

COUNTY OF GLENN

State of California

OMB A-87 Cost Allocation Plan

For the Fiscal Year 2011/12

For Use in Fiscal Year 2013/14



Compiled by: EDWARD J. LAMB, Director of Finance

COUNTY OF GLENN
CERTIFICATION OF COST ALLOCATION PLAN

12/21/2012

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

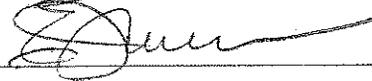
All costs included in this proposal dated 12/21/2012 to establish cost allocation or billings for 07/01/11 to 06/30/12 are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments" and the federal award(s) to which they apply. Unallowable costs 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 2013/14 A-87 Cost Allocation Plan was calculated by the County Department of Finance using Microsoft Excel.

The Board of Supervisors has authorized recruitment for the Personnel Director position and it is anticipated that this position will be filled prior to the end of fiscal year 2012/13. An adjustment has been included in the 2013/14 plan to prevent future roll forward variances. The adjustment includes annual estimated salary and benefit expenses and is allocated based on the number of employees in each department as of 06/30/12.

I declare that the foregoing is true and correct.

Government Unit: County of Glenn
Signature: 
Name of Official: Edward J. Lamb
Title: Director of Finance
Date of Execution: December 21, 2012



RECEIVED

JUL 22 2013

JOHN CHIANG
California State Controller

GLENN COUNTY
Dept. of Finance

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Glenn
Willows, California

Date: June 25, 2013
Filing Ref: GLE14

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 2013-14 fiscal year. This approval is subject to the conditions contained in Section III.

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

SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the 2011-12 fiscal year and as estimated costs for the 2013-14 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, 2013**, for further allocation to federal grants and contracts performed by the respective county departments.

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

- | | |
|-----------------------------|-------------------------------------|
| 1. Employee Fringe Benefits | 10. Service Center (ISF) |
| 2. Finance | 11. Public Works (ISF) |
| 3. Annual Audit | 12. Human Resources (ISF) |
| 4. County Counsel | 13. Health Services (ISF) |
| 5. Personnel | 14. Central Services (ISF) |
| 6. Facilities Maintenance | 15. Vegetation & Env. Mgmt. (ISF) |
| 7. Janitorial Services | 16. Underground Storage Tanks (ISF) |
| 8. Employee Benefits | 17. Tri-County Bee (ISF) |
| 9. Data Processing | 18. Data Processing (ISF) |

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

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

SECTION III: CONDITIONS

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

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

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

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.

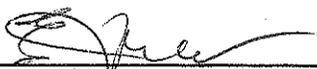
E. **NOTIFICATION TO STATE AND FEDERAL AGENCIES:** Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. **SPECIAL REMARKS:** Adjustment must be included when calculating Carry Forward for FY 2015-16 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF GLENN

JOHN CHIANG
CALIFORNIA STATE CONTROLLER

BY 

BY 

EDWARD J. LAMB

for

Linda Yamanaka, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting

Name
DIRECTOR OF FINANCE

Title
July 1, 2013

7/17/13

Date

Date

Negotiated by Kwaku Bannerman
Telephone (916) 322-8337

cc: State and Federal Agencies

Attachment

FY 11/12 Actual

Summary Data

Summary Pages
 Summary Narrative
 Adjustment
 A
 B
 C
 D
 E

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

Building Use

Detail Pages

Narrative		1.01
Schedule of Costs to be Allocated by Function		1.02
Detail Allocation - <i>526 W. Sycamore Street</i>		1.03
Detail Allocation - <i>540 W. Sycamore Street</i>	<i>No charge - suppressed from printing</i>	1.04
Detail Allocation - <i>141 S. Lassen Street (Admin)</i>	<i>No charge - suppressed from printing</i>	1.05
Detail Allocation - <i>821 E. South Street</i>		1.06
Detail Allocation - <i>516 W. Sycamore Street</i>		1.07
Detail Allocation - <i>541 & 543 W. Oak Street</i>		1.08
Detail Allocation - <i>720 N. Colusa Street</i>		1.09
Detail Allocation - <i>525 W. Sycamore Street</i>		1.10
Detail Allocation - <i>132 S. Murdock Street</i>	<i>No charge - suppressed from printing</i>	1.11
Detail Allocation - <i>777 N. Colusa Street</i>		1.12
Detail Allocation - <i>821 E. South Street (Metal Storage)</i>		1.13
Detail Allocation - <i>720 N. Colusa Street (Weed Control)</i>	<i>No charge - suppressed from printing</i>	1.14
Detail Allocation - <i>240 & 242 N. Villa Street</i>		1.15
Detail Allocation - <i>125 S. Murdock Street</i>	<i>No charge - suppressed from printing</i>	1.16
Detail Allocation - <i>306 N. Villa Street</i>		1.17

FY 11/12 Actual

	Detail Pages
Building Use	
Detail Allocation - <i>1187 E. South Street</i>	1.18
Detail Allocation - <i>141 S. Lassen Street (Jail)</i>	1.19
Detail Allocation - <i>327 Fourth Street</i>	1.20
Detail Allocation - <i>125 County Road G</i>	1.21
Detail Allocation - <i>120 S. Marshall Street</i>	1.22
Departmental Cost Allocation Summary	1.23
Equipment Use	
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	
Narrative	3.01
Schedule of Costs to be Allocated by Function	3.02
Detail Allocation - <i>Budget</i>	3.03
Departmental Cost Allocation Summary	3.04
Department of Finance - #01011040	
Narrative	4.01
Schedule of Costs to be Allocated by Function	4.02
Detail Allocation - <i>Accounting</i>	4.03
Detail Allocation - <i>Budget & Cost Plan</i>	4.04

FY 11/12 Actual

Department of Finance - #01011040	Detail Pages
Detail Allocation - <i>Check Processing</i>	4.05
Detail Allocation - <i>Payroll</i>	4.06
Departmental Cost Allocation Summary	4.07
Annual Audit - #01011051	Detail Pages
Narrative	5.01
Schedule of Costs to be Allocated by Function	5.02
Detail Allocation - <i>Countywide Audit</i>	5.03
Detail Allocation - <i>Special Audits</i>	5.04
Departmental Cost Allocation Summary	5.05
County Counsel - #01011080	Detail Pages
Narrative	6.01
Schedule of Costs to be Allocated by Function	6.02
Detail Allocation - <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	Detail Pages
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 11/12 Actual

Facilities Maintenance - #01011120

Detail Pages

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

Detail Pages

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 & 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 & 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

FY 11/12 Actual

Building Maintenance

Detail Pages

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

Janitorial Services

Detail Pages

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

FY 11/12 Actual

Janitorial Services

Detail Pages

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

General Insurance - #01011150

Detail Pages

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

Detail Pages

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 11/12 Actual

Data Processing - #01011200

Detail Pages

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

Detail Pages

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

COUNTY OF GLENN
Adjustment

FY 11/12 Actual		Personnel Director Estimate	Total
01011010	Board of Supervisors	1,465	1,465
01011020	Clerk of the Board	586	586
01011070	Assessor	2,344	2,344
01011100	Elections	293	293
01012180	Agriculture Commissioner	3,809	3,809
01012200	Building Inspector	586	586
01012220	Recorder	1,172	1,172
01012240	Public Guardian	586	586
01012280	Planning	586	586
01012290	Animal Control	586	586
01015180	Veterans' Services	293	293
01016050	Cooperative Extension	586	586
01024010	Public Health	3,516	3,516
01024012	Mental Health	12,598	12,598
01024014	Alcohol & Drug Abuse	2,344	2,344
01024017	Drug Court	293	293
01024020	Maternal & Child Health	586	586
01024025	Women, Infants & Children	1,465	1,465
01024170	California Children's Services	293	293
01025010	Social Services Administration	20,210	20,210
01042090	District Attorney	2,051	2,051
01042110	Sheriff	8,496	8,496
01042113	Sheriff's Dispatch	1,172	1,172
01042135	Sheriff's Civil Division	293	293
01042136	Court Security	1,465	1,465
01042140	Jail	7,031	7,031

COUNTY OF GLENN
 Adjustment

<u>FY 11/12 Actual</u>		Personnel Director Estimate	<u>Total</u>
01042150	Probation	4,688	4,688
01042155	Juvenile Hall	3,516	3,516
01054015	Hospital Preparedness Grant	293	293
01055340	Child Support	2,637	2,637
01203010	Road	8,789	8,789
02000000	Solid Waste	2,051	2,051
02040205	Orland Airport	293	293
02200000	Fleet Operations	1,172	1,172
02240000	Human Resource Agency	7,617	7,617
02250000	Health Services Administration	3,516	3,516
02260000	Planning & Public Works Agency	2,051	2,051
04250000	Local Transportation Trust	293	293
04999100	Community Action	10,840	10,840
05210000	Air Pollution District	1,758	1,758
	Total	<u>124,219</u>	<u>124,219</u>

Basis of Allocation : Number of Employees

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

FY 11/12 Actual		Building	Equipment	County	Dept of	Annual	County	Personnel	Facilities	Building	Janitorial
		Use	Use	Admin Officer 01011013	Finance 01011040	Audit 01011051	Counsel 01011080	01011090	Maintenance 01011120	Maintenance 01011120	Services 01011120
01011010	Board of Supervisors	3,064		92	2,466	115	23,462	3,527	2,330	15,496	9,535
01011020	Clerk of the Board		424	36	1,013	45	4,791	1,411			
01011070	Assessor	2,847	4,899	154	4,135	194	399	5,643	1,310	13,009	8,641
01011100	Elections	1,285	33,661	61	843	77	998	705	662	6,097	3,763
01011180	Surveyor			13	59	16					
01012040	Court Revenues			137	470	172					
01012050	Juvenile Justice Commission										
01012060	Grand Jury			2	406	3					
01012100	Indigent Defense			75	329	95					
01012170	Flood Control		745	5	14	6					
01012180	Agriculture Commissioner	2,027	9,150	276	6,765	347	4,591	9,169	2,526	4,125	17,244
01012200	Building Inspector	135		43	1,272	53		1,411	236	90	19
01012220	Recorder	2,926	15,062	80	2,100	101	200	2,463	1,666	13,948	8,606
01012230	Coroner			11	79	14					
01012240	Public Guardian		725	33	1,051	42	(4,453)	1,411	8		
01012260	Emergency Services		418								
01012280	Planning	92	800	208	2,006	261	998	1,411	170	90	19
01012290	Animal Control		511	59	1,274	75		1,411	776	302	1,860
01014022	Hospital			8	38	10					
01015180	Veterans' Services	1,604		10	547	12		705	1,219	8,111	4,991
01016040	Library			27	86	33					
01016050	Cooperative Extension	4,708	1,569	47	1,114	59		1,411	2,576	15,130	24,438
01024010	Public Health	5,090		562	7,976	706	399	8,209	1,659	19,794	18,727
01024012	Mental Health	6,189		1,338	23,870	1,680		28,536	2,017	24,064	22,768
01024014	Alcohol & Drug Abuse	4,528		222	4,664	280		5,572	3,156	16,905	24,722
01024017	Drug Court			83	961	104		705			
01024020	Maternal & Child Health			32	1,046	40		1,411			
01024025	Women, Infants & Children			161	3,038	202		3,215			
01024170	California Children's Services			67	1,501	84		705			
01025010	Social Services Administration			4,492	76,518	5,651	(108)	48,448			
01042090	District Attorney	206	4,119	167	3,951	209	3,194	9,772	3,236	11,993	21,693
01042110	Sheriff	1,909	113,868	884	16,711	1,111	21,957	18,803	4,848	14,041	24,063

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

FY 11/12 Actual	Building Use	Equipment Use	County	Dept of	Annual	County	Personnel	Facilities	Building	Janitorial	
			Admin Officer 01011013	Finance 01011040	Audit 01011051	Counsel 01011080		Maintenance 01011120	Maintenance 01011120	Services 01011120	
01042113	Sheriff's Dispatch	352	1,112	89	2,096	112		2,121	378	1,756	4,821
01042135	Sheriff's Civil Division			35	609	44		705			
01042136	Court Security			100	2,428	125		3,527			
01042140	Jail	98,728	5,528	715	14,928	897		15,480	14,750	11,818	22,986
01042150	Probation	1,445	3,449	218	8,111	273	2,196	10,421	1,637	7,468	19,834
01042155	Juvenile Hall	39,726	2,691	263	6,252	331	200	7,582	3,447	45,549	
01042158	Delinquency Prevention			14	43	18					
01042360	Boat Patrol			27	139	34					
01054010	California Waste Management			3	9	4					
01054011	Emergency Preparedness Grant			41	209	51					
01054012	Mental Health Services Act			442	1,338	555					
01054015	Hospital Preparedness Grant			43	594	54		705			
01054020	Superior Reg Workforce Ed			115	353	144					
01054045	Mosquito Abatement Assessment Area			36	134	46					
01055340	Child Support	5,375		152	5,257	192	15,197	6,348	1,436	656	135
01203010	Road	310		3,074	25,115	3,860		21,160	474		
01602270	Fish & Game Commission			2	31	2					
01906020	Office of Education	5,182		30	62,254	37			454	5,942	
02000000	Solid Waste	43		1,482	8,239	1,860		4,937	65		
02040205	Orland Airport			121	1,241	152		705			
02040207	Willows Airport			106	657	133			5		
02200000	Fleet Operations			333	3,262	418		2,821			
02210000	Underground Storage Tanks			42	246	53					
02220000	Vegetation & Environmental Mgmt			23	101	29					
02224170	Tri-County Bee			1	18	1					
02240000	Human Resource Agency			709	15,036	890	37,826	17,960			
02250000	Health Services Administration			248	6,130	311	10,978	8,464			
02260000	Planning & Public Works Agency	637		322	4,635	404	62,477	4,937	973		
02270000	Central Services			7	48	9					
03230000	Fire Chief's Association			1	2	1					
04050000	Court	58,200			428			(5,771)	12,791	84,689	33,284
04100000	Law Library			2	39	3					

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

FY 11/12 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
04250000	Local Transportation Trust	48		174	1,163	218		705	74		
04260000	Transportation Administration			66	275	83					
04280000	Glenn County Transit			36	687	45	599				
04281000	Fixed Route Transit			250	1,290	313					
04354015	Ca Reg Mental Health Coalition			111	417	140					
04601000	Local Agency Formation Commission			8	50	10					
04999100	Community Action			3,636	30,756	4,568		26,098			
05010000	Artois Fire District			28	255	36					
05022000	Hamilton Fire District			50	789	63	1,796				
05022010	Bayliss Fire District			13	168	17					
05050000	Willows Rural Fire District			38	385	47					
05110000	Storm Drain Maintenance District #1			5	89	6					
05130000	Storm Drain Maintenance District #3			13	115	17					
05140000	North Willows County Service Area			14	178	18					
05210000	Air Pollution District	1,385		178	3,473	223		4,232	1,069	2,818	11,781
05210241	Air Pollution Vehicle Registration			23	152	28					
05250000	Olive Pest Management District			24	171	30					
06010000	Elk Creek Cemetery District			2	164						
06020000	German Cemetery District			0	94						
06030000	Marvin-Chapel Cemetery District			2	275						
06040000	Newville Cemetery District			1	2						
06050000	Orland Cemetery District			68	972						
06060000	Willows Cemetery District			48	705						
06200000	Glenn-Codora Fire District			13	255						
06210000	Elk Creek Fire District			7	230						
06220000	Glenn-Colusa Fire District			5	998						
06230000	Kanawha Fire District			20	343						
06240000	Ord Fire District			6	192						
06250000	Orland Fire District			37	546						
06300000	Levee District #1			19	99						
06310000	Levee District #2			3	23						
06320000	Levee District #3			12	133						

COUNTY OF GLENN
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FY 11/12 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	
06500000	Butte City Community Service District		6	178							
06510000	BCCSD - Recreation District		1	33							
06610000	Elk Creek Community Service District		32	934							
06650000	ECCSD - Lighting District		0	15							
06700000	Ord Bend Community Service District		11	310							
06740000	Artois Community Service District		6	552							
06800000	Hamilton City Community Service Distric		51	1,829							
06830000	HCCSD - Lighting District		3	24							
06850000	HCCSD - Library District		2	154							
06865000	HCCSD - Edgewater Park		1	60							
06870000	HCCSD - Pallisades District		1	21							
06880000	N.E. Willows Community Service District		47	434							
06920000	Mosquito Abatement District		52	798							
06950000	Rice Pest Abatement District		3	87							
06960000	HC Reclamation District #2140		22	130							
99999999	Other	15,698	4,976	27,852	6,852	(964)	(32)	15,030	68,319	34,142	
	Subtotal	263,739	198,732	28,304	415,135	35,553	186,732	289,160	80,977	392,211	318,071
	Direct Billed			8,208	7,705	14,182	17,179	100		24,356	
	Unallocated			505,802				795,878			
	Total	263,739	198,732	28,304	929,145	43,258	200,914	306,339	876,955	392,211	342,427

COUNTY OF GLENN
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FY 11/12 Actual	General Insurance 01011150	Employee Benefits 01011170	Data Processing 01011200	Total Actual Costs FY 2011-12	Roll Forward	Total Actual Costs FY		Total Claimable Costs FY 2013-14
						2011-12 plus Roll Forward	Adjustments	
01011010 Board of Supervisors	29,732	233	18,733	108,785	(192,511)	(83,726)	1,465	(82,261)
01011020 Clerk of the Board	198	93	64	8,074	(30,641)	(22,567)	586	(21,981)
01011070 Assessor	1,906	373	62,007	105,517	5,857	111,374	2,344	113,718
01011100 Elections	796	47	14,141	63,137	(28,877)	34,260	293	34,553
01011180 Surveyor	72		23	183	(152)	32		32
01012040 Court Revenues	754		244	1,776	148	1,925		1,925
01012050 Juvenile Justice Commission					(6)	(6)		(6)
01012060 Grand Jury	12		4	426	(735)	(310)		(310)
01012100 Indigent Defense	414		134	1,047	(260)	786		786
01012170 Flood Control	26		8	805	57	862		862
01012180 Agriculture Commissioner	3,279	607	32,808	92,914	(51,351)	41,563	3,809	45,372
01012200 Building Inspector	399	93	76	3,826	(3,392)	434	586	1,020
01012220 Recorder	1,526	187	17,983	66,847	780	67,628	1,172	68,800
01012230 Coroner	60		19	183	(36)	147		147
01012240 Public Guardian	183	93	4,166	3,258	(9,323)	(6,065)	586	(5,479)
01012260 Emergency Services				418	0	418		418
01012280 Planning	1,265	93	370	7,784	(16,107)	(8,322)	586	(7,736)
01012290 Animal Control	867	93	1,471	8,698	(12,469)	(3,771)	586	(3,185)
01014022 Hospital	42		14	110	(1,249)	(1,138)		(1,138)
01015180 Veterans' Services	901	47	152	18,300	14,810	33,109	293	33,402
01016040 Library	146		47	340	(714)	(375)		(375)
01016050 Cooperative Extension	2,055	93	84	53,285	(9,265)	44,020	586	44,606
01024010 Public Health	4,249	500	1,000	68,872	(39,553)	29,319	3,516	32,835
01024012 Mental Health	9,010	1,753	2,381	123,606	(6,752)	116,854	12,598	129,452
01024014 Alcohol & Drug Abuse	3,422	373	396	64,240	(47,955)	16,285	2,344	18,629
01024017 Drug Court	454	47	147	2,500	(1,404)	1,097	293	1,390
01024020 Maternal & Child Health	286	93	56	2,965	(258)	2,706	586	3,292
01024025 Women, Infants & Children	886	181	286	7,969	2,244	10,213	1,465	11,678
01024170 California Children's Services	369	47	119	2,893	(1,298)	1,595	293	1,888
01025010 Social Services Administration	77,997	3,448	7,991	224,436	(26,823)	197,614	20,210	217,824
01042090 District Attorney	5,345	327	11,308	75,519	17,120	92,639	2,051	94,690
01042110 Sheriff	10,828	1,271	44,241	274,536	2,931	277,467	8,496	285,963

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Countywide Cost Allocation Plan
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FY 11/12 Actual	General Insurance 01011150	Employee Benefits 01011170	Data Processing 01011200	Total Actual Costs FY 2011-12	Roll Forward	Total Actual	Adjustments	Total	
						Costs FY 2011-12 plus Roll Forward		Claimable Costs FY 2013-14	
01042113	Sheriff's Dispatch	754	187	159	13,937	(5,655)	8,282	1,172	9,454
01042135	Sheriff's Civil Division	191	47	62	1,693	(1,002)	691	293	984
01042136	Court Security	550	233	178	7,141	882	8,024	1,465	9,489
01042140	Jail	136,312	1,328	1,271	324,743	(45,781)	278,961	7,031	285,992
01042150	Probation	2,594	896	15,124	73,668	14,422	88,091	4,688	92,779
01042155	Juvenile Hall	88,162	182	3,591	197,977	(14,282)	183,694	3,516	187,210
01042158	Delinquency Prevention	79		25	180	(1,015)	(835)		(835)
01042360	Boat Patrol	1,223		48	1,471	(529)	942		942
01054010	California Waste Management	17		5	38	(11)	28		28
01054011	Emergency Preparedness Grant	223		72	595	(204)	391		391
01054012	Mental Health Services Act	2,432		786	5,552	(364)	5,188		5,188
01054015	Hospital Preparedness Grant	237	47	76	1,756	1,223	2,980	293	3,273
01054020	Superior Reg Workforce Ed	631		204	1,447		1,447		1,447
01054045	Mosquito Abatement Assessment Area	201		65	482	(201)	280		280
01055340	Child Support	2,058	420	438	37,664	5,309	42,973	2,637	45,610
01203010	Road	71,275	1,379	5,468	132,114	(52,930)	79,183	8,789	87,972
01602270	Fish & Game Commission	9		3	47	(10)	38		38
01906020	Office of Education	477		53	74,430	(5,915)	68,514		68,514
02000000	Solid Waste	8,237	327	2,636	27,826	(12,776)	15,050	2,051	17,101
02040205	Orland Airport	668	47	216	3,150	(6,884)	(3,733)	293	(3,440)
02040207	Willows Airport	584		189	1,674	(700)	974		974
02200000	Fleet Operations	1,891	187	592	9,504	(2,611)	6,892	1,172	8,064
02210000	Underground Storage Tanks	232		75	648	(62)	587		587
02220000	Vegetation & Environmental Mgmt	126		41	320	(92)	228		228
02224170	Tri-County Bee	6		2	29	(7)	22		22
02240000	Human Resource Agency	7,654	1,214	9,487	90,775	(182,738)	(91,963)	7,617	(84,346)
02250000	Health Services Administration	1,364	2,540	114,960	144,995	(4,456)	140,538	3,516	144,054
02260000	Planning & Public Works Agency	9,148	327	74,333	158,193	(79,949)	78,244	2,051	80,295
02270000	Central Services	41		13	120	(442)	(323)		(323)
03230000	Fire Chief's Association	3		1	7	(8)	(1)		(1)
04050000	Court	8,905	(1,046)		191,480	20,584	212,065		212,065
04100000	Law Library	14		4	63	(1,804)	(1,741)		(1,741)

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FY 11/12 Actual		General	Employee	Data	Total Actual	Roll Forward	Total Actual	Adjustments	Total
		Insurance 01011150	Benefits 01011170	Processing 01011200	Costs FY 2011-12		Costs FY 2011-12 plus Roll Forward		Claimable Costs FY 2013-14
04250000	Local Transportation Trust	1,009	47	309	3,747		3,747	293	4,040
04260000	Transportation Administration	364		118	906	102	1,007		1,007
04280000	Glenn County Transit	199		64	1,631	(1,958)	(328)		(328)
04281000	Fixed Route Transit	1,374		444	3,670	(1,038)	2,633		2,633
04354015	Ca Reg Mental Health Coalition	612		198	1,478	(1,583)	(105)		(105)
04601000	Local Agency Formation Commission	43		14	124	5,016	5,141		5,141
04999100	Community Action	42,015	1,727	6,468	115,269	(12,662)	102,607	10,840	113,447
05010000	Artois Fire District			51	369	(4)	366		366
05022000	Hamilton Fire District			90	2,789	1,359	4,148		4,148
05022010	Bayliss Fire District			23	221	(28)	194		194
05050000	Willows Rural Fire District			67	538	(243)	295		295
05110000	Storm Drain Maintenance District #1	25		8	133	24	156		156
05130000	Storm Drain Maintenance District #3	73		23	241	54	295		295
05140000	North Willows County Service Area	78		25	313	(36)	277		277
05210000	Air Pollution District	1,722	280	7,101	34,261	(3,504)	30,758	1,758	32,516
05210241	Air Pollution Vehicle Registration	124		40	367	(74)	292		292
05250000	Olive Pest Management District	130		42	397	44	441		441
06010000	Elk Creek Cemetery District			4	170	(15)	155		155
06020000	German Cemetery District			0	95	(42)	53		53
06030000	Marvin-Chapel Cemetery District			3	280	76	357		357
06040000	Newville Cemetery District			1	3	(36)	(32)		(32)
06050000	Orland Cemetery District			121	1,160	(104)	1,056		1,056
06060000	Willows Cemetery District			86	839	(265)	574		574
06200000	Glenn-Codora Fire District			24	292	(95)	198		198
06210000	Elk Creek Fire District			12	249	65	314		314
06220000	Glenn-Colusa Fire District			9	1,013	(327)	686		686
06230000	Kanawha Fire District			36	399	(182)	216		216
06240000	Ord Fire District			10	208	41	248		248
06250000	Orland Fire District			66	649	334	983		983
06300000	Levee District #1			34	152	3	154		154
06310000	Levee District #2			5	31	(63)	(32)		(32)
06320000	Levee District #3			21	167	(0)	166		166

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FY 11/12 Actual	General	Employee	Data	Total Actual	Roll Forward	Total Actual	Adjustments	Total		
	Insurance 01011150	Benefits 01011170	Processing 01011200	Costs FY 2011-12		Costs FY 2011-12 plus Roll Forward		Costs FY 2013-14		
06500000	Butte City Community Service District		11	194	(30)	164		164		
06510000	BCCSD - Recreation District		1	35	2	37		37		
06610000	Elk Creek Community Service District		58	1,025	84	1,108		1,108		
06650000	ECCSD - Lighting District		0	15	(4)	12		12		
06700000	Ord Bend Community Service District		19	340	26	366		366		
06740000	Artois Community Service District		12	570	(465)	104		104		
06800000	Hamilton City Community Service Distri		91	1,972	(2,987)	(1,015)		(1,015)		
06830000	HCCSD - Lighting District		5	32	(9)	23		23		
06850000	HCCSD - Library District		4	161	(43)	118		118		
06865000	HCCSD - Edgewater Park		1	62	24	86		86		
06870000	HCCSD - Pallsades District		2	25	(20)	5		5		
06880000	N.E. Willows Community Service Distric		83	564	(1,398)	(833)		(833)		
06920000	Mosquito Abatement District		92	942	(4,035)	(3,093)		(3,093)		
06950000	Rice Pest Abatement District		5	95	1	95		95		
06960000	HC Reclamation District #2140		40	192	(10)	181		181		
99999999	Other		41,063	8,852	221,787	(110,539)	111,249	111,249		
Subtotal			592,614	20,463	475,447	3,297,139	(949,736)	2,347,403	124,219	2,471,622
Direct Billed				5,223	39,355	116,308		116,308		116,308
Unallocated					6,118	1,307,798		1,307,798		1,307,798
Total			592,614	25,686	520,920	4,721,245	(949,736)	3,771,509	124,219	3,895,728

