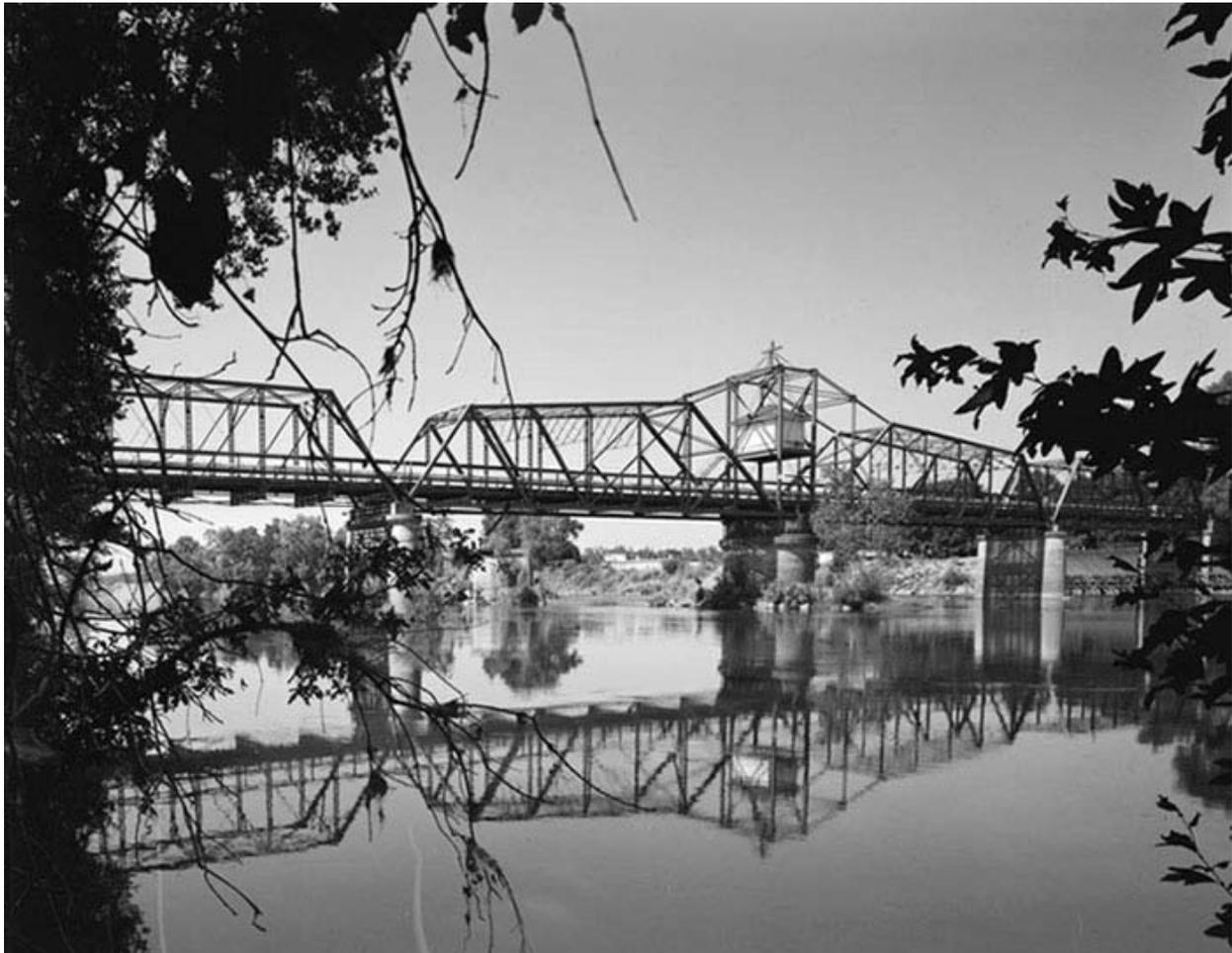


# **COUNTY OF GLENN**

State of California

## **OMB A-87 COST ALLOCATION PLAN**

Fiscal Year 2009/2010  
For Use in Fiscal Year 2011/2012





JOHN CHIANG  
California State Controller

NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN

County of Glenn  
Willows, California

Date: September 23, 2011  
Filing Ref: GLE12

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the 2011-12 fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST  
ALLOCATIONS**

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The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for the 2009-10 fiscal year and as estimated costs for the 2011-12 fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2011**, for further allocation to federal grants and contracts performed by the respective county departments.

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

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- |                                  |  |
|----------------------------------|--|
| 1. Employee Fringe Benefits      | 11. Personnel Department                           |
| 2. Annual Audit                  | 12. Central Services (ISF)                         |
| 3. Building Maintenance          | 13. Health Services (ISF)                          |
| 4. County Administrative Officer | 14. Human Services (ISF)                           |
| 5. County Counsel                | 15. Public Works (ISF)                             |
| 6. Data Processing               | 16. Service Center (ISF)                           |
| 7. Department of Finance         | 17. Tri-County Bee (ISF)                           |
| 8. Employee Benefits             | 18. Underground Storage Tanks (ISF)                |
| 9. Facilities Maintenance        | 19. Vegetation & Environmental<br>Management (ISF) |
| 10. Janitorial Services          |  |

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

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

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**SECTION III: CONDITIONS**

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

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

C. **FIXED AMOUNTS:** The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. **BILLED COSTS:** Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

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

F. **SPECIAL REMARKS:** None.

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**SECTION IV: ACCEPTANCE**

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COUNTY OF GLENN

JOHN CHIANG  
CALIFORNIA STATE CONTROLLER

BY Stanley T. Rozmaryn  
STANLEY T. ROZMARYN

BY 

Name  
DIRECTOR OF FINANCE

George Lolos, Assistant Division Chief  
Local Government Operations  
Division of Accounting and Reporting

Title  
October 6, 2011

10/7/11

Date

Date

Negotiated by Martin Raygoza  
Telephone (916) 323-9293

cc: State and Federal Agencies

Attachment

COUNTY OF GLENN  
CERTIFICATION OF COST ALLOCATION PLAN

1/20/2011

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

All costs included in this proposal dated 01/20/2011 to establish cost allocation or billings for 07/01/09 to 06/30/10 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.

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

The 2011-12 A-87 Cost Allocation Plan was calculated using Microsoft Excel. Prior year plans were calculated using an older version of the DMG Maximus software.

There are no adjustments being included on Schedule A of the plan and there have been no significant changes to the plan allocations or methodologies.

I declare that the foregoing is true and correct.

Government Unit: County of Glenn  
Signature:   
Name of Official: Stanley T. Rozmaryn  
Title: Director of Finance  
Date of Execution: January 24, 2011

**FY 09/10 Actual**

**Summary Data**

- Summary Narrative
- Allocated Costs by Department
- Summary of Roll Forward
- Summary of Allocated Costs
- Detail of Costs Allocated to Service Departments
- Summary of Allocation Basis

**Summary Pages**  
 Summary Narrative  
 A  
 B  
 C  
 D  
 E

**Building Use**

- Narrative
- Schedule of Costs to be Allocated by Function
- Detail Allocation - 526 W. Sycamore Street
- Detail Allocation - 540 W. Sycamore Street
- Detail Allocation - 141 S. Lassen Street (Admin)
- Detail Allocation - 821 E. South Street
- Detail Allocation - 516 W. Sycamore Street
- Detail Allocation - 541 & 543 W. Oak Street
- Detail Allocation - 720 N. Colusa Street
- Detail Allocation - 525 W. Sycamore Street
- Detail Allocation - 132 S. Murdock Street
- Detail Allocation - 777 N. Colusa Street
- Detail Allocation - 821 E. South Street (Metal Storage)
- Detail Allocation - 720 N. Colusa Street (Weed Control)
- Detail Allocation - 240 & 242 N. Villa Street
- Detail Allocation - 125 S. Murdock Street
- Detail Allocation - 306 N. Villa Street

*No charge - suppressed from printing*  
*No charge - suppressed from printing*  
*No charge - suppressed from printing*  
*No charge - suppressed from printing*

**Detail Pages**  
 1.01  
 1.02  
 1.03  
 1.04  
 1.05  
 1.06  
 1.07  
 1.08  
 1.09  
 1.10  
 1.11  
 1.12  
 1.13  
 1.14  
 1.15  
 1.16  
 1.17

**FY 09/10 Actual**

**Building Use**

	<b>Detail Pages</b>
Detail Allocation - <i>1187 E. South Street</i>	1.18
Detail Allocation - <i>141 S. Lassen Street (Jail)</i>	1.19
Detail Allocation - <i>112 N. Lassen Street</i>	1.20
Detail Allocation - <i>327 Fourth Street</i>	1.21
Detail Allocation - <i>125 County Road G</i>	1.22
Detail Allocation - <i>120 S. Marshall Street</i>	1.23
Departmental Cost Allocation Summary	1.24

*No charge - suppressed from printing*

**Equipment Use**

	<b>Detail Pages</b>
Narrative	2.01
Schedule of Costs to be Allocated by Function	2.02
Detail Allocation - <i>Equipment Use</i>	2.03
Departmental Cost Allocation Summary	2.04

**County Administrative Officer - #01011013**

	<b>Detail Pages</b>
Narrative	3.01
Schedule of Costs to be Allocated by Function	3.02
Detail Allocation - <i>County Administrative Officer</i>	3.03
Detail Allocation - <i>Budget</i>	3.04
Departmental Cost Allocation Summary	3.05

**Department of Finance - #01011040**

	<b>Detail Pages</b>
Narrative	4.01
Schedule of Costs to be Allocated by Function	4.02
Detail Allocation - <i>Accounting</i>	4.03
Detail Allocation - <i>Budget &amp; Cost Plan</i>	4.04

**FY 09/10 Actual**

**Department of Finance - #01011040**

	<b>Detail Pages</b>
Detail Allocation - <i>Check Processing</i>	4.05
Detail Allocation - <i>Payroll</i>	4.06
Departmental Cost Allocation Summary	4.07

**Annual Audit - #01011051**

	<b>Detail Pages</b>
Narrative	5.01
Schedule of Costs to be Allocated by Function	5.02
Detail Allocation - <i>Countywide Audit</i>	5.03
Detail Allocation - <i>Special Audits</i>	5.04
Departmental Cost Allocation Summary	5.05

**County Counsel - #01011080**

	<b>Detail Pages</b>
Narrative	6.01
Schedule of Costs to be Allocated by Function	6.02
Detail Allocation - <i>Legal Services</i>	6.03
Detail Allocation - <i>Legislative Services</i>	6.04
Detail Allocation - <i>HIPAA Compliance</i>	6.05
Detail Allocation - <i>Safety Officer</i>	6.06
Departmental Cost Allocation Summary	6.07

**Personnel - #01011090**

	<b>Detail Pages</b>
Narrative	7.01
Schedule of Costs to be Allocated by Function	7.02
Detail Allocation - <i>Personnel Services</i>	7.03
Detail Allocation - <i>Arbitration</i>	7.04
Departmental Cost Allocation Summary	7.05

**FY 09/10 Actual**

**Facilities Maintenance - #01011120**

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

**Building Maintenance**

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

*No charge - suppressed from printing*

*No charge - suppressed from printing*

**FY 09/10 Actual**

**Building Maintenance**

	<b>Detail Pages</b>
Detail Allocation - 1187 E. South Street	9.18
Detail Allocation - 141 S. Lassen Street (Jail)	9.19
Detail Allocation - 112 N. Lassen Street	9.20
Detail Allocation - 327 Fourth Street	9.21
Detail Allocation - 125 County Road G	9.22
Detail Allocation - 120 S. Marshall Street	9.23
Departmental Cost Allocation Summary	9.24

**Janitorial Services**

	<b>Detail Pages</b>
Narrative	10.01
Schedule of Costs to be Allocated by Function	10.02
Detail Allocation - 526 W. Sycamore Street	10.03
Detail Allocation - 540 W. Sycamore Street	10.04
Detail Allocation - 141 S. Lassen Street (Admin)	10.05
Detail Allocation - 821 E. South Street	10.06
Detail Allocation - 516 W. Sycamore Street	10.07
Detail Allocation - 541 & 543 W. Oak Street	10.08
Detail Allocation - 720 N. Colusa Street	10.09
Detail Allocation - 525 W. Sycamore Street	10.10
Detail Allocation - 132 S. Murdock Street	10.11
Detail Allocation - 777 N. Colusa Street	10.12
Detail Allocation - 821 E. South Street (Metal Storage)	<i>No charge - suppressed from printing</i>
Detail Allocation - 720 N. Colusa Street (Weed Control)	<i>No charge - suppressed from printing</i>
Detail Allocation - 240 & 242 N. Villa Street	10.15
Detail Allocation - 125 S. Murdock Street	10.16
Detail Allocation - 306 N. Villa Street	<i>No charge - suppressed from printing</i>

**FY 09/10 Actual**

**Janitorial Services**

	<b>Detail Pages</b>
Detail Allocation - <i>1187 E. South Street</i>	10.18
Detail Allocation - <i>141 S. Lassen Street (Jail)</i>	10.19
Detail Allocation - <i>112 N. Lassen Street</i>	10.20
Detail Allocation - <i>327 Fourth Street</i>	10.21
Detail Allocation - <i>125 County Road G</i>	10.22
Detail Allocation - <i>120 S. Marshall Street</i>	10.23
Departmental Cost Allocation Summary	10.24

**General Insurance - #01011150**

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

**Employee Benefits - #01011170**

	<b>Detail Pages</b>
Narrative	12.01
Schedule of Costs to be Allocated by Function	12.02
Detail Allocation - <i>Pre-Employment Physicals</i>	12.03
Detail Allocation - <i>Employee Assistance</i>	12.04
Departmental Cost Allocation Summary	12.05

**FY 09/10 Actual**

**Data Processing - #01011200**

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

**Internal Service Fund Narratives**

	<b>Detail Pages</b>
Fleet Operations	191
CUPA / Underground Storage Tanks	192
Vegetation & Environmental Management	193
Tri-County Bee	194
Human Resource Agency	195
Health Services Administration	196
Planning & Public Works Agency	197
Central Services	198

**COUNTY OF GLENN**  
**Countywide Cost Allocation Plan**  
**Exhibit A**

FY 09/10 Actual		Building Use	Equipment Use	County	Dept of	Annual	County	Facilities	Building	Janitorial	
				Admin Officer	Finance	Audit	Counsel	Maintenance	Maintenance	Services	
				01011013	01011040	01011051	01011080	01011090	01011120	01011120	
01011010	Board of Supervisors	4,424		107,341	2,185	191	60,474	3,463	14,885	66,995	8,310
01011020	Clerk of the Board		424	33,490	1,288	75	740	2,078			
01011070	Assessor	4,409	4,020	204	3,500	237	1,369	5,540	7,431	5,863	11,924
01011100	Elections	4,905	33,661	83	1,204	97	12,952	1,385	5,462	5,696	7,358
01011180	Surveyor			25	121	29					
01012040	Court Revenues			125	552	145					
01012050	Juvenile Justice Commission			0	2	1					
01012060	Grand Jury			3	480	4	652				
01012100	Indigent Defense			96	479	111					
01012170	Flood Control		745	0	1	0					
01012180	Agriculture Commissioner	2,118	9,150	414	7,683	481	31,373	12,051	9,850	6,153	13,043
01012200	Building Inspector	443		(1,814)	1,640	138		2,078	2,309	(1,416)	2,410
01012220	Recorder	8,550	13,385	118	2,319	137	288	3,463	6,645	10,031	8,048
01012230	Coroner			13	108	15					
01012240	Public Guardian		725	51	906	60	5,879	1,113	139		
01012260	Emergency Services		418								
01012280	Planning	401		(2,642)	3,688	651	5,737	2,770	9,005	(1,137)	1,088
01012290	Animal Control		511	101	2,005	117	1,260	2,770	3,161	472	5,879
01014022	Hospital			371	63	9	869				
01015180	Veterans' Services	105		9	353	11		693	352	1,584	196
01016040	Library			29	150	34	652				
01016050	Cooperative Extension	4,262	1,569	58	985	68	12	1,385	8,871	12,797	30,449
01024010	Public Health	5,314		9,943	8,969	999	11,301	10,050	6,333	22,647	24,638
01024012	Mental Health	5,965		1,822	23,212	2,116	2,260	31,595	7,103	12,690	25,400
01024014	Alcohol & Drug Abuse	4,528		248	4,055	289		4,568	13,074	25,545	54,596
01024017	Drug Court			73	910	85	2,391	693		(647)	(138)
01024020	Maternal & Child Health			67	999	78		1,385			
01024025	Women, Infants & Children			139	2,917	161		4,155		(2,577)	(368)
01024170	California Children's Services			84	1,153	98		1,385			
01025010	Social Services Administration			4,958	107,061	5,773	6,018	57,537			
01042090	District Attorney	229	3,177	257	4,042	298	176	5,852	7,814	10,930	20,142
01042110	Sheriff	2,028	102,952	1,133	15,508	1,315	18,743	22,160	18,471	8,282	23,322

**COUNTY OF GLENN**  
**Countywide Cost Allocation Plan**  
**Exhibit A**

FY 09/10 Actual		Building Use	Equipment Use	County	Dept of	Annual	County	Facilities	Building	Janitorial	
				Admin Officer	Finance	Audit	Counsel	Maintenance	Maintenance	Services	
				01011013	01011040	01011051	01011080	01011090	01011120	01011120	
01042113	Sheriff's Dispatch	365	1,112	1,235	3,064	169		5,540	1,475	688	4,208
01042135	Sheriff's Civil Division			38	848	44		1,385			
01042136	Court Security	171		104	1,641	120		2,770	133	199	161
01042140	Jail	98,728	5,083	1,636	20,616	1,056	217	19,390	56,666	6,897	19,063
01042150	Probation	1,362	4,781	242	3,802	281	3,475	4,155	5,783	218	15,637
01042155	Juvenile Hall	39,520	2,691	225	5,992	261		9,684	14,158	22,417	
01042158	Delinquency Prevention			11	342	13		693			
01042360	Boat Patrol			28	178	32					
01054010	California Waste Management			4	15	5					
01054011	Emergency Preparedness Grant			55	324	64					
01054012	Mental Health Services Act			470	1,865	546					
01054014	Substance Abuse Prop 36			62	291	71					
01054015	Hospital Preparedness Grant			37	215	43					
01054045	Mosquito Abatement Assessment Area			51	240	60					
01055340	Child Support	5,375		574	4,829	245	1,961	6,233	5,878	(8,566)	10,617
01203010	Road	338		2,029	26,100	4,181	43	21,916	5,505		2,225
01602270	Fish & Game Commission			2	40	2					
01906020	Office of Education	5,388		38	65,813	44			5,401	3,071	
02000000	Solid Waste			(1,563)	12,036	2,395		6,233	4,518		
02050000	Orland Airport			(946)	1,310	211		693	293		
02070000	Willows Airport			(364)	1,095	233	217		(102)		
02200000	Fleet Operations			84	4,879	542		4,848	(1,905)		
02210000	Underground Storage Tanks			47	275	55	217			(187)	
02220000	Vegetation & Environmental Mgmt			28	172	32					
02224170	Tri-County Bee			1	23	2					
02240000	Human Resource Agency			2,529	19,170	1,249	43,188	26,483	5,059		
02250000	Health Services Administration			4,318	5,228	373	8,656	3,988		(6,222)	(1,196)
02260000	Planning & Public Works Agency	125		(6,318)	10,063	475	96,063	5,943	35,786	13,300	(3,884)
02270000	Central Services			40	214	47					
03230000	Fire Chief's Association			1	9	1					
04050000	Court	37,937		7,630	5,515		1,956	(17,035)	34,752	50,283	43,939
04100000	Law Library			4	90	5	1,739				

**COUNTY OF GLENN**  
**Countywide Cost Allocation Plan**  
**Exhibit A**

FY 09/10 Actual		Building	Equipment	County	Dept of	Annual	County		Facilities	Building	Janitorial
		Use	Use	Admin Officer 01011013	Finance 01011040	Audit 01011051	Counsel 01011080	Personnel 01011090	Maintenance 01011120	Maintenance 01011120	Services 01011120
04260000	Transportation Administration			(1,758)	966	87	1,434		(411)		
04280000	Glenn County Transit			(207)	1,495	119	478		1,041		
04281000	Fixed Route Transit			(63)	1,927	385			318		
04354015	Ca Reg Mental Health Coalition			235	1,038	272					
04601000	Local Agency Formation Commission			(4,075)	140	16			(1,060)		
04999100	Community Action			3,330	22,364	2,183	1,434	22,393	32,885		
05010000	Artois Fire District			16	323	18					
05022000	Hamilton Fire District			70	1,205	81					
05022010	Bayliss Fire District			5	232	6					
05050000	Willows Rural Fire District			52	615	60					
05110000	Storm Drain Maintenance District #1			6	91	7					
05130000	Storm Drain Maintenance District #3			16	134	19					
05140000	North Willows County Service Area			24	285	27			(12)		
05210000	Air Pollution District	1,294		184	2,861	214	1,912	4,155	3,828	6,702	7,967
05210241	Air Pollution Vehicle Registration			30	182	35					
05250000	Olive Pest Management District			24	275	28					
06010000	Elk Creek Cemetery District			4	177						
06020000	German Cemetery District			0	136						
06030000	Marvin-Chapel Cemetery District			2	200						
06040000	Newville Cemetery District			0	38						
06050000	Orland Cemetery District			83	1,094						
06060000	Willows Cemetery District			66	969						
06200000	Glenn-Codora Fire District			14	357						
06210000	Elk Creek Fire District			4	175						
06220000	Glenn-Colusa Fire District			6	1,328						
06230000	Kanawha Fire District			19	542						
06240000	Ord Fire District			7	153						
06250000	Orland Fire District			26	262						
06300000	Levee District #1			5	138						
06310000	Levee District #2			3	88						
06320000	Levee District #3			16	136						
06500000	Butte City Community Service District			5	214						

**COUNTY OF GLENN**  
**Countywide Cost Allocation Plan**  
**Exhibit A**

FY 09/10 Actual	Building Use	Equipment Use	County	Dept of	Annual	County	Personnel	Facilities	Building	Janitorial	
			Admin Officer	Finance	Audit	Counsel		Maintenance	Maintenance	Services	
			01011013	01011040	01011051	01011080	01011090	01011120	01011120	01011120	
06510000	BCCSD - Recreation District		0	33							
06610000	Elk Creek Community Service District		42	854							
06650000	ECCSD - Lighting District		0	18							
06700000	Ord Bend Community Service District		12	290							
06740000	Artois Community Service District		7	1,020							
06800000	Hamilton City Community Service District		66	2,869		1,956					
06830000	HCCSD - Lighting District		4	33							
06850000	HCCSD - Library District		4	197							
06865000	HCCSD - Edgewater Park		2	33							
06870000	HCCSD - Pallisades District		2	42							
06880000	N.E. Willows Community Service District		63	1,833							
06920000	Mosquito Abatement District		63	1,153		3,694					
06950000	Rice Pest Abatement District		4	86							
06960000	HC Reclamation District #2140		19	163							
06970000	Reclamation District #2106			33							
06980000	Resource Conservation District										
99999999	Other	17,106	6,665	36,652	8,378	(1,077)	(8)	147,088	22,702	36,045	
Subtotal		255,390	184,403	174,231	480,279	38,615	330,711	307,621	477,983	295,410	371,080
Direct Billed			30,456	10,251	7,550	11,173	34,750	81,897	274,806	37,122	
Unallocated				604,198		68,205		1,022,113			
Total		255,390	184,403	204,687	1,094,728	46,165	410,089	342,371	1,581,993	570,216	408,202

**COUNTY OF GLENN**  
**Countywide Cost Allocation Plan**  
**Exhibit A**

FY 09/10 Actual	General Insurance 01011150	Employee Benefits 01011170	Data Processing 01011200	Total Actual Costs FY 2009-10	Roll Forward	Total Actual Costs FY	Total Claimable Costs FY 2011-12
						2009-10 plus Roll Forward	
01011010 Board of Supervisors	20,310	334	12,383	301,296	10,438	311,734	311,734
01011020 Clerk of the Board	352	201	68	38,715	(24,250)	14,464	14,464
01011070 Assessor	2,430	535	52,198	99,660	(19,683)	79,976	79,976
01011100 Elections	1,413	134	17,663	92,014	7,763	99,777	99,777
01011180 Surveyor	135		26	335	(6)	330	330
01012040 Court Revenues	676		131	1,628	(58)	1,569	1,569
01012050 Juvenile Justice Commission	3		1	6	(449)	(443)	(443)
01012060 Grand Jury	19		4	1,161	(1,946)	(784)	(784)
01012100 Indigent Defense	520		100	1,307	(1,112)	194	194
01012170 Flood Control	1		0	748	(573)	175	175
01012180 Agriculture Commissioner	4,969	1,486	45,496	144,265	49,155	193,420	193,420
01012200 Building Inspector	1,105	201	125	7,218	(17,516)	(10,298)	(10,298)
01012220 Recorder	1,820	334	10,930	66,067	(6,971)	59,097	59,097
01012230 Coroner	69		13	219	(35)	183	183
01012240 Public Guardian	278	134	3,297	12,581	(19,198)	(6,616)	(6,616)
01012260 Emergency Services				418	(118)	300	300
01012280 Planning	3,476	267	587	23,891	(76,016)	(52,126)	(52,126)
01012290 Animal Control	1,112	267	3,510	21,167	(5,909)	15,258	15,258
01014022 Hospital	40		8	1,359	(1,147)	212	212
01015180 Veterans' Services	112	67	10	3,490	(1,442)	2,048	2,048
01016040 Library	159		31	1,054	313	1,368	1,368
01016050 Cooperative Extension	1,899	134	61	62,550	3,963	66,513	66,513
01024010 Public Health	6,330	1,003	900	108,425	14,457	122,883	122,883
01024012 Mental Health	11,355	3,017	3,823	130,358	(11,323)	119,035	119,035
01024014 Alcohol & Drug Abuse	3,676	535	259	111,373	30,993	142,367	142,367
01024017 Drug Court	394	67	76	3,904	287	4,190	4,190
01024020 Maternal & Child Health	490	134	70	3,223	883	4,105	4,105
01024025 Women, Infants & Children	751	401	145	5,725	(640)	5,086	5,086
01024170 California Children's Services	1,249	134	88	4,191	983	5,174	5,174
01025010 Social Services Administration	56,849	7,873	5,190	251,259	18,087	269,347	269,347
01042090 District Attorney	3,684	560	1,238	58,399	(2,440)	55,959	55,959
01042110 Sheriff	14,149	2,514	41,029	271,605	(140,058)	131,546	131,546

**COUNTY OF GLENN**  
**Countywide Cost Allocation Plan**  
**Exhibit A**

FY 09/10 Actual	General	Employee	Data	Total Actual	Roll Forward	Total Actual	Adjustments	Total
	Insurance 01011150	Benefits 01011170	Processing 01011200	Costs FY 2009-10		Costs FY 2009-10 plus Roll Forward		Claimable Costs FY 2011-12
01042113	Sheriff's Dispatch	1,049	535	152	19,592	(5,628)	13,964	13,964
01042135	Sheriff's Civil Division	207	134	40	2,695	(210)	2,486	2,486
01042136	Court Security	585	267	108	6,259	(252)	6,007	6,007
01042140	Jail	138,273	1,946	952	370,524	14,349	384,872	384,872
01042150	Probation	5,842	775	12,893	59,246	(26,505)	32,741	32,741
01042155	Juvenile Hall	115,566	1,511	235	212,259	105,667	317,927	317,927
01042158	Delinquency Prevention	59	67	11	1,195	(287)	908	908
01042360	Boat Patrol	1,734		29	2,000	(970)	1,031	1,031
01054010	California Waste Management	21		4	49	(1)	49	49
01054011	Emergency Preparedness Grant	298		58	799	(11,817)	(11,017)	(11,017)
01054012	Mental Health Services Act	2,544		492	5,916		5,916	5,916
01054014	Substance Abuse Prop 36	333		64	822	(1,361)	(539)	(539)
01054015	Hospital Preparedness Grant	200		39	533		533	533
01054045	Mosquito Abatement Assessment Area	278		54	683	628	1,312	1,312
01055340	Child Support	2,452	602	2,155	32,355	(23,388)	8,966	8,966
01203010	Road	113,585	2,761	6,360	185,044	50,179	235,223	235,223
01602270	Fish & Game Commission	11		2	57	(1)	55	55
01906020	Office of Education	550		40	80,345	(32,948)	47,398	47,398
02000000	Solid Waste	14,223	602	2,159	40,602	(10,956)	29,646	29,646
02050000	Orland Airport	8,216	67	190	10,034	6,506	16,541	16,541
02070000	Willows Airport	1,085		210	2,374	134	2,508	2,508
02200000	Fleet Operations	2,525	655	488	12,115	(3,048)	9,067	9,067
02210000	Underground Storage Tanks	254		49	710	161	872	872
02220000	Vegetation & Environmental Mgmt	151		29	412	(129)	283	283
02224170	Tri-County Bee	8		2	36	1	37	37
02240000	Human Resource Agency	10,308	2,742	162,785	273,513	66,647	340,160	340,160
02250000	Health Services Administration	2,376	2,268	129,662	149,451	(51,148)	98,303	98,303
02260000	Planning & Public Works Agency	11,432	669	74,488	238,142	27,102	265,244	265,244
02270000	Central Services	219		42	562	167	729	729
03230000	Fire Chiefs Association	4		1	15	6	21	21
04050000	Court	6,086	(167)		170,896	84,004	254,899	254,899
04100000	Law Library	24		5	1,867	(3,186)	(1,320)	(1,320)

**COUNTY OF GLENN**  
**Countywide Cost Allocation Plan**  
**Exhibit A**

	General Insurance 01011150	Employee Benefits 01011170	Data Processing 01011200	Total Actual Costs FY 2009-10	Roll Forward	Total Actual Costs FY 2009-10 plus Roll Forward	Adjustments	Total Claimable Costs FY 2011-12
<b>FY 09/10 Actual</b>								
04260000 Transportation Administration	406		79	804	(377)	426		426
04280000 Glenn County Transit	556		107	3,589	406	3,996		3,996
04281000 Fixed Route Transit	1,795		347	4,708	1,001	5,709		5,709
04354015 Ca Reg Mental Health Coalition	1,270		246	3,061	157	3,218		3,218
04601000 Local Agency Formation Commission	73		14	(4,892)	(5,058)	(9,951)		(9,951)
04999100 Community Action	38,476	2,901	1,965	127,931	61,782	189,713		189,713
05010000 Artois Fire District			16	373	(522)	(149)		(149)
05022000 Hamilton Fire District			73	1,430	(372)	1,057		1,057
05022010 Bayliss Fire District			6	249	(8)	242		242
05050000 Willows Rural Fire District			54	781	26	808		808
05110000 Storm Drain Maintenance District #1			6	109	(213)	(103)		(103)
05130000 Storm Drain Maintenance District #3			17	187	86	272		272
05140000 North Willows County Service Area			25	349	(521)	(172)		(172)
05210000 Air Pollution District	1,679	401	6,569	37,765	(4,530)	33,234		33,234
05210241 Air Pollution Vehicle Registration	163		31	441	(9)	431		431
05250000 Olive Pest Management District			26	353	(63)	289		289
06010000 Elk Creek Cemetery District			4	185	(150)	34		34
06020000 German Cemetery District			0	137	65	201		201
06030000 Marvin-Chapel Cemetery District			2	204	(15)	189		189
06040000 Newville Cemetery District			1	39	(111)	(72)		(72)
06050000 Orland Cemetery District			87	1,264	(1,388)	(123)		(123)
06060000 Willows Cemetery District			69	1,104	118	1,221		1,221
06200000 Glenn-Codora Fire District			15	387	(18)	368		368
06210000 Elk Creek Fire District			4	184	(96)	88		88
06220000 Glenn-Colusa Fire District			6	1,340	526	1,867		1,867
06230000 Kanawha Fire District			20	581	(509)	72		72
06240000 Ord Fire District			7	167	(113)	54		54
06250000 Orland Fire District			27	315	(249)	65		65
06300000 Levee District #1			6	149	(12)	137		137
06310000 Levee District #2			3	94	(241)	(147)		(147)
06320000 Levee District #3			16	167	0	168		168
06500000 Butte City Community Service District			5	224	(738)	(514)		(514)

**COUNTY OF GLENN**  
**Countywide Cost Allocation Plan**  
**Exhibit A**

FY 09/10 Actual	General	Employee	Data	Total Actual	Roll Forward	Total Actual	Adjustments	Total
	Insurance 01011150	Benefits 01011170	Processing 01011200	Costs FY 2009-10		Costs FY 2009-10 plus Roll Forward		Claimable Costs FY 2011-12
06510000	BCCSD - Recreation District		0	33	15	49		49
06610000	Elk Creek Community Service District		44	941	(716)	224		224
06650000	ECCSD - Lighting District		0	19	5	24		24
06700000	Ord Bend Community Service District		13	314	44	359		359
06740000	Artois Community Service District		8	1,035	(174)	861		861
06800000	Hamilton City Community Service District		69	4,959	2,526	7,486		7,486
06830000	HCCSD - Lighting District		4	41	2	43		43
06850000	HCCSD - Library District		4	204	(17)	188		188
06865000	HCCSD - Edgewater Park		3	38	(183)	(145)		(145)
06870000	HCCSD - Pallasades District		2	45	(3)	42		42
06880000	N.E. Willows Community Service District		66	1,962	(13)	1,950		1,950
06920000	Mosquito Abatement District		66	4,977	(344)	4,632		4,632
06950000	Rice Pest Abatement District		4	94	(3)	91		91
06960000	HC Reclamation District #2140		20	202	31	233		233
06970000	Reclamation District #2106			33		33		33
06980000	Resource Conservation District				(4,139)	(4,139)		(4,139)
99999999	Other	51,765	6,977	332,293	(190,911)	141,382		141,382
	Subtotal	676,502	39,065	610,393	4,241,682	(154,878)	4,086,803	4,086,803
	Direct Billed		2,308	19,315	509,628		509,628	509,628
	Unallocated			5,549	1,700,066		1,700,066	1,700,066
	Total	676,502	41,373	635,257	6,451,376	(154,878)	6,296,498	6,296,498

