FY 15/16 Actual		Total	Countywide Audit	Special Audits
01011013	County Administrative Officer	5	5	-
01011040	Department of Finance	417	417	-
01011051	Annual Audit	40	40	-
01011080	County Counsel	114	114	-
01011090	Personnel	159	159	-
01011150	General Insurance	335	335	-
01011170	Employee Benefits	12	12	-
01011200	Data Processing	239	239	-
01011010	Board of Supervisors	190	188	2
01011020	Clerk of the Board	94	94	-
01011070	Assessor	412	412	-
01011100	Elections	128	128	0
01011121	In-House Projects	140	140	-
01011180	Surveyor	20	20	-
01012040	Court Revenues	387	387	-
01012060	Grand Jury	5	5	-
01012100	Indigent Defense	191	191	-
01012170	Flood Control	13	13	-
01012180	Agriculture Commissioner	402	402	0
01012181	Water Resources	50	50	-
01012200	Building Inspector	108	108	-
01012220	Recorder	151	151	-
01012230	Coroner	42	42	-
01012240	Public Guardian	98	98	-
01012280	Planning	171	171	-
01012290	Animal Control	109	109	-
01014022	Hospital	13	13	-
01015180	Veterans' Services	47	47	-
01016040	Library	61	61	-
01016050	Cooperative Extension	104	104	-
01024010	Public Health	1,464	1,464	0
01024011	Emergency Preparedness	137	136	1
01024012	Mental Health	3,200	3,199	1
01024014	Alcohol & Drug Abuse	518	515	3
01024018	Victim Witness	54	54	-

FY 15/16 Actual		Total	Countywide Audit	Special Audits
01024020	Maternal & Child Health	49	49	-
01024025	Women, Infants & Children	288	285	3
01024170	California Children's Services	147	147	0
01024300	Health & Human Services Agency	781	781	-
01024400	Health Services Administration	220	220	-
01025010	Social Services Administration	7,970	7,934	36
01042090	District Attorney	523	523	-
01042110	Sheriff	1,759	1,758	1
01042113	Sheriff's Dispatch	236	236	-
01042135	Sheriff's Civil Division	77	77	-
01042140	Jail	1,651	1,651	-
01042150	Probation	314	314	-
01042155	Juvenile Hall	624	624	0
01042158	Delinquency Prevention	44	44	-
01042168	Juvenile Probation & CAMP	40	40	-
01042170	JJCPA Grant	38	38	-
01042360	Boat Patrol	50	50	-
01052557	Youth Offender Supervision	52	52	-
01052558	SB678 Community Performance Incentive	82	82	-
01054010	California Waste Management	7	7	-
01054012	Mental Health Services Act	1,220	1,220	-
01054015	Hospital Preparedness Grant	1	-	1
01054045	Mosquito Abatement Assessment Area	79	79	-
01055340	Child Support	337	335	2
01062136	Trial Court Security	160	160	-
01062150	Local Community Corrections	398	398	-
01200000	Road	5,316	5,311	5
01602270	Fish & Game Commission	5	5	-
01906020	Office of Education	57	57	-
02000000	Solid Waste	1,800	1,800	-
02040205	Orland Airport	142	142	-
02040207	Willows Airport	148	148	0
02200000	Fleet Operations	424	424	-
02210000	Underground Storage Tanks	110	110	0
02220000	Vegetation & Environmental Mgmt	56	56	-
02224170	Tri-County Bee	2	2	-

FY 15/16 Actual		Total	Countywide Audit	Special Audits
02260000	Planning & Public Works Agency	712	712	-
02261100	County Services - Facilities	413	413	-
02261120	Facilities Internal Service Fund	470	470	-
02262200	County Services - Fleet	146	146	-
02270000	Central Services	11	11	-
02280000	Data Processing ISF	323	323	-
04050000	Court	1,842	1,842	-
04100000	Law Library	4	4	-
04250000	Local Transportation Trust	393	393	-
04260000	Transportation Administration	141	141	-
04280000	Glenn County Transit	69	69	-
04281000	Fixed Route Transit	582	582	-
04601000	Local Agency Formation Commission	24	24	-
04999100	Community Action	2,123	2,102	21
05010000	Artois Fire District	28	28	-
05022000	Hamilton Fire District	144	144	-
05022010	Bayliss Fire District	10	10	-
05050000	Willows Rural Fire District	104	104	-
05110000	Storm Drain Maintenance District #1	2	2	-
05130000	Storm Drain Maintenance District #3	28	28	-
05140000	North Willows County Service Area	28	28	-
05210000	Air Pollution District	454	454	-
05210241	Air Pollution Vehicle Registration	45	45	-
05250000	Olive Pest Management District	31	31	-
99999999	Other	12,628	12,628	-
	Total	**55,593**	**55,518**	**76**

FY 15/16 Actual	Total	General & Admin	Countywide Audit	Special Audits
Time %	100.00%		71.55%	28.45%
Services & Supplies		-		
Professional Services	75,593	-	53,593	22,000
Special Dept. Expense	1,734	-	1,734	
Expenditures Per Financial Statements	77,327	-	55,327	22,000
Cost Adjustments				
	-			
Functional Cost	77,327	-	55,327	22,000
Additions - 1st Allocation				
Other	-	-		
Reallocate Admin	-	-	-	-
Allocable Costs	77,327		55,327	22,000
Unallocated	-			
1st Allocation	77,327	-	55,327	22,000
Additions - 2nd Allocation				
Other	266	266		
Reallocate Admin	-	(266)	191	76
Allocable Costs	266		191	76
Unallocated	-			
2nd Allocation	266	-	191	76
Total Allocated	**77,593**	-	**55,518**	**22,076**

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	13	0.00009586	5	-	-	5
01011040	Department of Finance	1,022	0.00753632	417	-	-	417
01011051	Annual Audit	97	0.00071529	40	-	-	40
01011080	County Counsel	280	0.00206474	114	-	-	114
01011090	Personnel	390	0.00287589	159	-	-	159
01011150	General Insurance	821	0.00605413	335	-	-	335
01011170	Employee Benefits	29	0.00021385	12	-	-	12
01011200	Data Processing	585	0.00431384	239	-	-	239
01011010	Board of Supervisors	459	0.00338471	187	-	1	188
01011020	Clerk of the Board	230	0.00169604	94	-	0	94
01011070	Assessor	1,007	0.00742571	411	-	1	412
01011100	Elections	313	0.00230809	128	-	0	128
01011121	In-House Projects	342	0.00252194	140	-	0	140
01011180	Surveyor	50	0.00036870	20	-	0	20
01012040	Court Revenues	946	0.00697589	386	-	1	387
01012060	Grand Jury	13	0.00009586	5	-	0	5
01012100	Indigent Defense	467	0.00344370	191	-	1	191
01012170	Flood Control	31	0.00022860	13	-	0	13
01012180	Agriculture Commissioner	981	0.00723398	400	-	1	402
01012181	Water Resources	121	0.00089226	49	-	0	50
01012200	Building Inspector	264	0.00194676	108	-	0	108
01012220	Recorder	368	0.00271366	150	-	1	151
01012230	Coroner	103	0.00075953	42	-	0	42
01012240	Public Guardian	240	0.00176978	98	-	0	98
01012280	Planning	417	0.00307499	170	-	1	171
01012290	Animal Control	266	0.00196151	109	-	0	109
01014022	Hospital	31	0.00022860	13	-	0	13
01015180	Veterans' Services	114	0.00084065	47	-	0	47
01016040	Library	148	0.00109136	60	-	0	61
01016050	Cooperative Extension	255	0.00188039	104	-	0	104
01024010	Public Health	3,576	0.02636974	1,459	-	5	1,464
01024011	Emergency Preparedness	333	0.00245557	136	-	0	136
01024012	Mental Health	7,814	0.05762112	3,188	-	11	3,199
01024014	Alcohol & Drug Abuse	1,258	0.00927660	513	-	2	515
01024018	Victim Witness	133	0.00098075	54	-	0	54
01024020	Maternal & Child Health	120	0.00088489	49	-	0	49
01024025	Women, Infants & Children	697	0.00513974	284	-	1	285

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024170	California Children's Services	359	0.00264730	146	-	1	147
01024300	Health & Human Services Agency	1,907	0.01406238	778	-	3	781
01024400	Health Services Administration	537	0.00395988	219	-	1	220
01025010	Social Services Administration	19,378	0.14289507	7,906	-	28	7,934
01042090	District Attorney	1,277	0.00941671	521	-	2	523
01042110	Sheriff	4,294	0.03166433	1,752	-	6	1,758
01042113	Sheriff's Dispatch	577	0.00425485	235	-	1	236
01042135	Sheriff's Civil Division	187	0.00137895	76	-	0	77
01042140	Jail	4,033	0.02973969	1,645	-	6	1,651
01042150	Probation	766	0.00564855	313	-	1	314
01042155	Juvenile Hall	1,524	0.01123811	622	-	2	624
01042158	Delinquency Prevention	107	0.00078903	44	-	0	44
01042168	Juvenile Probation & CAMP	97	0.00071529	40	-	0	40
01042170	JJCPA Grant	93	0.00068579	38	-	0	38
01042360	Boat Patrol	123	0.00090701	50	-	0	50
01052557	Youth Offender Supervision	128	0.00094388	52	-	0	52
01052558	SB678 Community Performance Incentive	200	0.00147482	82	-	0	82
01054010	California Waste Management	16	0.00011799	7	-	0	7
01054012	Mental Health Services Act	2,979	0.02196741	1,215	-	4	1,220
01054045	Mosquito Abatement Assessment Area	194	0.00143057	79	-	0	79
01055340	Child Support	818	0.00603200	334	-	1	335
01062136	Trial Court Security	392	0.00289064	160	-	1	160
01062150	Local Community Corrections	972	0.00716761	397	-	1	398
01200000	Road	12,973	0.09566404	5,293	-	19	5,311
01602270	Fish & Game Commission	13	0.00009586	5	-	0	5
01906020	Office of Education	140	0.00103237	57	-	0	57
02000000	Solid Waste	4,396	0.03241649	1,794	-	6	1,800
02040205	Orland Airport	348	0.00256618	142	-	1	142
02040207	Willows Airport	361	0.00266205	147	-	1	148
02200000	Fleet Operations	1,036	0.00763955	423	-	1	424
02210000	Underground Storage Tanks	269	0.00198363	110	-	0	110
02220000	Vegetation & Environmental Mgmt	137	0.00101025	56	-	0	56
02224170	Tri-County Bee	6	0.00004424	2	-	0	2
02260000	Planning & Public Works Agency	1,739	0.01282354	709	-	3	712
02261100	County Services - Facilities	1,008	0.00743308	411	-	1	413
02261120	Facilities Internal Service Fund	1,147	0.00845808	468	-	2	470
02262200	County Services - Fleet	356	0.00262518	145	-	1	146

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02270000	Central Services	28	0.00020647	11	-	0	11
02280000	Data Processing ISF	790	0.00582553	322	-	1	323
04050000	Court	4,500	0.03318339	1,836	-	6	1,842
04100000	Law Library	9	0.00006637	4	-	0	4
04250000	Local Transportation Trust	961	0.00708650	392	-	1	393
04260000	Transportation Administration	345	0.00254406	141	-	0	141
04280000	Glenn County Transit	168	0.00123885	69	-	0	69
04281000	Fixed Route Transit	1,421	0.01047858	580	-	2	582
04601000	Local Agency Formation Commission	59	0.00043507	24	-	0	24
04999100	Community Action	5,134	0.03785857	2,095	-	7	2,102
05010000	Artois Fire District	69	0.00050881	28	-	0	28
05022000	Hamilton Fire District	351	0.00258830	143	-	1	144
05022010	Bayliss Fire District	24	0.00017698	10	-	0	10
05050000	Willows Rural Fire District	254	0.00187302	104	-	0	104
05110000	Storm Drain Maintenance District #1	4	0.00002950	2	-	0	2
05130000	Storm Drain Maintenance District #3	68	0.00050144	28	-	0	28
05140000	North Willows County Service Area	69	0.00050881	28	-	0	28
05210000	Air Pollution District	1,109	0.00817786	452	-	2	454
05210241	Air Pollution Vehicle Registration	109	0.00080378	44	-	0	45
05250000	Olive Pest Management District	75	0.00055306	31	-	0	31
99999999	Other	30,842	0.22743161	12,583	-	44	12,628
	Total	135,610	1.00000000	55,327	-	191	55,518

Basis of Allocation : Relative Budget Size

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011010	Board of Supervisors	565	0.02567545	565	(565)	2	2
01011100	Elections	6	0.00029455	6	(6)	0	0
01012180	Agriculture Commissioner	27	0.00122955	27	(27)	0	0
01024010	Public Health	34	0.00155318	34	(34)	0	0
01024011	Emergency Preparedness	157	0.00713773	157	(157)	1	1
01024012	Mental Health	247	0.01121591	247	(247)	1	1
01024014	Alcohol & Drug Abuse	757	0.03442000	757	(757)	3	3
01024025	Women, Infants & Children	857	0.03895182	857	(857)	3	3
01024170	California Children's Services	27	0.00120500	27	(27)	0	0
01025010	Social Services Administration	10,481	0.47642000	10,481	(10,481)	36	36
01042110	Sheriff	404	0.01835455	404	(404)	1	1
01042155	Juvenile Hall	24	0.00109227	24	(24)	0	0
01054015	Hospital Preparedness Grant	189	0.00859409	189	(189)	1	1
01055340	Child Support	716	0.03254409	716	(716)	2	2
01200000	Road	1,376	0.06254545	1,376	(1,376)	5	5
02040207	Willows Airport	109	0.00495909	109	(109)	0	0
02210000	Underground Storage Tanks	48	0.00218045	48	(48)	0	0
04999100	Community Action	5,976	0.27162682	5,976	(5,976)	21	21
	Total	22,000	1.00000000	22,000	(22,000)	76	76

Basis of Allocation : Relative Single Audit Report Size

FY 15/16 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 - ASSET LISTING

Building	Address	Asset Tag #	Acquisition Date	Useful Life	Cost as of 6/30/2015	Additions	Deletions	Cost as of 6/30/2016	Prior YTD Use Allow Charged	2015/16 Depreciation Use Allow	Net Book Value
Courthouse	526 W. Sycamore	Sold to Court		40	-	-	-	-	-	-	-
Orland Office Building	821 E. South Street	313	07/01/00	40	-	-	-	-	-	-	-
Auditor/Assessor Annex	516 W. Sycamore	5150	05/10/99	40	446,418	-	-	446,418	(154,014)	(11,160)	281,244
Auditor/Assessor Annex	516 W. Sycamore	5152	05/10/99	40	13,630	-	-	13,630	(4,703)	(341)	8,586
Auditor/Assessor Annex	516 W. Sycamore	6013	06/30/06	40	90,300	-	-	90,300	(16,706)	(2,258)	71,336
Sheriff/Justice	541 & 543 W. Oak	5151	05/10/99	40	131,493	-	-	131,493	(45,365)	(3,287)	82,841
Ag/Animal Control	720 N. Colusa	337	06/01/96	40	170,569	-	-	170,569	(65,669)	(4,264)	100,636
Willows Memorial Hall	525 W. Sycamore	6044	06/30/06	40	23,767	-	-	23,767	(4,397)	(594)	18,776
Willows Memorial Hall	525 W. Sycamore	6044B	06/30/07	40	194,696	-	-	194,696	(32,124)	(4,867)	157,705
Willows Memorial Hall	525 W. Sycamore	6044C	06/30/08	40	345,372	-	-	345,372	(50,079)	(8,634)	286,659
Willows Memorial Hall	525 W. Sycamore	6044D	06/30/09	40	188,076	-	-	188,076	(23,510)	(4,702)	159,864
Willows Memorial Hall	525 W. Sycamore	6044E	06/30/10	40	202,096	-	-	202,096	(5,052)	(5,052)	191,992
Willows Memorial Hall	525 W. Sycamore	6465	06/30/14	40	26,343	-	-	26,343	(659)	(659)	25,025
Planning & Public Works	777 N. Colusa	323	07/01/00	40	-	-	-	-	-	-	-
Planning & Public Works	777 N. Colusa	323B	07/01/13	40	6,893	-	-	6,893	(310)	(172)	6,411
Planning & Public Works	777 N. Colusa	4308	05/01/96	40	185,030	-	-	185,030	(4,626)	(4,626)	175,778
Metal Building	821 E. South Street-Metal	6116	06/30/07	40	5,506	-	-	5,506	(138)	(138)	5,230
Health Services	240 & 242 N. Villa	320	07/01/00	40	-	-	-	-	-	-	-
Health Services	240 & 242 N. Villa	6384	06/30/12	40	84,117	-	-	84,117	(2,103)	(2,103)	79,911
Murdock Annex	125 S. Murdock	6462	06/30/14	40	70,292	-	-	70,292	(1,757)	(1,757)	66,778
Juvenile Hall	306 N. Villa	4320	01/01/93	40	381,883	-	-	381,883	(177,576)	(9,547)	194,760
Juvenile Hall	306 N. Villa	4320B	06/30/03	40	118,945	-	-	118,945	(29,142)	(2,974)	86,829
Juvenile Hall	306 N. Villa	4320C	06/30/03	40	515,000	-	-	515,000	(126,175)	(12,875)	375,950
Juvenile Hall	306 N. Villa	4320D	05/19/04	40	1,182,384	-	-	1,182,384	(289,684)	(29,560)	863,140
Juvenile Hall	306 N. Villa	4320E	06/30/05	40	47,286	-	-	47,286	(9,693)	(1,182)	36,411
Glenn County Svcs Building	1187 E. South Street	324	07/01/00	40	-	-	-	-	-	-	-
New Jail	141 S. Lassen	326	06/30/91	40	4,954,673	-	(18,261)	4,936,412	(2,403,017)	(123,410)	2,409,985
New Jail	141 S. Lassen	5106	03/02/99	40	39,453	-	-	39,453	(986)	(986)	37,481
New Jail	141 S. Lassen	6466	06/30/14	40	18,261	-	-	18,261	(457)	(457)	17,347
Orland Memorial Hall	327 Fourth Street	312	07/01/00	40	-	-	-	-	-	-	-
Orland Memorial Hall	327 Fourth Street	6221	06/30/09	40	16,147	-	-	16,147	(2,019)	(404)	13,724
Orland Memorial Hall	327 Fourth Street	6221B	06/30/10	40	282,266	-	-	282,266	(29,638)	(7,057)	245,571
Orland Memorial Hall	327 Fourth Street	6221C	06/30/10	40	85,180	-	-	85,180	(2,130)	(2,130)	80,920
Child Support Modular	120 S. Marshall	5434	06/30/00	40	268,773	-	-	268,773	(81,975)	(6,719)	180,079
Child Support Modular	120 S. Marshall	5434B	02/23/07	20	12,285	-	-	12,285	(614)	(614)	11,057
Hamilton City Community Ha	300 Broadway	5567	07/01/00	40	-	-	-	-	-	-	-
CRWC Annex Modular	1167 E. South Street	6334	06/30/12	40	350,790	-	-	350,790	(8,770)	(8,770)	333,250
Total					10,457,924	-	(18,261)	10,439,663	(3,573,088)	(261,299)	6,605,276

COUNTY OF GLENN
BUILDING USE

FY 15/16 Actual		Total	526 W. Sycamore	540 W. Sycamore	141 S. Lassen (Admin)	821 E. South Street	516 W. Sycamore	541 & 543 W. Oak
01011040	Department of Finance	7,521	-	-	-	-	6,433	-
01011080	County Counsel	408	-	-	-	-	-	-
01011090	Personnel	1,297	-	-	-	-	-	-
01011010	Board of Supervisors	4,443	-	-	-	-	-	-
01011070	Assessor	3,322	-	-	-	-	3,322	-
01011100	Elections	1,743	-	-	-	-	1,286	-
01012180	Agriculture Commissioner	2,533	-	-	-	-	-	-
01012200	Building Inspector	922	-	-	-	-	-	-
01012220	Recorder	4,056	-	-	-	-	2,718	-
01012240	Public Guardian	585	-	-	-	-	-	-
01012280	Planning	335	-	-	-	-	-	-
01015180	Veterans' Services	804	-	-	-	-	-	-
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	124,853	-	-	-	-	-	-
01042150	Probation	1,807	-	-	-	-	-	1,807
01042155	Juvenile Hall	49,660	-	-	-	-	-	-
01055340	Child Support	7,333	-	-	-	-	-	-
01200000	Road	2,287	-	-	-	-	-	-
01906020	Office of Education	6,478	-	-	-	-	-	-
02000000	Solid Waste	139	-	-	-	-	-	-
02260000	Planning & Public Works Agency	638	-	-	-	-	-	-
02261120	Facilities Internal Service Fund	1,008	-	-	-	-	-	-
02280000	Data Processing ISF	261	-	-	-	-	-	-
04260000	Transportation Administration	317	-	-	-	-	-	-
05210000	Air Pollution District	1,731	-	-	-	-	-	-
99999999	Other	22,570	-	-	-	-	-	-
	Total	**261,299**	-	-	-	-	**13,759**	**3,287**

FY 15/16 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	306 N. Villa
01011040	Department of Finance	-	1,088	-	-	-	-	-	-	-
01011080	County Counsel	-	408	-	-	-	-	-	-	-
01011090	Personnel	-	1,297	-	-	-	-	-	-	-
01011010	Board of Supervisors	-	4,443	-	-	-	-	-	-	-
01011070	Assessor	-	-	-	-	-	-	-	-	-
01011100	Elections	-	457	-	-	-	-	-	-	-
01012180	Agriculture Commissioner	2,533	-	-	-	-	-	-	-	-
01012200	Building Inspector	-	-	-	922	-	-	-	-	-
01012220	Recorder	-	1,338	-	-	-	-	-	-	-
01012240	Public Guardian	-	585	-	-	-	-	-	-	-
01012280	Planning	-	-	-	335	-	-	-	-	-
01015180	Veterans' Services	-	804	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
01200000	Road	-	-	-	2,287	-	-	-	-	-
01906020	Office of Education	-	-	-	-	-	-	-	-	6,478
02000000	Solid Waste	-	-	-	139	-	-	-	-	-
02260000	Planning & Public Works Agency	-	-	-	638	-	-	-	-	-
02261120	Facilities Internal Service Fund	-	850	-	159	-	-	-	-	-
02280000	Data Processing ISF	-	261	-	-	-	-	-	-	-
04260000	Transportation Administration	-	-	-	317	-	-	-	-	-
05210000	Air Pollution District	1,731	-	-	-	-	-	-	-	-
99999999	Other	-	12,979	-	-	-	-	-	-	-
	Total	**4,264**	**24,508**	**-**	**4,798**	**138**	**-**	**2,103**	**1,757**	**56,138**

FY 15/16 Actual		1187 E. South Street	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	-	124,853	-	-	-	-	-
01042150	Probation	-	-	-	-	-	-	-
01042155	Juvenile Hall	-	-	-	-	-	-	-
01055340	Child Support	-	-	-	-	7,333	-	-
01200000	Road	-	-	-	-	-	-	-
01906020	Office of Education	-	-	-	-	-	-	-
02000000	Solid Waste	-	-	-	-	-	-	-
02260000	Planning & Public Works Agency	-	-	-	-	-	-	-
02261120	Facilities Internal Service Fund	-	-	-	-	-	-	-
02280000	Data Processing ISF	-	-	-	-	-	-	-
04260000	Transportation Administration	-	-	-	-	-	-	-
05210000	Air Pollution District	-	-	-	-	-	-	-
99999999	Other	-	-	9,591	-	-	-	-
	Total	**-**	**124,853**	**9,591**	**-**	**7,333**	**-**	**8,770**

Schedule of Costs to be Allocated by Function

COUNTY OF GLENN
BUILDING USE

1/27/2017

FY 15/16 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 %	96.64%		0.00%	0.00%	0.00%	0.00%	5.27%	1.26%
Other Expenditures & Costs								
Building Use	261,299		-	-	-	-	13,759	3,287
Equipment Use								
Expenditures Per Financial Statements	261,299		-	-	-	-	13,759	3,287
Cost Adjustments								
Functional Cost	261,299	-	-	-	-	-	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	**261,299**	-	-	-	-	-	**13,759**	**3,287**

Schedule of Costs to be Allocated by Function

COUNTY OF GLENN
BUILDING USE

1/27/2017

FY 15/16 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%	9.38%	0.00%	1.84%	0.05%	0.00%	0.80%	0.67%
Other Expenditures & Costs								
Building Use	4,264	24,508	-	4,798	138	-	2,103	1,757
Equipment Use								
Expenditures Per Financial Statements	4,264	24,508	-	4,798	138	-	2,103	1,757
Cost Adjustments								
Functional Cost	4,264	24,508	-	4,798	138	-	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**	**-**	**4,798**	**138**	**-**	**2,103**	**1,757**

COUNTY OF GLENN
BUILDING USE

FY 15/16 Actual	306 N. Villa	1187 E. South Street	141 S. Lassen (Jail)	327 Fourth Street	125 County Road G	120 S. Marshall	300 Broadway	1167 E. South
Time %	21.48%	0.00%	47.78%	3.67%	0.00%	2.81%	0.00%	3.36%
Other Expenditures & Costs								
Building Use	56,138	-	124,853	9,591	-	7,333	-	8,770
Equipment Use								
Expenditures Per Financial Statements	56,138	-	124,853	9,591	-	7,333	-	8,770
Cost Adjustments								
Functional Cost	56,138	-	124,853	9,591	-	7,333	-	8,770
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**	-	**124,853**	**9,591**	-	**7,333**	-	**8,770**

BUILDING USE

CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

1/27/2017

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		11,160	
19	2016-17	11,160		-	
20	2017-18	11,160		-	

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
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		165,175	281,243

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		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		5,043	8,587

BUILDING USE 1/27/2017

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		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		-	
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		18,963	71,337

BUILDING USE 1/27/2017

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		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		48,652	82,841

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

1/27/2017

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		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		69,933	100,636

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		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		4,991	18,776

BUILDING USE 1/27/2017

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		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		36,992	157,704

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		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		58,713	286,659

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		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		28,211	159,865

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		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		10,105	191,991

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		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		1,318	25,025

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		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		483	6,410

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		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		9,252	175,779

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		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		275	5,231

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		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		4,206	79,911

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		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		3,515	66,777

BUILDING USE

CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

1/27/2017

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		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		187,123	194,760

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		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		32,115	86,830

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		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		139,050	375,950

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

1/27/2017

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		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		319,244	863,140

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		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		10,876	36,410

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Location **141 S. Lassen**
Asset Tag # **326 - Jail Structure**
Value $4,936,412
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	123,410	99,093	99,093	
2	1992-93	123,410	99,093	99,093	
3	1993-94	123,410	99,093	99,093	
4	1994-95	123,410	99,093	99,093	
5	1995-96	123,410	99,093	99,093	
6	1996-97	123,410	99,093	99,093	
7	1997-98	123,410	99,093	99,093	
8	1998-99	123,410	99,093	99,093	
9	1999-00	123,410	99,093	99,093	
10	2000-01	123,410	99,093	99,093	
11	2001-02	123,410	99,093	99,093	
12	2002-03	123,410	99,093	99,093	
13	2003-04	123,410	99,093	99,093	
14	2004-05	123,410	99,093	99,093	
15	2005-06	123,410	99,093	99,093	
16	2006-07	123,410	99,093	99,093	
17	2007-08	123,410	99,093	99,093	
18	2008-09	123,410	99,093	99,093	
19	2009-10	123,410	99,093	99,093	
20	2010-11	123,410	99,093	99,093	
21	2011-12	123,410	99,093	99,093	
22	2012-13	123,410	99,093	99,093	
23	2013-14	123,410	99,093	99,093	
24	2014-15	123,410		123,867	
25	2015-16	123,410		123,410	
26	2016-17	123,410		-	
27	2017-18	123,410		-	
28	2018-19	123,410		-	
29	2019-20	123,410		-	
30	2020-21	123,410		-	
31	2021-22	123,410		-	
32	2022-23	123,410		-	
33	2023-24	123,410		-	
34	2024-25	123,410		-	
35	2025-26	123,410		-	
36	2026-27	123,410		-	
37	2027-28	123,410		-	
38	2028-29	123,410		-	
39	2029-30	123,410		-	
40	2030-31	123,410		-	
Totals		4,936,412		2,526,427	2,409,985

BUILDING USE
CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

1/27/2017

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		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		1,973	37,480

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		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		913	17,348

BUILDING USE

CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

1/27/2017

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		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		2,422	13,725

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		7,057	
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		36,695	245,571

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		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		4,259	80,921

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		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		88,695	180,078

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		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		1,229	11,057

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		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		17,540	333,251

COUNTY OF GLENN
BUILDING USE

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01055340	Child Support	2,379	1.00000000	7,333	-		7,333
		-		-			-
	Total	2,379	1.00000000	7,333	-	-	7,333

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,513	1.00000000	-	-		-
	Total	1,513	1.00000000	-	-	-	-

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042090	District Attorney	3,234	1.00000000	1,757	-		1,757
	Total	3,234	1.00000000	1,757	-	-	1,757

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012200	Building Inspector	66	0.00852713	-			-
01012280	Planning	66	0.00852713	-			-
01042110	Sheriff	3,388	0.43772610	-			-
01042140	Jail	835	0.10788114	-			-
01042150	Probation	195	0.02519380	-			-
02261120	Facilities Internal Service Fund	3,190	0.41214470	-			-
	Total	7,740	1.00000000	-	-	-	-

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,309	0.25447123	-			-
01042140	Jail	3,835	0.74552877	-			-
	Total	5,144	1.00000000	-	-	-	-

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042140	Jail	24,206	1.00000000	124,853	-		124,853
		-		-			-
	Total	24,206	1.00000000	124,853	-	-	124,853

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024010	Public Health	3,235	0.45131138	949	-		949
01024012	Mental Health	3,933	0.54868862	1,154	-		1,154
		-		-			-
	Total	7,168	1.00000000	2,103	-	-	2,103

Basis of Allocation : Square Footage Occupied by Department

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
99999999	Other	4,247	1.00000000	-	-		-
		-		-			-
	Total	4,247	1.00000000	-	-	-	-

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042155	Juvenile Hall	6,723	0.88460526	49,660	-		49,660
01906020	Office of Education	877	0.11539474	6,478	-		6,478
		-		-			-
	Total	7,600	1.00000000	56,138	-	-	56,138

Basis of Allocation : Square Footage Occupied by Department

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
99999999	Other	14,065	1.00000000	9,591	-		9,591
		-		-			-
	Total	14,065	1.00000000	9,591	-	-	9,591

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	4,557	0.46757644	6,433			6,433
01011070	Assessor	2,353	0.24143238	3,322			3,322
01011100	Elections	911	0.09347425	1,286			1,286
01012220	Recorder	1,925	0.19751693	2,718			2,718
		-		-			-
	Total	9,746	1.00000000	13,759	-	-	13,759

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	977	0.04438690	1,088			1,088
01011080	County Counsel	366	0.01662805	408			408
01011090	Personnel	1,165	0.05292808	1,297			1,297
01011010	Board of Supervisors	3,990	0.18127300	4,443			4,443
01011100	Elections	410	0.01862705	457			457
01012220	Recorder	1,202	0.05460906	1,338			1,338
01012240	Public Guardian	525	0.02385171	585			585
01015180	Veterans' Services	722	0.03280178	804			804
02261120	Facilities Internal Service Fund	763	0.03466449	850			850
02280000	Data Processing ISF	234	0.01063105	261			261
99999999	Other	11,657	0.52959884	12,979			12,979
		-		-			-
	Total	22,011	1.00000000	24,508	-	-	24,508

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01062136	Trial Court Security	69	0.00314465	-			-
04050000	Court	21,873	0.99685535	-			-
				-			-
	Total	21,942	1.00000000	-	-	-	-

Basis of Allocation : Square Footage Occupied by Department

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042090	District Attorney	2,448	1.00000000	-			-
	Total	2,448	1.00000000	-	-	-	-

Basis of Allocation : Square Footage Occupied by Department

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,741	0.31643039	1,040			1,040
01042113	Sheriff's Dispatch	737	0.13395129	440			440
01042150	Probation	3,024	0.54961832	1,807			1,807
		-		-			-
	Total	5,502	1.00000000	3,287	-	-	3,287

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012180	Agriculture Commissioner	2,948	0.59411528	2,533			2,533
05210000	Air Pollution District	2,014	0.40588472	1,731			1,731
		-		-			-
	Total	4,962	1.00000000	4,264	-	-	4,264

Basis of Allocation : Square Footage Occupied by Department

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012180	Agriculture Commissioner	1,978	0.96582031	-	-		-
05210000	Air Pollution District	70	0.03417969	-	-		-
		-		-			-
	Total	2,048	1.00000000	-	-	-	-

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012200	Building Inspector	744	0.19224806	922	-		922
01012280	Planning	270	0.06976744	335	-		335
01200000	Road	1,845	0.47674419	2,287	-		2,287
02000000	Solid Waste	112	0.02894057	139	-		139
02260000	Planning & Public Works Agency	515	0.13307494	638	-		638
02261120	Facilities Internal Service Fund	128	0.03307494	159	-		159
04260000	Transportation Administration	256	0.06614987	317	-		317
		-		-			-
	Total	3,870	1.00000000	4,798	-	-	4,798

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01016050	Cooperative Extension	5,025	0.54224668	-			-
01042110	Sheriff	815	0.08794648	-			-
04050000	Court	3,207	0.34606669	-			-
99999999	Other	220	0.02374015	-			-
		-		-			-
	Total	9,267	1.00000000	-	-	-	-

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	2,640	1.00000000	138	-		138
		-		-			-
	Total	2,640	1.00000000	138	-	-	138

Basis of Allocation : Square Footage Occupied by Department

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024012	Mental Health	2,448	1.00000000	8,770	-		8,770
		-		-			-
	Total	2,448	1.00000000	8,770	-	-	8,770

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024014	Alcohol & Drug Abuse	6,156	1.00000000	-	-		-
		-		-			-
	Total	6,156	1.00000000	-	-	-	-

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 15/16 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 were 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. Buildings are removed from the use allowance charge when they become fully depreciated. Detailed asset information and depreciation schedules as shown on schedule 1.01A and 1.01B.

Building Location / Description	Value as of 6/30/15	2015/16 Changes	Value as of 6/30/16	Prior YTD Use Allow Charged	2015/16 Depreciation Use Allow	Net Book Value
1.03 - 526 W. Sycamore Street	$ -	$ -	$ -	$ -	$ -	$ -
1.04 - 540 W. Sycamore Street	-	-	-	-	-	-
1.05 - 141 S. Lassen Street	-	-	-	-	-	-
1.06 - 821 E. South Street	-	-	-	-	-	-
1.07 - 516 W. Sycamore Street	550,348	-	550,348	(175,423)	(13,759)	361,166
1.08 - 541 & 543 W. Oak Street	131,493	-	131,493	(45,365)	(3,287)	82,841
1.09 - 720 N. Colusa Street	170,569	-	170,569	(65,669)	(4,264)	100,636
1.10 - 525 W. Sycamore Street	980,350	-	980,350	(115,821)	(24,508)	840,021
1.11 - 132 S. Murdock Street	-	-	-	-	-	-
1.12 - 777 N. Colusa Street	191,923	-	191,923	(4,936)	(4,798)	182,189
1.13 - 821 E. South Street	5,506	-	5,506	(138)	(138)	5,230
1.14 - 720 N. Colusa Street	-	-	-	-	-	-
1.15 - 240 & 242 N. Villa Street	84,117	-	84,117	(2,103)	(2,103)	79,911
1.16 - 125 S. Murdock Street	70,292	-	70,292	(1,757)	(1,757)	66,778
1.17 - 306 N. Villa Street	2,245,498	-	2,245,498	(632,270)	(56,138)	1,557,090
1.18 - 1187 E. South Street	-	-	-	-	-	-
1.19 - 141 S. Lassen Street	5,012,387	(18,261)	4,994,126	(2,404,460)	(124,853)	2,464,813
1.20 - 327 Fourth Street	383,593	-	383,593	(33,787)	(9,591)	340,215
1.21 - 125 County Road G	-	-	-	-	-	-
1.22 - 120 S. Marshall Street	281,058	-	281,058	(82,589)	(7,333)	191,136
1.23 - 300 Broadway	-	-	-	-	-	-
1.24 - 1167 E. South Street	350,790	-	350,790	(8,770)	(8,770)	333,250
Total	$ 10,457,924	$ (18,261)	$ 10,439,663	$ (3,573,088)	$ (261,299)	$ 6,605,276

A-87 COST ALLOCATION DETAIL & COMPARISON

01012180 - AG COMMISSIONER

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	2,027	2,027	2,027	-	2,533	2,027	2,533	506	2,533	2,027	2,533	506	-
Equipment Use	9,150	9,150	9,150	-	1,299	9,150	1,299	(7,851)	-	9,150	-	(9,150)	(1,299)
CAO	212	276	212	(64)	112	264	112	(152)	94	212	94	(118)	(18)
Dept of Finance	5,569	6,765	5,569	(1,196)	5,265	6,751	5,265	(1,486)	5,099	5,569	5,099	(470)	(166)
Annual Audit	374	347	374	27	452	451	452	1	402	374	402	28	(50)
County Counsel	3,162	4,591	3,162	(1,429)	9,921	4,556	9,921	5,365	39,094	3,162	39,094	35,932	29,173
Personnel	8,214	9,169	8,214	(955)	5,846	8,612	5,846	(2,766)	5,767	8,214	5,767	(2,447)	(79)
Facilities Maint	1,641	2,526	1,641	(885)	-	1,892	-	(1,892)	-	1,641	-	(1,641)	-
Building Maint	4,609	4,125	4,609	484	-	5,844	-	(5,844)	-	4,609	-	(4,609)	-
Janitorial Services	8,812	17,244	8,812	(8,432)	-	19,659	-	(19,659)	-	8,812	-	(8,812)	-
General Insurance	3,779	3,279	3,779	500	3,859	4,046	3,859	(187)	1,635	3,779	1,635	(2,144)	(2,224)
Employee Benefits	474	607	474	(133)	590	823	590	(233)	579	474	579	105	(11)
Data Processing	-	(834)	-	834	-	(1,011)	-	1,011	-	-	-	-	-
DP - ProSupport	-	33,642	-	(33,642)	-	14,136	-	(14,136)	-	-	-	-	-
Adjustments	(15,062)	3,809	(15,062)	(18,871)	41,531	-	41,531	41,531	-	(15,062)	-	15,062	(41,531)
Subtotal	32,961	96,723	32,961	(63,762)	71,408	77,200	71,408	(5,792)	55,203	32,961	55,203	22,242	(16,205)
Roll Forward	(63,762)				(5,792)				22,242				28,034
Adjustments:	(1)	Rounding Adj			3	Rounding Adj			2	Rounding Adj			(1)
	-				-				-				-
	-				-				-				-
	-				-				-				-
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	(30,802)				65,619				77,447				11,828

A-87 COST ALLOCATION DETAIL & COMPARISON

01024014 - ALCOHOL & DRUG ABUSE

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	4,528	4,528	4,528	-	-	4,528	-	(4,528)	-	4,528	-	(4,528)	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	177	305	177	(128)	105	264	105	(159)	121	177	121	(56)	16
Dept of Finance	3,821	5,625	3,821	(1,804)	4,735	4,806	4,735	(71)	4,607	3,821	4,607	786	(128)
Annual Audit	313	384	313	(71)	426	642	426	(216)	518	313	518	205	92
County Counsel	730	-	730	730	-	911	-	(911)	-	730	-	(730)	-
Personnel	4,768	6,277	4,768	(1,509)	5,772	5,499	5,772	273	3,336	4,768	3,336	(1,432)	(2,436)
Facilities Maint	2,051	3,156	2,051	(1,105)	-	2,364	-	(2,364)	-	2,051	-	(2,051)	-
Building Maint	19,822	16,905	19,822	2,917	-	3,460	-	(3,460)	-	19,822	-	(19,822)	-
Janitorial Services	24,286	24,722	24,286	(436)	-	-	-	-	-	24,286	-	(24,286)	-
General Insurance	5,758	3,876	5,758	1,882	5,396	4,492	5,396	904	5,238	5,758	5,238	(520)	(158)
Employee Benefits	250	420	250	(170)	887	380	887	507	331	250	331	81	(556)
Data Processing	-	543	-	(543)	-	491	-	(491)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	(46,159)	2,637	(46,159)	(48,796)	5,824	-	5,824	5,824	-	(46,159)	-	46,159	(5,824)
Subtotal	20,345	69,378	20,345	(49,033)	23,145	27,837	23,145	(4,692)	14,151	20,345	14,151	(6,194)	(8,994)
Roll Forward Adjustments:	(49,033)				(4,692)				(6,194)				(1,502)
	-				(1)	Rounding Adj			(1)	Rounding Adj			-
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	(28,688)				18,452				7,956				(10,496)

A-87 COST ALLOCATION DETAIL & COMPARISON

01012290 - ANIMAL CONTROL

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	511	511	511	-	-	511	-	(511)	-	511	-	(511)	-
CAO	52	59	52	(7)	24	56	24	(32)	26	52	26	(26)	2
Dept of Finance	1,548	1,274	1,548	274	1,373	1,605	1,373	(232)	2,105	1,548	2,105	557	732
Annual Audit	91	75	91	16	96	96	96	-	109	91	109	18	13
County Counsel	-	-	-	-	968	-	968	968	501	-	501	501	(467)
Personnel	1,225	1,411	1,225	(186)	1,108	1,375	1,108	(267)	2,187	1,225	2,187	962	1,079
Facilities Maint	-	776	-	(776)	-	581	-	(581)	-	-	-	-	-
Building Maint	-	302	-	(302)	-	3,658	-	(3,658)	-	-	-	-	-
Janitorial Services	-	1,860	-	(1,860)	-	1,997	-	(1,997)	-	-	-	-	-
General Insurance	484	867	484	(383)	454	1,029	454	(575)	442	484	442	(42)	(12)
Employee Benefits	86	93	86	(7)	84	95	84	(11)	121	86	121	35	37
Data Processing	-	106	-	(106)	-	104	-	(104)	-	-	-	-	-
DP - ProSupport	-	1,365	-	(1,365)	-	341	-	(341)	-	-	-	-	-
Adjustments	-	586	-	(586)	6,577	-	6,577	6,577	-	-	-	-	(6,577)
Subtotal	3,997	9,285	3,997	(5,288)	10,684	11,448	10,684	(764)	5,491	3,997	5,491	1,494	(5,193)
Roll Forward	(5,288)				(764)				1,494				2,258
Adjustments:	1	Rounding Adj			(3)	Rounding Adj			-	Rounding Adj			3
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	(1,290)				9,917				6,985				(2,932)