COUNTY OF GLENN
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Schedule B

FY 11/12 Actual		ESTIMATE 2011-12 Fixed Costs	ACTUAL for FY 2011-12 Final Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2013-14 PROPOSED CHARGE
01011010	Board of Supervisors	108,785	301,296	(192,511)	1,465	(82,261)
01011020	Clerk of the Board	8,074	38,715	(30,641)	586	(21,981)
01011070	Assessor	105,517	99,660	5,857	2,344	113,718
01011100	Elections	63,137	92,014	(28,877)	293	34,553
01011180	Surveyor	183	335	(152)		32
01012040	Court Revenues	1,776	1,628	148		1,925
01012050	Juvenile Justice Commission		6	(6)		(6)
01012060	Grand Jury	426	1,161	(735)		(310)
01012100	Indigent Defense	1,047	1,307	(260)		786
01012170	Flood Control	805	748	57		862
01012180	Agriculture Commissioner	92,914	144,265	(51,351)	3,809	45,372
01012200	Building Inspector	3,826	7,218	(3,392)	586	1,020
01012220	Recorder	66,847	66,067	780	1,172	68,800
01012230	Coroner	183	219	(36)		147
01012240	Public Guardian	3,258	12,581	(9,323)	586	(5,479)
01012260	Emergency Services	418	418	0		418
01012280	Planning	7,784	23,891	(16,107)	586	(7,736)
01012290	Animal Control	8,698	21,167	(12,469)	586	(3,185)
01014022	Hospital	110	1,359	(1,249)		(1,138)
01015180	Veterans' Services	18,300	3,490	14,810	293	33,402
01016040	County Library	340	1,054	(714)		(375)
01016050	Cooperative Extension	53,285	62,550	(9,265)	586	44,606
01024010	Public Health	68,872	108,425	(39,553)	3,516	32,835
01024012	Mental Health	123,606	130,358	(6,752)	12,598	129,452
01024014	Alcohol & Drug Abuse	64,240	112,195	(47,955)	2,344	18,629
01024017	Drug Court	2,500	3,904	(1,404)	293	1,390
01024020	Maternal & Child Health	2,965	3,223	(258)	586	3,292

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FY 11/12 Actual		ESTIMATE 2011-12 Fixed Costs	ACTUAL for FY 2011-12 Final Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2013-14 PROPOSED CHARGE
01024025	Women, Infants & Children	7,969	5,725	2,244	1,465	11,678
01024170	California Children's Services	2,893	4,191	(1,298)	293	1,888
01025010	Social Services Administration	224,436	251,259	(26,823)	20,210	217,824
01042090	District Attorney	75,519	58,399	17,120	2,051	94,690
01042110	Sheriff	274,536	271,605	2,931	8,496	285,963
01042113	Sheriff's Dispatch	13,937	19,592	(5,655)	1,172	9,454
01042135	Sheriff's Civil Division	1,693	2,695	(1,002)	293	984
01042136	Court Security	7,141	6,259	882	1,465	9,489
01042140	Jail	324,743	370,524	(45,781)	7,031	285,992
01042150	Probation	73,668	59,246	14,422	4,688	92,779
01042155	Juvenile Hall	197,977	212,259	(14,282)	3,516	187,210
01042158	Delinquency Prevention	180	1,195	(1,015)		(835)
01042360	Boat Patrol	1,471	2,000	(529)		942
01054010	California Waste Management	38	49	(11)		28
01054011	Emergency Preparedness Grant	595	799	(204)		391
01054012	Mental Health Services Act	5,552	5,916	(364)		5,188
01054015	Hospital Preparedness Grant	1,756	533	1,223	293	3,273
01054020	Superior Reg Workforce Ed	1,447				1,447
01054045	Mosquito Abatement Assessment Area	482	683	(201)		280
01055340	Child Support	37,664	32,355	5,309	2,637	45,610
01203010	Road	132,114	185,044	(52,930)	8,789	87,972
01602270	Fish & Game Commission	47	57	(10)		38
01906020	Office of Education	74,430	80,345	(5,915)		68,514
02000000	Solid Waste	27,826	40,602	(12,776)	2,051	17,101
02040205	Orland Airport	3,150	10,034	(6,884)	293	(3,440)
02040207	Willows Airport	1,674	2,374	(700)		974
02200000	Fleet Operations	9,504	12,115	(2,611)	1,172	8,064

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FY 11/12 Actual		ESTIMATE 2011-12 Fixed Costs	ACTUAL for FY 2011-12 Final Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2013-14 PROPOSED CHARGE
02210000	Underground Storage Tanks	648	710	(62)		587
02220000	Vegetation & Environmental Mgmt	320	412	(92)		228
02224170	Tri-County Bee	29	36	(7)		22
02240000	Human Resource Agency	90,775	273,513	(182,738)	7,617	(84,346)
02250000	Health Services Administration	144,995	149,451	(4,456)	3,516	144,054
02260000	Planning & Public Works Agency	158,193	238,142	(79,949)	2,051	80,295
02270000	Central Services	120	562	(442)		(323)
03230000	Fire Chief's Association	7	15	(8)		(1)
04050000	Court	191,480	170,896	20,584		212,065
04100000	Law Library	63	1,867	(1,804)		(1,741)
04250000	Local Transportation Trust	3,747			293	4,040
04260000	Transportation Administration	906	804	102		1,007
04280000	Glenn County Transit	1,631	3,589	(1,958)		(328)
04281000	Fixed Route Transit	3,670	4,708	(1,038)		2,633
04354015	Ca Reg Mental Health Coalition	1,478	3,061	(1,583)		(105)
04601000	Local Agency Formation Commission	124	(4,892)	5,016		5,141
04999100	Community Action	115,269	127,931	(12,662)	10,840	113,447
05010000	Artois Fire District	369	373	(4)		366
05022000	Hamilton Fire District	2,789	1,430	1,359		4,148
05022010	Bayliss Fire District	221	249	(28)		194
05050000	Willows Rural Fire District	538	781	(243)		295
05110000	Storm Drain Maintenance District #1	133	109	24		156
05130000	Storm Drain Maintenance District #3	241	187	54		295
05140000	North Willows County Service Area	313	349	(36)		277
05210000	Air Pollution District	34,261	37,765	(3,504)	1,758	32,516
05210241	Air Pollution Vehicle Registration	367	441	(74)		292
05250000	Olive Pest Management District	397	353	44		441

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FY 11/12 Actual		ESTIMATE 2011-12 Fixed Costs	ACTUAL for FY 2011-12 Final Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2013-14 PROPOSED CHARGE
06010000	Elk Creek Cemetery District	170	185	(15)		155
06020000	German Cemetery District	95	137	(42)		53
06030000	Marvin-Chapel Cemetery District	280	204	76		357
06040000	Newville Cemetery District	3	39	(36)		(32)
06050000	Orland Cemetery District	1,160	1,264	(104)		1,056
06060000	Willows Cemetery District	839	1,104	(265)		574
06200000	Glenn-Codora Fire District	292	387	(95)		198
06210000	Elk Creek Fire District	249	184	65		314
06220000	Glenn-Colusa Fire District	1,013	1,340	(327)		686
06230000	Kanawha Fire District	399	581	(182)		216
06240000	Ord Fire District	208	167	41		248
06250000	Orland Fire District	649	315	334		983
06300000	Levee District #1	152	149	3		154
06310000	Levee District #2	31	94	(63)		(32)
06320000	Levee District #3	167	167	(0)		166
06500000	Butte City Community Service District	194	224	(30)		164
06510000	BCCSD - Recreation District	35	33	2		37
06610000	Elk Creek Community Service District	1,025	941	84		1,108
06650000	ECCSD - Lighting District	15	19	(4)		12
06700000	Ord Bend Community Service District	340	314	26		366
06740000	Artois Community Service District	570	1,035	(465)		104
06800000	Hamilton City Community Service District	1,972	4,959	(2,987)		(1,015)
06830000	HCCSD - Lighting District	32	41	(9)		23
06850000	HCCSD - Library District	161	204	(43)		118
06865000	HCCSD - Edgewater Park	62	38	24		86
06870000	HCCSD - Pallasades District	25	45	(20)		5
06880000	N.E. Willows Community Service District	564	1,962	(1,398)		(833)

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FY 11/12 Actual		ESTIMATE 2011-12 Fixed Costs	ACTUAL for FY 2011-12 Final Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2013-14 PROPOSED CHARGE
06920000	Mosquito Abatement District	942	4,977	(4,035)		(3,093)
06950000	Rice Pest Abatement District	95	94	1		95
06960000	HC Reclamation District #2140	192	202	(10)		181
99999999	Other	221,787	332,326	(110,539)		111,249
	Total	3,297,139	4,241,682	(949,736)	124,219	2,471,622

County Of Glenn
Countywide Cost Allocation Plan
Schedule C

FY 11/12 Actual	Total Expenditures	Cost Adjustments	Total Allocated
	Building Use	270,992	
	Equipment Use	240,796	
01011013	County Administrative Officer	15,698	6,594
01011040	Department of Finance	807,435	5,089
01011051	Annual Audit	44,190	
01011080	County Counsel	277,285	217
01011090	Personnel	214,026	(5,764)
01011120	Facilities Maintenance	911,040	(57,986)
01011120	Building Maintenance		431,249
01011120	Janitorial		364,629
01011150	General Insurance	759,300	(155,581)
01011170	Employee Benefits	26,577	
01011200	Data Processing	544,422	21,037
01011010	Board of Supervisors		108,785
01011020	Clerk of the Board		8,074
01011070	Assessor		105,517
01011100	Elections		63,137
01011180	Surveyor		183
01012040	Court Revenues		1,776
01012060	Grand Jury		426
01012100	Indigent Defense		1,047
01012170	Flood Control		805
01012180	Agriculture Commissioner		92,914
01012200	Building Inspector		3,826
01012220	Recorder		66,847
01012230	Coroner		183
01012240	Public Guardian		3,258
01012260	Emergency Services		418

County Of Glenn
Countywide Cost Allocation Plan
Schedule C

FY 11/12 Actual	Total Expenditures	Cost Adjustments	Total Allocated
01012280	Planning		7,784
01012290	Animal Control		8,698
01014022	Hospital		110
01015180	Veterans' Services		18,300
01016040	County Library		340
01016050	Cooperative Extension		53,285
01024010	Public Health		68,872
01024012	Mental Health		123,606
01024014	Alcohol & Drug Abuse		64,240
01024017	Drug Court		2,500
01024020	Maternal & Child Health		2,965
01024025	Women, Infants & Children		7,969
01024170	California Children's Services		2,893
01025010	Social Services Administration		224,436
01042090	District Attorney		75,519
01042110	Sheriff		274,536
01042113	Sheriff's Dispatch		13,937
01042135	Sheriff's Civil Division		1,693
01042136	Court Security		7,141
01042140	Jail		324,743
01042150	Probation		73,668
01042155	Juvenile Hall		197,977
01042158	Delinquency Prevention		180
01042360	Boat Patrol		1,471
01054010	California Waste Management		38
01054011	Emergency Preparedness Grant		595
01054012	Mental Health Services Act		5,552
01054015	Hospital Preparedness Grant		1,756

County Of Glenn
Countywide Cost Allocation Plan
Schedule C

FY 11/12 Actual	Total Expenditures	Cost Adjustments	Total Allocated
01054020 Superior Reg Workforce Ed			1,447
01054045 Mosquito Abatement Assessment Area			482
01055340 Child Support			37,664
01203010 Road			132,114
01602270 Fish & Game Commission			47
01906020 Office of Education			74,430
02000000 Solid Waste			27,826
02040205 Orland Airport			3,150
02040207 Willows Airport			1,674
02200000 Fleet Operations			9,504
02210000 Underground Storage Tanks			648
02220000 Vegetation & Environmental Mgmt			320
02224170 Tri-County Bee			29
02240000 Human Resource Agency			90,775
02250000 Health Services Administration			144,995
02260000 Planning & Public Works Agency			158,193
02270000 Central Services			120
03230000 Fire Chiefs Association			7
04050000 Court			191,480
04100000 Law Library			63
04250000 Local Transportation Trust			3,747
04260000 Transportation Administration			906
04280000 Glenn County Transit			1,631
04281000 Fixed Route Transit			3,670
04354015 Ca Reg Mental Health Coalition			1,478
04601000 Local Agency Formation Commission			124
04999100 Community Action			115,269
05010000 Artois Fire District			369

County Of Glenn
Countywide Cost Allocation Plan
Schedule C

FY 11/12 Actual	Total Expenditures	Cost Adjustments	Total Allocated
05022000	Hamilton Fire District		2,789
05022010	Bayliss Fire District		221
05050000	Willows Rural Fire District		538
05110000	Storm Drain Maintenance District #1		133
05130000	Storm Drain Maintenance District #3		241
05140000	North Willows County Service Area		313
05210000	Air Pollution District		34,261
05210241	Air Pollution Vehicle Registration		367
05250000	Olive Pest Management District		397
06010000	Elk Creek Cemetery District		170
06020000	German Cemetery District		95
06030000	Marvin-Chapel Cemetery District		280
06040000	Newville Cemetery District		3
06050000	Orland Cemetery District		1,160
06060000	Willows Cemetery District		839
06200000	Glenn-Codora Fire District		292
06210000	Elk Creek Fire District		249
06220000	Glenn-Colusa Fire District		1,013
06230000	Kanawha Fire District		399
06240000	Ord Fire District		208
06250000	Orland Fire District		649
06300000	Levee District #1		152
06310000	Levee District #2		31
06320000	Levee District #3		167
06500000	Butte City Community Service District		194
06510000	BCCSD - Recreation District		35
06610000	Elk Creek Community Service District		1,025
06650000	ECCSD - Lighting District		15

County Of Glenn
Countywide Cost Allocation Plan
Schedule C

<u>FY 11/12 Actual</u>	Total Expenditures	Cost Adjustments	Total Allocated
06700000 Ord Bend Community Service District			340
06740000 Artois Community Service District			570
06800000 Hamilton City Community Service District			1,972
06830000 HCCSD - Lighting District			32
06850000 HCCSD - Library District			161
06865000 HCCSD - Edgewater Park			62
06870000 HCCSD - Pallisades District			25
06880000 N.E. Willows Community Service District			564
06920000 Mosquito Abatement District			942
06950000 Rice Pest Abatement District			95
06960000 HC Reclamation District #2140			192
99999999 Other			221,787
Direct Billed			116,308
Unallocated			1,307,798
			<hr/>
Total	<u>4,111,761</u>	<u>609,484</u>	<u>4,721,245</u>

Detail of
Costs Allocated
To Service Departments

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule D

12/21/2012

FY 11/12 Actual		Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080	Personnel 01011090
Schedule Referenced		1.24	2.04	3.04	4.07	5.05	6.05	7.06
01011013	County Administrative Officer		6,594	2	23	4		
01011040	Department of Finance	5,758	4,756	142	3,592	232	1,886	1,237
01011051	Annual Audit			6	24	11		
01011080	County Counsel	687		61	1,276	100	85,037	920
01011090	Personnel	609	1,228	35	1,109	56	89,515	920
01011120	Facilities Maintenance	43	4,075	184	5,783	301		4,598
01011150	General Insurance			113	396	185		
01011170	Employee Benefits			6	60	10		
01011200	Data Processing	158	25,411	82	1,782	135		
		7,254	42,064	631	14,045	1,033	176,437	7,674

Detail of
Costs Allocated
To Service Departments

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule D

12/21/2012

FY 11/12 Actual		Facilities Maintenance 01011120	Building Maintenance 01011120	Janitorial 01011120	General Insurance 01011150	Employee Benefits 01011170	Data Processing 01011200	Total CSD Allocated
	Schedule Referenced	8.07	9.24	10.24	11.09	12.05	13.07	
01011013	County Administrative Officer				17		5	6,644
01011040	Department of Finance	2,889	27,372	16,789	3,021	372	62,622	130,666
01011051	Annual Audit				46		13	101
01011080	County Counsel	522	3,472	2,137	801	93	4,745	99,850
01011090	Personnel	463	3,080	1,895	569	93	6,179	105,751
01011120	Facilities Maintenance	1,490	4,315	889	6,860	464	382	29,384
01011150	General Insurance				810		234	1,737
01011170	Employee Benefits				43		12	131
01011200	Data Processing	120	798	491	675		37,123	66,775
		<u>5,483</u>	<u>39,038</u>	<u>22,202</u>	<u>12,841</u>	<u>1,022</u>	<u>111,314</u>	<u>441,038</u>

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule E

FY 11/12 Actual

Department	Basis of Allocation
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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	327 Fourth Street	Square Footage Occupied by Department
1.21	125 County Road G	Square Footage Occupied by Department
1.22	120 S. Marshall Street	Square Footage Occupied by Department
1.23	300 Broadway	Square Footage Occupied by Department

Equipment Use

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

FY 11/12 Actual

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

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule E

FY 11/12 Actual

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

FY 11/12 Actual

Department	Basis of Allocation
Building Maintenance	
9.22 125 County Road G	Square Footage Occupied by Department
9.23 120 S. Marshall Street	Square Footage Occupied by Department
9.24 300 Broadway	Square Footage Occupied by Department
Janitorial Services	
10.03 526 W. Sycamore Street	Square Footage Occupied by Department
10.04 540 W. Sycamore Street	Square Footage Occupied by Department
10.05 141 S. Lassen Street (Admin)	Square Footage Occupied by Department
10.06 821 E. South Street	Square Footage Occupied by Department
10.07 516 W. Sycamore Street	Square Footage Occupied by Department
10.08 541 & 543 W. Oak Street	Square Footage Occupied by Department
10.09 720 N. Colusa Street	Square Footage Occupied by Department
10.10 525 W. Sycamore Street	Square Footage Occupied by Department
10.11 132 S. Murdock Street	Square Footage Occupied by Department
10.12 777 N. Colusa Street	Square Footage Occupied by Department
10.13 821 E. South Street (Metal Storage)	Square Footage Occupied by Department
10.14 720 N. Colusa Street (Weed Control)	Square Footage Occupied by Department
10.15 240 & 242 N. Villa Street	Square Footage Occupied by Department
10.16 125 S. Murdock Street	Square Footage Occupied by Department
10.17 306 N. Villa Street	Square Footage Occupied by Department
10.18 1187 E. South Street	Square Footage Occupied by Department
10.19 141 S. Lassen Street (Jail)	Square Footage Occupied by Department
10.20 112 N. Lassen Street	Square Footage Occupied by Department
10.21 327 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
10.24 300 Broadway	Square Footage Occupied by Department

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule E

FY 11/12 Actual

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

**COUNTY OF GLENN
BUILDING USE**

12/21/2012

FY 11/12 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 6/30/11	2011/12 Changes	Value as of 6/30/12	2% Use Allowance
1.03 - 526 W. Sycamore Street	Courthouse	\$ 2,769,229		\$ 2,769,229	\$ 55,385
1.04 - 540 W. Sycamore Street	District Attorney	0		0	0 *
1.05 - 141 S. Lassen Street	Jail Admin	0		0	0 *
1.06 - 821 E. South Street	Coop Extension	434,111		434,111	8,682
1.07 - 516 W. Sycamore Street	Auditor/Assessor Annex	550,348		550,348	11,007
1.08 - 541 & 543 W. Oak Street	Sheriff/Probation	131,493		131,493	2,630
1.09 - 720 N. Colusa Street	Ag Commissioner	170,569		170,569	3,411
1.10 - 525 W. Sycamore Street	Willows Memorial Hall	742,185		742,185	14,844
1.11 - 132 S. Murdock Street	Old Jail	0		0	0 *
1.12 - 777 N. Colusa Street	Public Works	65,393		65,393	1,308
1.13 - 821 E. South Street	Metal Storage	15,675		15,675	314
1.14 - 720 N. Colusa Street	Weed Control	0		0	0 *
1.15 - 240 & 242 N. Villa Street	Health Services	563,951		563,951	11,279
1.16 - 125 S. Murdock Street	Planning	0		0	0 *
1.17 - 306 N. Villa Street	Juvenile Hall	2,245,388		2,245,388	44,908
1.18 - 1187 E. South Street	GC Services	226,393		226,393	4,528
1.19 - 141 S. Lassen Street	Jail	4,936,412		4,936,412	98,728
1.20 - 327 Fourth Street	Orland Memorial Hall	362,703		362,703	7,254
1.21 - 125 County Road G	Animal Control	0		0	0 *
1.22 - 120 S. Marshall Street	Child Support	268,773		268,773	5,375
1.23 - 300 Broadway	Hamilton City Hall	0	67,000	67,000	1,340
Total		\$ 13,482,623	\$ -	\$ 13,549,623	\$ 270,992

Construction cost information is taken from the County's Fixed Asset System and reflects the values as of June 30, 2012. 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 and square footage is reviewed & updated on an annual basis. The County did not bill for these costs in 2011/2012.

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
BUILDING USE

12/21/2012

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

12/21/2012

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

COUNTY OF GLENN
BUILDING USE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
04050000	Court	21,942	1.0000	55,385			55,385
	Total	<u>21,942</u>	<u>1.0000</u>	<u>55,385</u>	<u>-</u>	<u>-</u>	<u>55,385</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011070	Assessor	202	0.0218	189			189
01016050	Cooperative Extension	5,025	0.5422	4,708			4,708
01042090	District Attorney	220	0.0237	206			206
01042110	Sheriff	815	0.0879	764			764
04050000	Court	3,005	0.3243	2,815			2,815
Total		9,267	1.0000	8,682	-	-	8,682

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

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

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,741	0.3164	832			832
01042113	Sheriff's Dispatch	737	0.1340	352			352
01042150	Probation	3,024	0.5496	1,445			1,445
Total		<u>5,502</u>	<u>1.0000</u>	<u>2,630</u>	<u>-</u>	<u>-</u>	<u>2,630</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012180	Agriculture Commissioner	2,948	0.5941	2,027			2,027
05210000	Air Pollution District	2,014	0.4059	1,385			1,385
Total		4,962	1.0000	3,411	-	-	3,411

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	906	0.0412	611			611
01011080	County Counsel	1,018	0.0462	687			687
01011090	Personnel	903	0.0410	609			609
01011200	Data Processing	234	0.0106	158			158
01011010	Board of Supervisors	4,543	0.2064	3,064			3,064
01011100	Elections	380	0.0173	256			256
01012220	Recorder	1,115	0.0507	752			752
01015180	Veterans' Services	2,378	0.1080	1,604			1,604
99999999	Other	10,534	0.4786	7,104			7,104
Total		22,011	1.0000	14,844	-	-	14,844

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 11/12 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011120 <i>Facilities Maintenance</i>	127	0.0326	43			43
01012200 Building Inspector	402	0.1032	135			135
01012280 Planning	274	0.0703	92			92
01203010 Road	924	0.2372	310			310
02000000 Solid Waste	127	0.0326	43			43
02260000 Planning & Public Works Agency	1,897	0.4870	637			637
04250000 Local Transportation Trust	144	0.0370	48			48
Total	3,895	1.0000	1,308	-	-	1,308

Basis of Allocation : Square Footage Occupied by Department

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

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042155	Juvenile Hall	6,723	0.8846	39,726			39,726
01906020	Office of Education	877	0.1154	5,182			5,182
	Total	<u>7,600</u>	<u>1.0000</u>	<u>44,908</u>	<u>-</u>	<u>-</u>	<u>44,908</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 11/12 Actual		Allocation Units	Allocated Percent	Ist Allocation	Direct Billed	2nd Allocation	Total
01024014	Alcohol & Drug Abuse	6,156	1.0000	4,528			4,528
	Total	<u>6,156</u>	<u>1.0000</u>	<u>4,528</u>	<u>-</u>	<u>-</u>	<u>4,528</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st 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

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
99999999	Other	14,065	1.0000	7,254			7,254
	Total	14,065	1.0000	7,254			7,254

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01055340	Child Support	2,379	1.0000	5,375			5,375
	Total	<u>2,379</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

COUNTY OF GLENN
BUILDING USE

<u>FY 11/12 Actual</u>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
99999999	Other	4,247	1.0000	1,340			1,340
	Total	<u>4,247</u>	<u>1.0000</u>	<u>1,340</u>	<u>-</u>	<u>-</u>	<u>1,340</u>

Basis of Allocation : Square Footage Occupied by Department

Departmental Cost
Allocation Summary

COUNTY OF GLENN
BUILDING USE

12/26/2012

FY 11/12 Actual		Total	526 W. Sycamore	540 W. Sycamore	141 S. Lassen (Admin)	821 E. South Street	516 W. Sycamore	541 & 543 W. Oak	720 N. Colusa Street
01011040	Department of Finance	5,758					5,147		
01011080	County Counsel	687							
01011090	Personnel	609							
01011120	Facilities Maintenance	43							
01011200	Data Processing	158							
01011010	Board of Supervisors	3,064							
01011070	Assessor	2,847				189	2,657		
01011100	Elections	1,285					1,029		
01012180	Agriculture Commissioner	2,027							2,027
01012200	Building Inspector	135							
01012220	Recorder	2,926					2,174		
01012280	Planning	92							
01015180	Veterans' Services	1,604							
01016050	Cooperative Extension	4,708				4,708			
01024010	Public Health	5,090							
01024012	Mental Health	6,189							
01024014	Alcohol & Drug Abuse	4,528							
01042090	District Attorney	206				206			
01042110	Sheriff	1,909				764		832	
01042113	Sheriff's Dispatch	352						352	
01042140	Jail	98,728							
01042150	Probation	1,445						1,445	
01042155	Juvenile Hall	39,726							
01055340	Child Support	5,375							
01203010	Road	310							
01906020	Office of Education	5,182							
02000000	Solid Waste	43							
02260000	Planning & Public Works Agency	637							
04050000	Court	58,200	55,385			2,815			
04250000	Local Transportation Trust	48							
05210000	Air Pollution District	1,385							1,385
99999999	Other	15,698							
Total		270,992	55,385	-	-	8,682	11,007	2,630	3,411

Departmental Cost
Allocation Summary

COUNTY OF GLENN
BUILDING USE

12/26/2012

FY 11/12 Actual		525 W. Sycamore	132 S. Murdock	777 N. Colusa	821 E. South (Metal)	720 N. Colusa (Weed)	240 & 242 N. Villa	125 S. Murdock	306 N. Villa	1187 E. South Street
01011040	Department of Finance	611								
01011080	County Counsel	687								
01011090	Personnel	609								
01011120	Facilities Maintenance			43						
01011200	Data Processing	158								
01011010	Board of Supervisors	3,064								
01011070	Assessor									
01011100	Elections	256								
01012180	Agriculture Commissioner									
01012200	Building Inspector			135						
01012220	Recorder	752								
01012280	Planning			92						
01015180	Veterans' Services	1,604								
01016050	Cooperative Extension									
01024010	Public Health						5,090			
01024012	Mental Health						6,189			
01024014	Alcohol & Drug Abuse									4,528
01042090	District Attorney									
01042110	Sheriff				314					
01042113	Sheriff's Dispatch									
01042140	Jail									
01042150	Probation									
01042155	Juvenile Hall								39,726	
01055340	Child Support									
01203010	Road			310						
01906020	Office of Education								5,182	
02000000	Solid Waste			43						
02260000	Planning & Public Works Agency			637						
04050000	Court									
04250000	Local Transportation Trust			48						
05210000	Air Pollution District									
99999999	Other	7,104								
Total		14,844	-	1,308	314	-	11,279	-	44,908	4,528

COUNTY OF GLENN
BUILDING USE

FY 11/12 Actual	141 S.	327 Fourth	125	120 S.	300
	Lassen (Jail)	Street	County Road G	Marshall	Broadway
01011040	Department of Finance				
01011080	County Counsel				
01011090	Personnel				
01011120	Facilities Maintenance				
01011200	Data Processing				
01011010	Board of Supervisors				
01011070	Assessor				
01011100	Elections				
01012180	Agriculture Commissioner				
01012200	Building Inspector				
01012220	Recorder				
01012280	Planning				
01015180	Veterans' Services				
01016050	Cooperative Extension				
01024010	Public Health				
01024012	Mental Health				
01024014	Alcohol & Drug Abuse				
01042090	District Attorney				
01042110	Sheriff				
01042113	Sheriff's Dispatch				
01042140	Jail	98,728			
01042150	Probation				
01042155	Juvenile Hall				
01055340	Child Support			5,375	
01203010	Road				
01906020	Office of Education				
02000000	Solid Waste				
02260000	Planning & Public Works Agency				
04050000	Court				
04250000	Local Transportation Trust				
05210000	Air Pollution District				
99999999	Other		7,254		1,340
Total		98,728	7,254	-	5,375
					1,340

**COUNTY OF GLENN
EQUIPMENT USE**

12/21/2012

FY 11/12 Actual

Equipment values are taken from the County's Fixed Asset System as of June 30, 2012. 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 2011/2012.