2011-2012 BUDGET WORKPAPERS - COST PLAN

10/18/11

	2011-12 Approved Plan Schedule A	Less CAO Adjustment	Less Utility Change	Revised 11/12 A87 Charge
<b>REVENUES</b>				
01011013 Co Admin Officer	67,214	(159,898)	-	(92,684)
01011040 Dept of Finance	559,893	-	-	559,893
01011051 Annual Audit	32,324	-	-	32,324
01011080 County Counsel	406,876	-	-	406,876
01011090 Personnel	327,936	-	-	327,936
01011120 Buildings & Grounds	972,754	-	(209,238)	763,516
01011150 Insurance	619,447	-	-	619,447
01011170 Employee Benefits	44,552	-	-	44,552
01011200 Data Processing	69,140	-	-	69,140
01011203 DP Pro-Support	547,086	-	-	547,086
<b>TOTAL REVENUES</b>	<b>3,647,222</b>	<b>(159,898)</b>	<b>(209,238)</b>	<b>3,278,086</b>
<b>APPROPRIATIONS</b>				
01011010 Board of Supervisors	311,733	(107,341)	(14,885)	189,507
01011020 Clerk	14,466	(33,490)	-	(19,024)
01011070 Assessor	79,977	(204)	(7,431)	72,342
01011100 Elections	99,776	(83)	(5,393)	94,300
01011180 Surveyor	330	(25)	-	305
01012040 Court	1,571	(125)	-	1,446
01012050 Juvenile Justice	(442)	-	-	(442)
01012060 Grand Jury	(784)	(3)	-	(787)
01012100 Public Defender	194	(96)	-	98
01012170 Flood Control	174	-	-	174
01012180 Ag Commissioner	193,422	(414)	(9,850)	183,158
01012200 Building Inspector	(10,297)	1,814	(2,578)	(11,061)
01012220 Recorder	59,097	(118)	(6,627)	52,352
01012230 Coroner	183	(13)	-	170
01012240 Public Guardian	(6,616)	(51)	-	(6,667)
01012260 Emerg Services	300	-	-	300
01012280 Planning	(52,125)	2,642	(2,467)	(51,950)
01012290 Animal Control	15,256	(101)	(3,161)	11,994
01014022 Hospital	213	(371)	-	(158)
01015180 Veterans	2,050	(9)	(352)	1,689
01016040 Library	1,368	(29)	-	1,339
01016050 Coop Extension	66,513	(58)	(8,871)	57,584
01024010 Health	122,884	(9,943)	(6,333)	106,608
01024012 Mental Health	119,035	(1,822)	(7,110)	110,103
01024014 Alcohol & Drug	142,366	(248)	(13,074)	129,044
01024017 Drug Court	4,191	(73)	-	4,118
01024020 Maternal Child Health	4,106	(67)	-	4,039
01024025 WIC	5,084	(139)	-	4,945
01024170 CCS	5,174	(84)	-	5,090
01025010 Social Services	269,346	(4,958)	-	264,388
01042090 District Attorney	55,959	(257)	(7,814)	47,888
01042110 Sheriff	131,548	(1,133)	(18,471)	111,944

## 2011-2012 BUDGET WORKPAPERS - COST PLAN

10/18/11

	2011-12 Approved Plan Schedule A	Less CAO Adjustment	Less Utility Change	Revised 11/12 A87 Charge
01042113 Sheriff's Dispatch	13,964	(1,235)	(1,475)	11,254
01042135 Civil Division	2,486	(38)	-	2,448
01042136 Court Security	6,007	(104)	(133)	5,770
01042140 Jail	384,872	(1,636)	(56,666)	326,570
01042150 Probation	32,741	(242)	(5,783)	26,716
01042155 Juvenile Hall	317,927	(225)	(14,158)	303,544
01042158 Delinq Prevention	909	(11)	-	898
01042360 Boat Patrol	1,031	(28)	-	1,003
01054010 CA Waste Management	48	(4)	-	44
01054011 Emerg Preparedness	(11,018)	(55)	-	(11,073)
01054012 Mental Health Services Act	5,917	(470)	-	5,447
01054014 Substance Abuse	(540)	(62)	-	(602)
01054015 Hospital Preparedness Gra	534	(37)	-	497
01054025 Health WIC Advance	0	-	-	-
01054045 Mosq Abatement Assmt Ar	8,637	(51)	-	8,586
01055340 Family Support	8,967	(574)	(5,922)	2,471
01203010 Road	235,222	(2,029)	(1,855)	231,338
01602270 Fish & Game	0	-	-	-
01906020 Supt of Schools	0	-	-	-
02000000 Solid Waste	29,647	1,563	-	31,210
02050000 Orland Airport	16,540	946	-	17,486
02070000 Willows Airport	2,508	364	-	2,872
02200000 Service Center	9,068	(84)	-	8,984
02210000 UST	871	(47)	-	824
02220000 Vegetation	283	(28)	-	255
02224170 Tri-County Bee	37	(1)	-	36
02240000 HRA	340,160	(2,529)	-	337,631
02250000 Health Services	98,303	(4,318)	-	93,985
02260000 Public Works	265,244	6,318	(5,001)	266,561
02270000 Central Services	729	(40)	-	689
03230000 Fire Chief's Assoc.	22	(1)	-	21
04050000 Court	0	-	-	-
04100000 Law Library	(1,319)	(4)	-	(1,323)
04260000 Transp Admin	426	1,758	-	2,184
04280000 Transit	3,995	207	-	4,202
04281000 Fixed Route Transit	5,710	63	-	5,773
04354015 CA MH Reg Coalition	3,218	(235)	-	2,983
04601000 LAFCO	(9,950)	4,075	-	(5,875)
04999100 HRA CAD	189,713	(3,330)	-	186,383
05010000 Artois Fire	(149)	(16)	-	(165)
05022000 Hamilton Fire	1,057	(70)	-	987
05022010 Bayliss Fire	241	(5)	-	236
05050000 Willows Fire	807	(52)	-	755
05110000 Storm Drain #1	(103)	(6)	-	(109)
05130000 Storm Drain #3	272	(16)	-	256
05140000 N. Willows CSA	(172)	(24)	-	(196)
05210000 Air Pollution	33,236	(184)	(3,828)	29,224

2011-2012 BUDGET WORKPAPERS - COST PLAN  
10/18/11

	2011-12 Approved Plan Schedule A	Less CAO Adjustment	Less Utility Change	Revised 11/12 A87 Charge
05210241 Air Pollution Veh Reg	432	(30)	-	402
05250000 Olive Pest Mgmt	290	(24)	-	266
06010000 Elk Creek Cemetery	35	(4)	-	31
06020000 German Cemetery	201	-	-	201
06030000 Marvin-Chapel Cemetery	189	(2)	-	187
06040000 Newville Cemetery	(72)	-	-	(72)
06050000 Orland Cemetery	(124)	(83)	-	(207)
06060000 Willows Cemetery	1,222	(66)	-	1,156
06200000 Glenn-Codora Fire	368	(14)	-	354
06210000 Elk Creek Fire	87	(4)	-	83
06220000 Glenn-Colusa Fire	1,866	(6)	-	1,860
06230000 Kanawha Fire	72	(19)	-	53
06240000 Ord Fire	54	(7)	-	47
06250000 Orland Fire	66	(26)	-	40
06300000 Levee #1	137	(5)	-	132
06310000 Levee #2	(147)	(3)	-	(150)
06320000 Levee #3	168	(16)	-	152
06500000 Butte City CSD	(514)	(5)	-	(519)
06510000 BCCSD Recreation	48	-	-	48
06610000 Elk Creek CSD	224	(42)	-	182
06650000 ECCDS Lighting	23	-	-	23
06700000 Ord CSD	359	(12)	-	347
06740000 Artois CSD	861	(7)	-	854
06800000 Hamilton City CSD	7,486	(66)	-	7,420
06830000 HCCSD Lighting	43	(4)	-	39
06850000 HCCSD Library	188	(4)	-	184
06865000 HCCSD Edgewater	(145)	(2)	-	(147)
06870000 HCCSD Pallisades	43	(2)	-	41
06880000 N.E. Willows CSD	1,949	(63)	-	1,886
06920000 Mosquito Abatement	(2,694)	(63)	-	(2,757)
06950000 Rice Pest Abatement	91	(4)	-	87
06960000 HC Reclamation	233	(19)	-	214
06970000 Reclamation #2106	33	-	-	33
99999999 Other	0	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>3,647,222</b>	<b>(159,898)</b>	<b>(209,238)</b>	<b>3,278,086</b>
<b>DIFFERENCE</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>(0)</b>

COUNTY OF GLENN  
Countywide Cost Allocation Plan  
Exhibit B

FY 09/10 Actual		ESTIMATE 2009-10 Fixed Costs	ACTUAL for FY 2009-10 Final Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2011-12 PROPOSED CHARGE
01011010	Board of Supervisors	301,296	290,858	10,438		311,734
01011020	Clerk of the Board	38,715	62,965	(24,250)		14,464
01011070	Assessor	99,660	119,343	(19,683)		79,976
01011100	Elections	92,014	84,251	7,763		99,777
01011180	Surveyor	335	341	(6)		330
01012040	Court Revenues	1,628	1,686	(58)		1,569
01012050	Juvenile Justice Commission	6	455	(449)		(443)
01012060	Grand Jury	1,161	3,107	(1,946)		(784)
01012100	Indigent Defense	1,307	2,419	(1,112)		194
01012170	Flood Control	748	1,321	(573)		175
01012180	Agriculture Commissioner	144,265	95,110	49,155		193,420
01012200	Building Inspector	7,218	24,734	(17,516)		(10,298)
01012220	Recorder	66,067	73,038	(6,971)		59,097
01012230	Coroner	219	254	(35)		183
01012240	Public Guardian	12,581	31,779	(19,198)		(6,616)
01012260	Emergency Services	418	536	(118)		300
01012280	Planning	23,891	99,907	(76,016)		(52,126)
01012290	Animal Control	21,167	27,076	(5,909)		15,258
01014022	Hospital	1,359	2,506	(1,147)		212
01015180	Veterans' Services	3,490	4,932	(1,442)		2,048
01016040	Library	1,054	741	313		1,368
01016050	Cooperative Extension	62,550	58,587	3,963		66,513
01024010	Public Health	108,425	93,968	14,457		122,883
01024012	Mental Health	130,358	141,681	(11,323)		119,035
01024014	Alcohol & Drug Abuse	111,373	80,380	30,993		142,367
01024017	Drug Court	3,904	3,617	287		4,190
01024020	Maternal & Child Health	3,223	2,340	883		4,105
01024025	Women, Infants & Children	5,725	6,365	(640)		5,086
01024170	California Children's Services	4,191	3,208	983		5,174
01025010	Social Services Administration	251,259	233,172	18,087		269,347
01042090	District Attorney	58,399	60,839	(2,440)		55,959

COUNTY OF GLENN  
Countywide Cost Allocation Plan  
Exhibit B

FY 09/10 Actual		ESTIMATE 2009-10 Fixed Costs	ACTUAL for FY 2009-10 Final Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2011-12 PROPOSED CHARGE
01042110	Sheriff	271,605	411,663	(140,058)		131,546
01042113	Sheriff's Dispatch	19,592	25,220	(5,628)		13,964
01042135	Sheriff's Civil Division	2,695	2,905	(210)		2,486
01042136	Court Security	6,259	6,511	(252)		6,007
01042140	Jail	370,524	356,175	14,349		384,872
01042150	Probation	59,246	85,751	(26,505)		32,741
01042155	Juvenile Hall	212,259	106,592	105,667		317,927
01042158	Delinquency Prevention	1,195	1,482	(287)		908
01042360	Boat Patrol	2,000	2,970	(970)		1,031
01054010	California Waste Management	49	50	(1)		49
01054011	Emergency Preparedness Grant	799	12,616	(11,817)		(11,017)
01054012	Mental Health Services Act	5,916				5,916
01054014	Substance Abuse Prop 36	822	2,183	(1,361)		(539)
01054015	Hospital Preparedness Grant	533				533
01054045	Mosquito Abatement Assessment Area	683	55	628		1,312
01055340	Child Support	32,355	55,743	(23,388)		8,966
01203010	Road	185,044	134,865	50,179		235,223
01602270	Fish & Game Commission	57	58	(1)		55
01906020	Office of Education	80,345	113,293	(32,948)		47,398
02000000	Solid Waste	40,602	51,558	(10,956)		29,646
02050000	Orland Airport	10,034	3,528	6,506		16,541
02070000	Willows Airport	2,374	2,240	134		2,508
02200000	Fleet Operations	12,115	15,163	(3,048)		9,067
02210000	Underground Storage Tanks	710	549	161		872
02220000	Vegetation & Environmental Mgmt	412	541	(129)		283
02224170	Tri-County Bee	36	35	1		37
02240000	Human Resource Agency	273,513	206,866	66,647		340,160
02250000	Health Services Administration	149,451	200,599	(51,148)		98,303
02260000	Planning & Public Works Agency	238,142	211,040	27,102		265,244
02270000	Central Services	562	395	167		729
03230000	Fire Chief's Association	15	9	6		21

COUNTY OF GLENN  
Countywide Cost Allocation Plan  
Exhibit B

FY 09/10 Actual		ESTIMATE 2009-10 Fixed Costs	ACTUAL for FY 2009-10 Final Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2011-12 PROPOSED CHARGE
04050000	Court	170,896	86,892	84,004		254,899
04100000	Law Library	1,867	5,053	(3,186)		(1,320)
04260000	Transportation Administration	804	1,181	(377)		426
04280000	Glenn County Transit	3,589	3,183	406		3,996
04281000	Fixed Route Transit	4,708	3,707	1,001		5,709
04354015	Ca Reg Mental Health Coalition	3,061	2,904	157		3,218
04601000	Local Agency Formation Commission	(4,892)	166	(5,058)		(9,951)
04999100	Community Action	127,931	66,149	61,782		189,713
05010000	Artois Fire District	373	895	(522)		(149)
05022000	Hamilton Fire District	1,430	1,802	(372)		1,057
05022010	Bayliss Fire District	249	257	(8)		242
05050000	Willows Rural Fire District	781	755	26		808
05110000	Storm Drain Maintenance District #1	109	322	(213)		(103)
05130000	Storm Drain Maintenance District #3	187	101	86		272
05140000	North Willows County Service Area	349	870	(521)		(172)
05210000	Air Pollution District	37,765	42,295	(4,530)		33,234
05210241	Air Pollution Vehicle Registration	441	450	(9)		431
05250000	Olive Pest Management District	353	416	(63)		289
06010000	Elk Creek Cemetery District	185	335	(150)		34
06020000	German Cemetery District	137	72	65		201
06030000	Marvin-Chapel Cemetery District	204	219	(15)		189
06040000	Newville Cemetery District	39	150	(111)		(72)
06050000	Orland Cemetery District	1,264	2,652	(1,388)		(123)
06060000	Willows Cemetery District	1,104	986	118		1,221
06200000	Glenn-Codora Fire District	387	405	(18)		368
06210000	Elk Creek Fire District	184	280	(96)		88
06220000	Glenn-Colusa Fire District	1,340	814	526		1,867
06230000	Kanawha Fire District	581	1,090	(509)		72
06240000	Ord Fire District	167	280	(113)		54
06250000	Orland Fire District	315	564	(249)		65
06300000	Levee District #1	149	161	(12)		137

COUNTY OF GLENN  
Countywide Cost Allocation Plan  
Exhibit B

FY 09/10 Actual		ESTIMATE 2009-10 Fixed Costs	ACTUAL for FY 2009-10 Final Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2011-12 PROPOSED CHARGE
06310000	Levee District #2	94	335	(241)		(147)
06320000	Levee District #3	167	167	0		168
06500000	Butte City Community Service District	224	962	(738)		(514)
06510000	BCCSD - Recreation District	33	18	15		49
06610000	Elk Creek Community Service District	941	1,657	(716)		224
06650000	ECCSD - Lighting District	19	14	5		24
06700000	Ord Bend Community Service District	314	270	44		359
06740000	Artois Community Service District	1,035	1,209	(174)		861
06800000	Hamilton City Community Service District	4,959	2,433	2,526		7,486
06830000	HCCSD - Lighting District	41	39	2		43
06850000	HCCSD - Library District	204	221	(17)		188
06865000	HCCSD - Edgewater Park	38	221	(183)		(145)
06870000	HCCSD - Pallisades District	45	48	(3)		42
06880000	N.E. Willows Community Service District	1,962	1,975	(13)		1,950
06920000	Mosquito Abatement District	4,977	5,321	(344)		4,632
06950000	Rice Pest Abatement District	94	97	(3)		91
06960000	HC Reclamation District #2140	202	171	31		233
06970000	Reclamation District #2106	33				33
06980000	Resource Conservation District		4,139	(4,139)		(4,139)
99999999	Other	332,293	523,204	(190,911)		141,382
Total		4,241,682	4,390,078	(154,878)		4,086,803

County Of Glenn  
Countywide Cost Allocation Plan  
Exhibit C

<b>FY 09/10 Actual</b>		Total Expenditures	Cost Adjustments	Total Allocated
	Building Use	270,372		
	Equipment Use	224,611		
01011013	County Administrative Officer	208,773	6,535	
01011040	Department of Finance	943,524	13,175	
01011051	Annual Audit	47,550		
01011080	County Counsel	400,349	274	
01011090	Personnel	329,772	1,662	
01011120	Facilities Maintenance	1,585,478	(2,982)	
01011120	Building Maintenance		589,826	
01011120	Janitorial		432,288	
01011150	General Insurance	705,704	(12,345)	
01011170	Employee Benefits	32,983		
01011200	Data Processing	727,931	(54,104)	
01011010	Board of Supervisors			301,296
01011020	Clerk of the Board			38,715
01011070	Assessor			99,660
01011100	Elections			92,014
01011180	Surveyor			335
01012040	Court Revenues			1,628
01012050	Juvenile Justice Commission			6
01012060	Grand Jury			1,161
01012100	Indigent Defense			1,307
01012170	Flood Control			748
01012180	Agriculture Commissioner			144,265
01012200	Building Inspector			7,218
01012220	Recorder			66,067
01012230	Coroner			219
01012240	Public Guardian			12,581

County Of Glenn  
Countywide Cost Allocation Plan  
Exhibit C

FY 09/10 Actual		Total Expenditures	Cost Adjustments	Total Allocated
01012260	Emergency Services			418
01012280	Planning			23,891
01012290	Animal Control			21,167
01014022	Hospital			1,359
01015180	Veterans' Services			3,490
01016040	Library			1,054
01016050	Cooperative Extension			62,550
01024010	Public Health			108,425
01024012	Mental Health			130,358
01024014	Alcohol & Drug Abuse			111,373
01024017	Drug Court			3,904
01024020	Maternal & Child Health			3,223
01024025	Women, Infants & Children			5,725
01024170	California Children's Services			4,191
01025010	Social Services Administration			251,259
01042090	District Attorney			58,399
01042110	Sheriff			271,605
01042113	Sheriff's Dispatch			19,592
01042135	Sheriff's Civil Division			2,695
01042136	Court Security			6,259
01042140	Jail			370,524
01042150	Probation			59,246
01042155	Juvenile Hall			212,259
01042158	Delinquency Prevention			1,195
01042360	Boat Patrol			2,000
01054010	California Waste Management			49
01054011	Emergency Preparedness Grant			799
01054012	Mental Health Services Act			5,916

County Of Glenn  
Countywide Cost Allocation Plan  
Exhibit C

<b>FY 09/10 Actual</b>	<b>Total Expenditures</b>	<b>Cost Adjustments</b>	<b>Total Allocated</b>
01054014 Substance Abuse Prop 36			822
01054015 Hospital Preparedness Grant			533
01054045 Mosquito Abatement Assessment Area			683
01055340 Child Support			32,355
01203010 Road			185,044
01602270 Fish & Game Commission			57
01906020 Office of Education			80,345
02000000 Solid Waste			40,602
02050000 Orland Airport			10,034
02070000 Willows Airport			2,374
02200000 Fleet Operations			12,115
02210000 Underground Storage Tanks			710
02220000 Vegetation & Environmental Mgmt			412
02224170 Tri-County Bee			36
02240000 Human Resource Agency			273,513
02250000 Health Services Administration			149,451
02260000 Planning & Public Works Agency			238,142
02270000 Central Services			562
03230000 Fire Chief's Association			15
04050000 Court			170,896
04100000 Law Library			1,867
04260000 Transportation Administration			804
04280000 Glenn County Transit			3,589
04281000 Fixed Route Transit			4,708
04354015 Ca Reg Mental Health Coalition			3,061
04601000 Local Agency Formation Commission			(4,892)
04999100 Community Action			127,931
05010000 Artois Fire District			373

County Of Glenn  
Countywide Cost Allocation Plan  
Exhibit C

<b>FY 09/10 Actual</b>	<b>Total Expenditures</b>	<b>Cost Adjustments</b>	<b>Total Allocated</b>
05022000	Hamilton Fire District		1,430
05022010	Bayliss Fire District		249
05050000	Willows Rural Fire District		781
05110000	Storm Drain Maintenance District #1		109
05130000	Storm Drain Maintenance District #3		187
05140000	North Willows County Service Area		349
05210000	Air Pollution District		37,765
05210241	Air Pollution Vehicle Registration		441
05250000	Olive Pest Management District		353
06010000	Elk Creek Cemetery District		185
06020000	German Cemetery District		137
06030000	Marvin-Chapel Cemetery District		204
06040000	Newville Cemetery District		39
06050000	Orland Cemetery District		1,264
06060000	Willows Cemetery District		1,104
06200000	Glenn-Codora Fire District		387
06210000	Elk Creek Fire District		184
06220000	Glenn-Colusa Fire District		1,340
06230000	Kanawha Fire District		581
06240000	Ord Fire District		167
06250000	Orland Fire District		315
06300000	Levee District #1		149
06310000	Levee District #2		94
06320000	Levee District #3		167
06500000	Butte City Community Service District		224
06510000	BCCSD - Recreation District		33
06610000	Elk Creek Community Service District		941
06650000	ECCSD - Lighting District		19



Detail of  
Costs Allocated  
To Service Departments

**COUNTY OF GLENN**  
**Countywide Cost Allocation Plan**  
**Exhibit D**

1/20/2011

<b>FY 09/10 Actual</b>	<b>Building Use</b>	<b>Equipment Use</b>	<b>County Admin Officer 01011013</b>	<b>Dept of Finance 01011040</b>	<b>Annual Audit 01011051</b>	<b>County Counsel 01011080</b>	<b>Personnel 01011090</b>
Schedule Referenced	1.24	2.04	3.04	4.07	5.05	6.06	7.05
Building Use							
Equipment Use							
01011013 County Administrative Officer		6,594	36,351	230	75	2,300	
01011040 Department of Finance	13,428	4,756	499	6,002	315	4,457	6,797
01011051 Annual Audit			10	45	14		
01011080 County Counsel	476		2,846	1,262	107	182,242	656
01011090 Personnel	534	1,228	2,287	1,487	99	2,041	1,901
01011120 Facilities Maintenance		3,384	2,355	8,878	472	683	8,632
01011120 Building Maintenance							
01011120 Janitorial							
01011150 General Insurance			151	648	213		
01011170 Employee Benefits			9,705	87	10		
01011200 Data Processing	545	24,245	2,375	1,780	224		
	<b>14,983</b>	<b>40,208</b>	<b>56,579</b>	<b>20,419</b>	<b>1,528</b>	<b>191,723</b>	<b>17,986</b>

Detail of  
Costs Allocated  
To Service Departments

COUNTY OF GLENN  
Countywide Cost Allocation Plan  
Exhibit D

1/20/2011

	Facilities Maintenance 01011120	Building Maintenance 01011120	Janitorial 01011120	General Insurance 01011150	Employee Benefits 01011170	Data Processing 01011200	Total CSD Allocated
Schedule Referenced	8.07	9.24	10.24	11.09	12.05	13.07	
Building Use							
Equipment Use							
01011013 County Administrative Officer				349		61	45,959
01011040 Department of Finance	16,500	15,961	22,206	4,366	558	62,604	158,448
01011051 Annual Audit				64		11	143
01011080 County Counsel	1,602	7,208	894	782	152	2,962	201,189
01011090 Personnel	1,902	8,141	1,023	802	152	7,326	28,924
01011120 Facilities Maintenance	201,203	(14,748)	(710)	10,437	603	382	221,572
01011120 Building Maintenance							
01011120 Janitorial							
01011150 General Insurance				995		173	2,180
01011170 Employee Benefits				45		8	9,855
01011200 Data Processing	869	3,047	673	1,198		39,966	74,923
	222,075	19,610	24,086	19,038	1,465	113,493	743,193

COUNTY OF GLENN  
Countywide Cost Allocation Plan  
Exhibit E

**FY 09/10 Actual**

<b>Department</b>	<b>Basis of Allocation</b>
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**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	112 N. Lassen Street	Square Footage Occupied by Department
1.21	327 Fourth Street	Square Footage Occupied by Department
1.22	125 County Road G	Square Footage Occupied by Department
1.23	120 S. Marshall Street	Square Footage Occupied by Department

**Equipment Use**

2.03	Equipment Use	Carrying Value of Equipment
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COUNTY OF GLENN  
Countywide Cost Allocation Plan  
Exhibit E

FY 09/10 Actual		
Department		Basis of Allocation
<b>County Administrative Officer</b>		
3.03	County Administrative Officer Projects	Time Study Hours
3.04	Budget	Relative Budget Size
<b>Department of Finance</b>		
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
<b>Annual Audit</b>		
5.03	County-wide Audit	Relative Budget Size
5.04	Special Audits	Direct Billed Charges
<b>County Counsel</b>		
6.03	Legal Services	Time Study Hours
6.04	Legislative Services	Time Study Hours
6.05	HIPAA Compliance	Time Study Hours
6.06	Safety Officer	Time Study Hours
<b>Personnel</b>		
7.03	Personnel Services	Number of Employees
7.04	Arbitration	Direct Cost Transfer

COUNTY OF GLENN  
Countywide Cost Allocation Plan  
Exhibit E

**FY 09/10 Actual**

<b>Department</b>	<b>Basis of Allocation</b>
<b>Facilities Maintenance</b>	
8.03 Direct Admin Services	Time Study Hours
8.04 Building Maintenance	Time Study Hours
8.05 Janitorial Services	Time Study Hours
8.06 Utilities	Square Footage Occupied by Department
<b>Building Maintenance</b>	
9.03 526 W. Sycamore Street	Square Footage Occupied by Department
9.04 540 W. Sycamore Street	Square Footage Occupied by Department
9.05 141 S. Lassen Street (Admin)	Square Footage Occupied by Department
9.06 821 E. South Street	Square Footage Occupied by Department
9.07 516 W. Sycamore Street	Square Footage Occupied by Department
9.08 541 & 543 W. Oak Street	Square Footage Occupied by Department
9.09 720 N. Colusa Street	Square Footage Occupied by Department
9.10 525 W. Sycamore Street	Square Footage Occupied by Department
9.11 132 S. Murdock Street	Square Footage Occupied by Department
9.12 777 N. Colusa Street	Square Footage Occupied by Department
9.13 821 E. South Street (Metal Storage)	Square Footage Occupied by Department
9.14 720 N. Colusa Street (Weed Control)	Square Footage Occupied by Department
9.15 240 & 242 N. Villa Street	Square Footage Occupied by Department
9.16 125 S. Murdock Street	Square Footage Occupied by Department
9.17 306 N. Villa Street	Square Footage Occupied by Department
9.18 1187 E. South Street	Square Footage Occupied by Department
9.19 141 S. Lassen Street (Jail)	Square Footage Occupied by Department
9.20 112 N. Lassen Street	Square Footage Occupied by Department
9.21 327 Fourth Street	Square Footage Occupied by Department

COUNTY OF GLENN  
Countywide Cost Allocation Plan  
Exhibit E

**FY 09/10 Actual**

<b>Department</b>	<b>Basis of Allocation</b>
<b>Building Maintenance</b>	
9.22 125 County Road G	Square Footage Occupied by Department
9.23 120 S. Marshall Street	Square Footage Occupied by Department
<b>Janitorial Services</b>	
10.03 526 W. Sycamore Street	Square Footage Occupied by Department
10.04 540 W. Sycamore Street	Square Footage Occupied by Department
10.05 141 S. Lassen Street (Admin)	Square Footage Occupied by Department
10.06 821 E. South Street	Square Footage Occupied by Department
10.07 516 W. Sycamore Street	Square Footage Occupied by Department
10.08 541 & 543 W. Oak Street	Square Footage Occupied by Department
10.09 720 N. Colusa Street	Square Footage Occupied by Department
10.10 525 W. Sycamore Street	Square Footage Occupied by Department
10.11 132 S. Murdock Street	Square Footage Occupied by Department
10.12 777 N. Colusa Street	Square Footage Occupied by Department
10.13 821 E. South Street (Metal Storage)	Square Footage Occupied by Department
10.14 720 N. Colusa Street (Weed Control)	Square Footage Occupied by Department
10.15 240 & 242 N. Villa Street	Square Footage Occupied by Department
10.16 125 S. Murdock Street	Square Footage Occupied by Department
10.17 306 N. Villa Street	Square Footage Occupied by Department
10.18 1187 E. South Street	Square Footage Occupied by Department
10.19 141 S. Lassen Street (Jail)	Square Footage Occupied by Department
10.20 112 N. Lassen Street	Square Footage Occupied by Department
10.21 327 Fourth Street	Square Footage Occupied by Department
10.22 125 County Road G	Square Footage Occupied by Department
10.23 120 S. Marshall Street	Square Footage Occupied by Department

COUNTY OF GLENN  
Countywide Cost Allocation Plan  
Exhibit E

**FY 09/10 Actual**

<b>Department</b>	<b>Basis of Allocation</b>
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**General Insurance**

11.03	General Liability	Relative Budget Size
11.04	Claim Liability	Ratio of Claim Liability
11.05	Buildings	Square Footage Occupied by Department
11.06	Auto Premium	Direct Cost of Premium
11.07	Watercraft Equipment	Direct Cost of Premium
11.08	Mobile Equipment	Direct Cost of Premium

**Employee Benefits**

12.03	Pre-Employment Physicals	Number of Physicals
12.04	Employee Assistance	Number of Employees

**Data Processing Services**

13.03	Data Processing - Property Taxes	Direct Cost Transfer
13.04	Data Processing - Accounting System	Direct Cost Transfer
13.05	Data Processing - County-wide Network	Relative Budget Size

**COUNTY OF GLENN  
BUILDING USE**

1/20/2011

**FY 09/10 Actual**

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

<u>Building Location / Description</u>		Value as of 6/30/09	2009/2010 Changes	Value as of 6/30/10	2% Use Allowance
1.03 - 526 W. Sycamore Street	Courthouse	\$ 2,769,229		\$ 2,769,229	\$ 55,385
1.04 - 540 W. Sycamore Street	District Attorney	0		0	0 *
1.05 - 141 S. Lassen Street	Jail Admin	0		0	0 *
1.06 - 821 E. South Street	Coop Extension	434,111		434,111	8,682
1.07 - 516 W. Sycamore Street	Auditor/Assessor Annex	550,348		550,348	11,007
1.08 - 541 & 543 W. Oak Street	Sheriff/Probation	131,493		131,493	2,630
1.09 - 720 N. Colusa Street	Ag Commissioner	170,569		170,569	3,411
1.10 - 525 W. Sycamore Street	Willows Memorial Hall	742,185		742,185	14,844
1.11 - 132 S. Murdock Street	Old Jail	0		0	0 *
1.12 - 777 N. Colusa Street	Public Works	65,393		65,393	1,308
1.13 - 821 E. South Street	Metal Storage	15,675		15,675	314
1.14 - 720 N. Colusa Street	Weed Control	0		0	0 *
1.15 - 240 & 242 N. Villa Street	Health Services	563,951		563,951	11,279
1.16 - 125 S. Murdock Street	Planning	0		0	0 *
1.17 - 306 N. Villa Street	Juvenile Hall	2,245,388		2,245,388	44,908
1.18 - 1187 E. South Street	GC Services	226,393		226,393	4,528
1.19 - 141 S. Lassen Street	Jail	4,936,412		4,936,412	98,728
1.20 - 112 N. Lassen Street	Blue House	36,000		36,000	720
1.21 - 327 Fourth Street	Orland Memorial Hall	80,437	282,266	362,703	7,254
1.22 - 125 County Road G	Animal Control	0		0	0 *
1.23 - 120 S. Marshall Street	Child Support	268,773		268,773	5,375
<b>Total</b>		<b>\$ 13,236,357</b>	<b>\$ 282,266</b>	<b>\$ 13,518,623</b>	<b>\$ 270,372</b>

Construction cost information is taken from the County's Fixed Asset System and reflects the values as of June 30, 2010. The values for several buildings have been carried forward from prior year A-87 plans and are unable to be supported with inventory or general ledger information. Adjustments have been made to bring building values into compliance with the County's fixed asset system.

