10
01024020	Maternal & Child Health	10	10
01024025	Women, Infants & Children	54	54
01024170	California Children's Services	34	34
01024300	Health & Human Services Agency	241	241
01024400	Health Services Administration	26	26
01025010	Social Services Administration	1,738	1,738
01042090	District Attorney	126	126
01042110	Sheriff	386	386
01042113	Sheriff's Dispatch	49	49
01042135	Sheriff's Civil Division	10	10
01042140	Jail	344	344
01042150	Probation	108	108
01042155	Juvenile Hall	126	126
01042158	Delinquency Prevention	3	3
01042360	Boat Patrol	11	11
01054010	California Waste Management	1	1
01054011	Emergency Preparedness Grant	11	11
01054012	Mental Health Services Act	251	251
01054015	Hospital Preparedness Grant	13	13
01054020	Superior Reg Workforce Ed	54	54
01054045	Mosquito Abatement Assessment Area	19	19
01055340	Child Support	71	71
01062136	Trial Court Security	33	33
01062150	Local Community Corrections	82	82
01201000	Road Engineers	30	30
01202000	Road Shop	45	45
01203010	Road	1,159	1,159
01602270	Fish & Game Commission	1	1
01906020	Office of Education	17	17
02000000	Solid Waste	293	293
02040205	Orland Airport	41	41

FY 14/15 Actual		Total	Budget
02040207	Willows Airport	92	92
02200000	Fleet Operations	119	119
02210000	Underground Storage Tanks	24	24
02220000	Vegetation & Environmental Mgmt	10	10
02224170	Tri-County Bee	1	1
02260000	Planning & Public Works Agency	219	219
02261120	Facilities Internal Service Fund	6	6
02270000	Central Services	2	2
02280000	Data Processing ISF	71	71
03230000	Fire Chief's Association	0	0
04100000	Law Library	1	1
04250000	Local Transportation Trust	87	87
04260000	Transportation Administration	31	31
04280000	Glenn County Transit	17	17
04281000	Fixed Route Transit	119	119
04601000	Local Agency Formation Commission	4	4
04999100	Community Action	581	581
05010000	Artois Fire District	6	6
05022000	Hamilton Fire District	32	32
05022010	Bayliss Fire District	2	2
05050000	Willows Rural Fire District	23	23
05110000	Storm Drain Maintenance District #1	1	1
05130000	Storm Drain Maintenance District #3	6	6
05140000	North Willows County Service Area	6	6
05210000	Air Pollution District	82	82
05210241	Air Pollution Vehicle Registration	11	11
05250000	Olive Pest Management District	7	7
06010000	Elk Creek Cemetery District	1	1
06020000	German Cemetery District	0	0
06030000	Marvin-Chapel Cemetery District	1	1
06040000	Newville Cemetery District	0	0
06050000	Orland Cemetery District	33	33

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 14/15 Actual		Total	Budget
06060000	Willows Cemetery District	24	24
06200000	Glenn-Codora Fire District	6	6
06210000	Elk Creek Fire District	2	2
06220000	Glenn-Colusa Fire District	2	2
06230000	Kanawha Fire District	14	14
06240000	Ord Fire District	3	3
06250000	Orland Fire District	13	13
06300000	Levee District #1	2	2
06310000	Levee District #2	1	1
06320000	Levee District #3	6	6
06500000	Butte City Community Service District	2	2
06510000	BCCSD - Recreation District	0	0
06610000	Elk Creek Community Service District	16	16
06650000	ECCSD - Lighting District	0	0
06700000	Ord Bend Community Service District	3	3
06740000	Artois Community Service District	4	4
06800000	Hamilton City Community Service District	130	130
06830000	HCCSD - Lighting District	2	2
06850000	HCCSD - Library District	1	1
06865000	HCCSD - Edgewater Park	0	0
06870000	HCCSD - Pallisades District	1	1
06880000	N.E. Willows Community Service District	22	22
06920000	Mosquito Abatement District	24	24
06950000	Rice Pest Abatement District	1	1
06960000	HC Reclamation District #2140	132	132
99999999	Other	2,548	2,548
	Total	**11,753**	**11,753**

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 14/15 Actual	Total	General & Admin	Budget & Cost Plan	General Government
Time %	100.00%		100.00%	
Wages & Benefits				
Salaries & Wages				
Benefits	11,703		11,703	
Expenditures Per Financial Statements	11,703		11,703	
Cost Adjustments				
Functional Cost	11,703		11,703	
Additions - 1st Allocation				
Other				
Reallocate Admin				
Allocable Costs	11,703		11,703	
Unallocated				
1st Allocation	11,703	-	11,703	-

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 14/15 Actual	Total	General & Admin	Budget & Cost Plan	General Government
Additions - 2nd Allocation				
Other	50	50		
Reallocate Admin		(50)	50	
Allocable Costs	50		50	
Unallocated				
2nd Allocation	50	-	50	-
Total Allocated	**11,753**	**-**	**11,753**	**-**

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	12	0.00009093	1			1
01011040	Department of Finance	986	0.00747140	87			87
01011051	Annual Audit	61	0.00046223	5			5
01011080	County Counsel	265	0.00200803	24			24
01011090	Personnel	487	0.00369023	43			43
01011150	General Insurance	833	0.00631204	74			74
01011170	Employee Benefits	34	0.00025763	3			3
01011200	Data Processing	304	0.00230355	27			27
01011010	Board of Supervisors	440	0.00333409	39		0	39
01011020	Clerk of the Board	203	0.00153823	18		0	18
01011070	Assessor	973	0.00737289	86		0	87
01011100	Elections	286	0.00216716	25		0	25
01011121	In-House Projects	41	0.00031068	4		0	4
01011180	Surveyor	50	0.00037887	4		0	4
01012040	Court Revenues	948	0.00718345	84		0	84
01012060	Grand Jury	8	0.00006062	1		0	1
01012100	Indigent Defense	444	0.00336440	39		0	40
01012170	Flood Control	16	0.00012124	1		0	1
01012180	Agriculture Commissioner	1,255	0.00950974	111		0	112
01012200	Building Inspector	279	0.00211412	25		0	25
01012220	Recorder	375	0.00284155	33		0	33
01012230	Coroner	68	0.00051527	6		0	6
01012240	Public Guardian	206	0.00156096	18		0	18
01012280	Planning	364	0.00275820	32		0	32
01012290	Animal Control	265	0.00200803	24		0	24
01014022	Hospital	28	0.00021217	2		0	2
01015180	Veterans' Services	120	0.00090930	11		0	11
01016040	Library	148	0.00112147	13		0	13
01016050	Cooperative Extension	250	0.00189437	22		0	22
01024010	Public Health	2,093	0.01585967	186		1	186
01024012	Mental Health	7,183	0.05442904	637		3	640
01024014	Alcohol & Drug Abuse	1,180	0.00894143	105		0	105

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024018	Drug Court	111	0.00084110	10		0	10
01024020	Maternal & Child Health	117	0.00088657	10		0	10
01024025	Women, Infants & Children	605	0.00458438	54		0	54
01024170	California Children's Services	377	0.00285671	33		0	34
01024300	Health & Human Services Agency	2,710	0.02053497	240		1	241
01024400	Health Services Administration	294	0.00222778	26		0	26
01025010	Social Services Administration	19,515	0.14787452	1,731		7	1,738
01042090	District Attorney	1,412	0.01069940	125		1	126
01042110	Sheriff	4,336	0.03285595	385		2	386
01042113	Sheriff's Dispatch	546	0.00413730	48		0	49
01042135	Sheriff's Civil Division	107	0.00081079	9		0	10
01042140	Jail	3,867	0.02930211	343		1	344
01042150	Probation	1,209	0.00916117	107		0	108
01042155	Juvenile Hall	1,415	0.01072213	125		1	126
01042158	Delinquency Prevention	39	0.00029552	3		0	3
01042360	Boat Patrol	121	0.00091688	11		0	11
01054010	California Waste Management	16	0.00012124	1		0	1
01054011	Emergency Preparedness Grant	125	0.00094718	11		0	11
01054012	Mental Health Services Act	2,817	0.02134576	250		1	251
01054015	Hospital Preparedness Grant	144	0.00109116	13		0	13
01054020	Superior Reg Workforce Ed	602	0.00456164	53		0	54
01054045	Mosquito Abatement Assessment Area	217	0.00164431	19		0	19
01055340	Child Support	796	0.00603167	71		0	71
01062136	Trial Court Security	369	0.00279609	33		0	33
01062150	Local Community Corrections	918	0.00695613	81		0	82
01201000	Road Engineers	336	0.00254603	30		0	30
01202000	Road Shop	507	0.00384178	45		0	45
01203010	Road	13,017	0.09863605	1,154		5	1,159
01602270	Fish & Game Commission	14	0.00010608	1		0	1
01906020	Office of Education	190	0.00143972	17		0	17
02000000	Solid Waste	3,290	0.02492991	292		1	293
02040205	Orland Airport	465	0.00352353	41		0	41

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02040207	Willows Airport	1,032	0.00781996	92		0	92
02200000	Fleet Operations	1,335	0.01011594	118		1	119
02210000	Underground Storage Tanks	267	0.00202319	24		0	24
02220000	Vegetation & Environmental Mgmt	116	0.00087899	10		0	10
02224170	Tri-County Bee	6	0.00004546	1		0	1
02260000	Planning & Public Works Agency	2,462	0.01865576	218		1	219
02261120	Facilities Internal Service Fund	64	0.00048496	6		0	6
02270000	Central Services	28	0.00021217	2		0	2
02280000	Data Processing ISF	795	0.00602410	71		0	71
03230000	Fire Chief's Association	3	0.00002273	0		0	0
04100000	Law Library	12	0.00009093	1		0	1
04250000	Local Transportation Trust	973	0.00737289	86		0	87
04260000	Transportation Administration	351	0.00265970	31		0	31
04280000	Glenn County Transit	190	0.00143972	17		0	17
04281000	Fixed Route Transit	1,338	0.01013867	119		1	119
04601000	Local Agency Formation Commission	48	0.00036372	4		0	4
04999100	Community Action	6,522	0.04942032	578		3	581
05010000	Artois Fire District	69	0.00052285	6		0	6
05022000	Hamilton Fire District	361	0.00273547	32		0	32
05022010	Bayliss Fire District	24	0.00018186	2		0	2
05050000	Willows Rural Fire District	253	0.00191710	22		0	23
05110000	Storm Drain Maintenance District #1	8	0.00006062	1		0	1
05130000	Storm Drain Maintenance District #3	68	0.00051527	6		0	6
05140000	North Willows County Service Area	69	0.00052285	6		0	6
05210000	Air Pollution District	925	0.00700917	82		0	82
05210241	Air Pollution Vehicle Registration	119	0.00090172	11		0	11
05250000	Olive Pest Management District	75	0.00056831	7		0	7
06010000	Elk Creek Cemetery District	11	0.00008335	1		0	1
06020000	German Cemetery District	3	0.00002273	0		0	0
06030000	Marvin-Chapel Cemetery District	15	0.00011366	1		0	1
06040000	Newville Cemetery District	3	0.00002273	0		0	0
06050000	Orland Cemetery District	371	0.00281124	33		0	33

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06060000	Willows Cemetery District	267	0.00202319	24		0	24
06200000	Glenn-Codora Fire District	71	0.00053800	6		0	6
06210000	Elk Creek Fire District	27	0.00020459	2		0	2
06220000	Glenn-Colusa Fire District	25	0.00018944	2		0	2
06230000	Kanawha Fire District	158	0.00119724	14		0	14
06240000	Ord Fire District	37	0.00028037	3		0	3
06250000	Orland Fire District	151	0.00114420	13		0	13
06300000	Levee District #1	19	0.00014397	2		0	2
06310000	Levee District #2	15	0.00011366	1		0	1
06320000	Levee District #3	63	0.00047738	6		0	6
06500000	Butte City Community Service District	18	0.00013639	2		0	2
06510000	BCCSD - Recreation District	3	0.00002273	0		0	0
06610000	Elk Creek Community Service District	177	0.00134121	16		0	16
06650000	ECCSD - Lighting District	2	0.00001515	0		0	0
06700000	Ord Bend Community Service District	30	0.00022732	3		0	3
06740000	Artois Community Service District	46	0.00034856	4		0	4
06800000	Hamilton City Community Service District	1,464	0.01109343	130		1	130
06830000	HCCSD - Lighting District	17	0.00012882	2		0	2
06850000	HCCSD - Library District	14	0.00010608	1		0	1
06865000	HCCSD - Edgewater Park	2	0.00001515	0		0	0
06870000	HCCSD - Pallisades District	6	0.00004546	1		0	1
06880000	N.E. Willows Community Service District	248	0.00187921	22		0	22
06920000	Mosquito Abatement District	272	0.00206107	24		0	24
06950000	Rice Pest Abatement District	15	0.00011366	1		0	1
06960000	HC Reclamation District #2140	1,486	0.01126013	132		1	132
99999999	Other	28,612	0.21680685	2,537		11	2,548
	Total	131,970	1.00000000	11,703	-	50	11,753

Basis of Allocation : Relative Budget Size

FY 14/15 Actual

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

The functions of the County Administrative Officer included:

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

2. BUDGET: This function is allowable for plan purposes and is allocated based on the relative budget size of the adopted final budget. Due to the lack of time study information the total expenses of the County Administrative Officer budget unit have been allocated to 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 14/15 Actual		Total	Legal Services	Legislative Services
01011040	Department of Finance	4,309	4,252	
01011080	County Counsel	156,947	156,566	
01011090	Personnel	609	440	
01011010	Board of Supervisors	24,870		23,708
01011020	Clerk of the Board	9,352	9,195	
01011070	Assessor	2,662	2,662	
01011100	Elections	11,494	11,494	
01012060	Grand Jury	1,452	1,452	
01012180	Agriculture Commissioner	9,921	9,921	
01012220	Recorder	484	484	
01012240	Public Guardian	16,704	16,704	
01012280	Planning	4,840	4,840	
01012290	Animal Control	968	968	
01024010	Public Health	3,872	3,872	
01024300	Health & Human Services Agency	55,536	55,536	
01025010	Social Services Administration	7,744	7,744	
01042090	District Attorney	1,694	1,694	
01042110	Sheriff	9,679	9,679	
01042150	Probation	1,452	1,452	
01055340	Child Support	968	968	
02260000	Planning & Public Works Agency	66,425	66,425	
04280000	Glenn County Transit	968	968	
06200000	Glenn-Codora Fire District	484	484	
06960000	HC Reclamation District #2140	1,210	1,210	
	Total	**394,644**	**369,010**	**23,708**

COUNTY OF GLENN
COUNTY COUNSEL

FY 14/15 Actual	Total	General & Admin	Legal Services	Legislative Services	Direct Contract Services	General Government
Time %	100.01%	20.38%	73.50%	4.66%	0.39%	1.08%
Wages & Benefits						
Salaries & Wages	154,440	31,422	114,123	7,227		1,668
Benefits	70,248	14,292	51,909	3,287		760
Services & Supplies						
Communications	485	99	358	23		5
Memberships	3,611	735	2,668	169		39
Office Expense	1,283	261	948	60		14
Professional Services	956				956	
Rent/Lease Equipment	1,351	275	999	63		14
Special Dept. Expense	5,966	1,214	4,409	279		64
Utilities	587	119	434	27		7
ISF Allocation	5,278	1,074	3,901	247		56
Expenditures Per Financial Statements	244,205	49,491	179,749	11,382	956	2,627
Cost Adjustments						
Building Use to Service Depts.	408	408				
Refunds & Rebates	(58)	(58)				
Functional Cost	244,555	49,841	179,749	11,382	956	2,627
Additions - 1st Allocation						
Other						
Reallocate Admin	0	(49,841)	46,005	2,917	245	673
Allocable Costs	244,555		225,754	14,299	1,201	3,300
Unallocated	(3,300)					(3,300)
1st Allocation	241,254	-	225,754	14,299	1,201	-

COUNTY OF GLENN
COUNTY COUNSEL

FY 14/15 Actual	Total	General & Admin	Legal Services	Legislative Services	Direct Contract Services	General Government
Time %	100.01%	20.38%	73.50%	4.66%	0.39%	1.08%
Additions - 2nd Allocation						
Other	160,750	160,750				
Reallocate Admin		(160,750)	148,379	9,409	790	2,172
Allocable Costs	160,750		148,379	9,409	790	2,172
Unallocated	(2,172)					(2,172)
2nd Allocation	158,579	-	148,379	9,409	790	-
Total Allocated	**399,833**	**-**	**374,133**	**23,708**	**1,991**	**-**

COUNTY OF GLENN
COUNTY COUNSEL

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	54.00	0.05648536	68	(11)		57
01011080	County Counsel	312.00	0.32635983	392	(11)		381
01011090	Personnel	161.00	0.16841004	202	(33)		169
01011010	Board of Supervisors	375.00	0.39225941	471		691	1,162
01011020	Clerk of the Board	54.00	0.05648536	68	(11)	99	156
	Total	956.00	1.00000000	1,201	(66)	790	1,925

Basis of Allocation : Direct Cost Transfer

COUNTY OF GLENN
COUNTY COUNSEL

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	29.00	0.01883606	4,252			4,252
01011080	County Counsel	1,067.75	0.69352429	156,566			156,566
01011090	Personnel	3.00	0.00194856	440			440
01011020	Clerk of the Board	19.00	0.01234087	2,786		6,409	9,195
01011070	Assessor	5.50	0.00357236	806		1,855	2,662
01011100	Elections	23.75	0.01542608	3,483		8,012	11,494
01012060	Grand Jury	3.00	0.00194856	440		1,012	1,452
01012180	Agriculture Commissioner	20.50	0.01331515	3,006		6,915	9,921
01012220	Recorder	1.00	0.00064952	147		337	484
01012240	Public Guardian	45.10	0.02929332	6,613	(5,123)	15,214	16,704
01012280	Planning	10.00	0.00649519	1,466		3,373	4,840
01012290	Animal Control	2.00	0.00129904	293		675	968
01024010	Public Health	8.00	0.00519615	1,173		2,699	3,872
01024300	Health & Human Services Agency	114.75	0.07453235	16,826		38,710	55,536
01025010	Social Services Administration	16.00	0.01039231	2,346		5,397	7,744
01042090	District Attorney	3.50	0.00227332	513		1,181	1,694
01042110	Sheriff	20.00	0.01299039	2,933		6,747	9,679
01042150	Probation	3.00	0.00194856	440		1,012	1,452
01055340	Child Support	2.00	0.00129904	293		675	968
02260000	Planning & Public Works Agency	137.25	0.08914653	20,125		46,300	66,425
04280000	Glenn County Transit	2.00	0.00129904	293		675	968
06200000	Glenn-Codora Fire District	1.00	0.00064952	147		337	484
06960000	HC Reclamation District #2140	2.50	0.00162380	367		843	1,210
	Total	1,539.60	1.00000000	225,754	(5,123)	148,379	369,010

Basis of Allocation : Time Study Hours

COUNTY OF GLENN
COUNTY COUNSEL

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011010	Board of Supervisors	97.50	1.00000000	14,299		9,409	23,708
	Total	97.50	1.00000000	14,299	-	9,409	23,708

Basis of Allocation : Time Study Hours

FY 14/15 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 2014-2015 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 2014/15 and includes charges for specific contract services that require an independent, external opinion. Direct costs are allocated to the departments covered by the specific contract services.

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

The County Counsel direct billed departments and special districts for services in fiscal year 2014-15. Credit has been applied for those items that were direct billed.

COUNTY OF GLENN
DATA PROCESSING SERVICES

FY 14/15 Actual		Total	Property Taxes	Finance Network
01011040	Department of Finance	158,911	22,299	136,611
01011070	Assessor	81,935	81,935	
	Total	240,846	104,234	136,611

COUNTY OF GLENN
DATA PROCESSING

FY 14/15 Actual	Total	General & Admin	Property Taxes	Finance Network
Allocation Factor (%)	100.00%	10.26%	37.55%	52.19%
Services & Supplies				
Maint-Equipment	16,616		13,433	3,183
Office Expense	10,179		10,179	
Professional Services	160,255		30,390	129,865
Special Dept. Expense	4,155		3,739	416
ISF Allocation	38,276		38,276	
Fixed Assets	63,958	63,958		
Expenditures Per Financial Statements	293,439	63,958	96,017	133,464
Cost Adjustments				
Equipment Use to Service Depts.	5,412	5,412		
Fixed Assets	(63,958)	(63,958)		
Functional Cost	234,893	5,412	96,017	133,464
Additions - 1st Allocation				
Other				
Reallocate Admin		(5,412)	2,265	3,147
Allocable Costs	234,893		98,282	136,611
Unallocated				
1st Allocation	234,893	-	98,282	136,611

COUNTY OF GLENN
DATA PROCESSING

FY 14/15 Actual	Total	General & Admin	Property Taxes	Finance Network
Allocation Factor (%)	100.00%	10.26%	37.55%	52.19%
Additions - 2nd Allocation				
Other	14,226	14,226		
Reallocate Admin		(14,226)	5,953	8,273
Allocable Costs	14,226		5,953	8,273
Unallocated	(8,273)			(8,273)
2nd Allocation	5,953	-	5,953	
Total Allocated	**240,846**	-	**104,234**	**136,611**

COUNTY OF GLENN
DATA PROCESSING SERVICES

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	100	1.00000000	136,611			136,611
			-				
	Total	100	1.00000000	136,611	-	-	136,611

Basis of Allocation : Direct Cost Transfer

COUNTY OF GLENN
DATA PROCESSING SERVICES

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	205,719	0.22689162	22,299			22,299
01011070	Assessor	700,965	0.77310838	75,982		5,953	81,935
			-				
	Total	906,684	1.00000000	98,282	-	5,953	104,234

Basis of Allocation : Direct Cost Transfer

FY 14/15 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 and COUNTYWIDE IT PRO-SUPPORT SERVICES functions that appeared in prior year plans were reclassified and transferred in fiscal year 2013/14 from a General Fund service department to the Data Processing internal service fund. These functions have been removed from the plan.

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

FY 14/15 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
01011013	County Administrative Officer	24		6	18	
01011040	Department of Finance	9,107	5,214	488	1,171	2,235
01011051	Annual Audit	37		30	7	
01011080	County Counsel	1,002	17	131	357	497
01011090	Personnel	2,260	329	241	697	993
01011150	General Insurance	430		412	18	
01011170	Employee Benefits	70		17	53	
01011200	Data Processing	8,158	7,923	150	85	
01011010	Board of Supervisors	2,766	198	263	799	1,506
01011020	Clerk of the Board	628		122	205	301
01011070	Assessor	4,451	176	582	1,338	2,356
01011100	Elections	923	66	171	385	301
01011121	In-House Projects	25		25		
01011180	Surveyor	98		30	68	
01012040	Court Revenues	632		567	64	
01012060	Grand Jury	522	22	5	496	
01012100	Indigent Defense	455	44	266	145	
01012170	Flood Control	14		10	4	
01012180	Agriculture Commissioner	5,265	571	751	1,534	2,409
01012200	Building Inspector	1,801		167	731	903
01012220	Recorder	1,649		224	521	903
01012230	Coroner	547	395	41	111	
01012240	Public Guardian	1,149	22	123	402	602
01012280	Planning	1,952	44	218	786	903
01012290	Animal Control	1,373	22	159	590	602
01014022	Hospital	38		17	21	
01015180	Veterans' Services	638		72	265	301
01016040	Library	97		89	9	
01016050	Cooperative Extension	1,244	22	150	470	602
01024010	Public Health	10,770	900	1,253	3,196	5,421
01024012	Mental Health	28,218	22	4,300	8,538	15,359
01024014	Alcohol & Drug Abuse	4,735		706	1,620	2,409
01024018	Victim Witness	667		66	299	301
01024020	Maternal & Child Health	258		70	188	

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 14/15 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
01024025	Women, Infants & Children	2,919		362	1,051	1,506
01024170	California Children's Services	762		226	235	301
01024300	Health & Human Services Agency	9,925	549	1,622	2,936	4,818
01024400	Health Services Administration	1,613	198	176	1,239	
01025010	Social Services Administration	107,901	20,056	11,681	51,169	24,995
01042090	District Attorney	5,473	439	845	1,479	2,710
01042110	Sheriff	15,996	307	2,595	4,701	8,392
01042113	Sheriff's Dispatch	3,316	22	327	859	2,108
01042135	Sheriff's Civil Division	605		64	239	301
01042140	Jail	12,856	1,295	2,315	3,564	5,682
01042150	Probation	4,809	198	724	1,479	2,409
01042155	Juvenile Hall	6,814		847	1,791	4,176
01042158	Delinquency Prevention	444		23	120	301
01042360	Boat Patrol	194	66	72	56	
01054010	California Waste Management	10		10		
01054011	Emergency Preparedness Grant	331		75	256	
01054012	Mental Health Services Act	1,686		1,686		
01054015	Hospital Preparedness Grant	142		86	56	
01054020	Superior Reg Workforce Ed	369		360	9	
01054045	Mosquito Abatement Assessment Area	164		130	34	
01055340	Child Support	5,688	1,164	476	1,338	2,710
01062136	Trial Court Security	1,891		221	466	1,205
01062150	Local Community Corrections	2,923		549	867	1,506
01201000	Road Engineers	1,978		201	573	1,205
01202000	Road Shop	3,525		303	2,017	1,205
01203010	Road	19,575	154	7,792	5,004	6,625
01602270	Fish & Game Commission	68		8	60	
01906020	Office of Education	93,628	1,330	114	92,184	
02000000	Solid Waste	6,429	768	1,969	1,885	1,807
02040205	Orland Airport	663		278	385	
02040207	Willows Airport	1,139		618	521	
02200000	Fleet Operations	3,401	154	799	1,244	1,205
02210000	Underground Storage Tanks	372	88	160	124	
02220000	Vegetation & Environmental Mgmt	125		69	56	

FY 14/15 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
02224170	Tri-County Bee	25		4	21	
02260000	Planning & Public Works Agency	5,581	395	1,474	1,303	2,409
02261120	Facilities Internal Service Fund	7,229	88	38	3,188	3,915
02270000	Central Services	51		17	34	
02280000	Data Processing ISF	3,748	3,161	476	111	
03230000	Fire Chief's Association	2		2		
04050000	Court	574	66		509	
04100000	Law Library	20		7	13	
04250000	Local Transportation Trust	882		582	299	
04260000	Transportation Administration	291		210	81	
04280000	Glenn County Transit	473		114	359	
04281000	Fixed Route Transit	1,275		801	474	
04601000	Local Agency Formation Commission	165		29	137	
04999100	Community Action	14,555	373	3,904	5,158	5,120
05010000	Artois Fire District	174		41	132	
05022000	Hamilton Fire District	1,076	44	216	816	
05022010	Bayliss Fire District	36		14	21	
05050000	Willows Rural Fire District	352		151	201	
05110000	Storm Drain Maintenance District #1	26		5	21	
05130000	Storm Drain Maintenance District #3	62		41	21	
05140000	North Willows County Service Area	114		41	73	
05210000	Air Pollution District	3,698	88	554	949	2,108
05210241	Air Pollution Vehicle Registration	165		71	94	
05250000	Olive Pest Management District	83		45	38	
06010000	Elk Creek Cemetery District	245	132	7	107	
06020000	German Cemetery District	6		2	4	
06030000	Marvin-Chapel Cemetery District	210	22	9	179	
06040000	Newville Cemetery District	2		2		
06050000	Orland Cemetery District	1,107		222	885	
06060000	Willows Cemetery District	957	263	160	534	
06200000	Glenn-Codora Fire District	162		42	120	
06210000	Elk Creek Fire District	102		16	85	
06220000	Glenn-Colusa Fire District	93	44	15	34	
06230000	Kanawha Fire District	417	88	95	235	

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 14/15 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
06240000	Ord Fire District	138		22	115	
06250000	Orland Fire District	468	44	90	333	
06300000	Levee District #1	28		11	17	
06310000	Levee District #2	18		9	9	
06320000	Levee District #3	134	88	38	9	
06500000	Butte City Community Service District	1,618	1,471	11	137	
06510000	BCCSD - Recreation District	19		2	17	
06610000	Elk Creek Community Service District	960	470	106	385	
06650000	ECCSD - Lighting District	18		1	17	
06700000	Ord Bend Community Service District	196	88	18	90	
06740000	Artois Community Service District	535	294	28	214	
06800000	Hamilton City Community Service District	2,244	167	876	1,201	
06830000	HCCSD - Lighting District	32		10	21	
06850000	HCCSD - Library District	201		8	192	
06865000	HCCSD - Edgewater Park	31		1	30	
06870000	HCCSD - Pallisades District	34		4	30	
06880000	N.E. Willows Community Service District	597	316	148	132	
06920000	Mosquito Abatement District	925	66	163	697	
06950000	Rice Pest Abatement District	13		9	4	
06960000	HC Reclamation District #2140	1,563	593	889	81	
99999999	Other	32,644	10,437	17,126	5,081	
	Total	**496,111**	**61,569**	**78,684**	**228,233**	**127,624**