Org Key	Department	Value as of 6/30/11	2011/12 Changes	Value as of 6/30/12	
01011013	County Administrative Officer	98,855	0	98,855	
01011020	Clerk of the Board	6,356	0	6,356	
01011040	Department of Finance	71,309	0	71,309	
01011070	Assessor	73,448	0	73,448	
01011090	Personnel	18,415	0	18,415	
01011100	Elections	504,663	0	504,663	
01011120	Facilities Maintenance	61,091	0	61,091	
01011200	Data Processing	380,102	875	380,977	
01012170	Flood Control	11,166	0	11,166	
01012180	Ag Commissioner	137,182	0	137,182	
01012220	Recorder	225,818	0	225,818	
01012240	Public Guardian	10,869	0	10,869	
01012260	Emergency Services	6,267	0	6,267	
01012280	Planning	11,995	0	11,995	
01012290	Animal Control	7,661	0	7,661	
01016050	Cooperative Extension	23,529	0	23,529	
01042090	District Attorney	61,755	0	61,755	
01042110	Sheriff	1,653,428	53,745	1,707,173	
01042113	Sheriff's Dispatch	16,667	0	16,667	
01042140	Jail	76,204	6,682	82,886	
01042150	Probation	71,672	0	51,711	Equip Use
01042155	Juvenile Hall	40,341	0	40,341	240,796
GRAND TOTAL FIXED ASSETS		3,568,793	61,302	3,610,134	

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
EQUIPMENT USE

12/21/2012

FY 11/12 Actual	Total	General & Admin	Equipment Use
Time %			
Other Expenditures & Costs			
Building Use			
Equipment Use	240,796		240,796
Expenditures Per Financial Statements	240,796	-	240,796
Cost Adjustments			
Functional Cost	240,796	-	240,796
Additions - 1st Allocation			
Other			
Reallocate Admin			
Allocable Costs			
Unallocated			
1st Allocation	-	-	-
Additions - 2nd Allocation			
Other			
Reallocate Admin			
Allocable Costs			
Unallocated			
2nd Allocation	-	-	-
Total Allocated	240,796	-	240,796

COUNTY OF GLENN
EQUIPMENT USE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	98,855	0.0274	6,594			6,594
01011040	Department of Finance	71,309	0.0198	4,756			4,756
01011090	Personnel	18,415	0.0051	1,228			1,228
01011120	Facilities Maintenance	61,091	0.0169	4,075			4,075
01011200	Data Processing	380,977	0.1055	25,411			25,411
01011020	Clerk of the Board	6,356	0.0018	424			424
01011070	Assessor	73,448	0.0203	4,899			4,899
01011100	Elections	504,663	0.1398	33,661			33,661
01012170	Flood Control	11,166	0.0031	745			745
01012180	Agriculture Commissioner	137,182	0.0380	9,150			9,150
01012220	Recorder	225,818	0.0626	15,062			15,062
01012240	Public Guardian	10,869	0.0030	725			725
01012260	Emergency Services	6,267	0.0017	418			418
01012280	Planning	11,995	0.0033	800			800
01012290	Animal Control	7,661	0.0021	511			511
01016050	Cooperative Extension	23,529	0.0065	1,569			1,569
01042090	District Attorney	61,755	0.0171	4,119			4,119
01042110	Sheriff	1,707,173	0.4729	113,868			113,868
01042113	Sheriff's Dispatch	16,667	0.0046	1,112			1,112
01042140	Jail	82,886	0.0230	5,528			5,528
01042150	Probation	51,711	0.0143	3,449			3,449
01042155	Juvenile Hall	40,341	0.0112	2,691			2,691
Total		3,610,134	1.0000	240,796	-	-	240,796

Basis of Allocation : Carrying Value of Equipment

COUNTY OF GLENN
EQUIPMENT USE

FY 11/12 Actual		Total	Equipment Use
01011013	County Administrative Officer	6,594	6,594
01011040	Department of Finance	4,756	4,756
01011090	Personnel	1,228	1,228
01011120	Facilities Maintenance	4,075	4,075
01011200	Data Processing	25,411	25,411
01011020	Clerk of the Board	424	424
01011070	Assessor	4,899	4,899
01011100	Elections	33,661	33,661
01012170	Flood Control	745	745
01012180	Agriculture Commissioner	9,150	9,150
01012220	Recorder	15,062	15,062
01012240	Public Guardian	725	725
01012260	Emergency Services	418	418
01012280	Planning	800	800
01012290	Animal Control	511	511
01016050	Cooperative Extension	1,569	1,569
01042090	District Attorney	4,119	4,119
01042110	Sheriff	113,868	113,868
01042113	Sheriff's Dispatch	1,112	1,112
01042140	Jail	5,528	5,528
01042150	Probation	3,449	3,449
01042155	Juvenile Hall	2,691	2,691
Total		240,796	240,796

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

12/21/2012

FY 11/12 Actual

Based on action of the Board of Supervisors the County Administrative Officer position was eliminated in fiscal year 2009-10, however, there are on-going retiree health insurance coverage expenses. 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 has been eliminated from the plan due to lack of staff and time study information.
2. BUDGET: This function is allowable for plan purposes and is allocated based on the relative budget size of the adopted final budget.
3. GENERAL GOVERNMENT: This function is unallowable and has been excluded from plan calculations.

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 11/12 Actual	Total	General & Admin	Budget & Cost Plan	General Government
Time %	100.00%		100.00%	
Wages & Benefits				
Salaries & Wages				
Benefits	15,698		15,698	
Expenditures Per Financial Statements	<u>15,698</u>		<u>15,698</u>	
Cost Adjustments				
Equipment Use to Service Depts.	6,594	6,594		
Functional Cost	<u>22,292</u>	<u>6,594</u>	<u>15,698</u>	
Additions - 1st Allocation				
Other				
Reallocate Admin		(6,594)	6,594	
Allocable Costs	22,292		22,292	
Unallocated				
1st Allocation	<u>22,292</u>	<u>-</u>	<u>22,292</u>	<u>-</u>

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

12/21/2012

FY 11/12 Actual	Total	General & Admin	Budget & Cost Plan	General Government
Additions - 2nd Allocation				
Other	6,644	6,644		
Reallocate Admin		(6,644)	6,644	
Allocable Costs	6,644		6,644	
Unallocated				
2nd Allocation	6,644	-	6,644	-
Total Allocated	28,936	-	28,936	-

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	16	0.0001	2			2
01011040	Department of Finance	969	0.0064	142			142
01011051	Annual Audit	44	0.0003	6			6
01011080	County Counsel	418	0.0027	61			61
01011090	Personnel	236	0.0015	35			35
01011120	Facilities Maintenance	1,259	0.0083	184			184
01011150	General Insurance	772	0.0051	113			113
01011170	Employee Benefits	41	0.0003	6			6
01011200	Data Processing	564	0.0037	82			82
01011010	Board of Supervisors	480	0.0031	70		22	92
01011020	Clerk of the Board	188	0.0012	27		8	36
01011070	Assessor	807	0.0053	118		36	154
01011100	Elections	319	0.0021	47		14	61
01011180	Surveyor	68	0.0004	10		3	13
01012040	Court Revenues	717	0.0047	105		32	137
01012060	Grand Jury	11	0.0001	2		0	2
01012100	Indigent Defense	394	0.0026	58		18	75
01012170	Flood Control	25	0.0002	4		1	5
01012180	Agriculture Commissioner	1,446	0.0095	211		65	276
01012200	Building Inspector	223	0.0015	33		10	43
01012220	Recorder	419	0.0027	61		19	80
01012230	Coroner	57	0.0004	8		3	11
01012240	Public Guardian	174	0.0011	25		8	33
01012280	Planning	1,090	0.0071	159		49	208
01012290	Animal Control	311	0.0020	45		14	59
01014022	Hospital	40	0.0003	6		2	8
01015180	Veterans' Services	50	0.0003	7		2	10
01016040	Library	139	0.0009	20		6	27
01016050	Cooperative Extension	248	0.0016	36		11	47

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024010	Public Health	2,942	0.0193	430		132	562
01024012	Mental Health	7,005	0.0459	1,024		314	1,338
01024014	Alcohol & Drug Abuse	1,164	0.0076	170		52	222
01024017	Drug Court	432	0.0028	63		19	83
01024020	Maternal & Child Health	166	0.0011	24		7	32
01024025	Women, Infants & Children	842	0.0055	123		38	161
01024170	California Children's Services	351	0.0023	51		16	67
01025010	Social Services Administration	23,511	0.1542	3,438		1,054	4,492
01042090	District Attorney	872	0.0057	127		39	167
01042110	Sheriff	4,629	0.0304	677		208	884
01042113	Sheriff's Dispatch	467	0.0031	68		21	89
01042135	Sheriff's Civil Division	182	0.0012	27		8	35
01042136	Court Security	523	0.0034	76		23	100
01042140	Jail	3,740	0.0245	547		168	715
01042150	Probation	1,140	0.0075	167		51	218
01042155	Juvenile Hall	1,379	0.0090	202		62	263
01042158	Delinquency Prevention	75	0.0005	11		3	14
01042360	Boat Patrol	141	0.0009	21		6	27
01054010	California Waste Management	16	0.0001	2		1	3
01054011	Emergency Preparedness Grant	212	0.0014	31		10	41
01054012	Mental Health Services Act	2,312	0.0152	338		104	442
01054015	Hospital Preparedness Grant	225	0.0015	33		10	43
01054020	Superior Reg Workforce Ed	600	0.0039	88		27	115
01054045	Mosquito Abatement Assessment Area	191	0.0013	28		9	36
01055340	Child Support	795	0.0052	116		36	152
01203010	Road	16,088	0.1055	2,352		722	3,074
01602270	Fish & Game Commission	9	0.0001	1		0	2
01906020	Office of Education	156	0.0010	23		7	30
02000000	Solid Waste	7,755	0.0509	1,134		348	1,482

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02040205	Orland Airport	635	0.0042	93		28	121
02040207	Willows Airport	555	0.0036	81		25	106
02200000	Fleet Operations	1,742	0.0114	255		78	333
02210000	Underground Storage Tanks	221	0.0014	32		10	42
02220000	Vegetation & Environmental Mgmt	120	0.0008	18		5	23
02224170	Tri-County Bee	6	0.0000	1		0	1
02240000	Human Resource Agency	3,709	0.0243	542		166	709
02250000	Health Services Administration	1,297	0.0085	190		58	248
02260000	Planning & Public Works Agency	1,683	0.0110	246		75	322
02270000	Central Services	39	0.0003	6		2	7
03230000	Fire Chief's Association	3	0.0000	0		0	1
04100000	Law Library	13	0.0001	2		1	2
04250000	Local Transportation Trust	910	0.0060	133		41	174
04260000	Transportation Administration	346	0.0023	51		16	66
04280000	Glenn County Transit	189	0.0012	28		8	36
04281000	Fixed Route Transit	1,306	0.0086	191		59	250
04354015	Ca Reg Mental Health Coalition	582	0.0038	85		26	111
04601000	Local Agency Formation Commission	41	0.0003	6		2	8
04999100	Community Action	19,032	0.1248	2,783		854	3,636
05010000	Artois Fire District	149	0.0010	22		7	28
05022000	Hamilton Fire District	264	0.0017	39		12	50
05022010	Bayliss Fire District	69	0.0005	10		3	13
05050000	Willows Rural Fire District	198	0.0013	29		9	38
05110000	Storm Drain Maintenance District #1	24	0.0002	4		1	5
05130000	Storm Drain Maintenance District #3	69	0.0005	10		3	13
05140000	North Willows County Service Area	74	0.0005	11		3	14
05210000	Air Pollution District	930	0.0061	136		42	178
05210241	Air Pollution Vehicle Registration	118	0.0008	17		5	23
05250000	Olive Pest Management District	124	0.0008	18		6	24

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06010000	Elk Creek Cemetery District	12	0.0001	2		1	2
06020000	German Cemetery District	1	0.0000	0		0	0
06030000	Marvin-Chapel Cemetery District	10	0.0001	1		0	2
06040000	Newville Cemetery District	3	0.0000	0		0	1
06050000	Orland Cemetery District	355	0.0023	52		16	68
06060000	Willows Cemetery District	252	0.0017	37		11	48
06200000	Glenn-Codora Fire District	70	0.0005	10		3	13
06210000	Elk Creek Fire District	36	0.0002	5		2	7
06220000	Glenn-Colusa Fire District	27	0.0002	4		1	5
06230000	Kanawha Fire District	105	0.0007	15		5	20
06240000	Ord Fire District	30	0.0002	4		1	6
06250000	Orland Fire District	194	0.0013	28		9	37
06300000	Levee District #1	99	0.0006	14		4	19
06310000	Levee District #2	15	0.0001	2		1	3
06320000	Levee District #3	63	0.0004	9		3	12
06500000	Butte City Community Service District	31	0.0002	5		1	6
06510000	BCCSD - Recreation District	3	0.0000	0		0	1
06610000	Elk Creek Community Service District	170	0.0011	25		8	32
06650000	ECCSD - Lighting District	1	0.0000	0		0	0
06700000	Ord Bend Community Service District	57	0.0004	8		3	11
06740000	Artois Community Service District	34	0.0002	5		2	6
06800000	Hamilton City Community Service District	269	0.0018	39		12	51
06830000	HCCSD - Lighting District	16	0.0001	2		1	3
06850000	HCCSD - Library District	13	0.0001	2		1	2
06865000	HCCSD - Edgewater Park	4	0.0000	1		0	1
06870000	HCCSD - Pallisades District	7	0.0000	1		0	1
06880000	N.E. Willows Community Service District	245	0.0016	36		11	47
06920000	Mosquito Abatement District	271	0.0018	40		12	52
06950000	Rice Pest Abatement District	15	0.0001	2		1	3

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06960000	HC Reclamation District #2140	117	0.0008	17		5	22
99999999	Other	26,044	0.1708	3,808		1,168	4,976
Total		152,462	1.0000	22,292	-	6,644	28,936

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

<u>FY 11/12 Actual</u>		<u>Total</u>	<u>Budget</u>
01011013	County Administrative Officer	2	2
01011040	Department of Finance	142	142
01011051	Annual Audit	6	6
01011080	County Counsel	61	61
01011090	Personnel	35	35
01011120	Facilities Maintenance	184	184
01011150	General Insurance	113	113
01011170	Employee Benefits	6	6
01011200	Data Processing	82	82
01011010	Board of Supervisors	92	92
01011020	Clerk of the Board	36	36
01011070	Assessor	154	154
01011100	Elections	61	61
01011180	Surveyor	13	13
01012040	Court Revenues	137	137
01012060	Grand Jury	2	2
01012100	Indigent Defense	75	75
01012170	Flood Control	5	5
01012180	Agriculture Commissioner	276	276
01012200	Building Inspector	43	43
01012220	Recorder	80	80
01012230	Coroner	11	11
01012240	Public Guardian	33	33
01012280	Planning	208	208
01012290	Animal Control	59	59
01014022	Hospital	8	8
01015180	Veterans' Services	10	10
01016040	Library	27	27
01016050	Cooperative Extension	47	47

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 11/12 Actual		Total	Budget
01024010	Public Health	562	562
01024012	Mental Health	1,338	1,338
01024014	Alcohol & Drug Abuse	222	222
01024017	Drug Court	83	83
01024020	Maternal & Child Health	32	32
01024025	Women, Infants & Children	161	161
01024170	California Children's Services	67	67
01025010	Social Services Administration	4,492	4,492
01042090	District Attorney	167	167
01042110	Sheriff	884	884
01042113	Sheriff's Dispatch	89	89
01042135	Sheriff's Civil Division	35	35
01042136	Court Security	100	100
01042140	Jail	715	715
01042150	Probation	218	218
01042155	Juvenile Hall	263	263
01042158	Delinquency Prevention	14	14
01042360	Boat Patrol	27	27
01054010	California Waste Management	3	3
01054011	Emergency Preparedness Grant	41	41
01054012	Mental Health Services Act	442	442
01054015	Hospital Preparedness Grant	43	43
01054020	Superior Reg Workforce Ed	115	115
01054045	Mosquito Abatement Assessment Area	36	36
01055340	Child Support	152	152
01203010	Road	3,074	3,074
01602270	Fish & Game Commission	2	2
01906020	Office of Education	30	30
02000000	Solid Waste	1,482	1,482

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

<u>FY 11/12 Actual</u>		<u>Total</u>	<u>Budget</u>
02040205	Orland Airport	121	121
02040207	Willows Airport	106	106
02200000	Fleet Operations	333	333
02210000	Underground Storage Tanks	42	42
02220000	Vegetation & Environmental Mgmt	23	23
02224170	Tri-County Bee	1	1
02240000	Human Resource Agency	709	709
02250000	Health Services Administration	248	248
02260000	Planning & Public Works Agency	322	322
02270000	Central Services	7	7
03230000	Fire Chief's Association	1	1
04100000	Law Library	2	2
04250000	Local Transportation Trust	174	174
04260000	Transportation Administration	66	66
04280000	Glenn County Transit	36	36
04281000	Fixed Route Transit	250	250
04354015	Ca Reg Mental Health Coalition	111	111
04601000	Local Agency Formation Commission	8	8
04999100	Community Action	3,636	3,636
05010000	Artois Fire District	28	28
05022000	Hamilton Fire District	50	50
05022010	Bayliss Fire District	13	13
05050000	Willows Rural Fire District	38	38
05110000	Storm Drain Maintenance District #1	5	5
05130000	Storm Drain Maintenance District #3	13	13
05140000	North Willows County Service Area	14	14
05210000	Air Pollution District	178	178
05210241	Air Pollution Vehicle Registration	23	23
05250000	Olive Pest Management District	24	24

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

<u>FY 11/12 Actual</u>		<u>Total</u>	<u>Budget</u>
06010000	Elk Creek Cemetery District	2	2
06020000	German Cemetery District	0	0
06030000	Marvin-Chapel Cemetery District	2	2
06040000	Newville Cemetery District	1	1
06050000	Orland Cemetery District	68	68
06060000	Willows Cemetery District	48	48
06200000	Glenn-Codora Fire District	13	13
06210000	Elk Creek Fire District	7	7
06220000	Glenn-Colusa Fire District	5	5
06230000	Kanawha Fire District	20	20
06240000	Ord Fire District	6	6
06250000	Orland Fire District	37	37
06300000	Levee District #1	19	19
06310000	Levee District #2	3	3
06320000	Levee District #3	12	12
06500000	Butte City Community Service District	6	6
06510000	BCCSD - Recreation District	1	1
06610000	Elk Creek Community Service District	32	32
06650000	ECCSD - Lighting District	0	0
06700000	Ord Bend Community Service District	11	11
06740000	Artois Community Service District	6	6
06800000	Hamilton City Community Service District	51	51
06830000	HCCSD - Lighting District	3	3
06850000	HCCSD - Library District	2	2
06865000	HCCSD - Edgewater Park	1	1
06870000	HCCSD - Pallasades District	1	1
06880000	N.E. Willows Community Service District	47	47
06920000	Mosquito Abatement District	52	52
06950000	Rice Pest Abatement District	3	3

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

<u>FY 11/12 Actual</u>		<u>Total</u>	<u>Budget</u>
06960000	HC Reclamation District #2140	22	22
99999999	Other	4,976	4,976
	Total	<u>28,936</u>	<u>28,936</u>

COUNTY OF GLENN
DEPARTMENT OF FINANCE

12/21/2012

FY 11/12 Actual

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

The department maintained time records during fiscal year 2011/2012 that reflect the amount of time spent working in these major functions. All costs of this department are distributed to functions based on their proportionate percentage of total time reflected on the time sheets.

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

1. BUDGET & COST PLAN: This function is allowable for plan purposes and is allocated based on relative budget size of the adopted final budget.
2. PAYROLL: The payroll function allocates costs based on the number of employees in each department. Employee count information is taken from payroll reports.
3. ACCOUNTING: This function consists of time spent working with departments and special districts on various reports, special accounting projects, auditing and accounting for Social Services, Community Action, proprietary funds, Road, Health Services, special revenue funds, and debt funds. Time spent in preparing reports such as the County Financial Reports is also included in this function.
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.

Credit has been applied for those items that were direct billed during fiscal year 2011/12.

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
DEPARTMENT OF FINANCE

12/21/2012

FY 11/12 Actual	Total	General & Admin	Accounting	Budget & Cost Plan	Check Processing	Payroll
Time %	100.00%	23.76%	3.10%	7.10%	12.77%	12.38%
Wages & Benefits						
Salaries & Wages	470,936	111,914	14,590	33,455	60,155	58,290
Benefits	261,770	62,207	8,110	18,596	33,437	32,401
Services & Supplies						
Communications	4,230	1,005	131	301	540	524
Maint-Equipment	591	140	18	42	75	73
Memberships	500	119	15	36	64	62
Miscellaneous Exp	428	102	13	30	55	53
Office Expense	21,800	5,181	675	1,549	2,785	2,698
Bad Check Expense	425	101	13	30	54	53
Professional Services	26,566	6,313	823	1,887	3,393	3,288
Publications & Legal	1,067	254	33	76	136	132
Rent/Lease Equipment	3,723	885	115	264	476	461
Special Dept. Expense	5,677	1,349	176	403	725	703
Special Dept Training	1,115	265	35	79	142	138
Food & Lodging	374	89	12	27	48	46
Mileage	480	114	15	34	61	59
Other Travel	5	1	0	0	1	1
Utilities	7,748	1,841	240	550	990	959
Expenditures Per Financial Statements	807,435	191,880	25,015	57,360	103,137	99,940
Cost Adjustments						
Building Use to Service Depts.	5,758	5,758				
Equipment Use to Service Depts.	4,756	4,756				
Other Charges for Services	(848)	(848)				
Bad Check Recovery	(418)	(418)				
Refunds & Rebates	(3,269)	(3,269)				

*Schedule of Costs
to be Allocated
by Function*

**COUNTY OF GLENN
DEPARTMENT OF FINANCE**

12/21/2012

FY 11/12 Actual	Total	General & Admin	Accounting	Budget & Cost Plan	Check Processing	Payroll
Time %	100.00%	23.76%	3.10%	7.10%	12.77%	12.38%
Interfund Revenue	(171)	(171)				
Miscellaneous Revenues	(719)	(719)				
Functional Cost	812,524	196,969	25,015	57,360	103,137	99,940

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
DEPARTMENT OF FINANCE

12/21/2012

FY 11/12 Actual	Total	General & Admin	Accounting	Budget & Cost Plan	Check Processing	Payroll
Time %	100.00%	23.76%	3.10%	7.10%	12.77%	12.38%
Additions - 1st Allocation						
Other						
Reallocate Admin		(196,969)	8,005	18,355	33,002	31,979
Allocable Costs	812,524		33,020	75,715	136,139	131,920
Unallocated	(435,730)					
1st Allocation	<u>376,794</u>	<u>-</u>	<u>33,020</u>	<u>75,715</u>	<u>136,139</u>	<u>131,920</u>
Additions - 2nd Allocation						
Other	130,666	130,666				
Reallocate Admin		(130,666)	5,310	12,176	21,893	21,215
Allocable Costs	130,666		5,310	12,176	21,893	21,215
Unallocated	(70,072)					
2nd Allocation	<u>60,594</u>	<u>-</u>	<u>5,310</u>	<u>12,176</u>	<u>21,893</u>	<u>21,215</u>
Total Allocated	<u>437,388</u>	<u>-</u>	<u>38,330</u>	<u>87,891</u>	<u>158,033</u>	<u>153,134</u>

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
DEPARTMENT OF FINANCE

12/21/2012

FY 11/12 Actual	Internal Auditing	Tax Administration	Treasury Services	General Government
Time %		22.84%	4.72%	13.32%
Wages & Benefits				
Salaries & Wages		107,585	22,219	62,728
Benefits		59,801	12,350	34,867
Services & Supplies				
Communications		966	200	563
Maint-Equipment		135	28	79
Memberships		114	24	67
Miscellaneous Exp		98	20	57
Office Expense		4,980	1,029	2,904
Bad Check Expense		97	20	57
Professional Services		6,069	1,253	3,539
Publications & Legal		244	50	142
Rent/Lease Equipment		851	176	496
Special Dept. Expense		1,297	268	756
Special Dept Training		255	53	149
Food & Lodging		85	18	50
Mileage		110	23	64
Other Travel		1	0	1
Utilities		1,770	366	1,032
Expenditures Per Financial Statements		184,458	38,094	107,549
Cost Adjustments				
Building Use to Service Depts.				
Equipment Use to Service Depts.				
Other Charges for Services				
Bad Check Recovery				
Refunds & Rebates				

*Schedule of Costs
to be Allocated
by Function*

**COUNTY OF GLENN
DEPARTMENT OF FINANCE**

12/21/2012

FY 11/12 Actual	Internal Auditing	Tax Administration	Treasury Services	General Government
Time %		22.84%	4.72%	13.32%
Interfund Revenue				
Miscellaneous Revenues				
Functional Cost		184,458	38,094	107,549

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
DEPARTMENT OF FINANCE

12/21/2012

FY 11/12 Actual	Internal Auditing	Tax Administration	Treasury Services	General Government
Time %		22.84%	4.72%	13.32%
Additions - 1st Allocation				
Other				
Reallocate Admin		59,024	12,190	34,414
Allocable Costs		243,482	50,284	141,964
Unallocated		(243,482)	(50,284)	(141,964)
1st Allocation	-	-	-	-
Additions - 2nd Allocation				
Other				
Reallocate Admin		39,156	8,086	22,830
Allocable Costs		39,156	8,086	22,830
Unallocated		(39,156)	(8,086)	(22,830)
2nd Allocation	-	-	-	-
Total Allocated	-	-	-	-

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	0.50	0.0010	32			32
01011080	County Counsel	3.25	0.0063	209			209
01011090	Personnel	1.25	0.0024	80			80
01011120	Facilities Maintenance	0.25	0.0005	16			16
01011200	Data Processing	21.75	0.0423	1,396			1,396
01012180	Agriculture Commissioner	1.25	0.0024	80		14	94
01024010	Public Health	2.50	0.0049	160		27	188
01024170	California Children's Services	10.50	0.0204	674		114	788
01025010	Social Services Administration	115.75	0.2250	7,429		1,261	8,690
01042090	District Attorney	1.00	0.0019	64		11	75
01042110	Sheriff	9.75	0.0190	626		106	732
01042140	Jail	23.00	0.0447	1,476		251	1,727
01042150	Probation	3.75	0.0073	241		41	282
01055340	Child Support	8.25	0.0160	529		90	619
01203010	Road	1.50	0.0029	96		16	113
02000000	Solid Waste	0.50	0.0010	32		5	38
02040205	Orland Airport	1.25	0.0024	80		14	94
02240000	Human Resource Agency	1.50	0.0029	96		16	113
02260000	Planning & Public Works Agency	2.25	0.0044	144		25	169
04280000	Glenn County Transit	1.50	0.0029	96		16	113
04999100	Community Action	5.25	0.0102	337		57	394
05010000	Artois Fire District	0.75	0.0015	48		8	56
05022000	Hamilton Fire District	0.25	0.0005	16		3	19
05022010	Bayliss Fire District	1.25	0.0024	80		14	94
05050000	Willows Rural Fire District	1.50	0.0029	96		16	113
05110000	Storm Drain Maintenance District #1	1.00	0.0019	64		11	75
05130000	Storm Drain Maintenance District #3	1.00	0.0019	64		11	75
05140000	North Willows County Service Area	1.00	0.0019	64		11	75
05210000	Air Pollution District	2.50	0.0049	160		27	188
05250000	Olive Pest Management District	0.25	0.0005	16		3	19
06010000	Elk Creek Cemetery District	0.75	0.0015	48		8	56
06020000	German Cemetery District	1.25	0.0024	80		14	94

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06030000	Marvin-Chapel Cemetery District	1.75	0.0034	112		19	131
06050000	Orland Cemetery District	2.25	0.0044	144		25	169
06060000	Willows Cemetery District	1.75	0.0034	112		19	131
06200000	Glenn-Codora Fire District	1.75	0.0034	112		19	131
06210000	Elk Creek Fire District	1.75	0.0034	112		19	131
06220000	Glenn-Colusa Fire District	12.25	0.0238	786		133	920
06230000	Kanawha Fire District	1.50	0.0029	96		16	113
06240000	Ord Fire District	1.25	0.0024	80		14	94
06250000	Orland Fire District	3.25	0.0063	209		35	244
06300000	Levee District #1	0.25	0.0005	16		3	19
06320000	Levee District #3	1.25	0.0024	80		14	94
06500000	Butte City Community Service District	0.75	0.0015	48		8	56
06610000	Elk Creek Community Service District	8.00	0.0155	513		87	601
06700000	Ord Bend Community Service District	2.50	0.0049	160		27	188
06740000	Artois Community Service District	5.25	0.0102	337		57	394
06800000	Hamilton City Community Service District	12.50	0.0243	802		136	938
06865000	HCCSD - Edgewater Park	0.50	0.0010	32		5	38
06880000	N.E. Willows Community Service District	2.75	0.0053	176		30	206
06920000	Mosquito Abatement District	2.00	0.0039	128		22	150
06950000	Rice Pest Abatement District	1.00	0.0019	64		11	75
06960000	HC Reclamation District #2140	0.25	0.0005	16		3	19
99999999	Other	222.00	0.4315	14,248	(8,208)	2,418	8,458
Total		514.50	1.0000	33,020	(8,208)	5,310	30,122