The building use allowance is allocated to user departments based on departmental square footage. The County did not bill for these costs in 2009/2010.

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
BUILDING USE

1/20/2011

	Total	General & Admin	526 W. Sycamore	821 E. South Street	516 W. Sycamore	541 & 543 W. Oak	720 N. Colusa Street	525 W. Sycamore
<b>FY 09/10 Actual</b>								
Time %	100.00%		20.48%	3.21%	4.07%	0.97%	1.26%	5.49%
<b>Other Expenditures &amp; Costs</b>								
Building Use	270,372		55,385	8,682	11,007	2,630	3,411	14,844
Equipment Use	0							
<b>Expenditures Per Financial Statements</b>	<u>270,372</u>		<u>55,385</u>	<u>8,682</u>	<u>11,007</u>	<u>2,630</u>	<u>3,411</u>	<u>14,844</u>
<b>Cost Adjustments</b>								
<b>Functional Cost</b>	<u>270,372</u>	<u>0</u>	<u>55,385</u>	<u>8,682</u>	<u>11,007</u>	<u>2,630</u>	<u>3,411</u>	<u>14,844</u>
<b>Additions - 1st Allocation</b>								
Other								
Reallocate Admin								
Allocable Costs								
Unallocated								
1st Allocation								
<b>Additions - 2nd Allocation</b>								
Other								
Reallocate Admin								
Allocable Costs								
Unallocated								
2nd Allocation								
<b>Total Allocated</b>	<u>270,372</u>	<u>0</u>	<u>55,385</u>	<u>8,682</u>	<u>11,007</u>	<u>2,630</u>	<u>3,411</u>	<u>14,844</u>

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
BUILDING USE

1/20/2011

	777 N. Colusa	821 E. South (Metal)	240 & 242 N. Villa	306 N. Villa	1187 E. South Street	141 S. Lassen (Jail)	112 N. Lassen	327 Fourth Street	120 S. Marshall
<b>FY 09/10 Actual</b>									
Time %	0.48%	0.12%	4.17%	16.61%	1.67%	36.52%	0.27%	2.68%	1.99%
<b>Other Expenditures &amp; Costs</b>									
Building Use	1,308	314	11,279	44,908	4,528	98,728	720	7,254	5,375
Equipment Use									
<b>Expenditures Per Financial Statements</b>	<u>1,308</u>	<u>314</u>	<u>11,279</u>	<u>44,908</u>	<u>4,528</u>	<u>98,728</u>	<u>720</u>	<u>7,254</u>	<u>5,375</u>
<b>Cost Adjustments</b>									
<b>Functional Cost</b>	<u>1,308</u>	<u>314</u>	<u>11,279</u>	<u>44,908</u>	<u>4,528</u>	<u>98,728</u>	<u>720</u>	<u>7,254</u>	<u>5,375</u>
<b>Additions - 1st Allocation</b>									
Other									
Reallocate Admin									
Allocable Costs									
Unallocated									
1st Allocation									
<b>Additions - 2nd Allocation</b>									
Other									
Reallocate Admin									
Allocable Costs									
Unallocated									
2nd Allocation									
<b>Total Allocated</b>	<u><u>1,308</u></u>	<u><u>314</u></u>	<u><u>11,279</u></u>	<u><u>44,908</u></u>	<u><u>4,528</u></u>	<u><u>98,728</u></u>	<u><u>720</u></u>	<u><u>7,254</u></u>	<u><u>5,375</u></u>

COUNTY OF GLENN  
BUILDING USE

<b>FY 09/10 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	3,159	0.1415	7,835			7,835
01011200	Data Processing	150	0.0067	372			372
01011070	Assessor	161	0.0072	399			399
01011100	Elections	1,326	0.0594	3,289			3,289
01012220	Recorder	3,447	0.1544	8,550			8,550
01042136	Court Security	69	0.0031	171			171
04050000	Court	14,018	0.6278	34,769			34,769
Total		22,330	1.0000	55,385	-	-	55,385

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING USE

<b>FY 09/10 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011070	Assessor	229	0.0244	212			212
01016050	Cooperative Extension	4,614	0.4909	4,262			4,262
01042090	District Attorney	248	0.0264	229			229
01042110	Sheriff	879	0.0935	812			812
04050000	Court	3,430	0.3649	3,168			3,168
Total		9,400	1.0000	8,682	-	-	8,682

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING USE

<u>FY 09/10 Actual</u>		<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>1st Allocation</u>	<u>Direct Billed</u>	<u>2nd Allocation</u>	<u>Total</u>
01011040	Department of Finance	5,117	0.5081	5,593			5,593
01011070	Assessor	3,475	0.3451	3,798			3,798
01011100	Elections	1,479	0.1469	1,616			1,616
Total		<u>10,071</u>	<u>1.0000</u>	<u>11,007</u>	<u>-</u>	<u>-</u>	<u>11,007</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING USE

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,894	0.3431	902			902
01042113	Sheriff's Dispatch	767	0.1389	365			365
01042150	Probation	2,859	0.5179	1,362			1,362
Total		5,520	1.0000	2,630	-	-	2,630

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING USE

<b>FY 09/10 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012180	Agriculture Commissioner	3,145	0.6208	2,118			2,118
05210000	Air Pollution District	1,921	0.3792	1,294			1,294
Total		<u>5,066</u>	<u>1.0000</u>	<u>3,411</u>	<u>-</u>	<u>-</u>	<u>3,411</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING USE

<b>FY 09/10 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011080	County Counsel	833	0.0321	476			476
01011090	Personnel	935	0.0360	534			534
01011200	Data Processing	302	0.0116	173			173
01011010	Board of Supervisors	7,742	0.2980	4,424			4,424
01015180	Veterans' Services	183	0.0070	105			105
99999999	Other	15,981	0.6152	9,132			9,132
Total		<u>25,976</u>	<u>1.0000</u>	<u>14,844</u>	<u>-</u>	<u>-</u>	<u>14,844</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING USE

<b>FY 09/10 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012200	Building Inspector	1,265	0.3391	443			443
01012280	Planning	1,143	0.3064	401			401
01203010	Road	965	0.2586	338			338
02260000	Planning & Public Works Agency	358	0.0960	125			125
Total		<u>3,731</u>	<u>1.0000</u>	<u>1,308</u>	<u>-</u>	<u>-</u>	<u>1,308</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING USE

<u>FY 09/10 Actual</u>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	2,640	1.0000	314			314
	Total	<u>2,640</u>	<u>1.0000</u>	<u>314</u>	<u>-</u>	<u>-</u>	<u>314</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING USE

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024010	Public Health	3,294	0.4711	5,314			5,314
01024012	Mental Health	3,698	0.5289	5,965			5,965
Total		6,992	1.0000	11,279	-	-	11,279

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING USE

<b>FY 09/10 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042155	Juvenile Hall	7,364	0.8800	39,520			39,520
01906020	Office of Education	1,004	0.1200	5,388			5,388
	Total	<u>8,368</u>	<u>1.0000</u>	<u>44,908</u>	-	-	<u>44,908</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING USE

<b>FY 09/10 Actual</b>		Allocation Units	Allocated Percent	Ist Allocation	Direct Billed	2nd Allocation	Total
01024014	Alcohol & Drug Abuse	6,800	1.0000	4,528			4,528
	Total	6,800	1.0000	4,528	-	-	4,528

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING USE

FY 09/10 Actual		Allocation Units	Allocated Percent	Ist Allocation	Direct Billed	2nd Allocation	Total
01042140	Jail	24,206	1.0000	98,728			98,728
	Total	<u>24,206</u>	<u>1.0000</u>	<u>98,728</u>	<u>-</u>	<u>-</u>	<u>98,728</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING USE

<b>FY 09/10 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
99999999	Other	1,280	1.0000	720			720
	Total	<u>1,280</u>	<u>1.0000</u>	<u>720</u>	<u>-</u>	<u>-</u>	<u>720</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING USE

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
99999999	Other	15,463	1.0000	7,254			7,254
	Total	15,463	1.0000	7,254			7,254

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING USE

<b>FY 09/10 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01055340	Child Support	2,592	1.0000	5,375			5,375
	Total	<u>2,592</u>	<u>1.0000</u>	<u>5,375</u>	<u>-</u>	<u>-</u>	<u>5,375</u>

Basis of Allocation : Square Footage Occupied by Department

Departmental Cost  
Allocation Summary

COUNTY OF GLENN  
BUILDING USE

1/20/2011

FY 09/10 Actual		Total	526 W. Sycamore	821 E. South Street	516 W. Sycamore	541 & 543 W. Oak	720 N. Colusa Street	525 W. Sycamore	777 N. Colusa
01011040	Department of Finance	13,428	7,835		5,593				
01011080	County Counsel	476						476	
01011090	Personnel	534						534	
01011200	Data Processing	545	372					173	
01011010	Board of Supervisors	4,424						4,424	
01011070	Assessor	4,409	399	212	3,798				
01011100	Elections	4,905	3,289		1,616				
01012180	Agriculture Commissioner	2,118					2,118		
01012200	Building Inspector	443							443
01012220	Recorder	8,550	8,550						
01012280	Planning	401							401
01015180	Veterans' Services	105						105	
01016050	Cooperative Extension	4,262		4,262					
01024010	Public Health	5,314							
01024012	Mental Health	5,965							
01024014	Alcohol & Drug Abuse	4,528							
01042090	District Attorney	229		229					
01042110	Sheriff	2,028		812		902			
01042113	Sheriff's Dispatch	365				365			
01042136	Court Security	171	171						
01042140	Jail	98,728							
01042150	Probation	1,362				1,362			
01042155	Juvenile Hall	39,520							
01055340	Child Support	5,375							
01203010	Road	338							
01906020	Office of Education	5,388							338
02260000	Planning & Public Works Agency	125							125
04050000	Court	37,937	34,769	3,168					
05210000	Air Pollution District	1,294					1,294		
99999999	Other	17,106						9,132	
<b>Total</b>		<b>270,372</b>	<b>55,385</b>	<b>8,682</b>	<b>11,007</b>	<b>2,630</b>	<b>3,411</b>	<b>14,844</b>	<b>1,308</b>

COUNTY OF GLENN  
BUILDING USE

	821 E. South (Metal)	240 & 242 N. Villa	306 N. Villa	1187 E. South Street	141 S. Lassen (Jail)	112 N. Lassen	327 Fourth Street	120 S. Marshall	
<b>FY 09/10 Actual</b>									
01011040	Department of Finance								
01011080	County Counsel								
01011090	Personnel								
01011200	Data Processing								
01011010	Board of Supervisors								
01011070	Assessor								
01011100	Elections								
01012180	Agriculture Commissioner								
01012200	Building Inspector								
01012220	Recorder								
01012280	Planning								
01015180	Veterans' Services								
01016050	Cooperative Extension								
01024010	Public Health	5,314							
01024012	Mental Health	5,965							
01024014	Alcohol & Drug Abuse			4,528					
01042090	District Attorney								
01042110	Sheriff	314							
01042113	Sheriff's Dispatch								
01042136	Court Security								
01042140	Jail				98,728				
01042150	Probation								
01042155	Juvenile Hall		39,520						
01055340	Child Support							5,375	
01203010	Road								
01906020	Office of Education		5,388						
02260000	Planning & Public Works Agency								
04050000	Court								
05210000	Air Pollution District								
99999999	Other					720	7,254		
<b>Total</b>		<b>314</b>	<b>11,279</b>	<b>44,908</b>	<b>4,528</b>	<b>98,728</b>	<b>720</b>	<b>7,254</b>	<b>5,375</b>

**COUNTY OF GLENN  
EQUIPMENT USE**

1/20/2011

**FY 09/10 Actual**

Equipment values are taken from the County's Fixed Asset System as of June 30, 2010. Equipment use allowance is allowable for plan purposes for all equipment used by County departments at an annual rate of 6 2/3%. Equipment owned by Enterprise Funds and Internal Service Funds are not included in this calculation. Equipment which has been expensed to Grant Programs are: Mental Health, Social Services, Child Support, Homeland Security grants, Road, Waste Disposal, Hospital, Orland Airport, Willows Airport, Vehicle Service Center, and JTPA and are also excluded from this calculation.

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

The County did not bill for these costs in fiscal year 2009/2010.

Org Key	Department	Value as of 6/30/09	2009/2010 Changes	Value as of 6/30/10			
01011013	County Administrative Officer	98,855	0	98,855			
01011020	Clerk of the Board	6,356	0	6,356			
01011040	Department of Finance	71,309	0	71,309			
01011070	Assessor	60,268	0	60,268			
01011090	Personnel	18,415	0	18,415			
01011100	Elections	504,663	0	504,663			
01011120	Facilities Maintenance	50,737	0	50,737			
01011200	Data Processing	274,147	89,351	363,498			
01012170	Flood Control	11,166	0	11,166			
01012180	Ag Commissioner	130,685	6,497	137,182			
01012220	Recorder	225,818	(25,138)	200,680			
01012240	Public Guardian	10,869	0	10,869			
01012260	Emergency Services	6,267	0	6,267			
01012290	Animal Control	7,661	0	7,661			
01016050	Cooperative Extension	23,529	0	23,529			
01042090	District Attorney	61,755	(14,123)	47,632			
01042110	Sheriff	1,543,509	0	1,543,509			
01042113	Sheriff's Dispatch	16,667	0	16,667			
01042140	Jail	76,204	0	76,204			
01042150	Probation	71,672	0	71,672			
01042155	Juvenile Hall	0	40,341	40,341			
GRAND TOTAL FIXED ASSETS				3,270,552	96,928	3,367,480	
							Equip Use 224,611

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
EQUIPMENT USE

1/20/2011

<b>FY 09/10 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Equipment Use</b>
Time %			
<b>Other Expenditures &amp; Costs</b>			
Building Use			
Equipment Use	224,611		224,611
<b>Expenditures Per Financial Statements</b>	<u>224,611</u>	<u>-</u>	<u>224,611</u>
<b>Cost Adjustments</b>			
<b>Functional Cost</b>	<u>224,611</u>	<u>-</u>	<u>224,611</u>
<b>Additions - 1st Allocation</b>			
Other			
Reallocate Admin			
Allocable Costs			
Unallocated			
1st Allocation	<u>-</u>	<u>-</u>	<u>-</u>
<b>Additions - 2nd Allocation</b>			
Other			
Reallocate Admin			
Allocable Costs			
Unallocated			
2nd Allocation	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Allocated</b>	<u><u>224,611</u></u>	<u><u>-</u></u>	<u><u>224,611</u></u>

COUNTY OF GLENN  
EQUIPMENT USE

<u>FY 09/10 Actual</u>	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>1st Allocation</u>	<u>Direct Billed</u>	<u>2nd Allocation</u>	<u>Total</u>
01011013 County Administrative Officer	98,855	0.0294	6,594			6,594
01011040 Department of Finance	71,309	0.0212	4,756			4,756
01011090 Personnel	18,415	0.0055	1,228			1,228
01011120 Facilities Maintenance	50,737	0.0151	3,384			3,384
01011200 Data Processing	363,498	0.1079	24,245			24,245
01011020 Clerk of the Board	6,356	0.0019	424			424
01011070 Assessor	60,268	0.0179	4,020			4,020
01011100 Elections	504,663	0.1499	33,661			33,661
01012170 Flood Control	11,166	0.0033	745			745
01012180 Agriculture Commissioner	137,182	0.0407	9,150			9,150
01012220 Recorder	200,680	0.0596	13,385			13,385
01012240 Public Guardian	10,869	0.0032	725			725
01012260 Emergency Services	6,267	0.0019	418			418
01012290 Animal Control	7,661	0.0023	511			511
01016050 Cooperative Extension	23,529	0.0070	1,569			1,569
01042090 District Attorney	47,632	0.0141	3,177			3,177
01042110 Sheriff	1,543,509	0.4584	102,952			102,952
01042113 Sheriff's Dispatch	16,667	0.0049	1,112			1,112
01042140 Jail	76,204	0.0226	5,083			5,083
01042150 Probation	71,672	0.0213	4,781			4,781
01042155 Juvenile Hall	40,341	0.0120	2,691			2,691
Total	<u>3,367,480</u>	<u>1.0000</u>	<u>224,611</u>	<u>-</u>	<u>-</u>	<u>224,611</u>

Basis of Allocation : Carrying Value of Equipment

COUNTY OF GLENN  
EQUIPMENT USE

<u>FY 09/10 Actual</u>	<u>Total</u>	<u>Equipment Use</u>
01011013 County Administrative Officer	6,594	6,594
01011040 Department of Finance	4,756	4,756
01011090 Personnel	1,228	1,228
01011120 Facilities Maintenance	3,384	3,384
01011200 Data Processing	24,245	24,245
01011020 Clerk of the Board	424	424
01011070 Assessor	4,020	4,020
01011100 Elections	33,661	33,661
01012170 Flood Control	745	745
01012180 Agriculture Commissioner	9,150	9,150
01012220 Recorder	13,385	13,385
01012240 Public Guardian	725	725
01012260 Emergency Services	418	418
01012290 Animal Control	511	511
01016050 Cooperative Extension	1,569	1,569
01042090 District Attorney	3,177	3,177
01042110 Sheriff	102,952	102,952
01042113 Sheriff's Dispatch	1,112	1,112
01042140 Jail	5,083	5,083
01042150 Probation	4,781	4,781
01042155 Juvenile Hall	2,691	2,691
<b>Total</b>	<b><u>224,611</u></b>	<b><u>224,611</u></b>

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

1/20/2011

**FY 09/10 Actual**

Based on action of the Board of Supervisors the County Administrative Officer position was only filled for the first half of the fiscal year. 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 allowable for plan purposes and is allocated based on actual time study hours.
2. BUDGET: This function is allowable for plan purposes and is allocated based on the relative budget size of the adopted final budget.
3. GENERAL GOVERNMENT: This function is unallowable and has been excluded from plan calculations.

The County Administrative Officer directly billed several departments for services in fiscal year 2009/10. Credit has been applied for those items that were direct billed. At this time the Board of Supervisor plans to suspend the County Administrative Officer activities due to the status of the budget, however, future cost allocations plans will continue to include distribution of retiree health expenses.

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

1/20/2011

<b>FY 09/10 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>County Administrative Officer</b>	<b>Budget &amp; Cost Plan</b>	<b>General Government</b>
Time %	100.00%	26.90%	63.50%	9.60%	
<b>Wages &amp; Benefits</b>					
Salaries & Wages	152,211	40,945	96,654	14,612	
Benefits	54,911	14,771	34,868	5,271	
<b>Services &amp; Supplies</b>					
Communications	332	89	211	32	
Office Expense	463	125	294	44	
Publications & Legal	32	9	20	3	
Food & Lodging	264	71	168	25	
Mileage	89	24	57	9	
Other Travel	471	127	299	45	
<b>Expenditures Per Financial Statements</b>	<b>208,773</b>	<b>56,160</b>	<b>132,571</b>	<b>20,042</b>	
<b>Cost Adjustments</b>					
Equipment Use to Service Depts.	6,594	6,594			
Refunds & Rebates	(7)	(7)			
Insurance Reimbursement	(52)	(52)			
<b>Functional Cost</b>	<b>215,308</b>	<b>62,695</b>	<b>132,571</b>	<b>20,042</b>	
<b>Additions - 1st Allocation</b>					
Other					
Reallocate Admin		(62,695)	54,461	8,233	
Allocable Costs	215,308		187,032	28,276	
Unallocated					
<b>1st Allocation</b>	<b>215,308</b>	<b>-</b>	<b>187,032</b>	<b>28,276</b>	<b>-</b>

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

1/20/2011

<b>FY 09/10 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>County Administrative Officer</b>	<b>Budget &amp; Cost Plan</b>	<b>General Government</b>
<b>Additions - 2nd Allocation</b>					
Other	45,959	45,959			
Reallocate Admin		(45,959)	39,923	6,036	
Allocable Costs	45,959		39,923	6,036	
Unallocated					
2nd Allocation	45,959	-	39,923	6,036	-
<b>Total Allocated</b>	<b>261,267</b>	<b>-</b>	<b>226,955</b>	<b>34,311</b>	<b>-</b>

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	131.00	0.1941	36,298			36,298
01011040	Department of Finance	1.00	0.0015	277			277
01011080	County Counsel	10.00	0.0148	2,771			2,771
01011090	Personnel	8.00	0.0119	2,217			2,217
01011120	Facilities Maintenance	19.00	0.0281	5,265	(3,243)		2,022
01011170	Employee Benefits	35.00	0.0519	9,698			9,698
01011200	Data Processing	8.00	0.0119	2,217			2,217
01011010	Board of Supervisors	295.00	0.4370	81,740		25,437	107,177
01011020	Clerk of the Board	92.00	0.1363	25,492		7,933	33,425
01012200	Building Inspector	0.50	0.0007	139	(2,115)	43	(1,933)
01012280	Planning	0.50	0.0007	139	(3,384)	43	(3,202)
01014022	Hospital	1.00	0.0015	277		86	363
01024010	Public Health	25.00	0.0370	6,927		2,156	9,083
01042113	Sheriff's Dispatch	3.00	0.0044	831		259	1,090
01042140	Jail	2.00	0.0030	554		172	727
01055340	Child Support	1.00	0.0015	277		86	363
01203010	Road	1.50	0.0022	416	(2,115)	129	(1,570)
02000000	Solid Waste	0.50	0.0007	139	(3,807)	43	(3,625)
02050000	Orland Airport				(1,128)		(1,128)
02070000	Willows Airport				(564)		(564)
02200000	Fleet Operations	0.50	0.0007	139	(564)	43	(382)
02240000	Human Resource Agency	4.00	0.0059	1,108		345	1,453
02250000	Health Services Administration	11.00	0.0163	3,048		949	3,996
02260000	Planning & Public Works Agency	0.50	0.0007	139	(6,909)	43	(6,727)
04050000	Court	21.00	0.0311	5,819		1,811	7,630
04260000	Transportation Administration				(1,833)		(1,833)
04280000	Glenn County Transit				(310)		(310)
04281000	Fixed Route Transit				(395)		(395)
04601000	Local Agency Formation Commission				(4,089)		(4,089)

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

<b>FY 09/10 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
04999100	Community Action	4.00	0.0059	1,108		345	1,453
	Total	<u>675.00</u>	<u>1.0000</u>	<u>187,032</u>	<u>(30,456)</u>	<u>39,923</u>	<u>196,499</u>

Basis of Allocation : Time Study Hours

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	263	0.0019	53			53
01011040	Department of Finance	1,104	0.0079	222			222
01011051	Annual Audit	48	0.0003	10			10
01011080	County Counsel	374	0.0027	75			75
01011090	Personnel	349	0.0025	70			70
01011120	Facilities Maintenance	1,656	0.0118	334			334
01011150	General Insurance	749	0.0053	151			151
01011170	Employee Benefits	34	0.0002	7			7
01011200	Data Processing	786	0.0056	158			158
01011010	Board of Supervisors	668	0.0048	135		30	164
01011020	Clerk of the Board	264	0.0019	53		12	65
01011070	Assessor	828	0.0059	167		37	204
01011100	Elections	338	0.0024	68		15	83
01011180	Surveyor	101	0.0007	20		5	25
01012040	Court Revenues	507	0.0036	102		23	125
01012050	Juvenile Justice Commission	2	0.0000	0		0	0
01012060	Grand Jury	14	0.0001	3		1	3
01012100	Indigent Defense	390	0.0028	79		17	96
01012170	Flood Control	1	0.0000	0		0	0
01012180	Agriculture Commissioner	1,681	0.0120	339		75	414
01012200	Building Inspector	484	0.0034	97		22	119
01012220	Recorder	478	0.0034	96		21	118
01012230	Coroner	52	0.0004	10		2	13
01012240	Public Guardian	209	0.0015	42		9	51
01012280	Planning	2,278	0.0162	459		102	561
01012290	Animal Control	411	0.0029	83		18	101
01014022	Hospital	30	0.0002	6		1	7
01015180	Veterans' Services	37	0.0003	7		2	9
01016040	Library	119	0.0008	24		5	29

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

FY 09/10 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01016050	Cooperative Extension	237	0.0017	48	11	58
01024010	Public Health	3,494	0.0249	704	156	860
01024012	Mental Health	7,402	0.0527	1,491	331	1,822
01024014	Alcohol & Drug Abuse	1,007	0.0072	203	45	248
01024017	Drug Court	296	0.0021	60	13	73
01024020	Maternal & Child Health	272	0.0019	55	12	67
01024025	Women, Infants & Children	564	0.0040	114	25	139
01024170	California Children's Services	342	0.0024	69	15	84
01025010	Social Services Administration	20,142	0.1435	4,057	900	4,958
01042090	District Attorney	1,043	0.0074	210	47	257
01042110	Sheriff	4,601	0.0328	927	206	1,133
01042113	Sheriff's Dispatch	590	0.0042	119	26	145
01042135	Sheriff's Civil Division	155	0.0011	31	7	38
01042136	Court Security	421	0.0030	85	19	104
01042140	Jail	3,693	0.0263	744	165	909
01042150	Probation	983	0.0070	198	44	242
01042155	Juvenile Hall	913	0.0065	184	41	225
01042158	Delinquency Prevention	44	0.0003	9	2	11
01042360	Boat Patrol	112	0.0008	23	5	28
01054010	California Waste Management	16	0.0001	3	1	4
01054011	Emergency Preparedness Grant	224	0.0016	45	10	55
01054012	Mental Health Services Act	1,909	0.0136	385	85	470
01054014	Substance Abuse Prop 36	250	0.0018	50	11	62
01054015	Hospital Preparedness Grant	150	0.0011	30	7	37
01054045	Mosquito Abatement Assessment Area	209	0.0015	42	9	51
01055340	Child Support	856	0.0061	172	38	211
01203010	Road	14,623	0.1042	2,946	654	3,599
01602270	Fish & Game Commission	8	0.0001	2	0	2
01906020	Office of Education	154	0.0011	31	7	38

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02000000	Solid Waste	8,378	0.0597	1,688		375	2,062
02050000	Orland Airport	739	0.0053	149		33	182
02070000	Willows Airport	814	0.0058	164		36	200
02200000	Fleet Operations	1,895	0.0135	382		85	466
02210000	Underground Storage Tanks	191	0.0014	38		9	47
02220000	Vegetation & Environmental Mgmt	113	0.0008	23		5	28
02224170	Tri-County Bee	6	0.0000	1		0	1
02240000	Human Resource Agency	4,369	0.0311	880		195	1,075
02250000	Health Services Administration	1,306	0.0093	263		58	321
02260000	Planning & Public Works Agency	1,662	0.0118	335		74	409
02270000	Central Services	164	0.0012	33		7	40
03230000	Fire Chief's Association	3	0.0000	1		0	1
04100000	Law Library	18	0.0001	4		1	4
04260000	Transportation Administration	305	0.0022	61		14	75
04280000	Glenn County Transit	417	0.0030	84		19	103
04281000	Fixed Route Transit	1,347	0.0096	271		60	332
04354015	Ca Reg Mental Health Coalition	953	0.0068	192		43	235
04601000	Local Agency Formation Commission	55	0.0004	11		2	14
04999100	Community Action	7,626	0.0543	1,536		341	1,877
05010000	Artois Fire District	64	0.0005	13		3	16
05022000	Hamilton Fire District	285	0.0020	57		13	70
05022010	Bayliss Fire District	22	0.0002	4		1	5
05050000	Willows Rural Fire District	210	0.0015	42		9	52
05110000	Storm Drain Maintenance District #1	23	0.0002	5		1	6
05130000	Storm Drain Maintenance District #3	67	0.0005	13		3	16
05140000	North Willows County Service Area	96	0.0007	19		4	24
05210000	Air Pollution District	747	0.0053	150		33	184
05210241	Air Pollution Vehicle Registration	122	0.0009	25		5	30
05250000	Olive Pest Management District	99	0.0007	20		4	24

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06010000	Elk Creek Cemetery District	15	0.0001	3		1	4
06020000	German Cemetery District	1	0.0000	0		0	0
06030000	Marvin-Chapel Cemetery District	7	0.0000	1		0	2
06040000	Newville Cemetery District	2	0.0000	0		0	0
06050000	Orland Cemetery District	338	0.0024	68		15	83
06060000	Willows Cemetery District	267	0.0019	54		12	66
06200000	Glenn-Codora Fire District	58	0.0004	12		3	14
06210000	Elk Creek Fire District	17	0.0001	3		1	4
06220000	Glenn-Colusa Fire District	25	0.0002	5		1	6
06230000	Kanawha Fire District	78	0.0006	16		3	19
06240000	Ord Fire District	28	0.0002	6		1	7
06250000	Orland Fire District	104	0.0007	21		5	26
06300000	Levee District #1	22	0.0002	4		1	5
06310000	Levee District #2	11	0.0001	2		0	3
06320000	Levee District #3	63	0.0004	13		3	16
06500000	Butte City Community Service District	20	0.0001	4		1	5
06510000	BCCSD - Recreation District	1	0.0000	0		0	0
06610000	Elk Creek Community Service District	171	0.0012	34		8	42
06650000	ECCSD - Lighting District	1	0.0000	0		0	0
06700000	Ord Bend Community Service District	49	0.0003	10		2	12
06740000	Artois Community Service District	30	0.0002	6		1	7
06800000	Hamilton City Community Service District	268	0.0019	54		12	66
06830000	HCCSD - Lighting District	16	0.0001	3		1	4
06850000	HCCSD - Library District	15	0.0001	3		1	4
06865000	HCCSD - Edgewater Park	10	0.0001	2		0	2
06870000	HCCSD - Pallisades District	7	0.0000	1		0	2
06880000	N.E. Willows Community Service District	257	0.0018	52		11	63
06920000	Mosquito Abatement District	257	0.0018	52		11	63
06950000	Rice Pest Abatement District	15	0.0001	3		1	4

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

<b>FY 09/10 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06960000	HC Reclamation District #2140	78	0.0006	16		3	19
99999999	Other	27,077	0.1929	5,454		1,211	6,665
Total		140,369	1.0000	28,276	-	6,036	34,311

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

FY 09/10 Actual		Total	County Administrative Officer	Budget
01011013	County Administrative Officer	36,351	36,298	53
01011040	Department of Finance	499	277	222
01011051	Annual Audit	10		10
01011080	County Counsel	2,846	2,771	75
01011090	Personnel	2,287	2,217	70
01011120	Facilities Maintenance	2,355	2,022	334
01011150	General Insurance	151		151
01011170	Employee Benefits	9,705	9,698	7
01011200	Data Processing	2,375	2,217	158
01011010	Board of Supervisors	107,341	107,177	164
01011020	Clerk of the Board	33,490	33,425	65
01011070	Assessor	204		204
01011100	Elections	83		83
01011180	Surveyor	25		25
01012040	Court Revenues	125		125
01012050	Juvenile Justice Commission	0		0
01012060	Grand Jury	3		3
01012100	Indigent Defense	96		96
01012170	Flood Control	0		0
01012180	Agriculture Commissioner	414		414
01012200	Building Inspector	(1,814)	(1,933)	119
01012220	Recorder	118		118
01012230	Coroner	13		13
01012240	Public Guardian	51		51
01012280	Planning	(2,642)	(3,202)	561
01012290	Animal Control	101		101
01014022	Hospital	371	363	7

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

1/20/2011

FY 09/10 Actual		Total	County Administrative Officer	Budget
01015180	Veterans' Services	9		9
01016040	Library	29		29
01016050	Cooperative Extension	58		58
01024010	Public Health	9,943	9,083	860
01024012	Mental Health	1,822		1,822
01024014	Alcohol & Drug Abuse	248		248
01024017	Drug Court	73		73
01024020	Maternal & Child Health	67		67
01024025	Women, Infants & Children	139		139
01024170	California Children's Services	84		84
01025010	Social Services Administration	4,958		4,958
01042090	District Attorney	257		257
01042110	Sheriff	1,133		1,133
01042113	Sheriff's Dispatch	1,235	1,090	145
01042135	Sheriff's Civil Division	38		38
01042136	Court Security	104		104
01042140	Jail	1,636	727	909
01042150	Probation	242		242
01042155	Juvenile Hall	225		225
01042158	Delinquency Prevention	11		11
01042360	Boat Patrol	28		28
01054010	California Waste Management	4		4
01054011	Emergency Preparedness Grant	55		55
01054012	Mental Health Services Act	470		470
01054014	Substance Abuse Prop 36	62		62
01054015	Hospital Preparedness Grant	37		37
01054045	Mosquito Abatement Assessment Area	51		51

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

FY 09/10 Actual		Total	County Administrative Officer	Budget
01055340	Child Support	574	363	211
01203010	Road	2,029	(1,570)	3,599
01602270	Fish & Game Commission	2		2
01906020	Office of Education	38		38
02000000	Solid Waste	(1,563)	(3,625)	2,062
02050000	Orland Airport	(946)	(1,128)	182
02070000	Willows Airport	(364)	(564)	200
02200000	Fleet Operations	84	(382)	466
02210000	Underground Storage Tanks	47		47
02220000	Vegetation & Environmental Mgmt	28		28
02224170	Tri-County Bee	1		1
02240000	Human Resource Agency	2,529	1,453	1,075
02250000	Health Services Administration	4,318	3,996	321
02260000	Planning & Public Works Agency	(6,318)	(6,727)	409
02270000	Central Services	40		40
03230000	Fire Chief's Association	1		1
04050000	Court	7,630	7,630	
04100000	Law Library	4		4
04260000	Transportation Administration	(1,758)	(1,833)	75
04280000	Glenn County Transit	(207)	(310)	103
04281000	Fixed Route Transit	(63)	(395)	332
04354015	Ca Reg Mental Health Coalition	235		235
04601000	Local Agency Formation Commission	(4,075)	(4,089)	14
04999100	Community Action	3,330	1,453	1,877
05010000	Artois Fire District	16		16
05022000	Hamilton Fire District	70		70
05022010	Bayliss Fire District	5		5

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

<u>FY 09/10 Actual</u>	<u>Total</u>	<u>County Administrative Officer</u>	<u>Budget</u>
05050000	Willows Rural Fire District	52	52
05110000	Storm Drain Maintenance District #1	6	6
05130000	Storm Drain Maintenance District #3	16	16
05140000	North Willows County Service Area	24	24
05210000	Air Pollution District	184	184
05210241	Air Pollution Vehicle Registration	30	30
05250000	Olive Pest Management District	24	24
06010000	Elk Creek Cemetery District	4	4
06020000	German Cemetery District	0	0
06030000	Marvin-Chapel Cemetery District	2	2
06040000	Newville Cemetery District	0	0
06050000	Orland Cemetery District	83	83
06060000	Willows Cemetery District	66	66
06200000	Glenn-Codora Fire District	14	14
06210000	Elk Creek Fire District	4	4
06220000	Glenn-Colusa Fire District	6	6
06230000	Kanawha Fire District	19	19
06240000	Ord Fire District	7	7
06250000	Orland Fire District	26	26
06300000	Levee District #1	5	5
06310000	Levee District #2	3	3
06320000	Levee District #3	16	16
06500000	Butte City Community Service District	5	5
06510000	BCCSD - Recreation District	0	0
06610000	Elk Creek Community Service District	42	42
06650000	ECCSD - Lighting District	0	0
06700000	Ord Bend Community Service District	12	12

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

<u>FY 09/10 Actual</u>	<u>Total</u>	<u>County Administrative Officer</u>	<u>Budget</u>
06740000 Artois Community Service District	7		7
06800000 Hamilton City Community Service District	66		66
06830000 HCCSD - Lighting District	4		4
06850000 HCCSD - Library District	4		4
06865000 HCCSD - Edgewater Park	2		2
06870000 HCCSD - Pallsades District	2		2
06880000 N.E. Willows Community Service District	63		63
06920000 Mosquito Abatement District	63		63
06950000 Rice Pest Abatement District	4		4
06960000 HC Reclamation District #2140	19		19
06970000 Reclamation District #2106			
06980000 Resource Conservation District			
99999999 Other	6,665		6,665
<b>Total</b>	<b>230,811</b>	<b>196,499</b>	<b>34,311</b>

**COUNTY OF GLENN  
DEPARTMENT OF FINANCE**

1/20/2011

**FY 09/10 Actual**

The Auditor-Controller and Treasurer-Tax Collector have been 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 2009-2010 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 shown on the time sheets.