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
DEPARTMENT OF FINANCE

1/29/2016

FY 14/15 Actual	Total	General & Admin	Accounting	Budget & Cost Plan	Check Processing	Payroll
Time %	100.00%	16.81%	5.13%	5.88%	17.07%	9.56%
Wages & Benefits						
Salaries & Wages	500,179	84,061	25,675	29,427	85,358	47,795
Benefits	314,724	52,893	16,155	18,516	53,709	30,074
Services & Supplies						
Communications	1,809	304	93	106	309	173
Memberships	1,274	214	65	75	217	122
Miscellaneous Exp	501	84	26	29	85	48
Office Expense	26,273	4,415	1,349	1,546	4,484	2,511
Bad Check Expense	318	53	16	19	54	30
Professional Services	5,000	840	257	294	853	478
Publications & Legal	3,008	506	154	177	513	287
Rent/Lease Equipment	2,580	434	132	152	440	247
Special Dept. Expense	1	0	0	0	0	0
Special Dept Training	1,680	282	86	99	287	161
IT Expenses	734	123	38	43	125	70
Food & Lodging	5,096	856	262	300	870	487
Mileage	1,849	311	95	109	316	177
Other Travel	89	15	5	5	15	9
Utilities	4,316	725	222	254	737	412
ISF Allocation	51,694	8,688	2,654	3,041	8,822	4,940
Expenditures Per Financial Statements	921,125	154,806	47,282	54,193	157,194	88,019

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 14/15 Actual	Total	General & Admin	Accounting	Budget & Cost Plan	Check Processing	Payroll
Time %	100.00%	16.81%	5.13%	5.88%	17.07%	9.56%
Cost Adjustments						
Building Use to Service Depts.	7,521	7,521				
Other Charges for Services	(562)	(562)				
Bad Check Recovery	(455)	(455)				
Refunds & Rebates	(4,315)	(4,315)				
Miscellaneous Revenues	(232)	(232)				
Functional Cost	923,082	156,763	47,282	54,193	157,194	88,019
Additions - 1st Allocation						
Other						
Reallocate Admin		(156,763)	9,672	11,086	32,156	18,006
Allocable Costs	923,082		56,955	65,279	189,350	106,025
Unallocated	(505,473)					
1st Allocation	417,609	-	56,955	65,279	189,350	106,025
Additions - 2nd Allocation						
Other	189,556	189,556				
Reallocate Admin		(189,556)	11,696	13,405	38,883	21,772
Allocable Costs	189,556		11,696	13,405	38,883	21,772
Unallocated	(103,800)					
2nd Allocation	85,757	-	11,696	13,405	38,883	21,772
Total Allocated	**503,366**	**-**	**68,651**	**78,684**	**228,233**	**127,797**

Schedule of Costs to be Allocated by Function

COUNTY OF GLENN
DEPARTMENT OF FINANCE

1/29/2016

FY 14/15 Actual	Internal Auditing	Tax Administration	Treasury Services	General Government
Time %	1.03%	25.24%	5.80%	13.47%
Wages & Benefits				
Salaries & Wages	5,170	126,268	29,026	67,398
Benefits	3,253	79,451	18,264	42,409
Services & Supplies				
Communications	19	457	105	244
Memberships	13	322	74	172
Miscellaneous Exp	5	126	29	68
Office Expense	272	6,633	1,525	3,540
Bad Check Expense	3	80	18	43
Professional Services	52	1,262	290	674
Publications & Legal	31	759	175	405
Rent/Lease Equipment	27	651	150	348
Special Dept. Expense	0	0	0	0
Special Dept Training	17	424	97	226
IT Expenses	8	185	43	99
Food & Lodging	53	1,286	296	687
Mileage	19	467	107	249
Other Travel	1	22	5	12
Utilities	45	1,090	250	582
ISF Allocation	534	13,050	3,000	6,966
Expenditures Per Financial Statements	9,521	232,535	53,455	124,120

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 14/15 Actual	Internal Auditing	Tax Administration	Treasury Services	General Government
Time %	1.03%	25.24%	5.80%	13.47%
Cost Adjustments				
Building Use to Service Depts.				
Other Charges for Services				
Bad Check Recovery				
Refunds & Rebates				
Miscellaneous Revenues				
Functional Cost	9,521	232,535	53,455	124,120
Additions - 1st Allocation				
Other				
Reallocate Admin	1,948	47,569	10,935	25,391
Allocable Costs	11,469	280,104	64,390	149,511
Unallocated	(11,469)	(280,104)	(64,390)	(149,511)
1st Allocation	-	-	-	-
Additions - 2nd Allocation				
Other				
Reallocate Admin	2,355	57,520	13,223	30,702
Allocable Costs	2,355	57,520	13,223	30,702
Unallocated	(2,355)	(57,520)	(13,223)	(30,702)
2nd Allocation	-	-	-	-
Total Allocated	-	-	-	-

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	75.35	0.09154416	5,214			5,214
01011080	County Counsel	0.25	0.00030373	17			17
01011090	Personnel	4.75	0.00577087	329			329
01011200	Data Processing	114.50	0.13910825	7,923			7,923
01011010	Board of Supervisors	2.25	0.00273357	156		42	198
01011070	Assessor	2.00	0.00242984	138		37	176
01011100	Elections	0.75	0.00091119	52		14	66
01012060	Grand Jury	0.25	0.00030373	17		5	22
01012100	Indigent Defense	0.50	0.00060746	35		9	44
01012180	Agriculture Commissioner	6.50	0.00789697	450		121	571
01012230	Coroner	4.50	0.00546714	311		84	395
01012240	Public Guardian	0.25	0.00030373	17		5	22
01012280	Planning	0.50	0.00060746	35		9	44
01012290	Animal Control	0.25	0.00030373	17		5	22
01016050	Cooperative Extension	0.25	0.00030373	17		5	22
01024010	Public Health	10.25	0.01245292	709		191	900
01024012	Mental Health	0.25	0.00030373	17		5	22
01024300	Health & Human Services Agency	6.25	0.00759325	432		116	549
01024400	Health Services Administration	2.25	0.00273357	156		42	198
01025010	Social Services Administration	228.40	0.27748755	15,804		4,252	20,056
01042090	District Attorney	5.00	0.00607460	346		93	439
01042110	Sheriff	3.50	0.00425222	242		65	307
01042113	Sheriff's Dispatch	0.25	0.00030373	17		5	22
01042140	Jail	14.75	0.01792006	1,021		275	1,295
01042150	Probation	2.25	0.00273357	156		42	198
01042360	Boat Patrol	0.75	0.00091119	52		14	66
01055340	Child Support	13.25	0.01609768	917		247	1,164
01203010	Road	1.75	0.00212611	121		33	154
01906020	Office of Education	15.15	0.01840603	1,048		282	1,330
02000000	Solid Waste	8.75	0.01063054	605		163	768
02200000	Fleet Operations	1.75	0.00212611	121		33	154
02210000	Underground Storage Tanks	1.00	0.00121492	69		19	88
02260000	Planning & Public Works Agency	4.50	0.00546714	311		84	395
02261120	Facilities Internal Service Fund	1.00	0.00121492	69		19	88
02280000	Data Processing ISF	36.00	0.04373709	2,491		670	3,161

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
04050000	Court	0.75	0.00091119	52		14	66
04999100	Community Action	4.25	0.00516341	294		79	373
05022000	Hamilton Fire District	0.50	0.00060746	35		9	44
05210000	Air Pollution District	1.00	0.00121492	69		19	88
06010000	Elk Creek Cemetery District	1.50	0.00182238	104		28	132
06030000	Marvin-Chapel Cemetery District	0.25	0.00030373	17		5	22
06060000	Willows Cemetery District	3.00	0.00364476	208		56	263
06220000	Glenn-Colusa Fire District	0.50	0.00060746	35		9	44
06230000	Kanawha Fire District	1.00	0.00121492	69		19	88
06250000	Orland Fire District	0.50	0.00060746	35		9	44
06320000	Levee District #3	1.00	0.00121492	69		19	88
06500000	Butte City Community Service District	16.75	0.02034990	1,159		312	1,471
06610000	Elk Creek Community Service District	5.35	0.00649982	370		100	470
06700000	Ord Bend Community Service District	1.00	0.00121492	69		19	88
06740000	Artois Community Service District	3.35	0.00406998	232		62	294
06800000	Hamilton City Community Service District	1.90	0.00230835	131		35	167
06880000	N.E. Willows Community Service District	3.60	0.00437371	249		67	316
06920000	Mosquito Abatement District	0.75	0.00091119	52		14	66
06960000	HC Reclamation District #2140	6.75	0.00820070	467		126	593
99999999	Other	199.50	0.24237638	13,805	(7,082)	3,714	10,437
	Total	823.10	1.00000000	56,955	(7,082)	11,696	61,569

Basis of Allocation : Time Study Hours

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	12	0.00009093	6			6
01011040	Department of Finance	986	0.00747140	488			488
01011051	Annual Audit	61	0.00046223	30			30
01011080	County Counsel	265	0.00200803	131			131
01011090	Personnel	487	0.00369023	241			241
01011150	General Insurance	833	0.00631204	412			412
01011170	Employee Benefits	34	0.00025763	17			17
01011200	Data Processing	304	0.00230355	150			150
01011010	Board of Supervisors	440	0.00333409	218		46	263
01011020	Clerk of the Board	203	0.00153823	100		21	122
01011070	Assessor	973	0.00737289	481		101	582
01011100	Elections	286	0.00216716	141		30	171
01011121	In-House Projects	41	0.00031068	20		4	25
01011180	Surveyor	50	0.00037887	25		5	30
01012040	Court Revenues	948	0.00718345	469		99	567
01012060	Grand Jury	8	0.00006062	4		1	5
01012100	Indigent Defense	444	0.00336440	220		46	266
01012170	Flood Control	16	0.00012124	8		2	10
01012180	Agriculture Commissioner	1,255	0.00950974	621		130	751
01012200	Building Inspector	279	0.00211412	138		29	167
01012220	Recorder	375	0.00284155	185		39	224
01012230	Coroner	68	0.00051527	34		7	41
01012240	Public Guardian	206	0.00156096	102		21	123
01012280	Planning	364	0.00275820	180		38	218
01012290	Animal Control	265	0.00200803	131		28	159
01014022	Hospital	28	0.00021217	14		3	17
01015180	Veterans' Services	120	0.00090930	59		12	72
01016040	Library	148	0.00112147	73		15	89
01016050	Cooperative Extension	250	0.00189437	124		26	150
01024010	Public Health	2,093	0.01585967	1,035		218	1,253
01024012	Mental Health	7,183	0.05442904	3,553		746	4,300
01024014	Alcohol & Drug Abuse	1,180	0.00894143	584		123	706
01024018	Victim Witness	111	0.00084110	55		12	66
01024020	Maternal & Child Health	117	0.00088657	58		12	70

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024025	Women, Infants & Children	605	0.00458438	299		63	362
01024170	California Children's Services	377	0.00285671	186		39	226
01024300	Health & Human Services Agency	2,710	0.02053497	1,341		282	1,622
01024400	Health Services Administration	294	0.00222778	145		31	176
01025010	Social Services Administration	19,515	0.14787452	9,653		2,028	11,681
01042090	District Attorney	1,412	0.01069940	698		147	845
01042110	Sheriff	4,336	0.03285595	2,145		451	2,595
01042113	Sheriff's Dispatch	546	0.00413730	270		57	327
01042135	Sheriff's Civil Division	107	0.00081079	53		11	64
01042140	Jail	3,867	0.02930211	1,913		402	2,315
01042150	Probation	1,209	0.00916117	598		126	724
01042155	Juvenile Hall	1,415	0.01072213	700		147	847
01042158	Delinquency Prevention	39	0.00029552	19		4	23
01042360	Boat Patrol	121	0.00091688	60		13	72
01054010	California Waste Management	16	0.00012124	8		2	10
01054011	Emergency Preparedness Grant	125	0.00094718	62		13	75
01054012	Mental Health Services Act	2,817	0.02134576	1,393		293	1,686
01054015	Hospital Preparedness Grant	144	0.00109116	71		15	86
01054020	Superior Reg Workforce Ed	602	0.00456164	298		63	360
01054045	Mosquito Abatement Assessment Area	217	0.00164431	107		23	130
01055340	Child Support	796	0.00603167	394		83	476
01062136	Trial Court Security	369	0.00279609	183		38	221
01062150	Local Community Corrections	918	0.00695613	454		95	549
01201000	Road Engineers	336	0.00254603	166		35	201
01202000	Road Shop	507	0.00384178	251		53	303
01203010	Road	13,017	0.09863605	6,439		1,353	7,792
01602270	Fish & Game Commission	14	0.00010608	7		1	8
01906020	Office of Education	190	0.00143972	94		20	114
02000000	Solid Waste	3,290	0.02492991	1,627		342	1,969
02040205	Orland Airport	465	0.00352353	230		48	278
02040207	Willows Airport	1,032	0.00781996	510		107	618
02200000	Fleet Operations	1,335	0.01011594	660		139	799
02210000	Underground Storage Tanks	267	0.00202319	132		28	160
02220000	Vegetation & Environmental Mgmt	116	0.00087899	57		12	69

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02224170	Tri-County Bee	6	0.00004546	3		1	4
02260000	Planning & Public Works Agency	2,462	0.01865576	1,218		256	1,474
02261120	Facilities Internal Service Fund	64	0.00048496	32		7	38
02270000	Central Services	28	0.00021217	14		3	17
02280000	Data Processing ISF	795	0.00602410	393		83	476
03230000	Fire Chief's Association	3	0.00002273	1		0	2
04100000	Law Library	12	0.00009093	6		1	7
04250000	Local Transportation Trust	973	0.00737289	481		101	582
04260000	Transportation Administration	351	0.00265970	174		36	210
04280000	Glenn County Transit	190	0.00143972	94		20	114
04281000	Fixed Route Transit	1,338	0.01013867	662		139	801
04601000	Local Agency Formation Commission	48	0.00036372	24		5	29
04999100	Community Action	6,522	0.04942032	3,226		678	3,904
05010000	Artois Fire District	69	0.00052285	34		7	41
05022000	Hamilton Fire District	361	0.00273547	179		38	216
05022010	Bayliss Fire District	24	0.00018186	12		2	14
05050000	Willows Rural Fire District	253	0.00191710	125		26	151
05110000	Storm Drain Maintenance District #1	8	0.00006062	4		1	5
05130000	Storm Drain Maintenance District #3	68	0.00051527	34		7	41
05140000	North Willows County Service Area	69	0.00052285	34		7	41
05210000	Air Pollution District	925	0.00700917	458		96	554
05210241	Air Pollution Vehicle Registration	119	0.00090172	59		12	71
05250000	Olive Pest Management District	75	0.00056831	37		8	45
06010000	Elk Creek Cemetery District	11	0.00008335	5		1	7
06020000	German Cemetery District	3	0.00002273	1		0	2
06030000	Marvin-Chapel Cemetery District	15	0.00011366	7		2	9
06040000	Newville Cemetery District	3	0.00002273	1		0	2
06050000	Orland Cemetery District	371	0.00281124	184		39	222
06060000	Willows Cemetery District	267	0.00202319	132		28	160
06200000	Glenn-Codora Fire District	71	0.00053800	35		7	42
06210000	Elk Creek Fire District	27	0.00020459	13		3	16
06220000	Glenn-Colusa Fire District	25	0.00018944	12		3	15
06230000	Kanawha Fire District	158	0.00119724	78		16	95
06240000	Ord Fire District	37	0.00028037	18		4	22

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06250000	Orland Fire District	151	0.00114420	75		16	90
06300000	Levee District #1	19	0.00014397	9		2	11
06310000	Levee District #2	15	0.00011366	7		2	9
06320000	Levee District #3	63	0.00047738	31		7	38
06500000	Butte City Community Service District	18	0.00013639	9		2	11
06510000	BCCSD - Recreation District	3	0.00002273	1		0	2
06610000	Elk Creek Community Service District	177	0.00134121	88		18	106
06650000	ECCSD - Lighting District	2	0.00001515	1		0	1
06700000	Ord Bend Community Service District	30	0.00022732	15		3	18
06740000	Artois Community Service District	46	0.00034856	23		5	28
06800000	Hamilton City Community Service District	1,464	0.01109343	724		152	876
06830000	HCCSD - Lighting District	17	0.00012882	8		2	10
06850000	HCCSD - Library District	14	0.00010608	7		1	8
06865000	HCCSD - Edgewater Park	2	0.00001515	1		0	1
06870000	HCCSD - Pallisades District	6	0.00004546	3		1	4
06880000	N.E. Willows Community Service District	248	0.00187921	123		26	148

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06920000	Mosquito Abatement District	272	0.00206107	135		28	163
06950000	Rice Pest Abatement District	15	0.00011366	7		2	9
06960000	HC Reclamation District #2140	1,486	0.01126013	735		154	889
99999999	Other	28,612	0.21680685	14,153		2,974	17,126
	Total	131,970	1.00000000	65,279	-	13,405	78,684

Basis of Allocation : Relative Budget Size

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	5	0.00009341	18			18
01011040	Department of Finance	331	0.00618391	1,171			1,171
01011051	Annual Audit	2	0.00003737	7			7
01011080	County Counsel	101	0.00188693	357			357
01011090	Personnel	197	0.00368045	697			697
01011150	General Insurance	5	0.00009341	18			18
01011170	Employee Benefits	15	0.00028024	53			53
01011200	Data Processing	24	0.00044838	85			85
01011010	Board of Supervisors	187	0.00349363	662		138	799
01011020	Clerk of the Board	48	0.00089676	170		35	205
01011070	Assessor	313	0.00584763	1,107		230	1,338
01011100	Elections	90	0.00168143	318		66	385
01011180	Surveyor	16	0.00029892	57		12	68
01012040	Court Revenues	15	0.00028024	53		11	64
01012060	Grand Jury	116	0.00216717	410		85	496
01012100	Indigent Defense	34	0.00063521	120		25	145
01012170	Flood Control	1	0.00001868	4		1	4
01012180	Agriculture Commissioner	359	0.00670702	1,270		264	1,534
01012200	Building Inspector	171	0.00319471	605		126	731
01012220	Recorder	122	0.00227927	432		90	521
01012230	Coroner	26	0.00048575	92		19	111
01012240	Public Guardian	94	0.00175616	333		69	402
01012280	Planning	184	0.00343758	651		135	786
01012290	Animal Control	138	0.00257819	488		102	590
01014022	Hospital	5	0.00009341	18		4	21
01015180	Veterans' Services	62	0.00115832	219		46	265
01016040	Library	2	0.00003737	7		1	9
01016050	Cooperative Extension	110	0.00205508	389		81	470
01024010	Public Health	748	0.01397452	2,646		550	3,196
01024012	Mental Health	1,998	0.03732765	7,068		1,470	8,538
01024014	Alcohol & Drug Abuse	379	0.00708067	1,341		279	1,620
01024018	Victim Witness	70	0.00130778	248		52	299
01024020	Maternal & Child Health	44	0.00082203	156		32	188
01024025	Women, Infants & Children	246	0.00459590	870		181	1,051

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024170	California Children's Services	55	0.00102754	195		40	235
01024300	Health & Human Services Agency	687	0.01283488	2,430		505	2,936
01024400	Health Services Administration	290	0.00541793	1,026		213	1,239
01025010	Social Services Administration	11,974	0.22370437	42,358		8,810	51,169
01042090	District Attorney	346	0.00646415	1,224		255	1,479
01042110	Sheriff	1,100	0.02055076	3,891		809	4,701
01042113	Sheriff's Dispatch	201	0.00375518	711		148	859
01042135	Sheriff's Civil Division	56	0.00104622	198		41	239
01042140	Jail	834	0.01558121	2,950		614	3,564
01042150	Probation	346	0.00646415	1,224		255	1,479
01042155	Juvenile Hall	419	0.00782797	1,482		308	1,791
01042158	Delinquency Prevention	28	0.00052311	99		21	120
01042360	Boat Patrol	13	0.00024287	46		10	56
01054011	Emergency Preparedness Grant	60	0.00112095	212		44	256
01054015	Hospital Preparedness Grant	13	0.00024287	46		10	56
01054020	Superior Reg Workforce Ed	2	0.00003737	7		1	9
01054045	Mosquito Abatement Assessment Area	8	0.00014946	28		6	34
01055340	Child Support	313	0.00584763	1,107		230	1,338
01062136	Trial Court Security	109	0.00203639	386		80	466
01062150	Local Community Corrections	203	0.00379255	718		149	867
01201000	Road Engineers	134	0.00250346	474		99	573
01202000	Road Shop	472	0.00881814	1,670		347	2,017
01203010	Road	1,171	0.02187722	4,142		862	5,004
01602270	Fish & Game Commission	14	0.00026156	50		10	60
01906020	Office of Education	21,572	0.40301909	76,312		15,872	92,184
02000000	Solid Waste	441	0.00823899	1,560		324	1,885
02040205	Orland Airport	90	0.00168143	318		66	385
02040207	Willows Airport	122	0.00227927	432		90	521
02200000	Fleet Operations	291	0.00543661	1,029		214	1,244
02210000	Underground Storage Tanks	29	0.00054179	103		21	124
02220000	Vegetation & Environmental Mgmt	13	0.00024287	46		10	56
02224170	Tri-County Bee	5	0.00009341	18		4	21
02260000	Planning & Public Works Agency	305	0.00569817	1,079		224	1,303
02261120	Facilities Internal Service Fund	746	0.01393715	2,639		549	3,188

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02270000	Central Services	8	0.00014946	28		6	34
02280000	Data Processing ISF	26	0.00048575	92		19	111
04050000	Court	119	0.00222322	421		88	509
04100000	Law Library	3	0.00005605	11		2	13
04250000	Local Transportation Trust	70	0.00130778	248		52	299
04260000	Transportation Administration	19	0.00035497	67		14	81
04280000	Glenn County Transit	84	0.00156933	297		62	359
04281000	Fixed Route Transit	111	0.00207376	393		82	474
04601000	Local Agency Formation Commission	32	0.00059784	113		24	137
04999100	Community Action	1,207	0.02254979	4,270		888	5,158
05010000	Artois Fire District	31	0.00057916	110		23	132
05022000	Hamilton Fire District	191	0.00356836	676		141	816
05022010	Bayliss Fire District	5	0.00009341	18		4	21
05050000	Willows Rural Fire District	47	0.00087808	166		35	201
05110000	Storm Drain Maintenance District #1	5	0.00009341	18		4	21
05130000	Storm Drain Maintenance District #3	5	0.00009341	18		4	21
05140000	North Willows County Service Area	17	0.00031760	60		13	73
05210000	Air Pollution District	222	0.00414752	785		163	949
05210241	Air Pollution Vehicle Registration	22	0.00041102	78		16	94
05250000	Olive Pest Management District	9	0.00016814	32		7	38
06010000	Elk Creek Cemetery District	25	0.00046706	88		18	107
06020000	German Cemetery District	1	0.00001868	4		1	4
06030000	Marvin-Chapel Cemetery District	42	0.00078467	149		31	179
06050000	Orland Cemetery District	207	0.00386728	732		152	885
06060000	Willows Cemetery District	125	0.00233531	442		92	534
06200000	Glenn-Codora Fire District	28	0.00052311	99		21	120
06210000	Elk Creek Fire District	20	0.00037365	71		15	85
06220000	Glenn-Colusa Fire District	8	0.00014946	28		6	34
06230000	Kanawha Fire District	55	0.00102754	195		40	235
06240000	Ord Fire District	27	0.00050443	96		20	115
06250000	Orland Fire District	78	0.00145724	276		57	333
06300000	Levee District #1	4	0.00007473	14		3	17
06310000	Levee District #2	2	0.00003737	7		1	9
06320000	Levee District #3	2	0.00003737	7		1	9

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06500000	Butte City Community Service District	32	0.00059784	113		24	137
06510000	BCCSD - Recreation District	4	0.00007473	14		3	17
06610000	Elk Creek Community Service District	90	0.00168143	318		66	385
06650000	ECCSD - Lighting District	4	0.00007473	14		3	17
06700000	Ord Bend Community Service District	21	0.00039233	74		15	90
06740000	Artois Community Service District	50	0.00093413	177		37	214
06800000	Hamilton City Community Service District	281	0.00524979	994		207	1,201
06830000	HCCSD - Lighting District	5	0.00009341	18		4	21
06850000	HCCSD - Library District	45	0.00084071	159		33	192
06865000	HCCSD - Edgewater Park	7	0.00013078	25		5	30
06870000	HCCSD - Pallisades District	7	0.00013078	25		5	30
06880000	N.E. Willows Community Service District	31	0.00057916	110		23	132
06920000	Mosquito Abatement District	163	0.00304525	577		120	697
06950000	Rice Pest Abatement District	1	0.00001868	4		1	4
06960000	HC Reclamation District #2140	19	0.00035497	67		14	81
99999999	Other	1,189	0.02221350	4,206		875	5,081
	Total	53,526	1.00000000	189,350	-	38,883	228,233
	Total Operating	52,846	0.98729589	186,945		38,883	225,828

Basis of Allocation : Number of Checks Written

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	9.00	0.02107728	2,235			2,235
01011080	County Counsel	2.00	0.00468384	497			497
01011090	Personnel	4.00	0.00936768	993			993
01011010	Board of Supervisors	5.00	0.01170960	1,242		264	1,506
01011020	Clerk of the Board	1.00	0.00234192	248		53	301
01011070	Assessor	8.00	0.01873536	1,986	(54)	423	2,356
01011100	Elections	1.00	0.00234192	248		53	301
01012180	Agriculture Commissioner	8.00	0.01873536	1,986		423	2,409
01012200	Building Inspector	3.00	0.00702576	745		159	903
01012220	Recorder	3.00	0.00702576	745		159	903
01012240	Public Guardian	2.00	0.00468384	497		106	602
01012280	Planning	3.00	0.00702576	745		159	903
01012290	Animal Control	2.00	0.00468384	497		106	602
01015180	Veterans' Services	1.00	0.00234192	248		53	301
01016050	Cooperative Extension	2.00	0.00468384	497		106	602
01024010	Public Health	18.00	0.04215457	4,469		951	5,421
01024012	Mental Health	51.00	0.11943794	12,663		2,695	15,359
01024014	Alcohol & Drug Abuse	8.00	0.01873536	1,986		423	2,409
01024018	Victim Witness	1.00	0.00234192	248		53	301
01024025	Women, Infants & Children	5.00	0.01170960	1,242		264	1,506
01024170	California Children's Services	1.00	0.00234192	248		53	301
01024300	Health & Human Services Agency	16.00	0.03747073	3,973		846	4,818
01025010	Social Services Administration	83.00	0.19437939	20,609		4,386	24,995
01042090	District Attorney	9.00	0.02107728	2,235		476	2,710
01042110	Sheriff	28.00	0.06557377	6,952	(40)	1,480	8,392
01042113	Sheriff's Dispatch	7.00	0.01639344	1,738		370	2,108
01042135	Sheriff's Civil Division	1.00	0.00234192	248		53	301
01042140	Jail	19.00	0.04449649	4,718	(40)	1,004	5,682
01042150	Probation	8.00	0.01873536	1,986		423	2,409
01042155	Juvenile Hall	14.00	0.03278689	3,476	(40)	740	4,176
01042158	Delinquency Prevention	1.00	0.00234192	248		53	301
01055340	Child Support	9.00	0.02107728	2,235		476	2,710
01062136	Trial Court Security	4.00	0.00936768	993		211	1,205
01062150	Local Community Corrections	5.00	0.01170960	1,242		264	1,506

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01201000	Road Engineers	4.00	0.00936768	993		211	1,205
01202000	Road Shop	4.00	0.00936768	993		211	1,205
01203010	Road	22.00	0.05152225	5,463		1,163	6,625
02000000	Solid Waste	6.00	0.01405152	1,490		317	1,807
02200000	Fleet Operations	4.00	0.00936768	993		211	1,205
02260000	Planning & Public Works Agency	8.00	0.01873536	1,986		423	2,409
02261120	Facilities Internal Service Fund	13.00	0.03044496	3,228		687	3,915
04999100	Community Action	17.00	0.03981265	4,221		898	5,120
05210000	Air Pollution District	7.00	0.01639344	1,738		370	2,108
	Total	427.00	1.00000000	106,025	(173)	21,772	127,624

Basis of Allocation : Number of Employees

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 14/15 Actual

In Glenn County, 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 2014/2015 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: Checks often contain transactions affecting multiple departments or budget units. Since there is not a one-to-one relationship between the department and a single check the total number of checks and electronic benefits processed are allocated to departments based on the number of transaction units related to the issuance of those checks and electronic benefits.

5. AUDITING: Internal audit costs are billed directly for the services provided. This function is shown in the plan for memorandum purposes only.

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 2014/15.