Basis of Allocation : Time Study Hours

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	16	0.0001	8			8
01011040	Department of Finance	969	0.0064	481			481
01011051	Annual Audit	44	0.0003	22			22
01011080	County Counsel	418	0.0027	208			208
01011090	Personnel	236	0.0015	117			117
01011120	Facilities Maintenance	1,259	0.0083	625			625
01011150	General Insurance	772	0.0051	383			383
01011170	Employee Benefits	41	0.0003	20			20
01011200	Data Processing	564	0.0037	280			280
01011010	Board of Supervisors	480	0.0031	238		39	278
01011020	Clerk of the Board	188	0.0012	93		15	109
01011070	Assessor	807	0.0053	401		66	467
01011100	Elections	319	0.0021	158		26	185
01011180	Surveyor	68	0.0004	34		6	39
01012040	Court Revenues	717	0.0047	356		59	415
01012060	Grand Jury	11	0.0001	5		1	6
01012100	Indigent Defense	394	0.0026	196		32	228
01012170	Flood Control	25	0.0002	12		2	14
01012180	Agriculture Commissioner	1,446	0.0095	718		119	837
01012200	Building Inspector	223	0.0015	111		18	129
01012220	Recorder	419	0.0027	208		34	243
01012230	Coroner	57	0.0004	28		5	33
01012240	Public Guardian	174	0.0011	86		14	101
01012280	Planning	1,090	0.0071	541		90	631
01012290	Animal Control	311	0.0020	154		26	180
01014022	Hospital	40	0.0003	20		3	23
01015180	Veterans' Services	50	0.0003	25		4	29
01016040	Library	139	0.0009	69		11	80
01016050	Cooperative Extension	248	0.0016	123		20	144
01024010	Public Health	2,942	0.0193	1,461		242	1,703

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024012	Mental Health	7,005	0.0459	3,479		576	4,055
01024014	Alcohol & Drug Abuse	1,164	0.0076	578		96	674
01024017	Drug Court	432	0.0028	215		36	250
01024020	Maternal & Child Health	166	0.0011	82		14	96
01024025	Women, Infants & Children	842	0.0055	418		69	487
01024170	California Children's Services	351	0.0023	174		29	203
01025010	Social Services Administration	23,511	0.1542	11,676		1,932	13,608
01042090	District Attorney	872	0.0057	433		72	505
01042110	Sheriff	4,629	0.0304	2,299		380	2,679
01042113	Sheriff's Dispatch	467	0.0031	232		38	270
01042135	Sheriff's Civil Division	182	0.0012	90		15	105
01042136	Court Security	523	0.0034	260		43	303
01042140	Jail	3,740	0.0245	1,857		307	2,165
01042150	Probation	1,140	0.0075	566		94	660
01042155	Juvenile Hall	1,379	0.0090	685		113	798
01042158	Delinquency Prevention	75	0.0005	37		6	43
01042360	Boat Patrol	141	0.0009	70		12	82
01054010	California Waste Management	16	0.0001	8		1	9
01054011	Emergency Preparedness Grant	212	0.0014	105		17	123
01054012	Mental Health Services Act	2,312	0.0152	1,148		190	1,338
01054015	Hospital Preparedness Grant	225	0.0015	112		18	130
01054020	Superior Reg Workforce Ed	600	0.0039	298		49	347
01054045	Mosquito Abatement Assessment Area	191	0.0013	95		16	111
01055340	Child Support	795	0.0052	395		65	460
01203010	Road	16,088	0.1055	7,990		1,322	9,312
01602270	Fish & Game Commission	9	0.0001	4		1	5
01906020	Office of Education	156	0.0010	77		13	90
02000000	Solid Waste	7,755	0.0509	3,851		637	4,489
02040205	Orland Airport	635	0.0042	315		52	368
02040207	Willows Airport	555	0.0036	276		46	321

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02200000	Fleet Operations	1,742	0.0114	865		143	1,008
02210000	Underground Storage Tanks	221	0.0014	110		18	128
02220000	Vegetation & Environmental Mgmt	120	0.0008	60		10	69
02224170	Tri-County Bee	6	0.0000	3		0	3
02240000	Human Resource Agency	3,709	0.0243	1,842		305	2,147
02250000	Health Services Administration	1,297	0.0085	644		107	751
02260000	Planning & Public Works Agency	1,683	0.0110	836		138	974
02270000	Central Services	39	0.0003	19		3	23
03230000	Fire Chief's Association	3	0.0000	1		0	2
04100000	Law Library	13	0.0001	6		1	8
04250000	Local Transportation Trust	910	0.0060	452		75	527
04260000	Transportation Administration	346	0.0023	172		28	200
04280000	Glenn County Transit	189	0.0012	94		16	109
04281000	Fixed Route Transit	1,306	0.0086	649		107	756
04354015	Ca Reg Mental Health Coalition	582	0.0038	289		48	337
04601000	Local Agency Formation Commission	41	0.0003	20		3	24
04999100	Community Action	19,032	0.1248	9,452		1,564	11,016
05010000	Artois Fire District	149	0.0010	74		12	86
05022000	Hamilton Fire District	264	0.0017	131		22	153
05022010	Bayliss Fire District	69	0.0005	34		6	40
05050000	Willows Rural Fire District	198	0.0013	98		16	115
05110000	Storm Drain Maintenance District #1	24	0.0002	12		2	14
05130000	Storm Drain Maintenance District #3	69	0.0005	34		6	40
05140000	North Willows County Service Area	74	0.0005	37		6	43
05210000	Air Pollution District	930	0.0061	462		76	538
05210241	Air Pollution Vehicle Registration	118	0.0008	59		10	68
05250000	Olive Pest Management District	124	0.0008	62		10	72
06010000	Elk Creek Cemetery District	12	0.0001	6		1	7
06020000	German Cemetery District	1	0.0000	0		0	1
06030000	Marvin-Chapel Cemetery District	10	0.0001	5		1	6

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06040000	Newville Cemetery District	3	0.0000	1		0	2
06050000	Orland Cemetery District	355	0.0023	176		29	205
06060000	Willows Cemetery District	252	0.0017	125		21	146
06200000	Glenn-Codora Fire District	70	0.0005	35		6	41
06210000	Elk Creek Fire District	36	0.0002	18		3	21
06220000	Glenn-Colusa Fire District	27	0.0002	13		2	16
06230000	Kanawha Fire District	105	0.0007	52		9	61
06240000	Ord Fire District	30	0.0002	15		2	17
06250000	Orland Fire District	194	0.0013	96		16	112
06300000	Levee District #1	99	0.0006	49		8	57
06310000	Levee District #2	15	0.0001	7		1	9
06320000	Levee District #3	63	0.0004	31		5	36
06500000	Butte City Community Service District	31	0.0002	15		3	18
06510000	BCCSD - Recreation District	3	0.0000	1		0	2
06610000	Elk Creek Community Service District	170	0.0011	84		14	98
06650000	ECCSD - Lighting District	1	0.0000	0		0	1
06700000	Ord Bend Community Service District	57	0.0004	28		5	33
06740000	Artois Community Service District	34	0.0002	17		3	20
06800000	Hamilton City Community Service District	269	0.0018	134		22	156
06830000	HCCSD - Lighting District	16	0.0001	8		1	9
06850000	HCCSD - Library District	13	0.0001	6		1	8
06865000	HCCSD - Edgewater Park	4	0.0000	2		0	2
06870000	HCCSD - Pallasades District	7	0.0000	3		1	4
06880000	N.E. Willows Community Service District	245	0.0016	122		20	142

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	Ist Allocation	Direct Billed	2nd Allocation	Total
06920000	Mosquito Abatement District	271	0.0018	135		22	157
06950000	Rice Pest Abatement District	15	0.0001	7		1	9
06960000	HC Reclamation District #2140	117	0.0008	58		10	68
99999999	Other	26,044	0.1708	12,934		2,141	15,074
Total		152,462	1.0000	75,715	-	12,176	87,891

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	6	0.0001	15			15
01011040	Department of Finance	289	0.0052	712			712
01011051	Annual Audit	1	0.0000	2			2
01011080	County Counsel	109	0.0020	269			269
01011090	Personnel	130	0.0024	320			320
01011120	Facilities Maintenance	886	0.0160	2,184			2,184
01011150	General Insurance	5	0.0001	12			12
01011170	Employee Benefits	16	0.0003	39			39
01011200	Data Processing	43	0.0008	106			106
01011010	Board of Supervisors	160	0.0029	394		65	459
01011020	Clerk of the Board	74	0.0013	182		30	213
01011070	Assessor	314	0.0057	774		128	902
01011100	Elections	109	0.0020	269		44	313
01011180	Surveyor	7	0.0001	17		3	20
01012040	Court Revenues	19	0.0003	47		8	55
01012060	Grand Jury	139	0.0025	343		57	399
01012100	Indigent Defense	35	0.0006	86		14	101
01012180	Agriculture Commissioner	466	0.0084	1,148		190	1,338
01012200	Building Inspector	157	0.0028	387		64	451
01012220	Recorder	165	0.0030	407		67	474
01012230	Coroner	16	0.0003	39		7	46
01012240	Public Guardian	90	0.0016	222		37	258
01012280	Planning	238	0.0043	587		97	683
01012290	Animal Control	140	0.0025	345		57	402
01014022	Hospital	5	0.0001	12		2	14
01015180	Veterans' Services	60	0.0011	148		24	172
01016040	Library	2	0.0000	5		1	6
01016050	Cooperative Extension	97	0.0018	239		40	279
01024010	Public Health	674	0.0122	1,661		275	1,936
01024012	Mental Health	1,722	0.0312	4,244		701	4,945

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024014	Alcohol & Drug Abuse	426	0.0077	1,050		174	1,223
01024017	Drug Court	127	0.0023	313		52	365
01024020	Maternal & Child Health	90	0.0016	222		37	258
01024025	Women, Infants & Children	286	0.0052	705		116	821
01024170	California Children's Services	57	0.0010	140		23	164
01025010	Social Services Administration	10,571	0.1914	26,053		4,305	30,358
01042090	District Attorney	331	0.0060	816		135	951
01042110	Sheriff	1,139	0.0206	2,807		464	3,271
01042113	Sheriff's Dispatch	154	0.0028	380		63	442
01042135	Sheriff's Civil Division	55	0.0010	136		22	158
01042136	Court Security	138	0.0025	340		56	396
01042140	Jail	953	0.0173	2,349		388	2,737
01042150	Probation	570	0.0103	1,405		232	1,637
01042155	Juvenile Hall	454	0.0082	1,119		185	1,304
01042360	Boat Patrol	20	0.0004	49		8	57
01054011	Emergency Preparedness Grant	30	0.0005	74		12	86
01054015	Hospital Preparedness Grant	41	0.0007	101		17	118
01054020	Superior Reg Workforce Ed	2	0.0000	5		1	6
01054045	Mosquito Abatement Assessment Area	8	0.0001	20		3	23
01055340	Child Support	371	0.0067	914		151	1,065
01203010	Road	1,851	0.0335	4,562		754	5,316
01602270	Fish & Game Commission	9	0.0002	22		4	26
01906020	Office of Education	21,646	0.3919	53,348		8,816	62,164
02000000	Solid Waste	450	0.0081	1,109		183	1,292
02040205	Orland Airport	151	0.0027	372		62	434
02040207	Willows Airport	117	0.0021	288		48	336
02200000	Fleet Operations	303	0.0055	747		123	870
02210000	Underground Storage Tanks	41	0.0007	101		17	118
02220000	Vegetation & Environmental Mgmt	11	0.0002	27		4	32
02224170	Tri-County Bee	5	0.0001	12		2	14

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02240000	Human Resource Agency	1,318	0.0239	3,248		537	3,785
02250000	Health Services Administration	428	0.0077	1,055		174	1,229
02260000	Planning & Public Works Agency	373	0.0068	919		152	1,071
02270000	Central Services	9	0.0002	22		4	26
04050000	Court	149	0.0027	367		61	428
04100000	Law Library	11	0.0002	27		4	32
04250000	Local Transportation Trust	101	0.0018	249		41	290
04260000	Transportation Administration	26	0.0005	64		11	75
04280000	Glenn County Transit	162	0.0029	399		66	465
04281000	Fixed Route Transit	186	0.0034	458		76	534
04354015	Ca Reg Mental Health Coalition	28	0.0005	69		11	80
04601000	Local Agency Formation Commission	9	0.0002	22		4	26
04999100	Community Action	2,281	0.0413	5,622		929	6,551
05010000	Artois Fire District	39	0.0007	96		16	112
05022000	Hamilton Fire District	215	0.0039	530		88	617
05022010	Bayliss Fire District	12	0.0002	30		5	34
05050000	Willows Rural Fire District	55	0.0010	136		22	158
05140000	North Willows County Service Area	21	0.0004	52		9	60
05210000	Air Pollution District	234	0.0042	577		95	672
05210241	Air Pollution Vehicle Registration	29	0.0005	71		12	83
05250000	Olive Pest Management District	28	0.0005	69		11	80
06010000	Elk Creek Cemetery District	35	0.0006	86		14	101
06030000	Marvin-Chapel Cemetery District	48	0.0009	118		20	138
06050000	Orland Cemetery District	208	0.0038	513		85	597
06060000	Willows Cemetery District	149	0.0027	367		61	428
06200000	Glenn-Codora Fire District	29	0.0005	71		12	83
06210000	Elk Creek Fire District	27	0.0005	67		11	78
06220000	Glenn-Colusa Fire District	22	0.0004	54		9	63
06230000	Kanawha Fire District	59	0.0011	145		24	169
06240000	Ord Fire District	28	0.0005	69		11	80

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06250000	Orland Fire District	66	0.0012	163		27	190
06300000	Levee District #1	8	0.0001	20		3	23
06310000	Levee District #2	5	0.0001	12		2	14
06320000	Levee District #3	1	0.0000	2		0	3
06500000	Butte City Community Service District	36	0.0007	89		15	103
06510000	BCCSD - Recreation District	11	0.0002	27		4	32
06610000	Elk Creek Community Service District	82	0.0015	202		33	235
06650000	ECCSD - Lighting District	5	0.0001	12		2	14
06700000	Ord Bend Community Service District	31	0.0006	76		13	89
06740000	Artois Community Service District	48	0.0009	118		20	138
06800000	Hamilton City Community Service District	256	0.0046	631		104	735
06830000	HCCSD - Lighting District	5	0.0001	12		2	14
06850000	HCCSD - Library District	51	0.0009	126		21	146
06865000	HCCSD - Edgewater Park	7	0.0001	17		3	20
06870000	HCCSD - Pallasades District	6	0.0001	15		2	17
06880000	N.E. Willows Community Service District	30	0.0005	74		12	86
06920000	Mosquito Abatement District	171	0.0031	421		70	491
06950000	Rice Pest Abatement District	1	0.0000	2		0	3
06960000	HC Reclamation District #2140	15	0.0003	37		6	43
99999999	Other	1,504	0.0272	3,707		613	4,319
Total		55,239	1.0000	136,139	-	21,893	158,033

Basis of Allocation : Number of Checks Written

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	8	0.0179	2,366			2,366
01011080	County Counsel	2	0.0045	592			592
01011090	Personnel	2	0.0045	592			592
01011120	Facilities Maintenance	10	0.0224	2,958			2,958
01011010	Board of Supervisors	5	0.0112	1,479		250	1,729
01011020	Clerk of the Board	2	0.0045	592		100	692
01011070	Assessor	8	0.0179	2,366		400	2,767
01011100	Elections	1	0.0022	296		50	346
01012180	Agriculture Commissioner	13	0.0291	3,845		650	4,496
01012200	Building Inspector	2	0.0045	592		100	692
01012220	Recorder	4	0.0090	1,183		200	1,383
01012240	Public Guardian	2	0.0045	592		100	692
01012280	Planning	2	0.0045	592		100	692
01012290	Animal Control	2	0.0045	592		100	692
01015180	Veterans' Services	1	0.0022	296		50	346
01016050	Cooperative Extension	2	0.0045	592		100	692
01024010	Public Health	12	0.0269	3,549		600	4,150
01024012	Mental Health	43	0.0964	12,719		2,151	14,870
01024014	Alcohol & Drug Abuse	8	0.0179	2,366		400	2,767
01024017	Drug Court	1	0.0022	296		50	346
01024020	Maternal & Child Health	2	0.0045	592		100	692
01024025	Women, Infants & Children	5	0.0112	1,479		250	1,729
01024170	California Children's Services	1	0.0022	296		50	346
01025010	Social Services Administration	69	0.1547	20,409		3,452	23,861
01042090	District Attorney	7	0.0157	2,070		350	2,421
01042110	Sheriff	29	0.0650	8,578		1,451	10,029
01042113	Sheriff's Dispatch	4	0.0090	1,183		200	1,383
01042135	Sheriff's Civil Division	1	0.0022	296		50	346
01042136	Court Security	5	0.0112	1,479		250	1,729
01042140	Jail	24	0.0538	7,099		1,201	8,300

COUNTY OF GLENN
DEPARTMENT OF FINANCE

<u>FY 11/12 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>
01042150 Probation	16	0.0359	4,733		801	5,533
01042155 Juvenile Hall	12	0.0269	3,549		600	4,150
01054015 Hospital Preparedness Grant	1	0.0022	296		50	346
01055340 Child Support	9	0.0202	2,662		450	3,112
01203010 Road	30	0.0673	8,874		1,501	10,375
02000000 Solid Waste	7	0.0157	2,070		350	2,421
02040205 Orland Airport	1	0.0022	296		50	346
02200000 Fleet Operations	4	0.0090	1,183		200	1,383
02240000 Human Resource Agency	26	0.0583	7,690		1,301	8,991
02250000 Health Services Administration	12	0.0269	3,549		600	4,150
02260000 Planning & Public Works Agency	7	0.0157	2,070		350	2,421
04250000 Local Transportation Trust	1	0.0022	296		50	346
04999100 Community Action	37	0.0830	10,944		1,851	12,795
05210000 Air Pollution District	6	0.0135	1,775		300	2,075
Total	446	1.0000	131,920		21,215	153,134

Basis of Allocation : Number of Employees

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 11/12 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
01011013	County Administrative Officer	23		8	15	
01011040	Department of Finance	3,592	32	481	712	2,366
01011051	Annual Audit	24		22	2	
01011080	County Counsel	1,276	209	208	269	592
01011090	Personnel	1,109	80	117	320	592
01011120	Facilities Maintenance	5,783	16	625	2,184	2,958
01011150	General Insurance	396		383	12	
01011170	Employee Benefits	60		20	39	
01011200	Data Processing	1,782	1,396	280	106	
01011010	Board of Supervisors	2,466		278	459	1,729
01011020	Clerk of the Board	1,013		109	213	692
01011070	Assessor	4,135		467	902	2,767
01011100	Elections	843		185	313	346
01011180	Surveyor	59		39	20	
01012040	Court Revenues	470		415	55	
01012060	Grand Jury	406		6	399	
01012100	Indigent Defense	329		228	101	
01012170	Flood Control	14		14		
01012180	Agriculture Commissioner	6,765	94	837	1,338	4,496
01012200	Building Inspector	1,272		129	451	692
01012220	Recorder	2,100		243	474	1,383
01012230	Coroner	79		33	46	
01012240	Public Guardian	1,051		101	258	692
01012280	Planning	2,006		631	683	692
01012290	Animal Control	1,274		180	402	692
01014022	Hospital	38		23	14	
01015180	Veterans' Services	547		29	172	346
01016040	Library	86		80	6	
01016050	Cooperative Extension	1,114		144	279	692
01024010	Public Health	7,976	188	1,703	1,936	4,150

COUNTY OF GLENN
DEPARTMENT OF FINANCE

<u>FY 11/12 Actual</u>	<u>Total</u>	<u>Accounting</u>	<u>Budget & Cost Plan</u>	<u>Check Processing</u>	<u>Payroll</u>
01024012 Mental Health	23,870		4,055	4,945	14,870
01024014 Alcohol & Drug Abuse	4,664		674	1,223	2,767
01024017 Drug Court	961		250	365	346
01024020 Maternal & Child Health	1,046		96	258	692
01024025 Women, Infants & Children	3,038		487	821	1,729
01024170 California Children's Services	1,501	788	203	164	346
01025010 Social Services Administration	76,518	8,690	13,608	30,358	23,861
01042090 District Attorney	3,951	75	505	951	2,421
01042110 Sheriff	16,711	732	2,679	3,271	10,029
01042113 Sheriff's Dispatch	2,096		270	442	1,383
01042135 Sheriff's Civil Division	609		105	158	346
01042136 Court Security	2,428		303	396	1,729
01042140 Jail	14,928	1,727	2,165	2,737	8,300
01042150 Probation	8,111	282	660	1,637	5,533
01042155 Juvenile Hall	6,252		798	1,304	4,150
01042158 Delinquency Prevention	43		43		
01042360 Boat Patrol	139		82	57	
01054010 California Waste Management	9		9		
01054011 Emergency Preparedness Grant	209		123	86	
01054012 Mental Health Services Act	1,338		1,338		
01054015 Hospital Preparedness Grant	594		130	118	346
01054020 Superior Reg Workforce Ed	353		347	6	
01054045 Mosquito Abatement Assessment Area	134		111	23	
01055340 Child Support	5,257	619	460	1,065	3,112
01203010 Road	25,115	113	9,312	5,316	10,375
01602270 Fish & Game Commission	31		5	26	
01906020 Office of Education	62,254		90	62,164	
02000000 Solid Waste	8,239	38	4,489	1,292	2,421
02040205 Orland Airport	1,241	94	368	434	346
02040207 Willows Airport	657		321	336	

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 11/12 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
02200000	Fleet Operations	3,262		1,008	870	1,383
02210000	Underground Storage Tanks	246		128	118	
02220000	Vegetation & Environmental Mgmt	101		69	32	
02224170	Tri-County Bee	18		3	14	
02240000	Human Resource Agency	15,036	113	2,147	3,785	8,991
02250000	Health Services Administration	6,130		751	1,229	4,150
02260000	Planning & Public Works Agency	4,635	169	974	1,071	2,421
02270000	Central Services	48		23	26	
03230000	Fire Chief's Association	2		2		
04050000	Court	428			428	
04100000	Law Library	39		8	32	
04250000	Local Transportation Trust	1,163		527	290	346
04260000	Transportation Administration	275		200	75	
04280000	Glenn County Transit	687	113	109	465	
04281000	Fixed Route Transit	1,290		756	534	
04354015	Ca Reg Mental Health Coalition	417		337	80	
04601000	Local Agency Formation Commission	50		24	26	
04999100	Community Action	30,756	394	11,016	6,551	12,795
05010000	Artois Fire District	255	56	86	112	
05022000	Hamilton Fire District	789	19	153	617	
05022010	Bayliss Fire District	168	94	40	34	
05050000	Willows Rural Fire District	385	113	115	158	
05110000	Storm Drain Maintenance District #1	89	75	14		
05130000	Storm Drain Maintenance District #3	115	75	40		
05140000	North Willows County Service Area	178	75	43	60	
05210000	Air Pollution District	3,473	188	538	672	2,075
05210241	Air Pollution Vehicle Registration	152		68	83	
05250000	Olive Pest Management District	171	19	72	80	
06010000	Elk Creek Cemetery District	164	56	7	101	
06020000	German Cemetery District	94	94	1		

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 11/12 Actual	Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
06030000	Marvin-Chapel Cemetery District	275	131	6	138
06040000	Newville Cemetery District	2		2	
06050000	Orland Cemetery District	972	169	205	597
06060000	Willows Cemetery District	705	131	146	428
06200000	Glenn-Codora Fire District	255	131	41	83
06210000	Elk Creek Fire District	230	131	21	78
06220000	Glenn-Colusa Fire District	998	920	16	63
06230000	Kanawha Fire District	343	113	61	169
06240000	Ord Fire District	192	94	17	80
06250000	Orland Fire District	546	244	112	190
06300000	Levee District #1	99	19	57	23
06310000	Levee District #2	23		9	14
06320000	Levee District #3	133	94	36	3
06500000	Butte City Community Service District	178	56	18	103
06510000	BCCSD - Recreation District	33		2	32
06610000	Elk Creek Community Service District	934	601	98	235
06650000	ECCSD - Lighting District	15		1	14
06700000	Ord Bend Community Service District	310	188	33	89
06740000	Artois Community Service District	552	394	20	138
06800000	Hamilton City Community Service District	1,829	938	156	735
06830000	HCCSD - Lighting District	24		9	14
06850000	HCCSD - Library District	154		8	146
06865000	HCCSD - Edgewater Park	60	38	2	20
06870000	HCCSD - Pallasades District	21		4	17
06880000	N.E. Willows Community Service District	434	206	142	86
06920000	Mosquito Abatement District	798	150	157	491
06950000	Rice Pest Abatement District	87	75	9	3
06960000	HC Reclamation District #2140	130	19	68	43
99999999	Other	27,852	8,458	15,074	4,319

COUNTY OF GLENN
DEPARTMENT OF FINANCE

<u>FY 11/12 Actual</u>	<u>Total</u>	<u>Accounting</u>	<u>Budget & Cost Plan</u>	<u>Check Processing</u>	<u>Payroll</u>
Total	<u>429,180</u>	<u>30,122</u>	<u>87,891</u>	<u>158,033</u>	<u>153,134</u>

COUNTY OF GLENN
ANNUAL AUDIT

12/21/2012

FY 11/12 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 relative single audit report size and subsequently offset by the direct billed cost of services.