A-87 COST ALLOCATION DETAIL & COMPARISON

05210000 - AIR POLLUTION CONTROL DISTRICT

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	1,384	1,385	1,384	(1)	1,731	1,385	1,731	346	1,731	1,384	1,731	347	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	246	178	246	68	82	153	82	(71)	107	246	107	(139)	25
Dept of Finance	3,830	3,473	3,830	357	3,698	3,294	3,698	404	3,887	3,830	3,887	57	189
Annual Audit	434	223	434	211	333	260	333	73	454	434	454	20	121
County Counsel	-	-	-	-	-	-	-	-	752	-	752	752	752
Personnel	4,509	4,232	4,509	277	5,130	4,124	5,130	1,006	4,951	4,509	4,951	442	(179)
Facilities Maint	694	1,069	694	(375)	-	800	-	(800)	-	694	-	(694)	-
Building Maint	3,149	2,818	3,149	331	-	3,992	-	(3,992)	-	3,149	-	(3,149)	-
Janitorial Services	6,020	11,781	6,020	(5,761)	-	13,431	-	(13,431)	-	6,020	-	(6,020)	-
General Insurance	3,065	1,722	3,065	1,343	723	2,071	723	(1,348)	2,500	3,065	2,500	(565)	1,777
Employee Benefits	259	280	259	(21)	293	285	293	8	125	259	125	(134)	(168)
Data Processing	-	(217)	-	217	-	(267)	-	267	-	-	-	-	-
DP - ProSupport	-	7,318	-	(7,318)	-	7,939	-	(7,939)	-	-	-	-	-
Adjustments	(9,863)	1,758	(9,863)	(11,621)	26,162	-	26,162	26,162	-	(9,863)	-	9,863	(26,162)
Subtotal	13,727	36,020	13,727	(22,293)	38,152	37,467	38,152	685	14,507	13,727	14,507	780	(23,645)
Roll Forward	(22,293)				685				780				95
Adjustments:	(1)	Rounding Adj			1	Rounding Adj			1	Rounding Adj			-
	-				-				-				-
	-				-				-				-
	-				-				-				-
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	(8,567)				38,838				15,288				(23,550)

A-87 COST ALLOCATION DETAIL & COMPARISON

05210241 - AIR POLLUTION VEHICLE REGISTRATION

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	20	23	20	(3)	11	22	11	(11)	10	20	10	(10)	(1)
Dept of Finance	171	152	171	19	165	140	165	25	151	171	151	(20)	(14)
Annual Audit	35	28	35	7	43	37	43	6	45	35	45	10	2
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	(112)	-	(112)	(112)	(220)	-	(220)	(220)	(108)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	186	124	186	62	-	187	-	(187)	182	186	182	(4)	182
Employee Benefits	-	-	-	-	(390)	-	(390)	(390)	(118)	-	(118)	(118)	272
Data Processing	-	40	-	(40)	-	40	-	(40)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	412	367	412	45	(283)	426	(283)	(709)	50	412	50	(362)	333
Roll Forward Adjustments:	45 -	Rounding Adj			(709) (1)	Rounding Adj			(362) 1	Rounding Adj			347 2 -
Total A-87 Charge/(Rebate)	457				(993)				(311)				682

A-87 COST ALLOCATION DETAIL & COMPARISON

06740000 - ARTOIS CSD

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	8	6	8	2	4	8	4	(4)	6	8	6	(2)	2
Dept of Finance	321	552	321	(231)	535	1,448	535	(913)	1,378	321	1,378	1,057	843
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	12	-	(12)	-	14	-	(14)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	329	570	329	(241)	539	1,470	539	(931)	1,384	329	1,384	1,055	845
Roll Forward	(241)				(931)				1,055				1,986
Adjustments:					1	Rounding Adj			1	Rounding Adj			-
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	88				(391)				2,440				2,831

A-87 COST ALLOCATION DETAIL & COMPARISON

05010000 - ARTOIS FIRE DISTRICT

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	12	28	12	(16)	6	28	6	(22)	7	12	7	(5)	1
Dept of Finance	225	255	225	(30)	174	281	174	(107)	216	225	216	(9)	42
Annual Audit	22	36	22	(14)	25	48	25	(23)	28	22	28	6	3
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	51	-	(51)	-	53	-	(53)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	259	370	259	(111)	205	410	205	(205)	251	259	251	(8)	46
Roll Forward	(111)				(205)				(8)				197
Adjustments:	1	Rounding Adj											-
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	149				-				243				243

A-87 COST ALLOCATION DETAIL & COMPARISON

01011070 - ASSESSOR

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	2,657	2,847	2,657	(190)	3,322	2,847	3,322	475	3,322	2,657	3,322	665	-
Equipment Use	4,899	4,899	4,899	-	-	4,899	-	(4,899)	-	4,899	-	(4,899)	-
CAO	152	154	152	(2)	87	171	87	(84)	97	152	97	(55)	10
Dept of Finance	4,062	4,135	4,062	(73)	4,451	4,141	4,451	310	4,069	4,062	4,069	7	(382)
Annual Audit	268	194	268	74	351	290	351	61	412	268	412	144	61
County Counsel	730	399	730	331	2,662	1,822	2,662	840	-	730	-	(730)	(2,662)
Personnel	5,259	5,643	5,259	(384)	6,620	5,499	6,620	1,121	4,500	5,259	4,500	(759)	(2,120)
Facilities Maint	784	1,310	784	(526)	-	981	-	(981)	-	784	-	(784)	-
Building Maint	4,209	13,009	4,209	(8,800)	-	9,911	-	(9,911)	-	4,209	-	(4,209)	-
Janitorial Services	5,822	8,641	5,822	(2,819)	-	12,179	-	(12,179)	-	5,822	-	(5,822)	-
General Insurance	2,279	1,906	2,279	373	2,483	2,392	2,483	91	2,415	2,279	2,415	136	(68)
Employee Benefits	345	373	345	(28)	335	380	335	(45)	323	345	323	(22)	(12)
Data Processing	94,287	49,836	94,287	44,451	81,935	53,999	81,935	27,936	98,910	94,287	98,910	4,623	16,975
DP - ProSupport	-	12,171	-	(12,171)	-	13,496	-	(13,496)	-	-	-	-	-
Adjustments	(10,815)	2,344	(10,815)	(13,159)	36,567	-	36,567	36,567	-	(10,815)	-	10,815	(36,567)
Subtotal	114,938	107,861	114,938	7,077	138,813	113,007	138,813	25,806	114,048	114,938	114,048	(890)	(24,765)
Roll Forward	7,077				25,806				(890)				(26,696)
Adjustments:	(1)	Rounding Adj			(1)	Rounding Adj			1	Rounding Adj			2
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	122,014				164,618				113,159				(51,459)

A-87 COST ALLOCATION DETAIL & COMPARISON

05022010 - BAYLISS FIRE DISTRICT

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4	13	4	(9)	2	5	2	(3)	2	4	2	(2)	-
Dept of Finance	135	168	135	(33)	36	116	36	(80)	145	135	145	10	109
Annual Audit	7	17	7	(10)	9	8	9	1	10	7	10	3	1
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	23	-	(23)	-	7	-	(7)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	146	221	146	(75)	47	136	47	(89)	157	146	157	11	110
Roll Forward	(75)				(89)				11				100
Adjustments:					(1)	Rounding Adj			-	Rounding Adj			1
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	71				(43)				168				211

A-87 COST ALLOCATION DETAIL & COMPARISON

01011010 - BOARD OF SUPERVISORS

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	2,786	3,064	2,786	(278)	4,443	3,064	4,443	1,379	4,443	2,786	4,443	1,657	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	54	92	54	(38)	39	80	39	(41)	44	54	44	(10)	5
Dept of Finance	2,522	2,466	2,522	56	2,766	2,695	2,766	71	3,117	2,522	3,117	595	351
Annual Audit	97	115	97	(18)	159	135	159	24	190	97	190	93	31
County Counsel	22,061	23,462	22,061	(1,401)	24,870	26,446	24,870	(1,576)	23,226	22,061	23,226	1,165	(1,644)
Personnel	3,758	3,527	3,758	231	4,138	3,437	4,138	701	3,694	3,758	3,694	(64)	(444)
Facilities Maint	1,329	2,330	1,329	(1,001)	-	1,745	-	(1,745)	-	1,329	-	(1,329)	-
Building Maint	17,525	15,496	17,525	2,029	-	23,382	-	(23,382)	-	17,525	-	(17,525)	-
Janitorial Services	4,666	9,535	4,666	(4,869)	-	9,900	-	(9,900)	-	4,666	-	(4,666)	-
General Insurance	32,746	29,732	32,746	3,014	22,681	39,105	22,681	(16,424)	23,939	32,746	23,939	(8,807)	1,258
Employee Benefits	215	233	215	(18)	210	238	210	(28)	202	215	202	(13)	(8)
Data Processing	-	(830)	-	830	-	(675)	-	675	-	-	-	-	-
DP - ProSupport	-	19,563	-	(19,563)	-	15,580	-	(15,580)	-	-	-	-	-
Adjustments	(23,520)	1,465	(23,520)	(24,985)	50,607	-	50,607	50,607	-	(23,520)	-	23,520	(50,607)
Subtotal	64,239	110,250	64,239	(46,011)	109,913	125,132	109,913	(15,219)	58,855	64,239	58,855	(5,384)	(51,058)
Roll Forward	(46,011)				(15,219)				(5,384)				9,835
Adjustments:	2	Rounding Adj			1	Rounding Adj			-	Rounding Adj			(1)
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Reb	18,230				94,695				53,471				(41,224)

A-87 COST ALLOCATION DETAIL & COMPARISON

01042360 - BOAT PATROL

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	5,304	-	5,304	5,304	5,304
CAO	21	27	21	(6)	11	10	11	1	12	21	12	(9)	1
Dept of Finance	203	139	203	64	194	70	194	124	371	203	371	168	177
Annual Audit	37	34	37	3	44	17	44	27	50	37	50	13	6
County Counsel	-	-	-	-	-	1,822	-	(1,822)	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	2,781	1,223	2,781	1,558	3,004	2,848	3,004	156	1,853	2,781	1,853	(928)	(1,151)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	48	-	(48)	-	20	-	(20)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	3,042	1,471	3,042	1,571	3,253	4,787	3,253	(1,534)	7,590	3,042	7,590	4,548	4,337
Roll Forward	1,571				(1,534)				4,548				6,082
Adjustments:					(2)	Rounding Adj			(1)	Rounding Adj			1
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	4,613				1,717				12,137				10,420

A-87 COST ALLOCATION DETAIL & COMPARISON

01012200 - BUILDING INSPECTOR

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	135	135	135	-	495	135	495	360	922	135	922	787	427
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	42	43	42	(1)	25	58	25	(33)	25	42	25	(17)	-
Dept of Finance	1,791	1,272	1,791	519	1,801	1,395	1,801	406	1,773	1,791	1,773	(18)	(28)
Annual Audit	74	53	74	21	101	99	101	2	108	74	108	34	7
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	2,255	1,411	2,255	844	2,476	1,372	2,476	1,104	163	2,255	163	(2,092)	(2,313)
Facilities Maint	218	236	218	(18)	-	236	-	(236)	-	218	-	(218)	-
Building Maint	26	90	26	(64)	-	255	-	(255)	-	26	-	(26)	-
Janitorial Services	7	19	7	(12)	-	12	-	(12)	-	7	-	(7)	-
General Insurance	564	399	564	165	640	668	640	(28)	694	564	694	130	54
Employee Benefits	130	93	130	37	126	95	126	31	121	130	121	(9)	(5)
Data Processing	-	76	-	(76)	-	108	-	(108)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	(251)	586	(251)	(837)	503	-	503	503	-	(251)	-	251	(503)
Subtotal	4,991	4,413	4,991	578	6,167	4,433	6,167	1,734	3,806	4,991	3,806	(1,185)	(2,361)
Roll Forward	578				1,734				(1,185)				(2,919)
Adjustments:	-				-				1				1
	-				-				-				-
Total A-87 Charge/(Rebate)	5,569				7,901				2,622				(5,279)

A-87 COST ALLOCATION DETAIL & COMPARISON

06500000 - BUTTE CITY CSD

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4	6	4	(2)	2	5	2	(3)	5	4	5	1	3
Dept of Finance	552	178	552	374	1,618	273	1,618	1,345	1,817	552	1,817	1,265	199
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	11	-	(11)	-	9	-	(9)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	556	195	556	361	1,620	287	1,620	1,333	1,822	556	1,822	1,266	202
Roll Forward	361				1,333				1,266				(67)
Adjustments:	2	Rounding Adj							(1)				(1)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	919				2,953				3,087				134

A-87 COST ALLOCATION DETAIL & COMPARISON

06510000 - BUTTE CITY CSD - RECREATION

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	1	1	-	-	1	-	(1)	1	1	1	-	1
Dept of Finance	28	33	28	(5)	19	24	19	(5)	136	28	136	108	117
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	1	-	(1)	-	1	-	(1)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	29	35	29	(6)	19	26	19	(7)	137	29	137	108	118
Roll Forward	(6)				(7)				108				115
Adjustments:	(1)	Rounding Adj							1				1
													-
													-
Total A-87 Charge/(Rebate)	22				12				246				234

A-87 COST ALLOCATION DETAIL & COMPARISON

04354015 - CA REG MH COALITION

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	23	111	23	(88)	-	42	-	(42)	-	23	-	(23)	-
Dept of Finance	94	417	94	(323)	-	161	-	(161)	-	94	-	(94)	-
Annual Audit	40	140	40	(100)	-	71	-	(71)	-	40	-	(40)	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	215	612	215	(397)	-	362	-	(362)	-	215	-	(215)	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	198	-	(198)	-	77	-	(77)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	372	1,478	372	(1,106)	-	713	-	(713)	-	372	-	(372)	-
Roll Forward	(1,106)				(713)				(372)				-
Adjustments:	-				-				-				-
	-				-				-				-
	-	DP Pro-Support to ISF			-	DP Pro-Support to ISF			-	DP Pro-Support to ISF			-
													-
Total A-87 Charge/(Rebate)	(734)				(713)				(372)				-

A-87 COST ALLOCATION DETAIL & COMPARISON

01054010 - CA WASTE MANAGEMENT

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	3	3	-	1	3	1	(2)	2	3	2	(1)	1
Dept of Finance	10	9	10	1	10	27	10	(17)	20	10	20	10	10
Annual Audit	5	4	5	1	6	5	6	1	7	5	7	2	1
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	24	17	24	7	27	26	27	1	26	24	26	2	(1)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	5	-	(5)	-	6	-	(6)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	42	38	42	4	44	67	44	(23)	55	42	55	13	11
Roll Forward	4				(23)				13				36
Adjustments:									(1)				(1)
	-				-				-				-
Total A-87 Charge/(Rebate)	46				21				67				46

A-87 COST ALLOCATION DETAIL & COMPARISON

01024170 - CALIFORNIA CHILDREN'S SERVICES

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	65	67	65	(2)	34	81	34	(47)	34	65	34	(31)	-
Dept of Finance	728	1,501	728	(773)	762	1,504	762	(742)	1,205	728	1,205	477	443
Annual Audit	114	84	114	30	136	166	136	(30)	147	114	147	33	11
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	752	705	752	47	828	687	828	141	739	752	739	(13)	(89)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	607	369	607	238	646	703	646	(57)	599	607	599	(8)	(47)
Employee Benefits	42	47	42	(5)	42	48	42	(6)	40	42	40	(2)	(2)
Data Processing	-	119	-	(119)	-	150	-	(150)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	293	-	(293)	-	-	-	-	-	-	-	-	-
Subtotal	2,308	3,185	2,308	(877)	2,448	3,339	2,448	(891)	2,764	2,308	2,764	456	316
Roll Forward	(877)				(891)				456				1,347
Adjustments:	(2)	Rounding Adj			(2)	Rounding Adj			1	Rounding Adj			3
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	1,429				1,555				3,221				1,666

A-87 COST ALLOCATION DETAIL & COMPARISON

A-87 COST ALLOCATION DETAIL & COMPARISON

02270000 - CENTRAL SERVICES

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	5	7	5	(2)	2	5	2	(3)	3	5	3	(2)	1
Dept of Finance	43	48	43	(5)	51	40	51	11	85	43	85	42	34
Annual Audit	8	9	8	(1)	10	9	10	1	11	8	11	3	1
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	44	41	44	3	48	47	48	1	46	44	46	2	(2)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	13	-	(13)	-	10	-	(10)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	100	118	100	(18)	111	111	111	-	145	100	145	45	34
Roll Forward	(18)				-				45				45
Adjustments:	(2)	Rounding Adj				Rounding Adj			1	Rounding Adj			1
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	80				111				191				80

A-87 COST ALLOCATION DETAIL & COMPARISON

01055340 - CHILD SUPPORT

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	5,375	5,375	5,375	-	7,333	5,375	7,333	1,958	7,333	5,375	7,333	1,958	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	133	152	133	(19)	71	148	71	(77)	79	133	79	(54)	8
Dept of Finance	4,809	5,257	4,809	(448)	5,688	5,742	5,688	(54)	5,601	4,809	5,601	792	(87)
Annual Audit	236	192	236	44	288	489	288	(201)	337	236	337	101	49
County Counsel	973	15,197	973	(14,224)	968	1,822	968	(854)	501	973	501	(472)	(467)
Personnel	6,764	6,348	6,764	416	7,448	6,186	7,448	1,262	5,911	6,764	5,911	(853)	(1,537)
Facilities Maint	792	1,436	792	(644)	-	1,076	-	(1,076)	-	792	-	(792)	-
Building Maint	12,831	656	12,831	12,175	-	14,069	-	(14,069)	-	12,831	-	(12,831)	-
Janitorial Services	13,574	135	13,574	13,439	-	29,046	-	(29,046)	-	13,574	-	(13,574)	-
General Insurance	2,118	2,058	2,118	60	2,189	2,281	2,189	(92)	2,108	2,118	2,108	(10)	(81)
Employee Benefits	389	420	389	(31)	377	428	377	(51)	323	389	323	(66)	(54)
Data Processing	-	270	-	(270)	-	274	-	(274)	-	-	-	-	-
DP - ProSupport	-	168	-	(168)	-	724	-	(724)	-	-	-	-	-
Adjustments	(27,197)	2,637	(27,197)	(29,834)	44,915	-	44,915	44,915	-	(27,197)	-	27,197	(44,915)
Subtotal	20,797	40,301	20,797	(19,504)	69,277	67,660	69,277	1,617	22,193	20,797	22,193	1,396	(47,084)
Roll Forward	(19,504)				1,617				1,396				(221)
Adjustments:	-				(2)	Rounding Adj			-	Rounding Adj			2
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	1,293				70,892				23,589				(47,303)

A-87 COST ALLOCATION DETAIL & COMPARISON

01011020 - CLERK OF THE BOARD

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	424	424	424	-	-	424	-	(424)	-	424	-	(424)	-
CAO	34	36	34	(2)	18	40	18	(22)	22	34	22	(12)	4
Dept of Finance	796	1,013	796	(217)	628	1,016	628	(388)	1,266	796	1,266	470	638
Annual Audit	60	45	60	15	73	68	73	5	94	60	94	34	21
County Counsel	20,705	4,791	20,705	15,914	9,352	13,667	9,352	(4,315)	12,781	20,705	12,781	(7,924)	3,429
Personnel	1,127	1,411	1,127	(284)	828	1,375	828	(547)	1,478	1,127	1,478	351	650
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	320	198	320	122	348	347	348	1	383	320	383	63	35
Employee Benefits	65	93	65	(28)	42	95	42	(53)	81	65	81	16	39
Data Processing	-	64	-	(64)	-	74	-	(74)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	586	-	(586)	-	-	-	-	-	-	-	-	-
Subtotal	23,531	8,661	23,531	14,870	11,289	17,106	11,289	(5,817)	16,105	23,531	16,105	(7,426)	4,816
Roll Forward	14,870				(5,817)				(7,426)				(1,609)
Adjustments:	1	Rounding Adj			(3)	Rounding Adj			-	Rounding Adj			3
	-				-				-				-
													-
Total A-87 Charge/(Reb	38,402				5,469				8,679				3,210

A-87 COST ALLOCATION DETAIL & COMPARISON

04999100 - COMMUNITY ACTION

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2,656	3,636	2,656	(980)	581	1,725	581	(1,144)	493	2,656	493	(2,163)	(88)
Dept of Finance	20,421	30,756	20,421	(10,335)	14,555	22,585	14,555	(8,030)	13,436	20,421	13,436	(6,985)	(1,119)
Annual Audit	4,698	4,568	4,698	130	2,359	5,070	2,359	(2,711)	2,123	4,698	2,123	(2,575)	(236)
County Counsel	487	-	487	487	-	759	-	(759)	-	487	-	(487)	-
Personnel	14,786	26,098	14,786	(11,312)	13,355	16,463	13,355	(3,108)	10,372	14,786	10,372	(4,414)	(2,983)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	30,437	42,015	30,437	(11,578)	14,853	44,323	14,853	(29,470)	12,150	30,437	12,150	(18,287)	(2,703)
Employee Benefits	859	1,727	859	(868)	713	1,331	713	(618)	991	859	991	132	278
Data Processing	-	6,468	-	(6,468)	-	3,200	-	(3,200)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	10,840	-	(10,840)	-	-	-	-	-	-	-	-	-
Subtotal	74,344	126,108	74,344	(51,764)	46,416	95,456	46,416	(49,040)	39,565	74,344	39,565	(34,779)	(6,851)
Roll Forward	(51,764)				(49,040)				(34,779)				14,261
Adjustments:	-				(1)	Rounding Adj			(1)	Rounding Adj			-
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	22,580				(2,625)				4,785				7,410

A-87 COST ALLOCATION DETAIL & COMPARISON

01016050 - COOPERATIVE EXTENSION

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	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)	-
CAO	41	47	41	(6)	22	48	22	(26)	25	41	25	(16)	3
Dept of Finance	1,109	1,114	1,109	(5)	1,244	1,544	1,244	(300)	1,701	1,109	1,701	592	457
Annual Audit	72	59	72	13	90	81	90	9	104	72	104	32	14
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	1,503	1,411	1,503	92	1,097	1,347	1,097	(250)	1,892	1,503	1,892	389	795
Facilities Maint	1,674	2,576	1,674	(902)	-	1,930	-	(1,930)	-	1,674	-	(1,674)	-
Building Maint	11,026	15,130	11,026	(4,104)	-	20,048	-	(20,048)	-	11,026	-	(11,026)	-
Janitorial Services	19,325	24,438	19,325	(5,113)	-	29,370	-	(29,370)	-	19,325	-	(19,325)	-
General Insurance	2,210	2,055	2,210	155	2,171	2,210	2,171	(39)	2,000	2,210	2,000	(210)	(171)
Employee Benefits	85	93	85	(8)	84	143	84	(59)	121	85	121	36	37
Data Processing	-	84	-	(84)	-	89	-	(89)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	46	-	(46)	-	-	-	-	-
Adjustments	(32,025)	586	(32,025)	(32,611)	51,394	-	51,394	51,394	-	(32,025)	-	32,025	(51,394)
Subtotal	11,297	53,870	11,297	(42,573)	56,102	63,133	56,102	(7,031)	5,843	11,297	5,843	(5,454)	(50,259)
Roll Forward	(42,573)				(7,031)				(5,454)				1,577
Adjustments:	1	Rounding Adj			2	Rounding Adj			(2)	Rounding Adj			(4)
	-				-				-				-
	-				-				-				-
	-				-				-				-
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	(31,275)				49,073				387				(48,686)

A-87 COST ALLOCATION DETAIL & COMPARISON

01012230 - CORONER

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	22	11	22	11	6	10	6	(4)	10	22	10	(12)	4
Dept of Finance	225	79	225	146	547	90	547	457	136	225	136	(89)	(411)
Annual Audit	39	14	39	25	25	17	25	8	42	39	42	3	17
County Counsel	-	-	-	-	-	-	-	-	501	-	501	501	501
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	204	60	204	144	117	86	117	31	172	204	172	(32)	55
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	19	-	(19)	-	19	-	(19)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	490	183	490	307	695	222	695	473	861	490	861	371	166
Roll Forward	307				473				371				(102)
Adjustments:					(2)	Rounding Adj			-	Rounding Adj			2
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	797				1,166				1,232				66

A-87 COST ALLOCATION DETAIL & COMPARISON

02261120 - COUNTY FACILITIES ISF

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	575	-	-	-	1,006	-	-	-	1,008	575	1,008	433	2
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	6	-	-	-	110	-	110	110	104
Dept of Finance	6,725	-	-	-	7,229	-	-	-	7,604	6,725	7,604	879	375
Annual Audit	-	-	-	-	23	-	-	-	470	-	470	470	447
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	8,786	-	-	-	10,622	-	-	-	10,344	8,786	10,344	1,558	(278)
Facilities Maint	1,359	-	-	-	-	-	-	-	-	1,359	-	(1,359)	-
Building Maint	4,616	-	-	-	-	-	-	-	-	4,616	-	(4,616)	-
Janitorial Services	1,248	-	-	-	-	-	-	-	-	1,248	-	(1,248)	-
General Insurance	1,484	-	-	-	1,854	-	-	-	3,321	1,484	3,321	1,837	1,467
Employee Benefits	775	-	-	-	545	-	-	-	565	775	565	(210)	20
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	(7,223)	-	(7,223)	(7,223)	-	-	-	-	-	(7,223)	-	7,223	-
Subtotal	18,345	-	(7,223)	(7,223)	21,285	-	-	-	23,422	18,345	23,422	5,077	2,137
Roll Forward	(7,223)				-				5,077				5,077
Adjustments:	(1)	Rounding Adj			(1)	Rounding Adj			2	Rounding Adj			3
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	11,121				21,284				28,501				7,217

A-87 COST ALLOCATION DETAIL & COMPARISON

02261100 - COUNTY SERVICES - FACILITIES

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	97	-	-	-	97
Dept of Finance	-	-	-	-	-	-	-	-	624	-	-	-	624
Annual Audit	-	-	-	-	-	-	-	-	413	-	-	-	413
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	1,679	-	-	-	1,679
Employee Benefits	-	-	-	-	(228)	-	-	-	-	-	-	-	228
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	(228)	-	-	-	2,813	-	-	-	3,041
Roll Forward Adjustments:	-				-				-				-
	-				-				-				-
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	-				(228)				2,813				3,041

A-87 COST ALLOCATION DETAIL & COMPARISON

02262200 - COUNTY SERVICES - FLEET

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	34	-	-	-	34
Dept of Finance	-	-	-	-	-	-	-	-	1,128	-	-	-	1,128
Annual Audit	-	-	-	-	-	-	-	-	146	-	-	-	146
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	(9)	-	-	-	2,956	-	-	-	2,965
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	593	-	-	-	593
Employee Benefits	-	-	-	-	255	-	-	-	161	-	-	-	(94)
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	246	-	-	-	5,018	-	-	-	4,772
Roll Forward Adjustments:	-				-				-				-
	-				-				-				-
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	-				246				5,018				4,772

A-87 COST ALLOCATION DETAIL & COMPARISON

01052550 - COUNTY SLESF

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	-	-	-	-	-	-	-	-	672	-	-	-	672
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	1,478	-	-	-	1,478
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	80	-	-	-	80
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	2,230	-	-	-	2,230
Roll Forward	-				-				-				-
Adjustments:					-	Rounding Adj			-	Rounding Adj			-
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	-				-				2,230				2,230

A-87 COST ALLOCATION DETAIL & COMPARISON

04050000 - COURT

	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	2017-17 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	58,200	58,200	58,200	-	-	58,200	-	(58,200)	-	58,200	-	(58,200)	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	432	-	432	432	432
Dept of Finance	548	428	548	120	574	605	574	(31)	3,677	548	3,677	3,129	3,103
Annual Audit	-	-	-	-	-	-	-	-	1,842	-	1,842	1,842	1,842
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	(5,771)	-	5,771	-	-	-	-	-	-	-	-	-
Facilities Maint	(51,680)	12,791	(51,680)	(64,471)	-	(94,121)	-	94,121	-	(51,680)	-	51,680	-
Building Maint	30,849	84,689	30,849	(53,840)	-	35,615	-	(35,615)	-	30,849	-	(30,849)	-
Janitorial Services	11,556	33,284	11,556	(21,728)	-	17,563	-	(17,563)	-	11,556	-	(11,556)	-
General Insurance	9,072	8,905	9,072	167	8,652	8,906	8,652	(254)	15,356	9,072	15,356	6,284	6,704
Employee Benefits	-	(1,046)	-	1,046	-	(469)	-	469	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	9,275	-	9,275	9,275	(40,943)	-	(40,943)	(40,943)	-	9,275	-	(9,275)	40,943
Subtotal	67,820	191,480	67,820	(123,660)	(31,717)	26,299	(31,717)	(58,016)	21,307	67,820	21,307	(46,513)	53,024
Roll Forward	(123,660)				(58,016)				(46,513)				11,503
Adjustments:	-				1	Rounding Adj			2	Rounding Adj			1
	-				-				-				-
	-				-				-				-
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	(55,840)				(89,732)				(25,204)				64,528

A-87 COST ALLOCATION DETAIL & COMPARISON

01012040 - COURT REVENUES

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	159	137	159	22	84	191	84	(107)	91	159	91	(68)	7
Dept of Finance	633	470	633	163	632	649	632	(17)	625	633	625	(8)	(7)
Annual Audit	280	172	280	108	342	325	342	17	387	280	387	107	45
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,490	754	1,490	736	1,625	1,660	1,625	(35)	1,576	1,490	1,576	86	(49)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	244	-	(244)	-	355	-	(355)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	2,562	1,777	2,562	785	2,683	3,180	2,683	(497)	2,679	2,562	2,679	117	(4)
Roll Forward	785				(497)				117				614
Adjustments:	1	Rounding Adj				Rounding Adj			(1)	Rounding Adj			(1)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	3,348				2,186				2,795				609

A-87 COST ALLOCATION DETAIL & COMPARISON

01062136 - COURT SECURITY

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	65	100	65	(35)	33	40	33	(7)	38	65	38	(27)	5
Dept of Finance	1,763	2,428	1,763	(665)	1,891	3,000	1,891	(1,109)	1,968	1,763	1,968	205	77
Annual Audit	116	125	116	(9)	133	68	133	65	160	116	160	44	27
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	3,006	3,527	3,006	(521)	3,310	4,124	3,310	(814)	2,956	3,006	2,956	(50)	(354)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	615	550	615	65	632	347	632	285	675	615	675	60	43
Employee Benefits	428	233	428	195	168	490	168	(322)	161	428	161	(267)	(7)
Data Processing	-	178	-	(178)	-	75	-	(75)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	1,465	-	(1,465)	-	-	-	-	-	-	-	-	-
Subtotal	5,993	8,606	5,993	(2,613)	6,167	8,144	6,167	(1,977)	5,958	5,993	5,958	(35)	(209)
Roll Forward	(2,613)				(1,977)				(35)				1,942
Adjustments:	-				1	Rounding Adj			(1)	Rounding Adj			(2)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	3,380				4,191				5,922				1,731

A-87 COST ALLOCATION DETAIL & COMPARISON

02280000 - DATA PROCESSING ISF

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	163	-	-	-	259	-	-	-	261	163	261	98	2
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	132	-	-	-	71	-	-	-	76	132	76	(56)	5
Dept of Finance	599	-	-	-	3,748	-	-	-	5,189	599	5,189	4,590	1,441
Annual Audit	234	-	-	-	287	-	-	-	323	234	323	89	36
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	78	-	-	-	-	-	-	-	-	78	-	(78)	-
Building Maint	1,023	-	-	-	-	-	-	-	-	1,023	-	(1,023)	-
Janitorial Services	272	-	-	-	-	-	-	-	-	272	-	(272)	-
General Insurance	1,327	-	-	-	1,443	-	-	-	1,389	1,327	1,389	62	(54)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	(1,373)	-	(1,373)	(1,373)	-	-	-	-	-	(1,373)	-	1,373	-
Subtotal	2,455	-	(1,373)	(1,373)	5,808	-	-	-	7,238	2,455	7,238	4,783	1,430
Roll Forward Adjustments:	(1)	Rounding Adj			-	Rounding Adj			4,783	Rounding Adj			4,783
									1				1
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	2,454				5,808				12,022				6,214

A-87 COST ALLOCATION DETAIL & COMPARISON

01042158 - DELINQUENCY PREVENTION

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	12	14	12	(2)	3	14	3	(11)	10	12	10	(2)	7
Dept of Finance	44	43	44	1	444	48	444	396	482	44	482	438	38
Annual Audit	22	18	22	4	14	26	14	(12)	44	22	44	22	30
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	828	-	828	828	-	-	-	-	(828)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	118	79	118	39	67	132	67	(65)	178	118	178	60	111
Employee Benefits	-	-	-	-	42	-	42	42	-	-	-	-	(42)
Data Processing	-	25	-	(25)	-	28	-	(28)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	196	179	196	17	1,398	248	1,398	1,150	714	196	714	518	(684)
Roll Forward	17				1,150				518				(632)
Adjustments:	(2)	Rounding Adj			(2)	Rounding Adj			2	Rounding Adj			4
													-
													-
Total A-87 Charge/(Rebate)	211				2,546				1,234				(1,312)

A-87 COST ALLOCATION DETAIL & COMPARISON

01042090 - DISTRICT ATTORNEY

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	1,612	206	1,612	1,406	1,757	206	1,757	1,551	1,757	1,612	1,757	145	-
Equipment Use	4,119	4,119	4,119	-	-	4,119	-	(4,119)	-	4,119	-	(4,119)	-
CAO	183	167	183	16	126	159	126	(33)	123	183	123	(60)	(3)
Dept of Finance	5,132	3,951	5,132	1,181	5,473	4,227	5,473	1,246	5,998	5,132	5,998	866	525
Annual Audit	324	209	324	115	509	270	509	239	523	324	523	199	14
County Counsel	15,812	3,194	15,812	12,618	1,694	20,661	1,694	(18,967)	41,671	15,812	41,671	25,859	39,977
Personnel	9,746	9,772	9,746	(26)	14,080	12,684	14,080	1,396	6,736	9,746	6,736	(3,010)	(7,344)
Facilities Maint	1,966	3,236	1,966	(1,270)	-	2,424	-	(2,424)	-	1,966	-	(1,966)	-
Building Maint	56,330	11,993	56,330	44,337	-	80,866	-	(80,866)	-	56,330	-	(56,330)	-
Janitorial Services	14,075	21,693	14,075	(7,618)	-	30,674	-	(30,674)	-	14,075	-	(14,075)	-
General Insurance	94,074	5,345	94,074	88,729	253,715	32,750	253,715	220,965	247,903	94,074	247,903	153,829	(5,812)
Employee Benefits	387	327	387	60	377	380	377	(3)	403	387	403	16	26
Data Processing	-	72	-	(72)	-	(84)	-	84	-	-	-	-	-
DP - ProSupport	-	11,236	-	(11,236)	-	7,687	-	(7,687)	-	-	-	-	-
Adjustments	(72,371)	2,051	(72,371)	(74,422)	121,651	-	121,651	121,651	-	(72,371)	-	72,371	(121,651)
Subtotal	131,389	77,571	131,389	53,818	399,382	197,023	399,382	202,359	305,114	131,389	305,114	173,725	(94,268)
Roll Forward	53,818				202,359				173,725				(28,634)
Adjustments:	1	Rounding Adj			(1)	Rounding Adj			1	Rounding Adj			2
	-				-				-				-
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	185,208				601,740				478,840				(122,900)

A-87 COST ALLOCATION DETAIL & COMPARISON

01011100 - ELECTIONS

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	1,315	1,285	1,315	30	1,743	1,285	1,743	458	1,743	1,315	1,743	428	-
Equipment Use	33,661	33,661	33,661	-	3,916	33,661	3,916	(29,745)	-	33,661	-	(33,661)	(3,916)
CAO	39	61	39	(22)	25	49	25	(24)	30	39	30	(9)	5
Dept of Finance	1,009	843	1,009	166	923	979	923	(56)	1,054	1,009	1,054	45	131
Annual Audit	68	77	68	(9)	103	83	103	20	128	68	128	60	25
County Counsel	7,054	998	7,054	6,056	11,494	15,034	11,494	(3,540)	8,771	7,054	8,771	1,717	(2,723)
Personnel	752	705	752	47	828	687	828	141	739	752	739	(13)	(89)
Facilities Maint	440	662	440	(222)	-	496	-	(496)	-	440	-	(440)	-
Building Maint	3,431	6,097	3,431	(2,666)	-	5,481	-	(5,481)	-	3,431	-	(3,431)	-
Janitorial Services	2,733	3,763	2,733	(1,030)	-	5,086	-	(5,086)	-	2,733	-	(2,733)	-
General Insurance	1,057	796	1,057	261	1,091	1,078	1,091	13	1,076	1,057	1,076	19	(15)
Employee Benefits	44	47	44	(3)	42	48	42	(6)	40	44	40	(4)	(2)
Data Processing	-	(192)	-	192	-	(104)	-	104	-	-	-	-	-
DP - ProSupport	-	14,333	-	(14,333)	-	14,452	-	(14,452)	-	-	-	-	-
Adjustments	(6,604)	293	(6,604)	(6,897)	25,515	-	25,515	25,515	-	(6,604)	-	6,604	(25,515)
Subtotal	44,999	63,429	44,999	(18,430)	45,680	78,315	45,680	(32,635)	13,581	44,999	13,581	(31,418)	(32,099)
Roll Forward	(18,430)				(32,635)				(31,418)				1,217
Adjustments:	(2)	Rounding Adj			-	Rounding Adj			1	Rounding Adj			1
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	26,567				13,045				(17,836)				(30,881)

A-87 COST ALLOCATION DETAIL & COMPARISON

06010000 - ELK CREEK CEMETERY

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	2	2	-	1	2	1	(1)	1	2	1	(1)	-
Dept of Finance	336	164	336	172	245	160	245	85	254	336	254	(82)	9
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	4	-	(4)	-	3	-	(3)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	338	170	338	168	246	165	246	81	255	338	255	(83)	9
Roll Forward	168				81				(83)				(164)
Adjustments:													-
	-				-				-				-
Total A-87 Charge/(Rebate)	506				327				172				(155)

A-87 COST ALLOCATION DETAIL & COMPARISON

06610000 - ELK CREEK CSD

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	29	32	29	(3)	16	32	16	(16)	20	29	20	(9)	4
Dept of Finance	450	934	450	(484)	960	779	960	181	1,160	450	1,160	710	200
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	58	-	(58)	-	60	-	(60)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	479	1,024	479	(545)	976	871	976	105	1,180	479	1,180	701	204
Roll Forward	(545)				105				701				596
Adjustments:	(1)	Rounding Adj											-
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	(67)				1,081				1,881				800

A-87 COST ALLOCATION DETAIL & COMPARISON

06650000 - ELK CREEK CSD - LIGHTING

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	17	15	17	2	18	13	18	5	43	17	43	26	25
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	17	15	17	2	18	13	18	5	43	17	43	26	25
Roll Forward	2				5				26				21
Adjustments:									(1)				(1)
													-
													-
Total A-87 Charge/(Rebate)	19				23				68				45

A-87 COST ALLOCATION DETAIL & COMPARISON

06210000 - ELK CREEK FIRE DISTRICT

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	5	7	5	(2)	2	5	2	(3)	3	5	3	(2)	1
Dept of Finance	197	230	197	(33)	102	224	102	(122)	577	197	577	380	475
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	12	-	(12)	-	9	-	(9)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	202	249	202	(47)	104	238	104	(134)	580	202	580	378	476
Roll Forward	(47)				(134)				378				512
Adjustments:									(1)				(1)
	-				-				-				-
Total A-87 Charge/(Rebate)	155				(30)				957				987

A-87 COST ALLOCATION DETAIL & COMPARISON

01054011 - EMERGENCY PREPAREDNESS GRANT

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	50	84	50	(34)	24	63	24	(39)	32	50	32	(18)	8
Dept of Finance	437	803	437	(366)	473	292	473	181	980	437	980	543	507
Annual Audit	88	105	88	(17)	97	182	97	(85)	138	88	138	50	41
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	705	-	(705)	-	-	-	-	739	-	739	739	739
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	466	460	466	6	461	548	461	(87)	554	466	554	88	93
Employee Benefits	-	47	-	(47)	-	(80)	-	80	40	-	40	40	40
Data Processing	-	148	-	(148)	-	117	-	(117)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	293	-	(293)	-	-	-	-	-	-	-	-	-
Subtotal	1,041	2,645	1,041	(1,604)	1,055	444	1,055	(67)	2,483	1,041	2,483	1,442	1,428
Roll Forward	(1,604)				(67)				1,442				1,509
Adjustments:	1	Rounding Adj							1				1
	-				-				-				-
Total A-87 Charge/(Rebate)	(562)				988				3,926				2,938

A-87 COST ALLOCATION DETAIL & COMPARISON

03230000 - FIRE CHIEF'S ASSOCIATION

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	1	1	-	-	-	-	-	-	1	-	(1)	-
Dept of Finance	2	2	2	-	2	-	-	-	-	2	-	(2)	(2)
Annual Audit	1	1	1	-	1	-	-	-	-	1	-	(1)	(1)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	4	2	4	2	5	-	-	-	-	4	-	(4)	(5)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	1	-	(1)	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	8	7	8	1	8	-	-	-	-	8	-	(8)	(8)
Roll Forward	1				-				(8)				(8)
Adjustments:													-
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	9				8				(8)				(16)

A-87 COST ALLOCATION DETAIL & COMPARISON

01602270 - FISH & GAME COMMISSION

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	2	2	-	1	2	1	(1)	1	2	1	(1)	-
Dept of Finance	358	31	358	327	68	407	68	(339)	317	358	317	(41)	249
Annual Audit	3	2	3	1	5	3	5	2	5	3	5	2	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	752	-	752	752	-	687	-	(687)	739	752	739	(13)	739
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	14	9	14	5	24	15	24	9	22	14	22	8	(2)
Employee Benefits	43	-	43	43	-	48	-	(48)	40	43	40	(3)	40
Data Processing	-	3	-	(3)	-	3	-	(3)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,172	47	1,172	1,125	98	1,165	98	(1,067)	1,124	1,172	1,124	(48)	1,026
Roll Forward	1,125				(1,067)				(48)				1,019
Adjustments:					2	Rounding Adj			2	Rounding Adj			-
	-				-				-				-
													-
Total A-87 Charge/(Reb	2,297				(967)				1,078				2,045

A-87 COST ALLOCATION DETAIL & COMPARISON

04281000 - FIXED ROUTE TRANSIT

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	175	250	175	(75)	119	216	119	(97)	137	175	137	(38)	18
Dept of Finance	1,056	1,290	1,056	(234)	1,275	1,082	1,275	193	1,565	1,056	1,565	509	290
Annual Audit	309	313	309	(4)	482	367	482	115	582	309	582	273	100
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,641	1,374	1,641	267	2,293	1,875	2,293	418	2,365	1,641	2,365	724	72
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	444	-	(444)	-	401	-	(401)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	3,181	3,671	3,181	(490)	4,169	3,941	4,169	228	4,649	3,181	4,649	1,468	480
Roll Forward Adjustments:	(490)				228	Rounding Adj			1,468	Rounding Adj			1,240
	-				1				2				1
	-				-				-				-
Total A-87 Charge/(Rebate)	2,691				4,398				6,119				1,721

A-87 COST ALLOCATION DETAIL & COMPARISON

02200000 - FLEET OPERATIONS

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	203	333	203	(130)	119	321	119	(202)	100	203	100	(103)	(19)
Dept of Finance	2,971	3,262	2,971	(291)	3,401	3,261	3,401	140	3,339	2,971	3,339	368	(62)
Annual Audit	359	418	359	(59)	481	545	481	(64)	424	359	424	65	(57)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	3,006	2,821	3,006	185	3,310	2,745	3,310	565	-	3,006	-	(3,006)	(3,310)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,993	1,891	1,993	102	2,346	2,863	2,346	(517)	1,781	1,993	1,781	(212)	(565)
Employee Benefits	171	187	171	(16)	168	190	168	(22)	-	171	-	(171)	(168)
Data Processing	-	592	-	(592)	-	596	-	(596)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	1,172	-	(1,172)	-	-	-	-	-	-	-	-	-
Subtotal	8,703	10,676	8,703	(1,973)	9,825	10,521	9,825	(696)	5,644	8,703	5,644	(3,059)	(4,181)
Roll Forward	(1,973)				(696)				(3,059)				(2,363)
Adjustments:	1	Rounding Adj			(1)	Rounding Adj			-	Rounding Adj			1
	-				-				-				-
Total A-87 Charge/(Rebate)	6,731				9,128				2,585				(6,543)