COUNTY OF GLENN
EMPLOYEE BENEFITS

FY 14/15 Actual		Total	Pre-Employment Physicals	Employee Assistance
01011040	Department of Finance	376		376
01011080	County Counsel	83		83
01011090	Personnel	167		167
01011010	Board of Supervisors	210		210
01011020	Clerk of the Board	42		42
01011070	Assessor	335		335
01011100	Elections	42		42
01012180	Agriculture Commissioner	590	255	335
01012200	Building Inspector	126		126
01012220	Recorder	126		126
01012240	Public Guardian	84		84
01012280	Planning	126		126
01012290	Animal Control	84		84
01015180	Veterans' Services	42		42
01016050	Cooperative Extension	84		84
01024010	Public Health	703	(52)	755
01024012	Mental Health	2,970	832	2,138
01024014	Alcohol & Drug Abuse	887	551	335
01024018	Victim Witness	42		42
01024025	Women, Infants & Children	210		210
01024170	California Children's Services	42		42
01024300	Health & Human Services Agency	3,982	3,311	671
01025010	Social Services Administration	2,616	(863)	3,479
01042090	District Attorney	377		377
01042110	Sheriff	943	(231)	1,174
01042113	Sheriff's Dispatch	478	184	293
01042135	Sheriff's Civil Division	42		42
01042140	Jail	568	(229)	796
01042150	Probation	(500)	(835)	335
01042155	Juvenile Hall	1,096	509	587
01042158	Delinquency Prevention	42		42
01055340	Child Support	377		377
01062136	Trial Court Security	168		168
01062150	Local Community Corrections	210		210
01201000	Road Engineers	58	(110)	168
01202000	Road Shop	(612)	(780)	168
01203010	Road	(773)	(1,695)	922
02000000	Solid Waste	(138)	(390)	252

COUNT[illegible] OF GLENN
EMPLOYEE BENEFITS

FY 14/15 Actual		Total	Pre-Employment Physicals	Employee Assistance
02200000	Fleet Operations	168		168
02260000	Planning & Public Works Agency	845	509	335
02261100	County Services - Facilities	(228)	(228)	
02261120	Facilities Internal Service Fund	545		545
02262200	County Services - Fleet	255	255	
04999100	Community Action	713		713
05210000	Air Pollution District	293		293
05210241	Air Pollution Vehicle Registration	(390)	(390)	
	Total	18,501	605	17,896

COUNTY OF GLENN
EMPLOYEE BENEFITS

FY 14/15 Actual	Total	General & Admin	Pre-Employment Physicals	Employee Assistance
Time %	100.00%		45.22%	54.78%
Services & Supplies				
Medical, Dental, Lab	14,188		14,188	
Professional Services	18,339		521	17,818
Expenditures Per Financial Statements	32,527	-	14,709	17,818
Cost Adjustments				
Functional Cost	32,527	-	14,709	17,818
Additions - 1st Allocation				
Other				
Reallocate Admin				
Allocable Costs	32,527		14,709	17,818
Unallocated				
1st Allocation	32,527	-	14,709	17,818
Additions - 2nd Allocation				
Other	143	143		
Reallocate Admin		(143)	65	78
Allocable Costs	143		65	78
Unallocated				
2nd Allocation	143	-	65	78
Total Allocated	**32,670**	**-**	**14,774**	**17,896**

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	9.00	0.02107728	376			376
01011080	County Counsel	2.00	0.00468384	83			83
01011090	Personnel	4.00	0.00936768	167			167
01011010	Board of Supervisors	5.00	0.01170960	209		1	210
01011020	Clerk of the Board	1.00	0.00234192	42		0	42
01011070	Assessor	8.00	0.01873536	334		2	335
01011100	Elections	1.00	0.00234192	42		0	42
01012180	Agriculture Commissioner	8.00	0.01873536	334		2	335
01012200	Building Inspector	3.00	0.00702576	125		1	126
01012220	Recorder	3.00	0.00702576	125		1	126
01012240	Public Guardian	2.00	0.00468384	83		0	84
01012280	Planning	3.00	0.00702576	125		1	126
01012290	Animal Control	2.00	0.00468384	83		0	84
01015180	Veterans' Services	1.00	0.00234192	42		0	42
01016050	Cooperative Extension	2.00	0.00468384	83		0	84
01024010	Public Health	18.00	0.04215457	751		3	755
01024012	Mental Health	51.00	0.11943794	2,128		10	2,138
01024014	Alcohol & Drug Abuse	8.00	0.01873536	334		2	335
01024018	Victim Witness	1.00	0.00234192	42		0	42
01024025	Women, Infants & Children	5.00	0.01170960	209		1	210
01024170	California Children's Services	1.00	0.00234192	42		0	42
01024300	Health & Human Services Agency	16.00	0.03747073	668		3	671
01025010	Social Services Administration	83.00	0.19437939	3,463		16	3,479
01042090	District Attorney	9.00	0.02107728	376		2	377
01042110	Sheriff	28.00	0.06557377	1,168		5	1,174
01042113	Sheriff's Dispatch	7.00	0.01639344	292		1	293
01042135	Sheriff's Civil Division	1.00	0.00234192	42		0	42
01042140	Jail	19.00	0.04449649	793		4	796
01042150	Probation	8.00	0.01873536	334		2	335
01042155	Juvenile Hall	14.00	0.03278689	584		3	587
01042158	Delinquency Prevention	1.00	0.00234192	42		0	42

COUNTY OF GLENN
EMPLOYEE BENEFITS

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01055340	Child Support	9.00	0.02107728	376		2	377
01062136	Trial Court Security	4.00	0.00936768	167		1	168
01062150	Local Community Corrections	5.00	0.01170960	209		1	210
01201000	Road Engineers	4.00	0.00936768	167		1	168
01202000	Road Shop	4.00	0.00936768	167		1	168
01203010	Road	22.00	0.05152225	918		4	922
02000000	Solid Waste	6.00	0.01405152	250		1	252
02200000	Fleet Operations	4.00	0.00936768	167		1	168
02260000	Planning & Public Works Agency	8.00	0.01873536	334		2	335
02261120	Facilities Internal Service Fund	13.00	0.03044496	542		2	545
04999100	Community Action	17.00	0.03981265	709		3	713
05210000	Air Pollution District	7.00	0.01639344	292		1	293
	Total	427.00	1.00000000	17,818		78	17,896

Basis of Allocation : Number of Employees

COUNTY OF GLENN
EMPLOYEE BENEFITS

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012180	Agriculture Commissioner	1	0.01724138	254		1	255
01024012	Mental Health	9	0.15517241	2,282	(1,460)	10	832
01024014	Alcohol & Drug Abuse	3	0.05172414	761	(213)	3	551
01024300	Health & Human Services Agency	13	0.22413793	3,297		15	3,311
01025010	Social Services Administration	7	0.12068966	1,775	(2,646)	8	(863)
01042110	Sheriff	4	0.06896552	1,014	(1,250)	4	(231)
01042113	Sheriff's Dispatch	3	0.05172414	761	(580)	3	184
01042140	Jail	9	0.15517241	2,282	(2,521)	10	(229)
01042155	Juvenile Hall	2	0.03448276	507		2	509
01201000	Road Engineers		-		(110)		(110)
01202000	Road Shop		-		(780)		(780)
01203010	Road	1	0.01724138	254	(1,950)	1	(1,695)
02000000	Solid Waste		-		(390)		(390)
02260000	Planning & Public Works Agency	2	0.03448276	507		2	509
02261100	County Services - Facilities	3	0.05172414	761	(992)	3	(228)
02262200	County Services - Fleet	1	0.01724138	254		1	255
05210241	Air Pollution Vehicle Registration		-		(390)		(390)
	Total	58	1.00000000	14,709	(14,169)	65	605

Basis of Allocation : Number of Physicals

FY 14/15 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 14/15 Actual		Total	Equipment Use
01011200	Data Processing	5,412	5,412
01011100	Elections	3,916	3,916
01011121	In-House Projects	6,516	6,516
01012180	Agriculture Commissioner	1,299	1,299
01042110	Sheriff	58,847	58,847
01042140	Jail	3,362	3,362
01042150	Probation	13,668	13,668
01042155	Juvenile Hall	5,656	5,656
	Total	**98,676**	**98,676**

COUNTY OF GLENN
EQUIPMENT USE - ASSET LISTING

Org Key	Dept	Tag #	Description	Acquistion Date	Useful Life	Cost of Asset as of 06/30/14	Additions	Deletions	Cost of Asset as of 06/30/15	Prior YTD Use Allow at 6.67%	2014/15 Depreciation Use Allow	Net Book Value
01011013	CAO	5329	Installation Phone System	02/04/00	5	33,974	-	(33,974)	-	-	-	-
01011013	CAO	5813	Telecommunication System	03/01/02	5	64,881	-	(64,881)	-	-	-	-
01011020	Clerk	5255	Sound System for Board Chambers	09/30/99	5	6,356	-	(6,356)	-	-	-	-
01011040	Dept of Finance	5357	Microtrack with Endorser	04/07/00	5	5,212	-	(5,212)	-	-	-	-
01011040	Dept of Finance	5448	Bell & Howell Microfiche Reader	07/21/00	7	5,597	-	(5,597)	-	-	-	-
01011040	Dept of Finance	6186	Phone System-County Compound	06/30/09	5	60,500	-	(60,500)	-	-	-	-
01011070	Assessor	605	Aerial Photos of Glenn Co	09/01/77	5	5,400	-	(5,400)	-	-	-	-
01011070	Assessor	1656	Aerial Photos	09/01/82	5	11,825	-	(11,825)	-	-	-	-
01011070	Assessor	4808	PAMS Software	09/09/97	10	13,500	-	(13,500)	-	-	-	-
01011070	Assessor	5241	PAMS Appraisal System Workstation	08/12/99	5	6,076	-	(6,076)	-	-	-	-
01011070	Assessor	5334	Hewlett Packard Server	03/02/00	5	7,104	-	(7,104)	-	-	-	-
01011070	Assessor	5831	Server for Internet	04/11/02	5	23,178	-	(23,178)	-	-	-	-
01011070	Assessor	6120	Quad Core Xeon Processor Server	10/05/07	5	6,365	-	(6,365)	-	-	-	-
01011090	Personnel	5122	Improvements w/ Modular Workstation	03/05/99	3	18,415	-	(18,415)	-	-	-	-
01011100	Elections	1960	Data Vote Punches	09/01/83	7	17,045	-	(17,045)	-	-	-	-
01011100	Elections	2222	47 Data Vote Voting Booths	02/01/84	7	15,506	-	(15,506)	-	-	-	-
01011100	Elections	4101	Interface Teamwork Software	01/01/80	5	13,500	-	(13,500)	-	-	-	-
01011100	Elections	5060	LCD Display Card Reader	02/12/99	5	8,044	-	(8,044)	-	-	-	-
01011100	Elections	5855	DIMS Net Election Computer System	06/30/02	5	32,457	-	(32,457)	-	-	-	-
01011100	Elections	6004	Sequoia Electronic/Optical Voting System	06/30/06	7	390,697	-	(390,697)	-	-	-	-
01011100	Elections	6147	Optech Voting Machine Ballot Scanner	06/30/08	7	6,853	-	-	6,853	(2,743)	(979)	3,131
01011100	Elections	6148	Optech Voting Machine Ballot Scanner	06/30/08	7	6,854	-	-	6,854	(2,743)	(979)	3,132
01011100	Elections	6149	Optech Voting Machine Ballot Scanner	06/30/08	7	6,853	-	-	6,853	(2,743)	(979)	3,131
01011100	Elections	6150	Optech Voting Machine Ballot Scanner	06/30/08	7	6,854	-	-	6,854	(2,743)	(979)	3,132
01011121	In-House Projects	5371	Playground Equip HC Park	05/19/00	12	11,981	-	(11,981)	-	-	-	-
01011121	In-House Projects	6463	WMH Generator	06/30/14	10	-	68,374	-	68,374	(36,484)	(5,698)	26,192
01011121	In-House Projects	6491	Phone System Server	01/28/15	5	-	9,821	-	9,821	-	(818)	9,003
01011200	DP Property Tax System	4493	Network & Cabling	06/01/95	5	24,522	-	(24,522)	-	-	-	-
01011200	DP Property Tax System	4494	Crest Tax Software	06/01/95	10	62,473	-	(62,473)	-	-	-	-
01011200	DP Property Tax System	4632	Bi-Tech Software	06/01/96	5	79,585	-	(79,585)	-	-	-	-
01011200	DP Property Tax System	4633	Informix Software	06/01/96	5	35,625	-	(35,625)	-	-	-	-
01011200	DP Property Tax System	5518	HP Line Jet 1000Q Printer	01/26/01	5	8,935	-	(8,935)	-	-	-	-
01011200	DP Property Tax System	6000	Printronix 5210 Printer	06/30/05	5	6,448	-	(6,448)	-	-	-	-
01011200	DP Property Tax System	6035	Basement Server	06/14/06	5	6,697	-	(6,697)	-	-	-	-
01011201	DP Finance Network	6036	HP Server	06/22/06	5	49,862	-	(49,862)	-	-	-	-
01011201	DP Finance Network	6251	Dell Web Server	06/30/10	5	10,457	-	-	10,457	(2,790)	(2,091)	5,576
01011201	DP Finance Network	6252	7i Software	06/30/10	3	96,373	-	(96,373)	-	-	-	-
01011201	DP Finance Network	6252	7i Addtl Software	06/30/11	5	-	16,604	-	16,604	(3,322)	(3,321)	9,961
01011201	DP Finance Network	6415	OneSolution Software	06/05/14	5	12,240	-	(12,240)	-	-	-	-
01012170	Flood Control	5043	Creek Monitoring System	01/04/99	5	11,166	-	(11,166)	-	-	-	-
01012180	Ag Commissioner	176	9351 Model N45 Heavy Duty	05/01/75	5	7,252	-	(7,252)	-	-	-	-
01012180	Ag Commissioner	1266	1980 Internatl Truck	03/01/81	5	23,844	-	(23,844)	-	-	-	-
01012180	Ag Commissioner	4929	98 Quad 4-wheel drive ATV	07/10/98	10	5,538	-	(5,538)	-	-	-	-
01012180	Ag Commissioner	5215	1999 Ford F25 Ext Cab Truck	06/25/99	5	5,707	-	(5,707)	-	-	-	-

COUNTY GLENN
EQUIPMENT USE ASSET LISTING

Org Key	Dept	Tag #	Description	Acquistion Date	Useful Life	Cost of Asset as of 06/30/14	Additions	Deletions	Cost of Asset as of 06/30/15	Prior YTD Use Allow at 6.67%	2014/15 Depreciation Use Allow	Net Book Value
01012180	Ag Commissioner	5602	NVC AVATARP 1000-Server	04/26/01	5	7,323	-	(7,323)	-	-	-	-
01012180	Ag Commissioner	5788	Ag Furnishings	10/25/01	7	26,285	-	(26,285)	-	-	-	-
01012180	Ag Commissioner	5859	Large Format Printer	12/14/04	5	9,229	-	(9,229)	-	-	-	-
01012180	Ag Commissioner	5965	Server & Network Equip	02/11/05	5	14,961	-	(14,961)	-	-	-	-
01012180	Ag Commissioner	5970	IR C3100 Color Copier	05/13/05	5	10,399	-	(10,399)	-	-	-	-
01012180	Ag Commissioner	5994	NEC Electra Elite Telephone	06/30/05	7	13,743	-	(13,743)	-	-	-	-
01012180	Ag Commissioner	6212	Dell Server	06/30/09	5	12,901	-	(12,901)	-	-	-	-
01012180	Ag Commissioner	6212	Addtl Labor for Dell Server	06/30/10	5	-	6,497	-	6,497	(1,733)	(1,299)	3,465
01012220	Recorder	2072	Bell & Howell Dual Head Camera	01/01/87	5	6,020	-	(6,020)	-	-	-	-
01012220	Recorder	2862	ABR 300 Bell/Howell Processor	09/01/87	5	6,080	-	(6,080)	-	-	-	-
01012220	Recorder	3052	1/2 share Bell & Howell ABR 20	06/01/88	5	6,519	-	(6,519)	-	-	-	-
01012220	Recorder	3309	1/2 share Bell & Howell ABR 20	06/01/88	5	6,519	-	(6,519)	-	-	-	-
01012220	Recorder	4377	Reader/Printer 7100 S/N 331002	12/01/94	5	12,240	-	(12,240)	-	-	-	-
01012220	Recorder	4896	Bell & Howell Planetary Camera	05/29/98	5	7,681	-	(7,681)	-	-	-	-
01012220	Recorder	5352	Automated Recorder System	10/18/99	5	94,136	-	(94,136)	-	-	-	-
01012220	Recorder	5771	Server	10/18/01	5	21,825	-	(21,825)	-	-	-	-
01012220	Recorder	6012	Reader Printer	06/30/06	5	9,920	-	(9,920)	-	-	-	-
01012220	Recorder	6061	Fujitsu Document Scanner	06/30/07	5	7,145	-	(7,145)	-	-	-	-
01012220	Recorder	6062	Workstations	10/12/06	7	8,962	-	(8,962)	-	-	-	-
01012220	Recorder	6143	Dell Server	06/30/08	5	33,243	-	(33,243)	-	-	-	-
01012220	Recorder	643422	Metal Roller Shelf Unit	01/01/75	7	5,528	-	(5,528)	-	-	-	-
01012240	Public Guardian	5118	Improvements w/ Modular Workstation	03/25/99	3	10,869	-	(10,869)	-	-	-	-
01012260	Emergency Services	5811	Wells Cargo	03/01/02	12	6,267	-	(6,267)	-	-	-	-
01012290	Animal Control	6119	Slide-in Animal Control Box	10/05/07	7	7,661	-	(7,661)	-	-	-	-
01016050	Coop Extension	5285	Accufast Labeler	12/17/99	7	7,974	-	(7,974)	-	-	-	-
01016050	Coop Extension	5326	Office Furniture/Remodel	03/31/00	5	15,555	-	(15,555)	-	-	-	-
01041201	Sheriff Computer	5296	Hardware for Ards,CDC & Standards	12/10/99	5	1,010,456	-	(1,010,456)	-	-	-	-
01041201	Sheriff Computer	5296	Hardware for ATIMS	06/30/03	5	-	48,262	(48,262)	-	-	-	-
01041201	Sheriff Computer	5296	Hardware for ATIMS	06/30/07	5	-	59,345	(59,345)	-	-	-	-
01041201	Sheriff Computer	6079	Dual Core Xeon Processor Server	03/29/07	5	5,077	-	(5,077)	-	-	-	-
01041201	Sheriff Computer	6289	Dell Power Vault	08/01/10	7	6,538	-	-	6,538	(1,744)	(934)	3,860
01042090	District Attorney	5164	Net-022 Netframe NF2100	05/21/99	10	6,416	-	(6,416)	-	-	-	-
01042090	District Attorney	5649	2001 Ford Crown Victoria	06/01/01	5	23,219	-	(23,219)	-	-	-	-
01042090	District Attorney	5946	2004 Ford Crown Victoria	06/04/04	5	24,413	-	(24,413)	-	-	-	-
01042090	District Attorney	5955	Server	06/30/05	5	7,707	-	(7,707)	-	-	-	-
01042110	Sheriff	3697	NP3825 Copier w/ Stand	06/01/90	5	5,034	-	(5,034)	-	-	-	-
01042110	Sheriff	4716	Repeater - Red Mountain	05/01/97	5	9,615	-	(9,615)	-	-	-	-
01042110	Sheriff	5148	Motorola MTF 2000 Repeater	04/23/99	10	5,620	-	(5,620)	-	-	-	-
01042110	Sheriff	5187	150 Channel Logging Recorder	05/28/99	5	11,306	-	(11,306)	-	-	-	-
01042110	Sheriff	5377	Office Remodel	04/14/00	5	8,951	-	(8,951)	-	-	-	-
01042110	Sheriff	5634	Teleminder	05/04/01	5	19,999	-	(19,999)	-	-	-	-
01042110	Sheriff	5712	Laptop Computer	12/01/00	5	7,009	-	(7,009)	-	-	-	-
01042110	Sheriff	5713	Laptop Computer	12/01/00	5	7,009	-	(7,009)	-	-	-	-
01042110	Sheriff	5714	Laptop Computer	12/01/00	5	7,009	-	(7,009)	-	-	-	-

COUNTY OF GLENN
EQUIPMENT USE - ASSET LISTING

Org Key	Dept	Tag #	Description	Acquistion Date	Useful Life	Cost of Asset as of 06/30/14	Additions	Deletions	Cost of Asset as of 06/30/15	Prior YTD Use Allow at 6.67%	2014/15 Depreciation Use Allow	Net Book Value
01042110	Sheriff	5715	Laptop Computer	12/01/00	5	7,009	-	(7,009)	-	-	-	-
01042110	Sheriff	5806	Radio Voter System	01/17/02	7	12,100	-	(12,100)	-	-	-	-
01042110	Sheriff	5812	Cipher Electronic Door Lock	03/07/02	5	46,608	-	(46,608)	-	-	-	-
01042110	Sheriff	5812	Cipher Electronic Door Lock	06/30/03	5	-	9,085	(9,085)	-	-	-	-
01042110	Sheriff	5840	Dell Power Edge Pentium III Co	06/13/02	5	5,031	-	(5,031)	-	-	-	-
01042110	Sheriff	5851	2003 Ford Escape	09/01/02	5	19,961	-	(19,961)	-	-	-	-
01042110	Sheriff	5853	Motorola Quantar T5365 Repeater	06/30/02	12	6,043	-	(6,043)	-	-	-	-
01042110	Sheriff	5923	Card Reader Security System	11/14/03	5	6,533	-	(6,533)	-	-	-	-
01042110	Sheriff	5924	Integrated Radio & 911 Telephone	11/07/03	5	9,141	-	(9,141)	-	-	-	-
01042110	Sheriff	5925	Emergency Office Plans	10/30/03	5	16,088	-	(16,088)	-	-	-	-
01042110	Sheriff	5926	Security System	12/30/03	10	5,952	-	(5,952)	-	-	-	-
01042110	Sheriff	5927	Security System Enhancement	12/30/03	5	5,926	-	(5,926)	-	-	-	-
01042110	Sheriff	5930	Thermal Imager	12/04/03	5	10,724	-	(10,724)	-	-	-	-
01042110	Sheriff	5933	911 Interconnect for Homeland	02/19/04	5	19,777	-	(19,777)	-	-	-	-
01042110	Sheriff	5934	Detention Facility Generator	06/30/05	5	-	61,451	(61,451)	-	-	-	-
01042110	Sheriff	5934	Detention Facility Generator	03/05/04	12	67,667	-	(61,451)	6,216	(4,561)	(518)	1,137
01042110	Sheriff	5936	Portable Surveilance System	03/18/04	5	15,250	-	(15,250)	-	-	-	-
01042110	Sheriff	5940	Command Trailer	04/01/04	5	21,302	-	(21,302)	-	-	-	-
01042110	Sheriff	5966	Decontamination Trailer	01/31/05	5	40,524	-	(40,524)	-	-	-	-
01042110	Sheriff	5993	Camo Cam Surveillance System	06/30/05	12	6,865	-	-	6,865	(4,121)	(572)	2,172
01042110	Sheriff	6003	Portable Repeat Trailer	09/02/05	5	16,318	-	(16,318)	-	-	-	-
01042110	Sheriff	6031	Olympian Standby Generator	06/30/06	12	-	31,218	-	31,218	(16,658)	(2,602)	11,958
01042110	Sheriff	6042	Eyeball Remote Camera w/ Sound	06/30/06	7	-	5,396	(5,396)	-	-	-	-
01042110	Sheriff	6043	Emergency Intake Answering System	06/30/06	7	-	9,958	(9,958)	-	-	-	-
01042110	Sheriff	6047	TV Under the Door Pole System	06/30/07	5	10,028	727	(10,755)	-	-	-	-
01042110	Sheriff	6067	Zetron CAD System	11/29/06	5	30,722	-	(30,722)	-	-	-	-
01042110	Sheriff	6072	Computer Voice Stress Analyzer	06/30/07	5	10,720	300	(11,020)	-	-	-	-
01042110	Sheriff	6086	Video Arraignment System	06/01/07	5	14,999	-	(14,999)	-	-	-	-
01042110	Sheriff	6116	Storage Building	06/30/07	5	5,506	-	(5,506)	-	-	-	-
01042110	Sheriff	6129	Air Trailer	06/30/08	10	-	46,163	-	46,163	(18,474)	(4,616)	23,073
01042110	Sheriff	6172	Suzuki King Quad 450 4X4 ATV	08/28/08	3	5,990	-	(5,990)	-	-	-	-
01042110	Sheriff	6173	Suzuki King Quad RTO 4X4 ATV	09/17/08	3	5,990	-	(5,990)	-	-	-	-
01042110	Sheriff	6187	Bomb & Arson Equip Trailer	05/14/09	7	10,268	-	-	10,268	(4,109)	(1,467)	4,692
01042110	Sheriff	6188	2009 Yamaha Motorcycle	06/05/09	5	6,334	-	(6,334)	-	-	-	-
01042110	Sheriff	6189	2009 Yamaha Motorcycle	06/05/09	5	6,334	-	(6,334)	-	-	-	-
01042110	Sheriff	6290	Blu-Med Shelter	06/20/11	5	57,617	-	-	57,617	(11,529)	(11,523)	34,565
01042110	Sheriff	6291	AFIS Equipment & Interface	05/24/11	5	17,124	-	-	17,124	(4,569)	(3,425)	9,130
01042110	Sheriff	6292	IED Dive Team Response Trailer	05/27/11	5	6,581	-	-	6,581	(1,756)	(1,316)	3,509
01042110	Sheriff	6293	JPS Voter/Comparator Repeater	05/18/11	5	16,553	-	-	16,553	(4,416)	(3,311)	8,826
01042110	Sheriff	6327	Red Mountain Voter Enhancement	06/30/12	10	-	12,539	-	12,539	(1,673)	(1,254)	9,612
01042110	Sheriff	6330	MAG Traffic Control Equipment	06/04/12	5	16,892	-	(16,892)	-	-	-	-
01042110	Sheriff	6331	MAG Traffic Control Equipment	06/04/12	5	16,892	-	(16,892)	-	-	-	-
01042110	Sheriff	6333	CA LE Teletype System (CLETS)	06/30/12	10	-	86,667	-	86,667	(11,561)	(8,667)	66,439
01042110	Sheriff	6354	K-9 Miky	04/04/13	10	8,875	-	-	8,875	(1,184)	(888)	6,803

COUNTY GLENN
EQUIPMENT USE - ASSET LISTING

Org Key	Dept	Tag #	Description	Acquistion Date	Useful Life	Cost of Asset as of 06/30/14	Additions	Deletions	Cost of Asset as of 06/30/15	Prior YTD Use Allow at 6.67%	2014/15 Depreciation Use Allow	Net Book Value
01042110	Sheriff	6377	2014 Ford Explorer	06/30/14	5	-	37,954	-	37,954	-	(7,591)	30,363
01042110	Sheriff	6423	Radio Console	04/25/14	5	50,815	-	-	50,815	(3,389)	(10,163)	37,263
01042113	Sheriff's Dispatch	6087	Exacom Voice Recorder	08/16/07	5	16,667	-	(16,667)	-	-	-	-
01042140	Jail	4843	Unimac Dryer	10/28/97	10	6,095	-	(6,095)	-	-	-	-
01042140	Jail	5309	Unimac Washer Extractor	02/17/00	10	8,511	-	(8,511)	-	-	-	-
01042140	Jail	5311	Unimac Washer Extractor	02/17/00	5	8,511	-	(8,511)	-	-	-	-
01042140	Jail	5325	Triangular Wavetech	03/31/00	5	5,089	-	(5,089)	-	-	-	-
01042140	Jail	5702	Video Surveillance System	06/28/01	5	27,703	-	(27,703)	-	-	-	-
01042140	Jail	5702	Video Surveillance System	06/30/03	5	-	7,597	(7,597)	-	-	-	-
01042140	Jail	5847	National Cooler Walkin Freezer	06/30/02	7	18,261	1,739	(20,000)	-	-	-	-
01042140	Jail	5918	Glenn County Jail Sign	10/16/03	12	6,435	-	-	6,435	(4,721)	(536)	1,178
01042140	Jail	6002	Level 3 Bullet Resistant Window	09/02/05	10	13,860	-	-	13,860	(8,320)	(1,386)	4,154
01042140	Jail	6175	Guard1 Plus Software	09/17/08	7	-	10,082	-	10,082	(4,035)	(1,440)	4,607
01042140	Jail	6316	Water Softener System	04/06/12	5	6,682	-	(6,682)	-	-	-	-
01042150	Probation	5852	2002 Ford E150 Club Wagon	06/30/02	5	23,363	-	(23,363)	-	-	-	-
01042150	Probation	5952	Digital Video Camera System	06/30/04	7	10,434	-	(10,434)	-	-	-	-
01042150	Probation	6153	2008 Crown Victoria Police Interceptor	06/30/08	5	-	27,927	(27,927)	-	-	-	-
01042150	Probation	6159	2008 Food Crown Victoria	06/27/08	5	27,927	-	(27,927)	-	-	-	-
01042150	Probation	6377	2014 Ford Explorer	10/25/13	5	37,954	-	(37,954)	-	-	-	-
01042150	Probation	6388	2014 Ford Explorer	03/26/14	5	28,913	-	(0)	28,913	(1,928)	(5,783)	21,202
01042150	Probation	6388B	2014 Ford Explorer Police Upgrade	10/20/14	4	-	6,265	-	6,265	-	(1,044)	5,221
01042150	Probation	6397	2014 Ford Explorer	04/25/14	5	28,913	-	(0)	28,913	(1,928)	(5,783)	21,202
01042150	Probation	6397B	2014 Ford Explorer Police Upgrade	10/20/14	4	-	6,350	-	6,350	-	(1,058)	5,292
01042155	Juvenile Hall	6227	Generator	07/30/09	7	40,341	-	(750)	39,591	(13,204)	(5,656)	20,731
01042160	Probation Spec Unit	5868	2002 Mercury Marquis LS	03/21/03	5	17,914	-	(17,914)	-	-	-	-
02261120	Facilities ISF	4337	7.5-ton 10.1 Seer Your AC Unit	06/01/94	5	5,624	-	(5,624)	-	-	-	-
02261120	Facilities ISF	4950	Snapper Tiding Lawn Mower	07/24/98	7	7,499	-	(7,499)	-	-	-	-
02261120	Facilities ISF	5242	Snapper Tiding Lawn Mower	04/23/99	3	7,499	-	(7,499)	-	-	-	-
02261120	Facilities ISF	6032	1445 Series II Commercial Front Mower	06/30/06	12	18,134	-	(18,134)	-	-	-	-
TOTALS						3,775,503	570,321	(3,664,255)	681,569	(179,181)	(98,676)	403,712

COUNTY OF GLENN
EQUIPMENT USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Dept 01011100 - Elections
Asset Tag # **6147 - Optech Voting Machine Ballot Scanner**
Value $ 6,853
Acq Date 6/30/2008
Useful Life 7