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
ANNUAL AUDIT

12/21/2012

FY 11/12 Actual	Total	General & Admin	Countywide Audit	Special Audits
Time %	100.00%		82.56%	17.44%
Services & Supplies				
Professional Services	44,190		36,485	7,705
Expenditures Per Financial Statements	<u>44,190</u>	<u>-</u>	<u>36,485</u>	<u>7,705</u>
Cost Adjustments				
Functional Cost	<u>44,190</u>	<u>-</u>	<u>36,485</u>	<u>7,705</u>
Additions - 1st Allocation				
Other				
Reallocate Admin				
Allocable Costs	44,190		36,485	7,705
Unallocated				
1st Allocation	<u>44,190</u>	<u>-</u>	<u>36,485</u>	<u>7,705</u>
Additions - 2nd Allocation				
Other	101	101		
Reallocate Admin		(101)	83	18
Allocable Costs	101		83	18
Unallocated				
2nd Allocation	<u>101</u>	<u>-</u>	<u>83</u>	<u>18</u>
Total Allocated	<u><u>44,291</u></u>	<u><u>-</u></u>	<u><u>36,568</u></u>	<u><u>7,723</u></u>

COUNTY OF GLENN
ANNUAL AUDIT

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	16	0.0001	4			4
01011040	Department of Finance	969	0.0064	232			232
01011051	Annual Audit	44	0.0003	11			11
01011080	County Counsel	418	0.0027	100			100
01011090	Personnel	236	0.0015	56			56
01011120	Facilities Maintenance	1,259	0.0083	301			301
01011150	General Insurance	772	0.0051	185			185
01011170	Employee Benefits	41	0.0003	10			10
01011200	Data Processing	564	0.0037	135			135
01011010	Board of Supervisors	480	0.0031	115		0	115
01011020	Clerk of the Board	188	0.0012	45		0	45
01011070	Assessor	807	0.0053	193		0	194
01011100	Elections	319	0.0021	76		0	77
01011180	Surveyor	68	0.0004	16		0	16
01012040	Court Revenues	717	0.0047	172		0	172
01012060	Grand Jury	11	0.0001	3		0	3
01012100	Indigent Defense	394	0.0026	94		0	95
01012170	Flood Control	25	0.0002	6		0	6
01012180	Agriculture Commissioner	1,446	0.0095	346		1	347
01012200	Building Inspector	223	0.0015	53		0	53
01012220	Recorder	419	0.0027	100		0	101
01012230	Coroner	57	0.0004	14		0	14
01012240	Public Guardian	174	0.0011	42		0	42
01012280	Planning	1,090	0.0071	261		1	261
01012290	Animal Control	311	0.0020	74		0	75
01014022	Hospital	40	0.0003	10		0	10
01015180	Veterans' Services	50	0.0003	12		0	12
01016040	Library	139	0.0009	33		0	33
01016050	Cooperative Extension	248	0.0016	59		0	59
01024010	Public Health	2,942	0.0193	704		2	706
01024012	Mental Health	7,005	0.0459	1,676		4	1,680
01024014	Alcohol & Drug Abuse	1,164	0.0076	279		1	279

COUNTY OF GLENN
ANNUAL AUDIT

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024017	Drug Court	432	0.0028	103		0	104
01024020	Maternal & Child Health	166	0.0011	40		0	40
01024025	Women, Infants & Children	842	0.0055	201		0	202
01024170	California Children's Services	351	0.0023	84		0	84
01025010	Social Services Administration	23,511	0.1542	5,626		13	5,640
01042090	District Attorney	872	0.0057	209		0	209
01042110	Sheriff	4,629	0.0304	1,108		3	1,110
01042113	Sheriff's Dispatch	467	0.0031	112		0	112
01042135	Sheriff's Civil Division	182	0.0012	44		0	44
01042136	Court Security	523	0.0034	125		0	125
01042140	Jail	3,740	0.0245	895		2	897
01042150	Probation	1,140	0.0075	273		1	273
01042155	Juvenile Hall	1,379	0.0090	330		1	331
01042158	Delinquency Prevention	75	0.0005	18		0	18
01042360	Boat Patrol	141	0.0009	34		0	34
01054010	California Waste Management	16	0.0001	4		0	4
01054011	Emergency Preparedness Grant	212	0.0014	51		0	51
01054012	Mental Health Services Act	2,312	0.0152	553		1	555
01054015	Hospital Preparedness Grant	225	0.0015	54		0	54
01054020	Superior Reg Workforce Ed	600	0.0039	144		0	144
01054045	Mosquito Abatement Assessment Area	191	0.0013	46		0	46
01055340	Child Support	795	0.0052	190		0	191
01203010	Road	16,088	0.1055	3,850		9	3,859
01602270	Fish & Game Commission	9	0.0001	2		0	2
01906020	Office of Education	156	0.0010	37		0	37
02000000	Solid Waste	7,755	0.0509	1,856		4	1,860
02040205	Orland Airport	635	0.0042	152		0	152
02040207	Willows Airport	555	0.0036	133		0	133
02200000	Fleet Operations	1,742	0.0114	417		1	418
02210000	Underground Storage Tanks	221	0.0014	53		0	53
02220000	Vegetation & Environmental Mgmt	120	0.0008	29		0	29
02224170	Tri-County Bee	6	0.0000	1		0	1

COUNTY OF GLENN
ANNUAL AUDIT

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02240000	Human Resource Agency	3,709	0.0243	888		2	890
02250000	Health Services Administration	1,297	0.0085	310		1	311
02260000	Planning & Public Works Agency	1,683	0.0110	403		1	404
02270000	Central Services	39	0.0003	9		0	9
03230000	Fire Chief's Association	3	0.0000	1		0	1
04100000	Law Library	13	0.0001	3		0	3
04250000	Local Transportation Trust	910	0.0060	218		1	218
04260000	Transportation Administration	346	0.0023	83		0	83
04280000	Glenn County Transit	189	0.0012	45		0	45
04281000	Fixed Route Transit	1,306	0.0086	313		1	313
04354015	Ca Reg Mental Health Coalition	582	0.0038	139		0	140
04601000	Local Agency Formation Commission	41	0.0003	10		0	10
04999100	Community Action	19,032	0.1248	4,554		11	4,565
05010000	Artois Fire District	149	0.0010	36		0	36
05022000	Hamilton Fire District	264	0.0017	63		0	63
05022010	Bayliss Fire District	69	0.0005	17		0	17
05050000	Willows Rural Fire District	198	0.0013	47		0	47
05110000	Storm Drain Maintenance District #1	24	0.0002	6		0	6
05130000	Storm Drain Maintenance District #3	69	0.0005	17		0	17
05140000	North Willows County Service Area	74	0.0005	18		0	18
05210000	Air Pollution District	930	0.0061	223		1	223
05210241	Air Pollution Vehicle Registration	118	0.0008	28		0	28
05250000	Olive Pest Management District	124	0.0008	30		0	30
99999999	Other	28,569	0.1874	6,837		16	6,853
Total		152,462	1.0000	36,485	-	83	36,568

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN
ANNUAL AUDIT

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011200	Data Processing	18	0.0009	7	(7)		(0)
01024010	Public Health	167	0.0079	61	(61)	0	0
01024012	Mental Health	260	0.0124	95	(96)	0	(0)
01024014	Alcohol & Drug Abuse	677	0.0322	248	(248)	1	1
01024017	Drug Court	4	0.0002	1	(1)	0	0
01024020	Maternal & Child Health	9	0.0004	3	(3)	0	0
01024025	Women, Infants & Children	714	0.0340	262	(262)	1	0
01024170	California Children's Services	90	0.0043	33	(33)	0	0
01025010	Social Services Administration	13,846	0.6591	5,078	(5,079)	12	11
01042110	Sheriff	308	0.0147	113	(113)	0	0
01042150	Probation	76	0.0036	28	(28)	0	(0)
01042155	Juvenile Hall	34	0.0016	12	(12)	0	0
01054011	Emergency Preparedness Grant	100	0.0048	37	(37)	0	(0)
01054015	Hospital Preparedness Grant	91	0.0043	33	(33)	0	0
01055340	Child Support	476	0.0227	175	(174)	0	1
01203010	Road	217	0.0103	80	(79)	0	1
04999100	Community Action	3,678	0.1751	1,349	(1,349)	3	3
99999999	Other	242	0.0115	89	(90)	0	(1)
Total		21,007	1.0000	7,705	(7,705)	18	18

Basis of Allocation : Relative Single Audit Report Size

COUNTY OF GLENN
ANNUAL AUDIT

FY 11/12 Actual		Total	Countywide Audit	Special Audits
01011013	County Administrative Officer	4	4	
01011040	Department of Finance	232	232	
01011051	Annual Audit	11	11	
01011080	County Counsel	100	100	
01011090	Personnel	56	56	
01011120	Facilities Maintenance	301	301	
01011150	General Insurance	185	185	
01011170	Employee Benefits	10	10	
01011200	Data Processing	135	135	(0)
01011010	Board of Supervisors	115	115	
01011020	Clerk of the Board	45	45	
01011070	Assessor	194	194	
01011100	Elections	77	77	
01011180	Surveyor	16	16	
01012040	Court Revenues	172	172	
01012060	Grand Jury	3	3	
01012100	Indigent Defense	95	95	
01012170	Flood Control	6	6	
01012180	Agriculture Commissioner	347	347	
01012200	Building Inspector	53	53	
01012220	Recorder	101	101	
01012230	Coroner	14	14	
01012240	Public Guardian	42	42	
01012280	Planning	261	261	
01012290	Animal Control	75	75	
01014022	Hospital	10	10	
01015180	Veterans' Services	12	12	
01016040	Library	33	33	
01016050	Cooperative Extension	59	59	
01024010	Public Health	706	706	0
01024012	Mental Health	1,680	1,680	(0)
01024014	Alcohol & Drug Abuse	280	279	1

COUNTY OF GLENN
ANNUAL AUDIT

FY 11/12 Actual		Total	Countywide Audit	Special Audits
01024017	Drug Court	104	104	0
01024020	Maternal & Child Health	40	40	0
01024025	Women, Infants & Children	202	202	0
01024170	California Children's Services	84	84	0
01025010	Social Services Administration	5,651	5,640	11
01042090	District Attorney	209	209	
01042110	Sheriff	1,111	1,110	0
01042113	Sheriff's Dispatch	112	112	
01042135	Sheriff's Civil Division	44	44	
01042136	Court Security	125	125	
01042140	Jail	897	897	
01042150	Probation	273	273	(0)
01042155	Juvenile Hall	331	331	0
01042158	Delinquency Prevention	18	18	
01042360	Boat Patrol	34	34	
01054010	California Waste Management	4	4	
01054011	Emergency Preparedness Grant	51	51	(0)
01054012	Mental Health Services Act	555	555	
01054015	Hospital Preparedness Grant	54	54	0
01054020	Superior Reg Workforce Ed	144	144	
01054045	Mosquito Abatement Assessment Area	46	46	
01055340	Child Support	192	191	1
01203010	Road	3,860	3,859	1
01602270	Fish & Game Commission	2	2	
01906020	Office of Education	37	37	
02000000	Solid Waste	1,860	1,860	
02040205	Orland Airport	152	152	
02040207	Willows Airport	133	133	
02200000	Fleet Operations	418	418	
02210000	Underground Storage Tanks	53	53	
02220000	Vegetation & Environmental Mgmt	29	29	
02224170	Tri-County Bee	1	1	
02240000	Human Resource Agency	890	890	

COUNTY OF GLENN
ANNUAL AUDIT

FY 11/12 Actual		Total	Countywide Audit	Special Audits
02250000	Health Services Administration	311	311	
02260000	Planning & Public Works Agency	404	404	
02270000	Central Services	9	9	
03230000	Fire Chief's Association	1	1	
04100000	Law Library	3	3	
04250000	Local Transportation Trust	218	218	
04260000	Transportation Administration	83	83	
04280000	Glenn County Transit	45	45	
04281000	Fixed Route Transit	313	313	
04354015	Ca Reg Mental Health Coalition	140	140	
04601000	Local Agency Formation Commission	10	10	
04999100	Community Action	4,568	4,565	3
05010000	Artois Fire District	36	36	
05022000	Hamilton Fire District	63	63	
05022010	Bayliss Fire District	17	17	
05050000	Willows Rural Fire District	47	47	
05110000	Storm Drain Maintenance District #1	6	6	
05130000	Storm Drain Maintenance District #3	17	17	
05140000	North Willows County Service Area	18	18	
05210000	Air Pollution District	223	223	
05210241	Air Pollution Vehicle Registration	28	28	
05250000	Olive Pest Management District	30	30	
99999999	Other	6,852	6,853	(1)
Total		36,586	36,568	18

COUNTY OF GLENN
COUNTY COUNSEL

12/21/2012

FY 11/12 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 2011-2012 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. GENERAL GOVERNMENT: The General Government function is unallowable and has been excluded from plan calculations.

County Counsel provided additional legal services to the Child Support Services Department in fiscal year 2011-12. Child Support was direct billed for a portion of the charges and an offset is included for the direct billed amounts.

The County Counsel directly billed departments and special districts for services in fiscal year 2011-12. Credit has been applied for those items that were direct billed.

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
COUNTY COUNSEL

12/21/2012

FY 11/12 Actual	Total	General & Admin	Legal Services	Legislative Services	General Government
Time %	100.00%	29.40%	66.21%	4.39%	
Wages & Benefits					
Salaries & Wages	174,767	51,388	115,708	7,671	
Benefits	86,282	25,370	57,125	3,787	
Services & Supplies					
Communications	1,054	310	698	46	
Memberships	3,502	1,029	2,319	154	
Office Expense	1,763	519	1,167	77	
Professional Services	2,086	613	1,381	92	
Special Dept. Expense	5,975	1,758	3,955	262	
Utilities	1,856	546	1,229	81	
Expenditures Per Financial Statements	277,285	81,533	183,582	12,170	
Cost Adjustments					
Building Use to Service Depts.	687	687			
Refunds & Rebates	(454)	(454)			
Miscellaneous Revenues	(16)	(16)			
Functional Cost	277,502	81,750	183,582	12,170	
Additions - 1st Allocation					
Other					
Reallocate Admin	(0)	(81,750)	76,666	5,083	
Allocable Costs	277,502		260,248	17,253	
Unallocated					
1st Allocation	277,502	-	260,248	17,253	-

*Schedule of Costs
to be Allocated
by Function*

**COUNTY OF GLENN
COUNTY COUNSEL**

12/21/2012

FY 11/12 Actual	Total	General & Admin	Legal Services	Legislative Services	General Government
Time %	100.00%	29.40%	66.21%	4.39%	
Additions - 2nd Allocation					
Other	99,850	99,850			
Reallocate Admin	(0)	(99,850)	93,641	6,209	
Allocable Costs	99,850		93,641	6,209	
Unallocated					
2nd Allocation	99,850	-	93,641	6,209	-
Total Allocated	377,351	-	353,889	23,462	-

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	10.00	0.0072	1,886			1,886
01011080	County Counsel	451.00	0.3268	85,037			85,037
01011090	Personnel	474.75	0.3440	89,515			89,515
01011020	Clerk of the Board	12.00	0.0087	2,263		2,528	4,791
01011070	Assessor	1.00	0.0007	189		211	399
01011100	Elections	2.50	0.0018	471		527	998
01012180	Agriculture Commissioner	11.50	0.0083	2,168		2,423	4,591
01012220	Recorder	0.50	0.0004	94		105	200
01012240	Public Guardian	10.75	0.0078	2,027	(8,745)	2,265	(4,453)
01012280	Planning	2.50	0.0018	471		527	998
01024010	Public Health	1.00	0.0007	189		211	399
01025010	Social Services Administration				(108)		(108)
01042090	District Attorney	8.00	0.0058	1,508		1,685	3,194
01042110	Sheriff	55.00	0.0398	10,370		11,587	21,957
01042150	Probation	5.50	0.0040	1,037		1,159	2,196
01042155	Juvenile Hall	0.50	0.0004	94		105	200
01055340	Child Support	49.00	0.0355	9,239	(4,365)	10,323	15,197
02240000	Human Resource Agency	94.75	0.0686	17,865		19,961	37,826
02250000	Health Services Administration	27.50	0.0199	5,185		5,793	10,978
02260000	Planning & Public Works Agency	156.50	0.1134	29,508		32,969	62,477
04280000	Glenn County Transit	1.50	0.0011	283		316	599
05022000	Hamilton Fire District	4.50	0.0033	848		948	1,796
99999999	Other				(964)		(964)
Total		1,380.25	1.0000	260,248	(14,182)	93,641	339,707

Basis of Allocation : Time Study Hours

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011010	Board of Supervisors	91.50	1.0000	17,253		6,209	23,462
	Total	<u>91.50</u>	<u>1.0000</u>	<u>17,253</u>	<u>-</u>	<u>6,209</u>	<u>23,462</u>

Basis of Allocation : Time Study Hours

FY 11/12 Actual		Total	Legal Services	Legislative Services
01011040	Department of Finance	1,886	1,886	
01011080	County Counsel	85,037	85,037	
01011090	Personnel	89,515	89,515	
01011010	Board of Supervisors	23,462		23,462
01011020	Clerk of the Board	4,791	4,791	
01011070	Assessor	399	399	
01011100	Elections	998	998	
01012180	Agriculture Commissioner	4,591	4,591	
01012220	Recorder	200	200	
01012240	Public Guardian	(4,453)	(4,453)	
01012280	Planning	998	998	
01024010	Public Health	399	399	
01025010	Social Services Administration	(108)	(108)	
01042090	District Attorney	3,194	3,194	
01042110	Sheriff	21,957	21,957	
01042150	Probation	2,196	2,196	
01042155	Juvenile Hall	200	200	
01055340	Child Support	15,197	15,197	
02240000	Human Resource Agency	37,826	37,826	
02250000	Health Services Administration	10,978	10,978	
02260000	Planning & Public Works Agency	62,477	62,477	
04280000	Glenn County Transit	599	599	
05022000	Hamilton Fire District	1,796	1,796	
99999999	Other	(964)	(964)	
Total		363,169	339,707	23,462

COUNTY OF GLENN
PERSONNEL

12/21/2012

FY 11/12 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.
3. SAFETY OFFICER: The County hired a new employee in December 2012 to fill a 50% Personnel Technician/50% Safety Officer position and transferred safety officer duties that had been previously located in the County Counsel's office to the Personnel Department. The employee is completing a time study to track the separate functions. Effective with the 2014/15 cost allocation plan, safety officer function will be allocated on schedule 7.05. There are no expenses allocated in this plan and the schedule has been suppressed for printing.

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

12/21/2012

FY 11/12 Actual	Total	General & Admin	Personnel Services	Arbitration
Time %	100.00%	-2.77%	101.19%	1.58%
Wages & Benefits				
Salaries & Wages	116,961		116,961	
Benefits	61,698		61,698	
Services & Supplies				
Communications	1,782		1,782	
Memberships	200		200	
Office Expense	3,848		3,848	
Professional Services	9,384		6,089	3,295
Publications & Legal	14,743		14,743	
Rent/Lease Equipment	3,274		3,274	
Special Dept. Expense	551		551	
Utilities	1,585		1,585	
Expenditures Per Financial Statements	214,026	-	210,731	3,295
Cost Adjustments				
Building Use to Service Depts.	609	609		
Equipment Use to Service Depts.	1,228	1,228		
Refunds & Rebates	(47)	(47)		
Interfund Revenue	(7,554)	(7,554)		
Functional Cost	208,262	(5,764)	210,731	3,295

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
PERSONNEL

12/21/2012

FY 11/12 Actual	Total	General & Admin	Personnel Services	Arbitration
Additions - 1st Allocation				
Other				
Reallocate Admin	0	5,764	(5,675)	(89)
Allocable Costs	208,262		205,056	3,206
Unallocated				
1st Allocation	<u>208,262</u>	<u>-</u>	<u>205,056</u>	<u>3,206</u>
Additions - 2nd Allocation				
Other	105,751	105,751		
Reallocate Admin	(0)	(105,751)	104,123	1,628
Allocable Costs	105,751		104,123	1,628
Unallocated				
2nd Allocation	<u>105,751</u>	<u>-</u>	<u>104,123</u>	<u>1,628</u>
Total Allocated	<u>314,013</u>	<u>-</u>	<u>309,179</u>	<u>4,834</u>

COUNTY OF GLENN
PERSONNEL

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	8	0.0179	3,678	(2,441)		1,237
01011080	County Counsel	2	0.0045	920			920
01011090	Personnel	2	0.0045	920			920
01011120	Facilities Maintenance	10	0.0224	4,598			4,598
01011010	Board of Supervisors	5	0.0112	2,299		1,228	3,527
01011020	Clerk of the Board	2	0.0045	920		491	1,411
01011070	Assessor	8	0.0179	3,678		1,965	5,643
01011100	Elections	1	0.0022	460		246	705
01012180	Agriculture Commissioner	13	0.0291	5,977		3,192	9,169
01012200	Building Inspector	2	0.0045	920		491	1,411
01012220	Recorder	4	0.0090	1,839	(358)	982	2,463
01012240	Public Guardian	2	0.0045	920		491	1,411
01012280	Planning	2	0.0045	920		491	1,411
01012290	Animal Control	2	0.0045	920		491	1,411
01015180	Veterans' Services	1	0.0022	460		246	705
01016050	Cooperative Extension	2	0.0045	920		491	1,411
01024010	Public Health	12	0.0269	5,517	(255)	2,947	8,209
01024012	Mental Health	43	0.0964	19,770	(1,794)	10,560	28,536
01024014	Alcohol & Drug Abuse	8	0.0179	3,678	(71)	1,965	5,572
01024017	Drug Court	1	0.0022	460		246	705
01024020	Maternal & Child Health	2	0.0045	920		491	1,411
01024025	Women, Infants & Children	5	0.0112	2,299	(312)	1,228	3,215
01024170	California Children's Services	1	0.0022	460		246	705
01025010	Social Services Administration	69	0.1547	31,724	(220)	16,944	48,448
01042090	District Attorney	7	0.0157	3,218		1,719	4,937
01042110	Sheriff	29	0.0650	13,333	(1,652)	7,122	18,803
01042113	Sheriff's Dispatch	4	0.0090	1,839	(700)	982	2,121
01042135	Sheriff's Civil Division	1	0.0022	460		246	705
01042136	Court Security	5	0.0112	2,299		1,228	3,527
01042140	Jail	24	0.0538	11,034	(1,448)	5,894	15,480
01042150	Probation	16	0.0359	7,356	(864)	3,929	10,421

COUNTY OF GLENN
PERSONNEL

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042155	Juvenile Hall	12	0.0269	5,517	(882)	2,947	7,582
01054015	Hospital Preparedness Grant	1	0.0022	460		246	705
01055340	Child Support	9	0.0202	4,138		2,210	6,348
01203010	Road	30	0.0673	13,793		7,367	21,160
02000000	Solid Waste	7	0.0157	3,218		1,719	4,937
02040205	Orland Airport	1	0.0022	460		246	705
02200000	Fleet Operations	4	0.0090	1,839		982	2,821
02240000	Human Resource Agency	26	0.0583	11,954	(379)	6,385	17,960
02250000	Health Services Administration	12	0.0269	5,517		2,947	8,464
02260000	Planning & Public Works Agency	7	0.0157	3,218		1,719	4,937
04050000	Court				(5,771)		(5,771)
04250000	Local Transportation Trust	1	0.0022	460		246	705
04999100	Community Action	37	0.0830	17,011		9,086	26,098
05210000	Air Pollution District	6	0.0135	2,759		1,473	4,232
99999999	Other				(32)		(32)
Total		446	1.0000	205,056	(17,179)	104,123	292,000

Basis of Allocation : Number of Employees

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042090	District Attorney	3,295	1.0000	3,206		1,628	4,834
	Total	<u>3,295</u>	<u>1.0000</u>	<u>3,206</u>		<u>1,628</u>	<u>4,834</u>

Basis of Allocation : Direct Cost Transfer

COUNTY OF GLENN
PERSONNEL

FY 11/12 Actual		Total	Personnel Services	Arbitration
01011040	Department of Finance	1,237	1,237	
01011080	County Counsel	920	920	
01011090	Personnel	920	920	
01011120	Facilities Maintenance	4,598	4,598	
01011010	Board of Supervisors	3,527	3,527	
01011020	Clerk of the Board	1,411	1,411	
01011070	Assessor	5,643	5,643	
01011100	Elections	705	705	
01012180	Agriculture Commissioner	9,169	9,169	
01012200	Building Inspector	1,411	1,411	
01012220	Recorder	2,463	2,463	
01012240	Public Guardian	1,411	1,411	
01012280	Planning	1,411	1,411	
01012290	Animal Control	1,411	1,411	
01015180	Veterans' Services	705	705	
01016050	Cooperative Extension	1,411	1,411	
01024010	Public Health	8,209	8,209	
01024012	Mental Health	28,536	28,536	
01024014	Alcohol & Drug Abuse	5,572	5,572	
01024017	Drug Court	705	705	
01024020	Maternal & Child Health	1,411	1,411	
01024025	Women, Infants & Children	3,215	3,215	
01024170	California Children's Services	705	705	
01025010	Social Services Administration	48,448	48,448	
01042090	District Attorney	9,772	4,937	4,834
01042110	Sheriff	18,803	18,803	
01042113	Sheriff's Dispatch	2,121	2,121	
01042135	Sheriff's Civil Division	705	705	
01042136	Court Security	3,527	3,527	
01042140	Jail	15,480	15,480	
01042150	Probation	10,421	10,421	
01042155	Juvenile Hall	7,582	7,582	

COUNTY OF GLENN
PERSONNEL

<u>FY 11/12 Actual</u>		<u>Total</u>	<u>Personnel Services</u>	<u>Arbitration</u>
01054015	Hospital Preparedness Grant	705	705	
01055340	Child Support	6,348	6,348	
01203010	Road	21,160	21,160	
02000000	Solid Waste	4,937	4,937	
02040205	Orland Airport	705	705	
02200000	Fleet Operations	2,821	2,821	
02240000	Human Resource Agency	17,960	17,960	
02250000	Health Services Administration	8,464	8,464	
02260000	Planning & Public Works Agency	4,937	4,937	
04050000	Court	(5,771)	(5,771)	
04250000	Local Transportation Trust	705	705	
04999100	Community Action	26,098	26,098	
05210000	Air Pollution District	4,232	4,232	
99999999	Other	(32)	(32)	
Total		<u>296,834</u>	<u>292,000</u>	<u>4,834</u>

COUNTY OF GLENN
FACILITIES MAINTENANCE

12/21/2012

FY 11/12 Actual

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

1. ADMIN DIRECT: This function accounts for administration support provided to departments. The costs are distributed based on percentage of effort captured on actual time sheets recorded in the Planning & Public Works CAMS (Cascade Account Management Software) system.
2. BUILDING MAINTENANCE: The costs for buildings and grounds maintenance was determined based on time study records. The total cost is shown as "Unallocated" on this schedule but is then transferred and recaptured on a separate Building Maintenance service department schedule. Building maintenance costs are spread to county buildings based on actual time study hours and further allocated to departments based on the occupied square footage.
3. JANITORIAL: The costs for janitorial services was determined based on time study records. The total cost is shown as "Unallocated" on this schedule but is then transferred and recaptured on a separate Janitorial service department schedule. Janitorial costs are spread to county buildings based on actual time study hours and further allocated to departments based on the occupied square footage.
4. UTILITIES: Effective with fiscal year 2011/12 utility expenses are paid by the departments directly at the time the payment is made to the vendor. This function represents residual expenses that were not transitioned to the departments for direct payment. The costs are distributed based on the actual square footage occupied by each department.