A-87 COST ALLOCATION DETAIL & COMPARISON

01012170 - FLOOD CONTROL

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	745	745	745	-	-	745	-	(745)	-	745	-	(745)	-
CAO	-	5	-	(5)	1	5	1	(4)	3	-	3	3	2
Dept of Finance	1	14	1	(13)	14	15	14	(1)	34	1	34	33	20
Annual Audit	-	6	-	(6)	6	8	6	(2)	13	-	13	13	7
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	2	26	2	(24)	27	41	27	(14)	51	2	51	49	24
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	8	-	(8)	-	9	-	(9)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	748	804	748	(56)	48	823	48	(775)	101	748	101	(647)	53
Roll Forward	(56)				(775)				(647)				128
Adjustments:	(2)	Rounding Adj			2	Rounding Adj			1	Rounding Adj			(1)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	690				(725)				(545)				180

A-87 COST ALLOCATION DETAIL & COMPARISON

06020000 - GERMAN CEMETERY DISTRICT

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	93	94	93	(1)	6	55	6	(49)	2,320	93	2,320	2,227	2,314
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	93	94	93	(1)	6	55	6	(49)	2,320	93	2,320	2,227	2,314
Roll Forward	(1)				(49)				2,227				2,276
Adjustments:	(2)	Rounding Adj			1	Rounding Adj			1	Rounding Adj			-
													-
													-
Total A-87 Charge/(Rebate)	90				(42)				4,548				4,590

A-87 COST ALLOCATION DETAIL & COMPARISON

06200000 - GLENN-CODORA FIRE

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	12	13	12	(1)	6	13	6	(7)	14	12	14	2	8
Dept of Finance	274	255	274	19	162	148	162	14	344	274	344	70	182
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	484	-	484	484	-	-	-	-	(484)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	24	-	(24)	-	24	-	(24)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	286	292	286	(6)	652	185	652	467	358	286	358	72	(294)
Roll Forward	(6)				467				72				(395)
Adjustments:	(1)	Rounding Adj			1	Rounding Adj			1	Rounding Adj			-
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	279				1,120				431				(689)

A-87 COST ALLOCATION DETAIL & COMPARISON

06220000 - GLENN-COLUSA FIRE DISTRICT

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4	5	4	(1)	2	4	2	(2)	2	4	2	(2)	-
Dept of Finance	164	998	164	(834)	93	654	93	(561)	178	164	178	14	85
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	9	-	(9)	-	8	-	(8)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	168	1,012	168	(844)	95	666	95	(571)	180	168	180	12	85
Roll Forward	(844)				(571)				12				583
Adjustments:	(1)	Rounding Adj			1	Rounding Adj			-	Rounding Adj			(1)
	-				-				-				-
Total A-87 Charge/(Rebate)	(677)				(475)				192				667

A-87 COST ALLOCATION DETAIL & COMPARISON

04280000 - GLENN COUNTY TRANSIT

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	32	36	32	(4)	17	31	17	(14)	16	32	16	(16)	(1)
Dept of Finance	473	687	473	(214)	473	790	473	(317)	791	473	791	318	318
Annual Audit	57	45	57	12	69	53	69	16	69	57	69	12	-
County Counsel	-	599	-	(599)	968	-	968	968	501	-	501	501	(467)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	301	199	301	102	326	272	326	54	279	301	279	(22)	(47)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	64	-	(64)	-	58	-	(58)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	863	1,630	863	(767)	1,853	1,204	1,853	649	1,656	863	1,656	793	(197)
Roll Forward	(767)				649				793				144
Adjustments:	(1)	Rounding Adj			(4)	Rounding Adj			1	Rounding Adj			5
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	95				2,498				2,450				(48)

A-87 COST ALLOCATION DETAIL & COMPARISON

01012060 - GRAND JURY

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	2	2	-	1	2	1	(1)	1	2	1	(1)	-
Dept of Finance	792	406	792	386	522	435	522	87	8,969	792	8,969	8,177	8,447
Annual Audit	3	3	3	-	3	4	3	(1)	5	3	5	2	2
County Counsel	-	-	-	-	1,452	-	1,452	1,452	-	-	-	-	(1,452)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	17	12	17	5	14	18	14	(4)	22	17	22	5	8
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	4	-	(4)	-	4	-	(4)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	814	427	814	387	1,992	463	1,992	1,529	8,997	814	8,997	8,183	7,005
Roll Forward	387				1,529				8,183				6,654
Adjustments:	2	Rounding Adj				Rounding Adj			(1)	Rounding Adj			(1)
	-				-				-				-
													-
Total A-87 Charge/(Reba	1,203				3,521				17,179				13,658

A-87 COST ALLOCATION DETAIL & COMPARISON

06800000 - HAMILTON CITY CSD

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	250	51	250	199	130	50	130	80	91	250	91	(159)	(39)
Dept of Finance	2,416	1,829	2,416	587	2,244	2,131	2,244	113	4,817	2,416	4,817	2,401	2,573
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	91	-	(91)	-	92	-	(92)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	2,666	1,971	2,666	695	2,374	2,273	2,374	101	4,908	2,666	4,908	2,242	2,534
Roll Forward	695				101				2,242				2,141
Adjustments:	(1)	Rounding Adj			1	Rounding Adj			(1)	Rounding Adj			(2)
	-				-				-				-
Total A-87 Charge/(Rebate)	3,360				2,476				7,149				4,673

A-87 COST ALLOCATION DETAIL & COMPARISON

06830000 - HCCSD LIGHTING

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	3	3	-	2	3	2	(1)	2	3	2	(1)	-
Dept of Finance	30	24	30	6	32	20	32	12	47	30	47	17	15
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	5	-	(5)	-	5	-	(5)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	33	32	33	1	34	28	34	6	49	33	49	16	15
Roll Forward	1				6				16				10
Adjustments:	(1)	Rounding Adj			(2)	Rounding Adj			-	Rounding Adj			2
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	33				38				65				27

A-87 COST ALLOCATION DETAIL & COMPARISON

06850000 - HCCSD LIBRARY

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	2	3	1	1	3	1	(2)	1	3	1	(2)	-
Dept of Finance	171	154	171	17	201	138	201	63	128	171	128	(43)	(73)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	4	-	(4)	-	5	-	(5)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	174	160	174	14	202	146	202	56	129	174	129	(45)	(73)
Roll Forward	14				56				(45)				(101)
Adjustments:	(1)	Rounding Adj							(1)				(1)
	-				-				-				-
Total A-87 Charge/(Rebate)	187				258				83				(175)

A-87 COST ALLOCATION DETAIL & COMPARISON

06865000 - HCCSD EDGEWATER PARK

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	1	-	(1)	-	-	-	-	-	-	-	-	-
Dept of Finance	25	60	25	(35)	31	19	31	12	210	25	210	185	179
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	1	-	(1)	-	1	-	(1)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	25	62	25	(37)	31	20	31	11	210	25	210	185	179
Roll Forward	(37)				11				185				174
Adjustments:	(1)	Rounding Adj			1	Rounding Adj			2	Rounding Adj			1
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	(13)				43				397				354

A-87 COST ALLOCATION DETAIL & COMPARISON

06870000 - HCCSD PALLISADES

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	1	1	-	1	1	1	-	1	1	1	-	-
Dept of Finance	33	21	33	12	34	19	34	15	243	33	243	210	209
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	2	-	(2)	-	2	-	(2)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	34	24	34	10	35	22	35	13	244	34	244	210	209
Roll Forward	10				13				210				197
Adjustments:	(1)	Rounding Adj			(2)	Rounding Adj			1	Rounding Adj			3
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	43				46				455				409

A-87 COST ALLOCATION DETAIL & COMPARISON

06960000 - HC RECLAMATION #2140

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	19	22	19	(3)	132	14	132	118	93	19	93	74	(39)
Dept of Finance	122	130	122	(8)	1,563	114	1,563	1,449	1,297	122	1,297	1,175	(266)
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	-	40	-	(40)	-	25	-	(25)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	141	192	141	(51)	2,905	153	2,905	2,752	1,390	141	1,390	1,249	(1,515)
Roll Forward	(51)				2,752				1,249				(1,503)
Adjustments:	1	Rounding Adj			1	Rounding Adj			-	Rounding Adj			(1)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	91				5,658				2,639				(3,019)

A-87 COST ALLOCATION DETAIL & COMPARISON

05022000 - HAMILTON FIRE DISTRICT

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	102	50	102	52	32	46	32	(14)	34	102	34	(68)	2
Dept of Finance	1,413	789	1,413	624	1,076	806	1,076	270	714	1,413	714	(699)	(362)
Annual Audit	181	63	181	118	130	78	130	52	144	181	144	(37)	14
County Counsel	-	1,796	-	(1,796)	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	90	-	(90)	-	85	-	(85)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,696	2,788	1,696	(1,092)	1,238	1,015	1,238	223	892	1,696	892	(804)	(346)
Roll Forward	(1,092)				223				(804)				(1,027)
Adjustments:	(1)	Rounding Adj			1	Rounding Adj			1	Rounding Adj			-
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	603				1,462				89				(1,373)

A-87 COST ALLOCATION DETAIL & COMPARISON

01024300 - HEALTH & HUMAN SERVICES AGENCY

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1,229	709	-	(709)	241	639	241	(398)	183	1,229	183	(1,046)	(58)
Dept of Finance	16,219	15,036	-	(15,036)	9,925	13,710	9,925	(3,785)	12,691	16,219	12,691	(3,528)	2,766
Annual Audit	2,169	890	-	(890)	977	1,085	977	(108)	781	2,169	781	(1,388)	(196)
County Counsel	35,272	37,826	35,272	(2,554)	55,536	48,595	55,536	6,941	41,099	35,272	41,099	5,827	(14,437)
Personnel	16,534	17,960	-	(17,960)	12,040	16,497	12,040	(4,457)	15,342	16,534	15,342	(1,192)	3,302
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	33,138	7,654	-	(7,654)	21,191	25,166	21,191	(3,975)	19,598	33,138	19,598	(13,540)	(1,593)
Employee Benefits	4,015	1,214	-	(1,214)	3,982	1,142	3,982	2,840	2,636	4,015	2,636	(1,379)	(1,346)
Data Processing	-	(11,320)	-	11,320	-	(4,280)	-	4,280	-	-	-	-	-
DP - ProSupport	-	20,807	-	(20,807)	-	53,901	-	(53,901)	-	-	-	-	-
Adjustments	(9,777)	7,617	(9,777)	(17,394)	-	-	-	-	-	(9,777)	-	9,777	-
Subtotal	98,799	98,393	25,495	(72,898)	103,892	156,455	103,892	(52,563)	92,330	98,799	92,330	(6,469)	(11,562)
Roll Forward Adjustments:	(72,898)				(52,563)	Rounding Adj			(6,469)	Rounding Adj			46,094
	-				3				3				-
	-				-				-				-
Total A-87 Charge/(Rebate)	25,901				51,332				85,864				34,532

A-87 COST ALLOCATION DETAIL & COMPARISON

01024400 - HEALTH SERVICES ADMIN

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	Roll Forward Detail 2015-16 Actual	Roll Forward Detail Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	187	248	187	(61)	26	276	26	(250)	52	187	52	(135)	26
Dept of Finance	1,213	6,130	1,213	(4,917)	1,613	5,094	1,613	(3,481)	1,328	1,213	1,328	115	(285)
Annual Audit	331	311	331	20	106	469	106	(363)	220	331	220	(111)	114
County Counsel	1,946	10,978	1,946	(9,032)	-	5,163	-	(5,163)	-	1,946	-	(1,946)	-
Personnel	(498)	8,464	(498)	(8,962)	-	6,186	-	(6,186)	(2,585)	(498)	(2,585)	(2,087)	(2,585)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,758	1,364	1,758	394	504	2,395	504	(1,891)	894	1,758	894	(864)	390
Employee Benefits	-	2,540	-	(2,540)	-	1,659	-	(1,659)	(126)	-	(126)	(126)	(126)
Data Processing	-	(6,691)	-	6,691	-	(6,896)	-	6,896	-	-	-	-	-
DP - ProSupport	-	121,651	-	(121,651)	-	115,217	-	(115,217)	-	-	-	-	-
Adjustments	-	3,516	-	(3,516)	115,217	-	115,217	115,217	-	-	-	-	(115,217)
Subtotal	4,937	148,511	4,937	(143,574)	117,466	129,563	117,466	(12,097)	(217)	4,937	(217)	(5,154)	(117,683)
Roll Forward	(143,574)				(12,097)				(5,154)				6,943
Adjustments:	-				-				-				-
													-
Total A-87 Charge/(Rebate)	(138,637)				105,369				(5,371)				(110,740)

A-87 COST ALLOCATION DETAIL & COMPARISON

01014022 - HOSPITAL

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	6	8	6	(2)	2	8	2	(6)	3	6	3	(3)	1
Dept of Finance	41	38	41	3	38	40	38	(2)	39	41	39	(2)	1
Annual Audit	11	10	11	1	10	14	10	(4)	13	11	13	2	3
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	57	42	57	15	48	73	48	(25)	51	57	51	(6)	3
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	14	-	(14)	-	16	-	(16)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	115	112	115	3	98	151	98	(53)	106	115	106	(9)	8
Roll Forward	3				(53)				(9)				44
Adjustments:	1	Rounding Adj			1	Rounding Adj			1	Rounding Adj			-
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	119				46				98				52

A-87 COST ALLOCATION DETAIL & COMPARISON

01011121 - IN-HOUSE PROJECTS

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	6,516	-	-	-	9,903	-	-	-	3,387
CAO	-	-	-	-	4	-	-	-	33	-	-	-	29
Dept of Finance	-	-	-	-	25	-	-	-	212	-	-	-	187
Annual Audit	-	-	-	-	15	-	-	-	140	-	-	-	125
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	70	-	-	-	569	-	-	-	499
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	6,630	-	-	-	10,857	-	-	-	4,227
Roll Forward	-				-				-				-
Adjustments:					(1)	Rounding Adj			-	Rounding Adj			1
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	-				6,629				10,857				4,228

A-87 COST ALLOCATION DETAIL & COMPARISON

01012100 - INDIGENT DEFENSE

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	72	75	72	(3)	40	74	40	(34)	45	72	45	(27)	5
Dept of Finance	360	329	360	31	455	319	455	136	381	360	381	21	(74)
Annual Audit	127	95	127	32	160	125	160	35	191	127	191	64	31
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	677	414	677	263	761	641	761	120	778	677	778	101	17
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	134	-	(134)	-	137	-	(137)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,236	1,047	1,236	189	1,416	1,296	1,416	120	1,395	1,236	1,395	159	(21)
Roll Forward	189				120				159				39
Adjustments:					(1)	Rounding Adj			-	Rounding Adj			1
	-				-				-				-
													-
Total A-87 Charge/(Reba	1,425				1,535				1,554				19

A-87 COST ALLOCATION DETAIL & COMPARISON

01042140 - JAIL

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	98,728	98,728	98,728	-	125,310	98,728	125,310	26,582	124,853	98,728	124,853	26,125	(457)
Equipment Use	6,747	5,528	6,747	1,219	3,362	5,528	3,362	(2,166)	770	6,747	770	(5,977)	(2,592)
CAO	630	715	630	(85)	344	759	344	(415)	388	630	388	(242)	44
Dept of Finance	11,865	14,928	11,865	(3,063)	12,856	16,523	12,856	(3,667)	11,641	11,865	11,641	(224)	(1,215)
Annual Audit	1,112	897	1,112	215	1,394	1,289	1,394	105	1,651	1,112	1,651	539	257
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	16,444	15,480	16,444	964	20,080	14,820	20,080	5,260	16,663	16,444	16,663	219	(3,417)
Facilities Maint	9,619	14,750	9,619	(5,131)	-	11,049	-	(11,049)	-	9,619	-	(9,619)	-
Building Maint	35,792	11,818	35,792	23,974	-	23,347	-	(23,347)	-	35,792	-	(35,792)	-
Janitorial Services	12,108	22,986	12,108	(10,878)	-	29,288	-	(29,288)	-	12,108	-	(12,108)	-
General Insurance	94,262	136,312	94,262	(42,050)	68,329	149,797	68,329	(81,468)	27,102	94,262	27,102	(67,160)	(41,227)
Employee Benefits	531	1,328	531	(797)	568	(38)	568	606	(194)	531	(194)	(725)	(762)
Data Processing	-	1,271	-	(1,271)	-	1,409	-	(1,409)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	(57,519)	7,031	(57,519)	(64,550)	63,684	-	63,684	63,684	-	(57,519)	-	57,519	(63,684)
Subtotal	230,319	331,772	230,319	(101,453)	295,927	352,499	295,927	(56,572)	182,874	230,319	182,874	(47,445)	(113,053)
Roll Forward	(101,453)				(56,572)				(47,445)				9,127
Adjustments:	(1)	Rounding Adj			1	Rounding Adj			-	Rounding Adj			(1)
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	128,865				239,356				135,429				(103,927)

A-87 COST ALLOCATION DETAIL & COMPARISON

01042170 - JJCPA GRANT

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	9	-	-	-	9
Dept of Finance	-	-	-	-	-	-	-	-	739	-	-	-	739
Annual Audit	-	-	-	-	-	-	-	-	38	-	-	-	38
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	739	-	-	-	739
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	155	-	-	-	155
Employee Benefits	-	-	-	-	-	-	-	-	40	-	-	-	40
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	248	-	-	1,720	-	-	-	1,720
Roll Forward Adjustments:	-	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
Total A-87 Charge/(Rebate)	-				-				1,720				1,720

A-87 COST ALLOCATION DETAIL & COMPARISON

01042155 - JUVENILE HALL

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	39,726	39,726	39,726	-	49,660	39,726	49,660	9,934	49,660	39,726	49,660	9,934	-
Equipment Use	2,691	2,691	2,691	-	5,656	2,691	5,656	2,965	5,656	2,691	5,656	2,965	-
CAO	244	263	244	(19)	126	254	126	(128)	146	244	146	(98)	20
Dept of Finance	6,518	6,252	6,518	266	6,814	5,922	6,814	892	6,196	6,518	6,196	(322)	(618)
Annual Audit	430	331	430	99	510	437	510	73	624	430	624	194	114
County Counsel	-	200	-	(200)	-	-	-	-	752	-	752	752	752
Personnel	10,521	7,582	10,521	2,939	11,286	6,559	11,286	4,727	8,387	10,521	8,387	(2,134)	(2,899)
Facilities Maint	2,239	3,447	2,239	(1,208)	-	2,582	-	(2,582)	-	2,239	-	(2,239)	-
Building Maint	22,399	45,549	22,399	(23,150)	-	45,822	-	(45,822)	-	22,399	-	(22,399)	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	129,425	88,162	129,425	41,263	4,756	117,143	4,756	(112,387)	4,646	129,425	4,646	(124,779)	(110)
Employee Benefits	(144)	182	(144)	(326)	1,096	651	1,096	445	446	(144)	446	590	(650)
Data Processing	-	294	-	(294)	-	383	-	(383)	-	-	-	-	-
DP - ProSupport	-	3,297	-	(3,297)	-	8,241	-	(8,241)	-	-	-	-	-
Adjustments	(24,638)	3,516	(24,638)	(28,154)	56,645	-	56,645	56,645	-	(24,638)	-	24,638	(56,645)
Subtotal	189,411	201,492	189,411	(12,081)	136,549	230,411	136,549	(93,862)	76,513	189,411	76,513	(112,898)	(60,036)
Roll Forward	(12,081)				(93,862)				(112,898)				(19,036)
Adjustments:	-				1	Rounding Adj			(1)	Rounding Adj			(2)
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	177,330				42,688				(36,386)				(79,074)

A-87 COST ALLOCATION DETAIL & COMPARISON

01042168 - JUVENILE PROBATION & CAMP

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	9	-	-	-	9
Dept of Finance	-	-	-	-	-	-	-	-	747	-	-	-	747
Annual Audit	-	-	-	-	-	-	-	-	40	-	-	-	40
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	739	-	-	-	739
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	161	-	-	-	161
Employee Benefits	-	-	-	-	-	-	-	-	40	-	-	-	40
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	1,736	-	-	-	1,736
Roll Forward Adjustments:	-	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	-				-				-				-
													-
													-
Total A-87 Charge/(Rebate)	-				-				1,736				1,736

A-87 COST ALLOCATION DETAIL & COMPARISON

06230000 - KANAWHA FIRE DISTRICT

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	23	20	23	3	14	19	14	(5)	25	23	25	2	11
Dept of Finance	448	343	448	105	417	344	417	73	437	448	437	(11)	20
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	36	-	(36)	-	36	-	(36)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	471	399	471	72	431	399	431	32	462	471	462	(9)	31
Roll Forward	72				32				(9)				(41)
Adjustments:					1	Rounding Adj			1	Rounding Adj			-
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	543				464				454				(10)

A-87 COST ALLOCATION DETAIL & COMPARISON

04601000 - LAFCO

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	12	8	12	4	4	13	4	(9)	6	12	6	(6)	2
Dept of Finance	245	50	245	195	165	101	165	64	705	245	705	460	540
Annual Audit	22	10	22	12	17	23	17	(6)	24	22	24	2	7
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	115	43	115	72	82	116	82	(34)	98	115	98	(17)	16
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	14	-	(14)	-	25	-	(25)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	394	125	394	269	268	278	268	(10)	833	394	833	439	565
Roll Forward	269				(10)				439				449
Adjustments:	1	Rounding Adj			3	Rounding Adj			1	Rounding Adj			(2)
	-				-				-				-
Total A-87 Charge/(Rebate)	664				261				1,273				1,012

A-87 COST ALLOCATION DETAIL & COMPARISON

04100000 - LAW LIBRARY

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	2	2	-	1	2	1	(1)	1	2	1	(1)	-
Dept of Finance	7	39	7	(32)	20	26	20	(6)	15	7	15	8	(5)
Annual Audit	4	3	4	1	4	4	4	-	4	4	4	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	18	14	18	4	21	21	21	-	15	18	15	(3)	(6)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	4	-	(4)	-	5	-	(5)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	31	62	31	(31)	46	58	46	(12)	35	31	35	4	(11)
Roll Forward	(31)				(12)				4				16
Adjustments:									(1)				(1)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	-				34				38				4

A-87 COST ALLOCATION DETAIL & COMPARISON

06300000 - LEVEE DISTRICT #1

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	19	3	(16)	2	3	2	(1)	2	3	2	(1)	-
Dept of Finance	112	99	112	13	28	225	28	(197)	189	112	189	77	161
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	34	-	(34)	-	6	-	(6)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	115	152	115	(37)	30	234	30	(204)	191	115	191	76	161
Roll Forward	(37)				(204)				76				280
Adjustments:									1				1
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	78				(174)				268				442

A-87 COST ALLOCATION DETAIL & COMPARISON

06310000 - LEVEE DISTRICT #2

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	3	3	-	1	3	1	(2)	1	3	1	(2)	-
Dept of Finance	106	23	106	83	18	85	18	(67)	102	106	102	(4)	84
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	5	-	(5)	-	5	-	(5)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	109	31	109	78	19	93	19	(74)	103	109	103	(6)	84
Roll Forward	78				(74)				(6)				68
Adjustments:	1	Rounding Adj							(1)				(1)
	-				-				-				-
Total A-87 Charge/(Rebate)	188				(55)				96				151

A-87 COST ALLOCATION DETAIL & COMPARISON

06320000 - LEVEE DISTRICT #3

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	11	12	11	(1)	6	12	6	(6)	6	11	6	(5)	-
Dept of Finance	132	133	132	(1)	134	178	134	(44)	132	132	132	-	(2)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	21	-	(21)	-	22	-	(22)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	143	166	143	(23)	140	212	140	(72)	138	143	138	(5)	(2)
Roll Forward	(23)				(72)				(5)				67
Adjustments:	(1)	Rounding Adj							(1)				(1)
	-				-				-				-
Total A-87 Charge/(Rebate)	119				68				132				64

A-87 COST ALLOCATION DETAIL & COMPARISON

01016040 - LIBRARY

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	23	27	23	(4)	13	26	13	(13)	14	23	14	(9)	1
Dept of Finance	89	86	89	3	97	88	97	9	106	89	106	17	9
Annual Audit	41	33	41	8	53	44	53	9	61	41	61	20	8
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	217	146	217	71	254	227	254	27	247	217	247	30	(7)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	47	-	(47)	-	48	-	(48)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	370	339	370	31	417	433	417	(16)	428	370	428	58	11
Roll Forward	31				(16)				58				74
Adjustments:									(2)				(2)
	-				-				-				-
Total A-87 Charge/(Reb	401				401				484				83

A-87 COST ALLOCATION DETAIL & COMPARISON

04250000 - LOCAL TRANSPORTATION TRUST

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	48	48	48	-	177	48	177	129	-	48	-	(48)	(177)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	166	174	166	(8)	87	194	87	(107)	92	166	92	(74)	5
Dept of Finance	873	1,163	873	(290)	882	907	882	(25)	774	873	774	(99)	(108)
Annual Audit	293	218	293	75	351	329	351	22	393	293	393	100	42
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	705	-	(705)	-	(1)	-	1	-	-	-	-	-
Facilities Maint	48	74	48	(26)	-	55	-	(55)	-	48	-	(48)	-
Building Maint	-	-	-	-	-	(604)	-	604	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,607	1,009	1,607	598	1,717	1,734	1,717	(17)	1,601	1,607	1,601	(6)	(116)
Employee Benefits	-	47	-	(47)	-	-	-	-	-	-	-	-	-
Data Processing	-	309	-	(309)	-	360	-	(360)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	(48)	293	(48)	(341)	(549)	-	(549)	(549)	-	(48)	-	48	549
Subtotal	2,987	4,040	2,987	(1,053)	2,665	3,022	2,665	(357)	2,860	2,987	2,860	(127)	195
Roll Forward	(1,053)				(357)				(127)				230
Adjustments:	1	Rounding Adj			(1)	Rounding Adj			-	Rounding Adj			1
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	1,935				2,307				2,733				426

A-87 COST ALLOCATION DETAIL & COMPARISON

06030000 - MARVIN-CHAPEL CEMETERY

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	2	2	-	1	2	1	(1)	1	2	1	(1)	-
Dept of Finance	249	275	249	(26)	210	209	210	1	278	249	278	29	68
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	3	-	(3)	-	3	-	(3)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	251	280	251	(29)	211	214	211	(3)	279	251	279	28	68
Roll Forward	(29)				(3)				28				31
Adjustments:	1	Rounding Adj			1	Rounding Adj			(1)	Rounding Adj			(2)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	223				209				306				97

A-87 COST ALLOCATION DETAIL & COMPARISON

01024020 - MATERNAL & CHILD HEALTH

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	21	32	21	(11)	10	15	10	(5)	12	21	12	(9)	2
Dept of Finance	278	1,046	278	(768)	258	147	258	111	384	278	384	106	126
Annual Audit	36	40	36	(4)	42	33	42	9	49	36	49	13	7
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	1,411	-	(1,411)	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	359	286	359	73	311	279	311	32	307	359	307	(52)	(4)
Employee Benefits	-	93	-	(93)	-	-	-	-	-	-	-	-	-
Data Processing	-	56	-	(56)	-	28	-	(28)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	586	-	(586)	-	-	-	-	-	-	-	-	-
Subtotal	694	3,550	694	(2,856)	621	502	621	119	752	694	752	58	131
Roll Forward	(2,856)				119				58				(61)
Adjustments:	(1)	Rounding Adj			(1)	Rounding Adj			-	Rounding Adj			1
	-				-				-				-
Total A-87 Charge/(Rebate)	(2,163)				739				810				71

A-87 COST ALLOCATION DETAIL & COMPARISON

01024012 - MENTAL HEALTH

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	6,189	6,189	6,189	-	9,924	6,189	9,924	3,735	9,924	6,189	9,924	3,735	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1,133	1,449	1,133	(316)	640	1,202	640	(562)	751	1,091	751	(340)	111
Dept of Finance	22,727	24,287	22,727	(1,560)	28,218	21,017	28,218	7,201	28,196	22,566	28,196	5,630	(22)
Annual Audit	2,001	1,820	2,001	181	2,590	2,263	2,590	327	3,200	1,930	3,200	1,270	610
County Counsel	487	-	487	487	-	-	-	-	-	487	-	(487)	-
Personnel	29,024	28,536	29,024	488	38,388	24,795	38,388	13,593	39,203	29,024	39,203	10,179	815
Facilities Maint	2,304	2,017	2,304	287	-	1,511	-	(1,511)	-	2,304	-	(2,304)	-
Building Maint	27,684	24,064	27,684	3,620	-	7,729	-	(7,729)	-	27,684	-	(27,684)	-
Janitorial Services	34,378	22,768	34,378	11,610	-	-	-	-	-	34,378	-	(34,378)	-
General Insurance	13,307	9,622	13,307	3,685	14,757	12,144	14,757	2,613	15,244	12,945	15,244	2,299	487
Employee Benefits	1,016	1,753	1,016	(737)	2,970	1,439	2,970	1,531	1,485	1,016	1,485	469	(1,485)
Data Processing	-	2,579	-	(2,579)	-	2,229	-	(2,229)	-	(77)	-	77	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	(64,027)	12,598	(64,027)	(76,625)	(6,218)	-	(6,218)	(6,218)	-	(64,027)	-	64,027	6,218
Subtotal	76,223	137,682	76,223	(61,459)	91,269	80,518	91,269	10,751	98,003	75,510	98,003	22,493	6,734
Roll Forward	(61,459)				10,751				22,493				11,742
Adjustments:	-				-				-				-
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	14,764				102,020				120,496				18,476

A-87 COST ALLOCATION DETAIL & COMPARISON

01054012 - MENTAL HEALTH SERVICES ACT

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	401	442	401	(41)	251	442	251	(191)	286	401	286	(115)	35
Dept of Finance	1,428	1,338	1,428	90	1,686	1,405	1,686	281	1,879	1,428	1,879	451	193
Annual Audit	708	555	708	153	1,016	751	1,016	265	1,220	708	1,220	512	204
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	3,765	2,432	3,765	1,333	4,827	3,838	4,827	989	4,962	3,765	4,962	1,197	135
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	786	-	(786)	-	821	-	(821)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	6,302	5,553	6,302	749	7,780	7,257	7,780	523	8,347	6,302	8,347	2,045	567
Roll Forward	749				523				2,045				1,522
Adjustments:					(1)	Rounding Adj			-	Rounding Adj			1
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	7,051				8,302				10,392				2,090

A-87 COST ALLOCATION DETAIL & COMPARISON

06920000 - MOSQUITO ABATEMENT

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	46	52	46	(6)	24	51	24	(27)	30	46	30	(16)	6
Dept of Finance	875	798	875	77	925	790	925	135	825	875	825	(50)	(100)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	92	-	(92)	-	94	-	(94)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	921	942	921	(21)	949	935	949	14	855	921	855	(66)	(94)
Roll Forward	(21)				14				(66)				(80)
Adjustments:					1	Rounding Adj			(1)	Rounding Adj			(2)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	900				964				788				(176)

A-87 COST ALLOCATION DETAIL & COMPARISON

01054045 - MOSQUITO ABATEMENT ASSESSMENT AREA

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	36	36	36	-	19	33	19	(14)	19	36	19	(17)	-
Dept of Finance	224	134	224	90	164	127	164	37	342	224	342	118	178
Annual Audit	63	46	63	17	78	56	78	22	79	63	79	16	1
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	334	201	334	133	372	284	372	88	324	334	324	(10)	(48)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	65	-	(65)	-	61	-	(61)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	657	482	657	175	633	561	633	72	764	657	764	107	131
Roll Forward	175				72				107				35
Adjustments:	(1)	Rounding Adj			3	Rounding Adj			-	Rounding Adj			(3)
	-				-				-				-
Total A-87 Charge/(Rebate)	831				708				871				163

A-87 COST ALLOCATION DETAIL & COMPARISON

05140000 - N. WILLOWS CO SERVICE AREA

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	12	14	12	(2)	6	13	6	(7)	7	12	7	(5)	1
Dept of Finance	233	178	233	55	114	255	114	(141)	226	233	226	(7)	112
Annual Audit	21	18	21	3	25	22	25	3	28	21	28	7	3
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	178	-	(178)	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	109	78	109	31	-	114	-	(114)	-	109	-	(109)	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	25	-	(25)	-	24	-	(24)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	375	313	375	62	145	606	145	(461)	261	375	261	(114)	116
Roll Forward	62				(461)				(114)				347
Adjustments:													-
	1	Rounding Adj			(1)	Rounding Adj			-	Rounding Adj			1
	-				-				-				-
Total A-87 Charge/(Rebate)	438				(317)				147				464

A-87 COST ALLOCATION DETAIL & COMPARISON

06880000 - N.E. WILLOWS CSD

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	41	47	41	(6)	22	44	22	(22)	24	41	24	(17)	2
Dept of Finance	390	434	390	(44)	597	1,055	597	(458)	807	390	807	417	210
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	83	-	(83)	-	82	-	(82)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	431	564	431	(133)	619	1,181	619	(562)	831	431	831	400	212
Roll Forward	(133)				(562)				400				962
Adjustments:													-
	-				-				-				-
Total A-87 Charge/(Rebate)	298				57				1,231				1,174

A-87 COST ALLOCATION DETAIL & COMPARISON

06040000 - NEWVILLE CEMETERY

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	1	1	-	-	-	-	-	-	1	-	(1)	-
Dept of Finance	93	2	93	91	2	107	2	(105)	721	93	721	628	719
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	1	-	(1)	-	1	-	(1)	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	94	4	94	90	2	108	2	(106)	721	94	721	627	719
Roll Forward	90				(106)				627				733
Adjustments:	1	Rounding Adj							1				1
	-				-				-				-
Total A-87 Charge/(Rebate)	185				(104)				1,349				1,453

A-87 COST ALLOCATION DETAIL & COMPARISON

01906020 - OFFICE OF EDUCATION

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	5,182	5,182	5,182	-	6,478	5,182	6,478	1,296	6,478	5,182	6,478	1,296	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	23	30	23	(7)	17	29	17	(12)	13	23	13	(10)	(4)
Dept of Finance	69,959	62,254	69,959	7,705	93,628	53,849	93,628	39,779	94,436	69,959	94,436	24,477	808
Annual Audit	41	37	41	4	69	49	69	20	57	41	57	16	(12)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	685	454	685	231	-	1,137	-	(1,137)	-	685	-	(685)	-
Building Maint	2,922	5,942	2,922	(3,020)	-	5,977	-	(5,977)	-	2,922	-	(2,922)	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	536	477	536	59	630	566	630	64	508	536	508	(28)	(122)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	53	-	(53)	-	54	-	(54)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	(3,607)	-	(3,607)	(3,607)	7,114	-	7,114	7,114	-	(3,607)	-	3,607	(7,114)
Subtotal	75,741	74,429	75,741	1,312	107,936	66,843	107,936	41,093	101,492	75,741	101,492	25,751	(6,444)
Roll Forward	1,312				41,093				25,751				(15,342)
Adjustments:	-				(2)	Rounding Adj			2	Rounding Adj			4
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	77,053				149,027				127,245				(21,782)

A-87 COST ALLOCATION DETAIL & COMPARISON

05250000 - OLIVE PEST MGMT DISTRICT

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	13	24	13	(11)	7	21	7	(14)	7	13	7	(6)	-
Dept of Finance	97	171	97	(74)	83	162	83	(79)	239	97	239	142	156
Annual Audit	22	30	22	(8)	27	35	27	(8)	31	22	31	9	4
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	118	130	118	(12)	-	181	-	(181)	-	118	-	(118)	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	42	-	(42)	-	39	-	(39)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	250	397	250	(147)	117	438	117	(321)	277	250	277	27	160
Roll Forward	(147)				(321)				27				348
Adjustments:	-				-				1				1
Total A-87 Charge/(Rebate)	103				(204)				305				509

A-87 COST ALLOCATION DETAIL & COMPARISON

06700000 - ORD BEND CSD

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	5	11	5	(6)	3	6	3	(3)	3	5	3	(2)	-
Dept of Finance	209	310	209	(101)	196	206	196	(10)	268	209	268	59	72
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	19	-	(19)	-	11	-	(11)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	214	340	214	(126)	199	223	199	(24)	271	214	271	57	72
Roll Forward	(126)				(24)				57				81
Adjustments:	(1)	Rounding Adj			(2)	Rounding Adj			-	Rounding Adj			2
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	87				173				328				155

A-87 COST ALLOCATION DETAIL & COMPARISON

06240000 - ORD FIRE DISTRICT

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	7	6	7	1	3	6	3	(3)	4	7	4	(3)	1
Dept of Finance	193	192	193	1	138	250	138	(112)	228	193	228	35	90
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	10	-	(10)	-	11	-	(11)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	200	208	200	(8)	141	267	141	(126)	232	200	232	32	91
Roll Forward	(8)				(126)				32				158
Adjustments:	(1)	Rounding Adj			1	Rounding Adj			1	Rounding Adj			-
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	191				16				265				249

A-87 COST ALLOCATION DETAIL & COMPARISON

02040205 - ORLAND AIRPORT

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	118	121	118	(3)	41	100	41	(59)	33	118	33	(85)	(8)
Dept of Finance	744	1,241	744	(497)	663	817	663	(154)	513	744	513	(231)	(150)
Annual Audit	208	152	208	56	168	170	168	(2)	142	208	142	(66)	(26)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	705	-	(705)	-	343	-	(343)	-	-	-	-	-
Facilities Maint	250	-	250	250	-	1,333	-	(1,333)	-	250	-	(250)	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,107	668	1,107	439	797	866	797	(69)	580	1,107	580	(527)	(217)
Employee Benefits	-	47	-	(47)	-	24	-	(24)	-	-	-	-	-
Data Processing	-	216	-	(216)	-	185	-	(185)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	(250)	293	(250)	(543)	1,333	-	1,333	1,333	-	(250)	-	250	(1,333)
Subtotal	2,177	3,443	2,177	(1,266)	3,002	3,838	3,002	(836)	1,268	2,177	1,268	(909)	(1,734)
Roll Forward Adjustments:	(1,266)				(836)				(909)				(73)
	-				2	Rounding Adj			-	Rounding Adj			(2)
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	911				2,168				359				(1,809)

A-87 COST ALLOCATION DETAIL & COMPARISON

06050000 - ORLAND CEMETERY

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	62	68	62	(6)	33	65	33	(32)	37	62	37	(25)	4
Dept of Finance	1,249	972	1,249	277	1,107	1,347	1,107	(240)	1,380	1,249	1,380	131	273
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	121	-	(121)	-	120	-	(120)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,311	1,161	1,311	150	1,140	1,532	1,140	(392)	1,417	1,311	1,417	106	277
Roll Forward	150				(392)				106				498
Adjustments:	1	Rounding Adj											-
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	1,462				748				1,523				775

A-87 COST ALLOCATION DETAIL & COMPARISON

06250000 - ORLAND FIRE DISTRICT

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	23	37	23	(14)	13	20	13	(7)	13	23	13	(10)	-
Dept of Finance	392	546	392	(154)	468	271	468	197	437	392	437	45	(31)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	66	-	(66)	-	37	-	(37)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	415	649	415	(234)	481	328	481	153	450	415	450	35	(31)
Roll Forward	(234)				153				35				(118)
Adjustments:									(1)				(1)
	-				-				-				-
Total A-87 Charge/(Rebate)	181				634				484				(150)

A-87 COST ALLOCATION DETAIL & COMPARISON

99999999 - OTHER

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	16,799	15,698	16,799	1,101	22,367	16,716	22,367	5,651	22,570	16,799	22,570	5,771	203
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4,849	4,976	4,849	(127)	2,548	4,603	2,548	(2,055)	2,549	4,849	2,549	(2,300)	1
Dept of Finance	35,558	27,852	35,558	7,706	32,644	22,176	32,644	10,468	39,883	35,558	39,883	4,325	7,239
Annual Audit	9,652	6,852	9,652	2,800	12,131	8,649	12,131	3,482	12,628	9,652	12,628	2,976	497
County Counsel	(365)	(964)	(365)	599	-	-	-	-	-	(365)	-	365	-
Personnel	(19)	(32)	(19)	13	-	(10)	-	10	-	(19)	-	19	-
Facilities Maint	36,831	15,030	36,831	21,801	-	79,861	-	(79,861)	-	36,831	-	(36,831)	-
Building Maint	77,791	68,319	77,791	9,472	-	106,221	-	(106,221)	-	77,791	-	(77,791)	-
Janitorial Services	22,466	34,142	22,466	(11,676)	-	40,843	-	(40,843)	-	22,466	-	(22,466)	-
General Insurance	64,170	41,063	64,170	23,107	71,438	55,413	71,438	16,025	62,353	64,170	62,353	(1,817)	(9,085)
Employee Benefits	(4)	-	(4)	(4)	-	-	-	-	-	(4)	-	4	-
Data Processing	-	8,852	-	(8,852)	-	8,539	-	(8,539)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	(137,073)	-	(137,073)	(137,073)	226,925	-	226,925	226,925	-	(137,073)	-	137,073	(226,925)
Subtotal	130,655	221,788	130,655	(91,133)	368,053	343,011	368,053	25,042	139,983	130,655	139,983	9,328	(228,070)
Roll Forward	(91,133)				25,042				9,328				(15,714)
Adjustments:	-				2	Rounding Adj			-	Rounding Adj			(2)
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	39,522				393,097				149,311				(243,786)

A-87 COST ALLOCATION DETAIL & COMPARISON

01012280 - PLANNING

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	92	92	92	-	338	92	338	246	335	92	335	243	(3)
Equipment Use	-	800	-	(800)	-	800	-	(800)	-	-	-	-	-
CAO	299	208	299	91	32	320	32	(288)	40	299	40	(259)	8
Dept of Finance	3,038	2,006	3,038	1,032	1,952	2,858	1,952	(906)	2,151	3,038	2,151	(887)	199
Annual Audit	528	261	528	267	131	544	131	(413)	171	528	171	(357)	40
County Counsel	2,676	998	2,676	1,678	4,840	4,859	4,840	(19)	39,596	2,676	39,596	36,920	34,756
Personnel	3,006	1,411	3,006	1,595	2,476	2,059	2,476	417	2,217	3,006	2,217	(789)	(259)
Facilities Maint	113	170	113	(57)	-	838	-	(838)	-	113	-	(113)	-
Building Maint	26	90	26	(64)	-	114	-	(114)	-	26	-	(26)	-
Janitorial Services	7	19	7	(12)	-	12	-	(12)	-	7	-	(7)	-
General Insurance	2,928	1,265	2,928	1,663	742	2,895	742	(2,153)	799	2,928	799	(2,129)	57
Employee Benefits	172	93	172	79	126	143	126	(17)	121	172	121	(51)	(5)
Data Processing	-	370	-	(370)	-	594	-	(594)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	(146)	586	(146)	(732)	964	-	964	964	-	(146)	-	146	(964)
Subtotal	12,739	8,369	12,739	4,370	11,601	16,128	11,601	(4,527)	45,430	12,739	45,430	32,691	33,829
Roll Forward	4,370				(4,527)				32,691				37,218
Adjustments:	(2)	Rounding Adj			(3)	Rounding Adj			(3)	Rounding Adj			-
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	17,107				7,071				78,118				71,047