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2008-09	979	457	457	
2	2009-10	979	457	457	
3	2010-11	979	457	457	
4	2011-12	979	457	457	
5	2012-13	979	457	457	
6	2013-14	979	457	457	
7	2014-15	979		979	
Totals		6,853		3,722	3,131

Dept 01011100 - Elections
Asset Tag # **6148 - Optech Voting Machine Ballot Scanner**
Value $ 6,854
Acq Date 6/30/2008
Useful Life 7

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2008-09	979	457	457	
2	2009-10	979	457	457	
3	2010-11	979	457	457	
4	2011-12	979	457	457	
5	2012-13	979	457	457	
6	2013-14	979	457	457	
7	2014-15	979		979	
Totals		6,854		3,722	3,132

COUNTY OF GLENN
EQUIPMENT USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Dept 01011100 - Elections
Asset Tag # **6149 - Optech Voting Machine Ballot Scanner**
Value $ 6,853
Acq Date 6/30/2008
Useful Life 7

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2008-09	979	457	457	
2	2009-10	979	457	457	
3	2010-11	979	457	457	
4	2011-12	979	457	457	
5	2012-13	979	457	457	
6	2013-14	979	457	457	
7	2014-15	979		979	
Totals		6,853		3,722	3,131

Dept 01011100 - Elections
Asset Tag # **6150 - Optech Voting Machine Ballot Scanner**
Value $ 6,854
Acq Date 6/30/2008
Useful Life 7

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2008-09	979	457	457	
2	2009-10	979	457	457	
3	2010-11	979	457	457	
4	2011-12	979	457	457	
5	2012-13	979	457	457	
6	2013-14	979	457	457	
7	2014-15	979		979	
Totals		6,854		3,722	3,132

COUNTY OF GLENN
EQUIPMENT USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Dept 01011121 - In-House Projects
Asset Tag # **6463 - WMH Generator**
Value $ 68,374
Acq Date 6/30/2006
Useful Life 12

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2006-07	5,698	4,561	4,561	
2	2007-08	5,698	4,561	4,561	
3	2008-09	5,698	4,561	4,561	
4	2009-10	5,698	4,561	4,561	
5	2010-11	5,698	4,561	4,561	
6	2011-12	5,698	4,561	4,561	
7	2012-13	5,698	4,561	4,561	
8	2013-14	5,698	4,561	4,561	
9	2014-15	5,698		5,698	
10	2015-16	5,698		-	
11	2016-17	5,698		-	
12	2017-18	5,698		-	
Totals		68,374		42,182	26,192

Dept 01011121 - In-House Projects
Asset Tag # **6491 - Phone System Server**
Value $ 9,821
Acq Date 1/28/2015
Useful Life 5

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (5 mos)	2014-15	818		818	
2	2015-16	1,964		-	
3	2016-17	1,964		-	
4	2017-18	1,964		-	
5	2018-19	1,964		-	
6 (7 mos)	2019-20	1,146		-	
Totals		9,821		818	9,003

COUNTY OF GLENN
EQUIPMENT USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Dept 01011201 - DP Finance Network
Asset Tag # **6251 - Dell Web Server**
Value $ 10,457
Acq Date 6/30/2010
Useful Life 5

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2010-11	2,091	697	697	
2	2011-12	2,091	697	697	
3	2012-13	2,091	697	697	
4	2013-14	2,091	697	697	
5	2014-15	2,091		2,091	
Totals		10,457		4,881	5,576

Dept 01011201 - DP Finance Network
Asset Tag # **6252 - 7i Addtl Software**
Value $ 16,604
Acq Date 6/30/2011
Useful Life 5

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2011-12	3,321	1,107	1,107	
2	2012-13	3,321	1,107	1,107	
3	2013-14	3,321	1,107	1,107	
4	2014-15	3,321		3,321	
5	2015-16	3,321		-	
Totals		16,604		6,643	9,961

COUNTY OF GLENN
EQUIPMENT USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Dept 01012180 - Ag Commissioner
Asset Tag # **6212 - Addtl Labor for Dell Server**
Value $ 6,497
Acq Date 6/30/2010
Useful Life 5

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2010-11	1,299	433	433	
2	2011-12	1,299	433	433	
3	2012-13	1,299	433	433	
4	2013-14	1,299	433	433	
5	2014-15	1,299		1,299	
Totals		6,497		3,033	3,464

Dept 01041201 - Sheriff Computer
Asset Tag # **6289 - Dell Power Vault**
Value $ 6,538
Acq Date 8/1/2010
Useful Life 7

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (11 mos)	2010-11	856	436	436	
2	2011-12	934	436	436	
3	2012-13	934	436	436	
4	2013-14	934	436	436	
5	2014-15	934		934	
6	2015-16	934		-	
7	2016-17	934		-	
8 (1 mos)	2017-18	78		-	
Totals		6,538		2,678	3,860

COUNTY OF GLENN
EQUIPMENT USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Dept 01042110 - Sheriff
Asset Tag # **5934 - Detention Facility Generator**
Value $ 6,216
Acq Date 3/5/2004
Useful Life 12

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (4 mos)	2003-04	173	415	415	
2	2004-05	518	415	415	
3	2005-06	518	415	415	
4	2006-07	518	415	415	
5	2007-08	518	415	415	
6	2008-09	518	415	415	
7	2009-10	518	415	415	
8	2010-11	518	415	415	
9	2011-12	518	415	415	
10	2012-13	518	415	415	
11	2013-14	518	415	415	
12	2014-15	518		518	
13 (8 mos)	2015-16	345		-	
Totals		6,216		5,079	1,137

COUNTY OF GLENN
EQUIPMENT USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Dept 01042110 - Sheriff
Asset Tag # **5993 - Camo Cam Surveillance System**
Value $ 6,865
Acq Date 6/30/2005
Useful Life 12

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2005-06	572	458	458	
2	2006-07	572	458	458	
3	2007-08	572	458	458	
4	2008-09	572	458	458	
5	2009-10	572	458	458	
6	2010-11	572	458	458	
7	2011-12	572	458	458	
8	2012-13	572	458	458	
9	2013-14	572	458	458	
10	2014-15	572		572	
11	2015-16	572		-	
12	2016-17	572		-	
Totals		6,865		4,693	2,172

CO Y OF GLENN
EQUIPMENT USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Dept 01042110 - Sheriff
Asset Tag # **6031 - Olympian Standby Generator**
Value $ 31,218
Acq Date 6/30/2006
Useful Life 12

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2006-07	2,602	2,082	2,082	
2	2007-08	2,602	2,082	2,082	
3	2008-09	2,602	2,082	2,082	
4	2009-10	2,602	2,082	2,082	
5	2010-11	2,602	2,082	2,082	
6	2011-12	2,602	2,082	2,082	
7	2012-13	2,602	2,082	2,082	
8	2013-14	2,602	2,082	2,082	
9	2014-15	2,602		2,602	
10	2015-16	2,602		-	
11	2016-17	2,602		-	
12	2017-18	2,602		-	
Totals		31,218		19,259	11,959

COUNTY OF GLENN
EQUIPMENT USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Dept 01042110 - Sheriff
Asset Tag # **6129 - Air Trailer**
Value $ 46,163
Acq Date 6/30/2008
Useful Life 10

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2008-09	4,616	3,079	3,079	
2	2009-10	4,616	3,079	3,079	
3	2010-11	4,616	3,079	3,079	
4	2011-12	4,616	3,079	3,079	
5	2012-13	4,616	3,079	3,079	
6	2013-14	4,616	3,079	3,079	
7	2014-15	4,616		4,616	
8	2015-16	4,616		-	
9	2016-17	4,616		-	
10	2017-18	4,616		-	
Totals		46,163		23,091	23,072

Dept 01042110 - Sheriff
Asset Tag # **6187 - Bomb & Arson Equip Trailer**
Value $ 10,268
Acq Date 5/14/2009
Useful Life 7

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (2 mos)	2008-09	244	685	685	
2	2009-10	1,467	685	685	
3	2010-11	1,467	685	685	
4	2011-12	1,467	685	685	
5	2012-13	1,467	685	685	
6	2013-14	1,467	685	685	
7	2014-15	1,467		1,467	
8 (10 mos)	2015-16	1,222		-	
Totals		10,268		5,576	4,692

CO Y OF GLENN
EQUIPMENT USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Dept 01042110 - Sheriff
Asset Tag # **6290 - Blu-Med Shelter**
Value $ 57,617
Acq Date 6/20/2011
Useful Life 5

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2011-12	11,523	3,843	3,843	
2	2012-13	11,523	3,843	3,843	
3	2013-14	11,523	3,843	3,843	
4	2014-15	11,523		11,523	
5	2015-16	11,523		-	
Totals		57,617		23,053	34,564

Dept 01042110 - Sheriff
Asset Tag # **6291 - AFIS Equipment & Interface**
Value $ 17,124
Acq Date 5/24/2011
Useful Life 5

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (1 mos)	2010-11	285	1,142	1,142	
2	2011-12	3,425	1,142	1,142	
3	2012-13	3,425	1,142	1,142	
4	2013-14	3,425	1,142	1,142	
5	2014-15	3,425		3,425	
6 (11 mos)	2015-16	3,139		-	
Totals		17,124		7,993	9,131

COUNTY OF GLENN
EQUIPMENT USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Dept 01042110 - Sheriff
Asset Tag # **6292 - IED Dive Team Response Trailer**
Value $ 6,581
Acq Date 5/27/2011
Useful Life 5

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (1 mos)	2010-11	110	439	439	
2	2011-12	1,316	439	439	
3	2012-13	1,316	439	439	
4	2013-14	1,316	439	439	
5	2014-15	1,316		1,316	
6 (11 mos)	2015-16	1,207		-	
Totals		6,581		3,072	3,509

Dept 01042110 - Sheriff
Asset Tag # **6293 - JPS Voter/Comparator Repeater**
Value $ 16,553
Acq Date 5/18/2011
Useful Life 5

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (1 mos)	2010-11	276	1,104	1,104	
2	2011-12	3,311	1,104	1,104	
3	2012-13	3,311	1,104	1,104	
4	2013-14	3,311	1,104	1,104	
5	2014-15	3,311		3,311	
6 (11 mos)	2015-16	3,035		-	
Totals		16,553		7,727	8,826

CO Y OF GLENN
EQUIPMENT USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Dept 01042110 - Sheriff
Asset Tag # **6327 - Red Mountain Voter Enhancement**
Value $ 12,539
Acq Date 6/30/2012
Useful Life 10

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2012-13	1,254	836	836	
2	2013-14	1,254	836	836	
3	2014-15	1,254		1,254	
4	2015-16	1,254		-	
5	2016-17	1,254		-	
6	2017-18	1,254		-	
7	2018-19	1,254		-	
8	2019-20	1,254		-	
9	2020-21	1,254		-	
10	2021-22	1,254		-	
Totals		12,539		2,927	9,612

Dept 01042110 - Sheriff
Asset Tag # **6333 - CA LE Teletype System (CLETS)**
Value $ 86,667
Acq Date 6/30/2012
Useful Life 10

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2012-13	8,667	5,781	5,781	
2	2013-14	8,667	5,781	5,781	
3	2014-15	8,667		8,667	
4	2015-16	8,667		-	
5	2016-17	8,667		-	
6	2017-18	8,667		-	
7	2018-19	8,667		-	
8	2019-20	8,667		-	
9	2020-21	8,667		-	
10	2021-22	8,667		-	
Totals		86,667		20,228	66,439

COUNTY OF GLENN
EQUIPMENT USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Dept 01042110 - Sheriff
Asset Tag # **6354 - K-9 Miky**
Value $ 8,875
Acq Date 4/4/2013
Useful Life 10

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (3 mos)	2012-13	222	592	592	
2	2013-14	888	592	592	
3	2014-15	888		888	
4	2015-16	888		-	
5	2016-17	888		-	
6	2017-18	888		-	
7	2018-19	888		-	
8	2019-20	888		-	
9	2020-21	888		-	
10	2021-22	888		-	
11 (9 mos)	2022-23	666		-	
Totals		8,875		2,071	6,804

Dept 01042110 - Sheriff
Asset Tag # **6377 - 2014 Ford Explorer**
Value $ 37,954
Acq Date 6/30/2014
Useful Life 5

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2014-15	7,591	-	7,591	
2	2015-16	7,591		-	
3	2016-17	7,591		-	
4	2017-18	7,591		-	
5	2018-19	7,591		-	
Totals		37,954		7,591	30,363

CO Y OF GLENN
EQUIPMENT USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Dept 01042110 - Sheriff
Asset Tag # **6423 - Radio Console**
Value $ 50,815
Acq Date 4/25/2014
Useful Life 5

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (2 mos)	2013-14	1,694	3,389	3,389	
2	2014-15	10,163		10,163	
3	2015-16	10,163		-	
4	2016-17	10,163		-	
5	2017-18	10,163		-	
6 (10 mos)	2018-19	8,469		-	
Totals		50,815		13,552	37,263

Dept 01042140 - Jail
Asset Tag # **5918 - Glenn County Jail Sign**
Value $ 6,435
Acq Date 10/16/2003
Useful Life 12

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (8 mos)	2003-04	358	429	429	
2	2004-05	536	429	429	
3	2005-06	536	429	429	
4	2006-07	536	429	429	
5	2007-08	536	429	429	
6	2008-09	536	429	429	
7	2009-10	536	429	429	
8	2010-11	536	429	429	
9	2011-12	536	429	429	
10	2012-13	536	429	429	
11	2013-14	536	429	429	
12	2014-15	536		536	
13 (4 mos)	2015-16	179		-	
Totals		6,435		5,258	1,177

COUNTY OF GLENN
EQUIPMENT USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Dept 01042140 - Jail
Asset Tag # **6002 - Level 3 Bullet Resistant Window**
Value $ 13,860
Acq Date 9/2/2005
Useful Life 10

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (10 mos)	2005-06	1,155	924	924	
2	2006-07	1,386	924	924	
3	2007-08	1,386	924	924	
4	2008-09	1,386	924	924	
5	2009-10	1,386	924	924	
6	2010-11	1,386	924	924	
7	2011-12	1,386	924	924	
8	2012-13	1,386	924	924	
9	2013-14	1,386	924	924	
10	2014-15	1,386		1,386	
11 (2 mos)	2015-16	231		-	
Totals		13,860		9,706	4,154

Dept 01042140 - Jail
Asset Tag # **6175 - Guard1 Plus Software**
Value $ 10,082
Acq Date 9/17/2008
Useful Life 7

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (9 mos)	2008-09	1,080	672	672	
2	2009-10	1,440	672	672	
3	2010-11	1,440	672	672	
4	2011-12	1,440	672	672	
5	2012-13	1,440	672	672	
6	2013-14	1,440	672	672	
7	2014-15	1,440		1,440	
8 (3 mos)	2015-16	360		-	
Totals		10,082		5,475	4,607

CO Y OF GLENN
EQUIPMENT USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Dept 01042150 - Probation
Asset Tag # **6388 - 2014 Ford Explorer**
Value $ 28,913
Acq Date 3/26/2014
Useful Life 5

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (3 mos)	2013-14	1,446	1,928	1,928	
2	2014-15	5,783		5,783	
3	2015-16	5,783		-	
4	2016-17	5,783		-	
5	2017-18	5,783		-	
6 (9 mos)	2018-19	4,337		-	
Totals		28,913		7,711	21,202

Dept 01042150 - Probation
Asset Tag # **6388B - 2014 Ford Explorer Police Upgrade**
Value $ 6,265
Acq Date 10/20/2014
Useful Life 4

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (8 mos)	2014-15	1,044	-	1,044	
2	2015-16	1,566		-	
3	2016-17	1,566		-	
4	2017-18	1,566		-	
5 (4 mos)	2018-19	522		-	
Totals		6,265		1,044	5,221

COUNTY OF GLENN
EQUIPMENT USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Dept 01042150 - Probation
Asset Tag # **6397 - 2014 Ford Explorer**
Value $ 28,913
Acq Date 4/25/2014
Useful Life 5

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (2 mos)	2013-14	964	1,928	1,928	
2	2014-15	5,783		5,783	
3	2015-16	5,783		-	
4	2016-17	5,783		-	
5	2017-18	5,783		-	
6 (10 mos)	2018-19	4,819		-	
Totals		28,913		7,711	21,202

Dept 01042150 - Probation
Asset Tag # **6397B - 2014 Ford Explorer Police Upgrade**
Value $ 6,350
Acq Date 10/20/2014
Useful Life 4

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (8 mos)	2014-15	1,058	-	1,058	
2	2015-16	1,588		-	
3	2016-17	1,588		-	
4	2017-18	1,588		-	
5 (4 mos)	2018-19	529		-	
Totals		6,350		1,058	5,292

CO Y OF GLENN
EQUIPMENT USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Dept	01042155 - Juvenile Hall
Asset Tag #	**6227 - Generator**
Value	$ 39,591
Acq Date	7/30/2009
Useful Life	7

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (11 mos)	2009-10	5,185	2,641	2,641	
2	2010-11	5,656	2,641	2,641	
3	2011-12	5,656	2,641	2,641	
4	2012-13	5,656	2,641	2,641	
5	2013-14	5,656	2,641	2,641	
6	2014-15	5,656		5,656	
7	2015-16	5,656		-	
8 (1 mos)	2016-17	471		-	
Totals		39,591		18,859	20,732

COUNTY OF GLENN
EQUIPMENT USE

FY 14/15 Actual	Total	General & Admin	Equipment Use
Time %			
Other Expenditures & Costs			
Building Use			
Equipment Use	98,676		98,676
Expenditures Per Financial Statements	98,676	-	98,676
Cost Adjustments			
Functional Cost	98,676	-	98,676
Additions - 1st Allocation			
Other			
Reallocate Admin			
Allocable Costs			
Unallocated			
1st Allocation	-	-	-
Additions - 2nd Allocation			
Other			
Reallocate Admin			
Allocable Costs			
Unallocated			
2nd Allocation	-	-	-
Total Allocated	**98,676**	-	**98,676**

COUNTY OF GLENN
EQUIPMENT USE

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011200	Data Processing	5,412	0.0548	5,412			5,412
01011100	Elections	3,916	0.0397	3,916			3,916
01011121	In-House Projects	6,516	0.0660	6,516			6,516
01012180	Agriculture Commissioner	1,299	0.0132	1,299			1,299
01042110	Sheriff	58,847	0.5964	58,847			58,847
01042140	Jail	3,362	0.0341	3,362			3,362
01042150	Probation	13,668	0.1385	13,668			13,668
01042155	Juvenile Hall	5,656	0.0573	5,656			5,656
	Total	98,676	1.0000	98,676	-	-	98,676

Basis of Allocation : Depreciation-Based Use Allowance

COUNTY OF GLENN
EQUIPMENT USE

FY 14/15 Actual

Non-Federal entities may be compensated for the use of its equipment and software projects capitalized in accordance with GAAP. Equipment use allowance schedules have been converted in fiscal year 2014/15 from a 6.67% use allowance calculation to a straight-line depreciation calculation to comply with 2 CRF 200 §200.436 guidelines. During a review of the fixed asset system adjustments were made to both additions & deletions to bring the fixed asset system in to balance with audited financial statements. Several assets were removed due to the assets being fully depreciated. Detailed asset information and depreciation schedules as shown on schedule 2.01A and 2.01B. Equipment owned by Enterprise Funds and Internal Service Funds are not included in this calculation. Equipment which has been expensed to Grant Programs such as Mental Health, Social Services, Child Support, Homeland Security grants, Road, Job Training Partnership Act fund are also excluded from this calculation. The County did not bill for these costs in fiscal year 2014/2015.

Org Key	Department	Cost of Asset as of 06/30/14	Additions	Deletions	Cost of Asset as of 06/30/15	Prior YTD Use Allow at 6.67%	2014/15 Depreciation Use Allow	Net Book Value
01011013	County Administrative Officer	98,855	-	(98,855)	-	-	-	-
01011020	Clerk of the Board	6,356	-	(6,356)	-	-	-	-
01011040	Department of Finance	71,309	-	(71,309)	-	-	-	-
01011070	Assessor	73,448	-	(73,448)	-	-	-	-
01011090	Personnel	18,415	-	(18,415)	-	-	-	-
01011100	Elections	504,663	-	(477,249)	27,414	(10,972)	(3,916)	12,526
01011121	In-House Projects	11,981	78,195	(11,981)	78,195	(36,484)	(6,516)	35,195
01011200	Data Processing Property Tax Network	224,285	-	(224,285)	-	-	-	-
01011201	Data Processing Finance Network	168,932	16,604	(158,475)	27,061	(6,112)	(5,412)	15,537
01012170	Flood Control	11,166	-	(11,166)	-	-	-	-
01012180	Ag Commissioner	137,182	6,497	(137,182)	6,497	(1,733)	(1,299)	3,465
01012220	Recorder	225,818	-	(225,818)	-	-	-	-
01012240	Public Guardian	10,869	-	(10,869)	-	-	-	-
01012260	Emergency Services	6,267	-	(6,267)	-	-	-	-
01012290	Animal Control	7,661	-	(7,661)	-	-	-	-
01016050	Cooperative Extension	23,529	-	(23,529)	-	-	-	-
01042090	District Attorney	61,755	-	(61,755)	-	-	-	-
01042110	Sheriff	1,740,682	409,065	(1,747,754)	401,993	(89,744)	(58,847)	253,402
01042113	Sheriff's Dispatch	16,667	-	(16,667)	-	-	-	-
01042140	Jail	101,147	19,418	(90,188)	30,377	(17,076)	(3,362)	9,939
01042150	Probation	175,419	40,542	(145,520)	70,441	(3,856)	(13,668)	52,917
01042155	Juvenile Hall	40,341	-	(750)	39,591	(13,204)	(5,656)	20,731
02261120	Facilities Maintenance	38,756	-	(38,756)	-	-	-	-
GRAND TOTAL FIXED ASSETS		3,775,503	570,321	(3,664,255)	681,569	(179,181)	(98,676)	403,712

COUNTY OF GLENN
GENERAL INSURANCE

FY 14/15 Actual		Total	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment
01011013	County Administrative Officer	21	21				
01011040	Department of Finance	3,599	1,685		1,914		
01011051	Annual Audit	104	104				
01011080	County Counsel	579	453		127		
01011090	Personnel	1,284	832		452		
01011150	General Insurance	1,424	1,424				
01011170	Employee Benefits	58	58				
01011200	Data Processing	520	520				
01011010	Board of Supervisors	22,681	754	20,543	1,384		
01011020	Clerk of the Board	348	348				
01011070	Assessor	2,483	1,667		816		
01011100	Elections	1,091	490	143	458		
01011121	In-House Projects	70	70				
01011180	Surveyor	86	86				
01012040	Court Revenues	1,625	1,625				
01012060	Grand Jury	14	14				
01012100	Indigent Defense	761	761				
01012170	Flood Control	27	27				
01012180	Agriculture Commissioner	3,859	2,151		1,708		
01012200	Building Inspector	640	478		162		
01012220	Recorder	1,813	643	86	1,084		
01012230	Coroner	117	117				
01012240	Public Guardian	551	353		198		
01012280	Planning	742	624		118		
01012290	Animal Control	454	454				
01014022	Hospital	48	48				
01015180	Veterans' Services	455	206		249		
01016040	Library	254	254				
01016050	Cooperative Extension	2,171	428		1,743		
01024010	Public Health	4,709	3,587		1,122		
01024012	Mental Health	14,757	12,309	235	2,213		
01024014	Alcohol & Drug Abuse	5,396	2,022	1,239	2,135		
01024018	Victim Witness	190	190				
01024020	Maternal & Child Health	311	200	110			
01024025	Women, Infants & Children	1,037	1,037				
01024170	California Children's Services	646	646				

COUNTY OF GLENN
GENERAL INSURANCE

FY 14/15 Actual		Total	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment
01024300	Health & Human Services Agency	21,191	4,644	11,499		5,049	
01024400	Health Services Administration	504	504				
01025010	Social Services Administration	121,258	33,441	87,816			
01042090	District Attorney	253,715	2,420	249,248	2,047		
01042110	Sheriff	82,417	7,430	71,031	3,956		
01042113	Sheriff's Dispatch	1,191	936		256		
01042135	Sheriff's Civil Division	183	183				
01042140	Jail	68,329	6,627	51,688	10,015		
01042150	Probation	3,360	2,072	172	1,116		
01042155	Juvenile Hall	4,756	2,425		2,332		
01042158	Delinquency Prevention	67	67				
01042360	Boat Patrol	3,004	207				2,796
01054010	California Waste Management	27	27				
01054011	Emergency Preparedness Grant	214	214				
01054012	Mental Health Services Act	4,827	4,827				
01054015	Hospital Preparedness Grant	247	247				
01054020	Superior Reg Workforce Ed	1,032	1,032				
01054045	Mosquito Abatement Assessment Area	372	372				
01055340	Child Support	2,189	1,364		825		
01062136	Trial Court Security	632	632				
01062150	Local Community Corrections	1,573	1,573				
01201000	Road Engineers	576	576				
01202000	Road Shop	869	869				
01203010	Road	52,280	22,306	29,654	320		
01602270	Fish & Game Commission	24	24				
01906020	Office of Education	630	326		304		
02000000	Solid Waste	5,682	5,638		44		
02040205	Orland Airport	797	797				
02040207	Willows Airport	1,768	1,768				
02200000	Fleet Operations	2,346	2,288	58			
02210000	Underground Storage Tanks	458	458				
02220000	Vegetation & Environmental Mgmt	199	199				
02224170	Tri-County Bee	10	10				
02260000	Planning & Public Works Agency	15,051	4,219	115	658		
02261120	Facilities Internal Service Fund	1,854	110	329	1,415		
02270000	Central Services	48	48				

COUNTY OF GLENN
GENERAL INSURANCE

FY 14/15 Actual		Total	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment
02280000	Data Processing ISF	1,443	1,362		81		
03230000	Fire Chief's Association	5	5				
04050000	Court	8,652			8,652		
04100000	Law Library	21	21				
04250000	Local Transportation Trust	1,717	1,667		50		
04260000	Transportation Administration	601	601				
04280000	Glenn County Transit	326	326				
04281000	Fixed Route Transit	2,293	2,293				
04601000	Local Agency Formation Commission	82	82				
04999100	Community Action	14,853	11,176	3,677			
05210000	Air Pollution District	723			723		
99999999	Other	71,438	61,038		10,400		
	Total	**830,758**	**226,133**	**527,643**	**59,076**	**5,049**	**2,796**

Schedule of Costs to be Allocated by Function

COUNTY OF GLENN
GENERAL INSURANCE

1/29/2016

	Total	General & Admin	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment	Mobile Equipment
FY 14/15 Actual								
Time %	100.000%		27.22%	63.51%	7.11%	0.61%	0.34%	1.21%
Services & Supplies								
Insurance	828,531		225,527	526,229	58,918	5,035	2,789	10,033
Expenditures Per Financial Statements	828,531	-	225,527	526,229	58,918	5,035	2,789	10,033
Cost Adjustments								
Functional Cost	828,531	-	225,527	526,229	58,918	5,035	2,789	10,033
Additions - 1st Allocation								
Other								
Reallocate Admin								
Allocable Costs	828,531		225,527	526,229	58,918	5,035	2,789	10,033
Unallocated								
1st Allocation	828,531	-	225,527	526,229	58,918	5,035	2,789	10,033
Additions - 2nd Allocation								
Other	2,227	2,227						
Reallocate Admin	0	(2,227)	606	1,414	158	14	7	27
Allocable Costs	2,227		606	1,414	158	14	7	27
Unallocated								
2nd Allocation	2,227	-	606	1,414	158	14	7	27
Total Allocated	**830,758**	-	**226,133**	**527,643**	**59,076**	**5,049**	**2,796**	**10,060**

COUNTY OF GLENN
GENERAL INSURANCE

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024300	Health & Human Services Agency	5,035	1.00000000	5,035		14	5,049
	Total	5,035	1.00000000	5,035	-	14	5,049

Basis of Allocation : Direct Cost of Premium

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	5,534	0.03248396	1,914			1,914
01011080	County Counsel	366	0.00214838	127			127
01011090	Personnel	1,306	0.00766607	452			452
01011010	Board of Supervisors	3,990	0.02342085	1,380		4	1,384
01011070	Assessor	2,353	0.01381185	814		2	816
01011100	Elections	1,321	0.00775412	457		1	458
01012180	Agriculture Commissioner	4,926	0.02891507	1,704		5	1,708
01012200	Building Inspector	468	0.00274711	162		0	162
01012220	Recorder	3,127	0.01835514	1,081		3	1,084
01012240	Public Guardian	571	0.00335171	197		1	198
01012280	Planning	340	0.00199576	118		0	118
01015180	Veterans' Services	719	0.00422045	249		1	249
01016050	Cooperative Extension	5,025	0.02949619	1,738		5	1,743
01024010	Public Health	3,235	0.01898909	1,119		3	1,122
01024012	Mental Health	6,381	0.03745576	2,207		6	2,213
01024014	Alcohol & Drug Abuse	6,156	0.03613503	2,129		6	2,135
01042090	District Attorney	5,902	0.03464408	2,041		6	2,047
01042110	Sheriff	11,406	0.06695194	3,945		11	3,956
01042113	Sheriff's Dispatch	737	0.00432611	255		1	256
01042140	Jail	28,876	0.16949889	9,987		28	10,015
01042150	Probation	3,219	0.01889517	1,113		3	1,116
01042155	Juvenile Hall	6,723	0.03946326	2,325		7	2,332
01055340	Child Support	2,379	0.01396446	823		2	825
01203010	Road	924	0.00542378	320		1	320
01906020	Office of Education	877	0.00514789	303		1	304
02000000	Solid Waste	127	0.00074548	44		0	44
02260000	Planning & Public Works Agency	1,897	0.01113518	656		2	658
02261120	Facilities Internal Service Fund	4,080	0.02394914	1,411		4	1,415
02280000	Data Processing ISF	233	0.00136768	81		0	81
04050000	Court	24,947	0.14643610	8,628		24	8,652
04250000	Local Transportation Trust	144	0.00084526	50		0	50