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

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
FACILITIES MAINTENANCE

12/21/2012

FY 11/12 Actual	Total	General & Admin	Admin Direct	Building Maintenance	Janitorial Services	Utilities
Time %	100.00%	0.02%	0.06%	53.08%	46.84%	
Wages & Benefits						
Salaries & Wages	355,548	71	213	188,725	166,539	
Benefits	354,323	71	213	188,075	165,965	
Services & Supplies						
Clothing	1,198	0	1	636	561	
Communications	25,582	5	15	13,579	11,983	
Household Expense	16,539	3	10	8,779	7,747	
Maint-Equipment	4,499	1	3	2,388	2,107	
Maint-Structures	17,128			17,128		
Maint-Electrical	917			917		
Professional Services	8,959	2	5	4,755	4,196	
Publications & Legal	268	0	0	142	126	
Rent/Lease Equipment	1,074	0	1	570	503	
Small Tools & Instruments	1,424	0	1	756	667	
Special Dept. Expense	5,879	1	4	3,121	2,754	
Special Dept Training	397	0	0	211	186	
Food & Lodging	111	0	0	59	52	
Gas & Oil	12,204	2	7	6,478	5,716	
Vehicle Rental	13,282	3	8	7,050	6,221	
Other Travel	615	0	0	326	288	
Utilities	86,093					86,093
Interfund Expenses	5,000	1	3	2,654	2,342	
Fixed Assets						
Expenditures Per Financial Statements	911,040	161	484	446,349	377,953	86,093

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
FACILITIES MAINTENANCE

12/21/2012

FY 11/12 Actual	Total	General & Admin	Admin Direct	Building Maintenance	Janitorial Services	Utilities
Time %	100.00%	0.02%	0.06%	53.08%	46.84%	
Cost Adjustments						
Building Use to Service Depts.	43	43				
Equipment Use to Service Depts.	4,075	4,075				
Refunds & Rebates	(1,882)	(1,882)				
Interfund Revenue	(59,993)	(59,993)				
Miscellaneous Revenues	(228)	(228)				
Functional Cost	853,054	(57,824)	484	446,349	377,953	86,093
Additions - 1st Allocation						
Other						
Reallocate Admin	(0)	57,824	(35)	(30,699)	(27,090)	
Allocable Costs	853,054		449	415,649	350,863	86,093
Unallocated	(766,512)			(415,649)	(350,863)	
1st Allocation	86,542	-	449	-	-	86,093
Additions - 2nd Allocation						
Other	29,384	29,384				
Reallocate Admin		(29,384)	18	15,600	13,766	
Allocable Costs	29,384		18	15,600	13,766	
Unallocated	(29,366)			(15,600)	(13,766)	
2nd Allocation	18	-	18	-	-	-
Total Allocated	86,560	-	467	-	-	86,093

COUNTY OF GLENN
FACILITIES MAINTENANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011120	Facilities Maintenance	3.75	0.0029	1			1
01011010	Board of Supervisors	1.00	0.0008	0		0	0
01012220	Recorder	298.50	0.2295	103		4	107
01012240	Public Guardian	21.25	0.0163	7		0	8
01024010	Public Health	1.00	0.0008	0		0	0
01024012	Mental Health	1.00	0.0008	0		0	0
01906020	Office of Education	12.75	0.0098	4		0	5
02040207	Willows Airport	14.50	0.0111	5		0	5
99999999	Other	946.75	0.7280	327	(100)	13	240
Total		1,300.50	1.0000	449	(100)	18	367

Basis of Allocation : Time Study Hours

COUNTY OF GLENN
FACILITIES MAINTENANCE

<u>FY 11/12 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						
01011120 Building Maintenance						
01011120 Janitorial						
Total			-	-	-	-

Basis of Allocation : Time Study Hours

Detailed allocation of these expenditures appear on Schedule 9

COUNTY OF GLENN
FACILITIES MAINTENANCE

<u>FY 11/12 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	Facilities Maintenance						
01011120	Building Maintenance						
01011120	Janitorial						
	Total			-	-	-	-

Basis of Allocation : Time Study Hours

Detailed allocation of these expenditures appear on Schedule 10

COUNTY OF GLENN
FACILITIES MAINTENANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	5,634	0.0336	2,889			2,889
01011080	County Counsel	1,018	0.0061	522			522
01011090	Personnel	903	0.0054	463			463
01011120	Facilities Maintenance	2,903	0.0173	1,488			1,488
01011200	Data Processing	234	0.0014	120			120
01011010	Board of Supervisors	4,543	0.0271	2,329			2,329
01011070	Assessor	2,555	0.0152	1,310			1,310
01011100	Elections	1,291	0.0077	662			662
01012180	Agriculture Commissioner	4,926	0.0293	2,526			2,526
01012200	Building Inspector	460	0.0027	236			236
01012220	Recorder	3,040	0.0181	1,559			1,559
01012280	Planning	332	0.0020	170			170
01012290	Animal Control	1,513	0.0090	776			776
01015180	Veterans' Services	2,378	0.0142	1,219			1,219
01016050	Cooperative Extension	5,025	0.0299	2,576			2,576
01024010	Public Health	3,235	0.0193	1,659			1,659
01024012	Mental Health	3,933	0.0234	2,017			2,017
01024014	Alcohol & Drug Abuse	6,156	0.0367	3,156			3,156
01042090	District Attorney	6,311	0.0376	3,236			3,236
01042110	Sheriff	9,455	0.0563	4,848			4,848
01042113	Sheriff's Dispatch	737	0.0044	378			378
01042140	Jail	28,768	0.1713	14,750			14,750
01042150	Probation	3,193	0.0190	1,637			1,637
01042155	Juvenile Hall	6,723	0.0400	3,447			3,447
01055340	Child Support	2,801	0.0167	1,436			1,436
01203010	Road	924	0.0055	474			474
01906020	Office of Education	877	0.0052	450			450
02000000	Solid Waste	127	0.0008	65			65
02260000	Planning & Public Works Agency	1,897	0.0113	973			973

COUNTY OF GLENN
FACILITIES MAINTENANCE

FY 11/12 Actual		Allocation	Allocated	1st	2nd	Total
		Units	Percent	Allocation	Direct Billed	Allocation
04050000	Court	24,947	0.1486	12,791		12,791
04250000	Local Transportation Trust	144	0.0009	74		74
05210000	Air Pollution District	2,084	0.0124	1,069		1,069
99999999	Other	28,846	0.1718	14,790		14,790
Total		167,913	1.0000	86,093	-	86,093

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
FACILITIES MAINTENANCE

FY 11/12 Actual		Total	Admin Direct	Building Maintenance	Janitorial Services	Utilities
01011040	Department of Finance	2,889				2,889
01011080	County Counsel	522				522
01011090	Personnel	463				463
01011120	Facilities Maintenance	1,490	1			1,488
01011200	Data Processing	120				120
01011010	Board of Supervisors	2,330	0			2,329
01011070	Assessor	1,310				1,310
01011100	Elections	662				662
01012180	Agriculture Commissioner	2,526				2,526
01012200	Building Inspector	236				236
01012220	Recorder	1,666	107			1,559
01012240	Public Guardian	8	8			
01012280	Planning	170				170
01012290	Animal Control	776				776
01015180	Veterans' Services	1,219				1,219
01016050	Cooperative Extension	2,576				2,576
01024010	Public Health	1,659	0			1,659
01024012	Mental Health	2,017	0			2,017
01024014	Alcohol & Drug Abuse	3,156				3,156
01042090	District Attorney	3,236				3,236
01042110	Sheriff	4,848				4,848
01042113	Sheriff's Dispatch	378				378
01042140	Jail	14,750				14,750
01042150	Probation	1,637				1,637
01042155	Juvenile Hall	3,447				3,447
01055340	Child Support	1,436				1,436
01203010	Road	474				474
01906020	Office of Education	454	5			450
02000000	Solid Waste	65				65
02040207	Willows Airport	5	5			

COUNTY OF GLENN
FACILITIES MAINTENANCE

FY 11/12 Actual		Total	Admin Direct	Building Maintenance	Janitorial Services	Utilities
02260000	Planning & Public Works Agency	973				973
04050000	Court	12,791				12,791
04250000	Local Transportation Trust	74				74
05210000	Air Pollution District	1,069				1,069
99999999	Other	15,030	240			14,790
	Total	86,460	367	-	-	86,093

COUNTY OF GLENN
BUILDING MAINTENANCE

12/21/2012

FY 11/12 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

12/21/2012

FY 11/12 Actual	Total	General & Admin	526 W. Sycamore	540 W. Sycamore	141 S. Lassen (Admin)	821 E. South Street	516 W. Sycamore
Time %	100.00%		17.54%	1.33%	2.60%	6.47%	11.91%
Wages & Benefits							
Salaries & Wages							
Benefits							
Other Expenditures & Costs							
Building Use							
Equipment Use							
Expenditures Per Financial Statements	-	-	-	-	-	-	-
Cost Adjustments							
Building Maintenance - Spread to location	431,249		75,641	5,736	11,212	27,902	51,362
Functional Cost	431,249		75,641	5,736	11,212	27,902	51,362
Additions - 1st Allocation							
Other							
Reallocate Admin							
Allocable Costs	431,249		75,641	5,736	11,212	27,902	51,362
Unallocated							
1st Allocation	431,249	-	75,641	5,736	11,212	27,902	51,362
Additions - 2nd Allocation							
Other							
Reallocate Admin							
Allocable Costs							

*Schedule of Costs
to be Allocated
by Function*

**COUNTY OF GLENN
BUILDING MAINTENANCE**

12/21/2012

FY 11/12 Actual	Total	General & Admin	526 W. Sycamore	540 W. Sycamore	141 S. Lassen (Admin)	821 E. South Street	516 W. Sycamore
Unallocated							
2nd Allocation	-	-	-	-	-	-	-
Total Allocated	431,249	-	75,641	5,736	11,212	27,902	51,362

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
BUILDING MAINTENANCE

12/21/2012

	541 & 543 W. Oak	720 N. Colusa Street	525 W. Sycamore	132 S. Murdock	777 N. Colusa	821 E. South (Metal)	720 N. Colusa (Weed)
FY 11/12 Actual							
Time %	3.04%	1.61%	17.41%	2.79%			
Wages & Benefits							
Salaries & Wages							
Benefits							
Other Expenditures & Costs							
Building Use							
Equipment Use							
Expenditures Per Financial Statements	-	-	-	-	-	-	-
Cost Adjustments							
Building Maintenance - Spread to location	13,110	6,943	75,080	12,032			
Functional Cost	13,110	6,943	75,080	12,032			
Additions - 1st Allocation							
Other							
Reallocate Admin							
Allocable Costs	13,110	6,943	75,080	12,032			
Unallocated							
1st Allocation	13,110	6,943	75,080	12,032			
Additions - 2nd Allocation							
Other							
Reallocate Admin							
Allocable Costs							

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
BUILDING MAINTENANCE

12/21/2012

	541 & 543 W. Oak	720 N. Colusa Street	525 W. Sycamore	132 S. Murdock	777 N. Colusa	821 E. South (Metal)	720 N. Colusa (Weed)
FY 11/12 Actual							
Unallocated							
2nd Allocation	-	-	-	-	-	-	-
Total Allocated	13,110	6,943	75,080	12,032		-	-

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
BUILDING MAINTENANCE

12/21/2012

	240 & 242 N. Villa	125 S. Murdock	306 N. Villa	1187 E. South Street	141 S. Lassen (Jail)	327 Fourth Street	125 County Road G	120 S. Marshall
FY 11/12 Actual								
Time %	10.17%	1.15%	11.94%	3.92%	0.54%	6.46%	0.07%	
Wages & Benefits								
Salaries & Wages								
Benefits								
Other Expenditures & Costs								
Building Use								
Equipment Use								
Expenditures Per Financial Statements	-	-	-	-	-	-	-	-
Cost Adjustments								
Building Maintenance - Spread to location	43,858	4,959	51,491	16,905	2,329	27,859	302	
Functional Cost	43,858	4,959	51,491	16,905	2,329	27,859	302	
Additions - 1st Allocation								
Other								
Reallocate Admin								
Allocable Costs	43,858	4,959	51,491	16,905	2,329	27,859	302	
Unallocated								
1st Allocation	43,858	4,959	51,491	16,905	2,329	27,859	302	
Additions - 2nd Allocation								
Other								
Reallocate Admin								
Allocable Costs								

*Schedule of Costs
to be Allocated
by Function*

**COUNTY OF GLENN
BUILDING MAINTENANCE**

12/21/2012

	240 & 242 N. Villa	125 S. Murdock	306 N. Villa	1187 E. South Street	141 S. Lassen (Jail)	327 Fourth Street	125 County Road G	120 S. Marshall
FY 11/12 Actual								
Unallocated								
2nd Allocation	-	-	-	-	-	-	-	-
Total Allocated	43,858	4,959	51,491	16,905	2,329	27,859	302	

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
BUILDING MAINTENANCE

12/21/2012

	300
FY 11/12 Actual	<u>Broadway</u>
Time %	1.05%
 Wages & Benefits	
Salaries & Wages	
Benefits	
 Other Expenditures & Costs	
Building Use	
Equipment Use	
 Expenditures Per Financial Statements	 <u>-</u>
 Cost Adjustments	
Building Maintenance - Spread to location	4,528
 Functional Cost	 <u>4,528</u>
 Additions - 1st Allocation	
Other	
Reallocate Admin	
Allocable Costs	4,528
Unallocated	
1st Allocation	<u>4,528</u>
 Additions - 2nd Allocation	
Other	
Reallocate Admin	
Allocable Costs	

*Schedule of Costs
to be Allocated
by Function*

**COUNTY OF GLENN
BUILDING MAINTENANCE**

12/21/2012

	300
FY 11/12 Actual	Broadway
Unallocated	<hr/>
2nd Allocation	<hr/> -
Total Allocated	<hr/> 4,528 <hr/>

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
04050000	Court	21,942	1.0000	75,641			75,641
	Total	<u>21,942</u>	<u>1.0000</u>	<u>75,641</u>		-	<u>75,641</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

<u>FY 11/12 Actual</u>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042090	District Attorney	2,448	1.0000	5,736			5,736
	Total	<u>2,448</u>	<u>1.0000</u>	<u>5,736</u>	<u>-</u>	<u>-</u>	<u>5,736</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,309	0.2545	2,853			2,853
01042140	Jail	3,835	0.7455	8,359			8,359
Total		5,144	1.0000	11,212	-	-	11,212

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

<u>FY 11/12 Actual</u>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011070	Assessor	202	0.0218	608			608
01016050	Cooperative Extension	5,025	0.5422	15,130			15,130
01042090	District Attorney	220	0.0237	662			662
01042110	Sheriff	815	0.0879	2,454			2,454
04050000	Court	3,005	0.3243	9,048			9,048
	Total	<u>9,267</u>	<u>1.0000</u>	<u>27,902</u>	<u>-</u>	<u>-</u>	<u>27,902</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	4,557	0.4676	24,016			24,016
01011070	Assessor	2,353	0.2414	12,400			12,400
01011100	Elections	911	0.0935	4,801			4,801
01012220	Recorder	1,925	0.1975	10,145			10,145
Total		9,746	1.0000	51,362		-	51,362

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,741	0.3164	4,148			4,148
01042113	Sheriff's Dispatch	737	0.1340	1,756			1,756
01042150	Probation	3,024	0.5496	7,205			7,205
Total		5,502	1.0000	13,110		-	13,110

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012180	Agriculture Commissioner	2,948	0.5941	4,125			4,125
05210000	Air Pollution District	2,014	0.4059	2,818			2,818
Total		4,962	1.0000	6,943		-	6,943

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	906	0.0412	3,090			3,090
01011080	County Counsel	1,018	0.0462	3,472			3,472
01011090	Personnel	903	0.0410	3,080			3,080
01011200	Data Processing	234	0.0106	798			798
01011010	Board of Supervisors	4,543	0.2064	15,496			15,496
01011100	Elections	380	0.0173	1,296			1,296
01012220	Recorder	1,115	0.0507	3,803			3,803
01015180	Veterans' Services	2,378	0.1080	8,111			8,111
99999999	Other	10,534	0.4786	35,932			35,932
Total		22,011	1.0000	75,080		-	75,080

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	171	0.0221	266			266
01011120	Facilities Maintenance	2,776	0.3587	4,315			4,315
01012200	Building Inspector	58	0.0075	90			90
01012280	Planning	58	0.0075	90			90
01042090	District Attorney	409	0.0528	636			636
01042110	Sheriff	2,950	0.3811	4,586			4,586
01042140	Jail	727	0.0939	1,130			1,130
01042150	Probation	169	0.0218	263			263
01055340	Child Support	422	0.0545	656			656
Total		7,740	1.0000	12,032	-	-	12,032

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011120	Facilities Maintenance	127	0.0326				
01012200	Building Inspector	402	0.1032				
01012280	Planning	274	0.0703				
01203010	Road	924	0.2372				
02000000	Solid Waste	127	0.0326				
02260000	Planning & Public Works Agency	1,897	0.4870				
04250000	Local Transportation Trust	144	0.0370				
Total		3,895	1.0000				

Basis of Allocation : Square Footage Occupied by Department

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	2,640	1.0000				
	Total	<u>2,640</u>	<u>1.0000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

<u>FY 11/12 Actual</u>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012180	Agriculture Commissioner	1,978	0.9658				
05210000	Air Pollution District	70	0.0342				
	Total	<u>2,048</u>	<u>1.0000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024010	Public Health	3,235	0.4513	19,794			19,794
01024012	Mental Health	3,933	0.5487	24,064			24,064
	Total	<u>7,168</u>	<u>1.0000</u>	<u>43,858</u>		<u>-</u>	<u>43,858</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042090	District Attorney	3,234	1.0000	4,959			4,959
	Total	<u>3,234</u>	<u>1.0000</u>	<u>4,959</u>		<u>-</u>	<u>4,959</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042155	Juvenile Hall	6,723	0.8846	45,549			45,549
01906020	Office of Education	877	0.1154	5,942			5,942
	Total	<u>7,600</u>	<u>1.0000</u>	<u>51,491</u>	<u>-</u>	<u>-</u>	<u>51,491</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024014	Alcohol & Drug Abuse	6,156	1.0000	16,905			16,905
	Total	<u>6,156</u>	<u>1.0000</u>	<u>16,905</u>	<u>-</u>	<u>-</u>	<u>16,905</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042140	Jail	24,206	1.0000	2,329			2,329
	Total	<u>24,206</u>	<u>1.0000</u>	<u>2,329</u>		-	<u>2,329</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
99999999	Other	14,065	1.0000	27,859			27,859
	Total	<u>14,065</u>	<u>1.0000</u>	<u>27,859</u>	<u>-</u>	<u>-</u>	<u>27,859</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012290	Animal Control	1,513	1.0000	302			302
	Total	<u>1,513</u>	<u>1.0000</u>	<u>302</u>	<u>-</u>	<u>-</u>	<u>302</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

<u>FY 11/12 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>	
01055340	Child Support	2,379	1.0000				
	Total	<u>2,379</u>	<u>1.0000</u>			-	

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
99999999	Other	4,247	1.0000	4,528			4,528
	Total	<u>4,247</u>	<u>1.0000</u>	<u>4,528</u>		<u>-</u>	<u>4,528</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 11/12 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	27,372					24,016			3,090
01011080	County Counsel	3,472								3,472
01011090	Personnel	3,080								3,080
01011120	Facilities Maintenance	4,315								
01011200	Data Processing	798								798
01011010	Board of Supervisors	15,496								15,496
01011070	Assessor	13,009				608	12,400			
01011100	Elections	6,097					4,801			1,296
01012180	Agriculture Commissioner	4,125						4,125		
01012200	Building Inspector	90								
01012220	Recorder	13,948					10,145			3,803
01012280	Planning	90								
01012290	Animal Control	302								
01015180	Veterans' Services	8,111								8,111
01016050	Cooperative Extension	15,130				15,130				
01024010	Public Health	19,794								
01024012	Mental Health	24,064								
01024014	Alcohol & Drug Abuse	16,905								
01042090	District Attorney	11,993		5,736		662				
01042110	Sheriff	14,041			2,853	2,454		4,148		
01042113	Sheriff's Dispatch	1,756						1,756		
01042140	Jail	11,818			8,359					
01042150	Probation	7,468						7,205		
01042155	Juvenile Hall	45,549								
01055340	Child Support	656								
01906020	Office of Education	5,942								

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 11/12 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
04050000	Court	84,689	75,641			9,048				
05210000	Air Pollution District	2,818							2,818	
99999999	Other	68,319								35,932
Total		<u>431,249</u>	<u>75,641</u>	<u>5,736</u>	<u>11,212</u>	<u>27,902</u>	<u>51,362</u>	<u>13,110</u>	<u>6,943</u>	<u>75,080</u>

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 11/12 Actual		132 S. Murdock	777 N. Colusa	240 & 242 N. Villa	125 S. Murdock	306 N. Villa	1187 E. South Street	141 S. Lassen (Jail)	327 Fourth Street	125 County Road G	120 S. Marshall	300 Broadway
01011040	Department of Finance	266										
01011080	County Counsel											
01011090	Personnel											
01011120	Facilities Maintenance	4,315										
01011200	Data Processing											
01011010	Board of Supervisors											
01011070	Assessor											
01011100	Elections											
01012180	Agriculture Commissioner											
01012200	Building Inspector	90										
01012220	Recorder											
01012280	Planning	90										
01012290	Animal Control									302		
01015180	Veterans' Services											
01016050	Cooperative Extension											
01024010	Public Health			19,794								
01024012	Mental Health			24,064								
01024014	Alcohol & Drug Abuse						16,905					
01042090	District Attorney	636			4,959							
01042110	Sheriff	4,586										
01042113	Sheriff's Dispatch											
01042140	Jail	1,130						2,329				
01042150	Probation	263										
01042155	Juvenile Hall					45,549						
01055340	Child Support	656										
01906020	Office of Education					5,942						

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 11/12 Actual		132 S. Murdock	777 N. Colusa	240 & 242 N. Villa	125 S. Murdock	306 N. Villa	1187 E. South Street	141 S. Lassen (Jail)	327 Fourth Street	125 County Road G	120 S. Marshall	300 Broadway
04050000	Court											
05210000	Air Pollution District											
99999999	Other								27,859			4,528
	Total	12,032		43,858	4,959	51,491	16,905	2,329	27,859	302		4,528

COUNTY OF GLENN
JANITORIAL SERVICES

12/21/2012

FY 11/12 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

12/21/2012

FY 11/12 Actual	Total	General & Admin	526 W. Sycamore	540 W. Sycamore	141 S. Lassen (Admin)	821 E. South Street	516 W. Sycamore
Time %	100.00%		11.80%	5.62%	8.37%	12.36%	8.70%
Wages & Benefits							
Salaries & Wages							
Benefits							
Other Expenditures & Costs							
Building Use							
Equipment Use							
Expenditures Per Financial Statements	-	-	-	-	-	-	-
Cost Adjustments							
Janitorial Services - Spread to location	364,629		43,026	20,492	30,519	45,068	31,723
Functional Cost	364,629	-	43,026	20,492	30,519	45,068	31,723
Additions - 1st Allocation							
Other							
Reallocate Admin							
Allocable Costs	364,629		43,026	20,492	30,519	45,068	31,723
Unallocated							
1st Allocation	364,629	-	43,026	20,492	30,519	45,068	31,723
Additions - 2nd Allocation							
Other							
Reallocate Admin							
Allocable Costs							

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
JANITORIAL SERVICES

12/21/2012

	Total	General & Admin	526 W. Sycamore	540 W. Sycamore	141 S. Lassen (Admin)	821 E. South Street	516 W. Sycamore
FY 11/12 Actual							
Unallocated							
2nd Allocation	-	-	-	-	-	-	-
Total Allocated	364,629	-	43,026	20,492	30,519	45,068	31,723

COUNTY OF GLENN
JANITORIAL SERVICES

	541 & 543 W. Oak	720 N. Colusa Street	525 W. Sycamore	132 S. Murdock	777 N. Colusa	821 E. South (Metal)	720 N. Colusa (Weed)
FY 11/12 Actual							
Time %	9.87%	7.96%	12.67%	0.68%			
Wages & Benefits							
Salaries & Wages							
Benefits							
Other Expenditures & Costs							
Building Use							
Equipment Use							
Expenditures Per Financial Statements	-	-	-	-	-	-	-
Cost Adjustments							
Janitorial Services - Spread to location	35,989	29,024	46,198	2,479			
Functional Cost	35,989	29,024	46,198	2,479			
Additions - 1st Allocation							
Other							
Reallocate Admin							
Allocable Costs	35,989	29,024	46,198	2,479			
Unallocated							
1st Allocation	35,989	29,024	46,198	2,479			
Additions - 2nd Allocation							
Other							
Reallocate Admin							
Allocable Costs							

*Schedule of Costs
to be Allocated
by Function*

**COUNTY OF GLENN
JANITORIAL SERVICES**

12/21/2012

	541 & 543 W. Oak	720 N. Colusa Street	525 W. Sycamore	132 S. Murdock	777 N. Colusa	821 E. South (Metal)	720 N. Colusa (Weed)
FY 11/12 Actual							
Unallocated							
2nd Allocation	-	-	-	-	-	-	-
Total Allocated	35,989	29,024	46,198	2,479		-	-

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
JANITORIAL SERVICES

12/21/2012

	240 & 242 N. Villa	125 S. Murdock	306 N. Villa	1187 E. South Street	141 S. Lassen (Jail)	327 Fourth Street	125 County Road G	120 S. Marshall
FY 11/12 Actual								
Time %	11.38%			6.78%		3.28%	0.51%	
Wages & Benefits								
Salaries & Wages								
Benefits								
Other Expenditures & Costs								
Building Use								
Equipment Use								
Expenditures Per Financial Statements	-	-	-	-	-	-	-	-
Cost Adjustments								
Janitorial Services - Spread to location	41,495			24,722		11,960	1,860	
Functional Cost	41,495			24,722	-	11,960	1,860	
Additions - 1st Allocation								
Other								
Reallocate Admin								
Allocable Costs	41,495			24,722		11,960	1,860	
Unallocated								
1st Allocation	41,495			24,722	-	11,960	1,860	
Additions - 2nd Allocation								
Other								
Reallocate Admin								
Allocable Costs								

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
JANITORIAL SERVICES

12/21/2012

	240 & 242 N. Villa	125 S. Murdock	306 N. Villa	1187 E. South Street	141 S. Lassen (Jail)	327 Fourth Street	125 County Road G	120 S. Marshall
FY 11/12 Actual								
Unallocated								
2nd Allocation	-	-	-	-	-	-	-	-
Total Allocated	41,495			24,722	-	11,960	1,860	

COUNTY OF GLENN
JANITORIAL SERVICES

	300
FY 11/12 Actual	<u>Broadway</u>
Time %	0.02%
Wages & Benefits	
Salaries & Wages	
Benefits	
Other Expenditures & Costs	
Building Use	
Equipment Use	
Expenditures Per Financial Statements	<u>-</u>
Cost Adjustments	
Janitorial Services - Spread to location	73
Functional Cost	<u>73</u>
Additions - 1st Allocation	
Other	
Reallocate Admin	
Allocable Costs	73
Unallocated	
1st Allocation	<u>73</u>
Additions - 2nd Allocation	
Other	
Reallocate Admin	
Allocable Costs	

*Schedule of Costs
to be Allocated
by Function*

COUNTY OF GLENN
JANITORIAL SERVICES

12/21/2012

	300 Broadway
FY 11/12 Actual	
Unallocated	
2nd Allocation	-
Total Allocated	<u><u>73</u></u>

COUNTY OF GLENN
JANITORIAL SERVICES

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
04050000	Court	21,942	1.0000	43,026	(24,356)		18,670
	Total	<u>21,942</u>	<u>1.0000</u>	<u>43,026</u>	<u>(24,356)</u>	<u>-</u>	<u>18,670</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042090	District Attorney	2,448	1.0000	20,492			20,492
	Total	<u>2,448</u>	<u>1.0000</u>	<u>20,492</u>	<u>-</u>	<u>-</u>	<u>20,492</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,309	0.2545	7,766			7,766
01042140	Jail	3,835	0.7455	22,753			22,753
	Total	5,144	1.0000	30,519	-	-	30,519

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011070	Assessor	202	0.0218	982			982
01016050	Cooperative Extension	5,025	0.5422	24,438			24,438
01042090	District Attorney	220	0.0237	1,070			1,070
01042110	Sheriff	815	0.0879	3,964			3,964
04050000	Court	3,005	0.3243	14,614			14,614
Total		9,267	1.0000	45,068	-	-	45,068

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	4,557	0.4676	14,833			14,833
01011070	Assessor	2,353	0.2414	7,659			7,659
01011100	Elections	911	0.0935	2,965			2,965
01012220	Recorder	1,925	0.1975	6,266			6,266
	Total	9,746	1.0000	31,723	-	-	31,723

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,741	0.3164	11,388			11,388
01042113	Sheriff's Dispatch	737	0.1340	4,821			4,821
01042150	Probation	3,024	0.5496	19,780			19,780
	Total	<u>5,502</u>	<u>1.0000</u>	<u>35,989</u>	<u>-</u>	<u>-</u>	<u>35,989</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012180	Agriculture Commissioner	2,948	0.5941	17,244			17,244
05210000	Air Pollution District	2,014	0.4059	11,781			11,781
Total		<u>4,962</u>	<u>1.0000</u>	<u>29,024</u>	<u>-</u>	<u>-</u>	<u>29,024</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	906	0.0412	1,902			1,902
01011080	County Counsel	1,018	0.0462	2,137			2,137
01011090	Personnel	903	0.0410	1,895			1,895
01011200	Data Processing	234	0.0106	491			491
01011010	Board of Supervisors	4,543	0.2064	9,535			9,535
01011100	Elections	380	0.0173	798			798
01012220	Recorder	1,115	0.0507	2,340			2,340
01015180	Veterans' Services	2,378	0.1080	4,991			4,991
99999999	Other	10,534	0.4786	22,110			22,110
Total		22,011	1.0000	46,198		-	46,198

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	171	0.0221	55			55
01011120	Facilities Maintenance	2,776	0.3587	889			889
01012200	Building Inspector	58	0.0075	19			19
01012280	Planning	58	0.0075	19			19
01042090	District Attorney	409	0.0528	131			131
01042110	Sheriff	2,950	0.3811	945			945
01042140	Jail	727	0.0939	233			233
01042150	Probation	169	0.0218	54			54
01055340	Child Support	422	0.0545	135			135
Total		7,740	1.0000	2,479	-	-	2,479

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011120	Facilities Maintenance	127	0.0326				
01012200	Building Inspector	402	0.1032				
01012280	Planning	274	0.0703				
01203010	Road	924	0.2372				
02000000	Solid Waste	127	0.0326				
02260000	Planning & Public Works Agency	1,897	0.4870				
04250000	Local Transportation Trust	144	0.0370				
Total		3,895	1.0000		-	-	

Basis of Allocation : Square Footage Occupied by Department

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	2,640	1.0000				
	Total	<u>2,640</u>	<u>1.0000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012180	Agriculture Commissioner	1,978	0.9658				
05210000	Air Pollution District	70	0.0342				
Total		2,048	1.0000	-	-	-	-

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024010	Public Health	3,235	0.4513	18,727			18,727
01024012	Mental Health	3,933	0.5487	22,768			22,768
	Total	<u>7,168</u>	<u>1.0000</u>	<u>41,495</u>	<u>-</u>	<u>-</u>	<u>41,495</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042090	District Attorney	3,234	1.0000				
	Total	<u>3,234</u>	<u>1.0000</u>		-	-	

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042155	Juvenile Hall	6,723	0.8846				
01906020	Office of Education	877	0.1154				
	Total	<u>7,600</u>	<u>1.0000</u>		-	-	

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024014	Alcohol & Drug Abuse	6,156	1.0000	24,722			24,722
Total		<u>6,156</u>	<u>1.0000</u>	<u>24,722</u>	<u>-</u>	<u>-</u>	<u>24,722</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
 JANITORIAL SERVICES

<u>FY 11/12 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>	
01042140	Jail	24,206	1.0000				
	Total	<u>24,206</u>	<u>1.0000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
99999999	Other	14,065	1.0000	11,960			11,960
	Total	<u>14,065</u>	<u>1.0000</u>	<u>11,960</u>	<u>-</u>	<u>-</u>	<u>11,960</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