A-87 COST ALLOCATION DETAIL & COMPARISON

02260000 - PLANNING & PUBLIC WORKS

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	637	637	637	-	2,337	637	2,337	1,700	638	637	638	1	(1,699)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	231	322	231	(91)	219	245	219	(26)	167	231	167	(64)	(52)
Dept of Finance	4,854	4,635	4,854	219	5,581	4,946	5,581	635	5,967	4,854	5,967	1,113	386
Annual Audit	409	404	409	5	888	417	888	471	712	409	712	303	(176)
County Counsel	74,071	62,477	74,071	11,594	66,425	29,916	66,425	36,509	44,733	74,071	44,733	(29,338)	(21,692)
Personnel	5,261	4,937	5,261	324	5,586	4,812	5,586	774	4,182	5,261	4,182	(1,079)	(1,404)
Facilities Maint	632	973	632	(341)	-	1,365	-	(1,365)	-	632	-	(632)	-
Building Maint	-	-	-	-	-	1,575	-	(1,575)	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	9,082	9,148	9,082	(66)	15,051	8,769	15,051	6,282	12,315	9,082	12,315	3,233	(2,736)
Employee Benefits	302	327	302	(25)	845	743	845	102	525	302	525	223	(320)
Data Processing	-	(3,798)	-	3,798	-	(2,827)	-	2,827	-	-	-	-	-
DP - ProSupport	-	78,131	-	(78,131)	-	74,403	-	(74,403)	-	-	-	-	-
Adjustments	(632)	2,051	(632)	(2,683)	77,343	-	77,343	77,343	-	(632)	-	632	(77,343)
Subtotal	94,847	160,244	94,847	(65,397)	174,275	125,001	174,275	49,274	69,239	94,847	69,239	(25,608)	(105,036)
Roll Forward	(65,397)				49,274				(25,608)				(74,882)
Adjustments:	(1)	Rounding Adj			1	Rounding Adj			1	Rounding Adj			-
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	29,449				223,550				43,632				(179,918)

A-87 COST ALLOCATION DETAIL & COMPARISON

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

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	Roll Forward Detail 2015-16 Actual	Roll Forward Detail Difference	Prior Year Variance
Service Departments:													
Building Use	1,445	1,445	1,445	-	1,807	1,445	1,807	362	1,807	1,445	1,807	362	-
Equipment Use	11,700	3,449	11,700	8,251	13,668	5,312	13,668	8,356	15,899	11,700	15,899	4,199	2,231
CAO	403	368	403	35	190	343	190	(153)	167	403	167	(236)	(23)
Dept of Finance	8,273	11,024	8,273	(2,751)	7,732	8,715	7,732	(983)	7,004	8,273	7,004	(1,269)	(728)
Annual Audit	713	538	713	175	767	896	767	(129)	712	713	712	(1)	(55)
County Counsel	1,460	2,196	1,460	(736)	1,452	1,367	1,452	85	752	1,460	752	(708)	(700)
Personnel	12,024	14,930	12,024	(2,906)	9,597	10,094	9,597	(497)	6,973	12,024	6,973	(5,051)	(2,624)
Facilities Maint	1,072	1,637	1,072	(565)	-	1,226	-	(1,226)	-	1,072	-	(1,072)	-
Building Maint	7,270	7,468	7,270	(198)	-	12,462	-	(12,462)	-	7,270	-	(7,270)	-
Janitorial Services	11,226	19,834	11,226	(8,608)	-	26,417	-	(26,417)	-	11,226	-	(11,226)	-
General Insurance	5,593	4,005	5,593	1,588	4,933	4,691	4,933	242	4,072	5,593	4,072	(1,521)	(861)
Employee Benefits	(113)	1,156	(113)	(1,269)	(290)	479	(290)	(769)	10	(113)	10	123	300
Data Processing	-	(1,131)	-	1,131	-	(565)	-	565	-	-	-	-	-
DP - ProSupport	-	16,255	-	(16,255)	-	9,539	-	(9,539)	-	-	-	-	-
Adjustments	(19,568)	4,688	(19,568)	(24,256)	49,644	-	49,644	49,644	-	(19,568)	-	19,568	(49,644)
Subtotal	41,498	87,862	41,498	(46,364)	89,500	82,421	89,500	7,079	37,396	41,498	37,396	(4,102)	(52,104)
Roll Forward	(46,364)				7,079				(4,102)				(11,181)
Adjustments:	(3)	Rounding Adj			(4)	Rounding Adj			(1)	Rounding Adj			3
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	(4,869)				96,575				33,293				(63,282)

A-87 COST ALLOCATION DETAIL & COMPARISON

01012240 - PUBLIC GUARDIAN

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	399	-	399	399	636	-	636	636	585	399	585	186	(51)
Equipment Use	725	725	725	-	-	725	-	(725)	-	725	-	(725)	-
CAO	35	33	35	2	18	33	18	(15)	23	35	23	(12)	5
Dept of Finance	1,067	1,051	1,067	16	1,149	1,032	1,149	117	1,434	1,067	1,434	367	285
Annual Audit	61	42	61	19	74	56	74	18	98	61	98	37	24
County Counsel	11,076	(4,453)	11,076	15,529	16,704	2,975	16,704	13,729	(1,758)	11,076	(1,758)	(12,834)	(18,462)
Personnel	1,503	1,411	1,503	92	1,655	1,375	1,655	280	1,478	1,503	1,478	(25)	(177)
Facilities Maint	2,056	8	2,056	2,048	-	281	-	(281)	-	2,056	-	(2,056)	-
Building Maint	2,508	-	2,508	2,508	-	-	-	-	-	2,508	-	(2,508)	-
Janitorial Services	668	-	668	668	-	-	-	-	-	668	-	(668)	-
General Insurance	534	183	534	351	551	287	551	264	563	534	563	29	12
Employee Benefits	87	93	87	(6)	84	95	84	(11)	81	87	81	(6)	(3)
Data Processing	-	(276)	-	276	-	(445)	-	445	-	-	-	-	-
DP - ProSupport	-	4,442	-	(4,442)	-	3,580	-	(3,580)	-	-	-	-	-
Adjustments	(5,232)	586	(5,232)	(5,818)	3,861	-	3,861	3,861	-	(5,232)	-	5,232	(3,861)
Subtotal	15,487	3,845	15,487	11,642	24,732	9,994	24,732	14,738	2,504	15,487	2,504	(12,983)	(22,228)
Roll Forward	11,642				14,738				(12,983)				(27,721)
Adjustments:	1	Rounding Adj			-				1				1
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	27,130				39,470				(10,478)				(49,948)

A-87 COST ALLOCATION DETAIL & COMPARISON

01024010 - PUBLIC HEALTH

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	5,090	5,090	5,090	-	949	5,090	949	(4,141)	949	5,090	949	(4,141)	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	594	562	594	32	186	625	186	(439)	344	594	344	(250)	158
Dept of Finance	9,158	7,976	9,158	1,182	10,770	10,470	10,770	300	9,904	9,158	9,904	746	(866)
Annual Audit	1,049	706	1,049	343	755	1,119	755	(364)	1,464	1,049	1,464	415	709
County Counsel	6,081	399	6,081	5,682	3,872	13,364	3,872	(9,492)	501	6,081	501	(5,580)	(3,371)
Personnel	10,936	8,209	10,936	2,727	14,361	11,352	14,361	3,009	11,617	10,936	11,617	681	(2,744)
Facilities Maint	2,908	1,659	2,908	1,249	-	1,243	-	(1,243)	-	2,908	-	(2,908)	-
Building Maint	19,334	19,794	19,334	(460)	-	6,357	-	(6,357)	-	19,334	-	(19,334)	-
Janitorial Services	15,082	18,727	15,082	(3,645)	-	-	-	-	-	15,082	-	(15,082)	-
General Insurance	6,753	4,249	6,753	2,504	4,709	6,579	4,709	(1,870)	6,970	6,753	6,970	217	2,261
Employee Benefits	648	500	648	148	703	776	703	(73)	645	648	645	(3)	(58)
Data Processing	-	1,000	-	(1,000)	-	1,160	-	(1,160)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	(37,324)	3,516	(37,324)	(40,840)	7,600	-	7,600	7,600	-	(37,324)	-	37,324	(7,600)
Subtotal	40,309	72,387	40,309	(32,078)	43,905	58,135	43,905	(14,230)	32,394	40,309	32,394	(7,915)	(11,511)
Roll Forward	(32,078)				(14,230)				(7,915)				6,315
Adjustments:	(1)	Rounding Adj			(1)	Rounding Adj			2	Rounding Adj			3
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	8,230				29,674				24,481				(5,193)

A-87 COST ALLOCATION DETAIL & COMPARISON

06970000 - RECLAMATION DISTRICT #2106

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	-	-	-	-	-	-	-	-	78	-	-	-	78
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	153	-	-	78	-	-	-	78
Roll Forward	-				-				-				-
Adjustments:	-	Rounding Adj			1	Rounding Adj			-	Rounding Adj			(1)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	-				1				78				77

A-87 COST ALLOCATION DETAIL & COMPARISON

01012220 - RECORDER

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	3,013	2,926	3,013	87	4,056	2,926	4,056	1,130	4,056	3,013	4,056	1,043	-
Equipment Use	15,062	15,062	15,062	-	-	15,062	-	(15,062)	499	15,062	499	(14,563)	499
CAO	73	80	73	(7)	33	80	33	(47)	35	73	35	(38)	2
Dept of Finance	1,616	2,100	1,616	(484)	1,649	2,721	1,649	(1,072)	1,823	1,616	1,823	207	174
Annual Audit	130	101	130	29	135	135	135	-	151	130	151	21	16
County Counsel	1,460	200	1,460	1,260	484	2,733	484	(2,249)	-	1,460	-	(1,460)	(484)
Personnel	1,991	2,463	1,991	(472)	2,483	2,750	2,483	(267)	2,217	1,991	2,217	226	(266)
Facilities Maint	1,042	1,666	1,042	(624)	-	1,168	-	(1,168)	-	1,042	-	(1,042)	-
Building Maint	8,723	13,948	8,723	(5,225)	-	13,188	-	(13,188)	-	8,723	-	(8,723)	-
Janitorial Services	6,168	8,606	6,168	(2,438)	-	11,428	-	(11,428)	-	6,168	-	(6,168)	-
General Insurance	1,955	1,526	1,955	429	1,813	1,775	1,813	38	1,677	1,955	1,677	(278)	(136)
Employee Benefits	129	187	129	(58)	126	190	126	(64)	121	129	121	(8)	(5)
Data Processing	-	(440)	-	440	-	(405)	-	405	-	-	-	-	-
DP - ProSupport	-	18,423	-	(18,423)	-	9,688	-	(9,688)	-	-	-	-	-
Adjustments	(15,933)	1,172	(15,933)	(17,105)	35,472	-	35,472	35,472	-	(15,933)	-	15,933	(35,472)
Subtotal	25,429	68,020	25,429	(42,591)	46,251	63,439	46,251	(17,188)	10,579	25,429	10,579	(14,850)	(35,672)
Roll Forward	(42,591)				(17,188)				(14,850)				2,338
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	(17,162)				29,063				(4,271)				(33,334)

A-87 COST ALLOCATION DETAIL & COMPARISON

06950000 - RICE PEST ABATEMENT

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	3	3	-	1	3	1	(2)	1	3	1	(2)	-
Dept of Finance	104	87	104	17	13	115	13	(102)	87	104	87	(17)	74
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	5	-	(5)	-	5	-	(5)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	107	95	107	12	14	123	14	(109)	88	107	88	(19)	74
Roll Forward	12				(109)				(19)				90
Adjustments:	(1)	Rounding Adj			1	Rounding Adj			2	Rounding Adj			1
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	118				(94)				71				165

A-87 COST ALLOCATION DETAIL & COMPARISON

01203010 - ROAD

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	393	310	393	83	1,138	310	1,138	828	2,287	393	2,287	1,894	1,149
Equipment Use	3,191	-	3,191	3,191	-	-	-	-	-	3,191	-	(3,191)	-
CAO	1,620	3,074	1,620	(1,454)	1,234	1,913	1,234	(679)	1,247	1,620	1,247	(373)	13
Dept of Finance	15,401	25,115	15,401	(9,714)	25,078	19,706	25,078	5,372	23,359	15,401	23,359	7,958	(1,719)
Annual Audit	5,609	3,860	5,609	1,749	5,000	3,298	5,000	1,702	5,316	5,609	5,316	(293)	316
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	14,177	21,160	14,177	(6,983)	22,773	17,318	22,773	5,455	20,721	14,177	20,721	6,544	(2,052)
Facilities Maint	469	474	469	(5)	-	1,066	-	(1,066)	-	469	-	(469)	-
Building Maint	-	-	-	-	-	141	-	(141)	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	26,259	71,275	26,259	(45,016)	53,725	54,950	53,725	(1,225)	61,855	26,259	61,855	35,596	8,130
Employee Benefits	992	1,379	992	(387)	(1,327)	1,156	(1,327)	(2,483)	958	992	958	(34)	2,285
Data Processing	-	5,468	-	(5,468)	-	3,548	-	(3,548)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	(469)	8,789	(469)	(9,258)	1,207	-	1,207	1,207	-	(469)	-	469	(1,207)
Subtotal	67,642	140,904	67,642	(73,262)	108,828	103,406	108,828	5,422	115,743	67,642	115,743	48,101	6,915
Roll Forward Adjustments:	(73,262)				5,422				48,101				42,679
	-				1	Rounding Adj			2	Rounding Adj			1
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	(5,620)				114,251				163,846				49,595

A-87 COST ALLOCATION DETAIL & COMPARISON

01052558 - SB678 COMMUNITY PERFORMANCE INCENTIVE

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	19	-	-	-	19
Dept of Finance	-	-	-	-	-	-	-	-	1,178	-	-	-	1,178
Annual Audit	-	-	-	-	-	-	-	-	82	-	-	-	82
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	1,478	-	-	-	1,478
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	334	-	-	-	334
Employee Benefits	-	-	-	-	-	-	-	-	81	-	-	-	81
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	248	-	-	3,172	-	-	-	3,172
Roll Forward Adjustments:	-	Rounding Adj			-	Rounding Adj			- (2)	Rounding Adj			- (2)
									-				-
Total A-87 Charge/(Rebate)	-				-				3,170				3,170

A-87 COST ALLOCATION DETAIL & COMPARISON

01042110 - SHERIFF

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	1,910	1,909	1,910	1	1,178	1,909	1,178	(731)	1,178	1,910	1,178	(732)	-
Equipment Use	116,521	114,286	116,521	2,235	58,847	113,132	58,847	(54,285)	57,758	116,521	57,758	(58,763)	(1,089)
CAO	730	884	730	(154)	386	847	386	(461)	413	730	413	(317)	27
Dept of Finance	14,853	16,711	14,853	(1,858)	15,996	16,211	15,996	(215)	15,992	14,853	15,992	1,139	(4)
Annual Audit	1,288	1,111	1,288	177	1,564	1,545	1,564	19	1,759	1,288	1,759	471	195
County Counsel	4,743	21,957	4,743	(17,214)	9,679	12,756	9,679	(3,077)	6,015	4,743	6,015	1,272	(3,664)
Personnel	19,986	18,803	19,986	1,183	23,171	17,689	23,171	5,482	19,950	19,986	19,950	(36)	(3,221)
Facilities Maint	3,799	4,848	3,799	(1,049)	-	3,691	-	(3,691)	-	3,799	-	(3,799)	-
Building Maint	11,413	14,041	11,413	(2,628)	-	21,588	-	(21,588)	-	11,413	-	(11,413)	-
Janitorial Services	14,360	24,063	14,360	(9,703)	-	30,514	-	(30,514)	-	14,360	-	(14,360)	-
General Insurance	58,121	10,828	58,121	47,293	82,417	11,246	82,417	71,171	104,583	58,121	104,583	46,462	22,166
Employee Benefits	1,165	1,271	1,165	(106)	943	1,563	943	(620)	696	1,165	696	(469)	(247)
Data Processing	-	(3,499)	-	3,499	-	(2,293)	-	2,293	-	-	-	-	-
DP - ProSupport	-	47,740	-	(47,740)	-	55,972	-	(55,972)	-	-	-	-	-
Adjustments	(29,572)	8,496	(29,572)	(38,068)	111,765	-	111,765	111,765	-	(29,572)	-	29,572	(111,765)
Subtotal	219,317	283,449	219,317	(64,132)	305,946	285,952	305,946	19,576	208,344	219,317	208,344	(10,973)	(97,602)
Roll Forward	(64,132)				19,576				(10,973)				(30,549)
Adjustments:	(2)	Rounding Adj			(1)	Rounding Adj			2	Rounding Adj			3
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	155,183				325,521				197,373				(128,148)

A-87 COST ALLOCATION DETAIL & COMPARISON

01042135 - SHERIFF'S CIVIL DIVISION

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	19	35	19	(16)	10	23	10	(13)	18	19	18	(1)	8
Dept of Finance	539	609	539	(70)	605	555	605	50	856	539	856	317	251
Annual Audit	34	44	34	(10)	39	39	39	-	77	34	77	43	38
County Counsel	-	-	-	-	-	-	-	-	501	-	501	501	501
Personnel	752	705	752	47	828	687	828	141	739	752	739	(13)	(89)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	183	191	183	(8)	183	197	183	(14)	311	183	311	128	128
Employee Benefits	43	47	43	(4)	42	48	42	(6)	40	43	40	(3)	(2)
Data Processing	-	62	-	(62)	-	42	-	(42)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	293	-	(293)	-	-	-	-	-	-	-	-	-
Subtotal	1,570	1,986	1,570	(416)	1,707	1,591	1,707	116	2,542	1,570	2,542	972	835
Roll Forward	(416)				116				972				856
Adjustments:	-				(3)	Rounding Adj			-	Rounding Adj			3
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	1,154				1,820				3,514				1,694

A-87 COST ALLOCATION DETAIL & COMPARISON

01042113 - SHERIFF'S DISPATCH

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	352	352	352	-	440	352	440	88	440	352	440	88	-
Equipment Use	1,112	1,112	1,112	-	-	1,112	-	(1,112)	-	1,112	-	(1,112)	-
CAO	84	89	84	(5)	49	103	49	(54)	55	84	55	(29)	6
Dept of Finance	3,150	2,096	3,150	1,054	3,316	3,593	3,316	(277)	4,115	3,150	4,115	965	799
Annual Audit	148	112	148	36	197	174	197	23	236	148	236	88	39
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	3,383	2,121	3,383	1,262	5,793	3,604	5,793	2,189	5,172	3,383	5,172	1,789	(621)
Facilities Maint	245	378	245	(133)	-	283	-	(283)	-	245	-	(245)	-
Building Maint	1,753	1,756	1,753	(3)	-	2,986	-	(2,986)	-	1,753	-	(1,753)	-
Janitorial Services	2,731	4,821	2,731	(2,090)	-	6,430	-	(6,430)	-	2,731	-	(2,731)	-
General Insurance	1,053	754	1,053	299	1,191	1,153	1,191	38	1,194	1,053	1,194	141	3
Employee Benefits	756	187	756	569	478	(1,094)	478	1,572	(349)	756	(349)	(1,105)	(827)
Data Processing	-	159	-	(159)	-	191	-	(191)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	(4,729)	1,172	(4,729)	(5,901)	9,699	-	9,699	9,699	-	(4,729)	-	4,729	(9,699)
Subtotal	10,038	15,109	10,038	(5,071)	21,163	18,887	21,163	2,276	10,863	10,038	10,863	825	(10,300)
Roll Forward	(5,071)				2,276				825				(1,451)
Adjustments:	1	Rounding Adj			(2)	Rouding Adj			(1)	Rouding Adj			1
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	4,968				23,437				11,687				(11,750)

A-87 COST ALLOCATION DETAIL & COMPARISON

01025010 - SOCIAL SERVICES

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3,446	4,492	3,446	(1,046)	1,738	4,197	1,738	(2,459)	1,862	3,446	1,862	(1,584)	124
Dept of Finance	85,923	76,518	85,923	9,405	107,901	79,575	107,901	28,326	108,461	85,923	108,461	22,538	560
Annual Audit	6,098	5,651	6,098	447	7,045	10,850	7,045	(3,805)	7,970	6,098	7,970	1,872	925
County Counsel	2,189	(108)	2,189	2,297	7,744	3,341	7,744	4,403	1,504	2,189	1,504	(685)	(6,240)
Personnel	56,197	48,448	56,197	7,749	66,541	48,804	66,541	17,737	58,444	56,197	58,444	2,247	(8,097)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	138,740	77,997	138,740	60,743	121,258	120,741	121,258	517	131,373	138,740	131,373	(7,367)	10,115
Employee Benefits	2,452	3,448	2,452	(996)	2,616	4,197	2,616	(1,581)	4,153	2,452	4,153	1,701	1,537
Data Processing	-	7,991	-	(7,991)	-	7,786	-	(7,786)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	20,210	-	(20,210)	-	-	-	-	-	-	-	-	-
Subtotal	295,045	244,647	295,045	50,398	314,843	279,491	314,843	35,352	313,767	295,045	313,767	18,722	(1,076)
Roll Forward	50,398				35,352				18,722				(16,630)
Adjustments:	2	Rounding Adj			-				(1)				(1)
	-				-				-				-
Total A-87 Charge/(Rebate)	345,445				350,195				332,488				(17,707)

A-87 COST ALLOCATION DETAIL & COMPARISON

02000000 - SOLID WASTE

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	43	43	43	-	156	43	156	113	139	43	139	96	(17)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	841	1,482	841	(641)	293	529	293	(236)	422	841	422	(419)	129
Dept of Finance	7,803	8,239	7,803	(436)	6,429	5,470	6,429	959	7,755	7,803	7,755	(48)	1,326
Annual Audit	1,486	1,860	1,486	(374)	1,186	898	1,186	288	1,800	1,486	1,800	314	614
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	5,261	4,937	5,261	324	4,896	4,115	4,896	781	5,060	5,261	5,060	(201)	164
Facilities Maint	7,445	65	7,445	7,380	-	2,596	-	(2,596)	-	7,445	-	(7,445)	-
Building Maint	-	-	-	-	-	19	-	(19)	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	7,996	8,237	7,996	(241)	5,682	4,676	5,682	1,006	7,357	7,996	7,357	(639)	1,675
Employee Benefits	302	327	302	(25)	(138)	285	(138)	(423)	282	302	282	(20)	420
Data Processing	-	2,636	-	(2,636)	-	981	-	(981)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	(7,445)	2,051	(7,445)	(9,496)	2,615	-	2,615	2,615	-	(7,445)	-	7,445	(2,615)
Subtotal	23,732	29,877	23,732	(6,145)	21,119	19,612	21,119	1,507	22,815	23,732	22,815	(917)	1,696
Roll Forward	(6,145)				1,507				(917)				(2,424)
Adjustments:	(1)	Rounding Adj			1	Rounding Adj			2	Rounding Adj			1
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	17,586				22,627				21,900				(727)

A-87 COST ALLOCATION DETAIL & COMPARISON

05110000 - STORM DRAIN MAINT #1

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	5	1	(4)	1	3	1	(2)	-	1	-	(1)	(1)
Dept of Finance	116	89	116	27	26	112	26	(86)	142	116	142	26	116
Annual Audit	2	6	2	(4)	3	4	3	(1)	2	2	2	-	(1)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	13	25	13	(12)	-	23	-	(23)	-	13	-	(13)	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	8	-	(8)	-	5	-	(5)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	132	133	132	(1)	30	147	30	(117)	144	132	144	12	114
Roll Forward	(1)				(117)				12				129
Adjustments:													-
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	131				(87)				156				243

A-87 COST ALLOCATION DETAIL & COMPARISON

05130000 - STORM DRAIN MAINT #3

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	11	13	11	(2)	6	13	6	(7)	7	11	7	(4)	1
Dept of Finance	154	115	154	39	62	162	62	(100)	159	154	159	5	97
Annual Audit	20	17	20	3	25	22	25	3	28	20	28	8	3
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	106	73	106	33	-	112	-	(112)	-	106	-	(106)	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	23	-	(23)	-	24	-	(24)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	291	241	291	50	93	333	93	(240)	194	291	194	(97)	101
Roll Forward	50				(240)				(97)				143
Adjustments:					(2)	Rounding Adj			1	Rounding Adj			3
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	341				(149)				98				247

A-87 COST ALLOCATION DETAIL & COMPARISON

01054021 - SUPERIOR REG WORKFORCE ED

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	115	-	(115)	54	-	54	54	-	-	-	-	(54)
Dept of Finance	9	353	9	(344)	369	10	369	359	5	9	5	(4)	(364)
Annual Audit	-	144	-	(144)	217	-	217	217	-	-	-	-	(217)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	631	-	(631)	1,032	-	1,032	1,032	-	-	-	-	(1,032)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	204	-	(204)	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	9	1,447	9	(1,438)	1,672	10	1,672	1,662	5	9	5	(4)	(1,667)
Roll Forward	(1,438)				1,662				(4)				(1,666)
Adjustments:	1	Rounding Adj			(2)	Rounding Adj			(1)	Rounding Adj			1
													-
													-
Total A-87 Charge/(Rebate)	(1,428)				3,332				-				(3,332)

A-87 COST ALLOCATION DETAIL & COMPARISON

01011180 - SURVEYOR

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	8	13	8	(5)	4	12	4	(8)	5	8	5	(3)	1
Dept of Finance	87	59	87	28	98	82	98	16	75	87	75	(12)	(23)
Annual Audit	14	16	14	(2)	18	21	18	(3)	20	14	20	6	2
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	76	72	76	4	86	106	86	(20)	1,627	76	1,627	1,551	1,541
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	23	-	(23)	-	23	-	(23)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	185	183	185	2	206	244	206	(38)	1,727	185	1,727	1,542	1,521
Roll Forward	2				(38)				1,542				1,580
Adjustments:					1	Rounding Adj			-	Rounding Adj			(1)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	187				169				3,269				3,100

A-87 COST ALLOCATION DETAIL & COMPARISON

04260000 - TRANSPORTATION ADMIN

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	317	-	317	317	317
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	68	66	68	2	31	75	31	(44)	33	68	33	(35)	2
Dept of Finance	291	275	291	16	291	277	291	14	409	291	409	118	118
Annual Audit	120	83	120	37	127	128	127	(1)	141	120	141	21	14
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	641	364	641	277	601	652	601	(51)	656	641	656	15	55
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	118	-	(118)	-	139	-	(139)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,120	906	1,120	214	1,050	1,271	1,050	(221)	1,556	1,120	1,556	436	506
Roll Forward	214				(221)				436				657
Adjustments:	-				-				(1)				(1)
	-				-				-				-
Total A-87 Charge/(Rebate)	1,334				829				1,991				1,162

A-87 COST ALLOCATION DETAIL & COMPARISON

02224170 - TRI-COUNTY BEE

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	1	1	-	1	1	1	-	1	1	1	-	-
Dept of Finance	20	18	20	2	25	19	25	6	23	20	23	3	(2)
Annual Audit	2	1	2	1	2	2	2	-	2	2	2	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	9	6	9	3	10	10	10	-	10	9	10	1	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	2	-	(2)	-	2	-	(2)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	32	28	32	4	38	34	38	4	36	32	36	4	(2)
Roll Forward	4				4				4				-
Adjustments:	(1)	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
													-
Total A-87 Charge/(Rebate)	35				42				40				(2)

A-87 COST ALLOCATION DETAIL & COMPARISON

02210000 - UNDERGROUND STORAGE TANKS

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	44	42	44	2	24	47	24	(23)	26	44	26	(18)	2
Dept of Finance	282	246	282	36	372	225	372	147	516	282	516	234	144
Annual Audit	79	53	79	26	96	79	96	17	110	79	110	31	14
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	(112)	-	(112)	(112)	(220)	-	(220)	(220)	(108)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	417	232	417	185	458	406	458	52	448	417	448	31	(10)
Employee Benefits	-	-	-	-	-	-	-	-	(118)	-	(118)	(118)	(118)
Data Processing	-	75	-	(75)	-	87	-	(87)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	822	648	822	174	838	844	838	(6)	762	822	762	(60)	(76)
Roll Forward	174				(6)				(60)				(54)
Adjustments:	1	Rounding Adj			(2)	Rounding Adj			(1)	Rounding Adj			1
	-				-				-				-
Total A-87 Charge/(Rebate)	997				830				701				(129)

A-87 COST ALLOCATION DETAIL & COMPARISON

02220000 - VEGETATION & ENVIRONMENTAL MGMT

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	20	23	20	(3)	10	23	10	(13)	13	20	13	(7)	3
Dept of Finance	101	101	101	-	125	120	125	5	289	101	289	188	164
Annual Audit	36	29	36	7	42	38	42	4	56	36	56	20	14
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	189	126	189	63	199	196	199	3	229	189	229	40	30
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	41	-	(41)	-	42	-	(42)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	346	320	346	26	376	419	376	(43)	587	346	587	241	211
Roll Forward	26				(43)				241				284
Adjustments:					1	Rounding Adj			-	Rounding Adj			(1)
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	372				334				828				494

A-87 COST ALLOCATION DETAIL & COMPARISON

01015180 - VETERAN'S SERVICES

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	502	1,604	502	(1,102)	801	487	801	314	804	502	804	302	3
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	17	10	17	7	11	14	11	(3)	11	17	11	(6)	-
Dept of Finance	556	547	556	9	638	554	638	84	849	556	849	293	211
Annual Audit	30	12	30	18	43	23	43	20	47	30	47	17	4
County Counsel	-	-	-	-	-	-	-	-	1,253	-	1,253	1,253	1,253
Personnel	752	705	752	47	828	687	828	141	739	752	739	(13)	(89)
Facilities Maint	240	1,219	240	(979)	-	277	-	(277)	-	240	-	(240)	-
Building Maint	3,158	8,111	3,158	(4,953)	-	3,716	-	(3,716)	-	3,158	-	(3,158)	-
Janitorial Services	841	4,991	841	(4,150)	-	1,573	-	(1,573)	-	841	-	(841)	-
General Insurance	419	901	419	(482)	455	375	455	80	416	419	416	(3)	(39)
Employee Benefits	43	47	43	(4)	42	48	42	(6)	40	43	40	(3)	(2)
Data Processing	-	(127)	-	127	-	(74)	-	74	-	-	-	-	-
DP - ProSupport	-	279	-	(279)	-	9,113	-	(9,113)	-	-	-	-	-
Adjustments	(4,239)	293	(4,239)	(4,532)	14,679	-	14,679	14,679	-	(4,239)	-	4,239	(14,679)
Subtotal	2,319	18,592	2,319	(16,273)	17,497	16,793	17,497	704	4,159	2,319	4,159	1,840	(13,338)
Roll Forward	(16,273)				704				1,840				1,136
Adjustments:	-				(2)	Rounding Adj			(1)	Rounding Adj			1
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	(13,954)				18,199				5,998				(12,201)

A-87 COST ALLOCATION DETAIL & COMPARISON

01024018 - VICTIM WITNESS

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	10	-	-	-	13	-	-	-	3
Dept of Finance	-	-	-	-	667	-	-	-	870	-	-	-	203
Annual Audit	-	-	-	-	40	-	-	-	54	-	-	-	14
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	828	-	-	-	739	-	-	-	(89)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	190	-	-	-	222	-	-	-	32
Employee Benefits	-	-	-	-	42	-	-	-	40	-	-	-	(2)
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	1,777	-	-	-	1,938	-	-	-	161
Roll Forward	-				(1)	Rounding Adj			-	Rounding Adj			1
Adjustments:	-				-				-				-
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	-				1,776				1,938				162

A-87 COST ALLOCATION DETAIL & COMPARISON

01012181 - WATER RESOURCES

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	12	-	12	12	12
Dept of Finance	-	-	-	-	-	-	-	-	544	-	544	544	544
Annual Audit	-	-	-	-	-	-	-	-	50	-	50	50	50
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	739	-	739	739	739
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	201	-	201	201	201
Employee Benefits	-	-	-	-	-	-	-	-	40	-	40	40	40
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	844	-	-	1,586	-	1,586	1,586	1,586
Roll Forward	-				-				1,586				1,586
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	-				-				3,172				3,172

A-87 COST ALLOCATION DETAIL & COMPARISON

02040207 - WILLOWS AIRPORT

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	134	106	134	28	92	141	92	(49)	35	134	35	(99)	(57)
Dept of Finance	950	657	950	293	1,139	1,081	1,139	58	627	950	627	(323)	(512)
Annual Audit	236	133	236	103	372	305	372	67	148	236	148	(88)	(224)
County Counsel	-	-	-	-	-	304	-	(304)	-	-	-	-	-
Personnel	-	-	-	-	-	343	-	(343)	-	-	-	-	-
Facilities Maint	1,089	5	1,089	1,084	-	2,710	-	(2,710)	-	1,089	-	(1,089)	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,254	584	1,254	670	1,768	1,226	1,768	542	601	1,254	601	(653)	(1,167)
Employee Benefits	-	-	-	-	-	24	-	(24)	-	-	-	-	-
Data Processing	-	189	-	(189)	-	262	-	(262)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	(1,089)	-	(1,089)	(1,089)	2,710	-	2,710	2,710	-	(1,089)	-	1,089	(2,710)
Subtotal	2,574	1,674	2,574	900	6,081	6,396	6,081	(315)	1,411	2,574	1,411	(1,163)	(4,670)
Roll Forward	900				(315)				(1,163)				(848)
Adjustments:	1	Rounding Adj			1	Rounding Adj			(1)	Rounding Adj			(2)
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	3,475				5,767				247				(5,520)

A-87 COST ALLOCATION DETAIL & COMPARISON

06060000 - WILLOWS CEMETERY

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	46	48	46	(2)	24	48	24	(24)	29	46	29	(17)	5
Dept of Finance	1,235	705	1,235	530	957	745	957	212	851	1,235	851	(384)	(106)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	86	-	(86)	-	89	-	(89)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,281	839	1,281	442	981	882	981	99	880	1,281	880	(401)	(101)
Roll Forward	442				99				(401)				(500)
Adjustments:					(1)	Rounding Adj			1	Rounding Adj			2
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	1,723				1,079				480				(599)

A-87 COST ALLOCATION DETAIL & COMPARISON

05050000 - WILLOWS RURAL FIRE DISTRICT

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	87	38	87	49	23	35	23	(12)	24	87	24	(63)	1
Dept of Finance	686	385	686	301	352	346	352	6	403	686	403	(283)	51
Annual Audit	153	47	153	106	91	60	91	31	104	153	104	(49)	13
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	67	-	(67)	-	66	-	(66)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	926	537	926	389	466	507	466	(41)	531	926	531	(395)	65
Roll Forward	389				(41)				(395)				(354)
Adjustments:	(1)	Rounding Adj							1				1
	-				-				-				-
Total A-87 Charge/(Rebate)	1,314				425				137				(288)

A-87 COST ALLOCATION DETAIL & COMPARISON

01024025 - WOMEN, INFANTS & CHILDREN

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	105	161	105	(56)	54	120	54	(66)	67	105	67	(38)	13
Dept of Finance	2,725	3,038	2,725	(313)	2,919	2,763	2,919	156	2,858	2,725	2,858	133	(61)
Annual Audit	186	202	186	(16)	219	388	219	(169)	288	186	288	102	69
County Counsel	-	-	-	-	-	607	-	(607)	-	-	-	-	-
Personnel	3,758	3,215	3,758	543	4,138	3,437	4,138	701	3,694	3,758	3,694	(64)	(444)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	990	886	990	104	1,037	1,045	1,037	(8)	1,161	990	1,161	171	124
Employee Benefits	215	181	215	34	210	238	210	(28)	202	215	202	(13)	(8)
Data Processing	-	286	-	(286)	-	224	-	(224)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	1,465	-	(1,465)	-	-	-	-	-	-	-	-	-
Subtotal	7,979	9,434	7,979	(1,455)	8,577	8,822	8,577	(245)	8,270	7,979	8,270	291	(307)
Roll Forward	(1,455)				(245)				291				536
Adjustments:	1	Rounding Adj			(2)	Rounding Adj			(1)	Rounding Adj			1
	-				-				-				-
													-
Total A-87 Charge/(Rebate)	6,525				8,330				8,560				230

A-87 COST ALLOCATION DETAIL & COMPARISON

01052557 - YOUTH OFFENDER SUPERVISION

	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	2017-18 A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	2015-16 Actual	Difference	Prior Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	12	-	-	-	12
Dept of Finance	-	-	-	-	-	-	-	-	790	-	-	-	790
Annual Audit	-	-	-	-	-	-	-	-	52	-	-	-	52
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	739	-	-	-	739
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	214	-	-	-	214
Employee Benefits	-	-	-	-	-	-	-	-	40	-	-	-	40
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	248	-	-	1,847	-	-	-	1,847
Roll Forward Adjustments:	-	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
Total A-87 Charge/(Rebate)	-				-				1,847				1,847

FY 15/16 Actual		Total	Budget
01011013	County Administrative Officer	1	1
01011040	Department of Finance	98	98
01011051	Annual Audit	9	9
01011080	County Counsel	27	27
01011090	Personnel	37	37
01011150	General Insurance	79	79
01011170	Employee Benefits	3	3
01011200	Data Processing	56	56
01011010	Board of Supervisors	44	44
01011020	Clerk of the Board	22	22
01011070	Assessor	97	97
01011100	Elections	30	30
01011121	In-House Projects	33	33
01011180	Surveyor	5	5
01012040	Court Revenues	91	91
01012060	Grand Jury	1	1
01012100	Indigent Defense	45	45
01012170	Flood Control	3	3
01012180	Agriculture Commissioner	94	94
01012181	Water Resources	12	12
01012200	Building Inspector	25	25
01012220	Recorder	35	35
01012230	Coroner	10	10
01012240	Public Guardian	23	23
01012280	Planning	40	40
01012290	Animal Control	26	26
01014022	Hospital	3	3
01015180	Veterans' Services	11	11
01016040	Library	14	14
01016050	Cooperative Extension	25	25
01024010	Public Health	344	344
01024011	Emergency Preparedness	32	32

FY 15/16 Actual		Total	Budget
01024012	Mental Health	751	751
01024014	Alcohol & Drug Abuse	121	121
01024018	Drug Court	13	13
01024020	Maternal & Child Health	12	12
01024025	Women, Infants & Children	67	67
01024170	California Children's Services	34	34
01024300	Health & Human Services Agency	183	183
01024400	Health Services Administration	52	52
01025010	Social Services Administration	1,862	1,862
01042090	District Attorney	123	123
01042110	Sheriff	413	413
01042113	Sheriff's Dispatch	55	55
01042135	Sheriff's Civil Division	18	18
01042140	Jail	388	388
01042150	Probation	74	74
01042155	Juvenile Hall	146	146
01042158	Delinquency Prevention	10	10
01042168	Juvenile Probation & CAMP	9	9
01042170	JJCPA Grant	9	9
01042360	Boat Patrol	12	12
01052557	Youth Offender Supervision	12	12
01052558	SB678 Community Performance Incentive	19	19
01054010	California Waste Management	2	2
01054012	Mental Health Services Act	286	286
01054045	Mosquito Abatement Assessment Area	19	19
01055340	Child Support	79	79
01062136	Trial Court Security	38	38
01062150	Local Community Corrections	93	93
01200000	Road	1,247	1,247
01602270	Fish & Game Commission	1	1
01906020	Office of Education	13	13
02000000	Solid Waste	422	422

FY 15/16 Actual		Total	Budget
02040205	Orland Airport	33	33
02040207	Willows Airport	35	35
02200000	Fleet Operations	100	100
02210000	Underground Storage Tanks	26	26
02220000	Vegetation & Environmental Mgmt	13	13
02224170	Tri-County Bee	1	1
02260000	Planning & Public Works Agency	167	167
02261100	County Services - Facilities	97	97
02261120	Facilities Internal Service Fund	110	110
02262200	County Services - Fleet	34	34
02270000	Central Services	3	3
02280000	Data Processing ISF	76	76
03230000	Fire Chief's Association	-	-
04050000	Court	432	432
04100000	Law Library	1	1
04250000	Local Transportation Trust	92	92
04260000	Transportation Administration	33	33
04280000	Glenn County Transit	16	16
04281000	Fixed Route Transit	137	137
04601000	Local Agency Formation Commission	6	6
04999100	Community Action	493	493
05010000	Artois Fire District	7	7
05022000	Hamilton Fire District	34	34
05022010	Bayliss Fire District	2	2
05050000	Willows Rural Fire District	24	24
05110000	Storm Drain Maintenance District #1	0	0
05130000	Storm Drain Maintenance District #3	7	7
05140000	North Willows County Service Area	7	7
05210000	Air Pollution District	107	107
05210241	Air Pollution Vehicle Registration	10	10
05250000	Olive Pest Management District	7	7
06010000	Elk Creek Cemetery District	1	1

FY 15/16 Actual		Total	Budget
06020000	German Cemetery District	0	0
06030000	Marvin-Chapel Cemetery District	1	1
06040000	Newville Cemetery District	0	0
06050000	Orland Cemetery District	37	37
06060000	Willows Cemetery District	29	29
06200000	Glenn-Codora Fire District	14	14
06210000	Elk Creek Fire District	3	3
06220000	Glenn-Colusa Fire District	2	2
06230000	Kanawha Fire District	25	25
06240000	Ord Fire District	4	4
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	5	5
06510000	BCCSD - Recreation District	1	1
06610000	Elk Creek Community Service District	20	20
06650000	ECCSD - Lighting District	0	0
06700000	Ord Bend Community Service District	3	3
06740000	Artois Community Service District	6	6
06800000	Hamilton City Community Service District	91	91
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	24	24
06920000	Mosquito Abatement District	30	30
06950000	Rice Pest Abatement District	1	1
06960000	HC Reclamation District #2140	93	93
99999999	Other	2,549	2,549
	Total	**13,030**	**13,030**

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 15/16 Actual	Total	General & Admin	Budget & Cost Plan	General Government
Time %	100.00%		100.00%	
Wages & Benefits				
Salaries & Wages				
Benefits	12,987	-	12,987	-
Expenditures Per Financial Statements	12,987	-	12,987	-
Cost Adjustments	-			
Functional Cost	12,987	-	12,987	-
Additions - 1st Allocation				
Other				
Reallocate Admin		-	-	-
Allocable Costs	12,987		12,987	-
Unallocated	-			-
1st Allocation	12,987	-	12,987	-

FY 15/16 Actual	Total	General & Admin	Budget & Cost Plan	General Government
Additions - 2nd Allocation				
Other	43	43		
Reallocate Admin		(43)	43	-
Allocable Costs	43	-	43	-
Unallocated	-			-
2nd Allocation	43	-	43	-
Total Allocated	**13,030**	**-**	**13,030**	**-**

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	13	0.00009586	1	-		1
01011040	Department of Finance	1,022	0.00753632	98	-		98
01011051	Annual Audit	97	0.00071529	9	-		9
01011080	County Counsel	280	0.00206474	27	-		27
01011090	Personnel	390	0.00287589	37	-		37
01011150	General Insurance	821	0.00605413	79	-		79
01011170	Employee Benefits	29	0.00021385	3	-		3
01011200	Data Processing	585	0.00431384	56	-		56
01011010	Board of Supervisors	459	0.00338471	44	-	0	44
01011020	Clerk of the Board	230	0.00169604	22	-	0	22
01011070	Assessor	1,007	0.00742571	96	-	0	97
01011100	Elections	313	0.00230809	30	-	0	30
01011121	In-House Projects	342	0.00252194	33	-	0	33
01011180	Surveyor	50	0.00036870	5	-	0	5
01012040	Court Revenues	946	0.00697589	91	-	0	91
01012060	Grand Jury	13	0.00009586	1	-	0	1
01012100	Indigent Defense	467	0.00344370	45	-	0	45
01012170	Flood Control	31	0.00022860	3	-	0	3
01012180	Agriculture Commissioner	981	0.00723398	94	-	0	94
01012181	Water Resources	121	0.00089226	12	-	0	12
01012200	Building Inspector	264	0.00194676	25	-	0	25
01012220	Recorder	368	0.00271366	35	-	0	35
01012230	Coroner	103	0.00075953	10	-	0	10
01012240	Public Guardian	240	0.00176978	23	-	0	23
01012280	Planning	417	0.00307499	40	-	0	40
01012290	Animal Control	266	0.00196151	25	-	0	26
01014022	Hospital	31	0.00022860	3	-	0	3
01015180	Veterans' Services	114	0.00084065	11	-	0	11
01016040	Library	148	0.00109136	14	-	0	14
01016050	Cooperative Extension	255	0.00188039	24	-	0	25
01024010	Public Health	3,576	0.02636974	342	-	1	344
01024011	Emergency Preparedness	333	0.00245557	32	-	0	32