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

1. **BUDGET & COST PLAN:** This function is allowable for plan purposes and is allocated based on relative budget size of the adopted final budget.
2. **PAYROLL:** The payroll function allocates costs based on the number of employees in each department. Employee count information is taken from payroll reports.
3. **ACCOUNTING:** This function consists of time spent working with departments and special districts on various reports, special accounting projects, auditing and accounting for Social Services, Community Action, proprietary funds, Road, Health Services, special revenue funds, and debt funds. Time spent in preparing reports such as the County Financial Reports is also included in this function.
4. **CHECK PROCESSING:** Allocation is based on the number of checks and electronic benefits processed.
5. **AUDITING:** Internal audit costs are billed directly at the time the services are provided. This function is shown in the plan for memorandum purposes only.
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.

The Department of Finance directly billed several departments and special districts for auditing and accounting services in fiscal year 2009/10. Credit has been applied for those items that were direct billed.

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

1/20/2011

<b>FY 09/10 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Accounting</b>	<b>Budget &amp; Cost Plan</b>	<b>Check Processing</b>	<b>Payroll</b>
Time %	100.00%	21.98%	4.97%	9.45%	13.18%	8.14%
<b>Wages &amp; Benefits</b>						
Salaries & Wages	603,888	132,764	30,029	57,091	79,610	49,134
Benefits	293,071	64,431	14,573	27,707	38,635	23,845
<b>Services &amp; Supplies</b>						
Communications	5,079	1,117	253	480	670	413
Memberships	925	203	46	87	122	75
Miscellaneous Exp	271	60	13	26	36	22
Office Expense	29,306	6,443	1,457	2,771	3,863	2,384
Bad Check Expense	250	55	12	24	33	20
Professional Services	541	119	27	51	71	44
Publications & Legal	807	177	40	76	106	66
Rent/Lease Equipment	3,757	826	187	355	495	306
Special Dept. Expense	1,541	339	77	146	203	125
Special Dept Training	1,273	280	63	120	168	104
Food & Lodging	1,092	240	54	103	144	89
Mileage	1,029	226	51	97	136	84
Other Travel	694	153	35	66	91	56
<b>Expenditures Per Financial Statements</b>	<b>943,524</b>	<b>207,433</b>	<b>46,917</b>	<b>89,199</b>	<b>124,384</b>	<b>76,768</b>
<b>Cost Adjustments</b>						
Building Use to Service Depts.	13,428	13,428				
Equipment Use to Service Depts.	4,756	4,756				
Other Charges for Services	(783)	(783)				
Bad Check Recovery	(250)	(250)				
Refunds & Rebates	(2,998)	(2,998)				
Miscellaneous Revenues	(707)	(707)				
Insurance Reimbursement	(271)	(271)				
<b>Functional Cost</b>	<b>956,699</b>	<b>220,608</b>	<b>46,917</b>	<b>89,199</b>	<b>124,384</b>	<b>76,768</b>

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

1/20/2011

<b>FY 09/10 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Accounting</b>	<b>Budget &amp; Cost Plan</b>	<b>Check Processing</b>	<b>Payroll</b>
Time %	100.00%	21.98%	4.97%	9.45%	13.18%	8.14%
<b>Additions - 1st Allocation</b>						
Other						
Reallocate Admin		(220,608)	14,061	26,733	37,278	23,008
Allocable Costs	956,699		60,978	115,933	161,663	99,776
Unallocated	(518,349)					
1st Allocation	<u>438,350</u>	<u>-</u>	<u>60,978</u>	<u>115,933</u>	<u>161,663</u>	<u>99,776</u>
<b>Additions - 2nd Allocation</b>						
Other	158,448	158,448				
Reallocate Admin		(158,448)	10,099	19,201	26,775	16,525
Allocable Costs	158,448		10,099	19,201	26,775	16,525
Unallocated	(85,849)					
2nd Allocation	<u>72,599</u>	<u>-</u>	<u>10,099</u>	<u>19,201</u>	<u>26,775</u>	<u>16,525</u>
<b>Total Allocated</b>	<b><u>510,949</u></b>	<b><u>-</u></b>	<b><u>71,077</u></b>	<b><u>135,133</u></b>	<b><u>188,437</u></b>	<b><u>116,301</u></b>

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

1/20/2011

<b>FY 09/10 Actual</b>	Auditing	Tax Administration	Treasury Services	General Government
Time %	0.66%	21.89%	8.27%	11.45%
<b>Wages &amp; Benefits</b>				
Salaries & Wages	3,992	132,214	49,926	69,128
Benefits	1,937	64,164	24,229	33,548
<b>Services &amp; Supplies</b>				
Communications	34	1,112	420	581
Memberships	6	203	76	106
Miscellaneous Exp	2	59	22	31
Office Expense	194	6,416	2,423	3,355
Bad Check Expense	2	55	21	29
Professional Services	4	118	45	62
Publications & Legal	5	177	67	92
Rent/Lease Equipment	25	823	311	430
Special Dept. Expense	10	337	127	176
Special Dept Training	8	279	105	146
Food & Lodging	7	239	90	125
Mileage	7	225	85	118
Other Travel	5	152	57	79
<b>Expenditures Per Financial Statements</b>	<b>6,237</b>	<b>206,573</b>	<b>78,005</b>	<b>108,007</b>
<b>Cost Adjustments</b>				
Building Use to Service Depts.				
Equipment Use to Service Depts.				
Other Charges for Services				
Bad Check Recovery				
Refunds & Rebates				
Miscellaneous Revenues				
Insurance Reimbursement				
<b>Functional Cost</b>	<b>6,237</b>	<b>206,573</b>	<b>78,005</b>	<b>108,007</b>

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

1/20/2011

<b>FY 09/10 Actual</b>	Auditing	Tax Administration	Treasury Services	General Government
Time %	0.66%	21.89%	8.27%	11.45%
<b>Additions - 1st Allocation</b>				
Other				
Reallocate Admin	1,869	61,910	23,378	32,370
Allocable Costs	8,106	268,483	101,383	140,377
Unallocated	(8,106)	(268,483)	(101,383)	(140,377)
Ist Allocation	-	-	-	-
<b>Additions - 2nd Allocation</b>				
Other				
Reallocate Admin	1,343	44,466	16,791	23,249
Allocable Costs	1,343	44,466	16,791	23,249
Unallocated	(1,343)	(44,466)	(16,791)	(23,249)
2nd Allocation	-	-	-	-
<b>Total Allocated</b>	-	-	-	-

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	37.00	0.0339	2,068			2,068
01011080	County Counsel	1.50	0.0014	84			84
01011090	Personnel	4.75	0.0044	266			266
01011120	Facilities Maintenance	37.50	0.0344	2,096			2,096
01011200	Data Processing	17.75	0.0163	992			992
01012180	Agriculture Commissioner	2.75	0.0025	154		28	182
01012220	Recorder	2.75	0.0025	154		28	182
01012290	Animal Control	1.50	0.0014	84		15	99
01014022	Hospital	0.25	0.0002	14		3	17
01025010	Social Services Administration	285.75	0.2620	15,975		2,908	18,883
01042090	District Attorney	1.00	0.0009	56		10	66
01042110	Sheriff	7.75	0.0071	433		79	512
01042140	Jail	120.00	0.1100	6,709		1,221	7,930
01042150	Probation	4.75	0.0044	266		48	314
01054012	Mental Health Services Act	0.25	0.0002	14		3	17
01055340	Child Support	12.50	0.0115	699		127	826
02000000	Solid Waste	5.00	0.0046	280		51	330
02220000	Vegetation & Environmental Mgmt	0.25	0.0002	14		3	17
02240000	Human Resource Agency	12.00	0.0110	671		122	793
02250000	Health Services Administration	9.25	0.0085	517		94	611
02260000	Planning & Public Works Agency	73.25	0.0672	4,095		746	4,841
04050000	Court	71.75	0.0658	4,011		730	4,741
04260000	Transportation Administration	6.25	0.0057	349		64	413
04999100	Community Action	9.50	0.0087	531		97	628
05010000	Artois Fire District	2.50	0.0023	140		25	165
05022000	Hamilton Fire District	2.75	0.0025	154		28	182
05022010	Bayliss Fire District	2.75	0.0025	154		28	182
05050000	Willows Rural Fire District	2.25	0.0021	126		23	149
05110000	Storm Drain Maintenance District #1	1.00	0.0009	56		10	66
05130000	Storm Drain Maintenance District #3	1.00	0.0009	56		10	66
05140000	North Willows County Service Area	1.50	0.0014	84		15	99
05210000	Air Pollution District	2.25	0.0021	126		23	149

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
05250000	Olive Pest Management District	0.25	0.0002	14		3	17
06010000	Elk Creek Cemetery District	0.75	0.0007	42		8	50
06020000	German Cemetery District	2.00	0.0018	112		20	132
06030000	Marvin-Chapel Cemetery District	1.00	0.0009	56		10	66
06040000	Newville Cemetery District	0.50	0.0005	28		5	33
06050000	Orland Cemetery District	1.00	0.0009	56		10	66
06060000	Willows Cemetery District	3.00	0.0028	168		31	198
06200000	Glenn-Codora Fire District	2.50	0.0023	140		25	165
06210000	Elk Creek Fire District	1.00	0.0009	56		10	66
06220000	Glenn-Colusa Fire District	18.50	0.0170	1,034		188	1,223
06230000	Kanawha Fire District	2.50	0.0023	140		25	165
06240000	Ord Fire District	0.50	0.0005	28		5	33
06250000	Orland Fire District	1.00	0.0009	56		10	66
06300000	Levee District #1	1.50	0.0014	84		15	99
06310000	Levee District #2	1.00	0.0009	56		10	66
06320000	Levee District #3	1.00	0.0009	56		10	66
06500000	Butte City Community Service District	1.50	0.0014	84		15	99
06610000	Elk Creek Community Service District	6.00	0.0055	335		61	397
06700000	Ord Bend Community Service District	2.00	0.0018	112		20	132
06740000	Artois Community Service District	12.50	0.0115	699		127	826
06800000	Hamilton City Community Service District	26.25	0.0241	1,468		267	1,735
06880000	N.E. Willows Community Service District	22.00	0.0202	1,230		224	1,454
06920000	Mosquito Abatement District	3.25	0.0030	182		33	215
06950000	Rice Pest Abatement District	1.00	0.0009	56		10	66
06960000	HC Reclamation District #2140	0.75	0.0007	42		8	50
06970000	Reclamation District #2106	0.50	0.0005	28		5	33
99999999	Other	236.00	0.2164	13,194	(10,251)	2,402	5,345
	Total	<u>1,090.75</u>	<u>1.0000</u>	<u>60,978</u>	<u>(10,251)</u>	<u>10,099</u>	<u>60,826</u>

Basis of Allocation : Time Study Hours

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	263	0.0019	217			217
01011040	Department of Finance	1,104	0.0079	912			912
01011051	Annual Audit	48	0.0003	40			40
01011080	County Counsel	374	0.0027	309			309
01011090	Personnel	349	0.0025	288			288
01011120	Facilities Maintenance	1,656	0.0118	1,368			1,368
01011150	General Insurance	749	0.0053	619			619
01011170	Employee Benefits	34	0.0002	28			28
01011200	Data Processing	786	0.0056	649			649
01011010	Board of Supervisors	668	0.0048	552		95	647
01011020	Clerk of the Board	264	0.0019	218		38	256
01011070	Assessor	828	0.0059	684		118	802
01011100	Elections	338	0.0024	279		48	327
01011180	Surveyor	101	0.0007	83		14	98
01012040	Court Revenues	507	0.0036	419		72	491
01012050	Juvenile Justice Commission	2	0.0000	2		0	2
01012060	Grand Jury	14	0.0001	12		2	14
01012100	Indigent Defense	390	0.0028	322		55	378
01012170	Flood Control	1	0.0000	1		0	1
01012180	Agriculture Commissioner	1,681	0.0120	1,388		239	1,627
01012200	Building Inspector	484	0.0034	400		69	469
01012220	Recorder	478	0.0034	395		68	463
01012230	Coroner	52	0.0004	43		7	50
01012240	Public Guardian	209	0.0015	173		30	202
01012280	Planning	2,278	0.0162	1,881		324	2,205
01012290	Animal Control	411	0.0029	339		58	398
01014022	Hospital	30	0.0002	25		4	29
01015180	Veterans' Services	37	0.0003	31		5	36
01016040	Library	119	0.0008	98		17	115
01016050	Cooperative Extension	237	0.0017	196		34	229

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024010	Public Health	3,494	0.0249	2,886		497	3,383
01024012	Mental Health	7,402	0.0527	6,113		1,053	7,166
01024014	Alcohol & Drug Abuse	1,007	0.0072	832		143	975
01024017	Drug Court	296	0.0021	244		42	287
01024020	Maternal & Child Health	272	0.0019	225		39	263
01024025	Women, Infants & Children	564	0.0040	466		80	546
01024170	California Children's Services	342	0.0024	282		49	331
01025010	Social Services Administration	20,142	0.1435	16,636		2,865	19,500
01042090	District Attorney	1,043	0.0074	861		148	1,010
01042110	Sheriff	4,601	0.0328	3,800		654	4,454
01042113	Sheriff's Dispatch	590	0.0042	487		84	571
01042135	Sheriff's Civil Division	155	0.0011	128		22	150
01042136	Court Security	421	0.0030	348		60	408
01042140	Jail	3,693	0.0263	3,050		525	3,575
01042150	Probation	983	0.0070	812		140	952
01042155	Juvenile Hall	913	0.0065	754		130	884
01042158	Delinquency Prevention	44	0.0003	36		6	43
01042360	Boat Patrol	112	0.0008	93		16	108
01054010	California Waste Management	16	0.0001	13		2	15
01054011	Emergency Preparedness Grant	224	0.0016	185		32	217
01054012	Mental Health Services Act	1,909	0.0136	1,577		272	1,848
01054014	Substance Abuse Prop 36	250	0.0018	206		36	242
01054015	Hospital Preparedness Grant	150	0.0011	124		21	145
01054045	Mosquito Abatement Assessment Area	209	0.0015	173		30	202
01055340	Child Support	856	0.0061	707		122	829
01203010	Road	14,623	0.1042	12,077		2,080	14,157
01602270	Fish & Game Commission	8	0.0001	7		1	8
01906020	Office of Education	154	0.0011	127		22	149
02000000	Solid Waste	8,378	0.0597	6,920		1,192	8,111
02050000	Orland Airport	739	0.0053	610		105	715

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

1/20/2011

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02070000	Willows Airport	814	0.0058	672		116	788
02200000	Fleet Operations	1,895	0.0135	1,565		270	1,835
02210000	Underground Storage Tanks	191	0.0014	158		27	185
02220000	Vegetation & Environmental Mgmt	113	0.0008	93		16	109
02224170	Tri-County Bee	6	0.0000	5		1	6
02240000	Human Resource Agency	4,369	0.0311	3,608		621	4,230
02250000	Health Services Administration	1,306	0.0093	1,079		186	1,264
02260000	Planning & Public Works Agency	1,662	0.0118	1,373		236	1,609
02270000	Central Services	164	0.0012	135		23	159
03230000	Fire Chiefs Association	3	0.0000	2		0	3
04100000	Law Library	18	0.0001	15		3	17
04260000	Transportation Administration	305	0.0022	252		43	295
04280000	Glenn County Transit	417	0.0030	344		59	404
04281000	Fixed Route Transit	1,347	0.0096	1,113		192	1,304
04354015	Ca Reg Mental Health Coalition	953	0.0068	787		136	923
04601000	Local Agency Formation Commission	55	0.0004	45		8	53
04999100	Community Action	7,626	0.0543	6,298		1,085	7,383
05010000	Artois Fire District	64	0.0005	53		9	62
05022000	Hamilton Fire District	285	0.0020	235		41	276
05022010	Bayliss Fire District	22	0.0002	18		3	21
05050000	Willows Rural Fire District	210	0.0015	173		30	203
05110000	Storm Drain Maintenance District #1	23	0.0002	19		3	22
05130000	Storm Drain Maintenance District #3	67	0.0005	55		10	65
05140000	North Willows County Service Area	96	0.0007	79		14	93
05210000	Air Pollution District	747	0.0053	617		106	723
05210241	Air Pollution Vehicle Registration	122	0.0009	101		17	118
05250000	Olive Pest Management District	99	0.0007	82		14	96
06010000	Elk Creek Cemetery District	15	0.0001	12		2	15
06020000	German Cemetery District	1	0.0000	1		0	1
06030000	Marvin-Chapel Cemetery District	7	0.0000	6		1	7

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06040000	Newville Cemetery District	2	0.0000	2		0	2
06050000	Orland Cemetery District	338	0.0024	279		48	327
06060000	Willows Cemetery District	267	0.0019	221		38	258
06200000	Glenn-Codora Fire District	58	0.0004	48		8	56
06210000	Elk Creek Fire District	17	0.0001	14		2	16
06220000	Glenn-Colusa Fire District	25	0.0002	21		4	24
06230000	Kanawha Fire District	78	0.0006	64		11	76
06240000	Ord Fire District	28	0.0002	23		4	27
06250000	Orland Fire District	104	0.0007	86		15	101
06300000	Levee District #1	22	0.0002	18		3	21
06310000	Levee District #2	11	0.0001	9		2	11
06320000	Levee District #3	63	0.0004	52		9	61
06500000	Butte City Community Service District	20	0.0001	17		3	19
06510000	BCCSD - Recreation District	1	0.0000	1		0	1
06610000	Elk Creek Community Service District	171	0.0012	141		24	166
06650000	ECCSD - Lighting District	1	0.0000	1		0	1
06700000	Ord Bend Community Service District	49	0.0003	40		7	47
06740000	Artois Community Service District	30	0.0002	25		4	29
06800000	Hamilton City Community Service District	268	0.0019	221		38	259
06830000	HCCSD - Lighting District	16	0.0001	13		2	15
06850000	HCCSD - Library District	15	0.0001	12		2	15
06865000	HCCSD - Edgewater Park	10	0.0001	8		1	10
06870000	HCCSD - Pallasades District	7	0.0000	6		1	7
06880000	N.E. Willows Community Service District	257	0.0018	212		37	249

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

<u>FY 09/10 Actual</u>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06920000	Mosquito Abatement District	257	0.0018	212		37	249
06950000	Rice Pest Abatement District	15	0.0001	12		2	15
06960000	HC Reclamation District #2140	78	0.0006	64		11	76
99999999	Other	27,077	0.1929	22,363		3,851	26,214
	Total	<u>140,369</u>	<u>1.0000</u>	<u>115,933</u>	<u>-</u>	<u>19,201</u>	<u>135,133</u>

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	5	0.0001	12			12
01011040	Department of Finance	373	0.0057	923			923
01011051	Annual Audit	2	0.0000	5			5
01011080	County Counsel	120	0.0018	297			297
01011090	Personnel	146	0.0022	361			361
01011120	Facilities Maintenance	1,109	0.0170	2,743			2,743
01011150	General Insurance	12	0.0002	30			30
01011170	Employee Benefits	24	0.0004	59			59
01011200	Data Processing	56	0.0009	139			139
01011010	Board of Supervisors	144	0.0022	356		61	417
01011020	Clerk of the Board	124	0.0019	307		52	359
01011070	Assessor	312	0.0048	772		132	903
01011100	Elections	148	0.0023	366		62	429
01011180	Surveyor	8	0.0001	20		3	23
01012040	Court Revenues	21	0.0003	52		9	61
01012060	Grand Jury	161	0.0025	398		68	466
01012100	Indigent Defense	35	0.0005	87		15	101
01012180	Agriculture Commissioner	634	0.0097	1,568		267	1,836
01012200	Building Inspector	172	0.0026	425		73	498
01012220	Recorder	191	0.0029	472		81	553
01012230	Coroner	20	0.0003	49		8	58
01012240	Public Guardian	88	0.0013	218		37	255
01012280	Planning	202	0.0031	500		85	585
01012290	Animal Control	211	0.0032	522		89	611
01014022	Hospital	6	0.0001	15		3	17
01015180	Veterans' Services	32	0.0005	79		13	93
01016040	Library	12	0.0002	30		5	35
01016050	Cooperative Extension	106	0.0016	262		45	307
01024010	Public Health	767	0.0117	1,897		323	2,221
01024012	Mental Health	1,900	0.0291	4,700		801	5,501

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024014	Alcohol & Drug Abuse	444	0.0068	1,098		187	1,286
01024017	Drug Court	138	0.0021	341		58	400
01024020	Maternal & Child Health	99	0.0015	245		42	287
01024025	Women, Infants & Children	354	0.0054	876		149	1,025
01024170	California Children's Services	129	0.0020	319		54	374
01025010	Social Services Administration	16,978	0.2598	42,000		7,158	49,158
01042090	District Attorney	327	0.0050	809		138	947
01042110	Sheriff	1,161	0.0178	2,872		490	3,362
01042113	Sheriff's Dispatch	241	0.0037	596		102	698
01042135	Sheriff's Civil Division	86	0.0013	213		36	249
01042136	Court Security	116	0.0018	287		49	336
01042140	Jail	977	0.0150	2,417		412	2,829
01042150	Probation	411	0.0063	1,017		173	1,190
01042155	Juvenile Hall	447	0.0068	1,106		188	1,294
01042158	Delinquency Prevention	26	0.0004	64		11	75
01042360	Boat Patrol	24	0.0004	59		10	69
01054011	Emergency Preparedness Grant	37	0.0006	92		16	107
01054014	Substance Abuse Prop 36	17	0.0003	42		7	49
01054015	Hospital Preparedness Grant	24	0.0004	59		10	69
01054045	Mosquito Abatement Assessment Area	13	0.0002	32		5	38
01055340	Child Support	399	0.0061	987		168	1,155
01203010	Road	1,645	0.0252	4,069		694	4,763
01602270	Fish & Game Commission	11	0.0002	27		5	32
01906020	Office of Education	22,679	0.3470	56,102		9,562	65,664
02000000	Solid Waste	544	0.0083	1,346		229	1,575
02050000	Orland Airport	128	0.0020	317		54	371
02070000	Willows Airport	106	0.0016	262		45	307
02200000	Fleet Operations	509	0.0078	1,259		215	1,474
02210000	Underground Storage Tanks	31	0.0005	77		13	90
02220000	Vegetation & Environmental Mgmt	16	0.0002	40		7	46

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

1/20/2011

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02224170	Tri-County Bee	6	0.0001	15		3	17
02240000	Human Resource Agency	1,709	0.0262	4,228		721	4,948
02250000	Health Services Administration	383	0.0059	947		161	1,109
02260000	Planning & Public Works Agency	473	0.0072	1,170		199	1,370
02270000	Central Services	19	0.0003	47		8	55
03230000	Fire Chiefs Association	2	0.0000	5		1	6
04050000	Court	267	0.0041	660		113	773
04100000	Law Library	25	0.0004	62		11	72
04260000	Transportation Administration	89	0.0014	220		38	258
04280000	Glenn County Transit	377	0.0058	933		159	1,092
04281000	Fixed Route Transit	215	0.0033	532		91	623
04354015	Ca Reg Mental Health Coalition	40	0.0006	99		17	116
04601000	Local Agency Formation Commission	30	0.0005	74		13	87
04999100	Community Action	2,245	0.0344	5,554		947	6,500
05010000	Artois Fire District	33	0.0005	82		14	96
05022000	Hamilton Fire District	258	0.0039	638		109	747
05022010	Bayliss Fire District	10	0.0002	25		4	29
05050000	Willows Rural Fire District	91	0.0014	225		38	263
05110000	Storm Drain Maintenance District #1	1	0.0000	2		0	3
05130000	Storm Drain Maintenance District #3	1	0.0000	2		0	3
05140000	North Willows County Service Area	32	0.0005	79		13	93
05210000	Air Pollution District	222	0.0034	549		94	643
05210241	Air Pollution Vehicle Registration	22	0.0003	54		9	64
05250000	Olive Pest Management District	56	0.0009	139		24	162
06010000	Elk Creek Cemetery District	39	0.0006	96		16	113
06020000	German Cemetery District	1	0.0000	2		0	3
06030000	Marvin-Chapel Cemetery District	44	0.0007	109		19	127
06040000	Newville Cemetery District	1	0.0000	2		0	3
06050000	Orland Cemetery District	242	0.0037	599		102	701
06060000	Willows Cemetery District	177	0.0027	438		75	512

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06200000	Glenn-Codora Fire District	47	0.0007	116		20	136
06210000	Elk Creek Fire District	32	0.0005	79		13	93
06220000	Glenn-Colusa Fire District	28	0.0004	69		12	81
06230000	Kanawha Fire District	104	0.0016	257		44	301
06240000	Ord Fire District	32	0.0005	79		13	93
06250000	Orland Fire District	33	0.0005	82		14	96
06300000	Levee District #1	6	0.0001	15		3	17
06310000	Levee District #2	4	0.0001	10		2	12
06320000	Levee District #3	3	0.0000	7		1	9
06500000	Butte City Community Service District	33	0.0005	82		14	96
06510000	BCCSD - Recreation District	11	0.0002	27		5	32
06610000	Elk Creek Community Service District	101	0.0015	250		43	292
06650000	ECCSD - Lighting District	6	0.0001	15		3	17
06700000	Ord Bend Community Service District	38	0.0006	94		16	110
06740000	Artois Community Service District	57	0.0009	141		24	165
06800000	Hamilton City Community Service District	302	0.0046	747		127	874
06830000	HCCSD - Lighting District	6	0.0001	15		3	17
06850000	HCCSD - Library District	63	0.0010	156		27	182
06865000	HCCSD - Edgewater Park	8	0.0001	20		3	23
06870000	HCCSD - Pallisades District	12	0.0002	30		5	35
06880000	N.E. Willows Community Service District	45	0.0007	111		19	130
06920000	Mosquito Abatement District	238	0.0036	589		100	689
06950000	Rice Pest Abatement District	2	0.0000	5		1	6
06960000	HC Reclamation District #2140	13	0.0002	32		5	38
99999999	Other	1,759	0.0269	4,351		742	5,093
Total		65,351	1.0000	161,663	-	26,775	188,437

Basis of Allocation : Number of Checks Written

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	11	0.0210	2,099			2,099
01011080	County Counsel	3	0.0057	572			572
01011090	Personnel	3	0.0057	572			572
01011120	Facilities Maintenance	14	0.0268	2,671			2,671
01011010	Board of Supervisors	5	0.0096	954		168	1,122
01011020	Clerk of the Board	3	0.0057	572		101	673
01011070	Assessor	8	0.0153	1,526		269	1,795
01011100	Elections	2	0.0038	382		67	449
01012180	Agriculture Commissioner	18	0.0344	3,434		605	4,039
01012200	Building Inspector	3	0.0057	572		101	673
01012220	Recorder	5	0.0096	954		168	1,122
01012240	Public Guardian	2	0.0038	382		67	449
01012280	Planning	4	0.0076	763		134	897
01012290	Animal Control	4	0.0076	763		134	897
01015180	Veterans' Services	1	0.0019	191		34	224
01016050	Cooperative Extension	2	0.0038	382		67	449
01024010	Public Health	15	0.0287	2,862		504	3,365
01024012	Mental Health	47	0.0899	8,966		1,579	10,545
01024014	Alcohol & Drug Abuse	8	0.0153	1,526		269	1,795
01024017	Drug Court	1	0.0019	191		34	224
01024020	Maternal & Child Health	2	0.0038	382		67	449
01024025	Women, Infants & Children	6	0.0115	1,145		202	1,346
01024170	California Children's Services	2	0.0038	382		67	449
01025010	Social Services Administration	87	0.1663	16,598		2,922	19,520
01042090	District Attorney	9	0.0172	1,717		302	2,019
01042110	Sheriff	32	0.0612	6,105		1,075	7,180
01042113	Sheriff's Dispatch	8	0.0153	1,526		269	1,795
01042135	Sheriff's Civil Division	2	0.0038	382		67	449
01042136	Court Security	4	0.0076	763		134	897
01042140	Jail	28	0.0535	5,342		940	6,282

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 09/10 Actual		Allocation Units	Allocated Percent	Ist Allocation	Direct Billed	2nd Allocation	Total
01042150	Probation	6	0.0115	1,145		202	1,346
01042155	Juvenile Hall	17	0.0325	3,243		571	3,814
01042158	Delinquency Prevention	1	0.0019	191		34	224
01055340	Child Support	9	0.0172	1,717		302	2,019
01203010	Road	32	0.0612	6,105		1,075	7,180
02000000	Solid Waste	9	0.0172	1,717		302	2,019
02050000	Orland Airport	1	0.0019	191		34	224
02200000	Fleet Operations	7	0.0134	1,335		235	1,571
02240000	Human Resource Agency	41	0.0784	7,822		1,377	9,199
02250000	Health Services Administration	10	0.0191	1,908		336	2,244
02260000	Planning & Public Works Agency	10	0.0191	1,908		336	2,244
04999100	Community Action	35	0.0669	6,677		1,176	7,853
05210000	Air Pollution District	6	0.0115	1,145		202	1,346
Total		523	1.0000	99,776		16,525	116,301

Basis of Allocation : Number of Employees

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 09/10 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
01011013	County Administrative Officer	230		217	12	
01011040	Department of Finance	6,002	2,068	912	923	2,099
01011051	Annual Audit	45		40	5	
01011080	County Counsel	1,262	84	309	297	572
01011090	Personnel	1,487	266	288	361	572
01011120	Facilities Maintenance	8,878	2,096	1,368	2,743	2,671
01011150	General Insurance	648		619	30	
01011170	Employee Benefits	87		28	59	
01011200	Data Processing	1,780	992	649	139	
01011010	Board of Supervisors	2,185		647	417	1,122
01011020	Clerk of the Board	1,288		256	359	673
01011070	Assessor	3,500		802	903	1,795
01011100	Elections	1,204		327	429	449
01011180	Surveyor	121		98	23	
01012040	Court Revenues	552		491	61	
01012050	Juvenile Justice Commission	2		2		
01012060	Grand Jury	480		14	466	
01012100	Indigent Defense	479		378	101	
01012170	Flood Control	1		1		
01012180	Agriculture Commissioner	7,683	182	1,627	1,836	4,039
01012200	Building Inspector	1,640		469	498	673
01012220	Recorder	2,319	182	463	553	1,122
01012230	Coroner	108		50	58	
01012240	Public Guardian	906		202	255	449
01012280	Planning	3,688		2,205	585	897
01012290	Animal Control	2,005	99	398	611	897
01014022	Hospital	63	17	29	17	
01015180	Veterans' Services	353		36	93	224
01016040	Library	150		115	35	
01016050	Cooperative Extension	985		229	307	449