<u>FY 11/12 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>	
01012290	Animal Control	1,513	1.0000	1,860			1,860
	Total	<u>1,513</u>	<u>1.0000</u>	<u>1,860</u>	<u>-</u>	<u>-</u>	<u>1,860</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

<u>FY 11/12 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>	
01055340	Child Support	2,379	1.0000				
	Total	<u>2,379</u>	<u>1.0000</u>		-	-	

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

<u>FY 11/12 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	4,247	1.0000	73			73
	Total	<u>4,247</u>	<u>1.0000</u>	<u>73</u>	<u>-</u>	<u>-</u>	<u>73</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 11/12 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	16,789					14,833		
01011080 County Counsel	2,137							
01011090 Personnel	1,895							
01011120 Facilities Maintenance	889							
01011200 Data Processing	491							
01011010 Board of Supervisors	9,535							
01011070 Assessor	8,641				982	7,659		
01011100 Elections	3,763					2,965		
01012180 Agriculture Commissioner	17,244							17,244
01012200 Building Inspector	19							
01012220 Recorder	8,606					6,266		
01012280 Planning	19							
01012290 Animal Control	1,860							
01015180 Veterans' Services	4,991							
01016050 Cooperative Extension	24,438				24,438			
01024010 Public Health	18,727							
01024012 Mental Health	22,768							
01024014 Alcohol & Drug Abuse	24,722							
01042090 District Attorney	21,693		20,492		1,070			
01042110 Sheriff	24,063			7,766	3,964		11,388	
01042113 Sheriff's Dispatch	4,821						4,821	
01042140 Jail	22,986			22,753				
01042150 Probation	19,834						19,780	
01055340 Child Support	135							
04050000 Court	33,284	18,670			14,614			
05210000 Air Pollution District	11,781							11,781
99999999 Other	34,142							
Total	340,273	18,670	20,492	30,519	45,068	31,723	35,989	29,024

COUNTY OF GLENN
JANITORIAL SERVICES

12/26/2012

FY 11/12 Actual	525 W. Sycamore	132 S. Murdock	777 N. Colusa	821 E. South (Metal)	720 N. Colusa (Weed)	240 & 242 N. Villa	125 S. Murdock	306 N. Villa	1187 E. South Street
01011040 Department of Finance	1,902	55							
01011080 County Counsel	2,137								
01011090 Personnel	1,895								
01011120 Facilities Maintenance		889							
01011200 Data Processing	491								
01011010 Board of Supervisors	9,535								
01011070 Assessor									
01011100 Elections	798								
01012180 Agriculture Commissioner									
01012200 Building Inspector		19							
01012220 Recorder	2,340								
01012280 Planning		19							
01012290 Animal Control									
01015180 Veterans' Services	4,991								
01016050 Cooperative Extension									
01024010 Public Health						18,727			
01024012 Mental Health						22,768			
01024014 Alcohol & Drug Abuse									24,722
01042090 District Attorney		131							
01042110 Sheriff		945							
01042113 Sheriff's Dispatch									
01042140 Jail		233							
01042150 Probation		54							
01055340 Child Support		135							
04050000 Court									
05210000 Air Pollution District									
99999999 Other	22,110								
Total	46,198	2,479	-	-	-	41,495			24,722

COUNTY OF GLENN
JANITORIAL SERVICES

	141 S. Lassen (Jail)	327 Fourth Street	125 County Road G	120 S. Marshall	300 Broadway
FY 11/12 Actual					
01011040	Department of Finance				
01011080	County Counsel				
01011090	Personnel				
01011120	Facilities Maintenance				
01011200	Data Processing				
01011010	Board of Supervisors				
01011070	Assessor				
01011100	Elections				
01012180	Agriculture Commissioner				
01012200	Building Inspector				
01012220	Recorder				
01012280	Planning				
01012290	Animal Control		1,860		
01015180	Veterans' Services				
01016050	Cooperative Extension				
01024010	Public Health				
01024012	Mental Health				
01024014	Alcohol & Drug Abuse				
01042090	District Attorney				
01042110	Sheriff				
01042113	Sheriff's Dispatch				
01042140	Jail				
01042150	Probation				
01055340	Child Support				
04050000	Court				
05210000	Air Pollution District				
99999999	Other		11,960		73
Total	-	11,960	1,860		73

COUNTY OF GLENN
GENERAL INSURANCE

12/21/2012

FY 11/12 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 2011-12 is 30%/70%. This was established by assigning the experience portion equal to the amount of the 7-year average claims history. The remaining 30% is the exposure portion. The exposure portion is allocated based on relative budget size of the adopted final budget.
2. CLAIM LIABILITY (EXPERIENCE): Experience is allocated based on the 7-year average claims history.
3. BUILDINGS: Building insurance costs are distributed based on the departmental square footage occupied by each department.
4. AUTO PREMIUM: The auto premium is a separate policy specifically covering Human Resource Agency owned vehicles. This is allocated to the Human Resource Agency based on direct costs of the premium.
5. WATERCRAFT EQUIPMENT: The watercraft equipment premium is also a separate policy specifically covering Sheriff's Boat Patrol equipment. This is allocated to the Boat Patrol program based on direct costs of the premium.
6. MOBILE EQUIPMENT: The mobile equipment premium is a separate policy specifically covering Road Department equipment. This is allocated to the Road Department based on direct costs of the premium.

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

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

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

The County did not direct bill for these services in fiscal year 2011-2012.

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
GENERAL INSURANCE

12/21/2012

	Total	General & Admin	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment	Mobile Equipment
FY 11/12 Actual								
Time %	100.000%		26.49%	61.80%	9.90%	0.55%	0.18%	1.09%
Services & Supplies								
Insurance	759,300		201,102	469,239	75,157	4,196	1,348	8,258
Expenditures Per Financial Statements	<u>759,300</u>	<u>-</u>	<u>201,102</u>	<u>469,239</u>	<u>75,157</u>	<u>4,196</u>	<u>1,348</u>	<u>8,258</u>
Cost Adjustments								
Insurance Reimbursement	(155,581)	(155,581)						
Functional Cost	<u>603,719</u>	<u>(155,581)</u>	<u>201,102</u>	<u>469,239</u>	<u>75,157</u>	<u>4,196</u>	<u>1,348</u>	<u>8,258</u>
Additions - 1st Allocation								
Other								
Reallocate Admin	0	155,581	(41,206)	(96,147)	(15,400)	(860)	(276)	(1,692)
Allocable Costs	603,719		159,896	373,092	59,757	3,336	1,072	6,566
Unallocated								
1st Allocation	<u>603,719</u>	<u>-</u>	<u>159,896</u>	<u>373,092</u>	<u>59,757</u>	<u>3,336</u>	<u>1,072</u>	<u>6,566</u>
Additions - 2nd Allocation								
Other	1,737	1,737						
Reallocate Admin	(0)	(1,737)	460	1,073	172	10	3	19
Allocable Costs	1,737		460	1,073	172	10	3	19
Unallocated								
2nd Allocation	<u>1,737</u>	<u>-</u>	<u>460</u>	<u>1,073</u>	<u>172</u>	<u>10</u>	<u>3</u>	<u>19</u>
Total Allocated	<u><u>605,456</u></u>	<u><u>-</u></u>	<u><u>160,356</u></u>	<u><u>374,165</u></u>	<u><u>59,929</u></u>	<u><u>3,346</u></u>	<u><u>1,075</u></u>	<u><u>6,585</u></u>

*Schedule of Costs
to be Allocated
by Function*

**COUNTY OF GLENN
GENERAL INSURANCE**

12/21/2012

	Total	General & Admin	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment	Mobile Equipment
FY 11/12 Actual								
Time %	100.000%		26.49%	61.80%	9.90%	0.55%	0.18%	1.09%

*Schedule of Costs
to be Allocated
by Function*

**COUNTY OF GLENN
GENERAL INSURANCE**

12/21/2012

FY 11/12 Actual

Time %

Services & Supplies

Insurance

Expenditures Per Financial Statements

Cost Adjustments

Insurance Reimbursement

Functional Cost

Additions - 1st Allocation

Other

Reallocate Admin

Allocable Costs

Unallocated

1st Allocation

Additions - 2nd Allocation

Other

Reallocate Admin

Allocable Costs

Unallocated

2nd Allocation

Total Allocated

*Schedule of Costs
to be Allocated
by Function*

**COUNTY OF GLENN
GENERAL INSURANCE**

12/21/2012

FY 11/12 Actual
Time %

COUNTY OF GLENN
GENERAL INSURANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	16	0.0001	17			17
01011040	Department of Finance	969	0.0064	1,016			1,016
01011051	Annual Audit	44	0.0003	46			46
01011080	County Counsel	418	0.0027	438			438
01011090	Personnel	236	0.0015	248			248
01011120	Facilities Maintenance	1,259	0.0083	1,320			1,320
01011150	General Insurance	772	0.0051	810			810
01011170	Employee Benefits	41	0.0003	43			43
01011200	Data Processing	564	0.0037	592			592
01011010	Board of Supervisors	480	0.0031	503		1	505
01011020	Clerk of the Board	188	0.0012	197		1	198
01011070	Assessor	807	0.0053	846		3	849
01011100	Elections	319	0.0021	335		1	336
01011180	Surveyor	68	0.0004	71		0	72
01012040	Court Revenues	717	0.0047	752		2	754
01012060	Grand Jury	11	0.0001	12		0	12
01012100	Indigent Defense	394	0.0026	413		1	414
01012170	Flood Control	25	0.0002	26		0	26
01012180	Agriculture Commissioner	1,446	0.0095	1,517		4	1,521
01012200	Building Inspector	223	0.0015	234		1	235
01012220	Recorder	419	0.0027	439		1	441
01012230	Coroner	57	0.0004	60		0	60
01012240	Public Guardian	174	0.0011	182		1	183
01012280	Planning	1,090	0.0071	1,143		3	1,147
01012290	Animal Control	311	0.0020	326		1	327
01014022	Hospital	40	0.0003	42		0	42
01015180	Veterans' Services	50	0.0003	52		0	53
01016040	Library	139	0.0009	146		0	146
01016050	Cooperative Extension	248	0.0016	260		1	261
01024010	Public Health	2,942	0.0193	3,085		9	3,095

COUNTY OF GLENN
GENERAL INSURANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024012	Mental Health	7,005	0.0459	7,347		22	7,368
01024014	Alcohol & Drug Abuse	1,164	0.0076	1,221		4	1,224
01024017	Drug Court	432	0.0028	453		1	454
01024020	Maternal & Child Health	166	0.0011	174		1	175
01024025	Women, Infants & Children	842	0.0055	883		3	886
01024170	California Children's Services	351	0.0023	368		1	369
01025010	Social Services Administration	23,511	0.1542	24,657		73	24,730
01042090	District Attorney	872	0.0057	915		3	917
01042110	Sheriff	4,629	0.0304	4,855		14	4,869
01042113	Sheriff's Dispatch	467	0.0031	490		1	491
01042135	Sheriff's Civil Division	182	0.0012	191		1	191
01042136	Court Security	523	0.0034	549		2	550
01042140	Jail	3,740	0.0245	3,922		12	3,934
01042150	Probation	1,140	0.0075	1,196		4	1,199
01042155	Juvenile Hall	1,379	0.0090	1,446		4	1,451
01042158	Delinquency Prevention	75	0.0005	79		0	79
01042360	Boat Patrol	141	0.0009	148		0	148
01054010	California Waste Management	16	0.0001	17		0	17
01054011	Emergency Preparedness Grant	212	0.0014	222		1	223
01054012	Mental Health Services Act	2,312	0.0152	2,425		7	2,432
01054015	Hospital Preparedness Grant	225	0.0015	236		1	237
01054020	Superior Reg Workforce Ed	600	0.0039	629		2	631
01054045	Mosquito Abatement Assessment Area	191	0.0013	200		1	201
01055340	Child Support	795	0.0052	834		2	836
01203010	Road	16,088	0.1055	16,872		50	16,922
01602270	Fish & Game Commission	9	0.0001	9		0	9
01906020	Office of Education	156	0.0010	164		0	164
02000000	Solid Waste	7,755	0.0509	8,133		24	8,157
02040205	Orland Airport	635	0.0042	666		2	668
02040207	Willows Airport	555	0.0036	582		2	584

COUNTY OF GLENN
GENERAL INSURANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02200000	Fleet Operations	1,742	0.0114	1,827		5	1,832
02210000	Underground Storage Tanks	221	0.0014	232		1	232
02220000	Vegetation & Environmental Mgmt	120	0.0008	126		0	126
02224170	Tri-County Bee	6	0.0000	6		0	6
02240000	Human Resource Agency	3,709	0.0243	3,890		12	3,901
02250000	Health Services Administration	1,297	0.0085	1,360		4	1,364
02260000	Planning & Public Works Agency	1,683	0.0110	1,765		5	1,770
02270000	Central Services	39	0.0003	41		0	41
03230000	Fire Chief's Association	3	0.0000	3		0	3
04100000	Law Library	13	0.0001	14		0	14
04250000	Local Transportation Trust	910	0.0060	954		3	957
04260000	Transportation Administration	346	0.0023	363		1	364
04280000	Glenn County Transit	189	0.0012	198		1	199
04281000	Fixed Route Transit	1,306	0.0086	1,370		4	1,374
04354015	Ca Reg Mental Health Coalition	582	0.0038	610		2	612
04601000	Local Agency Formation Commission	41	0.0003	43		0	43
04999100	Community Action	19,032	0.1248	19,960		59	20,019
05110000	Storm Drain Maintenance District #1	24	0.0002	25		0	25
05130000	Storm Drain Maintenance District #3	69	0.0005	72		0	73
05140000	North Willows County Service Area	74	0.0005	78		0	78
05210000	Air Pollution District	930	0.0061	975		3	978
05210241	Air Pollution Vehicle Registration	118	0.0008	124		0	124
05250000	Olive Pest Management District	124	0.0008	130		0	130
99999999	Other	29,249	0.1918	30,675		91	30,766
Total		152,462	1.0000	159,896	-	460	160,356

Basis of Allocation : Relative Budget Size

Detail Allocation of
Claim Liability

COUNTY OF GLENN
GENERAL INSURANCE

12/21/2012

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011120	Facilities Maintenance	6,227.83	0.0121	4,507			4,507
01011010	Board of Supervisors	38,036.42	0.0738	27,525		80	27,605
01011070	Assessor	199.84	0.0004	145		0	145
01024012	Mental Health	328.13	0.0006	237		1	238
01024020	Maternal & Child Health	153.63	0.0003	111		0	111
01025010	Social Services Administration	73,395.40	0.1424	53,112		155	53,267
01042090	District Attorney	2,997.16	0.0058	2,169		6	2,175
01042110	Sheriff	3,560.44	0.0069	2,576		8	2,584
01042140	Jail	168,251.61	0.3263	121,754		355	122,109
01042150	Probation	351.48	0.0007	254		1	255
01042155	Juvenile Hall	116,171.65	0.2253	84,067		245	84,312
01055340	Child Support	305.05	0.0006	221		1	221
01203010	Road	74,436.38	0.1444	53,865		157	54,022
02000000	Solid Waste	47.86	0.0001	35		0	35
02200000	Fleet Operations	81.07	0.0002	59		0	59
02240000	Human Resource Agency	561.18	0.0011	406		1	407
02260000	Planning & Public Works Agency	159.87	0.0003	116		0	116
04999100	Community Action	30,308.10	0.0588	21,932		64	21,996
Total		515,573.10	1.0000	373,092	-	1,073	374,165

Basis of Allocation : Ratio of Claim Liability

COUNTY OF GLENN
GENERAL INSURANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	5,634	0.0336	2,005			2,005
01011080	County Counsel	1,018	0.0061	362			362
01011090	Personnel	903	0.0054	321			321
01011120	Facilities Maintenance	2,903	0.0173	1,033			1,033
01011200	Data Processing	234	0.0014	83			83
01011010	Board of Supervisors	4,543	0.0271	1,617		5	1,622
01011070	Assessor	2,555	0.0152	909		3	912
01011100	Elections	1,291	0.0077	459		1	461
01012180	Agriculture Commissioner	4,926	0.0293	1,753		5	1,758
01012200	Building Inspector	460	0.0027	164		1	164
01012220	Recorder	3,040	0.0181	1,082		3	1,085
01012280	Planning	332	0.0020	118		0	119
01012290	Animal Control	1,513	0.0090	538		2	540
01015180	Veterans' Services	2,378	0.0142	846		3	849
01016050	Cooperative Extension	5,025	0.0299	1,788		5	1,794
01024010	Public Health	3,235	0.0193	1,151		4	1,155
01024012	Mental Health	3,933	0.0234	1,400		4	1,404
01024014	Alcohol & Drug Abuse	6,156	0.0367	2,191		7	2,198
01042090	District Attorney	6,311	0.0376	2,246		7	2,253
01042110	Sheriff	9,455	0.0563	3,365		10	3,375
01042113	Sheriff's Dispatch	737	0.0044	262		1	263
01042140	Jail	28,768	0.1713	10,238		31	10,269
01042150	Probation	3,193	0.0190	1,136		3	1,140
01042155	Juvenile Hall	6,723	0.0400	2,393		7	2,400
01053340	Child Support	2,801	0.0167	997		3	1,000
01203010	Road	924	0.0055	329		1	330
01906020	Office of Education	877	0.0052	312		1	313
02000000	Solid Waste	127	0.0008	45		0	45

COUNTY OF GLENN
GENERAL INSURANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02260000	Planning & Public Works Agency	1,897	0.0113	675		2	677
04050000	Court	24,947	0.1486	8,878		27	8,905
04250000	Local Transportation Trust	144	0.0009	51		0	51
05210000	Air Pollution District	2,084	0.0124	742		2	744
99999999	Other	28,846	0.1718	10,266		32	10,297
Total		<u>167,913</u>	<u>1.0000</u>	<u>59,757</u>	<u>-</u>	<u>172</u>	<u>59,929</u>

Basis of Allocation : Square Footage Occupied by Department

*Detail Allocation of
Auto Premium*

**COUNTY OF GLENN
GENERAL INSURANCE**

12/21/2012

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02240000	Human Resource Agency	4,196	1.0000	3,336		10	3,346
Total		<u>4,196</u>	<u>1.0000</u>	<u>3,336</u>	<u>-</u>	<u>10</u>	<u>3,346</u>

Basis of Allocation : Direct Cost of Premium

COUNTY OF GLENN
GENERAL INSURANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042360	Boat Patrol	1,348	1.0000	1,072		3	1,075
Total		1,348	1.0000	1,072	-	3	1,075

Basis of Allocation : Direct Cost of Premium

COUNTY OF GLENN
GENERAL INSURANCE

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02260000	Planning & Public Works Agency	8,258	1	6,566		19	6,585
Total		<u>8,258</u>	<u>1.0000</u>	<u>6,566</u>	<u>-</u>	<u>19</u>	<u>6,585</u>

Basis of Allocation : Direct Cost of Premium

COUNTY OF GLENN
GENERAL INSURANCE

FY 11/12 Actual		Total	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment
01011013	County Administrative Officer	17	17				
01011040	Department of Finance	3,021	1,016		2,005		
01011051	Annual Audit	46	46				
01011080	County Counsel	801	438		362		
01011090	Personnel	569	248		321		
01011120	Facilities Maintenance	6,860	1,320	4,507	1,033		
01011150	General Insurance	810	810				
01011170	Employee Benefits	43	43				
01011200	Data Processing	675	592		83		
01011010	Board of Supervisors	29,732	505	27,605	1,622		
01011020	Clerk of the Board	198	198				
01011070	Assessor	1,906	849	145	912		
01011100	Elections	796	336		461		
01011180	Surveyor	72	72				
01012040	Court Revenues	754	754				
01012060	Grand Jury	12	12				
01012100	Indigent Defense	414	414				
01012170	Flood Control	26	26				
01012180	Agriculture Commissioner	3,279	1,521		1,758		
01012200	Building Inspector	399	235		164		
01012220	Recorder	1,526	441		1,085		
01012230	Coroner	60	60				
01012240	Public Guardian	183	183				
01012280	Planning	1,265	1,147		119		
01012290	Animal Control	867	327		540		
01014022	Hospital	42	42				
01015180	Veterans' Services	901	53		849		
01016040	Library	146	146				
01016050	Cooperative Extension	2,055	261		1,794		
01024010	Public Health	4,249	3,095		1,155		
01024012	Mental Health	9,010	7,368	238	1,404		
01024014	Alcohol & Drug Abuse	3,422	1,224		2,198		

COUNTY OF GLENN
GENERAL INSURANCE

FY 11/12 Actual		Total	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment
01024017	Drug Court	454	454				
01024020	Maternal & Child Health	286	175	111			
01024025	Women, Infants & Children	886	886				
01024170	California Children's Services	369	369				
01025010	Social Services Administration	77,997	24,730	53,267			
01042090	District Attorney	5,345	917	2,175	2,253		
01042110	Sheriff	10,828	4,869	2,584	3,375		
01042113	Sheriff's Dispatch	754	491		263		
01042135	Sheriff's Civil Division	191	191				
01042136	Court Security	550	550				
01042140	Jail	136,312	3,934	122,109	10,269		
01042150	Probation	2,594	1,199	255	1,140		
01042155	Juvenile Hall	88,162	1,451	84,312	2,400		
01042158	Delinquency Prevention	79	79				
01042360	Boat Patrol	1,223	148				1,075
01054010	California Waste Management	17	17				
01054011	Emergency Preparedness Grant	223	223				
01054012	Mental Health Services Act	2,432	2,432				
01054015	Hospital Preparedness Grant	237	237				
01054020	Superior Reg Workforce Ed	631	631				
01054045	Mosquito Abatement Assessment Area	201	201				
01055340	Child Support	2,058	836	221	1,000		
01203010	Road	71,275	16,922	54,022	330		
01602270	Fish & Game Commission	9	9				
01906020	Office of Education	477	164		313		
02000000	Solid Waste	8,237	8,157	35	45		
02040205	Orland Airport	668	668				
02040207	Willows Airport	584	584				
02200000	Fleet Operations	1,891	1,832	59			
02210000	Underground Storage Tanks	232	232				
02220000	Vegetation & Environmental Mgmt	126	126				
02224170	Tri-County Bee	6	6				

COUNTY OF GLENN
GENERAL INSURANCE

FY 11/12 Actual		Total	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment
02240000	Human Resource Agency	7,654	3,901	407		3,346	
02250000	Health Services Administration	1,364	1,364				
02260000	Planning & Public Works Agency	9,148	1,770	116	677		
02270000	Central Services	41	41				
03230000	Fire Chief's Association	3	3				
04050000	Court	8,905			8,905		
04100000	Law Library	14	14				
04250000	Local Transportation Trust	1,009	957		51		
04260000	Transportation Administration	364	364				
04280000	Glenn County Transit	199	199				
04281000	Fixed Route Transit	1,374	1,374				
04354015	Ca Reg Mental Health Coalition	612	612				
04601000	Local Agency Formation Commission	43	43				
04999100	Community Action	42,015	20,019	21,996			
05110000	Storm Drain Maintenance District #1	25	25				
05130000	Storm Drain Maintenance District #3	73	73				
05140000	North Willows County Service Area	78	78				
05210000	Air Pollution District	1,722	978		744		
05210241	Air Pollution Vehicle Registration	124	124				
05250000	Olive Pest Management District	130	130				
99999999	Other	41,063	30,766		10,297		
Total		605,456	160,356	374,165	59,929	3,346	1,075

COUNTY OF GLENN
EMPLOYEE BENEFITS

12/21/2012

FY 11/12 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

12/21/2012

FY 11/12 Actual	Total	General & Admin	Pre-Employment Physicals	Employee Assistance
Time %	100.00%		22.06%	77.94%
Services & Supplies				
Medical, Dental, Lab	5,820		5,820	
Office Expense	43		43	
Professional Services	20,714			20,714
Expenditures Per Financial Statements	<u>26,577</u>	<u>-</u>	<u>5,863</u>	<u>20,714</u>
Cost Adjustments				
Functional Cost	<u>26,577</u>	<u>-</u>	<u>5,863</u>	<u>20,714</u>
Additions - 1st Allocation				
Other				
Reallocate Admin				
Allocable Costs	26,577		5,863	20,714
Unallocated				
1st Allocation	<u>26,577</u>	<u>-</u>	<u>5,863</u>	<u>20,714</u>
Additions - 2nd Allocation				
Other	131	131		
Reallocate Admin		(131)	29	102
Allocable Costs	131		29	102
Unallocated				
2nd Allocation	<u>131</u>	<u>-</u>	<u>29</u>	<u>102</u>
Total Allocated	<u>26,708</u>	<u>-</u>	<u>5,892</u>	<u>20,816</u>

COUNTY OF GLENN
EMPLOYEE BENEFITS

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024010	Public Health				(60)		(60)
01024012	Mental Health				(254)		(254)
01024025	Women, Infants & Children				(52)		(52)
01025010	Social Services Administration	1	0.0385	226		1	227
01042110	Sheriff	2	0.0769	451	(536)	2	(83)
01042140	Jail	5	0.1923	1,128	(925)	6	208
01042150	Probation	2	0.0769	451	(304)	2	149
01042155	Juvenile Hall	5	0.1923	1,128	(1,511)	6	(378)
01203010	Road	2	0.0769	451	(475)	2	(22)
02250000	Health Services Administration	9	0.3462	2,030	(60)	10	1,980
04050000	Court				(458)		(458)
Total		26	1.0000	5,863	(4,635)	29	1,257

Basis of Allocation : Number of Physicals

COUNTY OF GLENN
EMPLOYEE BENEFITS

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	8	0.0179	372			372
01011080	County Counsel	2	0.0045	93			93
01011090	Personnel	2	0.0045	93			93
01011120	Facilities Maintenance	10	0.0224	464			464
01011010	Board of Supervisors	5	0.0112	232		1	233
01011020	Clerk of the Board	2	0.0045	93		0	93
01011070	Assessor	8	0.0179	372		2	373
01011100	Elections	1	0.0022	46		0	47
01012180	Agriculture Commissioner	13	0.0291	604		3	607
01012200	Building Inspector	2	0.0045	93		0	93
01012220	Recorder	4	0.0090	186		1	187
01012240	Public Guardian	2	0.0045	93		0	93
01012280	Planning	2	0.0045	93		0	93
01012290	Animal Control	2	0.0045	93		0	93
01015180	Veterans' Services	1	0.0022	46		0	47
01016050	Cooperative Extension	2	0.0045	93		0	93
01024010	Public Health	12	0.0269	557		3	560
01024012	Mental Health	43	0.0964	1,997		10	2,007
01024014	Alcohol & Drug Abuse	8	0.0179	372		2	373
01024017	Drug Court	1	0.0022	46		0	47
01024020	Maternal & Child Health	2	0.0045	93		0	93
01024025	Women, Infants & Children	5	0.0112	232		1	233
01024170	California Children's Services	1	0.0022	46		0	47
01025010	Social Services Administration	69	0.1547	3,205		17	3,221
01042090	District Attorney	7	0.0157	325		2	327
01042110	Sheriff	29	0.0650	1,347		7	1,354
01042113	Sheriff's Dispatch	4	0.0090	186		1	187
01042135	Sheriff's Civil Division	1	0.0022	46		0	47

COUNTY OF GLENN
EMPLOYEE BENEFITS

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042136	Court Security	5	0.0112	232		1	233
01042140	Jail	24	0.0538	1,115		6	1,120
01042150	Probation	16	0.0359	743		4	747
01042155	Juvenile Hall	12	0.0269	557		3	560
01054015	Hospital Preparedness Grant	1	0.0022	46		0	47
01055340	Child Support	9	0.0202	418		2	420
01203010	Road	30	0.0673	1,393		7	1,401
02000000	Solid Waste	7	0.0157	325		2	327
02040205	Orland Airport	1	0.0022	46		0	47
02200000	Fleet Operations	4	0.0090	186		1	187
02240000	Human Resource Agency	26	0.0583	1,208		6	1,214
02250000	Health Services Administration	12	0.0269	557		3	560
02260000	Planning & Public Works Agency	7	0.0157	325		2	327
04050000	Court				(588)		(588)
04250000	Local Transportation Trust	1	0.0022	46		0	47
04999100	Community Action	37	0.0830	1,718		9	1,727
05210000	Air Pollution District	6	0.0135	279		1	280
Total		446	1.0000	20,714	(588)	102	20,228