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024012	Mental Health	7,814	0.05762112	748	-	3	751
01024014	Alcohol & Drug Abuse	1,258	0.00927660	120	-	0	121
01024018	Drug Court	133	0.00098075	13	-	0	13
01024020	Maternal & Child Health	120	0.00088489	11	-	0	12
01024025	Women, Infants & Children	697	0.00513974	67	-	0	67
01024170	California Children's Services	359	0.00264730	34	-	0	34
01024300	Health & Human Services Agency	1,907	0.01406238	183	-	1	183
01024400	Health Services Administration	537	0.00395988	51	-	0	52
01025010	Social Services Administration	19,378	0.14289507	1,856	-	6	1,862
01042090	District Attorney	1,277	0.00941671	122	-	0	123
01042110	Sheriff	4,294	0.03166433	411	-	1	413
01042113	Sheriff's Dispatch	577	0.00425485	55	-	0	55
01042135	Sheriff's Civil Division	187	0.00137895	18	-	0	18
01042140	Jail	4,033	0.02973969	386	-	1	388
01042150	Probation	766	0.00564855	73	-	0	74
01042155	Juvenile Hall	1,524	0.01123811	146	-	0	146
01042158	Delinquency Prevention	107	0.00078903	10	-	0	10
01042168	Juvenile Probation & CAMP	97	0.00071529	9	-	0	9
01042170	JJCPA Grant	93	0.00068579	9	-	0	9
01042360	Boat Patrol	123	0.00090701	12	-	0	12
01052557	Youth Offender Supervision	128	0.00094388	12	-	0	12
01052558	SB678 Community Performance Incentive	200	0.00147482	19	-	0	19
01054010	California Waste Management	16	0.00011799	2	-	0	2
01054012	Mental Health Services Act	2,979	0.02196741	285	-	1	286
01054045	Mosquito Abatement Assessment Area	194	0.00143057	19	-	0	19
01055340	Child Support	818	0.00603200	78	-	0	79
01062136	Trial Court Security	392	0.00289064	38	-	0	38
01062150	Local Community Corrections	972	0.00716761	93	-	0	93
01200000	Road	12,973	0.09566404	1,242	-	4	1,247
01602270	Fish & Game Commission	13	0.00009586	1	-	0	1
01906020	Office of Education	140	0.00103237	13	-	0	13
02000000	Solid Waste	4,396	0.03241649	421	-	1	422

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02040205	Orland Airport	348	0.00256618	33	-	0	33
02040207	Willows Airport	361	0.00266205	35	-	0	35
02200000	Fleet Operations	1,036	0.00763955	99	-	0	100
02210000	Underground Storage Tanks	269	0.00198363	26	-	0	26
02220000	Vegetation & Environmental Mgmt	137	0.00101025	13	-	0	13
02224170	Tri-County Bee	6	0.00004424	1	-	0	1
02260000	Planning & Public Works Agency	1,739	0.01282354	167	-	1	167
02261100	County Services - Facilities	1,008	0.00743308	97	-	0	97
02261120	Facilities Internal Service Fund	1,147	0.00845808	110	-	0	110
02262200	County Services - Fleet	356	0.00262518	34	-	0	34
02270000	Central Services	28	0.00020647	3	-	0	3
02280000	Data Processing ISF	790	0.00582553	76	-	0	76
04050000	Court	4,500	0.03318339	431	-	1	432
04100000	Law Library	9	0.00006637	1	-	0	1
04250000	Local Transportation Trust	961	0.00708650	92	-	0	92
04260000	Transportation Administration	345	0.00254406	33	-	0	33
04280000	Glenn County Transit	168	0.00123885	16	-	0	16
04281000	Fixed Route Transit	1,421	0.01047858	136	-	0	137
04601000	Local Agency Formation Commission	59	0.00043507	6	-	0	6
04999100	Community Action	5,134	0.03785857	492	-	2	493
05010000	Artois Fire District	69	0.00050881	7	-	0	7
05022000	Hamilton Fire District	351	0.00258830	34	-	0	34
05022010	Bayliss Fire District	24	0.00017698	2	-	0	2
05050000	Willows Rural Fire District	254	0.00187302	24	-	0	24
05110000	Storm Drain Maintenance District #1	4	0.00002950	0	-	0	0
05130000	Storm Drain Maintenance District #3	68	0.00050144	7	-	0	7
05140000	North Willows County Service Area	69	0.00050881	7	-	0	7
05210000	Air Pollution District	1,109	0.00817786	106	-	0	107
05210241	Air Pollution Vehicle Registration	109	0.00080378	10	-	0	10
05250000	Olive Pest Management District	75	0.00055306	7	-	0	7
06010000	Elk Creek Cemetery District	9	0.00006637	1	-	0	1
06020000	German Cemetery District	1	0.00000737	0	-	0	0

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06030000	Marvin-Chapel Cemetery District	15	0.00011061	1	-	0	1
06040000	Newville Cemetery District	3	0.00002212	0	-	0	0
06050000	Orland Cemetery District	380	0.00280215	36	-	0	37
06060000	Willows Cemetery District	300	0.00221223	29	-	0	29
06200000	Glenn-Codora Fire District	146	0.00107662	14	-	0	14
06210000	Elk Creek Fire District	29	0.00021385	3	-	0	3
06220000	Glenn-Colusa Fire District	25	0.00018435	2	-	0	2
06230000	Kanawha Fire District	258	0.00190251	25	-	0	25
06240000	Ord Fire District	37	0.00027284	4	-	0	4
06250000	Orland Fire District	132	0.00097338	13	-	0	13
06300000	Levee District #1	18	0.00013273	2	-	0	2
06310000	Levee District #2	15	0.00011061	1	-	0	1
06320000	Levee District #3	63	0.00046457	6	-	0	6
06500000	Butte City Community Service District	53	0.00039083	5	-	0	5
06510000	BCCSD - Recreation District	11	0.00008111	1	-	0	1
06610000	Elk Creek Community Service District	204	0.00150431	20	-	0	20
06650000	ECCSD - Lighting District	2	0.00001475	0	-	0	0
06700000	Ord Bend Community Service District	30	0.00022122	3	-	0	3
06740000	Artois Community Service District	59	0.00043507	6	-	0	6
06800000	Hamilton City Community Service District	946	0.00697589	91	-	0	91
06830000	HCCSD - Lighting District	17	0.00012536	2	-	0	2
06850000	HCCSD - Library District	14	0.00010324	1	-	0	1
06865000	HCCSD - Edgewater Park	2	0.00001475	0	-	0	0
06870000	HCCSD - Pallisades District	6	0.00004424	1	-	0	1
06880000	N.E. Willows Community Service District	246	0.00181403	24	-	0	24
06920000	Mosquito Abatement District	310	0.00228597	30	-	0	30
06950000	Rice Pest Abatement District	15	0.00011061	1	-	0	1
06960000	HC Reclamation District #2140	968	0.00713812	93	-	0	93
99999999	Other	26,528	0.19561979	2,541	-	9	2,549
	Total	135,610	1.00000000	12,987	-	43	13,030

Basis of Allocation : Relative Budget Size

FY 15/16 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.

FY 15/16 Actual		Total	Legal Services	Legislative Services	Direct Contract Services
01011040	Department of Finance	2,550	2,550	-	-
01011080	County Counsel	169,601	169,601	-	-
01011090	Personnel	2,471	2,471	-	-
01011010	Board of Supervisors	23,226	-	23,226	-
01011020	Clerk of the Board	12,781	12,781	-	-
01011100	Elections	8,771	8,771	-	-
01012180	Agriculture Commissioner	39,094	39,094	-	-
01012230	Coroner	501	501	-	-
01012240	Public Guardian	(1,758)	(1,758)	-	-
01012280	Planning	39,596	39,596	-	-
01012290	Animal Control	501	501	-	-
01015180	Veterans' Services	1,253	1,253	-	-
01024010	Public Health	501	501	-	-
01024300	Health & Human Services Agency	41,099	41,099	-	-
01025010	Social Services Administration	1,504	1,504	-	-
01042090	District Attorney	41,671	7,017	-	34,654
01042110	Sheriff	6,015	6,015	-	-
01042135	Sheriff's Civil Division	501	501	-	-
01042150	Probation	752	752	-	-
01042155	Juvenile Hall	752	752	-	-
01055340	Child Support	501	501	-	-
02260000	Planning & Public Works Agency	44,733	44,733	-	-
04280000	Glenn County Transit	501	501	-	-
05210000	Air Pollution District	752	752	-	-
	Total	**437,870**	**379,989**	**23,226**	**34,654**

Schedule of Costs to be Allocated by Function

COUNTY OF GLENN
COUNTY COUNSEL

1/27/2017

FY 15/16 Actual	Total	General & Admin	Legal Services	Legislative Services	Direct Contract Services	General Government
Time %	100.02%	20.93%	68.68%	4.13%	6.17%	0.11%
Wages & Benefits						
Salaries & Wages	162,612	36,063	119,193	7,162		194
Benefits	75,827	16,816	55,580	3,340		91
Services & Supplies						
Communications	500	111	366	22	-	1
Maint-Equipment	59	13	43	3	-	-
Memberships	3,251	721	2,383	143	-	4
Office Expense	9,026	2,001	6,616	398	-	11
Professional Services	17,076	-	-	-	17,076	-
Special Dept. Expense	3,104	688	2,275	137	-	4
Utilities	668	148	490	29	-	1
ISF Allocation	4,615	1,025	3,383	202	-	5
Interfund Expenses	196	43	144	9	-	-
		-				
Expenditures Per Financial Statements	276,934	57,629	190,473	11,445	17,076	311
Cost Adjustments						
Building Use to Service Depts.	408	408	-	-	-	-
Functional Cost	277,342	58,037	190,473	11,445	17,076	311
Additions - 1st Allocation						
Other	-	-				
Reallocate Admin	(0)	(58,037)	50,397	3,033	4,525	82
Allocable Costs	277,342	-	240,870	14,478	21,601	393
Unallocated	(393)					(393)
1st Allocation	276,948	-	240,870	14,478	21,601	-

COUNTY OF GLENN
COUNTY COUNSEL

FY 15/16 Actual	Total	General & Admin	Legal Services	Legislative Services	Direct Contract Services	General Government
Time %	100.02%	20.93%	68.68%	4.13%	6.17%	0.11%
Additions - 2nd Allocation						
Other	167,428	167,428				
Reallocate Admin	(0)	(167,428)	145,388	8,749	13,053	238
Allocable Costs	167,428		145,388	8,749	13,053	238
Unallocated	(238)		-			(238)
2nd Allocation	167,190	-	145,388	8,749	13,053	-
Total Allocated	**444,138**	-	**386,258**	**23,226**	**34,654**	-

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042090	District Attorney	17,076.00	1.00000000	21,601	-	13,053	34,654
	Total	17,076.00	1.00000000	21,601	-	13,053	34,654

Basis of Allocation : Direct Cost Transfer

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	16.25	0.01058460	2,550	-	-	2,550
01011080	County Counsel	1,081.00	0.70411985	169,601	-	-	169,601
01011090	Personnel	15.75	0.01025892	2,471	-	-	2,471
01011020	Clerk of the Board	25.50	0.01660967	4,001	-	8,780	12,781
01011100	Elections	17.50	0.01139879	2,746	-	6,026	8,771
01012180	Agriculture Commissioner	78.00	0.05080606	12,238	-	26,857	39,094
01012230	Coroner	1.00	0.00065136	157	-	344	501
01012240	Public Guardian	9.00	0.00586224	1,412	(6,269)	3,099	(1,758)
01012280	Planning	79.00	0.05145742	12,395	-	27,201	39,596
01012290	Animal Control	1.00	0.00065136	157	-	344	501
01015180	Veterans' Services	2.50	0.00162840	392	-	861	1,253
01024010	Public Health	1.00	0.00065136	157	-	344	501
01024300	Health & Human Services Agency	82.00	0.05341150	12,865	-	28,234	41,099
01025010	Social Services Administration	3.00	0.00195408	471	-	1,033	1,504
01042090	District Attorney	14.00	0.00911904	2,197	-	4,820	7,017
01042110	Sheriff	12.00	0.00781632	1,883	-	4,132	6,015
01042135	Sheriff's Civil Division	1.00	0.00065136	157	-	344	501
01042150	Probation	1.50	0.00097704	235	-	516	752
01042155	Juvenile Hall	1.50	0.00097704	235	-	516	752
01055340	Child Support	1.00	0.00065136	157	-	344	501
02260000	Planning & Public Works Agency	89.25	0.05813385	14,003	-	30,730	44,733
04280000	Glenn County Transit	1.00	0.00065136	157	-	344	501
05210000	Air Pollution District	1.50	0.00097704	235	-	516	752
	Total	1,535.25	1.00000000	240,870	(6,269)	145,388	379,989

Basis of Allocation : Time Study Hours

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011010	Board of Supervisors	92.25	1.00000000	14,478	-	8,749	23,226
	Total	92.25	1.00000000	14,478	-	8,749	23,226

Basis of Allocation : Time Study Hours

FY 15/16 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 2015-2016 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" 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. In fiscal year 2015-16 the County experienced additional expenses for outside counsel services due to Public Records Act litigation related to the District Attorney's office.

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 2015-16. Credit has been applied for those items that were direct billed.

COUNTY OF GLENN

State of California

OMB A-87 Cost Allocation Plan

For the Fiscal Year 2015/16

For Use in Fiscal Year 2017/18

Compiled by: EDWARD J. LAMB, Director of Finance

COUNTY OF GLENN 1/27/2017

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:

(1) All costs included in this proposal dated 01/27/2017 to establish cost allocations or billings for 07/01/17 to 06/30/18 based on activities from fiscal year 2015/16 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 for in allocating costs as indicated in the cost allocation plan.

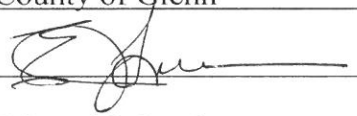
(2) All costs included in this proposal are properly allocable to federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated, in accordance with applicable requirements. Further, the same costs that have been treated 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 prior year plans. These functions transferred from a general fund service department and were reclassified to the Facilities Internal Service Fund. Costs associated with these functions continue to be 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 were converted in the prior year cost allocation plan from 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 2017/18 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 27, 2017

FY 15/16 Actual		Total	Property Taxes	Finance Network
01011040	Department of Finance	202,309	19,336	182,972
01011070	Assessor	98,910	98,910	-
	Total	301,219	118,247	182,972

COUNTY OF GLENN
DATA PROCESSING

FY 15/16 Actual	Total	General & Admin	Property Taxes	Finance Network
Allocation Factor (%)	100.00%	10.26%	37.55%	52.19%
Services & Supplies				
Maint-Equipment	22,664		18,983	3,681
Office Expense	11,257		11,257	-
Professional Services	182,127		49,424	132,703
Special Dept. Expense	6,140		5,123	1,017
ISF Allocation	35,886		-	35,886
Fixed Assets	131,810	131,810		
Expenditures Per Financial Statements	389,884	131,810	84,787	173,287
Cost Adjustments				
Equipment Use to Service Depts.	16,654	16,654		
Fixed Assets	(131,810)	(131,810)		
	-			
Functional Cost	274,728	16,654	84,787	173,287
Additions - 1st Allocation				
Other	-	-		
Reallocate Admin	-	(16,654)	6,969	9,685
Allocable Costs	274,728	-	91,756	182,972
Unallocated	-			
1st Allocation	274,728	-	91,756	182,972

FY 15/16 Actual	Total	General & Admin	Property Taxes	Finance Network
Allocation Factor (%)	100.00%	10.26%	37.55%	52.19%
Additions - 2nd Allocation				
Other	63,311	63,311		
Reallocate Admin	-	(63,311)	26,491	36,819
Allocable Costs	63,311	-	26,491	36,819
Unallocated	(36,819)			(36,819)
2nd Allocation	26,491	-	26,491	-
Total Allocated	**301,219**	-	**118,247**	**182,972**

COUNTY OF GLENN
DATA PROCESSING SERVICES

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	100	1.00000000	182,972	-	-	182,972
				-			
	Total	100	1.00000000	182,972	-	-	182,972

Basis of Allocation : Direct Cost Transfer

COUNTY OF GLENN
DATA PROCESSING SERVICES

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	181,902	0.21073814	19,336	-	-	19,336
01011070	Assessor	681,264	0.78926186	72,419	-	26,491	98,910
				-			
	Total	863,166	1.00000000	91,756	-	26,491	118,247

Basis of Allocation : Direct Cost Transfer

FY 15/16 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.

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

FY 15/16 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
01011013	County Administrative Officer	14	-	7	8	-
01011040	Department of Finance	5,535	1,752	512	1,620	1,651
01011051	Annual Audit	56	-	49	8	-
01011080	County Counsel	1,209	220	140	482	367
01011090	Personnel	2,128	832	195	733	367
01011150	General Insurance	419	-	412	8	-
01011170	Employee Benefits	26	-	15	12	-
01011200	Data Processing	45,390	45,030	293	67	-
01011010	Board of Supervisors	3,117	692	284	1,006	1,135
01011020	Clerk of the Board	1,266	22	142	648	454
01011070	Assessor	4,069	-	624	1,630	1,815
01011100	Elections	1,054	-	194	634	227
01011121	In-House Projects	212	-	212	-	-
01011180	Surveyor	75	-	31	44	-
01012040	Court Revenues	625	-	586	39	-
01012060	Grand Jury	8,969	8,627	8	334	-
01012100	Indigent Defense	381	-	289	92	-
01012170	Flood Control	34	-	19	15	-
01012180	Agriculture Commissioner	5,099	843	608	1,833	1,815
01012181	Water Resources	544	-	75	242	227
01012200	Building Inspector	1,773	-	163	929	681
01012220	Recorder	1,823	43	228	871	681
01012230	Coroner	136	-	64	73	-
01012240	Public Guardian	1,434	130	149	701	454
01012280	Planning	2,151	259	258	953	681
01012290	Animal Control	2,105	519	165	740	681
01014022	Hospital	39	-	19	19	-
01015180	Veterans' Services	849	-	71	552	227
01016040	Library	106	-	92	15	-
01016050	Cooperative Extension	1,701	108	158	755	681
01024010	Public Health	9,904	-	2,215	4,059	3,630
01024011	Emergency Preparedness	980	-	206	547	227
01024012	Mental Health	28,196	-	4,839	9,516	13,841
01024014	Alcohol & Drug Abuse	4,607	-	779	2,012	1,815

FY 15/16 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
01024018	Victim Witness	870	-	82	561	227
01024020	Maternal & Child Health	384	-	74	310	-
01024025	Women, Infants & Children	2,858	-	432	1,292	1,135
01024170	California Children's Services	1,205	151	222	605	227
01024300	Health & Human Services Agency	12,691	4,355	1,181	2,617	4,538
01024400	Health Services Administration	1,328	130	333	866	-
01025010	Social Services Administration	108,461	25,859	12,001	51,768	18,833
01042090	District Attorney	5,998	843	791	2,095	2,269
01042110	Sheriff	15,992	1,686	2,659	5,602	6,044
01042113	Sheriff's Dispatch	4,115	714	357	1,456	1,588
01042135	Sheriff's Civil Division	856	-	116	513	227
01042140	Jail	11,641	281	2,498	3,870	4,992
01042150	Probation	3,720	562	474	1,775	908
01042155	Juvenile Hall	6,196	-	944	2,303	2,950
01042158	Delinquency Prevention	482	-	66	416	-
01042168	Juvenile Probation & CAMP	747	-	60	460	227
01042170	JJCPA Grant	739	-	58	455	227
01042360	Boat Patrol	371	43	76	252	-
01052550	County SLESF	672	-	-	218	454
01052557	Youth Offender Supervision	790	-	79	484	227
01052558	SB678 Community Performance Incentive	1,178	-	124	600	454
01054010	California Waste Management	20	-	10	10	-
01054012	Mental Health Services Act	1,879	-	1,845	34	-
01054020	Superior Reg Workforce Ed	5	-	-	5	-
01054045	Mosquito Abatement Assessment Area	342	86	120	135	-
01055340	Child Support	5,601	1,717	507	1,563	1,815
01062136	Trial Court Security	1,968	-	243	818	908
01062150	Local Community Corrections	3,284	-	602	1,321	1,361
01200000	Road	23,359	1,232	8,034	7,286	6,807
01602270	Fish & Game Commission	317	-	8	82	227
01906020	Office of Education	94,436	1,513	87	92,836	-
02000000	Solid Waste	7,755	1,751	2,722	1,693	1,588
02040205	Orland Airport	513	65	216	232	-
02040207	Willows Airport	627	108	224	295	-

FY 15/16 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
02200000	Fleet Operations	3,339	1,405	642	1,292	-
02210000	Underground Storage Tanks	516	238	167	111	-
02220000	Vegetation & Environmental Mgmt	289	151	85	53	-
02224170	Tri-County Bee	23	-	4	19	-
02260000	Planning & Public Works Agency	5,967	1,773	1,077	1,756	1,361
02261100	County Services - Facilities	624	-	624	-	-
02261120	Facilities Internal Service Fund	7,604	519	710	3,198	3,177
02262200	County Services - Fleet	1,128	-	220	-	908
02270000	Central Services	85	43	17	24	-
02280000	Data Processing ISF	5,189	4,627	489	73	-
04050000	Court	3,677	-	2,787	890	-
04100000	Law Library	15	-	6	10	-
04250000	Local Transportation Trust	774	-	595	179	-
04260000	Transportation Administration	409	108	214	87	-
04280000	Glenn County Transit	791	411	104	276	-
04281000	Fixed Route Transit	1,565	346	880	339	-
04601000	Local Agency Formation Commission	705	519	37	150	-
04999100	Community Action	13,436	951	3,179	5,675	3,630
05010000	Artois Fire District	216	111	43	63	-
05022000	Hamilton Fire District	715	111	217	387	-
05022010	Bayliss Fire District	145	111	15	19	-
05050000	Willows Rural Fire District	403	154	157	92	-
05110000	Storm Drain Maintenance District #1	142	111	2	29	-
05130000	Storm Drain Maintenance District #3	160	89	42	29	-
05140000	North Willows County Service Area	227	121	43	63	-
05210000	Air Pollution District	3,886	242	687	1,369	1,588
05210241	Air Pollution Vehicle Registration	152	22	68	63	-
05250000	Olive Pest Management District	240	164	46	29	-
06010000	Elk Creek Cemetery District	254	229	6	19	-
06020000	German Cemetery District	2,320	2,305	1	15	-
06030000	Marvin-Chapel Cemetery District	277	186	9	82	-
06040000	Newville Cemetery District	721	705	2	15	-
06050000	Orland Cemetery District	1,380	705	235	440	-
06060000	Willows Cemetery District	852	381	186	285	-

FY 15/16 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
06200000	Glenn-Codora Fire District	344	186	90	68	-
06210000	Elk Creek Fire District	577	510	18	48	-
06220000	Glenn-Colusa Fire District	178	143	15	19	-
06230000	Kanawha Fire District	438	143	160	135	-
06240000	Ord Fire District	229	143	23	63	-
06250000	Orland Fire District	437	229	82	126	-
06300000	Levee District #1	190	164	11	15	-
06310000	Levee District #2	102	78	9	15	-
06320000	Levee District #3	131	78	39	15	-
06500000	Butte City Community Service District	1,817	1,678	33	106	-
06510000	BCCSD - Recreation District	136	119	7	10	-
06610000	Elk Creek Community Service District	1,161	889	126	145	-
06650000	ECCSD - Lighting District	42	22	1	19	-
06700000	Ord Bend Community Service District	267	186	19	63	-
06740000	Artois Community Service District	1,379	1,202	37	140	-
06800000	Hamilton City Community Service District	4,817	3,645	586	585	-
06830000	HCCSD - Lighting District	47	22	11	15	-
06850000	HCCSD - Library District	127	22	9	97	-
06865000	HCCSD - Edgewater Park	210	195	1	15	-
06870000	HCCSD - Pallisades District	244	216	4	24	-
06880000	N.E. Willows Community Service District	807	597	152	58	-
06920000	Mosquito Abatement District	825	294	192	339	-
06950000	Rice Pest Abatement District	87	78	9	-	-
06960000	HC Reclamation District #2140	1,298	640	599	58	-
06970000	Reclamation District #2106	78	78	-	-	-
99999999	Other	39,883	15,462	16,429	7,992	-
	Total	**571,501**	**144,029**	**83,601**	**243,319**	**100,553**

Schedule of Costs to be Allocated by Function

COUNTY OF GLENN
DEPARTMENT OF FINANCE

1/27/2017

FY 15/16 Actual	Total	General & Admin	Accounting	Budget & Cost Plan	Check Processing	Payroll
Time %	100.00%	17.81%	10.11%	5.62%	16.35%	6.76%
Wages & Benefits						
Salaries & Wages	539,419	96,060	54,545	30,301	88,192	36,475
Benefits	362,400	64,536	36,645	20,357	59,250	24,505
Services & Supplies						
Communications	1,837	327	186	103	300	124
Maint-Equipment	332	59	34	19	54	22
Memberships	1,324	236	134	74	216	90
Miscellaneous Exp	528	94	53	30	86	36
Office Expense	18,411	3,279	1,862	1,034	3,010	1,245
Bad Check Expense	275	49	28	15	45	19
Professional Services	4,200	748	425	236	687	284
Publications & Legal	872	155	88	49	143	59
Rent/Lease Equipment	2,371	422	240	133	388	160
Special Dept. Expense	568	101	57	32	93	38
Special Dept Training	2,790	497	282	157	456	189
Food & Lodging	5,643	1,005	571	317	923	382
Gas & Oil	38	7	4	2	6	3
Mileage	1,868	333	189	105	305	126
Vehicle Rental	827	147	84	46	135	56
Other Travel	123	22	12	7	20	8
Utilities	4,278	762	433	240	699	289
ISF Allocation	45,542	8,110	4,605	2,558	7,446	3,080
Expenditures Per Financial Statements	996,579	177,471	100,771	55,982	162,935	67,389

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 15/16 Actual	Total	General & Admin	Accounting	Budget & Cost Plan	Check Processing	Payroll
Time %	100.00%	17.81%	10.11%	5.62%	16.35%	6.76%
Cost Adjustments						
Building Use to Service Depts.	7,521	7,521				
Other Charges for Services	(674)	(674)				
Bad Check Recovery	(525)	(525)				
Refunds & Rebates	(7,973)	(7,973)				
Miscellaneous Revenues	(401)	(401)				
			-	-	-	-
Functional Cost	994,527	175,420	100,771	55,982	162,935	67,389
Additions - 1st Allocation						
Other	-	-				
Reallocate Admin	-	(175,420)	21,581	11,989	34,894	14,432
Allocable Costs	994,527	-	122,352	67,971	197,829	81,820
Unallocated	(524,555)					
1st Allocation	469,972	-	122,352	67,971	197,829	81,820
Additions - 2nd Allocation						
Other	228,690	228,690				
Reallocate Admin	-	(228,690)	28,135	15,630	45,490	18,815
Allocable Costs	228,690	-	28,135	15,630	45,490	18,815
Unallocated	(120,621)					
2nd Allocation	108,070	-	28,135	15,630	45,490	18,815
Total Allocated	**578,042**	-	**150,487**	**83,601**	**243,319**	**100,635**

FY 15/16 Actual	Internal Auditing	Tax Administration	Treasury Services	General Government
Time %	0.12%	20.17%	7.12%	15.94%
Wages & Benefits				
Salaries & Wages	651	108,804	38,395	85,996
Benefits	437	73,098	25,795	57,775
Services & Supplies				
Communications	2	371	131	293
Maint-Equipment	0	67	24	53
Memberships	2	267	94	211
Miscellaneous Exp	1	107	38	84
Office Expense	22	3,714	1,310	2,935
Bad Check Expense	0	55	20	44
Professional Services	5	847	299	670
Publications & Legal	1	176	62	139
Rent/Lease Equipment	3	478	169	378
Special Dept. Expense	1	115	40	91
Special Dept Training	3	563	199	445
Food & Lodging	7	1,138	402	900
Gas & Oil	0	8	3	6
Mileage	2	377	133	298
Vehicle Rental	1	167	59	132
Other Travel	0	25	9	20
Utilities	5	863	305	682
ISF Allocation	55	9,186	3,242	7,260
Expenditures Per Financial Statements	1,202	201,015	70,936	158,878

FY 15/16 Actual	Internal Auditing	Tax Administration	Treasury Services	General Government
Time %	0.12%	20.17%	7.12%	15.94%
Cost Adjustments				
Building Use to Service Depts.				
Other Charges for Services				
Bad Check Recovery				
Refunds & Rebates				
Miscellaneous Revenues				
	-	-	-	-
Functional Cost	1,202	201,015	70,936	158,878
Additions - 1st Allocation				
Other				
Reallocate Admin	257	43,049	15,192	34,025
Allocable Costs	1,460	244,064	86,127	192,903
Unallocated	(1,460)	(244,064)	(86,127)	(192,903)
1st Allocation	-	-	-	-
Additions - 2nd Allocation				
Other				
Reallocate Admin	336	56,122	19,805	44,358
Allocable Costs	336	56,122	19,805	44,358
Unallocated	(336)	(56,122)	(19,805)	(44,358)
2nd Allocation	-	-	-	-
Total Allocated	-	-	-	-

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	27.90	0.01431614	1,752	-	-	1,752
01011080	County Counsel	3.50	0.00179593	220	-	-	220
01011090	Personnel	13.25	0.00679888	832	-	-	832
01011200	Data Processing	717.25	0.36803756	45,030	-	-	45,030
01011010	Board of Supervisors	8.00	0.00410498	502	-	190	692
01011020	Clerk of the Board	0.25	0.00012828	16	-	6	22
01012060	Grand Jury	99.75	0.05118403	6,262	-	2,364	8,627
01012180	Agriculture Commissioner	9.75	0.00500295	612	-	231	843
01012220	Recorder	0.50	0.00025656	31	-	12	43
01012240	Public Guardian	1.50	0.00076968	94	-	36	130
01012280	Planning	3.00	0.00153937	188	-	71	259
01012290	Animal Control	6.00	0.00307874	377	-	142	519
01016050	Cooperative Extension	1.25	0.00064140	78	-	30	108
01024170	California Children's Services	1.75	0.00089797	110	-	41	151
01024300	Health & Human Services Agency	50.35	0.02583575	3,161	-	1,193	4,355
01024400	Health Services Administration	1.50	0.00076968	94	-	36	130
01025010	Social Services Administration	299.00	0.15342381	18,772	-	7,087	25,859
01042090	District Attorney	9.75	0.00500295	612	-	231	843
01042110	Sheriff	19.50	0.01000590	1,224	-	462	1,686
01042113	Sheriff's Dispatch	8.25	0.00423327	518	-	196	714
01042140	Jail	3.25	0.00166765	204	-	77	281
01042150	Probation	6.50	0.00333530	408	-	154	562
01042360	Boat Patrol	0.50	0.00025656	31	-	12	43
01054045	Mosquito Abatement Assessment Area	1.00	0.00051312	63	-	24	86
01055340	Child Support	19.85	0.01018549	1,246	-	471	1,717
01200000	Road	14.25	0.00731200	895	-	338	1,232
01906020	Office of Education	17.50	0.00897965	1,099	-	415	1,513
02000000	Solid Waste	20.25	0.01039074	1,271	-	480	1,751
02040205	Orland Airport	0.75	0.00038484	47	-	18	65
02040207	Willows Airport	1.25	0.00064140	78	-	30	108
02200000	Fleet Operations	16.25	0.00833825	1,020	-	385	1,405
02210000	Underground Storage Tanks	2.75	0.00141109	173	-	65	238
02220000	Vegetation & Environmental Mgmt	1.75	0.00089797	110	-	41	151
02260000	Planning & Public Works Agency	20.50	0.01051902	1,287	-	486	1,773
02261120	Facilities Internal Service Fund	6.00	0.00307874	377	-	142	519

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02270000	Central Services	0.50	0.00025656	31	-	12	43
02280000	Data Processing ISF	53.50	0.02745209	3,359	-	1,268	4,627
04260000	Transportation Administration	1.25	0.00064140	78	-	30	108
04280000	Glenn County Transit	4.75	0.00243733	298	-	113	411
04281000	Fixed Route Transit	4.00	0.00205249	251	-	95	346
04601000	Local Agency Formation Commission	6.00	0.00307874	377	-	142	519
04999100	Community Action	11.00	0.00564435	691	-	261	951
05010000	Artois Fire District	1.28	0.00065680	80	-	30	111
05022000	Hamilton Fire District	1.28	0.00065680	80	-	30	111
05022010	Bayliss Fire District	1.28	0.00065680	80	-	30	111
05050000	Willows Rural Fire District	1.78	0.00091336	112	-	42	154
05110000	Storm Drain Maintenance District #1	1.28	0.00065680	80	-	30	111
05130000	Storm Drain Maintenance District #3	1.03	0.00052852	65	-	24	89
05140000	North Willows County Service Area	1.40	0.00071837	88	-	33	121
05210000	Air Pollution District	2.80	0.00143674	176	-	66	242
05210241	Air Pollution Vehicle Registration	0.25	0.00012828	16	-	6	22
05250000	Olive Pest Management District	1.90	0.00097493	119	-	45	164
06010000	Elk Creek Cemetery District	2.65	0.00135978	166	-	63	229
06020000	German Cemetery District	26.65	0.01367473	1,673	-	632	2,305
06030000	Marvin-Chapel Cemetery District	2.15	0.00110321	135	-	51	186
06040000	Newville Cemetery District	8.15	0.00418195	512	-	193	705
06050000	Orland Cemetery District	8.15	0.00418195	512	-	193	705
06060000	Willows Cemetery District	4.40	0.00225774	276	-	104	381
06200000	Glenn-Codora Fire District	2.15	0.00110321	135	-	51	186
06210000	Elk Creek Fire District	5.90	0.00302743	370	-	140	510
06220000	Glenn-Colusa Fire District	1.65	0.00084665	104	-	39	143
06230000	Kanawha Fire District	1.65	0.00084665	104	-	39	143
06240000	Ord Fire District	1.65	0.00084665	104	-	39	143
06250000	Orland Fire District	2.65	0.00135978	166	-	63	229
06300000	Levee District #1	1.90	0.00097493	119	-	45	164
06310000	Levee District #2	0.90	0.00046181	57	-	21	78
06320000	Levee District #3	0.90	0.00046181	57	-	21	78
06500000	Butte City Community Service District	19.40	0.00995459	1,218	-	460	1,678
06510000	BCCSD - Recreation District	1.38	0.00070811	87	-	33	119
06610000	Elk Creek Community Service District	10.28	0.00527491	645	-	244	889

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06650000	ECCSD - Lighting District	0.25	0.00012828	16	-	6	22
06700000	Ord Bend Community Service District	2.15	0.00110321	135	-	51	186
06740000	Artois Community Service District	13.90	0.00713241	873	-	329	1,202
06800000	Hamilton City Community Service District	42.15	0.02162814	2,646	-	999	3,645
06830000	HCCSD - Lighting District	0.25	0.00012828	16	-	6	22
06850000	HCCSD - Library District	0.25	0.00012828	16	-	6	22
06865000	HCCSD - Edgewater Park	2.25	0.00115453	141	-	53	195
06870000	HCCSD - Pallisades District	2.50	0.00128281	157	-	59	216
06880000	N.E. Willows Community Service District	6.90	0.00354055	433	-	164	597
06920000	Mosquito Abatement District	3.40	0.00174462	213	-	81	294
06950000	Rice Pest Abatement District	0.90	0.00046181	57	-	21	78
06960000	HC Reclamation District #2140	7.40	0.00379711	465	-	175	640
06970000	Reclamation District #2106	0.90	0.00046181	57	-	21	78
99999999	Other	253.46	0.13005619	15,913	(6,459)	6,008	15,462
	Total	1,948.85	1.00000000	122,352	(6,459)	28,135	144,029

Basis of Allocation : Time Study Hours

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	13	0.00009586	7	-	-	7
01011040	Department of Finance	1,022	0.00753632	512	-	-	512
01011051	Annual Audit	97	0.00071529	49	-	-	49
01011080	County Counsel	280	0.00206474	140	-	-	140
01011090	Personnel	390	0.00287589	195	-	-	195
01011150	General Insurance	821	0.00605413	412	-	-	412
01011170	Employee Benefits	29	0.00021385	15	-	-	15
01011200	Data Processing	585	0.00431384	293	-	-	293
01011010	Board of Supervisors	459	0.00338471	230	-	54	284
01011020	Clerk of the Board	230	0.00169604	115	-	27	142
01011070	Assessor	1,007	0.00742571	505	-	119	624
01011100	Elections	313	0.00230809	157	-	37	194
01011121	In-House Projects	342	0.00252194	171	-	40	212
01011180	Surveyor	50	0.00036870	25	-	6	31
01012040	Court Revenues	946	0.00697589	474	-	112	586
01012060	Grand Jury	13	0.00009586	7	-	2	8
01012100	Indigent Defense	467	0.00344370	234	-	55	289
01012170	Flood Control	31	0.00022860	16	-	4	19
01012180	Agriculture Commissioner	981	0.00723398	492	-	116	608
01012181	Water Resources	121	0.00089226	61	-	14	75
01012200	Building Inspector	264	0.00194676	132	-	31	163
01012220	Recorder	368	0.00271366	184	-	43	228
01012230	Coroner	103	0.00075953	52	-	12	64
01012240	Public Guardian	240	0.00176978	120	-	28	149
01012280	Planning	417	0.00307499	209	-	49	258
01012290	Animal Control	266	0.00196151	133	-	31	165
01014022	Hospital	31	0.00022860	16	-	4	19
01015180	Veterans' Services	114	0.00084065	57	-	13	71
01016040	Library	148	0.00109136	74	-	17	92
01016050	Cooperative Extension	255	0.00188039	128	-	30	158
01024010	Public Health	3,576	0.02636974	1,792	-	422	2,215
01024011	Emergency Preparedness	333	0.00245557	167	-	39	206
01024012	Mental Health	7,814	0.05762112	3,917	-	923	4,839
01024014	Alcohol & Drug Abuse	1,258	0.00927660	631	-	149	779

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024018	Victim Witness	133	0.00098075	67	-	16	82
01024020	Maternal & Child Health	120	0.00088489	60	-	14	74
01024025	Women, Infants & Children	697	0.00513974	349	-	82	432
01024170	California Children's Services	359	0.00264730	180	-	42	222
01024300	Health & Human Services Agency	1,907	0.01406238	956	-	225	1,181
01024400	Health Services Administration	537	0.00395988	269	-	63	333
01025010	Social Services Administration	19,378	0.14289507	9,713	-	2,288	12,001
01042090	District Attorney	1,277	0.00941671	640	-	151	791
01042110	Sheriff	4,294	0.03166433	2,152	-	507	2,659
01042113	Sheriff's Dispatch	577	0.00425485	289	-	68	357
01042135	Sheriff's Civil Division	187	0.00137895	94	-	22	116
01042140	Jail	4,033	0.02973969	2,021	-	476	2,498
01042150	Probation	766	0.00564855	384	-	90	474
01042155	Juvenile Hall	1,524	0.01123811	764	-	180	944
01042158	Delinquency Prevention	107	0.00078903	54	-	13	66
01042168	Juvenile Probation & CAMP	97	0.00071529	49	-	11	60
01042170	JJCPA Grant	93	0.00068579	47	-	11	58
01042360	Boat Patrol	123	0.00090701	62	-	15	76
01052557	Youth Offender Supervision	128	0.00094388	64	-	15	79
01052558	SB678 Community Performance Incentive	200	0.00147482	100	-	24	124
01054010	California Waste Management	16	0.00011799	8	-	2	10
01054012	Mental Health Services Act	2,979	0.02196741	1,493	-	352	1,845
01054045	Mosquito Abatement Assessment Area	194	0.00143057	97	-	23	120
01055340	Child Support	818	0.00603200	410	-	97	507
01062136	Trial Court Security	392	0.00289064	196	-	46	243
01062150	Local Community Corrections	972	0.00716761	487	-	115	602
01200000	Road	12,973	0.09566404	6,502	-	1,532	8,034
01602270	Fish & Game Commission	13	0.00009586	7	-	2	8
01906020	Office of Education	140	0.00103237	70	-	17	87
02000000	Solid Waste	4,396	0.03241649	2,203	-	519	2,722
02040205	Orland Airport	348	0.00256618	174	-	41	216
02040207	Willows Airport	361	0.00266205	181	-	43	224
02200000	Fleet Operations	1,036	0.00763955	519	-	122	642
02210000	Underground Storage Tanks	269	0.00198363	135	-	32	167

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02220000	Vegetation & Environmental Mgmt	137	0.00101025	69	-	16	85
02224170	Tri-County Bee	6	0.00004424	3	-	1	4
02260000	Planning & Public Works Agency	1,739	0.01282354	872	-	205	1,077
02261100	County Services - Facilities	1,008	0.00743308	505	-	119	624
02261120	Facilities Internal Service Fund	1,147	0.00845808	575	-	135	710
02262200	County Services - Fleet	356	0.00262518	178	-	42	220
02270000	Central Services	28	0.00020647	14	-	3	17
02280000	Data Processing ISF	790	0.00582553	396	-	93	489
04050000	Court	4,500	0.03318339	2,256	-	531	2,787
04100000	Law Library	9	0.00006637	5	-	1	6
04250000	Local Transportation Trust	961	0.00708650	482	-	113	595
04260000	Transportation Administration	345	0.00254406	173	-	41	214
04280000	Glenn County Transit	168	0.00123885	84	-	20	104
04281000	Fixed Route Transit	1,421	0.01047858	712	-	168	880
04601000	Local Agency Formation Commission	59	0.00043507	30	-	7	37
04999100	Community Action	5,134	0.03785857	2,573	-	606	3,179
05010000	Artois Fire District	69	0.00050881	35	-	8	43
05022000	Hamilton Fire District	351	0.00258830	176	-	41	217
05022010	Bayliss Fire District	24	0.00017698	12	-	3	15
05050000	Willows Rural Fire District	254	0.00187302	127	-	30	157
05110000	Storm Drain Maintenance District #1	4	0.00002950	2	-	0	2
05130000	Storm Drain Maintenance District #3	68	0.00050144	34	-	8	42
05140000	North Willows County Service Area	69	0.00050881	35	-	8	43
05210000	Air Pollution District	1,109	0.00817786	556	-	131	687
05210241	Air Pollution Vehicle Registration	109	0.00080378	55	-	13	68
05250000	Olive Pest Management District	75	0.00055306	38	-	9	46
06010000	Elk Creek Cemetery District	9	0.00006637	5	-	1	6
06020000	German Cemetery District	1	0.00000737	1	-	0	1
06030000	Marvin-Chapel Cemetery District	15	0.00011061	8	-	2	9
06040000	Newville Cemetery District	3	0.00002212	2	-	0	2
06050000	Orland Cemetery District	380	0.00280215	190	-	45	235
06060000	Willows Cemetery District	300	0.00221223	150	-	35	186
06200000	Glenn-Codora Fire District	146	0.00107662	73	-	17	90
06210000	Elk Creek Fire District	29	0.00021385	15	-	3	18