COUNTY OF GLENN
GENERAL INSURANCE

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
05210000	Air Pollution District	2,084	0.01223285	721		2	723
99999999	Other	29,988	0.17602620	10,371		29	10,400
	Total	170,361	1.00000000	58,918	-	158	59,076

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
GENERAL INSURANCE

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011010	Board of Supervisors	28,795.75	0.03893427	20,488		55	20,543
01011100	Elections	200.64	0.00027128	143		0	143
01012220	Recorder	120.38	0.00016276	86		0	86
01024012	Mental Health	329.45	0.00044544	234		1	235
01024014	Alcohol & Drug Abuse	1,736.75	0.00234823	1,236		3	1,239
01024020	Maternal & Child Health	154.25	0.00020856	110		0	110
01024300	Health & Human Services Agency	16,118.09	0.02179301	11,468		31	11,499
01025010	Social Services Administration	123,092.62	0.16643157	87,581		235	87,816
01042090	District Attorney	349,372.04	0.47238036	248,580		668	249,248
01042110	Sheriff	99,564.69	0.13461983	70,841		190	71,031
01042140	Jail	72,451.31	0.09796026	51,550		139	51,688
01042150	Probation	240.60	0.00032531	171		0	172
01203010	Road	41,565.44	0.05619997	29,574		79	29,654
02200000	Fleet Operations	81.39	0.00011005	58		0	58
02260000	Planning & Public Works Agency	160.51	0.00021702	114		0	115
02261120	Facilities Internal Service Fund	461.40	0.00062385	328		1	329
04999100	Community Action	5,153.69	0.00696822	3,667		10	3,677
	Total	739,599.00	1.00000000	526,229	-	1,414	527,643

Basis of Allocation : Ratio of Claim Liability

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	12	0.00009093	21			21
01011040	Department of Finance	986	0.00747140	1,685			1,685
01011051	Annual Audit	61	0.00046223	104			104
01011080	County Counsel	265	0.00200803	453			453
01011090	Personnel	487	0.00369023	832			832
01011150	General Insurance	833	0.00631204	1,424			1,424
01011170	Employee Benefits	34	0.00025763	58			58
01011200	Data Processing	304	0.00230355	520			520
01011010	Board of Supervisors	440	0.00333409	752		2	754
01011020	Clerk of the Board	203	0.00153823	347		1	348
01011070	Assessor	973	0.00737289	1,663		5	1,667
01011100	Elections	286	0.00216716	489		1	490
01011121	In-House Projects	41	0.00031068	70		0	70
01011180	Surveyor	50	0.00037887	85		0	86
01012040	Court Revenues	948	0.00718345	1,620		4	1,625
01012060	Grand Jury	8	0.00006062	14		0	14
01012100	Indigent Defense	444	0.00336440	759		2	761
01012170	Flood Control	16	0.00012124	27		0	27
01012180	Agriculture Commissioner	1,255	0.00950974	2,145		6	2,151
01012200	Building Inspector	279	0.00211412	477		1	478
01012220	Recorder	375	0.00284155	641		2	643
01012230	Coroner	68	0.00051527	116		0	117
01012240	Public Guardian	206	0.00156096	352		1	353
01012280	Planning	364	0.00275820	622		2	624
01012290	Animal Control	265	0.00200803	453		1	454
01014022	Hospital	28	0.00021217	48		0	48
01015180	Veterans' Services	120	0.00090930	205		1	206
01016040	Library	148	0.00112147	253		1	254
01016050	Cooperative Extension	250	0.00189437	427		1	428
01024010	Public Health	2,093	0.01585967	3,577		10	3,587
01024012	Mental Health	7,183	0.05442904	12,275		34	12,309
01024014	Alcohol & Drug Abuse	1,180	0.00894143	2,017		6	2,022
01024018	Victim Witness	111	0.00084110	190		1	190
01024020	Maternal & Child Health	117	0.00088657	200		1	200

COUNTY OF GLENN
GENERAL INSURANCE

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024025	Women, Infants & Children	605	0.00458438	1,034		3	1,037
01024170	California Children's Services	377	0.00285671	644		2	646
01024300	Health & Human Services Agency	2,710	0.02053497	4,631		13	4,644
01024400	Health Services Administration	294	0.00222778	502		1	504
01025010	Social Services Administration	19,515	0.14787452	33,350		92	33,441
01042090	District Attorney	1,412	0.01069940	2,413		7	2,420
01042110	Sheriff	4,336	0.03285595	7,410		20	7,430
01042113	Sheriff's Dispatch	546	0.00413730	933		3	936
01042135	Sheriff's Civil Division	107	0.00081079	183		1	183
01042140	Jail	3,867	0.02930211	6,608		18	6,627
01042150	Probation	1,209	0.00916117	2,066		6	2,072
01042155	Juvenile Hall	1,415	0.01072213	2,418		7	2,425
01042158	Delinquency Prevention	39	0.00029552	67		0	67
01042360	Boat Patrol	121	0.00091688	207		1	207
01054010	California Waste Management	16	0.00012124	27		0	27
01054011	Emergency Preparedness Grant	125	0.00094718	214		1	214
01054012	Mental Health Services Act	2,817	0.02134576	4,814		13	4,827
01054015	Hospital Preparedness Grant	144	0.00109116	246		1	247
01054020	Superior Reg Workforce Ed	602	0.00456164	1,029		3	1,032
01054045	Mosquito Abatement Assessment Area	217	0.00164431	371		1	372
01055340	Child Support	796	0.00603167	1,360		4	1,364
01062136	Trial Court Security	369	0.00279609	631		2	632
01062150	Local Community Corrections	918	0.00695613	1,569		4	1,573
01201000	Road Engineers	336	0.00254603	574		2	576
01202000	Road Shop	507	0.00384178	866		2	869
01203010	Road	13,017	0.09863605	22,245		61	22,306
01602270	Fish & Game Commission	14	0.00010608	24		0	24
01906020	Office of Education	190	0.00143972	325		1	326
02000000	Solid Waste	3,290	0.02492991	5,622		15	5,638
02040205	Orland Airport	465	0.00352353	795		2	797
02040207	Willows Airport	1,032	0.00781996	1,764		5	1,768
02200000	Fleet Operations	1,335	0.01011594	2,281		6	2,288
02210000	Underground Storage Tanks	267	0.00202319	456		1	458
02220000	Vegetation & Environmental Mgmt	116	0.00087899	198		1	199

COUNTY OF GLENN
GENERAL INSURANCE

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02224170	Tri-County Bee	6	0.00004546	10		0	10
02260000	Planning & Public Works Agency	2,462	0.01865576	4,207		12	4,219
02261120	Facilities Internal Service Fund	64	0.00048496	109		0	110
02270000	Central Services	28	0.00021217	48		0	48
02280000	Data Processing ISF	795	0.00602410	1,359		4	1,362
03230000	Fire Chief's Association	3	0.00002273	5		0	5
04100000	Law Library	12	0.00009093	21		0	21
04250000	Local Transportation Trust	973	0.00737289	1,663		5	1,667
04260000	Transportation Administration	351	0.00265970	600		2	601
04280000	Glenn County Transit	190	0.00143972	325		1	326
04281000	Fixed Route Transit	1,338	0.01013867	2,287		6	2,293
04601000	Local Agency Formation Commission	48	0.00036372	82		0	82
04999100	Community Action	6,522	0.04942032	11,146		31	11,176
99999999	Other	35,619	0.26990225	60,870		167	61,038
	Total	131,970	1.00000000	225,527	-	606	226,133

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN
GENERAL INSURANCE

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02260000	Planning & Public Works Agency	10,033	1.00000000	10,033		27	10,060
	Total	10,033	1.00000000	10,033	-	27	10,060

Basis of Allocation : Direct Cost of Premium

COUNTY OF GLENN
GENERAL INSURANCE

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042360	Boat Patrol	2,789	1.00000000	2,789		7	2,796
	Total	2,789	1.00000000	2,789	-	7	2,796

Basis of Allocation : Direct Cost of Premium

FY 14/15 Actual

The General Insurance 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 experience / exposure split for 2014-15 is 70%/30%. 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 and 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 also 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 2014-2015.

COUNTY OF GLENN
CENTRAL SERVICES INTERNAL SERVICE FUND

FY 14/15 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

General Ledger Summary
Balance Sheet Accounts
For the Period Ending:
06/30/15

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
02270000 CENTRAL SERVICES ISF	
CURRENT ASSETS	
00100 CASH IN TREASURY	$3,067.47
TOTAL CURRENT ASSETS	$3,067.47
CURRENT LIABILITIES	
00670 CHECKS PAYABLE	$2,516.31
TOTAL CURRENT LIABILITIES	$2,516.31
FUND EQUITY	
00974 UNRESERVED RETAINED EARNINGS	$632.74
TOTAL FUND EQUITY	$632.74
BUDGETARY ACCOUNTS	
00997 ESTIMATED REVENUES	$(28,368.00)
00999 APPROPRIATIONS	28,368.00
TOTAL BUDGETARY ACCOUNTS	$0.00

COUNTY OF GLENN

General Ledger Summary
Budget to Actuals
For the Period Ending:
06/30/15

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
02270000 CENTRAL SERVICES ISF				
Revenue				
CHARGES FOR CURRENT SERVICES				
67000 INTER REV-#101 GENERAL	$3,077.00	$3,077.00	$0.00	100.00
TOTAL CHARGES FOR CURRENT SERVICES	$3,077.00	$3,077.00	$0.00	100.00
MISCELLANEOUS REVENUES				
74121 A-87 COST ALLOC REBATE	$291.00	$291.00	$0.00	100.00
74141 ATS-COMMUNICATIONS REVENUE	25,000.00	20,015.52	4,984.48	80.06
TOTAL MISCELLANEOUS REVENUES	$25,291.00	$20,306.52	$4,984.48	80.29
GRAND TOTAL Revenue	$28,368.00	$23,383.52	$4,984.48	82.43
Expense				
SERVICES & SUPPLIES				
03121 COMMUNICATIONS-ATS	$25,000.00	$19,860.30	$5,139.70	79.44
03220 OFFICE EXPENSE	500.00	416.60	83.40	83.32
03250 RENTS & LEASES-EQUIP	2,868.00	3,188.20	(320.20)	111.16
TOTAL SERVICES & SUPPLIES	$28,368.00	$23,465.10	$4,902.90	82.72
GRAND TOTAL Expense	$28,368.00	$23,465.10	$4,902.90	82.72
NET RETURN/(COST)	$0.00	$(81.58)	$81.58	(0.29)

COUNTY OF GLENN
FACILITIES INTERNAL SERVICE FUND

FY 14/15 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.

Staff expenses associated with this fund were transferred to a new special revenue fund in fiscal year 2014/15 to comply with GASB and GAAP reporting requirements.

ORGANIZATION KEY / OBJECT CODE	ACCOUNT BALANCE
02261120 COUNTY FACILITIES ISF	
CURRENT ASSETS	
00100 CASH IN TREASURY	$303,811.09
00299 INTEREST RECEIVABLE	310.89
00351 DUE FROM GENERAL FUND-1	8,106.20
00354 DUE FROM CAA FUND-4	412.00
00362 DUE FROM ISF FUNDS-25	144.20
00367 DUE FROM ITF FUNDS-45	338.45
00450 DUE FROM STATE	27,760.89
TOTAL CURRENT ASSETS	$340,883.72
DEFERRED OUTFLOWS	
00662 DEFERRED OUTFLOW-PEN CONTRIB	$59,615.79
TOTAL DEFERRED OUTFLOWS	$59,615.79
CURRENT LIABILITIES	
00670 CHECKS PAYABLE	$15,661.50
00689 DUE TO GENERAL FUND-1	2,358.30
00690 DUE TO ROAD FUND-3	5,071.82
00691 DUE TO CAA FUND-4	32.00
00696 DUE TO ISF FUNDS-25	35,669.08
00702 DUE TO AGENCY OTH-40	22.69
00756 SALARY & BENEFITS PAYABLE	21,094.86
00757 COMPENSATED ABSENCES PAYABLE	23,690.00
00758 OPEB LIABILITY	67,680.00
TOTAL CURRENT LIABILITIES	$171,280.25
LONG-TERM LIABILITIES	
00760 PENSION LIABILITY	$825,628.45
TOTAL LONG-TERM LIABILITIES	$825,628.45
DEFERRED INFLOWS	
00891 DEFERRED INFLOW-PEN ACTUARIAL	$139,112.19

TOTAL DEFERRED INFLOWS	$139,112.19

FUND EQUITY

COUNTY OF GLENN

General Ledger Summary
Balance Sheet Accounts
For the Period Ending:
06/30/15

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
00974 UNRESERVED RETAINED EARNINGS	$(908,274.79)
TOTAL FUND EQUITY	$(908,274.79)
BUDGETARY ACCOUNTS	
00997 ESTIMATED REVENUES	$(1,129,406.00)
00999 APPROPRIATIONS	1,129,406.00
TOTAL BUDGETARY ACCOUNTS	$0.00

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
02261120 COUNTY FACILITIES ISF				
Revenue				
USE OF MONEY & PROPERTY				
44300 INTEREST	$0.00	$498.41	$(498.41)	0.00
TOTAL USE OF MONEY & PROPERTY	$0.00	$498.41	$(498.41)	0.00
CHARGES FOR CURRENT SERVICES				
66251 FACILITIES COST ALLOCATION	$736,926.00	$793,642.20	$(56,716.20)	107.70
66550 OTHER CHARGES FOR SERVICES	0.00	84,034.06	(84,034.06)	0.00
67000 INTER REV-#101 GENERAL	392,480.00	384,351.50	8,128.50	97.93
74126 SALARY REIMB	0.00	3,521.66	(3,521.66)	0.00
TOTAL CHARGES FOR CURRENT SERVICES	$1,129,406.00	$1,265,549.42	$(136,143.42)	112.05
MISCELLANEOUS REVENUES				
74119 PERS REBATE	$0.00	$6,978.00	$(6,978.00)	0.00
74123 WORKERS COMP REBATE	0.00	2,535.07	(2,535.07)	0.00
TOTAL MISCELLANEOUS REVENUES	$0.00	$9,513.07	$(9,513.07)	0.00
GRAND TOTAL Revenue	$1,129,406.00	$1,275,560.90	$(146,154.90)	112.94
Expense				
SALARIES & BENEFITS				
01010 SALARIES & WAGES	$457,291.00	$448,723.04	$8,567.96	98.13
01012 ADDITIONAL HELP	0.00	36,574.29	(36,574.29)	0.00
01013 OVERTIME PAY	0.00	1,557.96	(1,557.96)	0.00
01014 VACATION PAY	0.00	4,356.29	(4,356.29)	0.00

General Ledger Summary
Budget to Actuals
For the Period Ending:
06/30/15

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
01016 STAND-BY PAY	0.00	237.00	(237.00)	0.00
01022 SHIFT DIFFERENTIAL	0.00	10,517.90	(10,517.90)	0.00
01030 SOCIAL SECURITY	31,018.00	26,838.93	4,179.07	86.53
01031 MEDICARE COVERAGE	7,254.00	6,276.90	977.10	86.53
01034 RETIREMENT-ER PORTION	87,256.00	68,063.39	19,192.61	78.00
01036 SUPPLEMENTAL PENSION PLAN	19,219.00	17,823.17	1,395.83	92.74
01038 PENSION EXPENSE	0.00	8,842.10	(8,842.10)	0.00
01040 GROUP HEALTH INSURANCE	227,712.00	181,796.85	45,915.15	79.84
01041 LIFE INSURANCE	309.00	271.97	37.03	88.02
01042 DENTAL INSURANCE	364.00	365.84	(1.84)	100.51
01043 VISION INSURANCE	1,186.00	966.72	219.28	81.51
01047 DISABILITY INSURANCE	5,513.00	3,304.56	2,208.44	59.94
01050 WORKER COMPENSATION INSURANCE	63,523.00	62,997.95	525.05	99.17
TOTAL SALARIES & BENEFITS	$900,645.00	$879,514.86	$21,130.14	97.65
SERVICES & SUPPLIES				
03110 CLOTHING & PERSONAL SUPPLIES	$1,200.00	$1,460.12	$(260.12)	121.68
03120 COMMUNICATIONS	7,500.00	8,158.04	(658.04)	108.77
03140 HOUSEHOLD EXPENSE	5,000.00	1,246.57	3,753.43	24.93
03170 MAINT-EQUIPMENT	12,500.00	8,264.53	4,235.47	66.12
03180 MAINT-STRUCTURES & IMPROVEMENT	0.00	1,952.09	(1,952.09)	0.00
03182 BUILDING MAINTENANCE	45,000.00	53,657.93	(8,657.93)	119.24
03220 OFFICE EXPENSE	2,500.00	1,309.08	1,190.92	52.36
03230 PROFESSIONAL SERVICES	15,757.00	16,056.46	(299.46)	101.90
03240 PUBLICATIONS	100.00	223.02	(123.02)	223.02
03250 RENTS & LEASES-EQUIP	250.00	37.36	212.64	14.94
03270 SMALL TOOLS & INSTRUMENTS	2,000.00	2,137.47	(137.47)	106.87
03280 SPECIAL DEPT EXPENSE	5,000.00	5,134.85	(134.85)	102.70
03281 SPEC DEPT-TRAINING	500.00	210.00	290.00	42.00
03286 IT EXPENSES	6,500.00	2,828.19	3,671.81	43.51
03292 PW ISF ALLOCATION	43,000.00	42,370.19	629.81	98.54
04291 FOOD & LODGING	0.00	570.30	(570.30)	0.00
04292 GAS & OIL	12,250.00	10,225.90	2,024.10	83.48
04295 OTHER TRAVEL	200.00	495.00	(295.00)	247.50
04296 VEHICLE RENTAL	14,000.00	14,955.23	(955.23)	106.82
04300 UTILITIES	45,000.00	44,002.48	997.52	97.78

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
TOTAL SERVICES & SUPPLIES	$218,257.00	$215,294.81	$2,962.19	98.64
OTHER CHARGES				
05715 DATA PROCESSING ISF ALLOCATION	$10,504.00	$7,997.82	$2,506.18	76.14
TOTAL OTHER CHARGES	$10,504.00	$7,997.82	$2,506.18	76.14
GRAND TOTAL Expense	$1,129,406.00	$1,102,807.49	$26,598.51	97.64
NET RETURN/(COST)	$0.00	$172,753.41	$(172,753.41)	15.30

COUNTY OF GLENN
CUPA / UNDERGROUND STORAGE TANKS INTERNAL SERVICE FUND

FY 14/15 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.

This fund was classified as an internal service fund in prior years, however, the Department of Finance reviewed the activities of the fund and reclassified it to a special revenue in fiscal year 2014/15 as the operations did not meet the qualifications of an internal service fund.

COUNTY OF GLENN
DATA PROCESSING INTERNAL SERVICE FUND

FY 14/15 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. Separate individual activities are also transitioning from multiple departments and being consolidated in one internal service fund location to maximize enterprise licensing agreements and bulk purchasing savings.

COUNTY OF GLENN

General Ledger Summary
Balance Sheet Accounts
For the Period Ending:
06/30/15

ORGANIZATION KEY / OBJECT CODE	ACCOUNT BALANCE
02280000 DATA PROCESSING ISF	
CURRENT ASSETS	
00100 CASH IN TREASURY	$29,175.00
00351 DUE FROM GENERAL FUND-1	1,747.34
00352 DUE FROM ROAD FUND-3	69.67
00354 DUE FROM CAA FUND-4	145.13
00358 DUE FROM ENTERPRISE-20	40.64
00362 DUE FROM ISF FUNDS-25	777.89
00413 DUE FROM SD GOV BOS-16	40.64
00580 PREPAID EXPENSE	7,038.00
TOTAL CURRENT ASSETS	$39,034.31
FIXED ASSETS	
00630 EQUIPMENT	$285,325.00
00631 ACCUM DEPREC-EQUIPMENT	(97,092.00)
TOTAL FIXED ASSETS	$188,233.00
CURRENT LIABILITIES	
00670 CHECKS PAYABLE	$2,821.31
TOTAL CURRENT LIABILITIES	$2,821.31
LONG-TERM LIABILITIES	
00815 ADV FROM GENERAL FUND	$36,213.00
TOTAL LONG-TERM LIABILITIES	$36,213.00
FUND EQUITY	
00974 UNRESERVED RETAINED EARNINGS	$(16,237.00)
00975 NET INV IN CAPITAL ASSETS	188,233.00
TOTAL FUND EQUITY	$171,996.00

BUDGETARY ACCOUNTS

00997 ESTIMATED REVENUES	$(720,000.00)
00998 UNANTICIPATED REVENUES	(16,000.00)
00999 APPROPRIATIONS	795,465.31
TOTAL BUDGETARY ACCOUNTS	$59,465.31

COUNTY OF GLENN

General Ledger Summary
Budget to Actuals
For the Period Ending:
06/30/15

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
02280000 DATA PROCESSING ISF				
Revenue				
CHARGES FOR CURRENT SERVICES				
66252 DATA PROCESSING ISF ALLOCATION	$736,000.00	$696,054.71	$39,945.29	94.57
TOTAL CHARGES FOR CURRENT SERVICES	$736,000.00	$696,054.71	$39,945.29	94.57
GRAND TOTAL Revenue	$736,000.00	$696,054.71	$39,945.29	94.57
Expense				
SERVICES & SUPPLIES				
03120 COMMUNICATIONS	$120,000.00	$113,953.73	$6,046.27	94.96
03230 PROFESSIONAL SERVICES	350,000.00	350,100.00	(100.00)	100.03
03280 SPECIAL DEPT EXPENSE	500.00	0.00	500.00	0.00
03286 IT EXPENSES	260,321.31	228,228.01	32,093.30	87.67
TOTAL SERVICES & SUPPLIES	$730,821.31	$692,281.74	$38,539.57	94.73
OTHER CHARGES				
05510 DEPRECIATION	$56,644.00	$40,407.00	$16,237.00	71.34
TOTAL OTHER CHARGES	$56,644.00	$40,407.00	$16,237.00	71.34
FIXED ASSETS				
07320 COMPUTER EQUIPMENT	$8,000.00	$6,594.28	$1,405.72	82.43
TOTAL FIXED ASSETS	$8,000.00	$6,594.28	$1,405.72	82.43
GRAND TOTAL Expense	$795,465.31	$739,283.02	$56,182.29	92.94

COUNTY OF GLENN
FLEET OPERATIONS INTERNAL SERVICE FUND

FY 14/15 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 are 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) are set at a rate competitive with the cost of renting a vehicle from commercial vendors. Rates are established annually by Fleet Management and approved by the Board of Supervisors by resolution.

A portion of the allocated charges include an amount for replacement of that vehicle. Fund balance accumulation consists of the reserve for vehicle replacement.

Staff expenses associated with this fund were transferred to a new special revenue fund in fiscal year 2014/15 to comply with GASB and GAAP reporting requirements.

COUNTY OF GLENN

General Ledger Summary
Balance Sheet Accounts
For the Period Ending:
06/30/15

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
02200000 FLEET OPERATIONS	
CURRENT ASSETS	
00100 CASH IN TREASURY	$177,540.36
00230 ACCOUNTS RECEIVABLE	44,629.01
00299 INTEREST RECEIVABLE	164.92
00320 INVENTORY	23,179.48
00351 DUE FROM GENERAL FUND-1	851.39
00354 DUE FROM CAA FUND-4	650.41
00367 DUE FROM ITF FUNDS-45	1,125.68
00371 DUE FROM SPEC DIST-50	388.75
TOTAL CURRENT ASSETS	$248,530.00
FIXED ASSETS	
00610 BUILDINGS & IMPROVEMENTS	$206,638.00
00611 ACCUM DEPREC-BLDG & IMPROVE	(116,326.00)
00630 EQUIPMENT	22,914.00
00631 ACCUM DEPREC-EQUIPMENT	(13,156.00)
TOTAL FIXED ASSETS	$100,070.00
DEFERRED OUTFLOWS	
00662 DEFERRED OUTFLOW-PEN CONTRIB	$30,554.00
TOTAL DEFERRED OUTFLOWS	$30,554.00
CURRENT LIABILITIES	
00670 CHECKS PAYABLE	$5,794.94
00689 DUE TO GENERAL FUND-1	257.99
00696 DUE TO ISF FUNDS-25	3,822.32
00756 SALARY & BENEFITS PAYABLE	8,676.27
00757 COMPENSATED ABSENCES PAYABLE	17,157.00
00758 OPEB LIABILITY	211,477.00
TOTAL CURRENT LIABILITIES	$247,185.52
'ONG-TERM LIABILITIES	

00780 PENSION LIABILITY	$423,147.00
TOTAL LONG-TERM LIABILITIES	$423,147.00

DEFERRED INFLOWS

COUNTY OF GLENN

General Ledger Summary
Balance Sheet Accounts
For the Period Ending:
06/30/15

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
00891 DEFERRED INFLOW-PEN ACTUARIAL	$71,297.00
TOTAL DEFERRED INFLOWS	$71,297.00
FUND EQUITY	
00974 UNRESERVED RETAINED EARNINGS	$(520,634.96)
00975 NET INV IN CAPITAL ASSETS	100,070.00
TOTAL FUND EQUITY	$(420,564.96)
BUDGETARY ACCOUNTS	
00997 ESTIMATED REVENUES	$(570,250.00)
00999 APPROPRIATIONS	625,393.00
TOTAL BUDGETARY ACCOUNTS	$55,143.00

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
02200000 FLEET OPERATIONS				
Revenue				
USE OF MONEY & PROPERTY				
44300 INTEREST	$0.00	$341.27	$(341.27)	0.00
44320 RENTS & CONCESSIONS	3,000.00	3,000.00	0.00	100.00
TOTAL USE OF MONEY & PROPERTY	$3,000.00	$3,341.27	$(341.27)	111.38
CHARGES FOR CURRENT SERVICES				
66550 OTHER CHARGES FOR SERVICES	$380,000.00	$411,191.92	$(31,191.92)	108.21
66551 ADMINISTRATION FEES	10,000.00	10,000.00	0.00	100.00
67054 INTER REVENUE	62,500.00	0.00	62,500.00	0.00
68001 MAINTENANCE SERVICE	86,250.00	82,998.63	3,251.37	96.23
68179 SCRAP METAL SALES	1,000.00	0.00	1,000.00	0.00
74126 SALARY REIMB	7,500.00	0.00	7,500.00	0.00
74138 FUEL DIRECT COSTS	20,000.00	13,457.70	6,542.30	67.29
TOTAL CHARGES FOR CURRENT SERVICES	$567,250.00	$517,648.25	$49,601.75	91.26
MISCELLANEOUS REVENUES				
74119 PERS REBATE	$0.00	$2,326.00	$(2,326.00)	0.00
74123 WORKERS COMP REBATE	0.00	1,367.21	(1,367.21)	0.00
TOTAL MISCELLANEOUS REVENUES	$0.00	$3,693.21	$(3,693.21)	0.00
GRAND TOTAL Revenue	$570,250.00	$524,682.73	$45,567.27	92.01
Expense				
SALARIES & BENEFITS				

General Ledger Summary
Budget to Actuals
For the Period Ending:
06/30/15

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
01010 SALARIES & WAGES	$234,049.00	$227,197.29	$6,851.71	97.07
01030 SOCIAL SECURITY	12,377.00	12,952.71	(575.71)	104.65
01031 MEDICARE COVERAGE	2,895.00	3,029.30	(134.30)	104.64
01034 RETIREMENT-ER PORTION	34,817.00	34,883.96	(66.96)	100.19
01036 SUPPLEMENTAL PENSION PLAN	5,914.00	6,798.08	(884.08)	114.95
01038 PENSION EXPENSE	4,532.00	4,532.00	0.00	100.00
01040 GROUP HEALTH INSURANCE	61,732.00	61,877.35	(145.35)	100.24
01041 LIFE INSURANCE	139.00	139.78	(0.78)	100.56
01043 VISION INSURANCE	365.00	366.32	(1.32)	100.36
01047 DISABILITY INSURANCE	2,167.00	1,708.48	458.52	78.84
01050 WORKER COMPENSATION INSURANCE	12,926.00	16,739.68	(3,813.68)	129.50
TOTAL SALARIES & BENEFITS	$371,913.00	$370,224.95	$1,688.05	99.55
SERVICES & SUPPLIES				
03110 CLOTHING & PERSONAL SUPPLIES	$300.00	$0.00	$300.00	0.00
03120 COMMUNICATIONS	2,900.00	1,110.90	1,789.10	38.31
03140 HOUSEHOLD EXPENSE	2,000.00	1,976.72	23.28	98.84
03170 MAINT-EQUIPMENT	131,048.00	78,960.99	52,087.01	60.25
03180 MAINT-STRUCTURES & IMPROVEMENT	1,000.00	0.00	1,000.00	0.00
03190 MEDICAL & LAB SUPPLIES	150.00	0.00	150.00	0.00
03200 MEMBERSHIPS	100.00	0.00	100.00	0.00
03230 PROFESSIONAL SERVICES	2,000.00	2,926.00	(926.00)	146.30
03240 PUBLICATIONS	250.00	332.40	(82.40)	132.96
03250 RENTS & LEASES-EQUIP	1,500.00	756.64	743.36	50.44
03270 SMALL TOOLS & INSTRUMENTS	2,500.00	938.73	1,561.27	37.55
03280 SPECIAL DEPT EXPENSE	2,500.00	1,211.90	1,288.10	48.48
03281 SPEC DEPT-TRAINING	500.00	902.00	(402.00)	180.40
03283 SHOP SUPPLIES	1,500.00	3,052.36	(1,552.36)	203.49
03286 IT EXPENSES	7,500.00	1,425.31	6,074.69	19.00
03292 PW ISF ALLOCATION	27,000.00	18,294.80	8,705.20	67.76
04291 FOOD & LODGING	500.00	38.28	461.72	7.66
04292 GAS & OIL	32,000.00	17,749.65	14,250.35	55.47
04295 OTHER TRAVEL	500.00	0.00	500.00	0.00
04296 VEHICLE RENTAL	2,000.00	2,588.29	(588.29)	129.41
04300 UTILITIES	6,500.00	5,874.51	625.49	90.38
04500 OPERATING EXPENSES	100.00	0.00	100.00	0.00