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 09/10 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
01024010	Public Health	8,969		3,383	2,221	3,365
01024012	Mental Health	23,212		7,166	5,501	10,545
01024014	Alcohol & Drug Abuse	4,055		975	1,286	1,795
01024017	Drug Court	910		287	400	224
01024020	Maternal & Child Health	999		263	287	449
01024025	Women, Infants & Children	2,917		546	1,025	1,346
01024170	California Children's Services	1,153		331	374	449
01025010	Social Services Administration	107,061	18,883	19,500	49,158	19,520
01042090	District Attorney	4,042	66	1,010	947	2,019
01042110	Sheriff	15,508	512	4,454	3,362	7,180
01042113	Sheriff's Dispatch	3,064		571	698	1,795
01042135	Sheriff's Civil Division	848		150	249	449
01042136	Court Security	1,641		408	336	897
01042140	Jail	20,616	7,930	3,575	2,829	6,282
01042150	Probation	3,802	314	952	1,190	1,346
01042155	Juvenile Hall	5,992		884	1,294	3,814
01042158	Delinquency Prevention	342		43	75	224
01042360	Boat Patrol	178		108	69	
01054010	California Waste Management	15		15		
01054011	Emergency Preparedness Grant	324		217	107	
01054012	Mental Health Services Act	1,865	17	1,848		
01054014	Substance Abuse Prop 36	291		242	49	
01054015	Hospital Preparedness Grant	215		145	69	
01054045	Mosquito Abatement Assessment Area	240		202	38	
01055340	Child Support	4,829	826	829	1,155	2,019
01203010	Road	26,100		14,157	4,763	7,180
01602270	Fish & Game Commission	40		8	32	
01906020	Office of Education	65,813		149	65,664	
02000000	Solid Waste	12,036	330	8,111	1,575	2,019
02050000	Orland Airport	1,310		715	371	224

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 09/10 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
02070000	Willows Airport	1,095		788	307	
02200000	Fleet Operations	4,879		1,835	1,474	1,571
02210000	Underground Storage Tanks	275		185	90	
02220000	Vegetation & Environmental Mgmt	172	17	109	46	
02224170	Tri-County Bee	23		6	17	
02240000	Human Resource Agency	19,170	793	4,230	4,948	9,199
02250000	Health Services Administration	5,228	611	1,264	1,109	2,244
02260000	Planning & Public Works Agency	10,063	4,841	1,609	1,370	2,244
02270000	Central Services	214		159	55	
03230000	Fire Chief's Association	9		3	6	
04050000	Court	5,515	4,741		773	
04100000	Law Library	90		17	72	
04260000	Transportation Administration	966	413	295	258	
04280000	Glenn County Transit	1,495		404	1,092	
04281000	Fixed Route Transit	1,927		1,304	623	
04354015	Ca Reg Mental Health Coalition	1,038		923	116	
04601000	Local Agency Formation Commission	140		53	87	
04999100	Community Action	22,364	628	7,383	6,500	7,853
05010000	Artois Fire District	323	165	62	96	
05022000	Hamilton Fire District	1,205	182	276	747	
05022010	Bayliss Fire District	232	182	21	29	
05050000	Willows Rural Fire District	615	149	203	263	
05110000	Storm Drain Maintenance District #1	91	66	22	3	
05130000	Storm Drain Maintenance District #3	134	66	65	3	
05140000	North Willows County Service Area	285	99	93	93	
05210000	Air Pollution District	2,861	149	723	643	1,346
05210241	Air Pollution Vehicle Registration	182		118	64	
05250000	Olive Pest Management District	275	17	96	162	
06010000	Elk Creek Cemetery District	177	50	15	113	
06020000	German Cemetery District	136	132	1	3	

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 09/10 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
06030000	Marvin-Chapel Cemetery District	200	66	7	127	
06040000	Newville Cemetery District	38	33	2	3	
06050000	Orland Cemetery District	1,094	66	327	701	
06060000	Willows Cemetery District	969	198	258	512	
06200000	Glenn-Codora Fire District	357	165	56	136	
06210000	Elk Creek Fire District	175	66	16	93	
06220000	Glenn-Colusa Fire District	1,328	1,223	24	81	
06230000	Kanawha Fire District	542	165	76	301	
06240000	Ord Fire District	153	33	27	93	
06250000	Orland Fire District	262	66	101	96	
06300000	Levee District #1	138	99	21	17	
06310000	Levee District #2	88	66	11	12	
06320000	Levee District #3	136	66	61	9	
06500000	Butte City Community Service District	214	99	19	96	
06510000	BCCSD - Recreation District	33		1	32	
06610000	Elk Creek Community Service District	854	397	166	292	
06650000	ECCSD - Lighting District	18		1	17	
06700000	Ord Bend Community Service District	290	132	47	110	
06740000	Artois Community Service District	1,020	826	29	165	
06800000	Hamilton City Community Service District	2,869	1,735	259	874	
06830000	HCCSD - Lighting District	33		15	17	
06850000	HCCSD - Library District	197		15	182	
06865000	HCCSD - Edgewater Park	33		10	23	
06870000	HCCSD - Pallisades District	42		7	35	
06880000	N.E. Willows Community Service District	1,833	1,454	249	130	
06920000	Mosquito Abatement District	1,153	215	249	689	
06950000	Rice Pest Abatement District	86	66	15	6	
06960000	HC Reclamation District #2140	163	50	76	38	
06970000	Reclamation District #2106	33	33			
99999999	Other	36,652	5,345	26,214	5,093	

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

<u>FY 09/10 Actual</u>	<u>Total</u>	<u>Accounting</u>	<u>Budget &amp; Cost Plan</u>	<u>Check Processing</u>	<u>Payroll</u>
<b>Total</b>	<u><u>500,698</u></u>	<u><u>60,826</u></u>	<u><u>135,133</u></u>	<u><u>188,437</u></u>	<u><u>116,301</u></u>

COUNTY OF GLENN  
ANNUAL AUDIT

1/20/2011

**FY 09/10 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 final budget.
2. SPECIAL AUDITS: The function "Special Audits" includes direct-billed charges for specific audit services. Costs are allocated based on the direct billed charges and subsequently offset by the direct billed cost of services.

<b>FY 09/10 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Countywide Audit</b>	<b>Special Audits</b>
Time %	100.00%		84.12%	15.88%
<b>Services &amp; Supplies</b>				
Professional Services	47,550		40,000	7,550
<b>Expenditures Per Financial Statements</b>	<u>47,550</u>	<u>-</u>	<u>40,000</u>	<u>7,550</u>
<b>Cost Adjustments</b>				
<b>Functional Cost</b>	<u>47,550</u>	<u>-</u>	<u>40,000</u>	<u>7,550</u>
<b>Additions - 1st Allocation</b>				
Other				
Reallocate Admin				
Allocable Costs	47,550		40,000	7,550
Unallocated				
1st Allocation	<u>47,550</u>	<u>-</u>	<u>40,000</u>	<u>7,550</u>
<b>Additions - 2nd Allocation</b>				
Other	143	143		
Reallocate Admin		(143)	120	23
Allocable Costs	143		120	23
Unallocated				
2nd Allocation	<u>143</u>	<u>-</u>	<u>120</u>	<u>23</u>
<b>Total Allocated</b>	<u><u>47,693</u></u>	<u><u>-</u></u>	<u><u>40,120</u></u>	<u><u>7,573</u></u>

COUNTY OF GLENN  
ANNUAL AUDIT

1/20/2011

FY 09/10 Actual		Allocation Units	Allocated Percent	Ist Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	263	0.0019	75			75
01011040	Department of Finance	1,104	0.0079	315			315
01011051	Annual Audit	48	0.0003	14			14
01011080	County Counsel	374	0.0027	107			107
01011090	Personnel	349	0.0025	99			99
01011120	Facilities Maintenance	1,656	0.0118	472			472
01011150	General Insurance	749	0.0053	213			213
01011170	Employee Benefits	34	0.0002	10			10
01011200	Data Processing	786	0.0056	224			224
01011010	Board of Supervisors	668	0.0048	190		1	191
01011020	Clerk of the Board	264	0.0019	75		0	75
01011070	Assessor	828	0.0059	236		1	237
01011100	Elections	338	0.0024	96		0	97
01011180	Surveyor	101	0.0007	29		0	29
01012040	Court Revenues	507	0.0036	144		0	145
01012050	Juvenile Justice Commission	2	0.0000	1		0	1
01012060	Grand Jury	14	0.0001	4		0	4
01012100	Indigent Defense	390	0.0028	111		0	111
01012170	Flood Control	1	0.0000	0		0	0
01012180	Agriculture Commissioner	1,681	0.0120	479		1	481
01012200	Building Inspector	484	0.0034	138		0	138
01012220	Recorder	478	0.0034	136		0	137
01012230	Coroner	52	0.0004	15		0	15
01012240	Public Guardian	209	0.0015	60		0	60
01012280	Planning	2,278	0.0162	649		2	651
01012290	Animal Control	411	0.0029	117		0	117
01014022	Hospital	30	0.0002	9		0	9
01015180	Veterans' Services	37	0.0003	11		0	11
01016040	Library	119	0.0008	34		0	34
01016050	Cooperative Extension	237	0.0017	68		0	68
01024010	Public Health	3,494	0.0249	996		3	999
01024012	Mental Health	7,402	0.0527	2,109		7	2,116

COUNTY OF GLENN  
ANNUAL AUDIT

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024014	Alcohol & Drug Abuse	1,007	0.0072	287		1	288
01024017	Drug Court	296	0.0021	84		0	85
01024020	Maternal & Child Health	272	0.0019	78		0	78
01024025	Women, Infants & Children	564	0.0040	161		1	161
01024170	California Children's Services	342	0.0024	97		0	98
01025010	Social Services Administration	20,142	0.1435	5,740		18	5,758
01042090	District Attorney	1,043	0.0074	297		1	298
01042110	Sheriff	4,601	0.0328	1,311		4	1,315
01042113	Sheriff's Dispatch	590	0.0042	168		1	169
01042135	Sheriff's Civil Division	155	0.0011	44		0	44
01042136	Court Security	421	0.0030	120		0	120
01042140	Jail	3,693	0.0263	1,052		3	1,056
01042150	Probation	983	0.0070	280		1	281
01042155	Juvenile Hall	913	0.0065	260		1	261
01042158	Delinquency Prevention	44	0.0003	13		0	13
01042360	Boat Patrol	112	0.0008	32		0	32
01054010	California Waste Management	16	0.0001	5		0	5
01054011	Emergency Preparedness Grant	224	0.0016	64		0	64
01054012	Mental Health Services Act	1,909	0.0136	544		2	546
01054014	Substance Abuse Prop 36	250	0.0018	71		0	71
01054015	Hospital Preparedness Grant	150	0.0011	43		0	43
01054045	Mosquito Abatement Assessment Area	209	0.0015	60		0	60
01055340	Child Support	856	0.0061	244		1	245
01203010	Road	14,623	0.1042	4,167		13	4,180
01602270	Fish & Game Commission	8	0.0001	2		0	2
01906020	Office of Education	154	0.0011	44		0	44
02000000	Solid Waste	8,378	0.0597	2,387		7	2,395
02050000	Orland Airport	739	0.0053	211		1	211
02070000	Willows Airport	814	0.0058	232		1	233
02200000	Fleet Operations	1,895	0.0135	540		2	542
02210000	Underground Storage Tanks	191	0.0014	54		0	55
02220000	Vegetation & Environmental Mgmt	113	0.0008	32		0	32

COUNTY OF GLENN  
ANNUAL AUDIT

FY 09/10 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02224170 Tri-County Bee	6	0.0000	2		0	2
02240000 Human Resource Agency	4,369	0.0311	1,245		4	1,249
02250000 Health Services Administration	1,306	0.0093	372		1	373
02260000 Planning & Public Works Agency	1,662	0.0118	474		1	475
02270000 Central Services	164	0.0012	47		0	47
03230000 Fire Chief's Association	3	0.0000	1		0	1
04100000 Law Library	18	0.0001	5		0	5
04260000 Transportation Administration	305	0.0022	87		0	87
04280000 Glenn County Transit	417	0.0030	119		0	119
04281000 Fixed Route Transit	1,347	0.0096	384		1	385
04354015 Ca Reg Mental Health Coalition	953	0.0068	272		1	272
04601000 Local Agency Formation Commission	55	0.0004	16		0	16
04999100 Community Action	7,626	0.0543	2,173		7	2,180
05010000 Artois Fire District	64	0.0005	18		0	18
05022000 Hamilton Fire District	285	0.0020	81		0	81
05022010 Bayliss Fire District	22	0.0002	6		0	6
05050000 Willows Rural Fire District	210	0.0015	60		0	60
05110000 Storm Drain Maintenance District #1	23	0.0002	7		0	7
05130000 Storm Drain Maintenance District #3	67	0.0005	19		0	19
05140000 North Willows County Service Area	96	0.0007	27		0	27
05210000 Air Pollution District	747	0.0053	213		1	214
05210241 Air Pollution Vehicle Registration	122	0.0009	35		0	35
05250000 Olive Pest Management District	99	0.0007	28		0	28
99999999 Other	29,308	0.2088	8,352		26	8,378
Total	140,369	1.0000	40,000	-	120	40,120

Basis of Allocation : Relative Budget Size

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012280	Planning	45	0.0060	45	(45)	0	0
01024012	Mental Health	160	0.0212	160	(160)	0	0
01024014	Alcohol & Drug Abuse	236	0.0313	236	(236)	1	1
01024020	Maternal & Child Health	48	0.0064	48	(48)	0	0
01025010	Social Services Administration	5,259	0.6966	5,259	(5,259)	16	16
01042110	Sheriff	26	0.0034	26	(26)	0	0
01042150	Probation	32	0.0042	32	(32)	0	0
01042155	Juvenile Hall	64	0.0085	64	(64)	0	0
01054011	Emergency Preparedness Grant	41	0.0054	41	(41)	0	0
01055340	Child Support	243	0.0322	243	(243)	1	1
01203010	Road	171	0.0226	171	(171)	1	1
02070000	Willows Airport	1	0.0001	1	(1)	0	0
04999100	Community Action	1,095	0.1450	1,095	(1,095)	3	3
99999999	Other	129	0.0171	129	(129)	0	0
Total		7,550	1.0000	7,550	(7,550)	23	23

Basis of Allocation : Direct Billed Charges

FY 09/10 Actual		Total	Countywide Audit	Special Audits
01011013	County Administrative Officer	75	75	
01011040	Department of Finance	315	315	
01011051	Annual Audit	14	14	
01011080	County Counsel	107	107	
01011090	Personnel	99	99	
01011120	Facilities Maintenance	472	472	
01011150	General Insurance	213	213	
01011170	Employee Benefits	10	10	
01011200	Data Processing	224	224	
01011010	Board of Supervisors	191	191	
01011020	Clerk of the Board	75	75	
01011070	Assessor	237	237	
01011100	Elections	97	97	
01011180	Surveyor	29	29	
01012040	Court Revenues	145	145	
01012050	Juvenile Justice Commission	1	1	
01012060	Grand Jury	4	4	
01012100	Indigent Defense	111	111	
01012170	Flood Control	0	0	
01012180	Agriculture Commissioner	481	481	
01012200	Building Inspector	138	138	
01012220	Recorder	137	137	
01012230	Coroner	15	15	
01012240	Public Guardian	60	60	
01012280	Planning	651	651	0
01012290	Animal Control	117	117	
01014022	Hospital	9	9	
01015180	Veterans' Services	11	11	
01016040	Library	34	34	
01016050	Cooperative Extension	68	68	
01024010	Public Health	999	999	
01024012	Mental Health	2,116	2,116	0

COUNTY OF GLENN  
ANNUAL AUDIT

FY 09/10 Actual		Total	Countywide Audit	Special Audits
01024014	Alcohol & Drug Abuse	289	288	1
01024017	Drug Court	85	85	
01024020	Maternal & Child Health	78	78	0
01024025	Women, Infants & Children	161	161	
01024170	California Children's Services	98	98	
01025010	Social Services Administration	5,773	5,758	16
01042090	District Attorney	298	298	
01042110	Sheriff	1,315	1,315	0
01042113	Sheriff's Dispatch	169	169	
01042135	Sheriff's Civil Division	44	44	
01042136	Court Security	120	120	
01042140	Jail	1,056	1,056	
01042150	Probation	281	281	0
01042155	Juvenile Hall	261	261	0
01042158	Delinquency Prevention	13	13	
01042360	Boat Patrol	32	32	
01054010	California Waste Management	5	5	
01054011	Emergency Preparedness Grant	64	64	0
01054012	Mental Health Services Act	546	546	
01054014	Substance Abuse Prop 36	71	71	
01054015	Hospital Preparedness Grant	43	43	
01054045	Mosquito Abatement Assessment Area	60	60	
01055340	Child Support	245	245	1
01203010	Road	4,181	4,180	1
01602270	Fish & Game Commission	2	2	
01906020	Office of Education	44	44	
02000000	Solid Waste	2,395	2,395	
02050000	Orland Airport	211	211	
02070000	Willows Airport	233	233	0
02200000	Fleet Operations	542	542	
02210000	Underground Storage Tanks	55	55	
02220000	Vegetation & Environmental Mgmt	32	32	
02224170	Tri-County Bee	2	2	

COUNTY OF GLENN  
ANNUAL AUDIT

FY 09/10 Actual		Total	Countywide Audit	Special Audits
02240000	Human Resource Agency	1,249	1,249	
02250000	Health Services Administration	373	373	
02260000	Planning & Public Works Agency	475	475	
02270000	Central Services	47	47	
03230000	Fire Chief's Association	1	1	
04100000	Law Library	5	5	
04260000	Transportation Administration	87	87	
04280000	Glenn County Transit	119	119	
04281000	Fixed Route Transit	385	385	
04354015	Ca Reg Mental Health Coalition	272	272	
04601000	Local Agency Formation Commission	16	16	
04999100	Community Action	2,183	2,180	3
05010000	Artois Fire District	18	18	
05022000	Hamilton Fire District	81	81	
05022010	Bayliss Fire District	6	6	
05050000	Willows Rural Fire District	60	60	
05110000	Storm Drain Maintenance District #1	7	7	
05130000	Storm Drain Maintenance District #3	19	19	
05140000	North Willows County Service Area	27	27	
05210000	Air Pollution District	214	214	
05210241	Air Pollution Vehicle Registration	35	35	
05250000	Olive Pest Management District	28	28	
99999999	Other	8,378	8,378	0
<b>Total</b>		<b>40,143</b>	<b>40,120</b>	<b>23</b>

COUNTY OF GLENN  
COUNTY COUNSEL

1/20/2011

**FY 09/10 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, HIPAA Compliance, Safety Officer and General Government. The department maintained time records during fiscal year 2009-2010 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. HIPAA COMPLIANCE: The County implemented and hired a Health Insurance Portability and Accounting (HIPAA) Compliance Officer in fiscal year 2003-2004. In fiscal year 2005-06 the HIPAA Compliance Officer duties were expanded to include the county Safety Officer. Costs for the two functions of this position were calculated using the proportionate percentage of total time shown on the time sheet. The cost of the HIPAA portion of this position is allocated based on time spent working with the various departments that maintain sensitive health related data.
4. SAFETY OFFICER: Costs for the Safety Officer position in the prior year plan were allocated based on relative budget size. Effective with fiscal year 2006-07 actual time records were recorded for the safety function. The cost of the Safety Officer position is now allocated based on time spent working with the various departments.
5. GENERAL GOVERNMENT: The General Government function is unallowable and has been excluded from plan calculations.

The County Counsel directly billed several departments and special districts for services in fiscal year 2009-10. Credit has been applied for those items that were direct billed.

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
COUNTY COUNSEL

1/20/2011

<b>FY 09/10 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Legal Services</b>	<b>Legislative Services</b>	<b>HIPAA Compliance</b>	<b>Safety Officer</b>	<b>General Government</b>
Time %	100.00%	15.88%	62.40%	8.45%	2.65%	1.09%	9.53%
<b>Wages &amp; Benefits</b>							
Salaries & Wages	256,656	40,777	159,737	21,571	6,978	2,519	25,074
Benefits	118,961	19,232	72,029	9,595	3,654	1,319	13,132
<b>Services &amp; Supplies</b>							
Communications	1,556	214	1,171	171			
Maint-Equipment	430	59	324	47			
Memberships	2,970	381	2,084	305		200	
Office Expense	4,721	623	3,411	499		188	
Professional Services	9,623	1,322	7,241	1,060			
Special Dept. Expense	4,108	564	3,091	453			
Special Dept Training	1,324	165	903	132		124	
<b>Expenditures Per Financial Statements</b>	<b>400,349</b>	<b>63,337</b>	<b>249,991</b>	<b>33,833</b>	<b>10,632</b>	<b>4,350</b>	<b>38,206</b>
<b>Cost Adjustments</b>							
Building Use to Service Depts.	476	476					
Refunds & Rebates	(117)	(117)					
Miscellaneous Revenues	(8)	(8)					
Insurance Reimbursement	(77)	(77)					
<b>Functional Cost</b>	<b>400,623</b>	<b>63,611</b>	<b>249,991</b>	<b>33,833</b>	<b>10,632</b>	<b>4,350</b>	<b>38,206</b>
<b>Additions - 1st Allocation</b>							
Other							
Reallocate Admin		(63,611)	47,186	6,390	2,004	824	7,207
Allocable Costs	400,623		297,177	40,223	12,636	5,174	45,413
Unallocated	(45,413)						(45,413)
<b>1st Allocation</b>	<b>355,210</b>	<b>-</b>	<b>297,177</b>	<b>40,223</b>	<b>12,636</b>	<b>5,174</b>	<b>-</b>

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
COUNTY COUNSEL

1/20/2011

<b>FY 09/10 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Legal Services</b>	<b>Legislative Services</b>	<b>HIPAA Compliance</b>	<b>Safety Officer</b>	<b>General Government</b>
Time %	100.00%	15.88%	62.40%	8.45%	2.65%	1.09%	9.53%
<b>Additions - 2nd Allocation</b>							
Other	201,189	201,189					
Reallocate Admin		(201,189)	149,241	20,210	6,338	2,607	22,793
Allocable Costs	201,189		149,241	20,210	6,338	2,607	22,793
Unallocated	(22,793)						(22,793)
2nd Allocation	178,396	-	149,241	20,210	6,338	2,607	-
<b>Total Allocated</b>	<b>533,607</b>	<b>-</b>	<b>446,419</b>	<b>60,433</b>	<b>18,974</b>	<b>7,781</b>	<b>-</b>

COUNTY OF GLENN  
COUNTY COUNSEL

1/20/2011

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	12.10	0.0077	2,288			2,288
01011040	Department of Finance	9.20	0.0059	1,739			1,739
01011080	County Counsel	928.50	0.5907	175,555			175,555
01011090	Personnel	10.70	0.0068	2,023			2,023
01011120	Facilities Maintenance	3.50	0.0022	662			662
01011020	Clerk of the Board	1.50	0.0010	284		368	652
01011070	Assessor	3.15	0.0020	596		774	1,369
01011100	Elections	29.80	0.0190	5,634		7,318	12,952
01012060	Grand Jury	1.50	0.0010	284		368	652
01012180	Agriculture Commissioner	71.40	0.0454	13,500		17,533	31,033
01012240	Public Guardian	27.40	0.0174	5,181	(9,899)	6,728	2,010
01012280	Planning	13.20	0.0084	2,496		3,241	5,737
01012290	Animal Control	2.90	0.0018	548		712	1,260
01014022	Hospital	2.00	0.0013	378		491	869
01016040	Library	1.50	0.0010	284		368	652
01024010	Public Health	26.00	0.0165	4,916		6,385	11,301
01024012	Mental Health	5.20	0.0033	983		1,277	2,260
01024017	Drug Court	5.50	0.0035	1,040		1,351	2,391
01025010	Social Services Administration	14.30	0.0091	2,704	(197)	3,512	6,018
01042110	Sheriff	42.80	0.0272	8,092		10,510	18,603
01042140	Jail	0.50	0.0003	95		123	217
01042150	Probation	7.90	0.0050	1,494		1,940	3,434
01055340	Child Support	3.70	0.0024	700		909	1,608
01203010	Road	0.10	0.0001	19		25	43
02070000	Willows Airport	0.50	0.0003	95		123	217
02210000	Underground Storage Tanks	0.50	0.0003	95		123	217
02240000	Human Resource Agency	95.65	0.0609	18,085		23,488	41,573
02260000	Planning & Public Works Agency	217.15	0.1382	41,057		53,324	94,382
04050000	Court	4.50	0.0029	851		1,105	1,956
04100000	Law Library	4.00	0.0025	756		982	1,739

<b>FY 09/10 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
04260000	Transportation Administration	3.30	0.0021	624		810	1,434
04280000	Glenn County Transit	1.10	0.0007	208		270	478
04999100	Community Action	3.30	0.0021	624		810	1,434
05210000	Air Pollution District	4.40	0.0028	832		1,080	1,912
06800000	Hamilton City Community Service District	4.50	0.0029	851		1,105	1,956
06920000	Mosquito Abatement District	8.50	0.0054	1,607		2,087	3,694
99999999	Other				(1,077)		(1,077)
<b>Total</b>		<b>1,571.75</b>	<b>1.0000</b>	<b>297,177</b>	<b>(11,173)</b>	<b>149,241</b>	<b>435,246</b>

Basis of Allocation : Time Study Hours

<u>FY 09/10 Actual</u>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011010	Board of Supervisors	230.05	1.0000	40,223		20,210	60,433
	Total	<u>230.05</u>	<u>1.0000</u>	<u>40,223</u>	<u>-</u>	<u>20,210</u>	<u>60,433</u>

Basis of Allocation : Time Study Hours

<b>FY 09/10 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	50.08	0.2096	2,648			2,648
01011080	County Counsel	82.33	0.3445	4,353			4,353
01012240	Public Guardian	33.23	0.1391	1,757		1,976	3,734
02250000	Health Services Administration	73.33	0.3069	3,877		4,362	8,239
Total		238.97	1.0000	12,636	-	6,338	18,974

Basis of Allocation : Time Study Hours

COUNTY OF GLENN  
COUNTY COUNSEL

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	0.20	0.0023	12			12
01011040	Department of Finance	1.15	0.0133	69			69
01011080	County Counsel	38.90	0.4510	2,334			2,334
01011090	Personnel	0.30	0.0035	18			18
01011120	Facilities Maintenance	0.35	0.0041	21			21
01011010	Board of Supervisors	0.35	0.0041	21		20	41
01011020	Clerk of the Board	0.75	0.0087	45		43	88
01012180	Agriculture Commissioner	2.89	0.0335	173		166	340
01012220	Recorder	2.45	0.0284	147		141	288
01012240	Public Guardian	1.15	0.0133	69		66	135
01016050	Cooperative Extension	0.10	0.0012	6		6	12
01042090	District Attorney	1.50	0.0174	90		86	176
01042110	Sheriff	1.20	0.0139	72		69	141
01042150	Probation	0.35	0.0041	21		20	41
01055340	Child Support	3.00	0.0348	180		172	352
02240000	Human Resource Agency	13.75	0.1594	825		790	1,615
02250000	Health Services Administration	3.55	0.0412	213		204	417
02260000	Planning & Public Works Agency	14.31	0.1659	858		823	1,681
Total		86.25	1.0000	5,174	-	2,607	7,781

Basis of Allocation : Time Study Hours

FY 09/10 Actual		Total	Legal Services	Legislative Services	HIPAA Compliance	Safety Officer
01011013	County Administrative Officer	2,300	2,288			12
01011040	Department of Finance	4,457	1,739		2,648	69
01011080	County Counsel	182,242	175,555		4,353	2,334
01011090	Personnel	2,041	2,023			18
01011120	Facilities Maintenance	683	662			21
01011010	Board of Supervisors	60,474		60,433		41
01011020	Clerk of the Board	740	652			88
01011070	Assessor	1,369	1,369			
01011100	Elections	12,952	12,952			
01012060	Grand Jury	652	652			
01012180	Agriculture Commissioner	31,373	31,033			340
01012220	Recorder	288				288
01012240	Public Guardian	5,879	2,010		3,734	135
01012280	Planning	5,737	5,737			
01012290	Animal Control	1,260	1,260			
01014022	Hospital	869	869			
01016040	Library	652	652			
01016050	Cooperative Extension	12				12
01024010	Public Health	11,301	11,301			
01024012	Mental Health	2,260	2,260			
01024017	Drug Court	2,391	2,391			
01025010	Social Services Administration	6,018	6,018			
01042090	District Attorney	176				176
01042110	Sheriff	18,743	18,603			141
01042140	Jail	217	217			
01042150	Probation	3,475	3,434			41
01055340	Child Support	1,961	1,608			352
01203010	Road	43	43			
02070000	Willows Airport	217	217			
02210000	Underground Storage Tanks	217	217			
02240000	Human Resource Agency	43,188	41,573			1,615

<b>FY 09/10 Actual</b>		<b>Total</b>	<b>Legal Services</b>	<b>Legislative Services</b>	<b>HIPAA Compliance</b>	<b>Safety Officer</b>
02250000	Health Services Administration	8,656			8,239	417
02260000	Planning & Public Works Agency	96,063	94,382			1,681
04050000	Court	1,956	1,956			
04100000	Law Library	1,739	1,739			
04260000	Transportation Administration	1,434	1,434			
04280000	Glenn County Transit	478	478			
04999100	Community Action	1,434	1,434			
05210000	Air Pollution District	1,912	1,912			
06800000	Hamilton City Community Service District	1,956	1,956			
06920000	Mosquito Abatement District	3,694	3,694			
99999999	Other	(1,077)	(1,077)			
<b>Total</b>		<b>522,434</b>	<b>435,246</b>	<b>60,433</b>	<b>18,974</b>	<b>7,781</b>

COUNTY OF GLENN  
PERSONNEL

1/20/2011

**FY 09/10 Actual**

The Personnel Department costs are allowable for cost plan purposes. There are two functions within the Personnel department: Personnel and Arbitration.

1. PERSONNEL: Personnel services are allocated based on the number of employees working in each department. The employee count information is taken from payroll reports.
2. ARBITRATION: A separate function has been created to allocate arbitration costs to the specific department(s) receiving the services. The County directly bills those departments for reimbursement of the arbitration costs. There were no arbitration expenses or direct billing in fiscal year 2009/10.

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.