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06220000	Glenn-Colusa Fire District	25	0.00018435	13	-	3	15
06230000	Kanawha Fire District	258	0.00190251	129	-	30	160
06240000	Ord Fire District	37	0.00027284	19	-	4	23
06250000	Orland Fire District	132	0.00097338	66	-	16	82
06300000	Levee District #1	18	0.00013273	9	-	2	11
06310000	Levee District #2	15	0.00011061	8	-	2	9
06320000	Levee District #3	63	0.00046457	32	-	7	39
06500000	Butte City Community Service District	53	0.00039083	27	-	6	33
06510000	BCCSD - Recreation District	11	0.00008111	6	-	1	7
06610000	Elk Creek Community Service District	204	0.00150431	102	-	24	126
06650000	ECCSD - Lighting District	2	0.00001475	1	-	0	1
06700000	Ord Bend Community Service District	30	0.00022122	15	-	4	19
06740000	Artois Community Service District	59	0.00043507	30	-	7	37
06800000	Hamilton City Community Service District	946	0.00697589	474	-	112	586
06830000	HCCSD - Lighting District	17	0.00012536	9	-	2	11
06850000	HCCSD - Library District	14	0.00010324	7	-	2	9
06865000	HCCSD - Edgewater Park	2	0.00001475	1	-	0	1
06870000	HCCSD - Pallisades District	6	0.00004424	3	-	1	4
06880000	N.E. Willows Community Service District	246	0.00181403	123	-	29	152

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06920000	Mosquito Abatement District	310	0.00228597	155	-	37	192
06950000	Rice Pest Abatement District	15	0.00011061	8	-	2	9
06960000	HC Reclamation District #2140	968	0.00713812	485	-	114	599
99999999	Other	26,528	0.19561979	13,296	-	3,132	16,429
	Total	135,610	1.00000000	67,971	-	15,630	83,601

Basis of Allocation : Relative Budget Size

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	2	0.00003965	8	-	-	8
01011040	Department of Finance	413	0.00818827	1,620	-	-	1,620
01011051	Annual Audit	2	0.00003965	8	-	-	8
01011080	County Counsel	123	0.00243864	482	-	-	482
01011090	Personnel	187	0.00370752	733	-	-	733
01011150	General Insurance	2	0.00003965	8	-	-	8
01011170	Employee Benefits	3	0.00005948	12	-	-	12
01011200	Data Processing	17	0.00033705	67	-	-	67
01011010	Board of Supervisors	208	0.00412387	816	-	190	1,006
01011020	Clerk of the Board	134	0.00265673	526	-	123	648
01011070	Assessor	337	0.00668147	1,322	-	309	1,630
01011100	Elections	131	0.00259725	514	-	120	634
01011180	Surveyor	9	0.00017844	35	-	8	44
01012040	Court Revenues	8	0.00015861	31	-	7	39
01012060	Grand Jury	69	0.00136802	271	-	63	334
01012100	Indigent Defense	19	0.00037670	75	-	17	92
01012170	Flood Control	3	0.00005948	12	-	3	15
01012180	Agriculture Commissioner	379	0.00751418	1,487	-	347	1,833
01012181	Water Resources	50	0.00099132	196	-	46	242
01012200	Building Inspector	192	0.00380665	753	-	176	929
01012220	Recorder	180	0.00356874	706	-	165	871
01012230	Coroner	15	0.00029739	59	-	14	73
01012240	Public Guardian	145	0.00287482	569	-	133	701
01012280	Planning	197	0.00390579	773	-	180	953
01012290	Animal Control	153	0.00303343	600	-	140	740
01014022	Hospital	4	0.00007931	16	-	4	19
01015180	Veterans' Services	114	0.00226020	447	-	104	552
01016040	Library	3	0.00005948	12	-	3	15
01016050	Cooperative Extension	156	0.00309291	612	-	143	755
01024010	Public Health	839	0.01663428	3,291	-	768	4,059
01024011	Emergency Preparedness	113	0.00224037	443	-	103	547
01024012	Mental Health	1,967	0.03899837	7,715	-	1,801	9,516
01024014	Alcohol & Drug Abuse	416	0.00824775	1,632	-	381	2,012
01024018	Victim Witness	116	0.00229985	455	-	106	561

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024020	Maternal & Child Health	64	0.00126888	251	-	59	310
01024025	Women, Infants & Children	267	0.00529363	1,047	-	244	1,292
01024170	California Children's Services	125	0.00247829	490	-	114	605
01024300	Health & Human Services Agency	541	0.01072604	2,122	-	495	2,617
01024400	Health Services Administration	179	0.00354891	702	-	164	866
01025010	Social Services Administration	10,701	0.21216147	41,972	-	9,797	51,768
01042090	District Attorney	433	0.00858480	1,698	-	396	2,095
01042110	Sheriff	1,158	0.02295888	4,542	-	1,060	5,602
01042113	Sheriff's Dispatch	301	0.00596772	1,181	-	276	1,456
01042135	Sheriff's Civil Division	106	0.00210159	416	-	97	513
01042140	Jail	800	0.01586106	3,138	-	732	3,870
01042150	Probation	367	0.00727626	1,439	-	336	1,775
01042155	Juvenile Hall	476	0.00943733	1,867	-	436	2,303
01042158	Delinquency Prevention	86	0.00170506	337	-	79	416
01042168	Juvenile Probation & CAMP	95	0.00188350	373	-	87	460
01042170	JJCPA Grant	94	0.00186367	369	-	86	455
01042360	Boat Patrol	52	0.00103097	204	-	48	252
01052550	County SLESF	45	0.00089218	176	-	41	218
01052557	Youth Offender Supervision	100	0.00198263	392	-	92	484
01052558	SB678 Community Performance Incentive	124	0.00245846	486	-	114	600
01054010	California Waste Management	2	0.00003965	8	-	2	10
01054012	Mental Health Services Act	7	0.00013878	27	-	6	34
01054020	Superior Reg Workforce Ed	1	0.00001983	4	-	1	5
01054045	Mosquito Abatement Assessment Area	28	0.00055514	110	-	26	135
01055340	Child Support	323	0.00640390	1,267	-	296	1,563
01062136	Trial Court Security	169	0.00335065	663	-	155	818
01062150	Local Community Corrections	273	0.00541259	1,071	-	250	1,321
01200000	Road	1,506	0.02985844	5,907	-	1,379	7,286
01602270	Fish & Game Commission	17	0.00033705	67	-	16	82
01906020	Office of Education	19,190	0.38046711	75,267	-	17,569	92,836
02000000	Solid Waste	350	0.00693921	1,373	-	320	1,693
02040205	Orland Airport	48	0.00095166	188	-	44	232
02040207	Willows Airport	61	0.00120941	239	-	56	295
02200000	Fleet Operations	267	0.00529363	1,047	-	244	1,292

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02210000	Underground Storage Tanks	23	0.00045601	90	-	21	111
02220000	Vegetation & Environmental Mgmt	11	0.00021809	43	-	10	53
02224170	Tri-County Bee	4	0.00007931	16	-	4	19
02260000	Planning & Public Works Agency	363	0.00719695	1,424	-	332	1,756
02261120	Facilities Internal Service Fund	661	0.01310520	2,593	-	605	3,198
02270000	Central Services	5	0.00009913	20	-	5	24
02280000	Data Processing ISF	15	0.00029739	59	-	14	73
04050000	Court	184	0.00364804	722	-	168	890
04100000	Law Library	2	0.00003965	8	-	2	10
04250000	Local Transportation Trust	37	0.00073357	145	-	34	179
04260000	Transportation Administration	18	0.00035687	71	-	16	87
04280000	Glenn County Transit	57	0.00113010	224	-	52	276
04281000	Fixed Route Transit	70	0.00138784	275	-	64	339
04601000	Local Agency Formation Commission	31	0.00061462	122	-	28	150
04999100	Community Action	1,173	0.02325628	4,601	-	1,074	5,675
05010000	Artois Fire District	13	0.00025774	51	-	12	63
05022000	Hamilton Fire District	80	0.00158611	314	-	73	387
05022010	Bayliss Fire District	4	0.00007931	16	-	4	19
05050000	Willows Rural Fire District	19	0.00037670	75	-	17	92
05110000	Storm Drain Maintenance District #1	6	0.00011896	24	-	5	29
05130000	Storm Drain Maintenance District #3	6	0.00011896	24	-	5	29
05140000	North Willows County Service Area	13	0.00025774	51	-	12	63
05210000	Air Pollution District	283	0.00561085	1,110	-	259	1,369
05210241	Air Pollution Vehicle Registration	13	0.00025774	51	-	12	63
05250000	Olive Pest Management District	6	0.00011896	24	-	5	29
06010000	Elk Creek Cemetery District	4	0.00007931	16	-	4	19
06020000	German Cemetery District	3	0.00005948	12	-	3	15
06030000	Marvin-Chapel Cemetery District	17	0.00033705	67	-	16	82
06040000	Newville Cemetery District	3	0.00005948	12	-	3	15
06050000	Orland Cemetery District	91	0.00180420	357	-	83	440
06060000	Willows Cemetery District	59	0.00116975	231	-	54	285
06200000	Glenn-Codora Fire District	14	0.00027757	55	-	13	68
06210000	Elk Creek Fire District	10	0.00019826	39	-	9	48
06220000	Glenn-Colusa Fire District	4	0.00007931	16	-	4	19

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06230000	Kanawha Fire District	28	0.00055514	110	-	26	135
06240000	Ord Fire District	13	0.00025774	51	-	12	63
06250000	Orland Fire District	26	0.00051548	102	-	24	126
06300000	Levee District #1	3	0.00005948	12	-	3	15
06310000	Levee District #2	3	0.00005948	12	-	3	15
06320000	Levee District #3	3	0.00005948	12	-	3	15
06500000	Butte City Community Service District	22	0.00043618	86	-	20	106
06510000	BCCSD - Recreation District	2	0.00003965	8	-	2	10
06610000	Elk Creek Community Service District	30	0.00059479	118	-	27	145
06650000	ECCSD - Lighting District	4	0.00007931	16	-	4	19
06700000	Ord Bend Community Service District	13	0.00025774	51	-	12	63
06740000	Artois Community Service District	29	0.00057496	114	-	27	140
06800000	Hamilton City Community Service District	121	0.00239898	475	-	111	585
06830000	HCCSD - Lighting District	3	0.00005948	12	-	3	15
06850000	HCCSD - Library District	20	0.00039653	78	-	18	97
06865000	HCCSD - Edgewater Park	3	0.00005948	12	-	3	15
06870000	HCCSD - Pallisades District	5	0.00009913	20	-	5	24
06880000	N.E. Willows Community Service District	12	0.00023792	47	-	11	58
06920000	Mosquito Abatement District	70	0.00138784	275	-	64	339
06960000	HC Reclamation District #2140	12	0.00023792	47	-	11	58
99999999	Other	1,652	0.03275308	6,480	-	1,512	7,992
	Total	50,438	1.00000000	197,829	-	45,490	243,319

Basis of Allocation : Number of Checks Written

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	9.00	0.02017937	1,651	-	-	1,651
01011080	County Counsel	2.00	0.00448430	367	-	-	367
01011090	Personnel	2.00	0.00448430	367	-	-	367
01011010	Board of Supervisors	5.00	0.01121076	917	-	217	1,135
01011020	Clerk of the Board	2.00	0.00448430	367	-	87	454
01011070	Assessor	8.00	0.01793722	1,468	-	348	1,815
01011100	Elections	1.00	0.00224215	183	-	43	227
01012180	Agriculture Commissioner	8.00	0.01793722	1,468	-	348	1,815
01012181	Water Resources	1.00	0.00224215	183	-	43	227
01012200	Building Inspector	3.00	0.00672646	550	-	130	681
01012220	Recorder	3.00	0.00672646	550	-	130	681
01012240	Public Guardian	2.00	0.00448430	367	-	87	454
01012280	Planning	3.00	0.00672646	550	-	130	681
01012290	Animal Control	3.00	0.00672646	550	-	130	681
01015180	Veterans' Services	1.00	0.00224215	183	-	43	227
01016050	Cooperative Extension	3.00	0.00672646	550	-	130	681
01024010	Public Health	16.00	0.03587444	2,935	-	695	3,630
01024011	Emergency Preparedness	1.00	0.00224215	183	-	43	227
01024012	Mental Health	61.00	0.13677130	11,191	-	2,651	13,841
01024014	Alcohol & Drug Abuse	8.00	0.01793722	1,468	-	348	1,815
01024018	Victim Witness	1.00	0.00224215	183	-	43	227
01024025	Women, Infants & Children	5.00	0.01121076	917	-	217	1,135
01024170	California Children's Services	1.00	0.00224215	183	-	43	227
01024300	Health & Human Services Agency	20.00	0.04484305	3,669	-	869	4,538
01025010	Social Services Administration	83.00	0.18609865	15,227	-	3,606	18,833
01042090	District Attorney	10.00	0.02242152	1,835	-	435	2,269
01042110	Sheriff	27.00	0.06053812	4,953	(82)	1,173	6,044
01042113	Sheriff's Dispatch	7.00	0.01569507	1,284	-	304	1,588
01042135	Sheriff's Civil Division	1.00	0.00224215	183	-	43	227
01042140	Jail	22.00	0.04932735	4,036	-	956	4,992
01042150	Probation	4.00	0.00896861	734	-	174	908
01042155	Juvenile Hall	13.00	0.02914798	2,385	-	565	2,950
01042168	Juvenile Probation & CAMP	1.00	0.00224215	183	-	43	227
01042170	JJCPA Grant	1.00	0.00224215	183	-	43	227

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01052550	County SLESF	2.00	0.00448430	367	-	87	454
01052557	Youth Offender Supervision	1.00	0.00224215	183	-	43	227
01052558	SB678 Community Performance Incentive	2.00	0.00448430	367	-	87	454
01055340	Child Support	8.00	0.01793722	1,468	-	348	1,815
01062136	Trial Court Security	4.00	0.00896861	734	-	174	908
01062150	Local Community Corrections	6.00	0.01345291	1,101	-	261	1,361
01200000	Road	30.00	0.06726457	5,504	-	1,304	6,807
01602270	Fish & Game Commission	1.00	0.00224215	183	-	43	227
02000000	Solid Waste	7.00	0.01569507	1,284	-	304	1,588
02260000	Planning & Public Works Agency	6.00	0.01345291	1,101	-	261	1,361
02261120	Facilities Internal Service Fund	14.00	0.03139013	2,568	-	608	3,177
02262200	County Services - Fleet	4.00	0.00896861	734	-	174	908
04999100	Community Action	16.00	0.03587444	2,935	-	695	3,630
05210000	Air Pollution District	7.00	0.01569507	1,284	-	304	1,588
	Total	446.00	1.00000000	81,820	(82)	18,815	100,553

Basis of Allocation : Number of Employees

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 15/16 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 2015/2016 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 final working 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 normally 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 2015/16.

FY 15/16 Actual		Total	Pre-Employment Physicals	Employee Assistance
01011040	Department of Finance	362	-	362
01011080	County Counsel	80	-	80
01011090	Personnel	80	-	80
01011010	Board of Supervisors	202	-	202
01011020	Clerk of the Board	81	-	81
01011070	Assessor	323	-	323
01011100	Elections	40	-	40
01012180	Agriculture Commissioner	579	256	323
01012181	Water Resources	40	-	40
01012200	Building Inspector	121	-	121
01012220	Recorder	121	-	121
01012240	Public Guardian	81	-	81
01012280	Planning	121	-	121
01012290	Animal Control	121	-	121
01015180	Veterans' Services	40	-	40
01016050	Cooperative Extension	121	-	121
01024010	Public Health	645	-	645
01024011	Emergency Preparedness	40	-	40
01024012	Mental Health	1,485	(975)	2,460
01024014	Alcohol & Drug Abuse	331	8	323
01024018	Victim Witness	40	-	40
01024025	Women, Infants & Children	202	-	202
01024170	California Children's Services	40	-	40
01024300	Health & Human Services Agency	2,363	1,556	807
01024400	Health Services Administration	(126)	(126)	-
01025010	Social Services Administration	4,153	806	3,347
01042090	District Attorney	403	-	403
01042110	Sheriff	696	(393)	1,089
01042113	Sheriff's Dispatch	(349)	(631)	282
01042135	Sheriff's Civil Division	40	-	40
01042140	Jail	(194)	(1,082)	887
01042150	Probation	(232)	(393)	161
01042155	Juvenile Hall	446	(79)	524
01042168	Juvenile Probation & CAMP	40	-	40
01042170	JJCPA Grant	40	-	40
01052550	County SLESF	81	-	81
01052557	Youth Offender Supervision	40	-	40
01052558	SB678 Community Performance Incentive	81	-	81

FY 15/16 Actual		Total	Pre-Employment Physicals	Employee Assistance
01055340	Child Support	323	-	323
01062136	Trial Court Security	161	-	161
01062150	Local Community Corrections	242	-	242
01200000	Road	958	(252)	1,210
01602270	Fish & Game Commission	40	-	40
02000000	Solid Waste	282	-	282
02210000	Underground Storage Tanks	(118)	(118)	-
02260000	Planning & Public Works Agency	525	283	242
02261120	Facilities Internal Service Fund	565	-	565
02262200	County Services - Fleet	161	-	161
04999100	Community Action	991	346	645
05210000	Air Pollution District	125	(157)	282
05210241	Air Pollution Vehicle Registration	(118)	(118)	-
	Total	16,918	(1,067)	17,985

COUNTY OF GLENN
EMPLOYEE BENEFITS

FY 15/16 Actual	Total	General & Admin	Pre-Employment Physicals	Employee Assistance
Time %	100.00%		31.70%	68.30%
Services & Supplies				
Medical, Dental, Lab	8,231	-	8,231	-
Professional Services	18,013	-	89	17,924
		-	-	-
Expenditures Per Financial Statements	26,244	-	8,320	17,924
Cost Adjustments				
	-	-		
Functional Cost	26,244	-	8,320	17,924
Additions - 1st Allocation				
Other	-	-		
Reallocate Admin	-	-	-	-
Allocable Costs	26,244	-	8,320	17,924
Unallocated	-			
1st Allocation	26,244	-	8,320	17,924
Additions - 2nd Allocation				
Other	89	89		
Reallocate Admin	-	(89)	28	61
Allocable Costs	89	-	28	61
Unallocated	-			
2nd Allocation	89	-	28	61
Total Allocated	**26,333**	**-**	**8,348**	**17,985**

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	9.00	0.02017937	362	-	-	362
01011080	County Counsel	2.00	0.00448430	80	-	-	80
01011090	Personnel	2.00	0.00448430	80	-	-	80
01011010	Board of Supervisors	5.00	0.01121076	201	-	1	202
01011020	Clerk of the Board	2.00	0.00448430	80	-	0	81
01011070	Assessor	8.00	0.01793722	322	-	1	323
01011100	Elections	1.00	0.00224215	40	-	0	40
01012180	Agriculture Commissioner	8.00	0.01793722	322	-	1	323
01012181	Water Resources	1.00	0.00224215	40	-	0	40
01012200	Building Inspector	3.00	0.00672646	121	-	0	121
01012220	Recorder	3.00	0.00672646	121	-	0	121
01012240	Public Guardian	2.00	0.00448430	80	-	0	81
01012280	Planning	3.00	0.00672646	121	-	0	121
01012290	Animal Control	3.00	0.00672646	121	-	0	121
01015180	Veterans' Services	1.00	0.00224215	40	-	0	40
01016050	Cooperative Extension	3.00	0.00672646	121	-	0	121
01024010	Public Health	16.00	0.03587444	643	-	2	645
01024011	Emergency Preparedness	1.00	0.00224215	40	-	0	40
01024012	Mental Health	61.00	0.13677130	2,451	-	9	2,460
01024014	Alcohol & Drug Abuse	8.00	0.01793722	322	-	1	323
01024018	Victim Witness	1.00	0.00224215	40	-	0	40
01024025	Women, Infants & Children	5.00	0.01121076	201	-	1	202
01024170	California Children's Services	1.00	0.00224215	40	-	0	40
01024300	Health & Human Services Agency	20.00	0.04484305	804	-	3	807
01025010	Social Services Administration	83.00	0.18609865	3,336	-	12	3,347
01042090	District Attorney	10.00	0.02242152	402	-	1	403
01042110	Sheriff	27.00	0.06053812	1,085	-	4	1,089
01042113	Sheriff's Dispatch	7.00	0.01569507	281	-	1	282
01042135	Sheriff's Civil Division	1.00	0.00224215	40	-	0	40
01042140	Jail	22.00	0.04932735	884	-	3	887
01042150	Probation	4.00	0.00896861	161	-	1	161

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042155	Juvenile Hall	13.00	0.02914798	522	-	2	524
01042168	Juvenile Probation & CAMP	1.00	0.00224215	40	-	0	40
01042170	JJCPA Grant	1.00	0.00224215	40	-	0	40
01052550	County SLESF	2.00	0.00448430	80	-	0	81
01052557	Youth Offender Supervision	1.00	0.00224215	40	-	0	40
01052558	SB678 Community Performance Incentive	2.00	0.00448430	80	-	0	81
01055340	Child Support	8.00	0.01793722	322	-	1	323
01062136	Trial Court Security	4.00	0.00896861	161	-	1	161
01062150	Local Community Corrections	6.00	0.01345291	241	-	1	242
01200000	Road	30.00	0.06726457	1,206	-	4	1,210
01602270	Fish & Game Commission	1.00	0.00224215	40	-	0	40
02000000	Solid Waste	7.00	0.01569507	281	-	1	282
02260000	Planning & Public Works Agency	6.00	0.01345291	241	-	1	242
02261120	Facilities Internal Service Fund	14.00	0.03139013	563	-	2	565
02262200	County Services - Fleet	4.00	0.00896861	161	-	1	161
04999100	Community Action	16.00	0.03587444	643	-	2	645
05210000	Air Pollution District	7.00	0.01569507	281	-	1	282
	Total	446.00	1.00000000	17,924	-	61	17,985

Basis of Allocation : Number of Employees

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012180	Agriculture Commissioner	3	0.05084746	423	(168)	1	256
01024012	Mental Health	17	0.28813559	2,397	(3,381)	8	(975)
01024014	Alcohol & Drug Abuse	1	0.01694915	141	(133)	0	8
01024300	Health & Human Services Agency	11	0.18644068	1,551	-	5	1,556
01024400	Health Services Administration	-	-	-	(126)	-	(126)
01025010	Social Services Administration	9	0.15254237	1,269	(468)	4	806
01042110	Sheriff	-	-	-	(393)	-	(393)
01042113	Sheriff's Dispatch	-	-	-	(631)	-	(631)
01042140	Jail	7	0.11864407	987	(2,072)	3	(1,082)
01042150	Probation	-	-	-	(393)	-	(393)
01042155	Juvenile Hall	5	0.08474576	705	(786)	2	(79)
01200000	Road	1	0.01694915	141	(393)	0	(252)
02210000	Underground Storage Tanks	-	-	-	(118)	-	(118)
02260000	Planning & Public Works Agency	2	0.03389831	282	-	1	283
04999100	Community Action	3	0.05084746	423	(78)	1	346
05210000	Air Pollution District	-	-	-	(157)	-	(157)
05210241	Air Pollution Vehicle Registration	-	-	-	(118)	-	(118)
	Total	59	1.00000000	8,320	(9,415)	28	(1,067)

Basis of Allocation : Number of Physicals

FY 15/16 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 - ASSET LISTING

Org Key	Dept	Tag #	Description	Acquistion Date	Useful Life	Cost of Asset as of 06/30/15	Additions	Deletions	Cost of Asset as of 06/30/16	Prior YTD Use Allow Charged	2015/16 Depreciation Use Allow	Net Book Value
01011100	Elections	6147	Optech Voting Machine Ballot Scanner	06/30/08	7	6,853	-	(3,131)	3,722	(3,722)	-	-
01011100	Elections	6148	Optech Voting Machine Ballot Scanner	06/30/08	7	6,854	-	(3,132)	3,722	(3,722)	-	-
01011100	Elections	6149	Optech Voting Machine Ballot Scanner	06/30/08	7	6,853	-	(3,131)	3,722	(3,722)	-	-
01011100	Elections	6150	Optech Voting Machine Ballot Scanner	06/30/08	7	6,854	-	(3,132)	3,722	(3,722)	-	-
01011121	In-House Projects	6463	WMH Generator	06/30/14	10	68,374	-	-	68,374	(42,182)	(6,837)	19,355
01011121	In-House Projects	6491	Phone System Server	01/28/15	5	9,821	-	-	9,821	(818)	(1,964)	7,039
01011121	In-House Projects	6499	3-Ton Package A/C Unit	02/03/16	5	-	6,476	-	6,476	-	(540)	5,936
01011121	In-House Projects	6509	5-Ton Lennox A/C Unit	05/13/16	15	-	7,421	-	7,421	-	(82)	7,339
01011121	In-House Projects	6512	Health Dept 5x A/C Units	04/19/16	15	-	26,605	-	26,605	-	(443)	26,162
01011121	In-House Projects	6513	Elections A/C Unit	06/15/16	15	-	6,624	-	6,624	-	(37)	6,587
01011200	DP-Prop Tax Netwk	6496	Megabyte Software	03/25/16	5	-	200,000	-	200,000	-	(13,333)	186,667
01011201	DP Finance Network	6251	Dell Web Server	06/30/10	5	10,457	-	(5,576)	4,881	(4,881)	-	-
01011201	DP Finance Network	6252	7i Addtl Software	06/30/11	5	16,604	-	-	16,604	(6,643)	(3,321)	6,640
01012180	Ag Commissioner	6212	Addtl Labor for Dell Server	06/30/10	5	6,497	-	(3,465)	3,032	(3,032)	-	-
01012220	Recorder	6505	CDW Scanner	02/26/16	5	-	5,986	-	5,986	-	(499)	5,487
01041201	Sheriff Computer	6289	Dell Power Vault	08/01/10	7	6,538	-	-	6,538	(2,678)	(934)	2,926
01042110	Sheriff	5934	Detention Facility Generator	03/05/04	12	6,216	-	-	6,216	(5,079)	(345)	792
01042110	Sheriff	5993	Camo Cam Surveillance System	06/30/05	12	6,865	-	-	6,865	(4,693)	(572)	1,600
01042110	Sheriff	6031	Olympian Standby Generator	06/30/06	12	31,218	-	-	31,218	(19,260)	(2,602)	9,356
01042110	Sheriff	6129	Air Trailer	06/30/08	10	46,163	-	-	46,163	(23,090)	(4,616)	18,457
01042110	Sheriff	6187	Bomb & Arson Equip Trailer	05/14/09	7	10,268	-	-	10,268	(5,576)	(1,222)	3,470
01042110	Sheriff	6290	Blu-Med Shelter	06/20/11	5	57,617	-	-	57,617	(23,052)	(11,523)	23,042
01042110	Sheriff	6291	AFIS Equipment & Interface	05/24/11	5	17,124	-	-	17,124	(7,994)	(3,139)	5,991
01042110	Sheriff	6292	IED Dive Team Response Trailer	05/27/11	5	6,581	-	-	6,581	(3,072)	(1,207)	2,302
01042110	Sheriff	6293	JPS Voter/Comparator Repeater	05/18/11	5	16,553	-	-	16,553	(7,727)	(3,035)	5,791
01042110	Sheriff	6327	Red Mountain Voter Enhancement	06/30/12	10	12,539	-	-	12,539	(2,927)	(1,254)	8,358
01042110	Sheriff	6333	CA LE Teletype System (CLETS)	06/30/12	10	86,667	-	-	86,667	(20,228)	(8,667)	57,772
01042110	Sheriff	6354	K-9 Miky	04/04/13	10	8,875	-	-	8,875	(2,072)	(888)	5,915
01042110	Sheriff	6377	2014 Ford Explorer	06/30/14	5	37,954	-	-	37,954	(7,591)	(7,591)	22,772
01042110	Sheriff	6423	Radio Console	04/25/14	5	50,815	-	-	50,815	(13,552)	(10,163)	27,100
01042140	Jail	5918	Glenn County Jail Sign	10/16/03	12	6,435	-	-	6,435	(5,257)	(179)	999
01042140	Jail	6002	Level 3 Bullet Resistant Window	09/02/05	10	13,860	-	-	13,860	(9,706)	(231)	3,923
01042140	Jail	6175	Guard1 Plus Software	09/17/08	7	10,082	-	-	10,082	(5,475)	(360)	4,247
01042150	Probation	6388	2014 Ford Explorer	03/26/14	5	28,913	-	-	28,913	(7,711)	(5,783)	15,419
01042150	Probation	6388B	2014 Ford Explorer Police Upgrade	10/20/14	4	6,265	85	-	6,350	(1,044)	(1,588)	3,718
01042150	Probation	6388C	2014 Ford Explorer Animal Upgrade	07/31/15	3	-	3,537	-	3,537	-	(1,179)	2,358
01042150	Probation	6397	2014 Ford Explorer	04/25/14	5	28,913	-	-	28,913	(7,711)	(5,783)	15,419
01042150	Probation	6397B	2014 Ford Explorer Police Upgrade	10/20/14	4	6,350	-	(85)	6,265	(1,058)	(1,566)	3,641
01042155	Juvenile Hall	6227	Generator	07/30/09	7	39,591	-	-	39,591	(18,860)	(5,656)	15,075
01042360	Boat Patrol	6302	Yamaha Personal Water Carrier	06/30/11	5	-	13,260	-	13,260	-	(2,652)	10,608
01042360	Boat Patrol	6303	Yamaha Personal Water Carrier	06/30/11	5	-	13,260	-	13,260	-	(2,652)	10,608
TOTALS						681,569	283,254	(21,652)	943,171	(277,857)	(112,443)	552,871

COUNTY OF GLENN
EQUIPMENT USE - ASSET LISTING

Org Key	Dept	Tag #	Description	Acquistion Date	Useful Life	Cost of Asset as of 06/30/15	Additions	Deletions	Cost of Asset as of 06/30/16	Prior YTD Use Allow Charged	2015/16 Depreciation Use Allow	Net Book Value

COUNTY OF GLENN
EQUIPMENT USE

FY 15/16 Actual		Total	Equipment Use
01011200	Data Processing	16,654	16,654
01011121	In-House Projects	9,903	9,903
01012220	Recorder	499	499
01042110	Sheriff	57,758	57,758
01042140	Jail	770	770
01042150	Probation	15,899	15,899
01042155	Juvenile Hall	5,656	5,656
01042360	Boat Patrol	5,304	5,304
		-	-
	Total	**112,443**	**112,443**

COUNTY OF GLENN
EQUIPMENT USE

FY 15/16 Actual	Total	General & Admin	Equipment Use
Time %			
Other Expenditures & Costs			
Equipment Use	112,443		112,443
Expenditures Per Financial Statements	112,443	-	112,443
Cost Adjustments			
Functional Cost	112,443	-	112,443
Additions - 1st Allocation			
Other			
Reallocate Admin			
Allocable Costs			
Unallocated			
1st Allocation	-	-	-
Additions - 2nd Allocation			
Other			
Reallocate Admin			
Allocable Costs			
Unallocated			
2nd Allocation	-	-	-
Total Allocated	**112,443**	-	**112,443**

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		End of Useful Life
5	2012-13	979	457	457		at end of prior year;
6	2013-14	979	457	457		
7	2014-15	979		979		Remove remaining
Totals		6,853		3,722	3,131	book value

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		End of Useful Life
5	2012-13	979	457	457		at end of prior year;
6	2013-14	979	457	457		
7	2014-15	979		979		Remove remaining
Totals		6,854		3,722	3,132	book value

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		End of Useful Life
5	2012-13	979	457	457		at end of prior year;
6	2013-14	979	457	457		
7	2014-15	979		979		Remove remaining
Totals		6,853		3,722	3,131	book value

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		End of Useful Life
5	2012-13	979	457	457		at end of prior year;
6	2013-14	979	457	457		
7	2014-15	979		979		Remove remaining
Totals		6,854		3,722	3,132	book value

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 10

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value	
1	2006-07	6,837	4,561	4,561		
2	2007-08	6,837	4,561	4,561		
3	2008-09	6,837	4,561	4,561		
4	2009-10	6,837	4,561	4,561		
5	2010-11	6,837	4,561	4,561		
6	2011-12	6,837	4,561	4,561		
7	2012-13	6,837	4,561	4,561		
8	2013-14	6,837	4,561	4,561		
9	2014-15	6,837		5,698		Effective FY 15/16 Useful Life
10	2015-16	6,837		6,837		modified from 12 to 10 years
Totals		68,374		49,020	19,354	

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		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		2,783	7,038

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

Dept 01011121 - In-House Projects
Asset Tag # **6499 - 3-Ton Package A/C Unit**
Value $ 6,476
Acq Date 2/3/2016
Useful Life 5

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (5 mos)	2015-16	540		540	
2	2016-17	1,295		-	
3	2017-18	1,295		-	
4	2018-19	1,295		-	
5	2019-20	1,295		-	
6 (7 mos)	2020-21	756		-	
Totals		6,476		540	5,936

Dept 01011121 - In-House Projects
Asset Tag # **6509 - 5-Ton Lennox A/C Unit**
Value $ 7,421
Acq Date 5/13/2016
Useful Life 15

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (2 mos)	2015-16	82		82	
2	2016-17	495		-	
3	2017-18	495		-	
4	2018-19	495		-	
5	2019-20	495		-	
6	2020-21	495		-	
7	2021-22	495		-	
8	2022-23	495		-	
9	2023-24	495		-	
10	2024-25	495		-	
11	2025-26	495		-	
12	2026-27	495		-	
13	2027-28	495		-	
14	2028-29	495		-	
15	2029-30	495		-	
16 (10 mos)	2030-31	412		-	
Totals		7,421		82	7,339

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

Dept 01011121 - In-House Projects
Asset Tag # **6512 - Health Dept 5x A/C Units**
Value $ 26,605
Acq Date 4/19/2016
Useful Life 15

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (3 mos)	2015-16	443		443	
2	2016-17	1,774		-	
3	2017-18	1,774		-	
4	2018-19	1,774		-	
5	2019-20	1,774		-	
6	2020-21	1,774		-	
7	2021-22	1,774		-	
8	2022-23	1,774		-	
9	2023-24	1,774		-	
10	2024-25	1,774		-	
11	2025-26	1,774		-	
12	2026-27	1,774		-	
13	2027-28	1,774		-	
14	2028-29	1,774		-	
15	2029-30	1,774		-	
16 (9 mos)	2030-31	1,330		-	
Totals		26,605		443	26,162

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

Dept 01011121 - In-House Projects
Asset Tag # **6513 - Elections A/C Unit**
Value $ 6,624
Acq Date 6/15/2016
Useful Life 15

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (1 mos)	2015-16	37		37	
2	2016-17	442		-	
3	2017-18	442		-	
4	2018-19	442		-	
5	2019-20	442		-	
6	2020-21	442		-	
7	2021-22	442		-	
8	2022-23	442		-	
9	2023-24	442		-	
10	2024-25	442		-	
11	2025-26	442		-	
12	2026-27	442		-	
13	2027-28	442		-	
14	2028-29	442		-	
15	2029-30	442		-	
16 (11 mos)	2030-31	405		-	
Totals		6,624		37	6,587

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

Dept 01011200 - DP Property Tax Network
Asset Tag # **6496 - Megabyte Software**
Value $ 200,000
Acq Date 3/25/2016
Useful Life 5

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (4 mos)	2015-16	13,333		13,333	
2	2016-17	40,000		-	
3	2017-18	40,000		-	
4	2018-19	40,000		-	
5	2019-20	40,000		-	
6 (8 mos)	2020-21	26,667		-	
Totals		200,000		13,333	186,667

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		End of Useful Life
3	2012-13	2,091	697	697		at end of prior year;
4	2013-14	2,091	697	697		
5	2014-15	2,091		2,091		Remove remaining
Totals		10,457		4,881	5,576	book value

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

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		3,321	
Totals		16,604		9,964	6,640

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		End of Useful Life
3	2012-13	1,299	433	433		at end of prior year;
4	2013-14	1,299	433	433		
5	2014-15	1,299		1,299		Remove remaining
Totals		6,497		3,033	3,464	book value

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

Dept 01012220 - Recorder
Asset Tag # **6505 - CDW Scanner**
Value $ 5,986
Acq Date 2/26/2016
Useful Life 5

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (5 mos)	2015-16	499		499	
2	2016-17	1,197		-	
3	2017-18	1,197		-	
4	2018-19	1,197		-	
5	2019-20	1,197			
6 (7 mos)	2020-21	698		-	
Totals		5,986		499	5,487

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		934	
7	2016-17	934		-	
8 (1 mos)	2017-18	78		-	
Totals		6,538		3,612	2,926

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		345	
Totals		6,216		5,424	792

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		572	
12	2016-17	572		-	
Totals		6,865		5,265	1,600

COUNTY 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		2,602	
11	2016-17	2,602		-	
12	2017-18	2,602		-	
Totals		31,218		21,861	9,357

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		4,616	
9	2016-17	4,616		-	
10	2017-18	4,616		-	
Totals		46,163		27,707	18,456

Dept 01042110 - Sheriff
Asset Tag # **6187 - Bomb & Arson Equip Trailer**
Value $ 10,268
Acq Date 6/30/2009
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		1,222	
Totals		10,268		6,798	3,470

COUNTY 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		11,523	
Totals		57,617		34,576	23,041

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		3,139	
Totals		17,124		11,133	5,991

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		1,207	
Totals		6,581		4,279	2,302

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		3,035	
Totals		16,553		10,762	5,791

COUNTY 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		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		4,181	8,358

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		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		28,895	57,772

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		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		2,959	5,916

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		7,591	
3	2016-17	7,591		-	
4	2017-18	7,591		-	
5	2018-19	7,591		-	
Totals		37,954		15,182	22,772

COUNTY 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		10,163	
4	2016-17	10,163		-	
5	2017-18	10,163		-	
6 (10 mos)	2018-19	8,469		-	
Totals		50,815		23,715	27,100

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		179	
Totals		6,435		5,436	999

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		231	
Totals		13,860		9,937	3,923

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		360	
Totals		10,082		5,835	4,247

COUNTY 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		5,783	
4	2016-17	5,783		-	
5	2017-18	5,783		-	
6 (9 mos)	2018-19	4,337		-	
Totals		28,913		13,494	15,419

Dept 01042150 - Probation
Asset Tag # **6388B - 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	-	1,044	
2	2015-16	1,588		1,588	
3	2016-17	1,588		-	
4	2017-18	1,588		-	
5 (4 mos)	2018-19	529		-	
Totals		6,350		2,632	3,718

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

Dept 01042150 - Probation
Asset Tag # **6388C - 2014 Ford Explorer Animal Control Upgrade**
Value $ 3,537
Acq Date 7/31/2015
Useful Life 3

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2015-16	1,179		1,179	
2	2016-17	1,179		-	
3	2017-18	1,179		-	
Totals		3,537		1,179	2,358

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		5,783	
4	2016-17	5,783		-	
5	2017-18	5,783		-	
6 (10 mos)	2018-19	4,819		-	
Totals		28,913		13,494	15,419

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

Dept 01042150 - Probation
Asset Tag # **6397B - 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	-	1,058	
2	2015-16	1,566		1,566	
3	2016-17	1,566		-	
4	2017-18	1,566		-	
5 (4 mos)	2018-19	522		-	
Totals		6,265		2,625	3,640

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		5,656	
8 (1 mos)	2016-17	471		-	
Totals		39,591		24,515	15,076

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

Dept 01042360 - Boat Patrol
Asset Tag # **6302 - Yamaha Personal Water Carrier**
Value $ 13,260
Acq Date 6/30/2011 *Value not added until FY 2015/16; no prior year use allowance charged
Useful Life 5

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2011-12	2,652	*	-	
2	2012-13	2,652	*	-	
3	2013-14	2,652	*	-	
4	2014-15	2,652	*	-	
5	2015-16	2,652		2,652	
Totals		13,260		2,652	10,608

Dept 01042360 - Boat Patrol
Asset Tag # **6303 - Yamaha Personal Water Carrier**
Value $ 13,260
Acq Date 6/30/2011 *Value not added until FY 2015/16; no prior year use allowance charged
Useful Life 5

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2011-12	2,652	*	-	
2	2012-13	2,652	*	-	
3	2013-14	2,652	*	-	
4	2014-15	2,652	*	-	
5	2015-16	2,652		2,652	
Totals		13,260		2,652	10,608

COUNTY OF GLENN
EQUIPMENT USE

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011200	Data Processing	16,654	0.14811060	16,654			16,654
01011121	In-House Projects	9,903	0.08807129	9,903			9,903
01012220	Recorder	499	0.00443780	499			499
01042110	Sheriff	57,758	0.51366470	57,758			57,758
01042140	Jail	770	0.00684791	770			770
01042150	Probation	15,899	0.14139609	15,899			15,899
01042155	Juvenile Hall	5,656	0.05030104	5,656			5,656
01042360	Boat Patrol	5,304	0.04717057	5,304			5,304
		-		-			-
	Total	112,443	1.00000000	112,443	-	-	112,443

Basis of Allocation : Depreciation-Based Use Allowance

COUNTY OF GLENN
EQUIPMENT USE

FY 15/16 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 were 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 have been made to both additions & deletions to bring the fixed asset system in to balance with audited financial statements. Assets are removed when they have been fully depreciated. Detailed asset information and depreciation schedules are 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 2015/2016.