General Ledger Summary
Budget to Actuals
For the Period Ending:
06/30/15

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
TOTAL SERVICES & SUPPLIES	$224,348.00	$138,139.48	$86,208.52	61.57
OTHER CHARGES				
05510 DEPRECIATION	$15,000.00	$6,011.00	$8,989.00	40.07
05715 DATA PROCESSING ISF ALLOCATION	3,232.00	2,460.86	771.14	76.14
05730 A-87 COST ALLOCATION	4,900.00	4,900.00	0.00	100.00
TOTAL OTHER CHARGES	$23,132.00	$13,371.86	$9,760.14	57.81
FIXED ASSETS				
07300 MISC EQUIPMENT	$6,000.00	$0.00	$6,000.00	0.00
TOTAL FIXED ASSETS	$6,000.00	$0.00	$6,000.00	0.00
GRAND TOTAL Expense	$625,393.00	$521,736.29	$103,656.71	83.43
NET RETURN/(COST)	$(55,143.00)	$2,946.44	$(58,089.44)	8.58

COUNTY OF GLENN

General Ledger Summary
Balance Sheet Accounts
For the Period Ending:
06/30/15

ORGANIZATION KEY / OBJECT CODE	ACCOUNT BALANCE
02190000 SERVICE CENTER EQUIP RESERVE	
CURRENT ASSETS	
00100 CASH IN TREASURY	$1,182,129.44
00299 INTEREST RECEIVABLE	1,241.08
00362 DUE FROM ISF FUNDS-25	3,799.10
TOTAL CURRENT ASSETS	$1,187,169.62
FIXED ASSETS	
00630 EQUIPMENT	$2,650,589.00
00631 ACCUM DEPREC-EQUIPMENT	(1,676,434.00)
TOTAL FIXED ASSETS	$974,155.00
FUND EQUITY	
00974 UNRESERVED RETAINED EARNINGS	$627,144.09
00975 NET INV IN CAPITAL ASSETS	974,155.00
TOTAL FUND EQUITY	$1,601,299.09
BUDGETARY ACCOUNTS	
00997 ESTIMATED REVENUES	$(355,600.00)
00998 UNANTICIPATED REVENUES	(15,000.00)
00999 APPROPRIATIONS	710,075.00
TOTAL BUDGETARY ACCOUNTS	$339,475.00

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
02190000 SERVICE CENTER EQUIP RESERVE				
Revenue				
USE OF MONEY & PROPERTY				
44300 INTEREST	$0.00	$2,634.44	$(2,634.44)	0.00
TOTAL USE OF MONEY & PROPERTY	$0.00	$2,634.44	$(2,634.44)	0.00
GRAND TOTAL Revenue	$0.00	$2,634.44	$(2,634.44)	0.00
Expense				
OTHER CHARGES				
05510 DEPRECIATION	$245,482.00	$245,482.00	$0.00	100.00
TOTAL OTHER CHARGES	$245,482.00	$245,482.00	$0.00	100.00
GRAND TOTAL Expense	$245,482.00	$245,482.00	$0.00	100.00
NET RETURN/(COST)	$(245,482.00)	$(242,847.56)	$(2,634.44)	(100.00)

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
02190001 FLEET RSRV-GEN FUND REPLACEMNT	
FUND EQUITY	
00974 UNRESERVED RETAINED EARNINGS	$(18,277.00)
00975 NET INV IN CAPITAL ASSETS	38,769.88
TOTAL FUND EQUITY	$20,492.88

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
02190001 FLEET RSRV-GEN FUND REPLACEMNT				
Revenue				
CHARGES FOR CURRENT SERVICES				
68004 VEHICLE REPLACEMENT	$33,500.00	$22,990.89	$10,509.11	68.63
TOTAL CHARGES FOR CURRENT SERVICES	$33,500.00	$22,990.89	$10,509.11	68.63
OTHER FINANCING SOURCES				
78100 SALE OF FIXED ASSETS	$33,500.00	$14,430.95	$19,069.05	43.08
TOTAL OTHER FINANCING SOURCES	$33,500.00	$14,430.95	$19,069.05	43.08
GRAND TOTAL Revenue	$67,000.00	$37,421.84	$29,578.16	55.85
Expense				
OTHER CHARGES				
05700 ADMINISTRATIVE EXPENSE	$5,000.00	$5,000.00	$0.00	100.00
TOTAL OTHER CHARGES	$5,000.00	$5,000.00	$0.00	100.00
FIXED ASSETS				
07350 VEHICLES	$107,000.00	$0.00	$107,000.00	0.00
TOTAL FIXED ASSETS	$107,000.00	$0.00	$107,000.00	0.00
GRAND TOTAL Expense	$112,000.00	$5,000.00	$107,000.00	4.46
NET RETURN/(COST)	$(45,000.00)	$32,421.84	$(77,421.84)	51.39

COUNTY OF GLENN

General Ledger Summary
Balance Sheet Accounts
For the Period Ending:
06/30/15

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
02190002 FLEET RSRV-NON GEN REPLACEMNT	
FUND EQUITY	
00975 NET INV IN CAPITAL ASSETS	$291,954.13
TOTAL FUND EQUITY	$291,954.13

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
02190002 FLEET RSRV-NON GEN REPLACEMNT				
Revenue				
CHARGES FOR CURRENT SERVICES				
68004 VEHICLE REPLACEMENT	$201,650.00	$198,027.89	$3,622.11	98.20
TOTAL CHARGES FOR CURRENT SERVICES	$201,650.00	$198,027.89	$3,622.11	98.20
MISCELLANEOUS REVENUES				
74124 INSURANCE REIMB	$0.00	$4,699.59	$(4,699.59)	0.00
TOTAL MISCELLANEOUS REVENUES	$0.00	$4,699.59	$(4,699.59)	0.00
OTHER FINANCING SOURCES				
78100 SALE OF FIXED ASSETS	$35,200.00	$41,684.81	$(6,484.81)	118.42
TOTAL OTHER FINANCING SOURCES	$35,200.00	$41,684.81	$(6,484.81)	118.42
GRAND TOTAL Revenue	$236,850.00	$244,412.29	$(7,562.29)	103.19
Expense				
OTHER CHARGES				
05700 ADMINISTRATIVE EXPENSE	$5,000.00	$5,000.00	$0.00	100.00
05815 INTER EXP-#220 SERV CENTER	62,500.00	0.00	62,500.00	0.00
TOTAL OTHER CHARGES	$67,500.00	$5,000.00	$62,500.00	7.41
FIXED ASSETS				
07350 VEHICLES	$159,000.00	$63,045.55	$95,954.45	39.65

COUNTY OF GLENN

General Ledger Summary
Budget to Actuals
For the Period Ending:
06/30/15

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
TOTAL FIXED ASSETS	$159,000.00	$63,045.55	$95,954.45	39.65
GRAND TOTAL Expense	$226,500.00	$68,045.55	$158,454.45	30.04
NET RETURN/(COST)	$10,350.00	$176,366.74	$(166,016.74)	73.15

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
02195963 FLEET RESERVE-ORLAND	
LONG-TERM LIABILITIES	
00878 LOANS PAYABLE	$6,860.59
TOTAL LONG-TERM LIABILITIES	$6,860.59

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
02195963 FLEET RESERVE-ORLAND				
Revenue				
CHARGES FOR CURRENT SERVICES				
68004 VEHICLE REPLACEMENT	$43,750.00	$21,723.70	$22,026.30	49.65
TOTAL CHARGES FOR CURRENT SERVICES	$43,750.00	$21,723.70	$22,026.30	49.65
OTHER FINANCING SOURCES				
78100 SALE OF FIXED ASSETS	$2,500.00	$0.00	$2,500.00	0.00
TOTAL OTHER FINANCING SOURCES	$2,500.00	$0.00	$2,500.00	0.00
GRAND TOTAL Revenue	$46,250.00	$21,723.70	$24,526.30	46.97
Expense				
OTHER CHARGES				
05200 BONDS PAYABLE-LOAN PRINCIPAL	$24,000.00	$6,348.91	$17,651.09	26.45
05310 LOAN INTEREST	1,093.00	213.17	879.83	19.50
TOTAL OTHER CHARGES	$25,093.00	$6,562.08	$18,530.92	26.15
FIXED ASSETS				
07350 VEHICLES	$58,000.00	$57,826.40	$173.60	99.70
TOTAL FIXED ASSETS	$58,000.00	$57,826.40	$173.60	99.70
GRAND TOTAL Expense	$83,093.00	$64,388.48	$18,704.52	77.49
NET RETURN/(COST)	$(36,843.00)	$(42,664.78)	$5,821.78	(30.52)

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
02195988 FLEET RESERVE-WILLOWS				
Revenue				
CHARGES FOR CURRENT SERVICES				
68004 VEHICLE REPLACEMENT	$18,000.00	$13,535.85	$4,464.15	75.20
TOTAL CHARGES FOR CURRENT SERVICES	$18,000.00	$13,535.85	$4,464.15	75.20
OTHER FINANCING SOURCES				
78100 SALE OF FIXED ASSETS	$2,500.00	$0.00	$2,500.00	0.00
TOTAL OTHER FINANCING SOURCES	$2,500.00	$0.00	$2,500.00	0.00
GRAND TOTAL Revenue	$20,500.00	$13,535.85	$6,964.15	66.03
Expense				
FIXED ASSETS				
07350 VEHICLES	$43,000.00	$35,569.16	$7,430.84	82.72
TOTAL FIXED ASSETS	$43,000.00	$35,569.16	$7,430.84	82.72
GRAND TOTAL Expense	$43,000.00	$35,569.16	$7,430.84	82.72
NET RETURN/(COST)	$(22,500.00)	$(22,033.31)	$(466.69)	(16.69)

COUNTY OF GLENN
HEALTH HUMAN SERVICES AGENCY INTERNAL SERVICE FUND

FY 14/15 Actual

The Health & Human Services Agency internal service fund is a cost center for the accumulation of common costs between Public Health, Mental Health, Alcohol & Drug Abuse, Social Services and Community Action programs. Adminstrative staff that share duties between programs, such as the Director, Deputy Director of Administration, Administrative Assistant, Administrative Service Officers, and all other fiscal and clerical staff, are assigned to the internal service fund and will time study so costs can be allocated to the appropriate divisions.

This account also captures other overhead costs for the agency, such as rent, phones, office supplies, building and equipment maintenance, information technology costs etc. These costs are allocated based on square footage and time studies to the program on a weekly, monthly and quarterly basis.

This fund was classified as an internal service fund in prior years, however, the Department of Finance reviewed the activities of the fund and reclassified it to a general fund program in fiscal year 2014/15 to comply with GASB and GAAP reporting requirements. The internal service fund has been closed.

COUNTY OF GLENN

General Ledger Summary
Balance Sheet Accounts
For the Period Ending:
06/30/15

ORGANIZATION KEY / OBJECT CODE	ACCOUNT BALANCE
02230000 HEALTH & HUMAN SERVICES AGENCY	
CURRENT ASSETS	
00100 CASH IN TREASURY	$220,379.05
00351 DUE FROM GENERAL FUND-1	63,759.43
00354 DUE FROM CAA FUND-4	54,047.52
00362 DUE FROM ISF FUNDS-25	5,849.80
00410 DUE FROM SR HS-13	791.84
TOTAL CURRENT ASSETS	$344,827.64
DEFERRED OUTFLOWS	
00662 DEFERRED OUTFLOW-PEN CONTRIB	$218,040.00
TOTAL DEFERRED OUTFLOWS	$218,040.00
CURRENT LIABILITIES	
00689 DUE TO GENERAL FUND-1	$4,637.88
00691 DUE TO CAA FUND-4	655.97
00756 SALARY & BENEFITS PAYABLE	44,089.14
00757 COMPENSATED ABSENCES PAYABLE	62,241.00
00758 OPEB LIABILITY	865,684.00
TOTAL CURRENT LIABILITIES	$977,307.99
LONG-TERM LIABILITIES	
00760 PENSION LIABILITY	$3,019,670.00
00823 ADVANCE FROM FUNDS	233,000.00
TOTAL LONG-TERM LIABILITIES	$3,252,670.00
DEFERRED INFLOWS	
00891 DEFERRED INFLOW-PEN ACTUARIAL	$508,792.00
TOTAL DEFERRED INFLOWS	$508,792.00

FUND EQUITY

00974 UNRESERVED RETAINED EARNINGS	$(,769.35)
TOTAL FUND EQUITY	$(4,159,769.35)

BUDGETARY ACCOUNTS

COUNTY OF GLENN

General Ledger Summary
Balance Sheet Accounts
For the Period Ending:
06/30/15

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
00997 ESTIMATED REVENUES	$(2,889,756.00)
00998 UNANTICIPATED REVENUES	189,794.00
00999 APPROPRIATIONS	2,699,962.00
TOTAL BUDGETARY ACCOUNTS	$0.00

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
02230000 HEALTH & HUMAN SERVICES AGENCY				
Revenue				
CHARGES FOR CURRENT SERVICES				
66250 INTERNAL COST ALLOCATION	$2,699,962.00	$2,625,254.41	$74,707.59	97.23
TOTAL CHARGES FOR CURRENT SERVICES	$2,699,962.00	$2,625,254.41	$74,707.59	97.23
MISCELLANEOUS REVENUES				
74112 MISCELLANEOUS REVENUE	$0.00	$5,066.00	$(5,066.00)	0.00
74123 WORKERS COMP REBATE	0.00	652.16	(652.16)	0.00
TOTAL MISCELLANEOUS REVENUES	$0.00	$5,718.16	$(5,718.16)	0.00
GRAND TOTAL Revenue	$2,699,962.00	$2,630,972.57	$68,989.43	97.44
Expense				
SALARIES & BENEFITS				
01010 SALARIES & WAGES	$1,560,323.00	$1,475,790.10	$84,532.90	94.58
01012 ADDITIONAL HELP	0.00	16,984.25	(16,984.25)	0.00
01013 OVERTIME PAY	0.00	7,354.48	(7,354.48)	0.00
01014 VACATION PAY	0.00	29,988.77	(29,988.77)	0.00
01030 SOCIAL SECURITY	96,740.00	88,380.95	8,359.05	91.36
01031 MEDICARE COVERAGE	22,625.00	20,848.88	1,776.12	92.15
01034 RETIREMENT-ER PORTION	272,136.00	248,936.09	23,199.91	91.47
01036 SUPPLEMENTAL PENSION PLAN	36,634.00	38,646.92	(2,012.92)	105.49
01038 PENSION EXPENSE	0.00	32,339.00	(32,339.00)	0.00
01040 GROUP HEALTH INSURANCE	390,070.00	418,418.87	(28,348.87)	107.27
01041 LIFE INSURANCE	1,455.00	1,371.72	83.28	94.28
01042 DENTAL INSURANCE	4,650.00	4,423.46	226.54	95.13
01043 VISION INSURANCE	3,114.00	2,871.33	242.67	92.21

COUNTY OF GLENN

General Ledger Summary
Budget to Actuals
For the Period Ending:
06/30/15

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
01045 UNEMPLOYMENT INSURANCE	0.00	4,950.00	(4,950.00)	0.00
01047 DISABILITY INSURANCE	15,763.00	10,957.83	4,805.17	69.52
01050 WORKER COMPENSATION INSURANCE	43,255.00	43,868.11	(613.11)	101.42
TOTAL SALARIES & BENEFITS	$2,446,765.00	$2,446,130.76	$634.24	99.97
SERVICES & SUPPLIES				
03120 COMMUNICATIONS	$9,000.00	$8,676.30	$323.70	96.40
03140 HOUSEHOLD EXPENSE	5,200.00	5,315.96	(115.96)	102.23
03170 MAINT-EQUIPMENT	3,850.00	3,848.00	2.00	99.95
03180 MAINT-STRUCTURES & IMPROVEMENT	12,300.00	12,092.65	207.35	98.31
03200 MEMBERSHIPS	250.00	212.00	38.00	84.80
03220 OFFICE EXPENSE	2,000.00	1,768.91	231.09	88.45
03230 PROFESSIONAL SERVICES	20,000.00	14,047.48	5,952.52	70.24
03236 PROFESSIONAL SERVICES-IT SVCS	700.00	582.00	118.00	83.14
03250 RENTS & LEASES-EQUIP	1,000.00	754.54	245.46	75.45
03260 RENTS & LEASES-STRUCT	44,300.00	44,060.46	239.54	99.46
03270 SMALL TOOLS & INSTRUMENTS	0.00	53.73	(53.73)	0.00
03286 IT EXPENSES	4,700.00	4,941.95	(241.95)	105.15
04291 FOOD & LODGING	1,950.00	(32.35)	1,982.35	(1.66)
04292 GAS & OIL	200.00	102.53	97.47	51.27
04295 OTHER TRAVEL	1,000.00	990.00	10.00	99.00
04296 VEHICLE RENTAL	600.00	1,604.00	(1,004.00)	267.33
04300 UTILITIES	16,600.00	16,257.47	342.53	97.94
TOTAL SERVICES & SUPPLIES	$123,650.00	$115,275.63	$8,374.37	93.23
OTHER CHARGES				
05715 DATA PROCESSING ISF ALLOCATION	$12,000.00	$11,845.01	$154.99	98.71
05716 FACILITIES ISF ALLOC	56,100.00	21,928.56	34,171.44	39.09
05730 A-87 COST ALLOCATION	3,447.00	3,447.00	0.00	100.00
05801 INTER EXP-#101 GENERAL FUND	58,000.00	48,478.61	9,521.39	83.58
TOTAL OTHER CHARGES	$129,547.00	$85,699.18	$43,847.82	66.15
GRAND TOTAL Expense	$2,699,962.00	$2,647,105.57	$52,856.43	98.04

COUNTY OF GLENN

General Ledger Summary
Budget to Actuals
For the Period Ending:
06/30/15

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
NET RETURN/(COST)	$0.00	$(16,133.00)	$16,133.00	(0.60)

COUNTY OF GLENN
HEALTH SERVICES ADMINISTRATION INTERNAL SERVICE FUND

FY 14/15 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.

This fund was classified as an internal service fund in prior years, however, the Department of Finance reviewed the activities of the fund and reclassified it to a general fund program in fiscal year 2014/15 to comply with GASB and GAAP reporting requirements. The internal service fund has been closed.

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
02250000 HEALTH SERVICES ADMINISTRATION	
CURRENT ASSETS	
00100 CASH IN TREASURY	$32,464.48
00110 IMPREST CASH	310.00
00351 DUE FROM GENERAL FUND-1	23,468.87
00510 DUE FROM CITY OF ORLAND	6,537.00
00580 PREPAID EXPENSE	8,782.47
TOTAL CURRENT ASSETS	$71,562.82
FIXED ASSETS	
00630 EQUIPMENT	$47,111.00
00631 ACCUM DEPREC-EQUIPMENT	(21,754.00)
TOTAL FIXED ASSETS	$25,357.00
CURRENT LIABILITIES	
00670 CHECKS PAYABLE	$1,083.37
00689 DUE TO GENERAL FUND-1	238.22
00691 DUE TO CAA FUND-4	42.84
00696 DUE TO ISF FUNDS-25	1,560.76
TOTAL CURRENT LIABILITIES	$2,925.19
LONG-TERM LIABILITIES	
00823 ADVANCE FROM FUNDS	$50,000.00
TOTAL LONG-TERM LIABILITIES	$50,000.00
FUND EQUITY	
00974 UNRESERVED RETAINED EARNINGS	$22,402.45
00975 NET INV IN CAPITAL ASSETS	25,357.00
TOTAL FUND EQUITY	$47,759.45

BUDGETARY ACCOUNTS

00997 ESTIMATED REVENUES	$(287,848.00)
00998 UNANTICIPATED REVENUES	(5,727.00)
00999 APPROPRIATIONS	293,575.00
TOTAL BUDGETARY ACCOUNTS	$0.00

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
02250000 HEALTH SERVICES ADMINISTRATION				
Revenue				
CHARGES FOR CURRENT SERVICES				
66250 INTERNAL COST ALLOCATION	$293,575.00	$263,022.51	$30,552.49	89.59
TOTAL CHARGES FOR CURRENT SERVICES	$293,575.00	$263,022.51	$30,552.49	89.59
MISCELLANEOUS REVENUES				
74119 PERS REBATE	$0.00	$2,326.00	$(2,326.00)	0.00
74123 WORKERS COMP REBATE	0.00	79.17	(79.17)	0.00
TOTAL MISCELLANEOUS REVENUES	$0.00	$2,405.17	$(2,405.17)	0.00
GRAND TOTAL Revenue	$293,575.00	$265,427.68	$28,147.32	90.41
Expense				
SALARIES & BENEFITS				
01040 GROUP HEALTH INSURANCE	$27,187.00	$28,088.58	$(901.58)	103.32
01047 DISABILITY INSURANCE	0.00	(7.41)	7.41	0.00
01050 WORKER COMPENSATION INSURANCE	1,886.00	942.70	943.30	49.98
TOTAL SALARIES & BENEFITS	$29,073.00	$29,023.87	$49.13	99.83
SERVICES & SUPPLIES				
03120 COMMUNICATIONS	$2,850.00	$3,648.55	$(798.55)	128.02
03140 HOUSEHOLD EXPENSE	3,339.00	995.84	2,343.16	29.82
03170 MAINT-EQUIPMENT	0.00	277.10	(277.10)	0.00
03180 MAINT-STRUCTURES & IMPROVEMENT	1,666.00	1,839.30	(173.30)	110.40
03200 MEMBERSHIPS	25.00	0.00	25.00	0.00

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
03220 OFFICE EXPENSE	1,400.00	4,561.51	(3,161.51)	325.82
03230 PROFESSIONAL SERVICES	11,750.00	665.62	11,084.38	5.66
03236 PROFESSIONAL SERVICES-IT SVCS	2,130.00	1,054.90	1,075.10	49.53
03240 PUBLICATIONS	25.00	1,227.82	(1,202.82)	4,911.28
03250 RENTS & LEASES-EQUIP	280.00	352.70	(72.70)	125.96
03260 RENTS & LEASES-STRUCT	11,361.00	10,280.80	1,080.20	90.49
03286 IT EXPENSES	22,838.00	26,893.10	(4,055.10)	117.76
04291 FOOD & LODGING	133.00	737.88	(604.88)	554.80
04292 GAS & OIL	119.00	90.05	28.95	75.67
04294 MILEAGE	25.00	0.00	25.00	0.00
04295 OTHER TRAVEL	0.00	278.25	(278.25)	0.00
04296 VEHICLE RENTAL	322.00	122.23	199.77	37.96
04300 UTILITIES	4,732.00	3,772.47	959.53	79.72
TOTAL SERVICES & SUPPLIES	$62,995.00	$56,798.12	$6,196.88	90.16
OTHER CHARGES				
05510 DEPRECIATION	$0.00	$6,537.00	$(6,537.00)	0.00
05701 INDIRECT	32,745.00	35,136.83	(2,391.83)	107.30
05710 ISF ALLOCATION	200.00	202.08	(2.08)	101.04
05715 DATA PROCESSING ISF ALLOCATION	164,962.00	138,833.52	26,128.48	84.16
05834 INTER EXP-#499 COMM ACTION AG	3,600.00	2,661.08	938.92	73.92
TOTAL OTHER CHARGES	$201,507.00	$183,370.51	$18,136.49	91.00
GRAND TOTAL Expense	$293,575.00	$269,192.50	$24,382.50	91.69
NET RETURN/(COST)	$0.00	$(3,764.82)	$3,764.82	(1.28)

FY 14/15 Actual

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. This fund was classified as an internal service fund in prior years, however, the Department of Finance reviewed the activities of the fund and reclassified it to a special revenue fund program in fiscal year 2014/15 to comply with GASB and GAAP reporting requirements. The internal service fund has been closed.

COUNTY OF GLENN
TRI-COUNTY BEE INTERNAL SERVICE FUND

FY 14/15 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. This fund was classified as an internal service fund in prior years, however, the Department of Finance reviewed the activities of the fund and reclassified it to a special revenue in fiscal year 2014/15 as the operations did not meet the qualifications of an internal service fund.

COUNTY OF GLENN
VEGETATION AND ENVIRONMENTAL MANAGEMENT INTERNAL SERVICE FUND

FY 14/15 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.

This fund was classified as an internal service fund in prior years, however, the Department of Finance reviewed the activities of the fund and reclassified it to a special revenue in fiscal year 2014/15 as the operations did not meet the qualifications of an internal service fund.

BETTY T. YEE
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Glenn
Willows, California

Date: September 9, 2016
Filing Ref: GLE17

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2016-17** 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 **2014-15** fiscal year and as estimated costs for the **2016-17** 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, 2016**, 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. Annual Audit
4. County Counsel
5. Personnel Department
6. Employee Benefits
7. Fleet & Service Center (ISF)
8. Underground Storage Tanks (ISF)
9. Environmental Mgmt. (ISF)
10. Tri-County Bee (ISF)
11. Health & Human Resource Agency Administration (ISF)
12. Public Works Administration (ISF)
13. County Services (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 2 CFR Part 225, incurred by the cost center responsible for providing the service.

Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

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

F. SPECIAL REMARKS: There are no adjustments in the 2016-17 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF GLENN

BY _____

EDWARD J. LAMB

Name

DIRECTOR OF FINANCE

Title

SEPTEMBER 12, 2016

Date

BETTY T. YEE
CALIFORNIA STATE CONTROLLER

BY Anita Dagan for

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

9-16-2016

Date

Negotiated by Darryl Mar
Telephone (916) 327-9496

cc: State and Federal Agencies

Attachment

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

FY 14/15 Actual		Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080	Personnel 01011090	General Insurance 01011150	Employee Benefits 01011170
01011010	Board of Supervisors	4,443		39	2,766	159	24,870	4,138	22,681	210
01011020	Clerk of the Board			18	628	73	9,352	828	348	42
01011070	Assessor	3,322		87	4,451	351	2,662	6,620	2,483	335
01011100	Elections	1,743	3,916	25	923	103	11,494	828	1,091	42
01011121	In-House Projects		6,516	4	25	15			70	
01011180	Surveyor			4	98	18			86	
01012040	Court Revenues			84	632	342			1,625	
01012060	Grand Jury			1	522	3	1,452		14	
01012100	Indigent Defense			40	455	160			761	
01012170	Flood Control			1	14	6			27	
01012180	Agriculture Commissioner	2,533	1,299	112	5,265	452	9,921	5,846	3,859	590
01012200	Building Inspector	495		25	1,801	101		2,476	640	126
01012220	Recorder	4,056		33	1,649	135	484	2,483	1,813	126
01012230	Coroner			6	547	25			117	
01012240	Public Guardian	636		18	1,149	74	16,704	1,655	551	84
01012260	Emergency Services									
01012280	Planning	338		32	1,952	131	4,840	2,476	742	126
01012290	Animal Control			24	1,373	96	968	1,108	454	84
01014022	Hospital			2	38	10			48	
01015180	Veterans' Services	801		11	638	43		828	455	42
01016040	Library			13	97	53			254	
01016050	Cooperative Extension			22	1,244	90		1,097	2,171	84
01024010	Public Health	949		186	10,770	755	3,872	14,361	4,709	703
01024012	Mental Health	9,924		640	28,218	2,590		38,388	14,757	2,970
01024014	Alcohol & Drug Abuse			105	4,735	426		5,772	5,396	887
01024018	Victim Witness			10	667	40		828	190	42
01024020	Maternal & Child Health			10	258	42			311	
01024025	Women, Infants & Children			54	2,919	219		4,138	1,037	210
01024170	California Children's Services			34	762	136		828	646	42
01024300	Health & Human Services Agency			241	9,925	977	55,536	12,040	21,191	3,982
01024400	Health Services Administration			26	1,613	106			504	
01025010	Social Services Administration			1,738	107,901	7,045	7,744	66,541	121,258	2,616
01042090	District Attorney	1,757		126	5,473	509	1,694	14,080	253,715	377
01042110	Sheriff	1,178	58,847	386	15,996	1,564	9,679	23,171	82,417	943
01042113	Sheriff's Dispatch	440		49	3,316	197		5,793	1,191	478

COUNTY OF GLENN
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FY 14/15 Actual		Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080	Personnel 01011090	General Insurance 01011150	Employee Benefits 01011170
01042135	Sheriff's Civil Division			10	605	39		828	183	42
01042140	Jail	125,310	3,362	344	12,856	1,394		20,080	68,329	568
01042150	Probation	1,807	13,668	108	4,809	436	1,452	5,459	3,360	(500)
01042155	Juvenile Hall	49,660	5,656	126	6,814	510		11,286	4,756	1,096
01042158	Delinquency Prevention			3	444	14		828	67	42
01042360	Boat Patrol			11	194	44			3,004	
01054010	California Waste Management			1	10	6			27	
01054011	Emergency Preparedness Grant			11	331	45			214	
01054012	Mental Health Services Act			251	1,686	1,016			4,827	
01054015	Hospital Preparedness Grant			13	142	52			247	
01054021	Superior Reg Workforce Ed			54	369	217			1,032	
01054045	Mosquito Abatement Assessment Area			19	164	78			372	
01055340	Child Support	7,333		71	5,688	288	968	7,448	2,189	377
01062136	Trial Court Security			33	1,891	133		3,310	632	168
01062150	Local Community Corrections			82	2,923	331		4,138	1,573	210
01201000	Road Engineers			30	1,978	121		3,004	576	58
01202000	Road Shop			45	3,525	183		2,729	869	(612)
01203010	Road	1,138		1,159	19,575	4,696		17,040	52,280	(773)
01602270	Fish & Game Commission			1	68	5			24	
01906020	Office of Education	6,478		17	93,628	69			630	
02000000	Solid Waste	156		293	6,429	1,186		4,896	5,682	(138)
02040205	Orland Airport			41	663	168			797	
02040207	Willows Airport			92	1,139	372			1,768	
02200000	Fleet Operations			119	3,401	481		3,310	2,346	168
02210000	Underground Storage Tanks			24	372	96		(112)	458	
02220000	Vegetation & Environmental Mgmt			10	125	42			199	
02224170	Tri-County Bee			1	25	2			10	
02260000	Planning & Public Works Agency	2,337		219	5,581	888	66,425	5,586	15,051	845
02261100	County Services - Facilities									(228)
02261120	Facilities Internal Service Fund	1,006		6	7,229	23		10,622	1,854	545
02262200	County Services - Fleet							(9)		255
02270000	Central Services			2	51	10			48	
02280000	Data Processing ISF	259		71	3,748	287			1,443	
03230000	Fire Chief's Association			0	2	1			5	
04050000	Court				574				8,652	

COUNTY OF GLENN
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FY 14/15 Actual		Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080	Personnel 01011090	General Insurance 01011150	Employee Benefits 01011170
04100000	Law Library			1	20	4			21	
04250000	Local Transportation Trust	177		87	882	351			1,717	
04260000	Transportation Administration			31	291	127			601	
04280000	Glenn County Transit			17	473	69	968		326	
04281000	Fixed Route Transit			119	1,275	482			2,293	
04354015	Ca Reg Mental Health Coalition									
04601000	Local Agency Formation Commission			4	165	17			82	
04999100	Community Action			581	14,555	2,359		13,355	14,853	713
05010000	Artois Fire District			6	174	25				
05022000	Hamilton Fire District			32	1,076	130				
05022010	Bayliss Fire District			2	36	9				
05050000	Willows Rural Fire District			23	352	91				
05110000	Storm Drain Maintenance District #1			1	26	3				
05130000	Storm Drain Maintenance District #3			6	62	25				
05140000	North Willows County Service Area			6	114	25				
05210000	Air Pollution District	1,731		82	3,698	333		5,130	723	293
05210241	Air Pollution Vehicle Registration			11	165	43		(112)		(390)
05250000	Olive Pest Management District			7	83	27				
06010000	Elk Creek Cemetery District			1	245					
06020000	German Cemetery District			0	6					
06030000	Marvin-Chapel Cemetery District			1	210					
06040000	Newville Cemetery District			0	2					
06050000	Orland Cemetery District			33	1,107					
06060000	Willows Cemetery District			24	957					
06200000	Glenn-Codora Fire District			6	162		484			
06210000	Elk Creek Fire District			2	102					
06220000	Glenn-Colusa Fire District			2	93					
06230000	Kanawha Fire District			14	417					
06240000	Ord Fire District			3	138					
06250000	Orland Fire District			13	468					
06300000	Levee District #1			2	28					
06310000	Levee District #2			1	18					
06320000	Levee District #3			6	134					
06500000	Butte City Community Service District			2	1,618					
06510000	BCCSD - Recreation District			0	19					

COUNTY OF GLENN
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FY 14/15 Actual		Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080	Personnel 01011090	General Insurance 01011150	Employee Benefits 01011170
06610000	Elk Creek Community Service District			16	960					
06650000	ECCSD - Lighting District			0	18					
06700000	Ord Bend Community Service District			3	196					
06740000	Artois Community Service District			4	535					
06800000	Hamilton City Community Service Distric			130	2,244					
06830000	HCCSD - Lighting District			2	32					
06850000	HCCSD - Library District			1	201					
06865000	HCCSD - Edgewater Park			0	31					
06870000	HCCSD - Pallisades District			1	34					
06880000	N.E. Willows Community Service District			22	597					
06920000	Mosquito Abatement District			24	925					
06950000	Rice Pest Abatement District			1	13					
06960000	HC Reclamation District #2140			132	1,563		1,210			
99999999	Other	22,367		2,548	32,644	12,131			71,438	
	Subtotal	252,373	93,264	11,488	475,023	46,528	232,779	335,132	823,169	17,875
	Direct Billed				7,255	7,950	5,189	21,292		14,169
	Unallocated				609,273		5,472			
	Total	252,373	93,264	11,488	1,091,551	54,478	243,440	356,424	823,169	32,044

COUNTY OF GLENN
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FY 14/15 Actual		Data Processing 01011200	Total Actual Costs FY 2014-15	Roll Forward	Total Actual Costs FY 2014-15 plus Roll Forward	Adjustments	Total Claimable Costs FY 2016-17
01011010	Board of Supervisors		59,305	(65,825)	(6,519)		(6,519)
01011020	Clerk of the Board		11,288	(5,819)	5,469		5,469
01011070	Assessor	81,935	102,246	(10,762)	91,484		91,484
01011100	Elections		20,165	(58,151)	(37,985)		(37,985)
01011121	In-House Projects		6,629		6,629		6,629
01011180	Surveyor		206	(38)	169		169
01012040	Court Revenues		2,682	(497)	2,186		2,186
01012060	Grand Jury		1,992	1,530	3,521		3,521
01012100	Indigent Defense		1,415	119	1,535		1,535
01012170	Flood Control		48	(774)	(725)		(725)
01012180	Agriculture Commissioner		29,878	(47,322)	(17,443)		(17,443)
01012200	Building Inspector		5,664	1,232	6,895		6,895
01012220	Recorder		10,779	(52,660)	(41,881)		(41,881)
01012230	Coroner		694	472	1,166		1,166
01012240	Public Guardian		20,872	10,877	31,748		31,748
01012260	Emergency Services			(418)	(418)		(418)
01012280	Planning		10,635	(5,493)	5,143		5,143
01012290	Animal Control		4,106	(7,342)	(3,237)		(3,237)
01014022	Hospital		99	(52)	46		46
01015180	Veterans' Services		2,817	(13,976)	(11,159)		(11,159)
01016040	Library		417	(17)	401		401
01016050	Cooperative Extension		4,708	(58,424)	(53,715)		(53,715)
01024010	Public Health		36,304	(21,831)	14,474		14,474
01024012	Mental Health		97,487	16,969	114,456		114,456
01024014	Alcohol & Drug Abuse		17,321	(10,517)	6,804		6,804
01024018	Victim Witness		1,776		1,776		1,776
01024020	Maternal & Child Health		621	118	739		739
01024025	Women, Infants & Children		8,576	(246)	8,330		8,330
01024170	California Children's Services		2,447	(892)	1,555		1,555
01024300	Health & Human Services Agency		103,893	(52,561)	51,332		51,332
01024400	Health Services Administration		2,249	(127,314)	(125,065)		(125,065)
01025010	Social Services Administration		314,843	35,352	350,195		350,195
01042090	District Attorney		277,731	80,708	358,438		358,438
01042110	Sheriff		194,181	(91,771)	102,409		102,409
01042113	Sheriff's Dispatch		11,463	(7,424)	4,039		4,039

COUNTY OF GLENN
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FY 14/15 Actual		Data Processing 01011200	Total Actual Costs FY 2014-15	Roll Forward	Total Actual Costs FY 2014-15 plus Roll Forward	Adjustments	Total Claimable Costs FY 2016-17
01042135	Sheriff's Civil Division		1,705	114	1,820		1,820
01042140	Jail		232,244	(120,255)	111,988		111,988
01042150	Probation		30,598	(43,302)	(12,704)		(12,704)
01042155	Juvenile Hall		79,904	(150,506)	(70,602)		(70,602)
01042158	Delinquency Prevention		1,398	1,148	2,546		2,546
01042360	Boat Patrol		3,252	(1,535)	1,717		1,717
01054010	California Waste Management		44	(23)	21		21
01054011	Emergency Preparedness Grant		602	157	758		758
01054012	Mental Health Services Act		7,780	522	8,302		8,302
01054015	Hospital Preparedness Grant		453	(225)	229		229
01054021	Superior Reg Workforce Ed		1,671	1,661	3,332		3,332
01054045	Mosquito Abatement Assessment Area		633	74	708		708
01055340	Child Support		24,361	(43,300)	(18,938)		(18,938)
01062136	Trial Court Security		6,167	(1,977)	4,191		4,191
01062150	Local Community Corrections		9,256	735	9,991		9,991
01201000	Road Engineers		5,767		5,767		5,767
01202000	Road Shop		6,739		6,739		6,739
01203010	Road		95,115	(8,291)	86,825		86,825
01602270	Fish & Game Commission		98	(1,066)	(967)		(967)
01906020	Office of Education		100,821	33,977	134,799		134,799
02000000	Solid Waste		18,504	(1,107)	17,397		17,397
02040205	Orland Airport		1,669	(2,167)	(498)		(498)
02040207	Willows Airport		3,372	(3,024)	347		347
02200000	Fleet Operations		9,825	(696)	9,128		9,128
02210000	Underground Storage Tanks		837	(7)	830		830
02220000	Vegetation & Environmental Mgmt		376	(42)	334		334
02224170	Tri-County Bee		38	4	42		42
02260000	Planning & Public Works Agency		96,933	(28,068)	68,864		68,864
02261100	County Services - Facilities		(228)		(228)		(228)
02261120	Facilities Internal Service Fund		21,284		21,284		21,284
02262200	County Services - Fleet		246		246		246
02270000	Central Services		112	(0)	111		111
02280000	Data Processing ISF		5,808		5,808		5,808
03230000	Fire Chief's Association		8		8		8
04050000	Court		9,226	(17,073)	(7,846)		(7,846)

COUNTY OF GLENN
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FY 14/15 Actual		Data Processing 01011200	Total Actual Costs FY 2014-15	Roll Forward	Total Actual Costs FY 2014-15 plus Roll Forward	Adjustments	Total Claimable Costs FY 2016-17
04100000	Law Library		46	(12)	34		34
04250000	Local Transportation Trust		3,214	192	3,405		3,405
04260000	Transportation Administration		1,051	(221)	829		829
04280000	Glenn County Transit		1,852	647	2,498		2,498
04281000	Fixed Route Transit		4,170	229	4,398		4,398
04354015	Ca Reg Mental Health Coalition			(713)	(713)		(713)
04601000	Local Agency Formation Commission		269	(9)	261		261
04999100	Community Action		46,415	(49,040)	(2,625)		(2,625)
05010000	Artois Fire District		205	(205)	(0)		(0)
05022000	Hamilton Fire District		1,239	224	1,462		1,462
05022010	Bayliss Fire District		47	(89)	(43)		(43)
05050000	Willows Rural Fire District		466	(41)	425		425
05110000	Storm Drain Maintenance District #1		30	(117)	(87)		(87)
05130000	Storm Drain Maintenance District #3		93	(241)	(149)		(149)
05140000	North Willows County Service Area		145	(462)	(317)		(317)
05210000	Air Pollution District		11,991	(25,476)	(13,486)		(13,486)
05210241	Air Pollution Vehicle Registration		(283)	(709)	(993)		(993)
05250000	Olive Pest Management District		117	(321)	(204)		(204)
06010000	Elk Creek Cemetery District		246	81	327		327
06020000	German Cemetery District		6	(49)	(42)		(42)
06030000	Marvin-Chapel Cemetery District		212	(2)	209		209
06040000	Newville Cemetery District		2	(106)	(104)		(104)
06050000	Orland Cemetery District		1,140	(391)	748		748
06060000	Willows Cemetery District		981	98	1,079		1,079
06200000	Glenn-Codora Fire District		652	467	1,120		1,120
06210000	Elk Creek Fire District		104	(134)	(30)		(30)
06220000	Glenn-Colusa Fire District		95	(571)	(475)		(475)
06230000	Kanawha Fire District		431	32	464		464
06240000	Ord Fire District		141	(125)	16		16
06250000	Orland Fire District		481	153	634		634
06300000	Levee District #1		30	(204)	(174)		(174)
06310000	Levee District #2		19	(74)	(55)		(55)
06320000	Levee District #3		140	(71)	68		68
06500000	Butte City Community Service District		1,620	1,333	2,953		2,953
06510000	BCCSD - Recreation District		19	(7)	12		12

COUNTY OF GLENN
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FY 14/15 Actual		Data Processing 01011200	Total Actual Costs FY 2014-15	Roll Forward	Total Actual Costs FY 2014-15 plus Roll Forward	Adjustments	Total Claimable Costs FY 2016-17
06610000	Elk Creek Community Service District		976	105	1,081		1,081
06650000	ECCSD - Lighting District		18	4	23		23
06700000	Ord Bend Community Service District		198	(25)	173		173
06740000	Artois Community Service District		539	(931)	(391)		(391)
06800000	Hamilton City Community Service Distri		2,374	101	2,476		2,476
06830000	HCCSD - Lighting District		33	5	38		38
06850000	HCCSD - Library District		202	56	258		258
06865000	HCCSD - Edgewater Park		31	11	43		43
06870000	HCCSD - Pallisades District		34	12	46		46
06880000	N.E. Willows Community Service Distric		619	(562)	57		57
06920000	Mosquito Abatement District		949	14	964		964
06950000	Rice Pest Abatement District		15	(108)	(94)		(94)
06960000	HC Reclamation District #2140		2,906	2,753	5,658		5,658
99999999	Other		141,128	(201,881)	(60,753)		(60,753)
	Subtotal	81,935	2,369,567	(1,153,398)	1,216,168		1,216,168
	Direct Billed		55,855		55,855		55,855
	Unallocated	8,273	623,018		623,018		623,018
	Total	90,208	3,048,440	(1,153,398)	1,895,042		1,895,042

COUNTY OF GLENN
PERSONNEL

FY 14/15 Actual		Total	Personnel Services	Arbitration
01011040	Department of Finance	5,292	5,292	
01011080	County Counsel	1,612	1,612	
01011090	Personnel	3,224	3,224	
01011010	Board of Supervisors	4,138	4,138	
01011020	Clerk of the Board	828	828	
01011070	Assessor	6,620	6,620	
01011100	Elections	828	828	
01012180	Agriculture Commissioner	5,846	5,846	
01012200	Building Inspector	2,476	2,476	
01012220	Recorder	2,483	2,483	
01012240	Public Guardian	1,655	1,655	
01012280	Planning	2,476	2,476	
01012290	Animal Control	1,108	1,108	
01015180	Veterans' Services	828	828	
01016050	Cooperative Extension	1,097	1,097	
01024010	Public Health	14,361	14,361	
01024012	Mental Health	38,388	38,388	
01024014	Alcohol & Drug Abuse	5,772	5,772	
01024018	Victim Witness	828	828	
01024025	Women, Infants & Children	4,138	4,138	
01024170	California Children's Services	828	828	
01024300	Health & Human Services Agency	12,040	12,040	
01025010	Social Services Administration	66,541	66,541	
01042090	District Attorney	14,080	6,567	7,513
01042110	Sheriff	23,171	23,171	
01042113	Sheriff's Dispatch	5,793	5,793	
01042135	Sheriff's Civil Division	828	828	
01042140	Jail	20,080	15,472	4,660
01042150	Probation	5,459	5,716	
01042155	Juvenile Hall	11,286	11,398	
01042158	Delinquency Prevention	828	828	
01055340	Child Support	7,448	7,448	
01062136	Trial Court Security	3,310	3,310	
01062150	Local Community Corrections	4,138	4,138	
01201000	Road Engineers	3,004	3,004	
01202000	Road Shop	2,729	2,729	

FY 14/15 Actual		Total	Personnel Services	Arbitration
01203010	Road	17,040	17,040	
02000000	Solid Waste	4,896	4,896	
02200000	Fleet Operations	3,310	3,310	
02210000	Underground Storage Tanks	(112)	(112)	
02260000	Planning & Public Works Agency	5,586	5,586	
02261120	Facilities Internal Service Fund	10,622	10,622	
02262200	County Services - Fleet	(9)	(9)	
04999100	Community Action	13,355	13,355	
05210000	Air Pollution District	5,130	5,130	
05210241	Air Pollution Vehicle Registration	(112)	(112)	
	Total	**345,260**	**333,509**	**12,173**

COUNTY OF GLENN
PERSONNEL

FY 14/15 Actual	Total	General & Admin	Personnel Services	Arbitration
Time %	100.00%	-35.17%	130.18%	4.49%
Wages & Benefits				
Salaries & Wages	254,679		254,679	
Benefits	138,439		138,439	
Services & Supplies				
Communications	1,000		1,000	
Memberships	600		600	
Office Expense	3,839		3,839	
Professional Services	35,968		18,150	16,040
Publications & Legal	21,480		21,480	
Rent/Lease Equipment	719		719	
Rent/Lease Buildings	130		130	
Food & Lodging	741		741	
Mileage	448		448	
Utilities	1,945		1,945	
ISF Allocation	23,020		23,020	
Expenditures Per Financial Statements	483,008	-	465,190	16,040
Cost Adjustments				
Building Use to Service Depts.	1,454	1,454		
Refunds & Rebates	(98)	(98)		
Interfund Revenue	(127,028)	(127,028)		
Functional Cost	357,336	(125,672)	465,190	16,040

FY 14/15 Actual	Total	General & Admin	Personnel Services	Arbitration
Additions - 1st Allocation				
Other				
Reallocate Admin	(0)	125,672	(121,036)	(4,173)
Allocable Costs	357,336		344,154	11,867
Unallocated				
1st Allocation	357,336	-	344,154	11,867
Additions - 2nd Allocation				
Other	9,216	9,216		
Reallocate Admin	0	(9,216)	8,876	306
Allocable Costs	9,216		8,876	306
Unallocated				
2nd Allocation	9,216	-	8,876	306
Total Allocated	**366,552**	-	**353,030**	**12,173**

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042140	Jail	1,209	0.67997750	894	(969)	23	(51)
01042150	Probation	371	0.20866142	274	(539)	7	(257)
01042155	Juvenile Hall	198	0.11136108	146	(263)	4	(113)
	Total	1,778	1.00000000	1,315	(1,771)	34	(422)

Basis of Allocation : Direct Cost Transfer

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042090	District Attorney	9,900	0.61720698	7,324		189	7,513
01042140	Jail	6,140	0.38279302	4,542		117	4,660
	Total	16,040	1.00000000	11,867		306	12,173

Basis of Allocation : Direct Cost Transfer

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	9.00	0.02107728	7,254	(1,962)		5,292
01011080	County Counsel	2.00	0.00468384	1,612			1,612
01011090	Personnel	4.00	0.00936768	3,224			3,224
01011010	Board of Supervisors	5.00	0.01170960	4,030		108	4,138
01011020	Clerk of the Board	1.00	0.00234192	806		22	828
01011070	Assessor	8.00	0.01873536	6,448		172	6,620
01011100	Elections	1.00	0.00234192	806		22	828
01012180	Agriculture Commissioner	8.00	0.01873536	6,448	(774)	172	5,846
01012200	Building Inspector	3.00	0.00702576	2,418	(7)	65	2,476
01012220	Recorder	3.00	0.00702576	2,418		65	2,483
01012240	Public Guardian	2.00	0.00468384	1,612		43	1,655
01012280	Planning	3.00	0.00702576	2,418	(7)	65	2,476
01012290	Animal Control	2.00	0.00468384	1,612	(547)	43	1,108
01015180	Veterans' Services	1.00	0.00234192	806		22	828
01016050	Cooperative Extension	2.00	0.00468384	1,612	(558)	43	1,097
01024010	Public Health	18.00	0.04215457	14,508	(534)	388	14,361
01024012	Mental Health	51.00	0.11943794	41,105	(3,816)	1,099	38,388
01024014	Alcohol & Drug Abuse	8.00	0.01873536	6,448	(848)	172	5,772
01024018	Victim Witness	1.00	0.00234192	806		22	828
01024025	Women, Infants & Children	5.00	0.01170960	4,030		108	4,138
01024170	California Children's Services	1.00	0.00234192	806		22	828
01024300	Health & Human Services Agency	16.00	0.03747073	12,896	(1,200)	345	12,040
01025010	Social Services Administration	83.00	0.19437939	66,896	(2,144)	1,788	66,541
01042090	District Attorney	9.00	0.02107728	7,254	(881)	194	6,567
01042110	Sheriff	28.00	0.06557377	22,567		603	23,171
01042113	Sheriff's Dispatch	7.00	0.01639344	5,642		151	5,793
01042135	Sheriff's Civil Division	1.00	0.00234192	806		22	828
01042140	Jail	19.00	0.04449649	15,314	(251)	409	15,472
01042150	Probation	8.00	0.01873536	6,448	(904)	172	5,716
01042155	Juvenile Hall	14.00	0.03278689	11,284	(187)	302	11,398
01042158	Delinquency Prevention	1.00	0.00234192	806		22	828
01055340	Child Support	9.00	0.02107728	7,254		194	7,448
01062136	Trial Court Security	4.00	0.00936768	3,224		86	3,310
01062150	Local Community Corrections	5.00	0.01170960	4,030		108	4,138
01201000	Road Engineers	4.00	0.00936768	3,224	(306)	86	3,004

COUNTY OF GLENN
PERSONNEL

FY 14/15 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01202000	Road Shop	4.00	0.00936768	3,224	(581)	86	2,729
01203010	Road	22.00	0.05152225	17,732	(1,166)	474	17,040
02000000	Solid Waste	6.00	0.01405152	4,836	(69)	129	4,896
02200000	Fleet Operations	4.00	0.00936768	3,224		86	3,310
02260000	Planning & Public Works Agency	8.00	0.01873536	6,448	(1,034)	172	5,586
02261120	Facilities Internal Service Fund	13.00	0.03044496	10,478	(136)	280	10,622
04999100	Community Action	17.00	0.03981265	13,702	(713)	366	13,355
05210000	Air Pollution District	7.00	0.01639344	5,642	(663)	151	5,130
05210241	Air Pollution Vehicle Registration	-	-		(112)		(112)
	Total	427.00	1.00000000	344,154	(19,521)	8,876	333,509

Basis of Allocation : Number of Employees

FY 14/15 Actual

The Personnel Department costs are allowable for cost plan purposes. There are three functions within the Personnel department: Personnel Arbitration and Applicant Testing. 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 Allocated 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.

3. APPLICANT TESTING: A new separate function has been created in fiscal year 2014/15 to allocate applicant testing expenses to the specific departments such as law enforcement and merit system programs that require pre-employment testing of applicants. This function is allocated to departments based on actual costs of the function. Departments are direct billed to cover the cost of testing materials.

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.

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Schedule A

FY 14/15 Actual		Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080	Personnel 01011090	General Insurance 01011150	Employee Benefits 01011170
01011010	Board of Supervisors	4,443		39	2,766	159	24,870	4,138	22,681	210
01011020	Clerk of the Board			18	628	73	9,352	828	348	42
01011070	Assessor	3,322		87	4,451	351	2,662	6,620	2,483	335
01011100	Elections	1,743	3,916	25	923	103	11,494	828	1,091	42
01011121	In-House Projects		6,516	4	25	15			70	
01011180	Surveyor			4	98	18			86	
01012040	Court Revenues			84	632	342			1,625	
01012060	Grand Jury			1	522	3	1,452		14	
01012100	Indigent Defense			40	455	160			761	
01012170	Flood Control			1	14	6			27	
01012180	Agriculture Commissioner	2,533	1,299	112	5,265	452	9,921	5,846	3,859	590
01012200	Building Inspector	495		25	1,801	101		2,476	640	126
01012220	Recorder	4,056		33	1,649	135	484	2,483	1,813	126
01012230	Coroner			6	547	25			117	
01012240	Public Guardian	636		18	1,149	74	16,704	1,655	551	84
01012260	Emergency Services									
01012280	Planning	338		32	1,952	131	4,840	2,476	742	126
01012290	Animal Control			24	1,373	96	968	1,108	454	84
01014022	Hospital			2	38	10			48	
01015180	Veterans' Services	801		11	638	43		828	455	42
01016040	Library			13	97	53			254	
01016050	Cooperative Extension			22	1,244	90		1,097	2,171	84
01024010	Public Health	949		186	10,770	755	3,872	14,361	4,709	703
01024012	Mental Health	9,924		640	28,218	2,590		38,388	14,757	2,970
01024014	Alcohol & Drug Abuse			105	4,735	426		5,772	5,396	887
01024018	Victim Witness			10	667	40		828	190	42
01024020	Maternal & Child Health			10	258	42			311	
01024025	Women, Infants & Children			54	2,919	219		4,138	1,037	210
01024170	California Children's Services			34	762	136		828	646	42
01024300	Health & Human Services Agency			241	9,925	977	55,536	12,040	21,191	3,982
01024400	Health Services Administration			26	1,613	106			504	
01025010	Social Services Administration			1,738	107,901	7,045	7,744	66,541	121,258	2,616
01042090	District Attorney	1,757		126	5,473	509	1,694	14,080	253,715	377
01042110	Sheriff	1,178	58,847	386	15,996	1,564	9,679	23,171	82,417	943
01042113	Sheriff's Dispatch	440		49	3,316	197		5,793	1,191	478

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

FY 14/15 Actual		Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080	Personnel 01011090	General Insurance 01011150	Employee Benefits 01011170
01042135	Sheriff's Civil Division			10	605	39		828	183	42
01042140	Jail	125,310	3,362	344	12,856	1,394		20,080	68,329	568
01042150	Probation	1,807	13,668	108	4,809	436	1,452	5,459	3,360	(500)
01042155	Juvenile Hall	49,660	5,656	126	6,814	510		11,286	4,756	1,096
01042158	Delinquency Prevention			3	444	14		828	67	42
01042360	Boat Patrol			11	194	44			3,004	
01054010	California Waste Management			1	10	6			27	
01054011	Emergency Preparedness Grant			11	331	45			214	
01054012	Mental Health Services Act			251	1,686	1,016			4,827	
01054015	Hospital Preparedness Grant			13	142	52			247	
01054021	Superior Reg Workforce Ed			54	369	217			1,032	
01054045	Mosquito Abatement Assessment Area			19	164	78			372	
01055340	Child Support	7,333		71	5,688	288	968	7,448	2,189	377
01062136	Trial Court Security			33	1,891	133		3,310	632	168
01062150	Local Community Corrections			82	2,923	331		4,138	1,573	210
01201000	Road Engineers			30	1,978	121		3,004	576	58
01202000	Road Shop			45	3,525	183		2,729	869	(612)
01203010	Road	1,138		1,159	19,575	4,696		17,040	52,280	(773)
01602270	Fish & Game Commission			1	68	5			24	
01906020	Office of Education	6,478		17	93,628	69			630	
02000000	Solid Waste	156		293	6,429	1,186		4,896	5,682	(138)
02040205	Orland Airport			41	663	168			797	
02040207	Willows Airport			92	1,139	372			1,768	
02200000	Fleet Operations			119	3,401	481		3,310	2,346	168
02210000	Underground Storage Tanks			24	372	96		(112)	458	
02220000	Vegetation & Environmental Mgmt			10	125	42			199	
02224170	Tri-County Bee			1	25	2			10	
02260000	Planning & Public Works Agency	2,337		219	5,581	888	66,425	5,586	15,051	845
02261100	County Services - Facilities									(228)
02261120	Facilities Internal Service Fund	1,006		6	7,229	23		10,622	1,854	545
02262200	County Services - Fleet							(9)		255
02270000	Central Services			2	51	10			48	
02280000	Data Processing ISF	259		71	3,748	287			1,443	
03230000	Fire Chief's Association			0	2	1			5	
04050000	Court				574				8,652	

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FY 14/15 Actual		Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080	Personnel 01011090	General Insurance 01011150	Employee Benefits 01011170
04100000	Law Library			1	20	4			21	
04250000	Local Transportation Trust	177		87	882	351			1,717	
04260000	Transportation Administration			31	291	127			601	
04280000	Glenn County Transit			17	473	69	968		326	
04281000	Fixed Route Transit			119	1,275	482			2,293	
04354015	Ca Reg Mental Health Coalition									
04601000	Local Agency Formation Commission			4	165	17			82	
04999100	Community Action			581	14,555	2,359		13,355	14,853	713
05010000	Artois Fire District			6	174	25				
05022000	Hamilton Fire District			32	1,076	130				
05022010	Bayliss Fire District			2	36	9				
05050000	Willows Rural Fire District			23	352	91				
05110000	Storm Drain Maintenance District #1			1	26	3				
05130000	Storm Drain Maintenance District #3			6	62	25				
05140000	North Willows County Service Area			6	114	25				
05210000	Air Pollution District	1,731		82	3,698	333		5,130	723	293
05210241	Air Pollution Vehicle Registration			11	165	43		(112)		(390)
05250000	Olive Pest Management District			7	83	27				
06010000	Elk Creek Cemetery District			1	245					
06020000	German Cemetery District			0	6					
06030000	Marvin-Chapel Cemetery District			1	210					
06040000	Newville Cemetery District			0	2					
06050000	Orland Cemetery District			33	1,107					
06060000	Willows Cemetery District			24	957					
06200000	Glenn-Codora Fire District			6	162		484			
06210000	Elk Creek Fire District			2	102					
06220000	Glenn-Colusa Fire District			2	93					
06230000	Kanawha Fire District			14	417					
06240000	Ord Fire District			3	138					
06250000	Orland Fire District			13	468					
06300000	Levee District #1			2	28					
06310000	Levee District #2			1	18					
06320000	Levee District #3			6	134					
06500000	Butte City Community Service District			2	1,618					
06510000	BCCSD - Recreation District			0	19					