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
PERSONNEL

1/20/2011

<b>FY 09/10 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Personnel Services</b>	<b>Arbitration</b>
Time %	100.00%	0.50%	99.50%	
<b>Wages &amp; Benefits</b>				
Salaries & Wages	206,133		206,133	
Benefits	84,780		84,780	
<b>Services &amp; Supplies</b>				
Communications	2,351		2,351	
Maint-Equipment	151		151	
Memberships	495		495	
Office Expense	7,284		7,284	
Professional Services	2,414		2,414	
Publications & Legal	17,718		17,718	
Rent/Lease Equipment	3,363		3,363	
Special Dept. Expense	4,692		4,692	
Special Dept Training	6		6	
Food & Lodging	385		385	
<b>Expenditures Per Financial Statements</b>	<b>329,772</b>	<b>-</b>	<b>329,772</b>	
<b>Cost Adjustments</b>				
Building Use to Service Depts.	534	534		
Equipment Use to Service Depts.	1,228	1,228		
Refunds & Rebates	(11)	(11)		
Miscellaneous Revenues	(90)	(90)		
<b>Functional Cost</b>	<b>331,434</b>	<b>1,662</b>	<b>329,772</b>	

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
PERSONNEL

1/20/2011

<b>FY 09/10 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Personnel Services</b>	<b>Arbitration</b>
<b>Additions - 1st Allocation</b>				
Other				
Reallocate Admin		(1,662)	1,662	
Allocable Costs	331,434		331,434	
Unallocated				
1st Allocation	<u>331,434</u>	<u>-</u>	<u>331,434</u>	
<b>Additions - 2nd Allocation</b>				
Other	28,924	28,924		
Reallocate Admin		(28,924)	28,924	
Allocable Costs	28,924		28,924	
Unallocated				
2nd Allocation	<u>28,924</u>	<u>-</u>	<u>28,924</u>	
<b>Total Allocated</b>	<b><u>360,358</u></b>	<b><u>-</u></b>	<b><u>360,358</u></b>	

COUNTY OF GLENN  
PERSONNEL

1/20/2011

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	11	0.0210	6,971	(174)		6,797
01011080	County Counsel	3	0.0057	1,901	(1,245)		656
01011090	Personnel	3	0.0057	1,901			1,901
01011120	Facilities Maintenance	14	0.0268	8,872	(240)		8,632
01011010	Board of Supervisors	5	0.0096	3,169		294	3,463
01011020	Clerk of the Board	3	0.0057	1,901		176	2,078
01011070	Assessor	8	0.0153	5,070		470	5,540
01011100	Elections	2	0.0038	1,267		118	1,385
01012180	Agriculture Commissioner	18	0.0344	11,407	(414)	1,058	12,051
01012200	Building Inspector	3	0.0057	1,901		176	2,078
01012220	Recorder	5	0.0096	3,169		294	3,463
01012240	Public Guardian	2	0.0038	1,267	(272)	118	1,113
01012280	Planning	4	0.0076	2,535		235	2,770
01012290	Animal Control	4	0.0076	2,535		235	2,770
01015180	Veterans' Services	1	0.0019	634		59	693
01016050	Cooperative Extension	2	0.0038	1,267		118	1,385
01024010	Public Health	15	0.0287	9,506	(338)	882	10,050
01024012	Mental Health	47	0.0899	29,785	(953)	2,763	31,595
01024014	Alcohol & Drug Abuse	8	0.0153	5,070	(972)	470	4,568
01024017	Drug Court	1	0.0019	634		59	693
01024020	Maternal & Child Health	2	0.0038	1,267		118	1,385
01024025	Women, Infants & Children	6	0.0115	3,802		353	4,155
01024170	California Children's Services	2	0.0038	1,267		118	1,385
01025010	Social Services Administration	87	0.1663	55,133	(2,711)	5,115	57,537
01042090	District Attorney	9	0.0172	5,703	(381)	529	5,852
01042110	Sheriff	32	0.0612	20,279		1,881	22,160
01042113	Sheriff's Dispatch	8	0.0153	5,070		470	5,540
01042135	Sheriff's Civil Division	2	0.0038	1,267		118	1,385
01042136	Court Security	4	0.0076	2,535		235	2,770
01042140	Jail	28	0.0535	17,744		1,646	19,390
01042150	Probation	6	0.0115	3,802		353	4,155

COUNTY OF GLENN  
PERSONNEL

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042155	Juvenile Hall	17	0.0325	10,773	(2,089)	999	9,684
01042158	Delinquency Prevention	1	0.0019	634		59	693
01055340	Child Support	9	0.0172	5,703		529	6,233
01203010	Road	32	0.0612	20,279	(244)	1,881	21,916
02000000	Solid Waste	9	0.0172	5,703		529	6,233
02050000	Orland Airport	1	0.0019	634		59	693
02200000	Fleet Operations	7	0.0134	4,436		412	4,848
02240000	Human Resource Agency	41	0.0784	25,982	(1,910)	2,410	26,483
02250000	Health Services Administration	10	0.0191	6,337	(2,937)	588	3,988
02260000	Planning & Public Works Agency	10	0.0191	6,337	(982)	588	5,943
04050000	Court				(17,035)		(17,035)
04999100	Community Action	35	0.0669	22,180	(1,845)	2,058	22,393
05210000	Air Pollution District	6	0.0115	3,802		353	4,155
99999999	Other				(8)		(8)
Total		523	1.0000	331,434	(34,750)	28,924	325,608

Basis of Allocation : Number of Employees

COUNTY OF GLENN  
PERSONNEL

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
99999999	Other						
	Total						

Basis of Allocation : Direct Cost Transfer

COUNTY OF GLENN  
PERSONNEL

FY 09/10 Actual		Total	Personnel Services	Arbitration
01011040	Department of Finance	6,797	6,797	
01011080	County Counsel	656	656	
01011090	Personnel	1,901	1,901	
01011120	Facilities Maintenance	8,632	8,632	
01011010	Board of Supervisors	3,463	3,463	
01011020	Clerk of the Board	2,078	2,078	
01011070	Assessor	5,540	5,540	
01011100	Elections	1,385	1,385	
01012180	Agriculture Commissioner	12,051	12,051	
01012200	Building Inspector	2,078	2,078	
01012220	Recorder	3,463	3,463	
01012240	Public Guardian	1,113	1,113	
01012280	Planning	2,770	2,770	
01012290	Animal Control	2,770	2,770	
01015180	Veterans' Services	693	693	
01016050	Cooperative Extension	1,385	1,385	
01024010	Public Health	10,050	10,050	
01024012	Mental Health	31,595	31,595	
01024014	Alcohol & Drug Abuse	4,568	4,568	
01024017	Drug Court	693	693	
01024020	Maternal & Child Health	1,385	1,385	
01024025	Women, Infants & Children	4,155	4,155	
01024170	California Children's Services	1,385	1,385	
01025010	Social Services Administration	57,537	57,537	
01042090	District Attorney	5,852	5,852	
01042110	Sheriff	22,160	22,160	
01042113	Sheriff's Dispatch	5,540	5,540	
01042135	Sheriff's Civil Division	1,385	1,385	
01042136	Court Security	2,770	2,770	
01042140	Jail	19,390	19,390	
01042150	Probation	4,155	4,155	
01042155	Juvenile Hall	9,684	9,684	

COUNTY OF GLENN  
PERSONNEL

<b>FY 09/10 Actual</b>		<b>Total</b>	<b>Personnel Services</b>	<b>Arbitration</b>
01042158	Delinquency Prevention	693	693	
01055340	Child Support	6,233	6,233	
01203010	Road	21,916	21,916	
02000000	Solid Waste	6,233	6,233	
02050000	Orland Airport	693	693	
02200000	Fleet Operations	4,848	4,848	
02240000	Human Resource Agency	26,483	26,483	
02250000	Health Services Administration	3,988	3,988	
02260000	Planning & Public Works Agency	5,943	5,943	
04050000	Court	(17,035)	(17,035)	
04999100	Community Action	22,393	22,393	
05210000	Air Pollution District	4,155	4,155	
99999999	Other	(8)	(8)	
<b>Total</b>		<b>325,608</b>	<b>325,608</b>	

**COUNTY OF GLENN  
FACILITIES MAINTENANCE**

1/20/2011

**FY 09/10 Actual**

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

1. **ADMIN DIRECT:** This function accounts for administration support provided to departments. The costs are distributed based on percentage of effort captured on actual time sheets recorded in the Planning & Public Works CAMS (Cascade Account Management Software) system.
2. **BUILDING MAINTENANCE:** The costs for buildings and grounds maintenance was determined based on time study records. The total cost is shown as "Unallocated" on this schedule but is then transferred and recaptured on a separate Building Maintenance service department schedule. Building maintenance costs are spread to county buildings based on actual time study hours and further allocated to departments based on the occupied square footage.
3. **JANITORIAL:** The costs for janitorial services was determined based on time study records. The total cost is shown as "Unallocated" on this schedule but is then transferred and recaptured on a separate Janitorial service department schedule. Janitorial costs are spread to county buildings based on actual time study hours and further allocated to departments based on the occupied square footage.
4. **UTILITIES:** This function accounts for the countywide utility costs for all departments. The costs are distributed based on the actual square footage occupied by each department.

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

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
FACILITIES MAINTENANCE

1/20/2011

<b>FY 09/10 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Admin Direct</b>	<b>Building Maintenance</b>	<b>Janitorial Services</b>	<b>Utilities</b>
Time %	100.00%	0.79%	31.30%	37.49%	30.42%	
<b>Wages &amp; Benefits</b>						
Salaries & Wages	562,851	4,447	176,172	211,013	171,219	
Benefits	395,179	3,122	123,691	148,153	120,213	
<b>Services &amp; Supplies</b>						
Clothing	1,128	9	353	423	343	
Communications	13,355	106	4,180	5,007	4,063	
Household Expense	44,494	352	13,927	16,681	13,535	
Maint-Equipment	3,371	27	1,055	1,264	1,025	
Maint-Structures	54,326			54,326		
Maint-Electrical	2,743			2,743		
Miscellaneous Exp	306	2	96	115	93	
Professional Services	17,801	141	5,572	6,674	5,415	
Publications & Legal	240	2	75	90	73	
Rent/Lease Equipment	255	2	80	96	78	
Small Tools & Instruments	2,260	18	707	847	687	
Special Dept. Expense	2,194	17	687	823	667	
Special Dept Training	367	3	115	138	112	
Food & Lodging	9	0	3	3	3	
Gas & Oil	9,221	73	2,886	3,457	2,805	
Mileage	119	1	37	45	36	
Vehicle Rental	13,929	110	4,360	5,222	4,237	
Utilities	337,162					337,162
ISF Allocation	124,168	981	38,865	46,551	37,772	
<b>Expenditures Per Financial Statements</b>	<b>1,585,478</b>	<b>9,411</b>	<b>372,860</b>	<b>503,668</b>	<b>362,377</b>	<b>337,162</b>

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
FACILITIES MAINTENANCE

1/20/2011

<b>FY 09/10 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Admin Direct</b>	<b>Building Maintenance</b>	<b>Janitorial Services</b>	<b>Utilities</b>
Time %	100.00%	0.79%	31.30%	37.49%	30.42%	
<b>Cost Adjustments</b>						
Equipment Use to Service Depts.	3,384	3,384				
Refunds & Rebates	(381)	(381)				
Miscellaneous Revenues	(5,672)	(5,672)				
Insurance Reimbursement	(313)	(313)				
<b>Functional Cost</b>	<b>1,582,496</b>	<b>6,429</b>	<b>372,860</b>	<b>503,668</b>	<b>362,377</b>	<b>337,162</b>
<b>Additions - 1st Allocation</b>						
Other						
Reallocate Admin		(6,429)	2,028	2,429	1,971	
Allocable Costs	1,582,496		374,889	506,097	364,349	337,162
Unallocated	(870,446)			(506,097)	(364,349)	
<b>1st Allocation</b>	<b>712,051</b>	<b>-</b>	<b>374,889</b>	<b>-</b>	<b>-</b>	<b>337,162</b>
<b>Additions - 2nd Allocation</b>						
Other	221,572	221,572				
Reallocate Admin		(221,572)	69,904	83,729	67,939	
Allocable Costs	221,572		69,904	83,729	67,939	
Unallocated	(151,668)			(83,729)	(67,939)	
<b>2nd Allocation</b>	<b>69,904</b>	<b>-</b>	<b>69,904</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Allocated</b>	<b>781,955</b>	<b>-</b>	<b>444,793</b>	<b>-</b>	<b>-</b>	<b>337,162</b>

COUNTY OF GLENN  
FACILITIES MAINTENANCE

1/20/2011

<u>FY 09/10 Actual</u>	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>1st Allocation</u>	<u>Direct Billed</u>	<u>2nd Allocation</u>	<u>Total</u>
Building Use						
Equipment Use						
01011013 County Administrative Officer						
01011040 Department of Finance	4.00	0.0005	200			200
01011051 Annual Audit						
01011080 County Counsel						
01011090 Personnel						
01011120 Facilities Maintenance	3,895.25	0.5195	194,737			194,737
01011100 Elections	1.00	0.0001	50		19	69
01012200 Building Inspector				(269)		(269)
01012220 Recorder	0.25	0.0000	12		5	17
01012240 Public Guardian	2.00	0.0003	100		39	139
01012280 Planning	99.75	0.0133	4,987	(386)	1,937	6,538
01024012 Mental Health				(7)		(7)
01055340 Child Support	3.00	0.0004	150	(252)	58	(44)
01203010 Road	89.00	0.0119	4,449	(2,528)	1,728	3,650
01906020 Office of Education	50.00	0.0067	2,500		971	3,471
02000000 Solid Waste	141.00	0.0188	7,049	(5,269)	2,738	4,518
02050000 Orland Airport	70.00	0.0093	3,500	(4,566)	1,359	293
02070000 Willows Airport	32.75	0.0044	1,637	(2,375)	636	(102)
02200000 Fleet Operations	6.75	0.0009	337	(2,374)	131	(1,905)
02240000 Human Resource Agency	198.75	0.0265	9,936	(8,737)	3,860	5,059
02260000 Planning & Public Works Agency	514.25	0.0686	25,709	(4,911)	9,987	30,785
04050000 Court	9.50	0.0013	475		184	659
04260000 Transportation Administration				(411)		(411)
04280000 Glenn County Transit	15.00	0.0020	750		291	1,041
04281000 Fixed Route Transit	10.50	0.0014	525	(411)	204	318
04601000 Local Agency Formation Commission	217.75	0.0290	10,886	(16,175)	4,229	(1,060)
04999100 Community Action	949.25	0.1266	47,456	(33,006)	18,435	32,885
05140000 North Willows County Service Area	3.00	0.0004	150	(220)	58	(12)
99999999 Other	1,186.00	0.1582	59,292		23,033	82,325
Total	<u>7,498.75</u>	<u>1.0000</u>	<u>374,889</u>	<u>(81,897)</u>	<u>69,904</u>	<u>362,896</u>

Basis of Allocation : Time Study Hours

**COUNTY OF GLENN  
FACILITIES MAINTENANCE**

<b>FY 09/10 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011120	Building Maintenance	100.00	1.0000				
	Total	100.00	1.0000	-	-	-	-

Basis of Allocation : Time Study Hours

Detailed allocation of these expenditures appear on Schedule 9

COUNTY OF GLENN  
FACILITIES MAINTENANCE

<u>FY 09/10 Actual</u>		<u>Allocation</u>	<u>Allocated</u>	<u>1st</u>	<u>Direct</u>	<u>2nd</u>	<u>Total</u>
		<u>Units</u>	<u>Percent</u>	<u>Allocation</u>	<u>Billed</u>	<u>Allocation</u>	
01011120	Janitorial	100.00	1.0000				
	Total	<u>100.00</u>	<u>1.0000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Basis of Allocation : Time Study Hours

Detailed allocation of these expenditures appear on Schedule 10 .

COUNTY OF GLENN  
FACILITIES MAINTENANCE

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	8,478	0.0483	16,300			16,300
01011080	County Counsel	833	0.0048	1,602			1,602
01011090	Personnel	989	0.0056	1,902			1,902
01011120	Facilities Maintenance	3,363	0.0192	6,466			6,466
01011200	Data Processing	452	0.0026	869			869
01011010	Board of Supervisors	7,742	0.0441	14,885			14,885
01011070	Assessor	3,865	0.0220	7,431			7,431
01011100	Elections	2,805	0.0160	5,393			5,393
01012180	Agriculture Commissioner	5,123	0.0292	9,850			9,850
01012200	Building Inspector	1,341	0.0076	2,578			2,578
01012220	Recorder	3,447	0.0197	6,627			6,627
01012280	Planning	1,283	0.0073	2,467			2,467
01012290	Animal Control	1,644	0.0094	3,161			3,161
01015180	Veterans' Services	183	0.0010	352			352
01016050	Cooperative Extension	4,614	0.0263	8,871			8,871
01024010	Public Health	3,294	0.0188	6,333			6,333
01024012	Mental Health	3,698	0.0211	7,110			7,110
01024014	Alcohol & Drug Abuse	6,800	0.0388	13,074			13,074
01042090	District Attorney	4,064	0.0232	7,814			7,814
01042110	Sheriff	9,607	0.0548	18,471			18,471
01042113	Sheriff's Dispatch	767	0.0044	1,475			1,475
01042136	Court Security	69	0.0004	133			133
01042140	Jail	29,473	0.1681	56,666			56,666
01042150	Probation	3,008	0.0172	5,783			5,783
01042155	Juvenile Hall	7,364	0.0420	14,158			14,158
01055340	Child Support	3,080	0.0176	5,922			5,922
01203010	Road	965	0.0055	1,855			1,855
01906020	Office of Education	1,004	0.0057	1,930			1,930
02260000	Planning & Public Works Agency	2,601	0.0148	5,001			5,001

COUNTY OF GLENN  
FACILITIES MAINTENANCE

<u>FY 09/10 Actual</u>		<u>Allocation</u>	<u>Allocated</u>	<u>1st</u>	<u>2nd</u>	<u>Total</u>
		<u>Units</u>	<u>Percent</u>	<u>Allocation</u>	<u>Direct Billed</u>	<u>Allocation</u>
04050000	Court	17,732	0.1011	34,092		34,092
05210000	Air Pollution District	1,991	0.0114	3,828		3,828
99999999	Other	33,684	0.1921	64,763		64,763
Total		<u>175,363</u>	<u>1.0000</u>	<u>337,162</u>	<u>-</u>	<u>337,162</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
FACILITIES MAINTENANCE

1/20/2011

FY 09/10 Actual		Total	Admin Direct	Building Maintenance	Janitorial Services	Utilities
01011040	Department of Finance	16,500	200			16,300
01011080	County Counsel	1,602				1,602
01011090	Personnel	1,902				1,902
01011120	Facilities Maintenance	201,203	194,737			6,466
01011200	Data Processing	869				869
01011010	Board of Supervisors	14,885				14,885
01011070	Assessor	7,431				7,431
01011100	Elections	5,462	69			5,393
01012180	Agriculture Commissioner	9,850				9,850
01012200	Building Inspector	2,309	(269)			2,578
01012220	Recorder	6,645	17			6,627
01012240	Public Guardian	139	139			
01012280	Planning	9,005	6,538			2,467
01012290	Animal Control	3,161				3,161
01015180	Veterans' Services	352				352
01016050	Cooperative Extension	8,871				8,871
01024010	Public Health	6,333				6,333
01024012	Mental Health	7,103	(7)			7,110
01024014	Alcohol & Drug Abuse	13,074				13,074
01042090	District Attorney	7,814				7,814
01042110	Sheriff	18,471				18,471
01042113	Sheriff's Dispatch	1,475				1,475
01042136	Court Security	133				133
01042140	Jail	56,666				56,666
01042150	Probation	5,783				5,783
01042155	Juvenile Hall	14,158				14,158
01055340	Child Support	5,878	(44)			5,922
01203010	Road	5,505	3,650			1,855
01906020	Office of Education	5,401	3,471			1,930
02000000	Solid Waste	4,518	4,518			

COUNTY OF GLENN  
FACILITIES MAINTENANCE

FY 09/10 Actual		Total	Admin Direct	Building Maintenance	Janitorial Services	Utilities
02050000	Orland Airport	293	293			
02070000	Willows Airport	(102)	(102)			
02200000	Fleet Operations	(1,905)	(1,905)			
02240000	Human Resource Agency	5,059	5,059			
02260000	Planning & Public Works Agency	35,786	30,785			5,001
04050000	Court	34,752	659			34,092
04260000	Transportation Administration	(411)	(411)			
04280000	Glenn County Transit	1,041	1,041			
04281000	Fixed Route Transit	318	318			
04601000	Local Agency Formation Commission	(1,060)	(1,060)			
04999100	Community Action	32,885	32,885			
05140000	North Willows County Service Area	(12)	(12)			
05210000	Air Pollution District	3,828				3,828
99999999	Other	147,088	82,325			64,763
<b>Total</b>		<b>700,058</b>	<b>362,896</b>	<b>-</b>	<b>-</b>	<b>337,162</b>

COUNTY OF GLENN  
BUILDING MAINTENANCE

1/20/2011

**FY 09/10 Actual**

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

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

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

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
BUILDING MAINTENANCE

1/20/2011

<b>FY 09/10 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>526 W. Sycamore</b>	<b>540 W. Sycamore</b>	<b>141 S. Lassen (Admin)</b>	<b>821 E. South Street</b>	<b>516 W. Sycamore</b>
Time %	100.00%		10.94%	1.66%	1.09%	4.42%	2.34%
<b>Expenditures Per Financial Statements</b>	-	-	-	-	-	-	-
<b>Cost Adjustments</b>							
Building Maintenance - Spread to location	589,826		64,527	9,791	6,429	26,070	13,802
<b>Functional Cost</b>	<b>589,826</b>		<b>64,527</b>	<b>9,791</b>	<b>6,429</b>	<b>26,070</b>	<b>13,802</b>
<b>Additions - 1st Allocation</b>							
Other							
Reallocate Admin							
Allocable Costs	589,826		64,527	9,791	6,429	26,070	13,802
Unallocated							
1st Allocation	589,826	-	64,527	9,791	6,429	26,070	13,802
<b>Additions - 2nd Allocation</b>							
Other							
Reallocate Admin							
Allocable Costs							
Unallocated							
2nd Allocation	-	-	-	-	-	-	-
<b>Total Allocated</b>	<b>589,826</b>	<b>-</b>	<b>64,527</b>	<b>9,791</b>	<b>6,429</b>	<b>26,070</b>	<b>13,802</b>

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
BUILDING MAINTENANCE

1/20/2011

	541 & 543 W. Oak	720 N. Colusa Street	525 W. Sycamore	132 S. Murdock	777 N. Colusa	240 & 242 N. Villa	125 S. Murdock
<b>FY 09/10 Actual</b>							
Time %	0.84%	3.08%	38.11%	1.24%		9.31%	2.10%
<b>Expenditures Per Financial Statements</b>	-	-	-	-	-	-	-
<b>Cost Adjustments</b>							
Building Maintenance - Spread to location	4,955	18,167	224,783	7,314		54,913	12,386
<b>Functional Cost</b>	4,955	18,167	224,783	7,314		54,913	12,386
<b>Additions - 1st Allocation</b>							
Other							
Reallocate Admin							
Allocable Costs	4,955	18,167	224,783	7,314		54,913	12,386
Unallocated							
1st Allocation	4,955	18,167	224,783	7,314		54,913	12,386
<b>Additions - 2nd Allocation</b>							
Other							
Reallocate Admin							
Allocable Costs							
Unallocated							
2nd Allocation	-	-	-	-	-	-	-
<b>Total Allocated</b>	<b>4,955</b>	<b>18,167</b>	<b>224,783</b>	<b>7,314</b>		<b>54,913</b>	<b>12,386</b>

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
BUILDING MAINTENANCE

1/20/2011

	306 N. Villa	1187 E. South Street	141 S. Lassen (Jail)	112 N. Lassen	327 Fourth Street	125 County Road G	120 S. Marshall
<b>FY 09/10 Actual</b>							
Time %	4.34%	4.49%	0.35%	0.63%	13.69%	0.08%	1.29%
<b>Expenditures Per Financial Statements</b>	-	-	-	-	-	-	-
<b>Cost Adjustments</b>							
Building Maintenance - Spread to location	25,598	26,483	2,064	3,716	80,747	472	7,609
<b>Functional Cost</b>	25,598	26,483	2,064	3,716	80,747	472	7,609
<b>Additions - 1st Allocation</b>							
Other							
Reallocate Admin							
Allocable Costs	25,598	26,483	2,064	3,716	80,747	472	7,609
Unallocated							
1st Allocation	25,598	26,483	2,064	3,716	80,747	472	7,609
<b>Additions - 2nd Allocation</b>							
Other							
Reallocate Admin							
Allocable Costs							
Unallocated							
2nd Allocation	-	-	-	-	-	-	-
<b>Total Allocated</b>	25,598	26,483	2,064	3,716	80,747	472	7,609

COUNTY OF GLENN  
BUILDING MAINTENANCE

<u>FY 09/10 Actual</u>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	3,159	0.1415	9,129			9,129
01011200	Data Processing	150	0.0067	433			433
01011070	Assessor	161	0.0072	465			465
01011100	Elections	1,326	0.0594	3,832			3,832
01012220	Recorder	3,447	0.1544	9,961			9,961
01042136	Court Security	69	0.0031	199			199
04050000	Court	14,018	0.6278	40,508			40,508
	Total	<u>22,330</u>	<u>1.0000</u>	<u>64,527</u>		<u>-</u>	<u>64,527</u>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN  
BUILDING MAINTENANCE**

<u>FY 09/10 Actual</u>		<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>1st Allocation</u>	<u>Direct Billed</u>	<u>2nd Allocation</u>	<u>Total</u>
01042090	District Attorney	3,328	1.0000	9,791			9,791
	Total	<u>3,328</u>	<u>1.0000</u>	<u>9,791</u>	<u>-</u>	<u>-</u>	<u>9,791</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING MAINTENANCE

<u>FY 09/10 Actual</u>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,451	0.2497	1,606			1,606
01042140	Jail	4,359	0.7503	4,823			4,823
	Total	<u>5,810</u>	<u>1.0000</u>	<u>6,429</u>	<u>-</u>	<u>-</u>	<u>6,429</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING MAINTENANCE

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011070	Assessor	229	0.0244	635			635
01016050	Cooperative Extension	4,614	0.4909	12,797			12,797
01042090	District Attorney	248	0.0264	688			688
01042110	Sheriff	879	0.0935	2,438			2,438
04050000	Court	3,430	0.3649	9,513			9,513
Total		9,400	1.0000	26,070	-	-	26,070

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING MAINTENANCE

<u>FY 09/10 Actual</u>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	5,117	0.5081	7,013	(367)		6,646
01011070	Assessor	3,475	0.3451	4,762			4,762
01011100	Elections	1,479	0.1469	2,027	(163)		1,864
Total		<u>10,071</u>	<u>1.0000</u>	<u>13,802</u>	<u>(530)</u>	<u>-</u>	<u>13,272</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING MAINTENANCE

<u>FY 09/10 Actual</u>		<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>1st Allocation</u>	<u>Direct Billed</u>	<u>2nd Allocation</u>	<u>Total</u>
01042110	Sheriff	1,894	0.3431	1,700			1,700
01042113	Sheriff's Dispatch	767	0.1389	688			688
01042150	Probation	2,859	0.5179	2,566	(2,486)		80
Total		<u>5,520</u>	<u>1.0000</u>	<u>4,955</u>	<u>(2,486)</u>	<u>-</u>	<u>2,469</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING MAINTENANCE

<b>FY 09/10 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012180	Agriculture Commissioner	3,145	0.6208	11,278	(5,125)		6,153
02210000	Underground Storage Tanks				(187)		(187)
05210000	Air Pollution District	1,921	0.3792	6,889	(187)		6,702
Total		<u>5,066</u>	<u>1.0000</u>	<u>18,167</u>	<u>(5,499)</u>	<u>-</u>	<u>12,668</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING MAINTENANCE

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011080	County Counsel	833	0.0321	7,208			7,208
01011090	Personnel	935	0.0360	8,091			8,091
01011200	Data Processing	302	0.0116	2,613			2,613
01011010	Board of Supervisors	7,742	0.2980	66,995			66,995
01015180	Veterans' Services	183	0.0070	1,584			1,584
99999999	Other	15,981	0.6152	138,291	(168,061)		(29,770)
Total		25,976	1.0000	224,783	(168,061)	-	56,722

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING MAINTENANCE

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	202	0.0256	187			187
01011090	Personnel	54	0.0068	50			50
01011120	Facilities Maintenance	2,372	0.3001	2,195			2,195
01012220	Recorder	76	0.0096	70			70
01012280	Planning	140	0.0177	130			130
01042090	District Attorney	488	0.0617	452			452
01042110	Sheriff	2,743	0.3470	2,538			2,538
01042140	Jail	908	0.1149	840			840
01042150	Probation	149	0.0189	138			138
01055340	Child Support	488	0.0617	452			452
04050000	Court	284	0.0359	263			263
Total		7,904	1.0000	7,314	-	-	7,314

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN  
BUILDING MAINTENANCE**

<u>FY 09/10 Actual</u>		<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>1st Allocation</u>	<u>Direct Billed</u>	<u>2nd Allocation</u>	<u>Total</u>
01012200	Building Inspector	1,265	0.3391		(1,416)		(1,416)
01012280	Planning	1,143	0.3064		(1,267)		(1,267)
01203010	Road	965	0.2586				
02260000	Planning & Public Works Agency	358	0.0960				
Total		<u>3,731</u>	<u>1.0000</u>		<u>(2,683)</u>	<u>-</u>	<u>(2,683)</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING MAINTENANCE

<b>FY 09/10 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024010	Public Health	3,294	0.4711	25,870	(3,223)		22,647
01024012	Mental Health	3,698	0.5289	29,043	(16,353)		12,690
01024025	Women, Infants & Children				(2,577)		(2,577)
02250000	Health Services Administration				(6,222)		(6,222)
Total		<u>6,992</u>	<u>1.0000</u>	<u>54,913</u>	<u>(28,375)</u>	<u>-</u>	<u>26,538</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING MAINTENANCE

<u>FY 09/10 Actual</u>		<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>1st Allocation</u>	<u>Direct Billed</u>	<u>2nd Allocation</u>	<u>Total</u>
01011120	Facilities Maintenance	991	0.3064	3,796	(20,738)		(16,942)
02260000	Planning & Public Works Agency	2,243	0.6936	8,591	4,709		13,300
	Total	<u>3,234</u>	<u>1.0000</u>	<u>12,386</u>	<u>(16,029)</u>	<u>-</u>	<u>(3,643)</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING MAINTENANCE

<b>FY 09/10 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042155	Juvenile Hall	7,364	0.8800	22,527	(110)		22,417
01906020	Office of Education	1,004	0.1200	3,071			3,071
Total		<u>8,368</u>	<u>1.0000</u>	<u>25,598</u>	<u>(110)</u>	<u>-</u>	<u>25,488</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING MAINTENANCE

<u>FY 09/10 Actual</u>		<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>1st Allocation</u>	<u>Direct Billed</u>	<u>2nd Allocation</u>	<u>Total</u>
01024014	Alcohol & Drug Abuse	6,800	1.0000	26,483	(938)		25,545
01024017	Drug Court				(647)		(647)
	Total	<u>6,800</u>	<u>1.0000</u>	<u>26,483</u>	<u>(1,585)</u>	<u>-</u>	<u>24,898</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING MAINTENANCE

<u>FY 09/10 Actual</u>		<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Ist Allocation</u>	<u>Direct Billed</u>	<u>2nd Allocation</u>	<u>Total</u>
01042140	Jail	24,206	1.0000	2,064	(831)		1,233
	Total	<u>24,206</u>	<u>1.0000</u>	<u>2,064</u>	<u>(831)</u>	<u>-</u>	<u>1,233</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING MAINTENANCE

<u>FY 09/10 Actual</u>		<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>1st Allocation</u>	<u>Direct Billed</u>	<u>2nd Allocation</u>	<u>Total</u>
99999999	Other	1,280	1.0000	3,716			3,716
	Total	<u>1,280</u>	<u>1.0000</u>	<u>3,716</u>	<u>-</u>	<u>-</u>	<u>3,716</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING MAINTENANCE

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
99999999	Other	15,463	1.0000	80,747	(31,991)		48,756
	Total	15,463	1.0000	80,747	(31,991)	-	48,756

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING MAINTENANCE

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012290	Animal Control	1,644	1.0000	472			472
	Total	<u>1,644</u>	<u>1.0000</u>	<u>472</u>	<u>-</u>	<u>-</u>	<u>472</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING MAINTENANCE

<b>FY 09/10 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01055340	Child Support	2,592	1.0000	7,609	(16,626)		(9,017)
	Total	<u>2,592</u>	<u>1.0000</u>	<u>7,609</u>	<u>(16,626)</u>	<u>-</u>	<u>(9,017)</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING MAINTENANCE

1/20/2011

FY 09/10 Actual	Total	526 W. Sycamore	540 W. Sycamore	141 S. Lassen (Admin)	821 E. South Street	516 W. Sycamore	541 & 543 W. Oak	720 N. Colusa Street	525 W. Sycamore
01011040 Department of Finance	15,961	9,129				6,646			
01011080 County Counsel	7,208								
01011090 Personnel	8,141								7,208
01011120 Facilities Maintenance	(14,748)								8,091
01011200 Data Processing	3,047	433							
01011010 Board of Supervisors	66,995								2,613
01011070 Assessor	5,863	465			635	4,762			66,995
01011100 Elections	5,696	3,832				1,864			
01012180 Agriculture Commissioner	6,153							6,153	
01012200 Building Inspector	(1,416)								
01012220 Recorder	10,031	9,961							
01012280 Planning	(1,137)								
01012290 Animal Control	472								
01015180 Veterans' Services	1,584								
01016050 Cooperative Extension	12,797				12,797				1,584
01024010 Public Health	22,647								
01024012 Mental Health	12,690								
01024014 Alcohol & Drug Abuse	25,545								
01024017 Drug Court	(647)								
01024025 Women, Infants & Children	(2,577)								
01042090 District Attorney	10,930		9,791						
01042110 Sheriff	8,282				688				
01042113 Sheriff's Dispatch	688			1,606	2,438		1,700		
01042136 Court Security	199						688		
01042140 Jail	6,897	199							
01042150 Probation	218			4,823					
01042155 Juvenile Hall	22,417						80		
01055340 Child Support	(8,566)								
01906020 Office of Education	3,071								
02210000 Underground Storage Tanks	(187)								
02250000 Health Services Administration	(6,222)							(187)	

COUNTY OF GLENN  
BUILDING MAINTENANCE

1/20/2011

FY 09/10 Actual		Total	526 W. Sycamore	540 W. Sycamore	141 S. Lassen (Admin)	821 E. South Street	516 W. Sycamore	541 & 543 W. Oak	720 N. Colusa Street	525 W. Sycamore
02260000	Planning & Public Works Agency	13,300								
04050000	Court	50,283	40,508			9,513				
05210000	Air Pollution District	6,702								
99999999	Other	22,702						6,702		(29,770)
	Total	<u>315,020</u>	<u>64,527</u>	<u>9,791</u>	<u>6,429</u>	<u>26,070</u>	<u>13,272</u>	<u>2,469</u>	<u>12,668</u>	<u>56,722</u>