Org Key	Department	Cost of Asset as of 06/30/15	Additions	Deletions	Cost of Asset as of 06/30/16	Prior YTD Use Allow Charged	2015/16 Depreciation Use Allow	Net Book Value
01011100	Elections	27,414	-	(12,526)	14,888	(14,888)	-	-
01011121	In-House Projects	78,195	47,126	-	125,321	(43,000)	(9,903)	72,418
01011200	Data Processing Property Tax Network	-	200,000	-	200,000	-	(13,333)	186,667
01011201	Data Processing Finance Network	27,061	-	(5,576)	21,485	(11,524)	(3,321)	6,640
01012180	Ag Commissioner	6,497	-	(3,465)	3,032	(3,032)	-	-
01012220	Recorder	-	5,986	-	5,986	-	(499)	5,487
01042110	Sheriff	401,993	-	-	401,993	(148,591)	(57,758)	195,644
01042140	Jail	30,377	-	-	30,377	(20,438)	(770)	9,169
01042150	Probation	70,441	3,622	(85)	73,978	(17,524)	(15,899)	40,555
01042155	Juvenile Hall	39,591	-	-	39,591	(18,860)	(5,656)	15,075
01042360	Boat Patrol	-	26,520		26,520		(5,304)	21,216
GRAND TOTAL FIXED ASSETS		681,569	283,254	(21,652)	943,171	(277,857)	(112,443)	552,871

FY 15/16 Actual		Total	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment	Mobile Equipment
01011013	County Administrative Officer	22	22	-	-	-	-	-
01011040	Department of Finance	3,427	1,698	-	1,730	-	-	-
01011051	Annual Audit	161	161	-	-	-	-	-
01011080	County Counsel	579	465	-	114	-	-	-
01011090	Personnel	1,012	648	-	364	-	-	-
01011150	General Insurance	1,364	1,364	-	-	-	-	-
01011170	Employee Benefits	48	48	-	-	-	-	-
01011200	Data Processing	972	972	-	-	-	-	-
01011010	Board of Supervisors	23,939	764	21,924	1,251	-	-	-
01011020	Clerk of the Board	383	383	-	-	-	-	-
01011070	Assessor	2,415	1,677	-	738	-	-	-
01011100	Elections	1,075	521	140	414	-	-	-
01011121	In-House Projects	570	570	-	-	-	-	-
01011180	Surveyor	1,627	83	-	1,544	-	-	-
01012040	Court Revenues	1,576	1,576	-	-	-	-	-
01012060	Grand Jury	22	22	-	-	-	-	-
01012100	Indigent Defense	778	778	-	-	-	-	-
01012170	Flood Control	52	52	-	-	-	-	-
01012180	Agriculture Commissioner	1,634	1,634	-	-	-	-	-
01012181	Water Resources	202	202	-	-	-	-	-
01012200	Building Inspector	694	440	-	254	-	-	-
01012220	Recorder	1,677	613	84	980	-	-	-
01012230	Coroner	172	172	-	-	-	-	-
01012240	Public Guardian	564	400	-	165	-	-	-
01012280	Planning	800	695	-	105	-	-	-
01012290	Animal Control	443	443	-	-	-	-	-
01014022	Hospital	52	52	-	-	-	-	-
01015180	Veterans' Services	416	190	-	226	-	-	-
01016040	Library	246	246	-	-	-	-	-
01016050	Cooperative Extension	2,000	425	-	1,575	-	-	-
01024010	Public Health	6,970	5,956	-	1,014	-	-	-
01024011	Emergency Preparedness	555	555	-	-	-	-	-
01024012	Mental Health	15,245	13,014	230	2,000	-	-	-
01024014	Alcohol & Drug Abuse	5,238	2,095	1,213	1,930	-	-	-
01024018	Victim Witness	222	222	-	-	-	-	-
01024020	Maternal & Child Health	308	200	108	-	-	-	-

FY 15/16 Actual		Total	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment	Mobile Equipment
01024025	Women, Infants & Children	1,161	1,161	-	-	-	-	-
01024170	California Children's Services	598	598	-	-	-	-	-
01024300	Health & Human Services Agency	19,598	3,176	11,257	-	5,165	-	-
01024400	Health Services Administration	894	894	-	-	-	-	-
01025010	Social Services Administration	131,373	32,275	99,099	-	-	-	-
01042090	District Attorney	247,904	2,127	243,996	1,781	-	-	-
01042110	Sheriff	104,584	7,152	93,857	3,575	-	-	-
01042113	Sheriff's Dispatch	1,192	961	-	231	-	-	-
01042135	Sheriff's Civil Division	311	311	-	-	-	-	-
01042140	Jail	27,103	6,717	11,335	9,051	-	-	-
01042150	Probation	2,453	1,276	168	1,009	-	-	-
01042155	Juvenile Hall	4,646	2,538	-	2,107	-	-	-
01042158	Delinquency Prevention	178	178	-	-	-	-	-
01042168	Juvenile Probation & CAMP	162	162	-	-	-	-	-
01042170	JJCPA Grant	155	155	-	-	-	-	-
01042360	Boat Patrol	1,852	205	-	-	-	1,647	-
01052557	Youth Offender Supervision	213	213	-	-	-	-	-
01052558	SB678 Community Performance Incentive	333	333	-	-	-	-	-
01054010	California Waste Management	27	27	-	-	-	-	-
01054012	Mental Health Services Act	4,962	4,962	-	-	-	-	-
01054045	Mosquito Abatement Assessment Area	323	323	-	-	-	-	-
01055340	Child Support	2,108	1,362	-	746	-	-	-
01062136	Trial Court Security	675	653	-	22	-	-	-
01062150	Local Community Corrections	1,619	1,619	-	-	-	-	-
01200000	Road	61,855	21,607	39,670	578	-	-	-
01602270	Fish & Game Commission	22	22	-	-	-	-	-
01906020	Office of Education	508	233	-	275	-	-	-
02000000	Solid Waste	7,357	7,322	-	35	-	-	-
02040205	Orland Airport	580	580	-	-	-	-	-
02040207	Willows Airport	601	601	-	-	-	-	-
02200000	Fleet Operations	1,782	1,725	57	-	-	-	-
02210000	Underground Storage Tanks	448	448	-	-	-	-	-
02220000	Vegetation & Environmental Mgmt	228	228	-	-	-	-	-
02224170	Tri-County Bee	10	10	-	-	-	-	-
02260000	Planning & Public Works Agency	12,314	2,896	112	161	-	-	9,144
02261100	County Services - Facilities	1,679	1,679	-	-	-	-	-

FY 15/16 Actual		Total	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment	Mobile Equipment
02261120	Facilities Internal Service Fund	3,321	1,910	132	1,279	-	-	-
02262200	County Services - Fleet	593	593	-	-	-	-	-
02270000	Central Services	47	47	-	-	-	-	-
02280000	Data Processing ISF	1,389	1,316	-	73	-	-	-
04050000	Court	15,356	7,495	-	7,861	-	-	-
04100000	Law Library	15	15	-	-	-	-	-
04250000	Local Transportation Trust	1,601	1,601	-	-	-	-	-
04260000	Transportation Administration	655	575	-	80	-	-	-
04280000	Glenn County Transit	280	280	-	-	-	-	-
04281000	Fixed Route Transit	2,367	2,367	-	-	-	-	-
04601000	Local Agency Formation Commission	98	98	-	-	-	-	-
04999100	Community Action	12,150	8,551	3,599	-	-	-	-
05210000	Air Pollution District	2,500	1,847	-	653	-	-	-
05210241	Air Pollution Vehicle Registration	182	182	-	-	-	-	-
99999999	Other	62,353	52,891	-	9,463	-	-	-
		-	-	-	-	-	-	-
	Total	**822,170**	**225,848**	**526,980**	**53,385**	**5,165**	**1,647**	**9,144**

Schedule of Costs to be Allocated by Function

COUNTY OF GLENN
GENERAL INSURANCE

1/27/2017

FY 15/16 Actual Time %	Total 100.000%	General & Admin	General Liability 27.47%	Claim Liability 64.10%	Buildings 6.49%	Auto Premium 0.63%	Watercraft Equipment 0.20%	Mobile Equipment 1.11%
Services & Supplies								
Insurance	819,973	-	225,245	525,572	53,242	5,151	1,643	9,120
Expenditures Per Financial Statements	819,973	-	225,245	525,572	53,242	5,151	1,643	9,120
Cost Adjustments								
		-	-	-	-	-	-	
Functional Cost	819,973	-	225,245	525,572	53,242	5,151	1,643	9,120
Additions - 1st Allocation								
Other	-	-						
Reallocate Admin	-	-	-	-	-	-	-	-
Allocable Costs	819,973	-	225,245	525,572	53,242	5,151	1,643	9,120
Unallocated	-							
1st Allocation	819,973	-	225,245	525,572	53,242	5,151	1,643	9,120
Additions - 2nd Allocation								
Other	2,197	2,197						
Reallocate Admin	(0)	(2,197)	603	1,408	143	14	4	24
Allocable Costs	2,197	-	603	1,408	143	14	4	24
Unallocated	-							
2nd Allocation	2,197	-	603	1,408	143	14	4	24
Total Allocated	**822,170**	-	**225,848**	**526,980**	**53,385**	**5,165**	**1,647**	**9,144**

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024300	Health & Human Services Agency	5,124	1.00000000	5,151	-	14	5,165
	Total	5,124	1.00000000	5,151	-	14	5,165

Basis of Allocation : Direct Cost of Premium

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	5,534	0.03248873	1,730	-	-	1,730
01011080	County Counsel	366	0.00214869	114	-	-	114
01011090	Personnel	1,165	0.00683942	364	-	-	364
01011010	Board of Supervisors	3,990	0.02342429	1,247	-	3	1,251
01011070	Assessor	2,353	0.01381387	735	-	2	738
01011100	Elections	1,321	0.00775526	413	-	1	414
01011180	Surveyor	4,926	0.02891931	1,540	-	4	1,544
01012200	Building Inspector	810	0.00475531	253	-	1	254
01012220	Recorder	3,127	0.01835783	977	-	3	980
01012240	Public Guardian	525	0.00308214	164	-	0	165
01012280	Planning	336	0.00197257	105	-	0	105
01015180	Veterans' Services	722	0.00423868	226	-	1	226
01016050	Cooperative Extension	5,025	0.02950052	1,571	-	4	1,575
01024010	Public Health	3,235	0.01899187	1,011	-	3	1,014
01024012	Mental Health	6,381	0.03746125	1,995	-	6	2,000
01024014	Alcohol & Drug Abuse	6,156	0.03614033	1,924	-	5	1,930
01042090	District Attorney	5,682	0.03335760	1,776	-	5	1,781
01042110	Sheriff	11,406	0.06696177	3,565	-	10	3,575
01042113	Sheriff's Dispatch	737	0.00432674	230	-	1	231
01042140	Jail	28,876	0.16952376	9,026	-	25	9,051
01042150	Probation	3,219	0.01889794	1,006	-	3	1,009
01042155	Juvenile Hall	6,723	0.03946905	2,101	-	6	2,107
01055340	Child Support	2,379	0.01396651	744	-	2	746
01062136	Trial Court Security	69	0.00040508	22	-	0	22
01200000	Road	1,845	0.01083153	577	-	2	578
01906020	Office of Education	877	0.00514865	274	-	1	275
02000000	Solid Waste	112	0.00065752	35	-	0	35
02260000	Planning & Public Works Agency	515	0.00302344	161	-	0	161
02261120	Facilities Internal Service Fund	4,081	0.02395853	1,276	-	4	1,279
02280000	Data Processing ISF	234	0.00137376	73	-	0	73
04050000	Court	25,080	0.14723840	7,839	-	22	7,861

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
04260000	Transportation Administration	256	0.00150291	80	-	0	80
05210000	Air Pollution District	2,084	0.01223464	651	-	2	653
99999999	Other	30,189	0.17723206	9,436	-	26	9,463
	Total	170,336	1.00000000	53,242	-	143	53,385

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
GENERAL INSURANCE

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011010	Board of Supervisors	33,268.79	0.04160242	21,865	-	59	21,924
01011100	Elections	212.64	0.00026591	140	-	0	140
01012220	Recorder	127.58	0.00015954	84	-	0	84
01024012	Mental Health	349.15	0.00043661	229	-	1	230
01024014	Alcohol & Drug Abuse	1,840.59	0.00230165	1,210	-	3	1,213
01024020	Maternal & Child Health	163.47	0.00020442	107	-	0	108
01024300	Health & Human Services Agency	17,081.79	0.02136067	11,227	-	30	11,257
01025010	Social Services Administration	150,380.47	0.18804987	98,834	-	265	99,099
01042090	District Attorney	370,260.82	0.46300891	243,345	-	652	243,996
01042110	Sheriff	142,426.65	0.17810366	93,606	-	251	93,857
01042140	Jail	17,200.83	0.02150953	11,305	-	30	11,335
01042150	Probation	254.99	0.00031886	168	-	0	168
01200000	Road	60,198.05	0.07527730	39,564	-	106	39,670
02200000	Fleet Operations	86.26	0.00010787	57	-	0	57
02260000	Planning & Public Works Agency	170.11	0.00021272	112	-	0	112
02261120	Facilities Internal Service Fund	199.99	0.00025009	131	-	0	132
04999100	Community Action	5,461.82	0.00682997	3,590	-	10	3,599
	Total	799,684.00	1.00000000	525,572	-	1,408	526,980

Basis of Allocation : Ratio of Claim Liability

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	13	0.00009586	22	-	-	22
01011040	Department of Finance	1,022	0.00753632	1,698	-	-	1,698
01011051	Annual Audit	97	0.00071529	161	-	-	161
01011080	County Counsel	280	0.00206474	465	-	-	465
01011090	Personnel	390	0.00287589	648	-	-	648
01011150	General Insurance	821	0.00605413	1,364	-	-	1,364
01011170	Employee Benefits	29	0.00021385	48	-	-	48
01011200	Data Processing	585	0.00431384	972	-	-	972
01011010	Board of Supervisors	459	0.00338471	762	-	2	764
01011020	Clerk of the Board	230	0.00169604	382	-	1	383
01011070	Assessor	1,007	0.00742571	1,673	-	5	1,677
01011100	Elections	313	0.00230809	520	-	1	521
01011121	In-House Projects	342	0.00252194	568	-	2	570
01011180	Surveyor	50	0.00036870	83	-	0	83
01012040	Court Revenues	946	0.00697589	1,571	-	4	1,576
01012060	Grand Jury	13	0.00009586	22	-	0	22
01012100	Indigent Defense	467	0.00344370	776	-	2	778
01012170	Flood Control	31	0.00022860	51	-	0	52
01012180	Agriculture Commissioner	981	0.00723398	1,629	-	4	1,634
01012181	Water Resources	121	0.00089226	201	-	1	202
01012200	Building Inspector	264	0.00194676	438	-	1	440
01012220	Recorder	368	0.00271366	611	-	2	613
01012230	Coroner	103	0.00075953	171	-	0	172
01012240	Public Guardian	240	0.00176978	399	-	1	400
01012280	Planning	417	0.00307499	693	-	2	695
01012290	Animal Control	266	0.00196151	442	-	1	443
01014022	Hospital	31	0.00022860	51	-	0	52
01015180	Veterans' Services	114	0.00084065	189	-	1	190
01016040	Library	148	0.00109136	246	-	1	246
01016050	Cooperative Extension	255	0.00188039	424	-	1	425
01024010	Public Health	3,576	0.02636974	5,940	-	16	5,956
01024011	Emergency Preparedness	333	0.00245557	553	-	2	555
01024012	Mental Health	7,814	0.05762112	12,979	-	36	13,014
01024014	Alcohol & Drug Abuse	1,258	0.00927660	2,090	-	6	2,095

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024018	Victim Witness	133	0.00098075	221	-	1	222
01024020	Maternal & Child Health	120	0.00088489	199	-	1	200
01024025	Women, Infants & Children	697	0.00513974	1,158	-	3	1,161
01024170	California Children's Services	359	0.00264730	596	-	2	598
01024300	Health & Human Services Agency	1,907	0.01406238	3,167	-	9	3,176
01024400	Health Services Administration	537	0.00395988	892	-	2	894
01025010	Social Services Administration	19,378	0.14289507	32,186	-	88	32,275
01042090	District Attorney	1,277	0.00941671	2,121	-	6	2,127
01042110	Sheriff	4,294	0.03166433	7,132	-	20	7,152
01042113	Sheriff's Dispatch	577	0.00425485	958	-	3	961
01042135	Sheriff's Civil Division	187	0.00137895	311	-	1	311
01042140	Jail	4,033	0.02973969	6,699	-	18	6,717
01042150	Probation	766	0.00564855	1,272	-	3	1,276
01042155	Juvenile Hall	1,524	0.01123811	2,531	-	7	2,538
01042158	Delinquency Prevention	107	0.00078903	178	-	0	178
01042168	Juvenile Probation & CAMP	97	0.00071529	161	-	0	162
01042170	JJCPA Grant	93	0.00068579	154	-	0	155
01042360	Boat Patrol	123	0.00090701	204	-	1	205
01052557	Youth Offender Supervision	128	0.00094388	213	-	1	213
01052558	SB678 Community Performance Incentive	200	0.00147482	332	-	1	333
01054010	California Waste Management	16	0.00011799	27	-	0	27
01054012	Mental Health Services Act	2,979	0.02196741	4,948	-	14	4,962
01054045	Mosquito Abatement Assessment Area	194	0.00143057	322	-	1	323
01055340	Child Support	818	0.00603200	1,359	-	4	1,362
01062136	Trial Court Security	392	0.00289064	651	-	2	653
01062150	Local Community Corrections	972	0.00716761	1,614	-	4	1,619
01200000	Road	12,973	0.09566404	21,548	-	59	21,607
01602270	Fish & Game Commission	13	0.00009586	22	-	0	22
01906020	Office of Education	140	0.00103237	233	-	1	233
02000000	Solid Waste	4,396	0.03241649	7,302	-	20	7,322
02040205	Orland Airport	348	0.00256618	578	-	2	580
02040207	Willows Airport	361	0.00266205	600	-	2	601
02200000	Fleet Operations	1,036	0.00763955	1,721	-	5	1,725
02210000	Underground Storage Tanks	269	0.00198363	447	-	1	448

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02220000	Vegetation & Environmental Mgmt	137	0.00101025	228	-	1	228
02224170	Tri-County Bee	6	0.00004424	10	-	0	10
02260000	Planning & Public Works Agency	1,739	0.01282354	2,888	-	8	2,896
02261100	County Services - Facilities	1,008	0.00743308	1,674	-	5	1,679
02261120	Facilities Internal Service Fund	1,147	0.00845808	1,905	-	5	1,910
02262200	County Services - Fleet	356	0.00262518	591	-	2	593
02270000	Central Services	28	0.00020647	47	-	0	47
02280000	Data Processing ISF	790	0.00582553	1,312	-	4	1,316
04050000	Court	4,500	0.03318339	7,474	-	21	7,495
04100000	Law Library	9	0.00006637	15	-	0	15
04250000	Local Transportation Trust	961	0.00708650	1,596	-	4	1,601
04260000	Transportation Administration	345	0.00254406	573	-	2	575
04280000	Glenn County Transit	168	0.00123885	279	-	1	280
04281000	Fixed Route Transit	1,421	0.01047858	2,360	-	6	2,367
04601000	Local Agency Formation Commission	59	0.00043507	98	-	0	98
04999100	Community Action	5,134	0.03785857	8,527	-	23	8,551
05210000	Air Pollution District	1,109	0.00817786	1,842	-	5	1,847
05210241	Air Pollution Vehicle Registration	109	0.00080378	181	-	0	182
99999999	Other	31,756	0.23417152	52,746	-	145	52,891
	Total	135,610	1.00000000	225,245	-	603	225,848

Basis of Allocation : Relative Budget Size

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02260000	Planning & Public Works Agency	9,072	1.00000000	9,120	-	24	9,144
	Total	9,072	1.00000000	9,120	-	24	9,144

Basis of Allocation : Direct Cost of Premium

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042360	Boat Patrol	1,634	1.00000000	1,643	-	4	1,647
	Total	1,634	1.00000000	1,643	-	4	1,647

Basis of Allocation : Direct Cost of Premium

COUNTY OF GLENN
GENERAL INSURANCE

FY 15/16 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 fiscal year 2015-16 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 Planning & Public Works Agency 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.

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 2015-16.

COUNTY OF GLENN
CENTRAL SERVICES INTERNAL SERVICE FUND

FY 15/16 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:
06/30/16

ORGANIZATION KEY / OBJECT CODE	ACCOUNT BALANCE
02270000 CENTRAL SERVICES ISF	
CURRENT ASSETS	
00100 CASH IN TREASURY	$1,042.96
TOTAL CURRENT ASSETS	$1,042.96
CURRENT LIABILITIES	
00670 CHECKS PAYABLE	$739.56
TOTAL CURRENT LIABILITIES	$739.56
FUND EQUITY	
00974 UNRESERVED RETAINED EARNINGS	$0.16
TOTAL FUND EQUITY	$0.16
BUDGETARY ACCOUNTS	
00997 ESTIMATED REVENUES	$(27,947.00)
00999 APPROPRIATIONS	28,498.00
TOTAL BUDGETARY ACCOUNTS	$551.00

COUNTY OF GLENN

General Ledger Summary
Budget to Actuals
For the Period Ending:
06/30/16

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	$2,947.00	$2,947.00	$0.00	100.00
TOTAL CHARGES FOR CURRENT SERVICES	$2,947.00	$2,947.00	$0.00	100.00
MISCELLANEOUS REVENUES				
74141 ATS-COMMUNICATIONS REVENUE	$25,000.00	$20,295.36	$4,704.64	81.18
TOTAL MISCELLANEOUS REVENUES	$25,000.00	$20,295.36	$4,704.64	81.18
GRAND TOTAL Revenue	$27,947.00	$23,242.36	$4,704.64	83.17
Expense				
SERVICES & SUPPLIES				
03121 COMMUNICATIONS-ATS	$25,000.00	$20,244.49	$4,755.51	80.98
03220 OFFICE EXPENSE	500.00	207.39	292.61	41.48
03250 RENTS & LEASES-EQUIP	2,918.00	2,958.24	(40.24)	101.38
TOTAL SERVICES & SUPPLIES	$28,418.00	$23,410.12	$5,007.88	82.38
OTHER CHARGES				
05730 A-87 COST ALLOCATION	$80.00	$80.00	$0.00	100.00
TOTAL OTHER CHARGES	$80.00	$80.00	$0.00	100.00

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
GRAND TOTAL Expense	$28,498.00	$23,490.12	$5,007.88	82.43
NET RETURN/(COST)	$(551.00)	$(247.76)	$(303.24)	0.74

COUNTY OF GLENN
DATA PROCESSING INTERNAL SERVICE FUND

FY 15/16 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.

ORGANIZATION KEY / OBJECT CODE	ACCOUNT BALANCE
02280000 DATA PROCESSING ISF	
CURRENT ASSETS	
00100 CASH IN TREASURY	$5,568.81
00351 DUE FROM GENERAL FUND-1	24,008.87
00354 DUE FROM CAA FUND-4	251.77
00409 DUE FROM SR PW-12	3,607.08
00413 DUE FROM SD GOV BOS-16	431.28
00580 PREPAID EXPENSE	11,016.00
TOTAL CURRENT ASSETS	$44,883.81
FIXED ASSETS	
00630 EQUIPMENT	$285,325.00
00631 ACCUM DEPREC-EQUIPMENT	(137,499.00)
TOTAL FIXED ASSETS	$147,826.00
CURRENT LIABILITIES	
00670 CHECKS PAYABLE	$5,568.81
00763 UNEARNED REVENUE	11,016.00
TOTAL CURRENT LIABILITIES	$16,584.81
LONG-TERM LIABILITIES	
00815 ADV FROM GENERAL FUND	$28,299.00
TOTAL LONG-TERM LIABILITIES	$28,299.00
FUND EQUITY	
00974 UNRESERVED RETAINED EARNINGS	$(63,878.28)
00975 NET INV IN CAPITAL ASSETS	194,827.28
TOTAL FUND EQUITY	$130,949.00
BUDGETARY ACCOUNTS	
00997 ESTIMATED REVENUES	$(733,054.00)
00999 APPROPRIATIONS	790,338.00
TOTAL BUDGETARY ACCOUNTS	$57,284.00

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	$733,054.00	$684,003.92	$49,050.08	93.31
TOTAL CHARGES FOR CURRENT SERVICES	$733,054.00	$684,003.92	$49,050.08	93.31
GRAND TOTAL Revenue	$733,054.00	$684,003.92	$49,050.08	93.31
Expense				
SERVICES & SUPPLIES				
03120 COMMUNICATIONS	$116,668.00	$113,876.90	$2,791.10	97.61
03230 PROFESSIONAL SERVICES	341,340.00	341,340.00	0.00	100.00
03286 IT EXPENSES	247,592.00	226,333.02	21,258.98	91.41
TOTAL SERVICES & SUPPLIES	$705,600.00	$681,549.92	$24,050.08	96.59
OTHER CHARGES				
05510 DEPRECIATION	$57,284.00	$40,407.00	$16,877.00	70.54
05730 A-87 COST ALLOCATION	2,454.00	2,454.00	0.00	100.00
TOTAL OTHER CHARGES	$59,738.00	$42,861.00	$16,877.00	71.75
FIXED ASSETS				
07320 COMPUTER EQUIPMENT	$25,000.00	$0.00	$25,000.00	0.00
TOTAL FIXED ASSETS	$25,000.00	$0.00	$25,000.00	0.00

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
GRAND TOTAL Expense	$790,338.00	$724,410.92	$65,927.08	91.66
NET RETURN/(COST)	$(57,284.00)	$(40,407.00)	$(16,877.00)	1.65

COUNTY OF GLENN
FACILITIES INTERNAL SERVICE FUND

FY 15/16 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	$237,626.93
00230 ACCOUNTS RECEIVABLE	15,535.76
00299 INTEREST RECEIVABLE	371.08
00409 DUE FROM SR PW-12	28,305.05
TOTAL CURRENT ASSETS	$281,838.82
CURRENT LIABILITIES	
00670 CHECKS PAYABLE	$13,488.20
00680 DUE TO SR PW-12	28,901.13
00690 DUE TO ROAD FUND-3	4,935.78
TOTAL CURRENT LIABILITIES	$47,325.11
FUND EQUITY	
00974 UNRESERVED RETAINED EARNINGS	$260,973.47
TOTAL FUND EQUITY	$260,973.47
BUDGETARY ACCOUNTS	
00997 ESTIMATED REVENUES	$(1,147,430.00)
00999 APPROPRIATIONS	1,147,430.00
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	$514.47	$(514.47)	0.00
TOTAL USE OF MONEY & PROPERTY	$0.00	$514.47	$(514.47)	0.00
CHARGES FOR CURRENT SERVICES				
66251 FACILITIES COST ALLOCATION	$754,950.00	$697,409.41	$57,540.59	92.38
66550 OTHER CHARGES FOR SERVICES	0.00	111,858.04	(111,858.04)	0.00
67000 INTER REV-#101 GENERAL	392,480.00	261,653.36	130,826.64	66.67
74126 SALARY REIMB	0.00	46,639.36	(46,639.36)	0.00
TOTAL CHARGES FOR CURRENT SERVICES	$1,147,430.00	$1,117,560.17	$29,869.83	97.40
MISCELLANEOUS REVENUES				
74118 REFUNDS & REBATES	$0.00	$2,895.82	$(2,895.82)	0.00
TOTAL MISCELLANEOUS REVENUES	$0.00	$2,895.82	$(2,895.82)	0.00
GRAND TOTAL Revenue	$1,147,430.00	$1,120,970.46	$26,459.54	97.69
Expense				
SERVICES & SUPPLIES				
03110 CLOTHING & PERSONAL SUPPLIES	$1,200.00	$2,498.94	$(1,298.94)	208.25
03120 COMMUNICATIONS	7,500.00	8,183.50	(683.50)	109.11
03140 HOUSEHOLD EXPENSE	5,000.00	13,209.09	(8,209.09)	264.18

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
03170 MAINT-EQUIPMENT	12,500.00	7,560.03	4,939.97	60.48
03180 MAINT-STRUCTURES & IMPROVEMENT	0.00	3,076.91	(3,076.91)	0.00
03182 BUILDING MAINTENANCE	45,000.00	65,097.78	(20,097.78)	144.66
03220 OFFICE EXPENSE	2,500.00	2,046.70	453.30	81.87
03230 PROFESSIONAL SERVICES	9,281.00	25,179.49	(15,898.49)	271.30
03236 PROFESSIONAL SERVICES-IT SVCS	2,788.79	2,626.50	162.29	94.18
03240 PUBLICATIONS	100.00	0.00	100.00	0.00
03250 RENTS & LEASES-EQUIP	250.00	3.60	246.40	1.44
03270 SMALL TOOLS & INSTRUMENTS	2,000.00	3,666.96	(1,666.96)	183.35
03280 SPECIAL DEPT EXPENSE	5,000.00	13,570.02	(8,570.02)	271.40
03281 SPEC DEPT-TRAINING	500.00	670.00	(170.00)	134.00
03286 IT EXPENSES	6,500.00	4,438.40	2,061.60	68.28
03292 PW ISF ALLOCATION	0.00	12,322.05	(12,322.05)	0.00
04291 FOOD & LODGING	0.00	54.66	(54.66)	0.00
04292 GAS & OIL	12,250.00	7,767.91	4,482.09	63.41
04295 OTHER TRAVEL	200.00	24.00	176.00	12.00
04296 VEHICLE RENTAL	14,000.00	16,467.57	(2,467.57)	117.63
04300 UTILITIES	45,000.00	49,455.01	(4,455.01)	109.90
04500 OPERATING EXPENSES	943,645.00	877,295.89	66,349.11	92.97
TOTAL SERVICES & SUPPLIES	$1,115,214.79	$1,115,215.01	$(0.22)	100.00
OTHER CHARGES				
05715 DATA PROCESSING ISF ALLOCATION	$7,395.21	$7,395.21	$0.00	100.00
05730 A-87 COST ALLOCATION	18,344.00	18,344.00	0.00	100.00
05801 INTER EXP-#101 GENERAL FUND	6,476.00	6,476.00	0.00	100.00
TOTAL OTHER CHARGES	$32,215.21	$32,215.21	$0.00	100.00
GRAND TOTAL Expense	$1,147,430.00	$1,147,430.22	$(0.22)	100.00
NET RETURN/(COST)	$0.00	$(26,459.76)	$26,459.76	(2.31)

FY 15/16 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.

ORGANIZATION KEY / OBJECT CODE	ACCOUNT BALANCE
02200000 FLEET OPERATIONS	
CURRENT ASSETS	
00100 CASH IN TREASURY	$176,718.01
00230 ACCOUNTS RECEIVABLE	40,188.37
00299 INTEREST RECEIVABLE	297.82
00320 INVENTORY	22,222.01
00351 DUE FROM GENERAL FUND-1	579.53
00354 DUE FROM CAA FUND-4	730.35
TOTAL CURRENT ASSETS	$240,736.09
FIXED ASSETS	
00610 BUILDINGS & IMPROVEMENTS	$206,638.00
00611 ACCUM DEPREC-BLDG & IMPROVE	(120,639.00)
00630 EQUIPMENT	22,914.00
00631 ACCUM DEPREC-EQUIPMENT	(14,854.00)
TOTAL FIXED ASSETS	$94,059.00
CURRENT LIABILITIES	
00670 CHECKS PAYABLE	$6,948.13
00680 DUE TO SR PW-12	3,213.56
00689 DUE TO GENERAL FUND-1	173.14
00690 DUE TO ROAD FUND-3	1,870.13
00702 DUE TO AGENCY OTH-40	11.18
TOTAL CURRENT LIABILITIES	$12,216.14
FUND EQUITY	
00974 UNRESERVED RETAINED EARNINGS	$191,502.48
00975 NET INV IN CAPITAL ASSETS	100,070.00
TOTAL FUND EQUITY	$291,572.48
BUDGETARY ACCOUNTS	
00997 ESTIMATED REVENUES	$(540,750.00)
00999 APPROPRIATIONS	579,226.00
TOTAL BUDGETARY ACCOUNTS	$38,476.00

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	$421.48	$(421.48)	0.00
44320 RENTS & CONCESSIONS	3,000.00	2,825.00	175.00	94.17
TOTAL USE OF MONEY & PROPERTY	$3,000.00	$3,246.48	$(246.48)	108.22
CHARGES FOR CURRENT SERVICES				
66550 OTHER CHARGES FOR SERVICES	$380,000.00	$405,448.79	$(25,448.79)	106.70
66551 ADMINISTRATION FEES	10,000.00	1,200.00	8,800.00	12.00
68001 MAINTENANCE SERVICE	86,250.00	60,469.49	25,780.51	70.11
68179 SCRAP METAL SALES	1,000.00	0.00	1,000.00	0.00
74126 SALARY REIMB	40,500.00	0.00	40,500.00	0.00
74138 FUEL DIRECT COSTS	20,000.00	11,421.49	8,578.51	57.11
TOTAL CHARGES FOR CURRENT SERVICES	$537,750.00	$478,539.77	$59,210.23	88.99
GRAND TOTAL Revenue	$540,750.00	$481,786.25	$58,963.75	89.10
Expense				
SERVICES & SUPPLIES				
03110 CLOTHING & PERSONAL SUPPLIES	$900.00	$600.00	$300.00	66.67
03120 COMMUNICATIONS	2,900.00	1,108.85	1,791.15	38.24
03140 HOUSEHOLD EXPENSE	2,000.00	1,948.79	51.21	97.44
03170 MAINT-EQUIPMENT	100,000.00	80,313.47	19,686.53	80.31
03180 MAINT-STRUCTURES & IMPROVEMENT	1,000.00	0.00	1,000.00	0.00
03190 MEDICAL & LAB SUPPLIES	150.00	12.90	137.10	8.60

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
03200 MEMBERSHIPS	100.00	0.00	100.00	0.00
03230 PROFESSIONAL SERVICES	2,000.00	1,952.63	47.37	97.63
03240 PUBLICATIONS	250.00	58.80	191.20	23.52
03250 RENTS & LEASES-EQUIP	2,000.00	1,274.21	725.79	63.71
03270 SMALL TOOLS & INSTRUMENTS	2,500.00	2,882.68	(382.68)	115.31
03280 SPECIAL DEPT EXPENSE	2,500.00	1,808.12	691.88	72.32
03281 SPEC DEPT-TRAINING	1,000.00	590.00	410.00	59.00
03283 SHOP SUPPLIES	2,000.00	1,641.70	358.30	82.09
03286 IT EXPENSES	7,500.00	857.23	6,642.77	11.43
03292 PW ISF ALLOCATION	27,000.00	12,779.23	14,220.77	47.33
04291 FOOD & LODGING	500.00	102.08	397.92	20.42
04292 GAS & OIL	32,000.00	12,232.76	19,767.24	38.23
04295 OTHER TRAVEL	500.00	7.00	493.00	1.40
04296 VEHICLE RENTAL	4,200.00	4,444.48	(244.48)	105.82
04300 UTILITIES	6,500.00	5,846.27	653.73	89.94
04500 OPERATING EXPENSES	347,629.00	343,777.13	3,851.87	98.89
TOTAL SERVICES & SUPPLIES	$545,129.00	$474,238.33	$70,890.67	87.00
OTHER CHARGES				
05510 DEPRECIATION	$15,000.00	$6,011.00	$8,989.00	40.07
05715 DATA PROCESSING ISF ALLOCATION	6,366.00	2,275.45	4,090.55	35.74
05730 A-87 COST ALLOCATION	6,731.00	6,731.00	0.00	100.00
TOTAL OTHER CHARGES	$28,097.00	$15,017.45	$13,079.55	53.45
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	$579,226.00	$489,255.78	$89,970.22	84.47
NET RETURN/(COST)	$(38,476.00)	$(7,469.53)	$(31,006.47)	4.63

COUNTY OF GLENN

General Ledger Summary
Balance Sheet Accounts
For the Period Ending:
06/30/16

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
02190000 SERVICE CENTER EQUIP RESERVE	
CURRENT ASSETS	
00100 CASH IN TREASURY	$1,301,617.39
00299 INTEREST RECEIVABLE	2,394.28
TOTAL CURRENT ASSETS	$1,304,011.67
FIXED ASSETS	
00630 EQUIPMENT	$2,650,589.00
00631 ACCUM DEPREC-EQUIPMENT	(1,914,309.00)
TOTAL FIXED ASSETS	$736,280.00
CURRENT LIABILITIES	
00670 CHECKS PAYABLE	$2,293.20
TOTAL CURRENT LIABILITIES	$2,293.20
FUND EQUITY	
00974 UNRESERVED RETAINED EARNINGS	$728,068.81
00975 NET INV IN CAPITAL ASSETS	1,266,109.13
TOTAL FUND EQUITY	$1,994,177.94
BUDGETARY ACCOUNTS	
00997 ESTIMATED REVENUES	$(290,500.00)
00999 APPROPRIATIONS	457,135.00
TOTAL BUDGETARY ACCOUNTS	$166,635.00

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	$3,264.56	$(3,264.56)	0.00
TOTAL USE OF MONEY & PROPERTY	$0.00	$3,264.56	$(3,264.56)	0.00
GRAND TOTAL Revenue	$0.00	$3,264.56	$(3,264.56)	0.00
Expense				
OTHER CHARGES				
05510 DEPRECIATION	$237,875.00	$237,875.00	$0.00	100.00
TOTAL OTHER CHARGES	$237,875.00	$237,875.00	$0.00	100.00
GRAND TOTAL Expense	$237,875.00	$237,875.00	$0.00	100.00
NET RETURN/(COST)	$(237,875.00)	$(234,610.44)	$(3,264.56)	(100.00)

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	$25,000.00	$25,834.79	$(834.79)	103.34
TOTAL CHARGES FOR CURRENT SERVICES	$25,000.00	$25,834.79	$(834.79)	103.34
OTHER FINANCING SOURCES				
78100 SALE OF FIXED ASSETS	$5,000.00	$14,051.77	$(9,051.77)	281.04
TOTAL OTHER FINANCING SOURCES	$5,000.00	$14,051.77	$(9,051.77)	281.04
GRAND TOTAL Revenue	$30,000.00	$39,886.56	$(9,886.56)	132.96
Expense				
OTHER CHARGES				
05700 ADMINISTRATIVE EXPENSE	$500.00	$500.00	$0.00	100.00
TOTAL OTHER CHARGES	$500.00	$500.00	$0.00	100.00
FIXED ASSETS				
07350 VEHICLES	$7,000.00	$715.46	$6,284.54	10.22
TOTAL FIXED ASSETS	$7,000.00	$715.46	$6,284.54	10.22
GRAND TOTAL Expense	$7,500.00	$1,215.46	$6,284.54	16.21

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
NET RETURN/(COST)	$22,500.00	$38,671.10	$(16,171.10)	116.75

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	$200,000.00	$221,549.87	$(21,549.87)	110.77
TOTAL CHARGES FOR CURRENT SERVICES	$200,000.00	$221,549.87	$(21,549.87)	110.77
OTHER FINANCING SOURCES				
78100 SALE OF FIXED ASSETS	$7,000.00	$4,915.02	$2,084.98	70.21
TOTAL OTHER FINANCING SOURCES	$7,000.00	$4,915.02	$2,084.98	70.21
GRAND TOTAL Revenue	$207,000.00	$226,464.89	$(19,464.89)	109.40
Expense				
OTHER CHARGES				
05700 ADMINISTRATIVE EXPENSE	$700.00	$700.00	$0.00	100.00
TOTAL OTHER CHARGES	$700.00	$700.00	$0.00	100.00
FIXED ASSETS				
07350 VEHICLES	$111,000.00	$110,031.25	$968.75	99.13
TOTAL FIXED ASSETS	$111,000.00	$110,031.25	$968.75	99.13
GRAND TOTAL Expense	$111,700.00	$110,731.25	$968.75	99.13

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
NET RETURN/(COST)	$95,300.00	$115,733.64	$(20,433.64)	10.27

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
02195963 FLEET RESERVE-ORLAND	
LONG-TERM LIABILITIES	
00878 LOANS PAYABLE	$511.68
TOTAL LONG-TERM LIABILITIES	$511.68

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	$31,000.00	$29,112.57	$1,887.43	93.91
TOTAL CHARGES FOR CURRENT SERVICES	$31,000.00	$29,112.57	$1,887.43	93.91
OTHER FINANCING SOURCES				
78100 SALE OF FIXED ASSETS	$0.00	$2,000.00	$(2,000.00)	0.00
TOTAL OTHER FINANCING SOURCES	$0.00	$2,000.00	$(2,000.00)	0.00
GRAND TOTAL Revenue	$31,000.00	$31,112.57	$(112.57)	100.36
Expense				
OTHER CHARGES				
05200 BONDS PAYABLE-LOAN PRINCIPAL	$550.00	$1.00	$549.00	0.18
05310 LOAN INTEREST	10.00	9.84	0.16	98.40
TOTAL OTHER CHARGES	$560.00	$10.84	$549.16	1.94
GRAND TOTAL Expense	$560.00	$10.84	$549.16	1.94
NET RETURN/(COST)	$30,440.00	$31,101.73	$(661.73)	98.43

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	$20,000.00	$22,765.05	$(2,765.05)	113.83
TOTAL CHARGES FOR CURRENT SERVICES	$20,000.00	$22,765.05	$(2,765.05)	113.83
OTHER FINANCING SOURCES				
78100 SALE OF FIXED ASSETS	$2,500.00	$2,149.24	$350.76	85.97
TOTAL OTHER FINANCING SOURCES	$2,500.00	$2,149.24	$350.76	85.97
GRAND TOTAL Revenue	$22,500.00	$24,914.29	$(2,414.29)	110.73
Expense				
FIXED ASSETS				
07350 VEHICLES	$99,500.00	$99,136.47	$363.53	99.63
TOTAL FIXED ASSETS	$99,500.00	$99,136.47	$363.53	99.63
GRAND TOTAL Expense	$99,500.00	$99,136.47	$363.53	99.63
NET RETURN/(COST)	$(77,000.00)	$(74,222.18)	$(2,777.82)	11.10

FY 15/16 Actual		Total	Personnel Services	Arbitration	Applicant Testing
01011040	Department of Finance	6,472	6,472	-	-
01011080	County Counsel	(4,591)	(4,591)	-	-
01011090	Personnel	1,438	1,438	-	-
01011010	Board of Supervisors	3,694	3,694	-	-
01011020	Clerk of the Board	1,478	1,478	-	-
01011070	Assessor	4,500	4,500	-	-
01011100	Elections	739	739	-	-
01012180	Agriculture Commissioner	5,767	5,767	-	-
01012181	Water Resources	739	739	-	-
01012200	Building Inspector	163	163	-	-
01012220	Recorder	2,217	2,217	-	-
01012240	Public Guardian	1,478	1,478	-	-
01012280	Planning	2,217	2,217	-	-
01012290	Animal Control	2,187	2,187	-	-
01015180	Veterans' Services	739	739	-	-
01016050	Cooperative Extension	1,892	1,892	-	-
01024010	Public Health	11,617	11,617	-	-
01024011	Emergency Preparedness	739	739	-	-
01024012	Mental Health	39,203	39,203	-	-
01024014	Alcohol & Drug Abuse	3,336	3,336	-	-
01024018	Victim Witness	739	739	-	-
01024025	Women, Infants & Children	3,694	3,694	-	-
01024170	California Children's Services	739	739	-	-
01024300	Health & Human Services Agency	15,342	14,778	565	-
01024400	Health Services Administration	(2,585)	(2,585)	-	-
01025010	Social Services Administration	58,444	58,444	-	-
01042090	District Attorney	6,736	6,736	-	-
01042110	Sheriff	19,950	19,950	-	-
01042113	Sheriff's Dispatch	5,172	5,172	-	-
01042135	Sheriff's Civil Division	739	739	-	-
01042140	Jail	16,663	16,255	-	407
01042150	Probation	2,540	2,956	-	(416)
01042155	Juvenile Hall	8,387	8,670	-	(283)
01042168	Juvenile Probation & CAMP	739	739	-	-
01042170	JJCPA Grant	739	739	-	-
01052550	County SLESF	1,478	1,478	-	-

FY 15/16 Actual		Total	Personnel Services	Arbitration	Applicant Testing
01052557	Youth Offender Supervision	739	739	-	-
01052558	SB678 Community Performance Incentive	1,478	1,478	-	-
01055340	Child Support	5,911	5,911	-	-
01062136	Trial Court Security	2,956	2,956	-	-
01062150	Local Community Corrections	4,433	4,433	-	-
01200000	Road	20,721	20,721	-	-
01602270	Fish & Game Commission	739	739	-	-
02000000	Solid Waste	5,060	5,060	-	-
02210000	Underground Storage Tanks	(220)	(220)	-	-
02260000	Planning & Public Works Agency	4,182	4,182	-	-
02261120	Facilities Internal Service Fund	10,344	10,344	-	-
02262200	County Services - Fleet	2,956	2,956	-	-
04999100	Community Action	10,372	10,372	-	-
05210000	Air Pollution District	4,951	4,951	-	-
05210241	Air Pollution Vehicle Registration	(220)	(220)	-	-
		-	-	-	-
	Total	**299,940**	**299,666**	**565**	**(291)**

FY 15/16 Actual	Total	General & Admin	Personnel Services	Arbitration	Applicant Testing
Time %	100.00%	-12.73%	111.86%	0.19%	0.68%
Wages & Benefits					
Salaries & Wages	115,817		115,817	-	-
Benefits	76,754		76,754	-	-
				-	-
Services & Supplies				-	-
Communications	985		985	-	-
Memberships	1,390		1,390	-	-
Office Expense	3,129		3,129	-	-
Professional Services	106,949		104,115	620	2,214
Publications & Legal	30,245		30,245		
Special Dept Training	4,734		4,734	-	-
Food & Lodging	922		922	-	-
Mileage	312		312	-	-
Other Travel	78		78	-	-
Utilities	2,214		2,214	-	-
ISF Allocation	20,093		20,093	-	-
Interfund Expenses	782		782	-	-
Expenditures Per Financial Statements	364,404	-	361,570	620	2,214
Cost Adjustments					
Building Use to Service Depts.	1,297	1,297			
Interfund Revenue	(42,458)	(42,458)			
	-	-			
Functional Cost	323,243	(41,161)	361,570	620	2,214
	-				

FY 15/16 Actual	Total	General & Admin	Personnel Services	Arbitration	Applicant Testing
Additions - 1st Allocation					
Other	-	-			
Reallocate Admin	0	41,161	(40,841)	(70)	(250)
Allocable Costs	323,243	-	320,729	550	1,964
Unallocated	-				
1st Allocation	323,243	-	320,729	550	1,964
Additions - 2nd Allocation					
Other	8,623	8,623			
Reallocate Admin	(0)	(8,623)	8,556	15	52
Allocable Costs	8,623	-	8,556	15	52
Unallocated	-				
2nd Allocation	8,623	-	8,556	15	52
Total Allocated	**331,866**	-	**329,285**	**565**	**2,016**

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042140	Jail	1,311	0.59214092	1,163	(786)	31	407
01042150	Probation	252	0.11382114	224	(645)	6	(416)
01042155	Juvenile Hall	651	0.29403794	577	(876)	15	(283)
	Total	2,214	1.00000000	1,964	(2,307)	52	(291)

Basis of Allocation : Direct Cost Transfer

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024300	Health & Human Services Agency	620	1.00000000	550	-	15	565
	Total	620	1.00000000	550	-	15	565

Basis of Allocation : Direct Cost Transfer

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	9.00	0.02017937	6,472	-	-	6,472
01011080	County Counsel	2.00	0.00448430	1,438	(6,029)	-	(4,591)
01011090	Personnel	2.00	0.00448430	1,438	-	-	1,438
01011010	Board of Supervisors	5.00	0.01121076	3,596	-	99	3,694
01011020	Clerk of the Board	2.00	0.00448430	1,438	-	40	1,478
01011070	Assessor	8.00	0.01793722	5,753	(1,411)	158	4,500
01011100	Elections	1.00	0.00224215	719	-	20	739
01012180	Agriculture Commissioner	8.00	0.01793722	5,753	(144)	158	5,767
01012181	Water Resources	1.00	0.00224215	719	-	20	739
01012200	Building Inspector	3.00	0.00672646	2,157	(2,054)	59	163
01012220	Recorder	3.00	0.00672646	2,157	-	59	2,217
01012240	Public Guardian	2.00	0.00448430	1,438	-	40	1,478
01012280	Planning	3.00	0.00672646	2,157	-	59	2,217
01012290	Animal Control	3.00	0.00672646	2,157	(30)	59	2,187
01015180	Veterans' Services	1.00	0.00224215	719	-	20	739
01016050	Cooperative Extension	3.00	0.00672646	2,157	(325)	59	1,892
01024010	Public Health	16.00	0.03587444	11,506	(205)	316	11,617
01024011	Emergency Preparedness	1.00	0.00224215	719	-	20	739
01024012	Mental Health	61.00	0.13677130	43,867	(5,869)	1,205	39,203
01024014	Alcohol & Drug Abuse	8.00	0.01793722	5,753	(2,575)	158	3,336
01024018	Victim Witness	1.00	0.00224215	719	-	20	739
01024025	Women, Infants & Children	5.00	0.01121076	3,596	-	99	3,694
01024170	California Children's Services	1.00	0.00224215	719	-	20	739
01024300	Health & Human Services Agency	20.00	0.04484305	14,382	-	395	14,778
01024400	Health Services Administration	-	-	-	(2,585)	-	(2,585)
01025010	Social Services Administration	83.00	0.18609865	59,687	(2,884)	1,640	58,444
01042090	District Attorney	10.00	0.02242152	7,191	(653)	198	6,736
01042110	Sheriff	27.00	0.06053812	19,416	-	534	19,950
01042113	Sheriff's Dispatch	7.00	0.01569507	5,034	-	138	5,172
01042135	Sheriff's Civil Division	1.00	0.00224215	719	-	20	739
01042140	Jail	22.00	0.04932735	15,821	-	435	16,255
01042150	Probation	4.00	0.00896861	2,876	-	79	2,956
01042155	Juvenile Hall	13.00	0.02914798	9,349	(935)	257	8,670
01042168	Juvenile Probation & CAMP	1.00	0.00224215	719	-	20	739
01042170	JJCPA Grant	1.00	0.00224215	719	-	20	739

FY 15/16 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01052550	County SLESF	2.00	0.00448430	1,438	-	40	1,478
01052557	Youth Offender Supervision	1.00	0.00224215	719	-	20	739
01052558	SB678 Community Performance Incentive	2.00	0.00448430	1,438	-	40	1,478
01055340	Child Support	8.00	0.01793722	5,753	-	158	5,911
01062136	Trial Court Security	4.00	0.00896861	2,876	-	79	2,956
01062150	Local Community Corrections	6.00	0.01345291	4,315	-	119	4,433
01200000	Road	30.00	0.06726457	21,574	(1,446)	593	20,721
01602270	Fish & Game Commission	1.00	0.00224215	719	-	20	739
02000000	Solid Waste	7.00	0.01569507	5,034	(112)	138	5,060
02210000	Underground Storage Tanks	-	-	-	(220)	-	(220)
02260000	Planning & Public Works Agency	6.00	0.01345291	4,315	(252)	119	4,182
02261120	Facilities Internal Service Fund	14.00	0.03139013	10,068	-	277	10,344
02262200	County Services - Fleet	4.00	0.00896861	2,876	-	79	2,956
04999100	Community Action	16.00	0.03587444	11,506	(1,450)	316	10,372
05210000	Air Pollution District	7.00	0.01569507	5,034	(221)	138	4,951
05210241	Air Pollution Vehicle Registration	-	-	-	(220)	-	(220)
	Total	446.00	1.00000000	320,729	(29,619)	8,556	299,666

Basis of Allocation : Number of Employees

FY 15/16 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 separate function has been created to allocate applicant testing expenses to the specific departments such as law enforcement and merit system programs that require specialized 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.