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FY 14/15 Actual		Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080	Personnel 01011090	General Insurance 01011150	Employee Benefits 01011170
06610000	Elk Creek Community Service District			16	960					
06650000	ECCSD - Lighting District			0	18					
06700000	Ord Bend Community Service District			3	196					
06740000	Artois Community Service District			4	535					
06800000	Hamilton City Community Service Distric			130	2,244					
06830000	HCCSD - Lighting District			2	32					
06850000	HCCSD - Library District			1	201					
06865000	HCCSD - Edgewater Park			0	31					
06870000	HCCSD - Pallisades District			1	34					
06880000	N.E. Willows Community Service District			22	597					
06920000	Mosquito Abatement District			24	925					
06950000	Rice Pest Abatement District			1	13					
06960000	HC Reclamation District #2140			132	1,563		1,210			
99999999	Other	22,367		2,548	32,644	12,131			71,438	
	Subtotal	252,373	93,264	11,488	475,023	46,528	232,779	335,132	823,169	17,875
	Direct Billed				7,255	7,950	5,189	21,292		14,169
	Unallocated				609,273		5,472			
	Total	252,373	93,264	11,488	1,091,551	54,478	243,440	356,424	823,169	32,044

COUNTY OF GLENN
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FY 14/15 Actual		Data Processing 01011200	Total Actual Costs FY 2014-15	Roll Forward	Total Actual Costs FY 2014-15 plus Roll Forward	Adjustments	Total Claimable Costs FY 2016-17
01011010	Board of Supervisors		59,305	(65,825)	(6,519)		(6,519)
01011020	Clerk of the Board		11,288	(5,819)	5,469		5,469
01011070	Assessor	81,935	102,246	(10,762)	91,484		91,484
01011100	Elections		20,165	(58,151)	(37,985)		(37,985)
01011121	In-House Projects		6,629		6,629		6,629
01011180	Surveyor		206	(38)	169		169
01012040	Court Revenues		2,682	(497)	2,186		2,186
01012060	Grand Jury		1,992	1,530	3,521		3,521
01012100	Indigent Defense		1,415	119	1,535		1,535
01012170	Flood Control		48	(774)	(725)		(725)
01012180	Agriculture Commissioner		29,878	(47,322)	(17,443)		(17,443)
01012200	Building Inspector		5,664	1,232	6,895		6,895
01012220	Recorder		10,779	(52,660)	(41,881)		(41,881)
01012230	Coroner		694	472	1,166		1,166
01012240	Public Guardian		20,872	10,877	31,748		31,748
01012260	Emergency Services			(418)	(418)		(418)
01012280	Planning		10,635	(5,493)	5,143		5,143
01012290	Animal Control		4,106	(7,342)	(3,237)		(3,237)
01014022	Hospital		99	(52)	46		46
01015180	Veterans' Services		2,817	(13,976)	(11,159)		(11,159)
01016040	Library		417	(17)	401		401
01016050	Cooperative Extension		4,708	(58,424)	(53,715)		(53,715)
01024010	Public Health		36,304	(21,831)	14,474		14,474
01024012	Mental Health		97,487	16,969	114,456		114,456
01024014	Alcohol & Drug Abuse		17,321	(10,517)	6,804		6,804
01024018	Victim Witness		1,776		1,776		1,776
01024020	Maternal & Child Health		621	118	739		739
01024025	Women, Infants & Children		8,576	(246)	8,330		8,330
01024170	California Children's Services		2,447	(892)	1,555		1,555
01024300	Health & Human Services Agency		103,893	(52,561)	51,332		51,332
01024400	Health Services Administration		2,249	(127,314)	(125,065)		(125,065)
01025010	Social Services Administration		314,843	35,352	350,195		350,195
01042090	District Attorney		277,731	80,708	358,438		358,438
01042110	Sheriff		194,181	(91,771)	102,409		102,409
01042113	Sheriff's Dispatch		11,463	(7,424)	4,039		4,039

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FY 14/15 Actual		Data Processing 01011200	Total Actual Costs FY 2014-15	Roll Forward	Total Actual Costs FY 2014-15 plus Roll Forward	Adjustments	Total Claimable Costs FY 2016-17
01042135	Sheriff's Civil Division		1,705	114	1,820		1,820
01042140	Jail		232,244	(120,255)	111,988		111,988
01042150	Probation		30,598	(43,302)	(12,704)		(12,704)
01042155	Juvenile Hall		79,904	(150,506)	(70,602)		(70,602)
01042158	Delinquency Prevention		1,398	1,148	2,546		2,546
01042360	Boat Patrol		3,252	(1,535)	1,717		1,717
01054010	California Waste Management		44	(23)	21		21
01054011	Emergency Preparedness Grant		602	157	758		758
01054012	Mental Health Services Act		7,780	522	8,302		8,302
01054015	Hospital Preparedness Grant		453	(225)	229		229
01054021	Superior Reg Workforce Ed		1,671	1,661	3,332		3,332
01054045	Mosquito Abatement Assessment Area		633	74	708		708
01055340	Child Support		24,361	(43,300)	(18,938)		(18,938)
01062136	Trial Court Security		6,167	(1,977)	4,191		4,191
01062150	Local Community Corrections		9,256	735	9,991		9,991
01201000	Road Engineers		5,767		5,767		5,767
01202000	Road Shop		6,739		6,739		6,739
01203010	Road		95,115	(8,291)	86,825		86,825
01602270	Fish & Game Commission		98	(1,066)	(967)		(967)
01906020	Office of Education		100,821	33,977	134,799		134,799
02000000	Solid Waste		18,504	(1,107)	17,397		17,397
02040205	Orland Airport		1,669	(2,167)	(498)		(498)
02040207	Willows Airport		3,372	(3,024)	347		347
02200000	Fleet Operations		9,825	(696)	9,128		9,128
02210000	Underground Storage Tanks		837	(7)	830		830
02220000	Vegetation & Environmental Mgmt		376	(42)	334		334
02224170	Tri-County Bee		38	4	42		42
02260000	Planning & Public Works Agency		96,933	(28,068)	68,864		68,864
02261100	County Services - Facilities		(228)		(228)		(228)
02261120	Facilities Internal Service Fund		21,284		21,284		21,284
02262200	County Services - Fleet		246		246		246
02270000	Central Services		112	(0)	111		111
02280000	Data Processing ISF		5,808		5,808		5,808
03230000	Fire Chief's Association		8		8		8
04050000	Court		9,226	(17,073)	(7,846)		(7,846)

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

FY 14/15 Actual		Data Processing 01011200	Total Actual Costs FY 2014-15	Roll Forward	Total Actual Costs FY 2014-15 plus Roll Forward	Adjustments	Total Claimable Costs FY 2016-17
04100000	Law Library		46	(12)	34		34
04250000	Local Transportation Trust		3,214	192	3,405		3,405
04260000	Transportation Administration		1,051	(221)	829		829
04280000	Glenn County Transit		1,852	647	2,498		2,498
04281000	Fixed Route Transit		4,170	229	4,398		4,398
04354015	Ca Reg Mental Health Coalition			(713)	(713)		(713)
04601000	Local Agency Formation Commission		269	(9)	261		261
04999100	Community Action		46,415	(49,040)	(2,625)		(2,625)
05010000	Artois Fire District		205	(205)	(0)		(0)
05022000	Hamilton Fire District		1,239	224	1,462		1,462
05022010	Bayliss Fire District		47	(89)	(43)		(43)
05050000	Willows Rural Fire District		466	(41)	425		425
05110000	Storm Drain Maintenance District #1		30	(117)	(87)		(87)
05130000	Storm Drain Maintenance District #3		93	(241)	(149)		(149)
05140000	North Willows County Service Area		145	(462)	(317)		(317)
05210000	Air Pollution District		11,991	(25,476)	(13,486)		(13,486)
05210241	Air Pollution Vehicle Registration		(283)	(709)	(993)		(993)
05250000	Olive Pest Management District		117	(321)	(204)		(204)
06010000	Elk Creek Cemetery District		246	81	327		327
06020000	German Cemetery District		6	(49)	(42)		(42)
06030000	Marvin-Chapel Cemetery District		212	(2)	209		209
06040000	Newville Cemetery District		2	(106)	(104)		(104)
06050000	Orland Cemetery District		1,140	(391)	748		748
06060000	Willows Cemetery District		981	98	1,079		1,079
06200000	Glenn-Codora Fire District		652	467	1,120		1,120
06210000	Elk Creek Fire District		104	(134)	(30)		(30)
06220000	Glenn-Colusa Fire District		95	(571)	(475)		(475)
06230000	Kanawha Fire District		431	32	464		464
06240000	Ord Fire District		141	(125)	16		16
06250000	Orland Fire District		481	153	634		634
06300000	Levee District #1		30	(204)	(174)		(174)
06310000	Levee District #2		19	(74)	(55)		(55)
06320000	Levee District #3		140	(71)	68		68
06500000	Butte City Community Service District		1,620	1,333	2,953		2,953
06510000	BCCSD - Recreation District		19	(7)	12		12

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

FY 14/15 Actual		Data Processing 01011200	Total Actual Costs FY 2014-15	Roll Forward	Total Actual Costs FY 2014-15 plus Roll Forward	Adjustments	Total Claimable Costs FY 2016-17
06610000	Elk Creek Community Service District		976	105	1,081		1,081
06650000	ECCSD - Lighting District		18	4	23		23
06700000	Ord Bend Community Service District		198	(25)	173		173
06740000	Artois Community Service District		539	(931)	(391)		(391)
06800000	Hamilton City Community Service Distri		2,374	101	2,476		2,476
06830000	HCCSD - Lighting District		33	5	38		38
06850000	HCCSD - Library District		202	56	258		258
06865000	HCCSD - Edgewater Park		31	11	43		43
06870000	HCCSD - Pallisades District		34	12	46		46
06880000	N.E. Willows Community Service Distric		619	(562)	57		57
06920000	Mosquito Abatement District		949	14	964		964
06950000	Rice Pest Abatement District		15	(108)	(94)		(94)
06960000	HC Reclamation District #2140		2,906	2,753	5,658		5,658
99999999	Other		141,128	(201,881)	(60,753)		(60,753)
	Subtotal	81,935	2,369,567	(1,153,398)	1,216,168		1,216,168
	Direct Billed		55,855		55,855		55,855
	Unallocated	8,273	623,018		623,018		623,018
	Total	90,208	3,048,440	(1,153,398)	1,895,042		1,895,042

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule B

FY 14/15 Actual		ACTUAL for FY 2014-15 Final Costs	ESTIMATE 2014-15 Fixed Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2016-17 PROPOSED CHARGE
01011010	Board of Supervisors	59,305	125,130	(65,825)		(6,519)
01011020	Clerk of the Board	11,288	17,107	(5,819)		5,469
01011070	Assessor	102,246	113,008	(10,762)		91,484
01011100	Elections	20,165	78,316	(58,151)		(37,985)
01011121	In-House Projects	6,629				6,629
01011180	Surveyor	206	244	(38)		169
01012040	Court Revenues	2,682	3,179	(497)		2,186
01012060	Grand Jury	1,992	462	1,530		3,521
01012100	Indigent Defense	1,415	1,296	119		1,535
01012170	Flood Control	48	822	(774)		(725)
01012180	Agriculture Commissioner	29,878	77,200	(47,322)		(17,443)
01012200	Building Inspector	5,664	4,432	1,232		6,895
01012220	Recorder	10,779	63,439	(52,660)		(41,881)
01012230	Coroner	694	222	472		1,166
01012240	Public Guardian	20,872	9,995	10,877		31,748
01012260	Emergency Services		418	(418)		(418)
01012280	Planning	10,635	16,128	(5,493)		5,143
01012290	Animal Control	4,106	11,448	(7,342)		(3,237)
01014022	Hospital	99	151	(52)		46
01015180	Veterans' Services	2,817	16,793	(13,976)		(11,159)
01016040	County Library	417	434	(17)		401
01016050	Cooperative Extension	4,708	63,132	(58,424)		(53,715)
01024010	Public Health	36,304	58,135	(21,831)		14,474
01024012	Mental Health	97,487	80,518	16,969		114,456
01024014	Alcohol & Drug Abuse	17,321	27,838	(10,517)		6,804
01024018	Victim Witness	1,776				1,776
01024020	Maternal & Child Health	621	503	118		739
01024025	Women, Infants & Children	8,576	8,822	(246)		8,330
01024170	California Children's Services	2,447	3,339	(892)		1,555
01024300	Health & Human Services Agency	103,893	156,454	(52,561)		51,332

COUNTY OF GLENN
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Schedule B

FY 14/15 Actual		ACTUAL for FY 2014-15 Final Costs	ESTIMATE 2014-15 Fixed Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2016-17 PROPOSED CHARGE
01024400	Health Services Administration	2,249	129,563	(127,314)		(125,065)
01025010	Social Services Administration	314,843	279,491	35,352		350,195
01042090	District Attorney	277,731	197,023	80,708		358,438
01042110	Sheriff	194,181	285,952	(91,771)		102,409
01042113	Sheriff's Dispatch	11,463	18,887	(7,424)		4,039
01042135	Sheriff's Civil Division	1,705	1,591	114		1,820
01042140	Jail	232,244	352,499	(120,255)		111,988
01042150	Probation	30,598	73,900	(43,302)		(12,704)
01042155	Juvenile Hall	79,904	230,410	(150,506)		(70,602)
01042158	Delinquency Prevention	1,398	250	1,148		2,546
01042360	Boat Patrol	3,252	4,787	(1,535)		1,717
01054010	California Waste Management	44	67	(23)		21
01054011	Emergency Preparedness Grant	602	445	157		758
01054012	Mental Health Services Act	7,780	7,258	522		8,302
01054015	Hospital Preparedness Grant	453	678	(225)		229
01054020	Superior Reg Workforce Ed	1,671	10	1,661		3,332
01054045	Mosquito Abatement Assessment Area	633	559	74		708
01055340	Child Support	24,361	67,661	(43,300)		(18,938)
01062136	Trial Court Security	6,167	8,144	(1,977)		4,191
01062150	Local Community Corrections	9,256	8,521	735		9,991
01201000	Road Engineers	5,767				5,767
01202000	Road Shop	6,739				6,739
01203010	Road	95,115	103,406	(8,291)		86,825
01602270	Fish & Game Commission	98	1,164	(1,066)		(967)
01906020	Office of Education	100,821	66,844	33,977		134,799
02000000	Solid Waste	18,504	19,611	(1,107)		17,397
02040205	Orland Airport	1,669	3,836	(2,167)		(498)
02040207	Willows Airport	3,372	6,396	(3,024)		347
02200000	Fleet Operations	9,825	10,521	(696)		9,128
02210000	Underground Storage Tanks	837	844	(7)		830

COUNTY OF GLENN
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Schedule B

FY 14/15 Actual		ACTUAL for FY 2014-15 Final Costs	ESTIMATE 2014-15 Fixed Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2016-17 PROPOSED CHARGE
02220000	Vegetation & Environmental Mgmt	376	418	(42)		334
02224170	Tri-County Bee	38	34	4		42
02260000	Planning & Public Works Agency	96,933	125,001	(28,068)		68,864
02261100	County Services - Facilities	(228)				(228)
02261120	Facilities Internal Service Fund	21,284				21,284
02262200	County Services - Fleet	246				246
02270000	Central Services	112	112	(0)		111
02280000	Data Processing ISF	5,808				5,808
03230000	Fire Chief's Association	8				8
04050000	Court	9,226	26,299	(17,073)		(7,846)
04100000	Law Library	46	58	(12)		34
04250000	Local Transportation Trust	3,214	3,022	192		3,405
04260000	Transportation Administration	1,051	1,272	(221)		829
04280000	Glenn County Transit	1,852	1,205	647		2,498
04281000	Fixed Route Transit	4,170	3,941	229		4,398
04354015	Ca Reg Mental Health Coalition		713	(713)		(713)
04601000	Local Agency Formation Commission	269	278	(9)		261
04999100	Community Action	46,415	95,455	(49,040)		(2,625)
05010000	Artois Fire District	205	410	(205)		(0)
05022000	Hamilton Fire District	1,239	1,015	224		1,462
05022010	Bayliss Fire District	47	136	(89)		(43)
05050000	Willows Rural Fire District	466	507	(41)		425
05110000	Storm Drain Maintenance District #1	30	147	(117)		(87)
05130000	Storm Drain Maintenance District #3	93	334	(241)		(149)
05140000	North Willows County Service Area	145	607	(462)		(317)
05210000	Air Pollution District	11,991	37,467	(25,476)		(13,486)
05210241	Air Pollution Vehicle Registration	(283)	426	(709)		(993)
05250000	Olive Pest Management District	117	438	(321)		(204)
06010000	Elk Creek Cemetery District	246	165	81		327
06020000	German Cemetery District	6	55	(49)		(42)

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule B

FY 14/15 Actual		ACTUAL for FY 2014-15 Final Costs	ESTIMATE 2014-15 Fixed Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2016-17 PROPOSED CHARGE
06030000	Marvin-Chapel Cemetery District	212	214	(2)		209
06040000	Newville Cemetery District	2	108	(106)		(104)
06050000	Orland Cemetery District	1,140	1,531	(391)		748
06060000	Willows Cemetery District	981	883	98		1,079
06200000	Glenn-Codora Fire District	652	185	467		1,120
06210000	Elk Creek Fire District	104	238	(134)		(30)
06220000	Glenn-Colusa Fire District	95	666	(571)		(475)
06230000	Kanawha Fire District	431	399	32		464
06240000	Ord Fire District	141	266	(125)		16
06250000	Orland Fire District	481	328	153		634
06300000	Levee District #1	30	234	(204)		(174)
06310000	Levee District #2	19	93	(74)		(55)
06320000	Levee District #3	140	211	(71)		68
06500000	Butte City Community Service District	1,620	287	1,333		2,953
06510000	BCCSD - Recreation District	19	26	(7)		12
06610000	Elk Creek Community Service District	976	871	105		1,081
06650000	ECCSD - Lighting District	18	14	4		23
06700000	Ord Bend Community Service District	198	223	(25)		173
06740000	Artois Community Service District	539	1,470	(931)		(391)
06800000	Hamilton City Community Service District	2,374	2,273	101		2,476
06830000	HCCSD - Lighting District	33	28	5		38
06850000	HCCSD - Library District	202	146	56		258
06865000	HCCSD - Edgewater Park	31	20	11		43
06870000	HCCSD - Pallisades District	34	22	12		46
06880000	N.E. Willows Community Service District	619	1,181	(562)		57
06920000	Mosquito Abatement District	949	935	14		964
06950000	Rice Pest Abatement District	15	123	(108)		(94)
06960000	HC Reclamation District #2140	2,906	153	2,753		5,658
99999999	Other	141,128	343,009	(201,881)		(60,753)
	Total	2,369,567	3,474,935	(1,153,398)		1,216,168

County Of Glenn
Countywide Cost Allocation Plan
Schedule C

FY 14/15 Actual		Total Expenditures	Cost Adjustments	Total Allocated
	Building Use	261,756		
	Equipment Use	98,676		
01011013	County Administrative Officer	11,703		
01011040	Department of Finance	921,125	1,957	
01011051	Annual Audit	55,381		
01011080	County Counsel	244,205	350	
01011090	Personnel	483,008	(125,672)	
01011150	General Insurance	828,531		
01011170	Employee Benefits	32,527		
01011200	Data Processing	293,439	(58,546)	
01011010	Board of Supervisors			59,305
01011020	Clerk of the Board			11,288
01011070	Assessor			102,246
01011100	Elections			20,165
01011121	In-House Projects			6,629
01011180	Surveyor			206
01012040	Court Revenues			2,682
01012060	Grand Jury			1,992
01012100	Indigent Defense			1,415
01012170	Flood Control			48
01012180	Agriculture Commissioner			29,878
01012200	Building Inspector			5,664
01012220	Recorder			10,779
01012230	Coroner			694
01012240	Public Guardian			20,872
01012280	Planning			10,635

County Of Glenn
Countywide Cost Allocation Plan
Schedule C

FY 14/15 Actual		Total Expenditures	Cost Adjustments	Total Allocated
01012290	Animal Control			4,106
01014022	Hospital			99
01015180	Veterans' Services			2,817
01016040	County Library			417
01016050	Cooperative Extension			4,708
01024010	Public Health			36,304
01024012	Mental Health			97,487
01024014	Alcohol & Drug Abuse			17,321
01024018	Victim Witness			1,776
01024020	Maternal & Child Health			621
01024025	Women, Infants & Children			8,576
01024170	California Children's Services			2,447
01024300	Health & Human Services Agency			103,893
01024400	Health Services Administration			2,249
01025010	Social Services Administration			314,843
01042090	District Attorney			277,731
01042110	Sheriff			194,181
01042113	Sheriff's Dispatch			11,463
01042135	Sheriff's Civil Division			1,705
01042140	Jail			232,244
01042150	Probation			30,598
01042155	Juvenile Hall			79,904
01042158	Delinquency Prevention			1,398
01042360	Boat Patrol			3,252
01054010	California Waste Management			44
01054011	Emergency Preparedness Grant			602

County Of Glenn
Countywide Cost Allocation Plan
Schedule C

FY 14/15 Actual		Total Expenditures	Cost Adjustments	Total Allocated
01054012	Mental Health Services Act			7,780
01054015	Hospital Preparedness Grant			453
01054020	Superior Reg Workforce Ed			1,671
01054045	Mosquito Abatement Assessment Area			633
01055340	Child Support			24,361
01062136	Trial Court Security			6,167
01062150	Local Community Corrections			9,256
01201000	Road Engineers			5,767
01202000	Road Shop			6,739
01203010	Road			95,115
01602270	Fish & Game Commission			98
01906020	Office of Education			100,821
02000000	Solid Waste			18,504
02040205	Orland Airport			1,669
02040207	Willows Airport			3,372
02200000	Fleet Operations			9,825
02210000	Underground Storage Tanks			837
02220000	Vegetation & Environmental Mgmt			376
02224170	Tri-County Bee			38
02260000	Planning & Public Works Agency			96,933
02261100	County Services - Facilities			(228)
02261120	Facilities Internal Service Fund			21,284
02262200	County Services - Fleet			246
02270000	Central Services			112
02280000	Data Processing ISF			5,808
03230000	Fire Chief's Association			8

County Of Glenn
Countywide Cost Allocation Plan
Schedule C

FY 14/15 Actual		Total Expenditures	Cost Adjustments	Total Allocated
04050000	Court			9,226
04100000	Law Library			46
04250000	Local Transportation Trust			3,214
04260000	Transportation Administration			1,051
04280000	Glenn County Transit			1,852
04281000	Fixed Route Transit			4,170
04601000	Local Agency Formation Commission			269
04999100	Community Action			46,415
05010000	Artois Fire District			205
05022000	Hamilton Fire District			1,239
05022010	Bayliss Fire District			47
05050000	Willows Rural Fire District			466
05110000	Storm Drain Maintenance District #1			30
05130000	Storm Drain Maintenance District #3			93
05140000	North Willows County Service Area			145
05210000	Air Pollution District			11,991
05210241	Air Pollution Vehicle Registration			(283)
05250000	Olive Pest Management District			117
06010000	Elk Creek Cemetery District			246
06020000	German Cemetery District			6
06030000	Marvin-Chapel Cemetery District			212
06040000	Newville Cemetery District			2
06050000	Orland Cemetery District			1,140
06060000	Willows Cemetery District			981
06200000	Glenn-Codora Fire District			652
06210000	Elk Creek Fire District			104

County Of Glenn
Countywide Cost Allocation Plan
Schedule C

FY 14/15 Actual		Total Expenditures	Cost Adjustments	Total Allocated
06220000	Glenn-Colusa Fire District			95
06230000	Kanawha Fire District			431
06240000	Ord Fire District			141
06250000	Orland Fire District			481
06300000	Levee District #1			30
06310000	Levee District #2			19
06320000	Levee District #3			140
06500000	Butte City Community Service District			1,620
06510000	BCCSD - Recreation District			19
06610000	Elk Creek Community Service District			976
06650000	ECCSD - Lighting District			18
06700000	Ord Bend Community Service District			198
06740000	Artois Community Service District			539
06800000	Hamilton City Community Service District			2,374
06830000	HCCSD - Lighting District			33
06850000	HCCSD - Library District			202
06865000	HCCSD - Edgewater Park			31
06870000	HCCSD - Pallisades District			34
06880000	N.E. Willows Community Service District			619
06920000	Mosquito Abatement District			949
06950000	Rice Pest Abatement District			15
06960000	HC Reclamation District #2140			2,906
99999999	Other			141,128
	Direct Billed			55,855
	Unallocated			623,018

County Of Glenn
Countywide Cost Allocation Plan
Schedule C

FY 14/15 Actual	Total Expenditures	Cost Adjustments	Total Allocated
Total	3,230,351	(181,911)	3,048,440

COUNTY OF GLENN
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Schedule D

FY 14/15 Actual		Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080	Personnel 01011090
	Schedule Referenced	1.25	2.04	3.04	4.07	5.05	6.06	7.06
01011013	County Administrative Officer			1	24	4		
01011040	Department of Finance	7,521		87	9,107	354	4,309	5,292
01011051	Annual Audit			5	37	22		
01011080	County Counsel	408		24	1,002	95	156,947	1,612
01011090	Personnel	1,454		43	2,260	175	609	3,224
01011150	General Insurance			74	430	299		
01011170	Employee Benefits			3	70	12		
01011200	Data Processing		5,412	27	8,158	109		
	Total	9,383	5,412	264	21,088	1,072	161,865	10,128

COUNTY OF GLENN
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Schedule D

FY 14/15 Actual		General Insurance 01011150	Employee Benefits 01011170	Data Processing 01011200	Total CSD Allocated
	Schedule Referenced	8.09	9.05	10.05	
01011013	County Administrative Officer	21			50
01011040	Department of Finance	3,599	376	158,911	189,556
01011051	Annual Audit	104			169
01011080	County Counsel	579	83		160,750
01011090	Personnel	1,284	167		9,216
01011150	General Insurance	1,424			2,227
01011170	Employee Benefits	58			143
01011200	Data Processing	520			14,226
	Total	7,588	626	158,911	376,337

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule E

FY 14/15 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
1.24	1167 E. South Street	Square Footage Occupied by Department
Equipment Use		
2.03	Equipment Use	Depreciation-Based Use Allowance

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule E

FY 14/15 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
Personnel		
7.03	Personnel Services	Number of Employees
7.04	Arbitration	Direct Cost Transfer
7.05	Applicant Testing	Direct Cost Transfer

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule E

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Department		Basis of Allocation
General Insurance		
8.03	General Liability	Relative Budget Size
8.04	Claim Liability	Ratio of Claim Liability
8.05	Buildings	Square Footage Occupied by Department
8.06	Auto Premium	Direct Cost of Premium
8.07	Watercraft Equipment	Direct Cost of Premium
8.08	Mobile Equipment	Direct Cost of Premium
Employee Benefits		
9.03	Pre-Employment Physicals	Number of Physicals
9.04	Employee Assistance	Number of Employees
Data Processing Services		
10.03	Data Processing - Property Taxes	Direct Cost Transfer
10.04	Data Processing - Accounting System	Direct Cost Transfer

COUNTY OF GLENN
Countywide Cost Allocation Plan

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Summary Data	**Summary Pages**
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

Building Use	**Detail Pages**
Narrative	1.01
Building Use Asset Listing	1.01A
Building Use Allowance Conversion to Depreciation Basis	1.01B
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

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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
Detail Allocation - *1167 E. South Street*	1.24
Departmental Cost Allocation Summary	1.25

Equipment Use	**Detail Pages**
Narrative	2.01
Equipment Use Asset Listing	2.01A
Equipment Use Allowance Conversion to Depreciation Basis	2.01B
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
Detail Allocation - *Applicant Testing*	7.05
Departmental Cost Allocation Summary	7.06

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General Insurance - #01011150

	Detail Pages
Narrative	8.01
Schedule of Costs to be Allocated by Function	8.02
Detail Allocation - *General Liability*	8.03
Detail Allocation - *Claim Liability*	8.04
Detail Allocation - *Buildings*	8.05
Detail Allocation - *Auto Premium*	8.06
Detail Allocation - *Watercraft Equipment*	8.07
Detail Allocation - *Mobile Equipment*	8.08
Departmental Cost Allocation Summary	8.09

Employee Benefits - #01011170

	Detail Pages
Narrative	9.01
Schedule of Costs to be Allocated by Function	9.02
Detail Allocation - *Pre-Employment Physicals*	9.03
Detail Allocation - *Employee Assistance*	9.04
Departmental Cost Allocation Summary	9.05

Data Processing - #01011200

	Detail Pages
Narrative	10.01
Schedule of Costs to be Allocated by Function	10.02
Detail Allocation - *Property Taxes*	10.03
Detail Allocation - *Finance Network*	10.04
Departmental Cost Allocation Summary	10.05

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Internal Service Funds **Detail Pages**

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