COUNTY OF GLENN  
BUILDING MAINTENANCE

1/20/2011

FY 09/10 Actual	132 S. Murdock	777 N. Colusa	240 & 242 N. Villa	125 S. Murdock	306 N. Villa	1187 E. South Street	141 S. Lassen (Jail)	112 N. Lassen	327 Fourth Street	125 County Road G	120 S. Marshall
01011040 Department of Finance	187										
01011080 County Counsel											
01011090 Personnel	50										
01011120 Facilities Maintenance	2,195			(16,942)							
01011200 Data Processing											
01011010 Board of Supervisors											
01011070 Assessor											
01011100 Elections											
01012180 Agriculture Commissioner											
01012200 Building Inspector		(1,416)									
01012220 Recorder	70										
01012280 Planning	130	(1,267)									
01012290 Animal Control											
01015180 Veterans' Services										472	
01016050 Cooperative Extension											
01024010 Public Health			22,647								
01024012 Mental Health			12,690								
01024014 Alcohol & Drug Abuse						25,545					
01024017 Drug Court						(647)					
01024025 Women, Infants & Children			(2,577)								
01042090 District Attorney	452										
01042110 Sheriff	2,538										
01042113 Sheriff's Dispatch											
01042136 Court Security											
01042140 Jail	840										
01042150 Probation	138						1,233				
01042155 Juvenile Hall											
01055340 Child Support	452				22,417						
01906020 Office of Education											(9,017)
02210000 Underground Storage Tanks					3,071						
02250000 Health Services Administration			(6,222)								

COUNTY OF GLENN  
BUILDING MAINTENANCE

	132 S. Murdock	777 N. Colusa	240 & 242 N. Villa	125 S. Murdock	306 N. Villa	1187 E. South Street	141 S. Lassen (Jail)	112 N. Lassen	327 Fourth Street	125 County Road G	120 S. Marshall
<b>FY 09/10 Actual</b>											
02260000 Planning & Public Works Agency				13,300							
04050000 Court	263										
05210000 Air Pollution District											
99999999 Other								3,716	48,756		
Total	<u>7,314</u>	<u>(2,683)</u>	<u>26,538</u>	<u>(3,643)</u>	<u>25,488</u>	<u>24,898</u>	<u>1,233</u>	<u>3,716</u>	<u>48,756</u>	<u>472</u>	<u>(9,017)</u>

COUNTY OF GLENN  
JANITORIAL SERVICES

1/20/2011

**FY 09/10 Actual**

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

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

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

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
JANITORIAL SERVICES

1/20/2011

<b>FY 09/10 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>526 W. Sycamore</b>	<b>540 W. Sycamore</b>	<b>141 S. Lassen (Admin)</b>	<b>821 E. South Street</b>	<b>516 W. Sycamore</b>
Time %	100.00%		12.02%	4.24%	5.75%	14.35%	6.73%
<b>Expenditures Per Financial Statements</b>	-	-	-	-	-	-	-
<b>Cost Adjustments</b>							
Janitorial Services - Spread to location	432,288		51,961	18,329	24,857	62,033	29,093
<b>Functional Cost</b>	432,288	-	51,961	18,329	24,857	62,033	29,093
<b>Additions - 1st Allocation</b>							
Other							
Reallocate Admin							
Allocable Costs	432,288		51,961	18,329	24,857	62,033	29,093
Unallocated							
1st Allocation	432,288	-	51,961	18,329	24,857	62,033	29,093
<b>Additions - 2nd Allocation</b>							
Other							
Reallocate Admin							
Allocable Costs							
Unallocated							
2nd Allocation	-	-	-	-	-	-	-
<b>Total Allocated</b>	<b>432,288</b>	<b>-</b>	<b>51,961</b>	<b>18,329</b>	<b>24,857</b>	<b>62,033</b>	<b>29,093</b>

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
JANITORIAL SERVICES

1/20/2011

<b>FY 09/10 Actual</b>	541 & 543 W. Oak	720 N. Colusa Street	525 W. Sycamore	132 S. Murdock	777 N. Colusa	240 & 242 N. Villa	125 S. Murdock
Time %	6.96%	4.86%	6.45%	0.66%	1.99%	12.67%	
<b>Expenditures Per Financial Statements</b>	-	-	-	-	-	-	-
<b>Cost Adjustments</b>							
Janitorial Services - Spread to location	30,087	21,009	27,883	2,853	8,603	54,771	
<b>Functional Cost</b>	30,087	21,009	27,883	2,853	8,603	54,771	
<b>Additions - 1st Allocation</b>							
Other							
Reallocate Admin							
Allocable Costs	30,087	21,009	27,883	2,853	8,603	54,771	
Unallocated							
1st Allocation	30,087	21,009	27,883	2,853	8,603	54,771	
<b>Additions - 2nd Allocation</b>							
Other							
Reallocate Admin							
Allocable Costs							
Unallocated							
2nd Allocation	-	-	-	-	-	-	-
<b>Total Allocated</b>	<b>30,087</b>	<b>21,009</b>	<b>27,883</b>	<b>2,853</b>	<b>8,603</b>	<b>54,771</b>	

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
JANITORIAL SERVICES

1/20/2011

	1187 E. South Street	141 S. Lassen (Jail)	112 N. Lassen	327 Fourth Street	125 County Road G	120 S. Marshall
<b>FY 09/10 Actual</b>						
Time %	12.69%	0.02%	0.01%	4.36%	1.36%	4.88%
<b>Expenditures Per Financial Statements</b>	-	-	-	-	-	-
<b>Cost Adjustments</b>						
Janitorial Services - Spread to location	54,857	86	43	18,848	5,879	21,096
<b>Functional Cost</b>	54,857	86	43	18,848	5,879	21,096
<b>Additions - 1st Allocation</b>						
Other						
Reallocate Admin						
Allocable Costs	54,857	86	43	18,848	5,879	21,096
Unallocated						
1st Allocation	54,857	86	43	18,848	5,879	21,096
<b>Additions - 2nd Allocation</b>						
Other						
Reallocate Admin						
Allocable Costs						
Unallocated						
2nd Allocation	-	-	-	-	-	-
<b>Total Allocated</b>	<b>54,857</b>	<b>86</b>	<b>43</b>	<b>18,848</b>	<b>5,879</b>	<b>21,096</b>

**COUNTY OF GLENN  
JANITORIAL SERVICES**

<b>FY 09/10 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	3,159	0.1415	7,351			7,351
01011200	Data Processing	150	0.0067	349			349
01011070	Assessor	161	0.0072	375			375
01011100	Elections	1,326	0.0594	3,086			3,086
01012220	Recorder	3,447	0.1544	8,021			8,021
01042136	Court Security	69	0.0031	161			161
04050000	Court	14,018	0.6278	32,619	(11,418)		21,201
	<b>Total</b>	<b>22,330</b>	<b>1.0000</b>	<b>51,961</b>	<b>(11,418)</b>	<b>-</b>	<b>40,543</b>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
JANITORIAL SERVICES

<u>FY 09/10 Actual</u>		Allocation Units	Allocated Percent	Ist Allocation	Direct Billed	2nd Allocation	Total
01042090	District Attorney	3,328	1.0000	18,329			18,329
	Total	<u>3,328</u>	<u>1.0000</u>	<u>18,329</u>	<u>-</u>	<u>-</u>	<u>18,329</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
JANITORIAL SERVICES

<u>FY 09/10 Actual</u>		<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>1st Allocation</u>	<u>Direct Billed</u>	<u>2nd Allocation</u>	<u>Total</u>
01042110	Sheriff	1,451	0.2497	6,208			6,208
01042140	Jail	4,359	0.7503	18,649			18,649
	Total	<u>5,810</u>	<u>1.0000</u>	<u>24,857</u>	<u>-</u>	<u>-</u>	<u>24,857</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
JANITORIAL SERVICES

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011070	Assessor	229	0.0244	1,511			1,511
01016050	Cooperative Extension	4,614	0.4909	30,449			30,449
01042090	District Attorney	248	0.0264	1,637			1,637
01042110	Sheriff	879	0.0935	5,801			5,801
04050000	Court	3,430	0.3649	22,636			22,636
Total		9,400	1.0000	62,033	-	-	62,033

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
JANITORIAL SERVICES

<u>FY 09/10 Actual</u>		Allocation Units	Allocated Percent	Ist Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	5,117	0.5081	14,782			14,782
01011070	Assessor	3,475	0.3451	10,039			10,039
01011100	Elections	1,479	0.1469	4,273			4,273
Total		<u>10,071</u>	<u>1.0000</u>	<u>29,093</u>	-	-	<u>29,093</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
JANITORIAL SERVICES

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,894	0.3431	10,323			10,323
01042113	Sheriff's Dispatch	767	0.1389	4,181	27		4,208
01042150	Probation	2,859	0.5179	15,583			15,583
Total		5,520	1.0000	30,087	27	-	30,114

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
JANITORIAL SERVICES

<b>FY 09/10 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012180	Agriculture Commissioner	3,145	0.6208	13,043			13,043
05210000	Air Pollution District	1,921	0.3792	7,967			7,967
Total		<u>5,066</u>	<u>1.0000</u>	<u>21,009</u>	<u>-</u>	<u>-</u>	<u>21,009</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
JANITORIAL SERVICES

1/20/2011

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011080	County Counsel	833	0.0321	894			894
01011090	Personnel	935	0.0360	1,004			1,004
01011200	Data Processing	302	0.0116	324			324
01011010	Board of Supervisors	7,742	0.2980	8,310			8,310
01015180	Veterans' Services	183	0.0070	196			196
99999999	Other	15,981	0.6152	17,154			17,154
Total		25,976	1.0000	27,883		-	27,883

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
JANITORIAL SERVICES

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	202	0.0256	73			73
01011090	Personnel	54	0.0068	19			19
01011120	Facilities Maintenance	2,372	0.3001	856			856
01012220	Recorder	76	0.0096	27			27
01012280	Planning	140	0.0177	51			51
01042090	District Attorney	488	0.0617	176			176
01042110	Sheriff	2,743	0.3470	990			990
01042140	Jail	908	0.1149	328			328
01042150	Probation	149	0.0189	54			54
01055340	Child Support	488	0.0617	176			176
04050000	Court	284	0.0359	103			103
Total		7,904	1.0000	2,853	-	-	2,853

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
JANITORIAL SERVICES

<u>FY 09/10 Actual</u>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012200	Building Inspector	1,265	0.3391	2,917	(507)		2,410
01012280	Planning	1,143	0.3064	2,635	(1,598)		1,037
01203010	Road	965	0.2586	2,225			2,225
02260000	Planning & Public Works Agency	358	0.0960	825			825
Total		<u>3,731</u>	<u>1.0000</u>	<u>8,603</u>	<u>(2,105)</u>	<u>-</u>	<u>6,498</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
JANITORIAL SERVICES

<b>FY 09/10 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024010	Public Health	3,294	0.4711	25,803	(1,165)		24,638
01024012	Mental Health	3,698	0.5289	28,968	(3,568)		25,400
01024025	Women, Infants & Children				(368)		(368)
02250000	Health Services Administration				(1,196)		(1,196)
<b>Total</b>		<u>6,992</u>	<u>1.0000</u>	<u>54,771</u>	<u>(6,297)</u>	<u>-</u>	<u>48,474</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
JANITORIAL SERVICES

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011120	Facilities Maintenance	991	0.3064		(1,566)		(1,566)
02260000	Planning & Public Works Agency	2,243	0.6936		(4,709)		(4,709)
Total		3,234	1.0000		(6,275)	-	(6,275)

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
JANITORIAL SERVICES

<u>FY 09/10 Actual</u>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024014	Alcohol & Drug Abuse	6,800	1.0000	54,857	(261)		54,596
01024017	Drug Court				(138)		(138)
	Total	<u>6,800</u>	<u>1.0000</u>	<u>54,857</u>	<u>(399)</u>	<u>-</u>	<u>54,458</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
JANITORIAL SERVICES

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042140	Jail	24,206	1.0000	86			86
	Total	<u>24,206</u>	<u>1.0000</u>	<u>86</u>	<u>-</u>	<u>-</u>	<u>86</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
JANITORIAL SERVICES

<u>FY 09/10 Actual</u>		<u>Allocation</u>	<u>Allocated</u>	<u>1st</u>	<u>Direct</u>	<u>2nd</u>	<u>Total</u>
		<u>Units</u>	<u>Percent</u>	<u>Allocation</u>	<u>Billed</u>	<u>Allocation</u>	
99999999	Other	1,280	1.0000	43			43
	Total	<u>1,280</u>	<u>1.0000</u>	<u>43</u>	<u>-</u>	<u>-</u>	<u>43</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
JANITORIAL SERVICES

<u>FY 09/10 Actual</u>		<u>Allocation</u>	<u>Allocated</u>	<u>Ist</u>	<u>Direct</u>	<u>2nd</u>	<u>Total</u>
		<u>Units</u>	<u>Percent</u>	<u>Allocation</u>	<u>Billed</u>	<u>Allocation</u>	
99999999	Other	15,463	1.0000	18,848			18,848
	Total	<u>15,463</u>	<u>1.0000</u>	<u>18,848</u>	<u>-</u>	<u>-</u>	<u>18,848</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
JANITORIAL SERVICES

<u>FY 09/10 Actual</u>		<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>1st Allocation</u>	<u>Direct Billed</u>	<u>2nd Allocation</u>	<u>Total</u>
01012290	Animal Control	1,644	1.0000	5,879			5,879
	Total	<u>1,644</u>	<u>1.0000</u>	<u>5,879</u>	<u>-</u>	<u>-</u>	<u>5,879</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
JANITORIAL SERVICES

<b>FY 09/10 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01055340	Child Support	2,592	1.0000	21,096	(10,655)		10,441
	Total	<u>2,592</u>	<u>1.0000</u>	<u>21,096</u>	<u>(10,655)</u>	<u>-</u>	<u>10,441</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
JANITORIAL SERVICES

FY 09/10 Actual		Total	526 W. Sycamore	540 W. Sycamore	141 S. Lassen (Admin)	821 E. South Street	516 W. Sycamore	541 & 543 W. Oak	720 N. Colusa Street
01011040	Department of Finance	22,206	7,351				14,782		
01011080	County Counsel	894							
01011090	Personnel	1,023							
01011120	Facilities Maintenance	(710)							
01011200	Data Processing	673	349						
01011010	Board of Supervisors	8,310							
01011070	Assessor	11,924	375			1,511	10,039		
01011100	Elections	7,358	3,086				4,273		
01012180	Agriculture Commissioner	13,043							13,043
01012200	Building Inspector	2,410							
01012220	Recorder	8,048	8,021						
01012280	Planning	1,088							
01012290	Animal Control	5,879							
01015180	Veterans' Services	196							
01016050	Cooperative Extension	30,449				30,449			
01024010	Public Health	24,638							
01024012	Mental Health	25,400							
01024014	Alcohol & Drug Abuse	54,596							
01024017	Drug Court	(138)							
01024025	Women, Infants & Children	(368)							
01042090	District Attorney	20,142		18,329		1,637			
01042110	Sheriff	23,322			6,208	5,801		10,323	
01042113	Sheriff's Dispatch	4,208						4,208	
01042136	Court Security	161	161						
01042140	Jail	19,063							
01042150	Probation	15,637			18,649				
01055340	Child Support	10,617						15,583	
01203010	Road	2,225							
02250000	Health Services Administration	(1,196)							
02260000	Planning & Public Works Agency	(3,884)							

COUNTY OF GLENN  
JANITORIAL SERVICES

<b>FY 09/10 Actual</b>		<b>Total</b>	<b>526 W. Sycamore</b>	<b>540 W. Sycamore</b>	<b>141 S. Lassen (Admin)</b>	<b>821 E. South Street</b>	<b>516 W. Sycamore</b>	<b>541 &amp; 543 W. Oak</b>	<b>720 N. Colusa Street</b>
04050000	Court	43,939	21,201			22,636			
05210000	Air Pollution District	7,967						7,967	
99999999	Other	36,045							
	<b>Total</b>	<b>395,166</b>	<b>40,543</b>	<b>18,329</b>	<b>24,857</b>	<b>62,033</b>	<b>29,093</b>	<b>30,114</b>	<b>21,009</b>

COUNTY OF GLENN  
JANITORIAL SERVICES

FY 09/10 Actual		525 W. Sycamore	132 S. Murdock	777 N. Colusa	821 E. South (Metal)	720 N. Colusa (Weed)	240 & 242 N. Villa	125 S. Murdock	306 N. Villa	1187 E. South Street
01011040	Department of Finance		73							
01011080	County Counsel	894								
01011090	Personnel	1,004	19							
01011120	Facilities Maintenance		856					(1,566)		
01011200	Data Processing	324								
01011010	Board of Supervisors	8,310								
01011070	Assessor									
01011100	Elections									
01012180	Agriculture Commissioner									
01012200	Building Inspector			2,410						
01012220	Recorder		27							
01012280	Planning		51	1,037						
01012290	Animal Control									
01015180	Veterans' Services	196								
01016050	Cooperative Extension									
01024010	Public Health						24,638			
01024012	Mental Health						25,400			
01024014	Alcohol & Drug Abuse									
01024017	Drug Court									54,596
01024025	Women, Infants & Children									(138)
01042090	District Attorney		176							
01042110	Sheriff		990							
01042113	Sheriff's Dispatch									
01042136	Court Security									
01042140	Jail		328							
01042150	Probation		54							
01055340	Child Support		176							
01203010	Road			2,225						
02250000	Health Services Administration						(1,196)			
02260000	Planning & Public Works Agency			825				(4,709)		

COUNTY OF GLENN  
JANITORIAL SERVICES

		525 W. Sycamore	132 S. Murdock	777 N. Colusa	821 E. South (Metal)	720 N. Colusa (Weed)	240 & 242 N. Villa	125 S. Murdock	306 N. Villa	1187 E. South Street
<b>FY 09/10 Actual</b>										
04050000	Court		103							
05210000	Air Pollution District									
99999999	Other	17,154								
	Total	<b>27,883</b>	<b>2,853</b>	<b>6,498</b>	-	-	<b>48,474</b>	<b>(6,275)</b>		<b>54,458</b>

COUNTY OF GLENN  
JANITORIAL SERVICES

	141 S. Lassen (Jail)	112 N. Lassen	327 Fourth Street	125 County Road G	120 S. Marshall
<b>FY 09/10 Actual</b>					
01011040					
01011080					
01011090					
01011120					
01011200					
01011010					
01011070					
01011100					
01012180					
01012200					
01012220					
01012280					
01012290				5,879	
01015180					
01016050					
01024010					
01024012					
01024014					
01024017					
01024025					
01042090					
01042110					
01042113					
01042136					
01042140	86				
01042150					
01055340					10,441
01203010					
02250000					
02260000					

COUNTY OF GLENN  
JANITORIAL SERVICES

<b>FY 09/10 Actual</b>		141 S. Lassen (Jail)	112 N. Lassen	327 Fourth Street	125 County Road G	120 S. Marshall
04050000	Court					
05210000	Air Pollution District					
99999999	Other		43	18,848		
	<b>Total</b>	<b>86</b>	<b>43</b>	<b>18,848</b>	<b>5,879</b>	<b>10,441</b>

COUNTY OF GLENN  
GENERAL INSURANCE

1/20/2011

**FY 09/10 Actual**

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

1. GENERAL LIABILITY (EXPOSURE): The exposure / experience split for 2009-10 is 30%/70%. This was established by assigning the experience portion equal to the amount of the 7-year average claims history. The remaining 30% is the exposure portion. The exposure portion is allocated based on relative budget size of the adopted final budget.
2. CLAIM LIABILITY (EXPERIENCE): Experience is allocated based on the 7-year average claims history.
3. BUILDINGS: Building insurance costs are distributed based on the departmental square footage occupied by each department.
4. AUTO PREMIUM: The auto premium is a separate policy specifically covering Human Resource Agency owned vehicles. This is allocated to the Human Resource Agency based on direct costs of the premium.
5. WATERCRAFT EQUIPMENT: The watercraft equipment premium is also a separate policy specifically covering Sheriff's Boat Patrol equipment. This is allocated to the Boat Patrol program based on direct costs of the premium.
6. MOBILE EQUIPMENT: The mobile equipment premium is a separate policy specifically covering Road Department equipment. This is allocated to the Road Department based on direct costs of the premium.

The County is not self-insured but is a member of a risk sharing pool. The County's insurance is provided via Golden State Risk Management, Joint Powers Authority. The County has transferred any risk to Golden State Risk Management Authority.

The County did not direct bill for these services in fiscal year 2009-2010.

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
GENERAL INSURANCE

1/20/2011

FY 09/10 Actual Time %	Total 100.000%	General & Admin	General Liability 26.89%	Claim Liability 62.73%	Buildings 8.65%	Auto Premium 0.44%	Watercraft Equipment 0.23%	Mobile Equipment 1.06%
<b>Services &amp; Supplies</b>								
Insurance	705,704		189,736	442,715	61,055	3,123	1,608	7,467
<b>Expenditures Per Financial Statements</b>	<u>705,704</u>	<u>-</u>	<u>189,736</u>	<u>442,715</u>	<u>61,055</u>	<u>3,123</u>	<u>1,608</u>	<u>7,467</u>
<b>Cost Adjustments</b>								
Insurance Reimbursement	(12,345)	(12,345)						
<b>Functional Cost</b>	<u>693,359</u>	<u>(12,345)</u>	<u>189,736</u>	<u>442,715</u>	<u>61,055</u>	<u>3,123</u>	<u>1,608</u>	<u>7,467</u>
<b>Additions - 1st Allocation</b>								
Other								
Reallocate Admin	(0)	12,345	(3,319)	(7,744)	(1,068)	(55)	(28)	(131)
Allocable Costs	693,359		186,417	434,971	59,987	3,068	1,580	7,336
Unallocated								
1st Allocation	<u>693,359</u>	<u>-</u>	<u>186,417</u>	<u>434,971</u>	<u>59,987</u>	<u>3,068</u>	<u>1,580</u>	<u>7,336</u>
<b>Additions - 2nd Allocation</b>								
Other	2,180	2,180						
Reallocate Admin	0	(2,180)	586	1,368	189	10	5	23
Allocable Costs	2,180		586	1,368	189	10	5	23
Unallocated								
2nd Allocation	<u>2,180</u>	<u>-</u>	<u>586</u>	<u>1,368</u>	<u>189</u>	<u>10</u>	<u>5</u>	<u>23</u>
<b>Total Allocated</b>	<u><u>695,539</u></u>	<u><u>-</u></u>	<u><u>187,003</u></u>	<u><u>436,338</u></u>	<u><u>60,176</u></u>	<u><u>3,078</u></u>	<u><u>1,585</u></u>	<u><u>7,359</u></u>

COUNTY OF GLENN  
GENERAL INSURANCE

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	263	0.0019	349			349
01011040	Department of Finance	1,104	0.0079	1,466			1,466
01011051	Annual Audit	48	0.0003	64			64
01011080	County Counsel	374	0.0027	497			497
01011090	Personnel	349	0.0025	463			463
01011120	Facilities Maintenance	1,656	0.0118	2,199			2,199
01011150	General Insurance	749	0.0053	995			995
01011170	Employee Benefits	34	0.0002	45			45
01011200	Data Processing	786	0.0056	1,044			1,044
01011010	Board of Supervisors	668	0.0048	887		3	890
01011020	Clerk of the Board	264	0.0019	351		1	352
01011070	Assessor	828	0.0059	1,100		4	1,103
01011100	Elections	338	0.0024	449		1	450
01011180	Surveyor	101	0.0007	134		0	135
01012040	Court Revenues	507	0.0036	673		2	676
01012050	Juvenile Justice Commission	2	0.0000	3		0	3
01012060	Grand Jury	14	0.0001	19		0	19
01012100	Indigent Defense	390	0.0028	518		2	520
01012170	Flood Control	1	0.0000	1		0	1
01012180	Agriculture Commissioner	1,681	0.0120	2,232		7	2,240
01012200	Building Inspector	484	0.0034	643		2	645
01012220	Recorder	478	0.0034	635		2	637
01012230	Coroner	52	0.0004	69		0	69
01012240	Public Guardian	209	0.0015	278		1	278
01012280	Planning	2,278	0.0162	3,025		10	3,035
01012290	Animal Control	411	0.0029	546		2	548
01014022	Hospital	30	0.0002	40		0	40
01015180	Veterans' Services	37	0.0003	49		0	49
01016040	Library	119	0.0008	158		1	159
01016050	Cooperative Extension	237	0.0017	315		1	316

COUNTY OF GLENN  
GENERAL INSURANCE

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024010	Public Health	3,494	0.0249	4,640		15	4,655
01024012	Mental Health	7,402	0.0527	9,830		32	9,862
01024014	Alcohol & Drug Abuse	1,007	0.0072	1,337		4	1,342
01024017	Drug Court	296	0.0021	393		1	394
01024020	Maternal & Child Health	272	0.0019	361		1	362
01024025	Women, Infants & Children	564	0.0040	749		2	751
01024170	California Children's Services	342	0.0024	454		1	456
01025010	Social Services Administration	20,142	0.1435	26,750		87	26,837
01042090	District Attorney	1,043	0.0074	1,385		5	1,390
01042110	Sheriff	4,601	0.0328	6,110		20	6,130
01042113	Sheriff's Dispatch	590	0.0042	784		3	786
01042135	Sheriff's Civil Division	155	0.0011	206		1	207
01042136	Court Security	421	0.0030	559		2	561
01042140	Jail	3,693	0.0263	4,904		16	4,921
01042150	Probation	983	0.0070	1,305		4	1,310
01042155	Juvenile Hall	913	0.0065	1,213		4	1,216
01042158	Delinquency Prevention	44	0.0003	58		0	59
01042360	Boat Patrol	112	0.0008	149		0	149
01054010	California Waste Management	16	0.0001	21		0	21
01054011	Emergency Preparedness Grant	224	0.0016	297		1	298
01054012	Mental Health Services Act	1,909	0.0136	2,535		8	2,544
01054014	Substance Abuse Prop 36	250	0.0018	332		1	333
01054015	Hospital Preparedness Grant	150	0.0011	199		1	200
01054045	Mosquito Abatement Assessment Area	209	0.0015	278		1	278
01055340	Child Support	856	0.0061	1,137		4	1,141
01203010	Road	14,623	0.1042	19,420		63	19,484
01602270	Fish & Game Commission	8	0.0001	11		0	11
01906020	Office of Education	154	0.0011	205		1	205
02000000	Solid Waste	8,378	0.0597	11,126		36	11,163
02050000	Orland Airport	739	0.0053	981		3	985

COUNTY OF GLENN  
GENERAL INSURANCE

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02070000	Willows Airport	814	0.0058	1,081		4	1,085
02200000	Fleet Operations	1,895	0.0135	2,517		8	2,525
02210000	Underground Storage Tanks	191	0.0014	254		1	254
02220000	Vegetation & Environmental Mgmt	113	0.0008	150		0	151
02224170	Tri-County Bee	6	0.0000	8		0	8
02240000	Human Resource Agency	4,369	0.0311	5,802		19	5,821
02250000	Health Services Administration	1,306	0.0093	1,734		6	1,740
02260000	Planning & Public Works Agency	1,662	0.0118	2,207		7	2,214
02270000	Central Services	164	0.0012	218		1	219
03230000	Fire Chiefs Association	3	0.0000	4		0	4
04100000	Law Library	18	0.0001	24		0	24
04260000	Transportation Administration	305	0.0022	405		1	406
04280000	Glenn County Transit	417	0.0030	554		2	556
04281000	Fixed Route Transit	1,347	0.0096	1,789		6	1,795
04354015	Ca Reg Mental Health Coalition	953	0.0068	1,266		4	1,270
04601000	Local Agency Formation Commission	55	0.0004	73		0	73
04999100	Community Action	7,626	0.0543	10,128		33	10,161
05210000	Air Pollution District	747	0.0053	992		3	995
05210241	Air Pollution Vehicle Registration	122	0.0009	162		1	163
99999999	Other	30,174	0.2150	40,073		131	40,204
Total		140,369	1.0000	186,417	-	586	187,003

Basis of Allocation : Relative Budget Size

Detail Allocation of  
Claim Liability

COUNTY OF GLENN  
GENERAL INSURANCE

1/20/2011

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011120	Facilities Maintenance	7,629.97	0.0163	7,087			7,087
01011010	Board of Supervisors	17,989.21	0.0384	16,709		53	16,763
01012180	Agriculture Commissioner	1,041.72	0.0022	968		3	971
01024010	Public Health	583.32	0.0012	542		2	544
01024012	Mental Health	239.44	0.0005	222		1	223
01024020	Maternal & Child Health	137.25	0.0003	127		0	128
01024170	California Children's Services	851.12	0.0018	791		3	793
01025010	Social Services Administration	32,208.07	0.0688	29,916		96	30,012
01042090	District Attorney	965.19	0.0021	897		3	899
01042110	Sheriff	5,066.18	0.0108	4,706		15	4,721
01042140	Jail	132,254.95	0.2824	122,844		393	123,236
01042150	Probation	3,756.40	0.0080	3,489		11	3,500
01042155	Juvenile Hall	120,004.86	0.2563	111,465		356	111,822
01055340	Child Support	272.52	0.0006	253		1	254
01203010	Road	100,632.40	0.2149	93,471		299	93,770
02000000	Solid Waste	3,284.10	0.0070	3,050		10	3,060
02050000	Orland Airport	7,760.53	0.0166	7,208		23	7,231
02240000	Human Resource Agency	1,511.94	0.0032	1,404		4	1,409
02250000	Health Services Administration	682.06	0.0015	634		2	636
02260000	Planning & Public Works Agency	1,035.88	0.0022	962		3	965
04999100	Community Action	30,386.87	0.0649	28,225		90	28,315
Total		468,293.98	1.0000	434,971	-	1,368	436,338

Basis of Allocation : Ratio of Claim Liability

COUNTY OF GLENN  
GENERAL INSURANCE

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	8,478	0.0483	2,900			2,900
01011080	County Counsel	833	0.0048	285			285
01011090	Personnel	989	0.0056	338			338
01011120	Facilities Maintenance	3,363	0.0192	1,150			1,150
01011200	Data Processing	452	0.0026	155			155
01011010	Board of Supervisors	7,742	0.0441	2,648		9	2,657
01011070	Assessor	3,865	0.0220	1,322		5	1,327
01011100	Elections	2,805	0.0160	960		3	963
01012180	Agriculture Commissioner	5,123	0.0292	1,752		6	1,758
01012200	Building Inspector	1,341	0.0076	459		2	460
01012220	Recorder	3,447	0.0197	1,179		4	1,183
01012280	Planning	1,283	0.0073	439		2	440
01012290	Animal Control	1,644	0.0094	562		2	564
01015180	Veterans' Services	183	0.0010	63		0	63
01016050	Cooperative Extension	4,614	0.0263	1,578		5	1,584
01024010	Public Health	3,294	0.0188	1,127		4	1,131
01024012	Mental Health	3,698	0.0211	1,265		4	1,269
01024014	Alcohol & Drug Abuse	6,800	0.0388	2,326		8	2,334
01042090	District Attorney	4,064	0.0232	1,390		5	1,395
01042110	Sheriff	9,607	0.0548	3,286		11	3,298
01042113	Sheriff's Dispatch	767	0.0044	262		1	263
01042136	Court Security	69	0.0004	24		0	24
01042140	Jail	29,473	0.1681	10,082		34	10,116
01042150	Probation	3,008	0.0172	1,029		4	1,032
01042155	Juvenile Hall	7,364	0.0420	2,519		9	2,528
01055340	Child Support	3,080	0.0176	1,054		4	1,057
01203010	Road	965	0.0055	330		1	331
01906020	Office of Education	1,004	0.0057	343		1	345

COUNTY OF GLENN  
GENERAL INSURANCE

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02260000	Planning & Public Works Agency	2,601	0.0148	890		3	893
04050000	Court	17,732	0.1011	6,066		21	6,086
05210000	Air Pollution District	1,991	0.0114	681		2	683
99999999	Other	33,684	0.1921	11,522		39	11,562
Total		175,363	1.0000	59,987	-	189	60,176

Basis of Allocation : Square Footage Occupied by Department

Detail Allocation of  
Auto Premium

COUNTY OF GLENN  
GENERAL INSURANCE

1/20/2011

<b>FY 09/10 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02240000	Human Resource Agency	3,123	1.0000	3,068		10	3,078
	Total	<u>3,123</u>	<u>1.0000</u>	<u>3,068</u>	<u>-</u>	<u>10</u>	<u>3,078</u>

Basis of Allocation : Direct Cost of Premium

COUNTY OF GLENN  
GENERAL INSURANCE

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042360	Boat Patrol	1,608	1.0000	1,580		5	1,585
	Total	<u>1,608</u>	<u>1.0000</u>	<u>1,580</u>	<u>-</u>	<u>5</u>	<u>1,585</u>

Basis of Allocation : Direct Cost of Premium

COUNTY OF GLENN  
GENERAL INSURANCE

<u>FY 09/10 Actual</u>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02260000	Planning & Public Works Agency	7,467	1.0000	7,336		23	7,359
	Total	<u>7,467</u>	<u>1.0000</u>	<u>7,336</u>	<u>-</u>	<u>23</u>	<u>7,359</u>