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

FY 15/16 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	-	44	3,117	190	23,226	3,694	23,939	202
01011020	Clerk of the Board	-	-	22	1,266	94	12,781	1,478	383	81
01011070	Assessor	3,322	-	97	4,069	412	-	4,500	2,415	323
01011100	Elections	1,743	-	30	1,054	128	8,771	739	1,075	40
01011121	In-House Projects	-	9,903	33	212	140	-	-	570	-
01011180	Surveyor	-	-	5	75	20	-	-	1,627	-
01012040	Court Revenues	-	-	91	625	387	-	-	1,576	-
01012060	Grand Jury	-	-	1	8,969	5	-	-	22	-
01012100	Indigent Defense	-	-	45	381	191	-	-	778	-
01012170	Flood Control	-	-	3	34	13	-	-	52	-
01012180	Agriculture Commissioner	2,533	-	94	5,099	402	39,094	5,767	1,634	579
01012181	Water Resources	-	-	12	544	50	-	739	202	40
01012200	Building Inspector	922	-	25	1,773	108	-	163	694	121
01012220	Recorder	4,056	499	35	1,823	151	-	2,217	1,677	121
01012230	Coroner	-	-	10	136	42	501	-	172	-
01012240	Public Guardian	585	-	23	1,434	98	(1,758)	1,478	564	81
01012280	Planning	335	-	40	2,151	171	39,596	2,217	800	121
01012290	Animal Control	-	-	26	2,105	109	501	2,187	443	121
01014022	Hospital	-	-	3	39	13	-	-	52	-
01015180	Veterans' Services	804	-	11	849	47	1,253	739	416	40
01016040	Library	-	-	14	106	61	-	-	246	-
01016050	Cooperative Extension	-	-	25	1,701	104	-	1,892	2,000	121
01024010	Public Health	949	-	344	9,904	1,464	501	11,617	6,970	645
01024011	Emergency Preparedness	-	-	32	980	137	-	739	555	40
01024012	Mental Health	9,924	-	751	28,196	3,200	-	39,203	15,245	1,485
01024014	Alcohol & Drug Abuse	-	-	121	4,607	518	-	3,336	5,238	331
01024018	Victim Witness	-	-	13	870	54	-	739	222	40
01024020	Maternal & Child Health	-	-	12	384	49	-	-	308	-
01024025	Women, Infants & Children	-	-	67	2,858	288	-	3,694	1,161	202
01024170	California Children's Services	-	-	34	1,205	147	-	739	598	40
01024300	Health & Human Services Agency	-	-	183	12,691	781	41,099	15,342	19,598	2,363
01024400	Health Services Administration	-	-	52	1,328	220	-	(2,585)	894	(126)
01025010	Social Services Administration	-	-	1,862	108,461	7,970	1,504	58,444	131,373	4,153
01042090	District Attorney	1,757	-	123	5,998	523	41,671	6,736	247,904	403
01042110	Sheriff	1,178	57,758	413	15,992	1,759	6,015	19,950	104,584	696

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FY 15/16 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
01042113	Sheriff's Dispatch	440	-	55	4,115	236	-	5,172	1,192	(349)
01042135	Sheriff's Civil Division	-	-	18	856	77	501	739	311	40
01042140	Jail	124,853	770	388	11,641	1,651	-	16,663	27,103	(194)
01042150	Probation	1,807	15,899	74	3,720	314	752	2,540	2,453	(232)
01042155	Juvenile Hall	49,660	5,656	146	6,196	624	752	8,387	4,646	446
01042158	Delinquency Prevention	-	-	10	482	44	-	-	178	-
01042168	Juvenile Probation & CAMP	-	-	9	747	40	-	739	162	40
01042170	JJPCA Grant	-	-	9	739	38	-	739	155	40
01042360	Boat Patrol	-	5,304	12	371	50	-	-	1,852	-
01052550	County SLESF	-	-	-	672	-	-	1,478	-	81
01052557	Youth Offender Supervision	-	-	12	790	52	-	739	213	40
01052558	SB678 Community Performance Incentive	-	-	19	1,178	82	-	1,478	333	81
01054010	California Waste Management	-	-	2	20	7	-	-	27	-
01054011	Emergency Preparedness Grant	-	-	-	-	-	-	-	-	-
01054012	Mental Health Services Act	-	-	286	1,879	1,220	-	-	4,962	-
01054015	Hospital Preparedness Grant	-	-	-	-	1	-	-	-	-
01054021	Superior Reg Workforce Ed	-	-	-	5	-	-	-	-	-
01054045	Mosquito Abatement Assessment Area	-	-	19	342	79	-	-	323	-
01055340	Child Support	7,333	-	79	5,601	337	501	5,911	2,108	323
01062136	Trial Court Security	-	-	38	1,968	160	-	2,956	675	161
01062150	Local Community Corrections	-	-	93	3,284	398	-	4,433	1,619	242
01200000	Road	2,287	-	1,247	23,359	5,316	-	20,721	61,855	958
01602270	Fish & Game Commission	-	-	1	317	5	-	739	22	40
01906020	Office of Education	6,478	-	13	94,436	57	-	-	508	-
02000000	Solid Waste	139	-	422	7,755	1,800	-	5,060	7,357	282
02040205	Orland Airport	-	-	33	513	142	-	-	580	-
02040207	Willows Airport	-	-	35	627	148	-	-	601	-
02200000	Fleet Operations	-	-	100	3,339	424	-	-	1,782	-
02210000	Underground Storage Tanks	-	-	26	516	110	-	(220)	448	(118)
02220000	Vegetation & Environmental Mgmt	-	-	13	289	56	-	-	228	-
02224170	Tri-County Bee	-	-	1	23	2	-	-	10	-
02260000	Planning & Public Works Agency	638	-	167	5,967	712	44,733	4,182	12,314	525
02261100	County Services - Facilities	-	-	97	624	413	-	-	1,679	-
02261120	Facilities Internal Service Fund	1,008	-	110	7,604	470	-	10,344	3,321	565
02262200	County Services - Fleet	-	-	34	1,128	146	-	2,956	593	161

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FY 15/16 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
02270000	Central Services	-	-	3	85	11	-	-	47	-
02280000	Data Processing ISF	261	-	76	5,189	323	-	-	1,389	-
03230000	Fire Chief's Association	-	-	-	-	-	-	-	-	-
04050000	Court	-	-	432	3,677	1,842	-	-	15,356	-
04100000	Law Library	-	-	1	15	4	-	-	15	-
04250000	Local Transportation Trust	-	-	92	774	393	-	-	1,601	-
04260000	Transportation Administration	317	-	33	409	141	-	-	655	-
04280000	Glenn County Transit	-	-	16	791	69	501	-	280	-
04281000	Fixed Route Transit	-	-	137	1,565	582	-	-	2,367	-
04354015	Ca Reg Mental Health Coalition	-	-	-	-	-	-	-	-	-
04601000	Local Agency Formation Commission	-	-	6	705	24	-	-	98	-
04999100	Community Action	-	-	493	13,436	2,123	-	10,372	12,150	991
05010000	Artois Fire District	-	-	7	216	28	-	-	-	-
05022000	Hamilton Fire District	-	-	34	715	144	-	-	-	-
05022010	Bayliss Fire District	-	-	2	145	10	-	-	-	-
05050000	Willows Rural Fire District	-	-	24	403	104	-	-	-	-
05110000	Storm Drain Maintenance District #1	-	-	0	142	2	-	-	-	-
05130000	Storm Drain Maintenance District #3	-	-	7	160	28	-	-	-	-
05140000	North Willows County Service Area	-	-	7	227	28	-	-	-	-
05210000	Air Pollution District	1,731	-	107	3,886	454	752	4,951	2,500	125
05210241	Air Pollution Vehicle Registration	-	-	10	152	45	-	(220)	182	(118)
05250000	Olive Pest Management District	-	-	7	240	31	-	-	-	-
06010000	Elk Creek Cemetery District	-	-	1	254	-	-	-	-	-
06020000	German Cemetery District	-	-	0	2,320	-	-	-	-	-
06030000	Marvin-Chapel Cemetery District	-	-	1	277	-	-	-	-	-
06040000	Newville Cemetery District	-	-	0	721	-	-	-	-	-
06050000	Orland Cemetery District	-	-	37	1,380	-	-	-	-	-
06060000	Willows Cemetery District	-	-	29	852	-	-	-	-	-
06200000	Glenn-Codora Fire District	-	-	14	344	-	-	-	-	-
06210000	Elk Creek Fire District	-	-	3	577	-	-	-	-	-
06220000	Glenn-Colusa Fire District	-	-	2	178	-	-	-	-	-
06230000	Kanawha Fire District	-	-	25	438	-	-	-	-	-
06240000	Ord Fire District	-	-	4	229	-	-	-	-	-
06250000	Orland Fire District	-	-	13	437	-	-	-	-	-
06300000	Levee District #1	-	-	2	190	-	-	-	-	-

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FY 15/16 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
06310000	Levee District #2	-	-	1	102	-	-	-	-	-
06320000	Levee District #3	-	-	6	131	-	-	-	-	-
06500000	Butte City Community Service District	-	-	5	1,817	-	-	-	-	-
06510000	BCCSD - Recreation District	-	-	1	136	-	-	-	-	-
06610000	Elk Creek Community Service District	-	-	20	1,161	-	-	-	-	-
06650000	ECCSD - Lighting District	-	-	0	42	-	-	-	-	-
06700000	Ord Bend Community Service District	-	-	3	267	-	-	-	-	-
06740000	Artois Community Service District	-	-	6	1,379	-	-	-	-	-
06800000	Hamilton City Community Service Distric	-	-	91	4,817	-	-	-	-	-
06830000	HCCSD - Lighting District	-	-	2	47	-	-	-	-	-
06850000	HCCSD - Library District	-	-	1	127	-	-	-	-	-
06865000	HCCSD - Edgewater Park	-	-	0	210	-	-	-	-	-
06870000	HCCSD - Pallisades District	-	-	1	244	-	-	-	-	-
06880000	N.E. Willows Community Service District	-	-	24	807	-	-	-	-	-
06920000	Mosquito Abatement District	-	-	30	825	-	-	-	-	-
06950000	Rice Pest Abatement District	-	-	1	87	-	-	-	-	-
06960000	HC Reclamation District #2140	-	-	93	1,298	-	-	-	-	-
06970000	Reclamation District #2106	-	-	-	78	-	-	-	-	-
99999999	Other	22,570	-	2,549	39,883	12,628	-	-	62,353	-
		-		-	-	-				
	Subtotal	252,073	95,789	12,720	516,723	54,273	263,248	296,621	814,585	16,396
	Direct Billed	-		-	6,541	22,000	6,269	31,926	-	9,415
	Unallocated			-	645,176	-	631	-	-	-
	Total	252,073	95,789	12,720	1,168,439	76,273	270,148	328,547	814,585	25,811

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FY 15/16 Actual		Data Processing 01011200	Total Actual Costs FY 2015-16	Roll Forward	Total Actual Costs FY 2015-16 plus Roll Forward	Adjustments	Total Claimable Costs FY 2017-18
01011010	Board of Supervisors	-	58,855	(5,384)	53,471	-	53,471
01011020	Clerk of the Board	-	16,105	(7,426)	8,679	-	8,679
01011070	Assessor	98,910	114,048	(889)	113,159	-	113,159
01011100	Elections	-	13,581	(31,417)	(17,836)	-	(17,836)
01011121	In-House Projects	-	10,857	-	10,857	-	10,857
01011180	Surveyor	-	1,727	1,542	3,269	-	3,269
01012040	Court Revenues	-	2,678	116	2,795	-	2,795
01012060	Grand Jury	-	8,997	8,182	17,179	-	17,179
01012100	Indigent Defense	-	1,395	159	1,554	-	1,554
01012170	Flood Control	-	101	(646)	(545)	-	(545)
01012180	Agriculture Commissioner	-	55,204	22,244	77,447	-	77,447
01012181	Water Resources	-	1,586	-	1,586	-	1,586
01012200	Building Inspector	-	3,806	(1,184)	2,622	-	2,622
01012220	Recorder	-	10,578	(14,850)	(4,271)	-	(4,271)
01012230	Coroner	-	861	371	1,232	-	1,232
01012240	Public Guardian	-	2,505	(12,982)	(10,478)	-	(10,478)
01012280	Planning	-	45,430	32,692	78,122	-	78,122
01012290	Animal Control	-	5,491	1,494	6,985	-	6,985
01014022	Hospital	-	106	(8)	98	-	98
01015180	Veterans' Services	-	4,159	1,839	5,998	-	5,998
01016040	Library	-	427	56	484	-	484
01016050	Cooperative Extension	-	5,843	(5,456)	387	-	387
01024010	Public Health	-	32,395	(7,914)	24,481	-	24,481
01024011	Emergency Preparedness	-	2,483	2,024	4,506	-	4,506
01024012	Mental Health	-	98,004	22,493	120,496	-	120,496
01024014	Alcohol & Drug Abuse	-	14,150	(6,195)	7,956	-	7,956
01024018	Victim Witness	-	1,938	-	1,938	-	1,938
01024020	Maternal & Child Health	-	752	58	810	-	810
01024025	Women, Infants & Children	-	8,270	290	8,560	-	8,560
01024170	California Children's Services	-	2,764	457	3,221	-	3,221
01024300	Health & Human Services Agency	-	92,057	(6,193)	85,864	-	85,864
01024400	Health Services Administration	-	(217)	(5,154)	(5,371)	-	(5,371)
01025010	Social Services Administration	-	313,767	18,721	332,488	-	332,488
01042090	District Attorney	-	305,115	173,726	478,840	-	478,840
01042110	Sheriff	-	208,345	(10,971)	197,373	-	197,373

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FY 15/16 Actual		Data Processing 01011200	Total Actual Costs FY 2015-16	Roll Forward	Total Actual Costs FY 2015-16 plus Roll Forward	Adjustments	Total Claimable Costs FY 2017-18
01042113	Sheriff's Dispatch	-	10,863	824	11,687	-	11,687
01042135	Sheriff's Civil Division	-	2,542	972	3,514	-	3,514
01042140	Jail	-	182,874	(47,446)	135,429	-	135,429
01042150	Probation	-	27,325	(4,664)	22,662	-	22,662
01042155	Juvenile Hall	-	76,513	(112,899)	(36,386)	-	(36,386)
01042158	Delinquency Prevention	-	715	520	1,234	-	1,234
01042168	Juvenile Probation & CAMP	-	1,736	-	1,736	-	1,736
01042170	JJPCA Grant	-	1,720	-	1,720	-	1,720
01042360	Boat Patrol	-	7,589	4,547	12,137	-	12,137
01052550	County SLESF	-	2,230	-	2,230	-	2,230
01052557	Youth Offender Supervision	-	1,847	-	1,847	-	1,847
01052558	SB678 Community Performance Incentiv	-	3,170	-	3,170	-	3,170
01054010	California Waste Management	-	54	12	67	-	67
01054011	Emergency Preparedness Grant	-	-	(582)	(582)	-	(582)
01054012	Mental Health Services Act	-	8,346	2,045	10,392	-	10,392
01054015	Hospital Preparedness Grant	-	1	-	1	-	1
01054021	Superior Reg Workforce Ed	-	5	(5)	(0)	-	(0)
01054045	Mosquito Abatement Assessment Area	-	763	107	871	-	871
01055340	Child Support	-	22,193	1,396	23,589	-	23,589
01062136	Trial Court Security	-	5,957	(36)	5,922	-	5,922
01062150	Local Community Corrections	-	10,070	562	10,631	-	10,631
01200000	Road	-	115,743	48,102	163,846	-	163,846
01602270	Fish & Game Commission	-	1,125	(46)	1,078	-	1,078
01906020	Office of Education	-	101,493	25,752	127,245	-	127,245
02000000	Solid Waste	-	22,816	(915)	21,900	-	21,900
02040205	Orland Airport	-	1,268	(909)	359	-	359
02040207	Willows Airport	-	1,411	(1,164)	247	-	247
02200000	Fleet Operations	-	5,645	(3,059)	2,585	-	2,585
02210000	Underground Storage Tanks	-	762	(61)	701	-	701
02220000	Vegetation & Environmental Mgmt	-	587	241	828	-	828
02224170	Tri-County Bee	-	36	4	40	-	40
02260000	Planning & Public Works Agency	-	69,239	(25,607)	43,632	-	43,632
02261100	County Services - Facilities	-	2,813	-	2,813	-	2,813
02261120	Facilities Internal Service Fund	-	23,422	5,079	28,501	-	28,501
02262200	County Services - Fleet	-	5,018	-	5,018	-	5,018

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FY 15/16 Actual		Data Processing 01011200	Total Actual Costs FY 2015-16	Roll Forward	Total Actual Costs FY 2015-16 plus Roll Forward	Adjustments	Total Claimable Costs FY 2017-18
02270000	Central Services	-	146	46	191	-	191
02280000	Data Processing ISF	-	7,238	4,784	12,022	-	12,022
03230000	Fire Chief's Association	-	-	(8)	(8)	-	(8)
04050000	Court	-	21,308	(46,512)	(25,204)	-	(25,204)
04100000	Law Library	-	35	3	38	-	38
04250000	Local Transportation Trust	-	2,861	(127)	2,733	-	2,733
04260000	Transportation Administration	-	1,555	435	1,991	-	1,991
04280000	Glenn County Transit	-	1,657	794	2,450	-	2,450
04281000	Fixed Route Transit	-	4,650	1,470	6,119	-	6,119
04354015	Ca Reg Mental Health Coalition	-	-	(372)	(372)	-	(372)
04601000	Local Agency Formation Commission	-	834	440	1,273	-	1,273
04999100	Community Action	-	39,565	(34,780)	4,785	-	4,785
05010000	Artois Fire District	-	251	(8)	243	-	243
05022000	Hamilton Fire District	-	893	(803)	89	-	89
05022010	Bayliss Fire District	-	157	11	168	-	168
05050000	Willows Rural Fire District	-	532	(394)	137	-	137
05110000	Storm Drain Maintenance District #1	-	144	12	156	-	156
05130000	Storm Drain Maintenance District #3	-	195	(96)	98	-	98
05140000	North Willows County Service Area	-	262	(114)	147	-	147
05210000	Air Pollution District	-	14,506	781	15,288	-	15,288
05210241	Air Pollution Vehicle Registration	-	51	(361)	(311)	-	(311)
05250000	Olive Pest Management District	-	278	28	305	-	305
06010000	Elk Creek Cemetery District	-	255	(83)	172	-	172
06020000	German Cemetery District	-	2,320	2,228	4,548	-	4,548
06030000	Marvin-Chapel Cemetery District	-	279	27	306	-	306
06040000	Newville Cemetery District	-	722	628	1,349	-	1,349
06050000	Orland Cemetery District	-	1,417	106	1,523	-	1,523
06060000	Willows Cemetery District	-	881	(400)	480	-	480
06200000	Glenn-Codora Fire District	-	358	73	431	-	431
06210000	Elk Creek Fire District	-	579	377	957	-	957
06220000	Glenn-Colusa Fire District	-	180	12	192	-	192
06230000	Kanawha Fire District	-	463	(8)	454	-	454
06240000	Ord Fire District	-	232	33	265	-	265
06250000	Orland Fire District	-	449	34	484	-	484
06300000	Levee District #1	-	192	77	268	-	268

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FY 15/16 Actual		Data Processing 01011200	Total Actual Costs FY 2015-16	Roll Forward	Total Actual Costs FY 2015-16 plus Roll Forward	Adjustments	Total Claimable Costs FY 2017-18
06310000	Levee District #2	-	103	(7)	96	-	96
06320000	Levee District #3	-	137	(6)	132	-	132
06500000	Butte City Community Service District	-	1,822	1,265	3,087	-	3,087
06510000	BCCSD - Recreation District	-	137	109	246	-	246
06610000	Elk Creek Community Service District	-	1,180	701	1,881	-	1,881
06650000	ECCSD - Lighting District	-	42	25	68	-	68
06700000	Ord Bend Community Service District	-	270	57	328	-	328
06740000	Artois Community Service District	-	1,385	1,056	2,440	-	2,440
06800000	Hamilton City Community Service Distri	-	4,907	2,241	7,149	-	7,149
06830000	HCCSD - Lighting District	-	48	16	65	-	65
06850000	HCCSD - Library District	-	128	(46)	83	-	83
06865000	HCCSD - Edgewater Park	-	211	187	397	-	397
06870000	HCCSD - Pallisades District	-	245	211	455	-	455
06880000	N.E. Willows Community Service Distric	-	831	400	1,231	-	1,231
06920000	Mosquito Abatement District	-	854	(67)	788	-	788
06950000	Rice Pest Abatement District	-	89	(17)	71	-	71
06960000	HC Reclamation District #2140	-	1,391	1,249	2,639	-	2,639
06970000	Reclamation District #2106	-	78	-	78	-	78
99999999	Other	-	139,983	9,328	149,311	-	149,311
	Subtotal	98,910	2,421,336	7,596	2,428,932	-	2,428,932
	Direct Billed	-	76,151		76,151		76,151
	Unallocated	36,819	682,626		682,626		682,626
	Total	135,730	3,180,113	7,596	3,187,709	-	3,187,709

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Schedule B

FY 15/16 Actual		ACTUAL for FY 2015-16 Final Costs	ESTIMATE 2015-16 Fixed Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2017-18 PROPOSED CHARGE
01011010	Board of Supervisors	58,855	64,239	(5,384)	-	53,471
01011020	Clerk of the Board	16,105	23,531	(7,426)	-	8,679
01011070	Assessor	114,048	114,937	(889)	-	113,159
01011100	Elections	13,581	44,998	(31,417)	-	(17,836)
01011121	In-House Projects	10,857	-	-	-	10,857
01011180	Surveyor	1,727	185	1,542	-	3,269
01012040	Court Revenues	2,678	2,562	116	-	2,795
01012060	Grand Jury	8,997	815	8,182	-	17,179
01012100	Indigent Defense	1,395	1,236	159	-	1,554
01012170	Flood Control	101	747	(646)	-	(545)
01012180	Agriculture Commissioner	55,204	32,960	22,244	-	77,447
01012181	Water Resources	1,586	-	-	-	1,586
01012200	Building Inspector	3,806	4,990	(1,184)	-	2,622
01012220	Recorder	10,578	25,428	(14,850)	-	(4,271)
01012230	Coroner	861	490	371	-	1,232
01012240	Public Guardian	2,505	15,487	(12,982)	-	(10,478)
01012280	Planning	45,430	12,738	32,692	-	78,122
01012290	Animal Control	5,491	3,997	1,494	-	6,985
01014022	Hospital	106	114	(8)	-	98
01015180	Veterans' Services	4,159	2,320	1,839	-	5,998
01016040	Library	427	371	56	-	484
01016050	Cooperative Extension	5,843	11,299	(5,456)	-	387
01024010	Public Health	32,395	40,309	(7,914)	-	24,481
01024011	Emergency Preparedness	2,483	459	2,024	-	4,506
01024012	Mental Health	98,004	75,511	22,493	-	120,496
01024014	Alcohol & Drug Abuse	14,150	20,345	(6,195)	-	7,956
01024018	Victim Witness	1,938	-	-	-	1,938
01024020	Maternal & Child Health	752	694	58	-	810
01024025	Women, Infants & Children	8,270	7,980	290	-	8,560
01024170	California Children's Services	2,764	2,307	457	-	3,221

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule B

FY 15/16 Actual		ACTUAL for FY 2015-16 Final Costs	ESTIMATE 2015-16 Fixed Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2017-18 PROPOSED CHARGE
01024300	Health & Human Services Agency	92,057	98,250	(6,193)	-	85,864
01024400	Health Services Administration	(217)	4,937	(5,154)	-	(5,371)
01025010	Social Services Administration	313,767	295,046	18,721	-	332,488
01042090	District Attorney	305,115	131,389	173,726	-	478,840
01042110	Sheriff	208,345	219,316	(10,971)	-	197,373
01042113	Sheriff's Dispatch	10,863	10,039	824	-	11,687
01042135	Sheriff's Civil Division	2,542	1,570	972	-	3,514
01042140	Jail	182,874	230,320	(47,446)	-	135,429
01042150	Probation	27,325	31,989	(4,664)	-	22,662
01042155	Juvenile Hall	76,513	189,412	(112,899)	-	(36,386)
01042158	Delinquency Prevention	715	195	520	-	1,234
01042168	Juvenile Probation & CAMP	1,736	-	-	-	1,736
01042170	JJPCA Grant	1,720		-	-	1,720
01042360	Boat Patrol	7,589	3,042	4,547	-	12,137
01052550	County SLESF	2,230	-	-	-	2,230
01052557	Youth Offender Supervision	1,847		-	-	1,847
01052558	SB678 Community Performance Incenti	3,170		-	-	3,170
01054010	California Waste Management	54	42	12	-	67
01054011	Emergency Preparedness Grant	-	582	(582)	-	(582)
01054012	Mental Health Services Act	8,346	6,301	2,045	-	10,392
01054015	Hospital Preparedness Grant	1	-	-	-	1
01054021	Superior Reg Workforce Ed	5	10	(5)	-	(0)
01054045	Mosquito Abatement Assessment Area	763	656	107	-	871
01055340	Child Support	22,193	20,797	1,396	-	23,589
01062136	Trial Court Security	5,957	5,993	(36)	-	5,922
01062150	Local Community Corrections	10,070	9,508	562	-	10,631
01200000	Road	115,743	67,641	48,102	-	163,846
01602270	Fish & Game Commission	1,125	1,171	(46)	-	1,078
01906020	Office of Education	101,493	75,741	25,752	-	127,245
02000000	Solid Waste	22,816	23,731	(915)	-	21,900

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule B

FY 15/16 Actual		ACTUAL for FY 2015-16 Final Costs	ESTIMATE 2015-16 Fixed Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2017-18 PROPOSED CHARGE
02040205	Orland Airport	1,268	2,177	(909)	-	359
02040207	Willows Airport	1,411	2,575	(1,164)	-	247
02200000	Fleet Operations	5,645	8,704	(3,059)	-	2,585
02210000	Underground Storage Tanks	762	823	(61)	-	701
02220000	Vegetation & Environmental Mgmt	587	346	241	-	828
02224170	Tri-County Bee	36	32	4	-	40
02260000	Planning & Public Works Agency	69,239	94,846	(25,607)	-	43,632
02261100	County Services - Facilities	2,813	-	-	-	2,813
02261120	Facilities Internal Service Fund	23,422	18,343	5,079	-	28,501
02262200	County Services - Fleet	5,018	-	-	-	5,018
02270000	Central Services	146	100	46	-	191
02280000	Data Processing ISF	7,238	2,454	4,784	-	12,022
03230000	Fire Chief's Association	-	8	(8)	-	(8)
04050000	Court	21,308	67,820	(46,512)	-	(25,204)
04100000	Law Library	35	32	3	-	38
04250000	Local Transportation Trust	2,861	2,988	(127)	-	2,733
04260000	Transportation Administration	1,555	1,120	435	-	1,991
04280000	Glenn County Transit	1,657	863	794	-	2,450
04281000	Fixed Route Transit	4,650	3,180	1,470	-	6,119
04354015	Ca Reg Mental Health Coalition	-	372	(372)	-	(372)
04601000	Local Agency Formation Commission	834	394	440	-	1,273
04999100	Community Action	39,565	74,345	(34,780)	-	4,785
05010000	Artois Fire District	251	259	(8)	-	243
05022000	Hamilton Fire District	893	1,696	(803)	-	89
05022010	Bayliss Fire District	157	146	11	-	168
05050000	Willows Rural Fire District	532	926	(394)	-	137
05110000	Storm Drain Maintenance District #1	144	132	12	-	156
05130000	Storm Drain Maintenance District #3	195	291	(96)	-	98
05140000	North Willows County Service Area	262	376	(114)	-	147
05210000	Air Pollution District	14,506	13,725	781	-	15,288

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule B

FY 15/16 Actual		ACTUAL for FY 2015-16 Final Costs	ESTIMATE 2015-16 Fixed Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2017-18 PROPOSED CHARGE
05210241	Air Pollution Vehicle Registration	51	412	(361)	-	(311)
05250000	Olive Pest Management District	278	250	28	-	305
06010000	Elk Creek Cemetery District	255	338	(83)	-	172
06020000	German Cemetery District	2,320	92	2,228	-	4,548
06030000	Marvin-Chapel Cemetery District	279	252	27	-	306
06040000	Newville Cemetery District	722	94	628	-	1,349
06050000	Orland Cemetery District	1,417	1,311	106	-	1,523
06060000	Willows Cemetery District	881	1,281	(400)	-	480
06200000	Glenn-Codora Fire District	358	285	73	-	431
06210000	Elk Creek Fire District	579	202	377	-	957
06220000	Glenn-Colusa Fire District	180	168	12	-	192
06230000	Kanawha Fire District	463	471	(8)	-	454
06240000	Ord Fire District	232	199	33	-	265
06250000	Orland Fire District	449	415	34	-	484
06300000	Levee District #1	192	115	77	-	268
06310000	Levee District #2	103	110	(7)	-	96
06320000	Levee District #3	137	143	(6)	-	132
06500000	Butte City Community Service District	1,822	557	1,265	-	3,087
06510000	BCCSD - Recreation District	137	28	109	-	246
06610000	Elk Creek Community Service District	1,180	479	701	-	1,881
06650000	ECCSD - Lighting District	42	17	25	-	68
06700000	Ord Bend Community Service District	270	213	57	-	328
06740000	Artois Community Service District	1,385	329	1,056	-	2,440
06800000	Hamilton City Community Service Distı	4,907	2,666	2,241	-	7,149
06830000	HCCSD - Lighting District	48	32	16	-	65
06850000	HCCSD - Library District	128	174	(46)	-	83
06865000	HCCSD - Edgewater Park	211	24	187	-	397
06870000	HCCSD - Pallisades District	245	34	211	-	455
06880000	N.E. Willows Community Service Distri	831	431	400	-	1,231
06920000	Mosquito Abatement District	854	921	(67)	-	788

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule B

FY 15/16 Actual		ACTUAL for FY 2015-16 Final Costs	ESTIMATE 2015-16 Fixed Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2017-18 PROPOSED CHARGE
06950000	Rice Pest Abatement District	89	106	(17)	-	71
06960000	HC Reclamation District #2140	1,391	142	1,249	-	2,639
06970000	Reclamation District #2106	78	-	-	-	78
99999999	Other	139,983	130,655	9,328	-	149,311
	Total	2,421,336	2,380,746	7,596	-	2,428,932

County Of Glenn
Countywide Cost Allocation Plan
Schedule C

FY 15/16 Actual		Total Expenditures	Cost Adjustments	Total Allocated
	Building Use	261,299	-	
	Equipment Use	112,443	-	
01011013	County Administrative Officer	12,987	-	
01011040	Department of Finance	996,579	(2,052)	
01011051	Annual Audit	77,327	-	
01011080	County Counsel	276,934	408	
01011090	Personnel	364,404	(41,161)	
01011150	General Insurance	819,973	-	
01011170	Employee Benefits	26,244	-	
01011200	Data Processing	389,884	(115,156)	-
01011010	Board of Supervisors			58,855
01011020	Clerk of the Board			16,105
01011070	Assessor			114,048
01011100	Elections			13,581
01011121	In-House Projects			10,857
01011180	Surveyor			1,727
01012040	Court Revenues			2,678
01012060	Grand Jury			8,997
01012100	Indigent Defense			1,395
01012170	Flood Control			101
01012180	Agriculture Commissioner			55,204
01012200	Building Inspector			3,806
01012220	Recorder			10,578
01012230	Coroner			861
01012240	Public Guardian			2,505
01012280	Planning			45,430

County Of Glenn
Countywide Cost Allocation Plan
Schedule C

FY 15/16 Actual		Total Expenditures	Cost Adjustments	Total Allocated
01012290	Animal Control			5,491
01014022	Hospital			106
01015180	Veterans' Services			4,159
01016040	County Library			427
01016050	Cooperative Extension			5,843
01024010	Public Health			32,395
01024012	Mental Health			2,483
01024014	Alcohol & Drug Abuse			14,150
01024018	Victim Witness			1,938
01024020	Maternal & Child Health			752
01024025	Women, Infants & Children			8,270
01024170	California Children's Services			2,764
01024300	Health & Human Services Agency			92,057
01024400	Health Services Administration			(217)
01025010	Social Services Administration			313,767
01042090	District Attorney			305,115
01042110	Sheriff			208,345
01042113	Sheriff's Dispatch			10,863
01042135	Sheriff's Civil Division			2,542
01042140	Jail			182,874
01042150	Probation			27,325
01042155	Juvenile Hall			76,513
01042158	Delinquency Prevention			715
01042360	Boat Patrol			1,736
01054010	California Waste Management			2,230
01054012	Mental Health Services Act			8,346

FY 15/16 Actual		Total Expenditures	Cost Adjustments	Total Allocated
01054015	Hospital Preparedness Grant			1
01054020	Superior Reg Workforce Ed			5
01054045	Mosquito Abatement Assessment Area			763
01055340	Child Support			22,193
01062136	Trial Court Security			5,957
01062150	Local Community Corrections			10,070
01201000	Road Engineers			115,743
01200000	Fish & Game Commission			1,125
01906020	Office of Education			101,493
02000000	Solid Waste			22,816
02040205	Orland Airport			1,268
02040207	Willows Airport			1,411
02200000	Fleet Operations			5,645
02210000	Underground Storage Tanks			762
02220000	Vegetation & Environmental Mgmt			587
02224170	Tri-County Bee			36
02260000	Planning & Public Works Agency			69,239
02261100	County Services - Facilities			2,813
02261120	Facilities Internal Service Fund			23,422
02262200	County Services - Fleet			5,018
02270000	Central Services			146
02280000	Data Processing ISF			7,238
04050000	Court			21,308
04100000	Law Library			35
04250000	Local Transportation Trust			2,861
04260000	Transportation Administration			1,555

FY 15/16 Actual		Total Expenditures	Cost Adjustments	Total Allocated
04280000	Glenn County Transit			1,657
04281000	Fixed Route Transit			4,650
04601000	Local Agency Formation Commission			834
04999100	Community Action			39,565
04999105	Community Development			251
05022000	Hamilton Fire District			893
05022010	Bayliss Fire District			157
05050000	Willows Rural Fire District			532
05110000	Storm Drain Maintenance District #1			144
05130000	Storm Drain Maintenance District #3			195
05140000	North Willows County Service Area			262
05210000	Air Pollution District			14,506
05210241	Air Pollution Vehicle Registration			51
05250000	Olive Pest Management District			278
06010000	Elk Creek Cemetery District			255
06020000	German Cemetery District			2,320
06030000	Marvin-Chapel Cemetery District			279
06040000	Newville Cemetery District			722
06050000	Orland Cemetery District			1,417
06060000	Willows Cemetery District			881
06200000	Glenn-Codora Fire District			358
06210000	Elk Creek Fire District			579
06220000	Glenn-Colusa Fire District			180
06230000	Kanawha Fire District			463
06240000	Ord Fire District			232
06250000	Orland Fire District			449

FY 15/16 Actual		Total Expenditures	Cost Adjustments	Total Allocated
06300000	Levee District #1			192
06310000	Levee District #2			103
06320000	Levee District #3			137
06500000	Butte City Community Service District			1,822
06510000	BCCSD - Recreation District			137
06610000	Elk Creek Community Service District			1,180
06650000	ECCSD - Lighting District			42
06700000	Ord Bend Community Service District			270
06740000	Artois Community Service District			1,385
06800000	Hamilton City Community Service District			4,907
06830000	HCCSD - Lighting District			48
06850000	HCCSD - Library District			128
06865000	HCCSD - Edgewater Park			211
06870000	HCCSD - Pallisades District			245
06880000	N.E. Willows Community Service District			831
06920000	Mosquito Abatement District			854
06950000	Rice Pest Abatement District			89
06960000	HC Reclamation District #2140			1,391
06970000	Reclamation District #2106			78
99999999	Other			139,983
	Direct Billed			76,151
	Unallocated			682,626
	Total	3,338,074	(157,961)	3,180,113

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule D

FY 15/16 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	14	5	-	-
01011040	Department of Finance	7,521	-	98	5,535	417	2,550	6,472
01011051	Annual Audit	-	-	9	56	40	-	-
01011080	County Counsel	408	-	27	1,209	114	169,601	(4,591)
01011090	Personnel	1,297	-	37	2,128	159	2,471	1,438
01011150	General Insurance	-	-	79	419	335	-	-
01011170	Employee Benefits	-	-	3	26	12	-	-
01011200	Data Processing	-	16,654	56	45,390	239	-	-
	Total	9,226	16,654	310	54,779	1,321	174,622	3,319

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule D

FY 15/16 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	22	-	-	43
01011040	Department of Finance	3,427	362	202,309	228,690
01011051	Annual Audit	161	-	-	266
01011080	County Counsel	579	80	-	167,428
01011090	Personnel	1,012	80	-	8,623
01011150	General Insurance	1,364	-	-	2,197
01011170	Employee Benefits	48	-	-	89
01011200	Data Processing	972	-	-	63,311
	Total	7,585	522	202,309	470,646

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule E

FY 15/16 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 15/16 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

FY 15/16 Actual

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

FY 15/16 Actual

Summary Data	**Summary Pages**
Summary Narrative	Summary Narrative
Detail Allocation - *Adjustment*	Adjustment
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

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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

FY 15/16 Actual

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

FY 15/16 Actual

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

FY 15/16 Actual

Internal Service Funds **Detail Pages**

Fleet Operations
Facilities
Central Services
Data Processing