Basis of Allocation : Direct Cost of Premium

COUNTY OF GLENN  
GENERAL INSURANCE

FY 09/10 Actual		Total	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment
01011013	County Administrative Officer	349	349				
01011040	Department of Finance	4,366	1,466		2,900		
01011051	Annual Audit	64	64				
01011080	County Counsel	782	497		285		
01011090	Personnel	802	463		338		
01011120	Facilities Maintenance	10,437	2,199	7,087	1,150		
01011150	General Insurance	995	995				
01011170	Employee Benefits	45	45				
01011200	Data Processing	1,198	1,044		155		
01011010	Board of Supervisors	20,310	890	16,763	2,657		
01011020	Clerk of the Board	352	352				
01011070	Assessor	2,430	1,103		1,327		
01011100	Elections	1,413	450		963		
01011180	Surveyor	135	135				
01012040	Court Revenues	676	676				
01012050	Juvenile Justice Commission	3	3				
01012060	Grand Jury	19	19				
01012100	Indigent Defense	520	520				
01012170	Flood Control	1	1				
01012180	Agriculture Commissioner	4,969	2,240	971	1,758		
01012200	Building Inspector	1,105	645		460		
01012220	Recorder	1,820	637		1,183		
01012230	Coroner	69	69				
01012240	Public Guardian	278	278				
01012280	Planning	3,476	3,035		440		
01012290	Animal Control	1,112	548		564		
01014022	Hospital	40	40				
01015180	Veterans' Services	112	49		63		
01016040	Library	159	159				
01016050	Cooperative Extension	1,899	316		1,584		
01024010	Public Health	6,330	4,655	544	1,131		
01024012	Mental Health	11,355	9,862	223	1,269		

COUNTY OF GLENN  
GENERAL INSURANCE

FY 09/10 Actual		Total	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment
01024014	Alcohol & Drug Abuse	3,676	1,342		2,334		
01024017	Drug Court	394	394				
01024020	Maternal & Child Health	490	362	128			
01024025	Women, Infants & Children	751	751				
01024170	California Children's Services	1,249	456	793			
01025010	Social Services Administration	56,849	26,837	30,012			
01042090	District Attorney	3,684	1,390	899	1,395		
01042110	Sheriff	14,149	6,130	4,721	3,298		
01042113	Sheriff's Dispatch	1,049	786		263		
01042135	Sheriff's Civil Division	207	207				
01042136	Court Security	585	561		24		
01042140	Jail	138,273	4,921	123,236	10,116		
01042150	Probation	5,842	1,310	3,500	1,032		
01042155	Juvenile Hall	115,566	1,216	111,822	2,528		
01042158	Delinquency Prevention	59	59				
01042360	Boat Patrol	1,734	149				1,585
01054010	California Waste Management	21	21				
01054011	Emergency Preparedness Grant	298	298				
01054012	Mental Health Services Act	2,544	2,544				
01054014	Substance Abuse Prop 36	333	333				
01054015	Hospital Preparedness Grant	200	200				
01054045	Mosquito Abatement Assessment Area	278	278				
01055340	Child Support	2,452	1,141	254	1,057		
01203010	Road	113,585	19,484	93,770	331		
01602270	Fish & Game Commission	11	11				
01906020	Office of Education	550	205		345		
02000000	Solid Waste	14,223	11,163	3,060			
02050000	Orland Airport	8,216	985	7,231			
02070000	Willows Airport	1,085	1,085				
02200000	Fleet Operations	2,525	2,525				
02210000	Underground Storage Tanks	254	254				
02220000	Vegetation & Environmental Mgmt	151	151				

COUNTY OF GLENN  
GENERAL INSURANCE

FY 09/10 Actual		Total	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment
02224170	Tri-County Bee	8	8				
02240000	Human Resource Agency	10,308	5,821	1,409		3,078	
02250000	Health Services Administration	2,376	1,740	636			
02260000	Planning & Public Works Agency	11,432	2,214	965	893		
02270000	Central Services	219	219				
03230000	Fire Chief's Association	4	4				
04050000	Court	6,086			6,086		
04100000	Law Library	24	24				
04260000	Transportation Administration	406	406				
04280000	Glenn County Transit	556	556				
04281000	Fixed Route Transit	1,795	1,795				
04354015	Ca Reg Mental Health Coalition	1,270	1,270				
04601000	Local Agency Formation Commission	73	73				
04999100	Community Action	38,476	10,161	28,315			
05210000	Air Pollution District	1,679	995		683		
05210241	Air Pollution Vehicle Registration	163	163				
99999999	Other	51,765	40,204		11,562		
<b>Total</b>		<b>695,539</b>	<b>187,003</b>	<b>436,338</b>	<b>60,176</b>	<b>3,078</b>	<b>1,585</b>

**COUNTY OF GLENN  
EMPLOYEE BENEFITS**

1/20/2011

**FY 09/10 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.

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
EMPLOYEE BENEFITS

1/20/2011

<b>FY 09/10 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Pre-Employment Physicals</b>	<b>Employee Assistance</b>
Time %	100.00%	0.39%	19.45%	80.16%
<b>Services &amp; Supplies</b>				
Medical, Dental, Lab	6,416		6,416	
Professional Services	26,439			26,439
Special Dept Training	128	128		
<b>Expenditures Per Financial Statements</b>	<b>32,983</b>	<b>128</b>	<b>6,416</b>	<b>26,439</b>
<b>Cost Adjustments</b>				
<b>Functional Cost</b>	<b>32,983</b>	<b>128</b>	<b>6,416</b>	<b>26,439</b>
<b>Additions - 1st Allocation</b>				
Other				
Reallocate Admin		(128)	25	103
Allocable Costs	32,983		6,441	26,542
Unallocated				
1st Allocation	<b>32,983</b>	<b>-</b>	<b>6,441</b>	<b>26,542</b>
<b>Additions - 2nd Allocation</b>				
Other	9,855	9,855		
Reallocate Admin		(9,855)	1,924	7,930
Allocable Costs	9,855		1,924	7,930
Unallocated				
2nd Allocation	<b>9,855</b>	<b>-</b>	<b>1,924</b>	<b>7,930</b>
<b>Total Allocated</b>	<b>42,838</b>	<b>-</b>	<b>8,365</b>	<b>34,472</b>

COUNTY OF GLENN  
EMPLOYEE BENEFITS

1/20/2011

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011120	Facilities Maintenance	1	0.0222	143	(251)		(108)
01012180	Agriculture Commissioner	8	0.1778	1,145	(1,213)	350	282
01024012	Mental Health				(126)		(126)
01025010	Social Services Administration	11	0.2444	1,574		481	2,056
01042090	District Attorney				(42)		(42)
01042110	Sheriff	2	0.0444	286		87	374
01042140	Jail	2	0.0444	286	(300)	87	74
01042150	Probation	2	0.0444	286		87	374
01042155	Juvenile Hall	2	0.0444	286		87	374
01203010	Road	4	0.0889	573	(126)	175	621
02200000	Fleet Operations	1	0.0222	143		44	187
02250000	Health Services Administration	9	0.2000	1,288	(83)	394	1,599
04050000	Court				(167)		(167)
04999100	Community Action	3	0.0667	429		131	561
Total		45	1.0000	6,441	(2,308)	1,924	6,057

Basis of Allocation : Number of Physicals

COUNTY OF GLENN  
EMPLOYEE BENEFITS

1/20/2011

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	11	0.0210	558			558
01011080	County Counsel	3	0.0057	152			152
01011090	Personnel	3	0.0057	152			152
01011120	Facilities Maintenance	14	0.0268	710			710
01011010	Board of Supervisors	5	0.0096	254		81	334
01011020	Clerk of the Board	3	0.0057	152		48	201
01011070	Assessor	8	0.0153	406		129	535
01011100	Elections	2	0.0038	101		32	134
01012180	Agriculture Commissioner	18	0.0344	913		290	1,204
01012200	Building Inspector	3	0.0057	152		48	201
01012220	Recorder	5	0.0096	254		81	334
01012240	Public Guardian	2	0.0038	101		32	134
01012280	Planning	4	0.0076	203		64	267
01012290	Animal Control	4	0.0076	203		64	267
01015180	Veterans' Services	1	0.0019	51		16	67
01016050	Cooperative Extension	2	0.0038	101		32	134
01024010	Public Health	15	0.0287	761		242	1,003
01024012	Mental Health	47	0.0899	2,385		758	3,143
01024014	Alcohol & Drug Abuse	8	0.0153	406		129	535
01024017	Drug Court	1	0.0019	51		16	67
01024020	Maternal & Child Health	2	0.0038	101		32	134
01024025	Women, Infants & Children	6	0.0115	304		97	401
01024170	California Children's Services	2	0.0038	101		32	134
01025010	Social Services Administration	87	0.1663	4,415		1,402	5,818
01042090	District Attorney	9	0.0172	457		145	602
01042110	Sheriff	32	0.0612	1,624		516	2,140
01042113	Sheriff's Dispatch	8	0.0153	406		129	535
01042135	Sheriff's Civil Division	2	0.0038	101		32	134

COUNTY OF GLENN  
EMPLOYEE BENEFITS

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042136	Court Security	4	0.0076	203		64	267
01042140	Jail	28	0.0535	1,421		451	1,872
01042150	Probation	6	0.0115	304		97	401
01042155	Juvenile Hall	17	0.0325	863		274	1,137
01042158	Delinquency Prevention	1	0.0019	51		16	67
01055340	Child Support	9	0.0172	457		145	602
01203010	Road	32	0.0612	1,624		516	2,140
02000000	Solid Waste	9	0.0172	457		145	602
02050000	Orland Airport	1	0.0019	51		16	67
02200000	Fleet Operations	7	0.0134	355		113	468
02240000	Human Resource Agency	41	0.0784	2,081		661	2,742
02250000	Health Services Administration	10	0.0191	507		161	669
02260000	Planning & Public Works Agency	10	0.0191	507		161	669
04999100	Community Action	35	0.0669	1,776		564	2,340
05210000	Air Pollution District	6	0.0115	304		97	401
Total		523	1.0000	26,542		7,930	34,472

Basis of Allocation : Number of Employees

COUNTY OF GLENN  
EMPLOYEE BENEFITS

FY 09/10 Actual		Total	Pre-Employment Physicals	Employee Assistance
01011040	Department of Finance	558		558
01011080	County Counsel	152		152
01011090	Personnel	152		152
01011120	Facilities Maintenance	603	(108)	710
01011010	Board of Supervisors	334		334
01011020	Clerk of the Board	201		201
01011070	Assessor	535		535
01011100	Elections	134		134
01012180	Agriculture Commissioner	1,486	282	1,204
01012200	Building Inspector	201		201
01012220	Recorder	334		334
01012240	Public Guardian	134		134
01012280	Planning	267		267
01012290	Animal Control	267		267
01015180	Veterans' Services	67		67
01016050	Cooperative Extension	134		134
01024010	Public Health	1,003		1,003
01024012	Mental Health	3,017	(126)	3,143
01024014	Alcohol & Drug Abuse	535		535
01024017	Drug Court	67		67
01024020	Maternal & Child Health	134		134
01024025	Women, Infants & Children	401		401
01024170	California Children's Services	134		134
01025010	Social Services Administration	7,873	2,056	5,818
01042090	District Attorney	560	(42)	602
01042110	Sheriff	2,514	374	2,140
01042113	Sheriff's Dispatch	535		535
01042135	Sheriff's Civil Division	134		134
01042136	Court Security	267		267
01042140	Jail	1,946	74	1,872
01042150	Probation	775	374	401
01042155	Juvenile Hall	1,511	374	1,137
01042158	Delinquency Prevention	67		67
01055340	Child Support	602		602

COUNTY OF GLENN  
EMPLOYEE BENEFITS

<u>FY 09/10 Actual</u>	<u>Total</u>	<u>Pre-Employment Physicals</u>	<u>Employee Assistance</u>
01203010 Road	2,761	621	2,140
02000000 Solid Waste	602		602
02050000 Orland Airport	67		67
02200000 Fleet Operations	655	187	468
02240000 Human Resource Agency	2,742		2,742
02250000 Health Services Administration	2,268	1,599	669
02260000 Planning & Public Works Agency	669		669
04050000 Court	(167)	(167)	
04999100 Community Action	2,901	561	2,340
05210000 Air Pollution District	401		401
Total	<u>40,530</u>	<u>6,057</u>	<u>34,472</u>

COUNTY OF GLENN  
DATA PROCESSING SERVICES

1/20/2011

**FY 09/10 Actual**

The Data Processing service department contains vendor payments for the three major data processing applications: Property Taxes, Finance Network and the Countywide Network.

1. **PROPERTY TAX:** The costs associated with the property tax function are transferred to the two major users— Department of Finance and Assessor based on tax related direct salaries and benefits in each department.
2. **FINANCE NETWORK:** The costs associated with the accounting function are transferred directly to the Department of Finance.
3. **COUNTYWIDE NETWORK:** The costs associated with the countywide network function are transferred to all departments and special districts based on the relative budget size of the adopted final budget.
4. **COUNTYWIDE IT PRO-SUPPORT SERVICES:** The County has entered in to an agreement with an outside vendor for technical countywide data processing and information technology services. Expenses are allocated to departments based on the actual hours provided by the vendor.

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

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
DATA PROCESSING

1/20/2011

<b>FY 09/10 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Property Taxes</b>	<b>Finance Network</b>	<b>Countywide Network</b>	<b>Countywide IT Pro-Support</b>
Allocation Factor (%)	100.00%	3.63%	7.43%	7.14%	4.64%	77.17%
<b>Services &amp; Supplies</b>						
Communications	18,915				18,915	
Maint-Equipment	12,033		8,700	3,333		
Miscellaneous Exp	3					3
Office Expense	3,115		2,920	195		
Professional Services	583,860		30,390	33,766		519,704
Special Dept. Expense	31,111		8,018	10,780	12,313	
Fixed Assets	78,894	78,894				
<b>Expenditures Per Financial Statements</b>	<b>727,931</b>	<b>78,894</b>	<b>50,028</b>	<b>48,074</b>	<b>31,228</b>	<b>519,707</b>
<b>Cost Adjustments</b>						
Building Use to Service Depts.	545	545				
Equipment Use to Service Depts.	24,245	24,245				
Fixed Assets	(78,894)	(78,894)				
<b>Functional Cost</b>	<b>673,827</b>	<b>24,790</b>	<b>50,028</b>	<b>48,074</b>	<b>31,228</b>	<b>519,707</b>
<b>Additions - 1st Allocation</b>						
Other						
Reallocate Admin		(24,790)	1,911	1,836	1,193	19,850
Allocable Costs	673,827		51,939	49,910	32,421	539,557
Unallocated						
1st Allocation	<b>673,827</b>	<b>-</b>	<b>51,939</b>	<b>49,910</b>	<b>32,421</b>	<b>539,557</b>

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
DATA PROCESSING

1/20/2011

<b>FY 09/10 Actual</b>	Total	General & Admin	Property Taxes	Finance Network	Countywide Network	Countywide IT Pro-Support
Allocation Factor (%)	100.00%	3.63%	7.43%	7.14%	4.64%	77.17%
<b>Additions - 2nd Allocation</b>						
Other	74,923	74,923				
Reallocate Admin		(74,923)	5,775	5,549	3,605	59,993
Allocable Costs	74,923		5,775	5,549	3,605	59,993
Unallocated	(5,549)			(5,549)		
2nd Allocation	69,373	-	5,775		3,605	59,993
<b>Total Allocated</b>	<b>743,200</b>	<b>-</b>	<b>57,714</b>	<b>49,910</b>	<b>36,026</b>	<b>599,550</b>

COUNTY OF GLENN  
DATA PROCESSING SERVICES

<b>FY 09/10 Actual</b>		Allocation Units	Allocated Percent	Ist Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	196,378	0.2411	12,520			12,520
01011070	Assessor	618,257	0.7589	39,418		5,775	45,193
Total		814,635	1.0000	51,939	-	5,775	57,714

Basis of Allocation : Direct Cost Transfer

COUNTY OF GLENN  
DATA PROCESSING SERVICES

<u>FY 09/10 Actual</u>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	100	1.0000	49,910			49,910
	Total	<u>100</u>	<u>1.0000</u>	<u>49,910</u>	<u>-</u>	<u>-</u>	<u>49,910</u>

Basis of Allocation : Direct Cost Transfer

COUNTY OF GLENN  
DATA PROCESSING SERVICES

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	263	0.0019	61			61
01011040	Department of Finance	1,104	0.0079	255	(82)		173
01011051	Annual Audit	48	0.0003	11			11
01011080	County Counsel	374	0.0027	86	(18)		68
01011090	Personnel	349	0.0025	81	(24)		57
01011120	Facilities Maintenance	1,656	0.0118	382			382
01011150	General Insurance	749	0.0053	173			173
01011170	Employee Benefits	34	0.0002	8			8
01011200	Data Processing	786	0.0056	182			182
01011010	Board of Supervisors	668	0.0048	154	(64)	18	108
01011020	Clerk of the Board	264	0.0019	61		7	68
01011070	Assessor	828	0.0059	191	(24)	22	189
01011100	Elections	338	0.0024	78	(18)	9	69
01011180	Surveyor	101	0.0007	23		3	26
01012040	Court Revenues	507	0.0036	117		14	131
01012050	Juvenile Justice Commission	2	0.0000	0		0	1
01012060	Grand Jury	14	0.0001	3		0	4
01012100	Indigent Defense	390	0.0028	90		10	100
01012170	Flood Control	1	0.0000	0		0	0
01012180	Agriculture Commissioner	1,681	0.0120	388	(84)	45	349
01012200	Building Inspector	484	0.0034	112		13	125
01012220	Recorder	478	0.0034	110	(6)	13	117
01012230	Coroner	52	0.0004	12		1	13
01012240	Public Guardian	209	0.0015	48	(12)	6	42
01012280	Planning	2,278	0.0162	526		61	587
01012290	Animal Control	411	0.0029	95		11	106
01014022	Hospital	30	0.0002	7		1	8
01015180	Veterans' Services	37	0.0003	9		1	10
01016040	Library	119	0.0008	27		3	31
01016050	Cooperative Extension	237	0.0017	55		6	61

COUNTY OF GLENN  
DATA PROCESSING SERVICES

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024010	Public Health	3,494	0.0249	807		93	900
01024012	Mental Health	7,402	0.0527	1,710		198	1,907
01024014	Alcohol & Drug Abuse	1,007	0.0072	233		27	259
01024017	Drug Court	296	0.0021	68		8	76
01024020	Maternal & Child Health	272	0.0019	63		7	70
01024025	Women, Infants & Children	564	0.0040	130		15	145
01024170	California Children's Services	342	0.0024	79		9	88
01025010	Social Services Administration	20,142	0.1435	4,652		538	5,190
01042090	District Attorney	1,043	0.0074	241		28	269
01042110	Sheriff	4,601	0.0328	1,063	(492)	123	694
01042113	Sheriff's Dispatch	590	0.0042	136		16	152
01042135	Sheriff's Civil Division	155	0.0011	36		4	40
01042136	Court Security	421	0.0030	97		11	108
01042140	Jail	3,693	0.0263	853		99	952
01042150	Probation	983	0.0070	227	(102)	26	151
01042155	Juvenile Hall	913	0.0065	211		24	235
01042158	Delinquency Prevention	44	0.0003	10		1	11
01042360	Boat Patrol	112	0.0008	26		3	29
01054010	California Waste Management	16	0.0001	4		0	4
01054011	Emergency Preparedness Grant	224	0.0016	52		6	58
01054012	Mental Health Services Act	1,909	0.0136	441		51	492
01054014	Substance Abuse Prop 36	250	0.0018	58		7	64
01054015	Hospital Preparedness Grant	150	0.0011	35		4	39
01054045	Mosquito Abatement Assessment Area	209	0.0015	48		6	54
01055340	Child Support	856	0.0061	198		23	221
01203010	Road	14,623	0.1042	3,377		390	3,768
01602270	Fish & Game Commission	8	0.0001	2		0	2
01906020	Office of Education	154	0.0011	36		4	40
02000000	Solid Waste	8,378	0.0597	1,935		224	2,159
02050000	Orland Airport	739	0.0053	171		20	190

COUNTY OF GLENN  
DATA PROCESSING SERVICES

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02070000	Willows Airport	814	0.0058	188		22	210
02200000	Fleet Operations	1,895	0.0135	438		51	488
02210000	Underground Storage Tanks	191	0.0014	44		5	49
02220000	Vegetation & Environmental Mgmt	113	0.0008	26		3	29
02224170	Tri-County Bee	6	0.0000	1		0	2
02240000	Human Resource Agency	4,369	0.0311	1,009		117	1,126
02250000	Health Services Administration	1,306	0.0093	302		35	337
02260000	Planning & Public Works Agency	1,662	0.0118	384	(170)	44	258
02270000	Central Services	164	0.0012	38		4	42
03230000	Fire Chief's Association	3	0.0000	1		0	1
04100000	Law Library	18	0.0001	4		0	5
04260000	Transportation Administration	305	0.0022	70		8	79
04280000	Glenn County Transit	417	0.0030	96		11	107
04281000	Fixed Route Transit	1,347	0.0096	311		36	347
04354015	Ca Reg Mental Health Coalition	953	0.0068	220		25	246
04601000	Local Agency Formation Commission	55	0.0004	13		1	14
04999100	Community Action	7,626	0.0543	1,761		204	1,965
05010000	Artois Fire District	64	0.0005	15		2	16
05022000	Hamilton Fire District	285	0.0020	66		8	73
05022010	Bayliss Fire District	22	0.0002	5		1	6
05050000	Willows Rural Fire District	210	0.0015	49		6	54
05110000	Storm Drain Maintenance District #1	23	0.0002	5		1	6
05130000	Storm Drain Maintenance District #3	67	0.0005	15		2	17
05140000	North Willows County Service Area	96	0.0007	22		3	25
05210000	Air Pollution District	747	0.0053	173	(12)	20	180
05210241	Air Pollution Vehicle Registration	122	0.0009	28		3	31
05250000	Olive Pest Management District	99	0.0007	23		3	26
06010000	Elk Creek Cemetery District	15	0.0001	3		0	4
06020000	German Cemetery District	1	0.0000	0		0	0
06030000	Marvin-Chapel Cemetery District	7	0.0000	2		0	2

COUNTY OF GLENN  
DATA PROCESSING SERVICES

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06040000	Newville Cemetery District	2	0.0000	0		0	1
06050000	Orland Cemetery District	338	0.0024	78		9	87
06060000	Willows Cemetery District	267	0.0019	62		7	69
06200000	Glenn-Codora Fire District	58	0.0004	13		2	15
06210000	Elk Creek Fire District	17	0.0001	4		0	4
06220000	Glenn-Colusa Fire District	25	0.0002	6		1	6
06230000	Kanawha Fire District	78	0.0006	18		2	20
06240000	Ord Fire District	28	0.0002	6		1	7
06250000	Orland Fire District	104	0.0007	24		3	27
06300000	Levee District #1	22	0.0002	5		1	6
06310000	Levee District #2	11	0.0001	3		0	3
06320000	Levee District #3	63	0.0004	15		2	16
06500000	Butte City Community Service District	20	0.0001	5		1	5
06510000	BCCSD - Recreation District	1	0.0000	0		0	0
06610000	Elk Creek Community Service District	171	0.0012	39		5	44
06650000	ECCSD - Lighting District	1	0.0000	0		0	0
06700000	Ord Bend Community Service District	49	0.0003	11		1	13
06740000	Artois Community Service District	30	0.0002	7		1	8
06800000	Hamilton City Community Service District	268	0.0019	62		7	69
06830000	HCCSD - Lighting District	16	0.0001	4		0	4
06850000	HCCSD - Library District	15	0.0001	3		0	4
06865000	HCCSD - Edgewater Park	10	0.0001	2		0	3
06870000	HCCSD - Pallasades District	7	0.0000	2		0	2
06880000	N.E. Willows Community Service District	257	0.0018	59		7	66
06920000	Mosquito Abatement District	257	0.0018	59		7	66
06950000	Rice Pest Abatement District	15	0.0001	3		0	4
06960000	HC Reclamation District #2140	78	0.0006	18		2	20
99999999	Other	27,077	0.1929	6,254		723	6,977
Total		140,369	1.0000	32,421	(1,108)	3,605	34,918

COUNTY OF GLENN  
DATA PROCESSING SERVICES

<u>FY 09/10 Actual</u>	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>1st Allocation</u>	<u>Direct Billed</u>	<u>2nd Allocation</u>	<u>Total</u>
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Basis of Allocation : Relative Budget Size

COUNTY OF GLENN  
DATA PROCESSING SERVICES

FY 09/10 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011080	County Counsel	31.92	0.0054	2,893			2,893
01011090	Personnel	80.20	0.0135	7,269			7,269
01011200	Data Processing	438.93	0.0737	39,785			39,785
01011010	Board of Supervisors	120.64	0.0203	10,935		1,340	12,275
01011070	Assessor	66.99	0.0113	6,072		744	6,816
01011100	Elections	172.92	0.0290	15,673		1,921	17,594
01012180	Agriculture Commissioner	443.72	0.0745	40,219		4,928	45,147
01012220	Recorder	106.27	0.0179	9,632		1,180	10,813
01012240	Public Guardian	31.99	0.0054	2,900		355	3,255
01012290	Animal Control	33.46	0.0056	3,033		372	3,404
01024012	Mental Health	129.25	0.0217	11,715	(11,235)	1,436	1,916
01042090	District Attorney	9.53	0.0016	864		106	970
01042110	Sheriff	396.43	0.0666	35,932		4,403	40,335
01042150	Probation	125.23	0.0210	11,351		1,391	12,742
01055340	Child Support	19.01	0.0032	1,723		211	1,934
01203010	Road	94.00	0.0158	8,520	(6,972)	1,044	2,592
02240000	Human Resource Agency	1,588.85	0.2669	144,013		17,646	161,660
02250000	Health Services Administration	1,271.06	0.2135	115,209		14,117	129,326
02260000	Planning & Public Works Agency	729.56	0.1226	66,127		8,103	74,230
05210000	Air Pollution District	62.79	0.0105	5,691		697	6,389
Total		5,952.75	1.0000	539,557	(18,207)	59,993	581,343

Basis of Allocation : Time Study Hours

COUNTY OF GLENN  
DATA PROCESSING SERVICES

FY 09/10 Actual		Total	Property Taxes	Finance Network	Countywide Network	Countywide IT Pro-Support
01011013	County Administrative Officer	61			61	
01011040	Department of Finance	62,604	12,520	49,910	173	
01011051	Annual Audit	11			11	
01011080	County Counsel	2,962			68	2,893
01011090	Personnel	7,326			57	7,269
01011120	Facilities Maintenance	382			382	
01011150	General Insurance	173			173	
01011170	Employee Benefits	8			8	
01011200	Data Processing	39,966			182	39,785
01011010	Board of Supervisors	12,383			108	12,275
01011020	Clerk of the Board	68			68	
01011070	Assessor	52,198	45,193		189	6,816
01011100	Elections	17,663			69	17,594
01011180	Surveyor	26			26	
01012040	Court Revenues	131			131	
01012050	Juvenile Justice Commission	1			1	
01012060	Grand Jury	4			4	
01012100	Indigent Defense	100			100	
01012170	Flood Control	0			0	
01012180	Agriculture Commissioner	45,496			349	45,147
01012200	Building Inspector	125			125	
01012220	Recorder	10,930			117	10,813
01012230	Coroner	13			13	
01012240	Public Guardian	3,297			42	3,255
01012280	Planning	587			587	
01012290	Animal Control	3,510			106	3,404
01014022	Hospital	8			8	
01015180	Veterans' Services	10			10	
01016040	Library	31			31	
01016050	Cooperative Extension	61			61	

COUNTY OF GLENN  
DATA PROCESSING SERVICES

1/20/2011

FY 09/10 Actual		Total	Property Taxes	Finance Network	Countywide Network	Countywide IT Pro-Support
01024010	Public Health	900			900	
01024012	Mental Health	3,823			1,907	1,916
01024014	Alcohol & Drug Abuse	259			259	
01024017	Drug Court	76			76	
01024020	Maternal & Child Health	70			70	
01024025	Women, Infants & Children	145			145	
01024170	California Children's Services	88			88	
01025010	Social Services Administration	5,190			5,190	
01042090	District Attorney	1,238			269	970
01042110	Sheriff	41,029			694	40,335
01042113	Sheriff's Dispatch	152			152	
01042135	Sheriff's Civil Division	40			40	
01042136	Court Security	108			108	
01042140	Jail	952			952	
01042150	Probation	12,893			151	12,742
01042155	Juvenile Hall	235			235	
01042158	Delinquency Prevention	11			11	
01042360	Boat Patrol	29			29	
01054010	California Waste Management	4			4	
01054011	Emergency Preparedness Grant	58			58	
01054012	Mental Health Services Act	492			492	
01054014	Substance Abuse Prop 36	64			64	
01054015	Hospital Preparedness Grant	39			39	
01054045	Mosquito Abatement Assessment Area	54			54	
01055340	Child Support	2,155			221	1,934
01203010	Road	6,360			3,768	2,592
01602270	Fish & Game Commission	2			2	
01906020	Office of Education	40			40	
02000000	Solid Waste	2,159			2,159	
02050000	Orland Airport	190			190	

COUNTY OF GLENN  
DATA PROCESSING SERVICES

FY 09/10 Actual		Total	Property Taxes	Finance Network	Countywide Network	Countywide IT Pro-Support
02070000	Willows Airport	210			210	
02200000	Fleet Operations	488			488	
02210000	Underground Storage Tanks	49			49	
02220000	Vegetation & Environmental Mgmt	29			29	
02224170	Tri-County Bee	2			2	
02240000	Human Resource Agency	162,785			1,126	161,660
02250000	Health Services Administration	129,662			337	129,326
02260000	Planning & Public Works Agency	74,488			258	74,230
02270000	Central Services	42			42	
03230000	Fire Chief's Association	1			1	
04100000	Law Library	5			5	
04260000	Transportation Administration	79			79	
04280000	Glenn County Transit	107			107	
04281000	Fixed Route Transit	347			347	
04354015	Ca Reg Mental Health Coalition	246			246	
04601000	Local Agency Formation Commission	14			14	
04999100	Community Action	1,965			1,965	
05010000	Artois Fire District	16			16	
05022000	Hamilton Fire District	73			73	
05022010	Bayliss Fire District	6			6	
05050000	Willows Rural Fire District	54			54	
05110000	Storm Drain Maintenance District #1	6			6	
05130000	Storm Drain Maintenance District #3	17			17	
05140000	North Willows County Service Area	25			25	
05210000	Air Pollution District	6,569			180	6,389
05210241	Air Pollution Vehicle Registration	31			31	
05250000	Olive Pest Management District	26			26	
06010000	Elk Creek Cemetery District	4			4	
06020000	German Cemetery District	0			0	
06030000	Marvin-Chapel Cemetery District	2			2	

COUNTY OF GLENN  
DATA PROCESSING SERVICES

FY 09/10 Actual		Total	Property Taxes	Finance Network	Countywide Network	Countywide IT Pro-Support
06040000	Newville Cemetery District	1			1	
06050000	Orland Cemetery District	87			87	
06060000	Willows Cemetery District	69			69	
06200000	Glenn-Codora Fire District	15			15	
06210000	Elk Creek Fire District	4			4	
06220000	Glenn-Colusa Fire District	6			6	
06230000	Kanawha Fire District	20			20	
06240000	Ord Fire District	7			7	
06250000	Orland Fire District	27			27	
06300000	Levee District #1	6			6	
06310000	Levee District #2	3			3	
06320000	Levee District #3	16			16	
06500000	Butte City Community Service District	5			5	
06510000	BCCSD - Recreation District	0			0	
06610000	Elk Creek Community Service District	44			44	
06650000	ECCSD - Lighting District	0			0	
06700000	Ord Bend Community Service District	13			13	
06740000	Artois Community Service District	8			8	
06800000	Hamilton City Community Service District	69			69	
06830000	HCCSD - Lighting District	4			4	
06850000	HCCSD - Library District	4			4	
06865000	HCCSD - Edgewater Park	3			3	
06870000	HCCSD - Pallasades District	2			2	
06880000	N.E. Willows Community Service District	66			66	
06920000	Mosquito Abatement District	66			66	
06950000	Rice Pest Abatement District	4			4	
06960000	HC Reclamation District #2140	20			20	
99999999	Other	6,977			6,977	
	Total	723,885	57,714	49,910	34,918	581,343

**COUNTY OF GLENN  
FLEET OPERATIONS INTERNAL SERVICE FUND**

1/20/2011

**FY 09/10 Actual**

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

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

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

**COUNTY OF GLENN**  
**CUPA / UNDERGROUND STORAGE TANKS INTERNAL SERVICE FUND**

1/20/2011

**FY 09/10 Actual**

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

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

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

**COUNTY OF GLENN**  
**VEGETATION AND ENVIRONMENTAL MANAGEMENT INTERNAL SERVICE FUND**

1/20/2011

**FY 09/10 Actual**

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

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

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

COUNTY OF GLENN  
TRI-COUNTY BEE INTERNAL SERVICE FUND

1/20/2011

**FY 09/10 Actual**

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

**COUNTY OF GLENN**  
**HUMAN RESOURCE AGENCY INTERNAL SERVICE FUND**

1/20/2011

**FY 09/10 Actual**

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

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

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

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

**COUNTY OF GLENN**  
**HEALTH SERVICES ADMINISTRATION INTERNAL SERVICE FUND**

1/20/2011

**FY 09/10 Actual**

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

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

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

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

**COUNTY OF GLENN**  
**PLANNING AND PUBLIC WORKS INTERNAL SERVICE FUND**

1/20/2011

**FY 09/10 Actual**

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

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

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

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

Cost Distribution Factors:

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

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

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

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

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

**COUNTY OF GLENN  
CENTRAL SERVICES INTERNAL SERVICE FUND**

1/20/2011

**FY 09/10 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.