Basis of Allocation : Number of Employees

COUNTY OF GLENN
EMPLOYEE BENEFITS

FY 11/12 Actual		Total	Pre-Employment Physicals	Employee Assistance
01011040	Department of Finance	372		372
01011080	County Counsel	93		93
01011090	Personnel	93		93
01011120	Facilities Maintenance	464		464
01011010	Board of Supervisors	233		233
01011020	Clerk of the Board	93		93
01011070	Assessor	373		373
01011100	Elections	47		47
01012180	Agriculture Commissioner	607		607
01012200	Building Inspector	93		93
01012220	Recorder	187		187
01012240	Public Guardian	93		93
01012280	Planning	93		93
01012290	Animal Control	93		93
01015180	Veterans' Services	47		47
01016050	Cooperative Extension	93		93
01024010	Public Health	500	(60)	560
01024012	Mental Health	1,753	(254)	2,007
01024014	Alcohol & Drug Abuse	373		373
01024017	Drug Court	47		47
01024020	Maternal & Child Health	93		93
01024025	Women, Infants & Children	181	(52)	233
01024170	California Children's Services	47		47
01025010	Social Services Administration	3,448	227	3,221
01042090	District Attorney	327		327
01042110	Sheriff	1,271	(83)	1,354
01042113	Sheriff's Dispatch	187		187
01042135	Sheriff's Civil Division	47		47
01042136	Court Security	233		233
01042140	Jail	1,328	208	1,120
01042150	Probation	896	149	747
01042155	Juvenile Hall	182	(378)	560
01054015	Hospital Preparedness Grant	47		47
01055340	Child Support	420		420

COUNTY OF GLENN
EMPLOYEE BENEFITS

FY 11/12 Actual		Total	Pre-Employment Physicals	Employee Assistance
01203010	Road	1,379	(22)	1,401
02000000	Solid Waste	327		327
02040205	Orland Airport	47		47
02200000	Fleet Operations	187		187
02240000	Human Resource Agency	1,214		1,214
02250000	Health Services Administration	2,540	1,980	560
02260000	Planning & Public Works Agency	327		327
04050000	Court	(1,046)	(458)	(588)
04250000	Local Transportation Trust	47		47
04999100	Community Action	1,727		1,727
05210000	Air Pollution District	280		280
Total		21,485	1,257	20,228

COUNTY OF GLENN
DATA PROCESSING SERVICES

12/21/2012

FY 11/12 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

12/21/2012

FY 11/12 Actual	Total	General & Admin	Property Taxes	Finance Network	Countywide Network	Countywide IT Pro-Support
Allocation Factor (%)	100.00%	3.85%	9.61%	8.81%	7.86%	69.87%
Services & Supplies						
Communications	31,281				31,281	
Maint-Equipment	13,666		11,098	2,568		
Office Expense	17,520		9,420	8,100		
Professional Services	464,525		30,390	39,155		394,980
Special Dept. Expense	16,555		3,428		13,127	
Fixed Assets	875	875				
Expenditures Per Financial Statements	544,422	875	54,336	49,823	44,408	394,980
Cost Adjustments						
Building Use to Service Depts.	158	158				
Equipment Use to Service Depts.	25,411	25,411				
Fixed Assets	(875)	(875)				
Miscellaneous Revenues	(3,657)	(3,657)				
Functional Cost	565,459	21,912	54,336	49,823	44,408	394,980
Additions - 1st Allocation						
Other						
Reallocate Admin		(21,912)	2,190	2,008	1,791	15,923
Allocable Costs	565,459		56,526	51,831	46,199	410,903
Unallocated						
1st Allocation	565,459	-	56,526	51,831	46,199	410,903

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
DATA PROCESSING

12/21/2012

FY 11/12 Actual	Total	General & Admin	Property Taxes	Finance Network	Countywide Network	Countywide IT Pro-Support
Allocation Factor (%)	100.00%	3.85%	9.61%	8.81%	7.86%	69.87%
Additions - 2nd Allocation						
Other	66,775	66,775				
Reallocate Admin		(66,775)	6,674	6,118	5,459	48,524
Allocable Costs	66,775		6,674	6,118	5,459	48,524
Unallocated	(6,118)			(6,118)		
2nd Allocation	60,657	-	6,674		5,459	48,524
Total Allocated	626,115	-	63,200	51,831	51,658	459,427

COUNTY OF GLENN
DATA PROCESSING SERVICES

<u>FY 11/12 Actual</u>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	167,386	0.2195	12,409			12,409
01011070	Assessor	595,087	0.7805	44,117		6,674	50,791
Total		<u>762,473</u>	<u>1.0000</u>	<u>56,526</u>	<u>-</u>	<u>6,674</u>	<u>63,200</u>

Basis of Allocation : Direct Cost Transfer

COUNTY OF GLENN
DATA PROCESSING SERVICES

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	100	1.0000	51,831			51,831
	Total	<u>100</u>	<u>1.0000</u>	<u>51,831</u>	<u>-</u>	<u>-</u>	<u>51,831</u>

Basis of Allocation : Direct Cost Transfer

COUNTY OF GLENN
DATA PROCESSING SERVICES

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	16	0.0001	5			5
01011040	Department of Finance	969	0.0064	294	(1,912)		(1,618)
01011051	Annual Audit	44	0.0003	13			13
01011080	County Counsel	418	0.0027	127	(425)		(298)
01011090	Personnel	236	0.0015	72	(505)		(433)
01011120	Facilities Maintenance	1,259	0.0083	382			382
01011150	General Insurance	772	0.0051	234			234
01011170	Employee Benefits	41	0.0003	12			12
01011200	Data Processing	564	0.0037	171			171
01011010	Board of Supervisors	480	0.0031	145	(993)	18	(830)
01011020	Clerk of the Board	188	0.0012	57		7	64
01011070	Assessor	807	0.0053	245	(1,229)	30	(955)
01011100	Elections	319	0.0021	97	(300)	12	(192)
01011180	Surveyor	68	0.0004	21		3	23
01012040	Court Revenues	717	0.0047	217		26	244
01012060	Grand Jury	11	0.0001	3		0	4
01012100	Indigent Defense	394	0.0026	119		15	134
01012170	Flood Control	25	0.0002	8		1	8
01012180	Agriculture Commissioner	1,446	0.0095	438	(1,325)	53	(834)
01012200	Building Inspector	223	0.0015	68		8	76
01012220	Recorder	419	0.0027	127	(582)	15	(440)
01012230	Coroner	57	0.0004	17		2	19
01012240	Public Guardian	174	0.0011	53	(335)	6	(276)
01012280	Planning	1,090	0.0071	330		40	370
01012290	Animal Control	311	0.0020	94		11	106
01014022	Hospital	40	0.0003	12		1	14
01015180	Veterans' Services	50	0.0003	15	(144)	2	(127)
01016040	Library	139	0.0009	42		5	47
01016050	Cooperative Extension	248	0.0016	75		9	84
01024010	Public Health	2,942	0.0193	891		108	1,000

COUNTY OF GLENN
DATA PROCESSING SERVICES

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024012	Mental Health	7,005	0.0459	2,123		258	2,381
01024014	Alcohol & Drug Abuse	1,164	0.0076	353		43	396
01024017	Drug Court	432	0.0028	131		16	147
01024020	Maternal & Child Health	166	0.0011	50		6	56
01024025	Women, Infants & Children	842	0.0055	255		31	286
01024170	California Children's Services	351	0.0023	106		13	119
01025010	Social Services Administration	23,511	0.1542	7,124		866	7,991
01042090	District Attorney	872	0.0057	264	(225)	32	71
01042110	Sheriff	4,629	0.0304	1,403	(5,072)	171	(3,499)
01042113	Sheriff's Dispatch	467	0.0031	142		17	159
01042135	Sheriff's Civil Division	182	0.0012	55		7	62
01042136	Court Security	523	0.0034	158		19	178
01042140	Jail	3,740	0.0245	1,133		138	1,271
01042150	Probation	1,140	0.0075	345	(1,518)	42	(1,131)
01042155	Juvenile Hall	1,379	0.0090	418	(175)	51	294
01042158	Delinquency Prevention	75	0.0005	23		3	25
01042360	Boat Patrol	141	0.0009	43		5	48
01054010	California Waste Management	16	0.0001	5		1	5
01054011	Emergency Preparedness Grant	212	0.0014	64		8	72
01054012	Mental Health Services Act	2,312	0.0152	701		85	786
01054015	Hospital Preparedness Grant	225	0.0015	68		8	76
01054020	Superior Reg Workforce Ed	600	0.0039	182		22	204
01054045	Mosquito Abatement Assessment Area	191	0.0013	58		7	65
01055340	Child Support	795	0.0052	241		29	270
01203010	Road	16,088	0.1055	4,875		593	5,468
01602270	Fish & Game Commission	9	0.0001	3		0	3
01906020	Office of Education	156	0.0010	47		6	53
02000000	Solid Waste	7,755	0.0509	2,350		286	2,636
02040205	Orland Airport	635	0.0042	192		23	216
02040207	Willows Airport	555	0.0036	168		20	189

COUNTY OF GLENN
DATA PROCESSING SERVICES

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02200000	Fleet Operations	1,742	0.0114	528		64	592
02210000	Underground Storage Tanks	221	0.0014	67		8	75
02220000	Vegetation & Environmental Mgmt	120	0.0008	36		4	41
02224170	Tri-County Bee	6	0.0000	2		0	2
02240000	Human Resource Agency	3,709	0.0243	1,124	(12,580)	137	(11,319)
02250000	Health Services Administration	1,297	0.0085	393	(7,132)	48	(6,691)
02260000	Planning & Public Works Agency	1,683	0.0110	510	(4,370)	62	(3,798)
02270000	Central Services	39	0.0003	12		1	13
03230000	Fire Chief's Association	3	0.0000	1		0	1
04100000	Law Library	13	0.0001	4		0	4
04250000	Local Transportation Trust	910	0.0060	276		34	309
04260000	Transportation Administration	346	0.0023	105		13	118
04280000	Glenn County Transit	189	0.0012	57		7	64
04281000	Fixed Route Transit	1,306	0.0086	396		48	444
04354015	Ca Reg Mental Health Coalition	582	0.0038	176		21	198
04601000	Local Agency Formation Commission	41	0.0003	12		2	14
04999100	Community Action	19,032	0.1248	5,767		701	6,468
05010000	Artois Fire District	149	0.0010	45		5	51
05022000	Hamilton Fire District	264	0.0017	80		10	90
05022010	Bayliss Fire District	69	0.0005	21		3	23
05050000	Willows Rural Fire District	198	0.0013	60		7	67
05110000	Storm Drain Maintenance District #1	24	0.0002	7		1	8
05130000	Storm Drain Maintenance District #3	69	0.0005	21		3	23
05140000	North Willows County Service Area	74	0.0005	22		3	25
05210000	Air Pollution District	930	0.0061	282	(533)	34	(217)
05210241	Air Pollution Vehicle Registration	118	0.0008	36		4	40
05250000	Olive Pest Management District	124	0.0008	38		5	42
06010000	Elk Creek Cemetery District	12	0.0001	4		0	4
06020000	German Cemetery District	1	0.0000	0		0	0
06030000	Marvin-Chapel Cemetery District	10	0.0001	3		0	3

COUNTY OF GLENN
DATA PROCESSING SERVICES

FY 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06040000	Newville Cemetery District	3	0.0000	1		0	1
06050000	Orland Cemetery District	355	0.0023	108		13	121
06060000	Willows Cemetery District	252	0.0017	76		9	86
06200000	Glenn-Codora Fire District	70	0.0005	21		3	24
06210000	Elk Creek Fire District	36	0.0002	11		1	12
06220000	Glenn-Colusa Fire District	27	0.0002	8		1	9
06230000	Kanawha Fire District	105	0.0007	32		4	36
06240000	Ord Fire District	30	0.0002	9		1	10
06250000	Orland Fire District	194	0.0013	59		7	66
06300000	Levee District #1	99	0.0006	30		4	34
06310000	Levee District #2	15	0.0001	5		1	5
06320000	Levee District #3	63	0.0004	19		2	21
06500000	Butte City Community Service District	31	0.0002	9		1	11
06510000	BCCSD - Recreation District	3	0.0000	1		0	1
06610000	Elk Creek Community Service District	170	0.0011	52		6	58
06650000	ECCSD - Lighting District	1	0.0000	0		0	0
06700000	Ord Bend Community Service District	57	0.0004	17		2	19
06740000	Artois Community Service District	34	0.0002	10		1	12
06800000	Hamilton City Community Service District	269	0.0018	82		10	91
06830000	HCCSD - Lighting District	16	0.0001	5		1	5
06850000	HCCSD - Library District	13	0.0001	4		0	4
06865000	HCCSD - Edgewater Park	4	0.0000	1		0	1
06870000	HCCSD - Pallasades District	7	0.0000	2		0	2
06880000	N.E. Willows Community Service District	245	0.0016	74		9	83
06920000	Mosquito Abatement District	271	0.0018	82		10	92
06950000	Rice Pest Abatement District	15	0.0001	5		1	5
06960000	HC Reclamation District #2140	117	0.0008	35		4	40
99999999	Other	26,044	0.1708	7,892		960	8,852
Total		152,462	1.0000	46,199	(39,355)	5,459	12,303

COUNTY OF GLENN
DATA PROCESSING SERVICES

<u>FY 11/12 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 11/12 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011080	County Counsel	59.25	0.0123	5,043			5,043
01011090	Personnel	77.68	0.0161	6,612			6,612
01011200	Data Processing	434.13	0.0899	36,952			36,952
01011010	Board of Supervisors	202.68	0.0420	17,252		2,311	19,563
01011070	Assessor	126.10	0.0261	10,733		1,438	12,171
01011100	Elections	148.50	0.0308	12,640		1,693	14,333
01012180	Agriculture Commissioner	348.55	0.0722	29,668		3,974	33,642
01012220	Recorder	190.88	0.0395	16,247		2,176	18,423
01012240	Public Guardian	46.02	0.0095	3,917		525	4,442
01012290	Animal Control	14.14	0.0029	1,204		161	1,365
01015180	Veterans' Services	2.89	0.0006	246		33	279
01042090	District Attorney	116.42	0.0241	9,909		1,327	11,236
01042110	Sheriff	494.63	0.1025	42,101		5,639	47,740
01042150	Probation	168.41	0.0349	14,335		1,920	16,255
01042155	Juvenile Hall	34.17	0.0071	2,908		389	3,297
01055340	Child Support	1.74	0.0004	148		20	168
02240000	Human Resource Agency	215.57	0.0447	18,349		2,458	20,807
02250000	Health Services Administration	1,260.41	0.2611	107,282		14,369	121,651
02260000	Planning & Public Works Agency	809.51	0.1677	68,903		9,228	78,131
05210000	Air Pollution District	75.82	0.0157	6,454		864	7,318
Total		4,827.50	1.0000	410,903		48,524	459,427

Basis of Allocation : Time Study Hours

COUNTY OF GLENN
DATA PROCESSING SERVICES

FY 11/12 Actual		Total	Property Taxes	Finance Network	Countywide Network	Countywide IT Pro-Support
01011013	County Administrative Officer	5			5	
01011040	Department of Finance	62,622	12,409	51,831	(1,618)	
01011051	Annual Audit	13			13	
01011080	County Counsel	4,745			(298)	5,043
01011090	Personnel	6,179			(433)	6,612
01011120	Facilities Maintenance	382			382	
01011150	General Insurance	234			234	
01011170	Employee Benefits	12			12	
01011200	Data Processing	37,123			171	36,952
01011010	Board of Supervisors	18,733			(830)	19,563
01011020	Clerk of the Board	64			64	
01011070	Assessor	62,007	50,791		(955)	12,171
01011100	Elections	14,141			(192)	14,333
01011180	Surveyor	23			23	
01012040	Court Revenues	244			244	
01012060	Grand Jury	4			4	
01012100	Indigent Defense	134			134	
01012170	Flood Control	8			8	
01012180	Agriculture Commissioner	32,808			(834)	33,642
01012200	Building Inspector	76			76	
01012220	Recorder	17,983			(440)	18,423
01012230	Coroner	19			19	
01012240	Public Guardian	4,166			(276)	4,442
01012280	Planning	370			370	
01012290	Animal Control	1,471			106	1,365
01014022	Hospital	14			14	
01015180	Veterans' Services	152			(127)	279
01016040	Library	47			47	
01016050	Cooperative Extension	84			84	
01024010	Public Health	1,000			1,000	

COUNTY OF GLENN
DATA PROCESSING SERVICES

<u>FY 11/12 Actual</u>	<u>Total</u>	<u>Property Taxes</u>	<u>Finance Network</u>	<u>Countywide Network</u>	<u>Countywide IT Pro-Support</u>
01024012	Mental Health			2,381	
01024014	Alcohol & Drug Abuse			396	
01024017	Drug Court			147	
01024020	Maternal & Child Health			56	
01024025	Women, Infants & Children			286	
01024170	California Children's Services			119	
01025010	Social Services Administration			7,991	
01042090	District Attorney			71	11,236
01042110	Sheriff			(3,499)	47,740
01042113	Sheriff's Dispatch			159	
01042135	Sheriff's Civil Division			62	
01042136	Court Security			178	
01042140	Jail			1,271	
01042150	Probation			(1,131)	16,255
01042155	Juvenile Hall			294	3,297
01042158	Delinquency Prevention			25	
01042360	Boat Patrol			48	
01054010	California Waste Management			5	
01054011	Emergency Preparedness Grant			72	
01054012	Mental Health Services Act			786	
01054015	Hospital Preparedness Grant			76	
01054020	Superior Reg Workforce Ed			204	
01054045	Mosquito Abatement Assessment Area			65	
01055340	Child Support			270	168
01203010	Road			5,468	
01602270	Fish & Game Commission			3	
01906020	Office of Education			53	
02000000	Solid Waste			2,636	
02040205	Orland Airport			216	
02040207	Willows Airport			189	

COUNTY OF GLENN
DATA PROCESSING SERVICES

<u>FY 11/12 Actual</u>	<u>Total</u>	<u>Property Taxes</u>	<u>Finance Network</u>	<u>Countywide Network</u>	<u>Countywide IT Pro-Support</u>
02200000 Fleet Operations	592			592	
02210000 Underground Storage Tanks	75			75	
02220000 Vegetation & Environmental Mgmt	41			41	
02224170 Tri-County Bee	2			2	
02240000 Human Resource Agency	9,487			(11,319)	20,807
02250000 Health Services Administration	114,960			(6,691)	121,651
02260000 Planning & Public Works Agency	74,333			(3,798)	78,131
02270000 Central Services	13			13	
03230000 Fire Chief's Association	1			1	
04100000 Law Library	4			4	
04250000 Local Transportation Trust	309			309	
04260000 Transportation Administration	118			118	
04280000 Glenn County Transit	64			64	
04281000 Fixed Route Transit	444			444	
04354015 Ca Reg Mental Health Coalition	198			198	
04601000 Local Agency Formation Commission	14			14	
04999100 Community Action	6,468			6,468	
05010000 Artois Fire District	51			51	
05022000 Hamilton Fire District	90			90	
05022010 Bayliss Fire District	23			23	
05050000 Willows Rural Fire District	67			67	
05110000 Storm Drain Maintenance District #1	8			8	
05130000 Storm Drain Maintenance District #3	23			23	
05140000 North Willows County Service Area	25			25	
05210000 Air Pollution District	7,101			(217)	7,318
05210241 Air Pollution Vehicle Registration	40			40	
05250000 Olive Pest Management District	42			42	
06010000 Elk Creek Cemetery District	4			4	
06020000 German Cemetery District	0			0	
06030000 Marvin-Chapel Cemetery District	3			3	

COUNTY OF GLENN
DATA PROCESSING SERVICES

<u>FY 11/12 Actual</u>	<u>Total</u>	<u>Property Taxes</u>	<u>Finance Network</u>	<u>Countywide Network</u>	<u>Countywide IT Pro-Support</u>	
06040000	Newville Cemetery District	1		1		
06050000	Orland Cemetery District	121		121		
06060000	Willows Cemetery District	86		86		
06200000	Glenn-Codora Fire District	24		24		
06210000	Elk Creek Fire District	12		12		
06220000	Glenn-Colusa Fire District	9		9		
06230000	Kanawha Fire District	36		36		
06240000	Ord Fire District	10		10		
06250000	Orland Fire District	66		66		
06300000	Levee District #1	34		34		
06310000	Levee District #2	5		5		
06320000	Levee District #3	21		21		
06500000	Butte City Community Service District	11		11		
06510000	BCCSD - Recreation District	1		1		
06610000	Elk Creek Community Service District	58		58		
06650000	ECCSD - Lighting District	0		0		
06700000	Ord Bend Community Service District	19		19		
06740000	Artois Community Service District	12		12		
06800000	Hamilton City Community Service District	91		91		
06830000	HCCSD - Lighting District	5		5		
06850000	HCCSD - Library District	4		4		
06865000	HCCSD - Edgewater Park	1		1		
06870000	HCCSD - Pallasades District	2		2		
06880000	N.E. Willows Community Service District	83		83		
06920000	Mosquito Abatement District	92		92		
06950000	Rice Pest Abatement District	5		5		
06960000	HC Reclamation District #2140	40		40		
99999999	Other	8,852		8,852		
	Total	586,761	63,200	51,831	12,303	459,427

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

12/21/2012

FY 11/12 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

12/21/2012

FY 11/12 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

12/21/2012

FY 11/12 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

12/21/2012

FY 11/12 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**

12/21/2012

FY 11/12 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

12/21/2012

FY 11/12 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

12/21/2012

FY 11/12 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
FACILITIES INTERNAL SERVICE FUND**

12/21/2012

FY 11/12 Actual

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

Cost Distribution Factors include the following:

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

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

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

COUNTY OF GLENN
CENTRAL SERVICES INTERNAL SERVICE FUND

12/21/2012

FY 11/12 Actual

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

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

COUNTY OF GLENN
DATA PROCESSING INTERNAL SERVICE FUND

12/21/2012

FY 11/12 Actual

The Data Processing internal service fund is used to account for computer expenses that were funded by specific departments at the time of purchase. The County is moving in a direction to direct bill as much of the IT services as possible, therefore, volume and activity in this fund may increase in future years.

A-87 COST ALLOCATION DETAIL & COMPARISON

01011010 - BOARD OF SUPERVISORS

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail			
		2009-10 Estimate	2009-10 Actual	Difference		2010-11 Estimate	2010-11 Actual	Difference		2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	4,424	8,537	4,424	(4,113)	11,999	8,567	11,999	3,432	3,064	4,424	3,064	(1,360)	(8,935)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	107,341	123,857	107,341	(16,516)	114	152,424	114	(152,310)	92	107,341	92	(107,249)	(22)
Dept of Finance	2,185	2,117	2,185	68	2,156	2,582	2,156	(426)	2,466	2,185	2,466	281	310
Annual Audit	191	167	191	24	135	184	135	(49)	115	191	115	(76)	(20)
County Counsel	60,474	77,667	60,474	(17,193)	29,993	81,084	29,993	(51,091)	23,462	60,474	23,462	(37,012)	(6,531)
Personnel	3,463	3,707	3,463	(244)	3,294	3,620	3,294	(326)	3,527	3,463	3,527	64	233
Facilities Maint	14,885	7,417	14,885	7,468	19,947	7,657	19,947	12,290	2,330	14,885	2,330	(12,555)	(17,617)
Building Maint	66,995	6,892	66,995	60,103	20,810	4,944	20,810	15,866	15,496	66,995	15,496	(51,499)	(5,314)
Janitorial Services	8,310	9,334	8,310	(1,024)	11,073	9,749	11,073	1,324	9,535	8,310	9,535	1,225	(1,538)
General Insurance	20,310	50,918	20,310	(30,608)	29,532	10,286	29,532	19,246	29,732	20,310	29,732	9,422	200
Employee Benefits	334	272	334	62	242	345	242	(103)	233	334	233	(101)	(9)
Data Processing	108	(27)	108	135	(23)	(105)	(23)	82	(830)	108	(830)	(938)	(807)
DP - ProSupport	12,275	-	12,275	12,275	9,425	-	9,425	9,425	19,563	12,275	19,563	7,288	10,138
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	301,295	290,858	301,295	10,437	138,697	281,337	138,697	(142,640)	108,785	301,295	108,785	(192,510)	(29,912)
Roll Forward	10,437				(142,640)				(192,510)				(49,870)
Adjustments:	(107,341)	Less: CAO			(19,707)	Safety Officer/Utilities			1,465	Personnel Director			21,172
					152,424	Roll fwd adj - CAO 10/11 Credit			107,341	Roll fwd adj - CAO 11/12 Credit			(45,083)
Total A-87 Charge/(Rebate)	<u>204,391</u>				<u>128,774</u>				<u>25,081</u>				<u>(103,693)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01011020 - CLERK OF THE BOARD

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	424	424	424	-	424	424	424	-	424	424	424	-	-
CAO	33,490	47,926	33,490	(14,436)	61	56,120	61	(56,059)	36	33,490	36	(33,454)	(25)
Dept of Finance	1,288	1,049	1,288	239	1,034	1,100	1,034	(66)	1,013	1,288	1,013	(275)	(21)
Annual Audit	75	76	75	(1)	72	85	72	(13)	45	75	45	(30)	(27)
County Counsel	740	2,301	740	(1,561)	7,050	-	7,050	7,050	4,791	740	4,791	4,051	(2,259)
Personnel	2,078	1,483	2,078	595	1,318	1,463	1,318	(145)	1,411	2,078	1,411	(667)	93
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	352	371	352	(19)	337	361	337	(24)	198	352	198	(154)	(139)
Employee Benefits	201	109	201	92	97	138	97	(41)	93	201	93	(108)	(4)
Data Processing	68	97	68	(29)	17	62	17	(45)	64	68	64	(4)	47
DP - ProSupport	-	9,129	-	(9,129)	-	7,944	-	(7,944)	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	38,716	62,965	38,716	(24,249)	10,410	67,697	10,410	(57,287)	8,075	38,716	8,075	(30,641)	(2,335)
Roll Forward	(24,249)				(57,287)				(30,641)				26,646
Adjustments:	(33,490)	Less: CAO			(135)	Safety Officer/Utilities			586	Personnel Director			721
					56,120	Roll fwd adj - CAO 10/11 Credit			33,490	Roll fwd adj - CAO 11/12 Credit			(22,630)
Total A-87 Charge/(Rebate)	<u>(19,023)</u>				<u>9,108</u>				<u>11,510</u>				<u>2,402</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01011070 - ASSESSOR

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	4,409	4,397	4,409	12	4,086	4,399	4,086	(313)	2,847	4,409	2,847	(1,562)	(1,239)
Equipment Use	4,020	4,899	4,020	(879)	4,899	4,020	4,899	879	4,899	4,020	4,899	879	-
CAO	204	328	204	(124)	202	1,633	202	(1,431)	154	204	154	(50)	(48)
Dept of Finance	3,500	4,311	3,500	(811)	3,674	4,587	3,674	(913)	4,135	3,500	4,135	635	461
Annual Audit	237	348	237	(111)	239	320	239	(81)	194	237	194	(43)	(45)
County Counsel	1,369	2,130	1,369	(761)	1,112	1,412	1,112	(300)	399	1,369	399	(970)	(713)
Personnel	5,540	6,203	5,540	(663)	5,270	6,094	5,270	(824)	5,643	5,540	5,643	103	373
Facilities Maint	7,431	8,253	7,431	(822)	8,375	8,528	8,375	(153)	1,310	7,431	1,310	(6,121)	(7,065)
Building Maint	5,863	4,534	5,863	1,329	5,820	7,778	5,820	(1,958)	13,009	5,863	13,009	7,146	7,189
Janitorial Services	11,924	22,041	11,924	(10,117)	11,538	20,134	11,538	(8,596)	8,641	11,924	8,641	(3,283)	(2,897)
General Insurance	2,430	2,989	2,430	(559)	2,762	2,681	2,762	81	1,906	2,430	1,906	(524)	(856)
Employee Benefits	535	490	535	45	387	621	387	(234)	373	535	373	(162)	(14)
Data Processing	45,382	43,357	45,382	2,025	43,966	37,470	43,966	6,496	49,836	45,382	49,836	4,454	5,870
DP - ProSupport	6,816	15,062	6,816	(8,246)	11,090	14,134	11,090	(3,044)	12,171	6,816	12,171	5,355	1,081
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	99,660	119,342	99,660	(19,682)	103,420	113,811	103,420	(10,391)	105,517	99,660	105,517	5,857	2,097
Roll Forward	(19,682)				(10,391)				5,857				16,248
Adjustments:	(204)	Less: CAO			(8,472)	Safety Officer/Utilities			2,344	Personnel Director			10,816
					1,633	Roll fwd adj - CAO 10/11 Credit			204	Roll fwd adj - CAO 11/12 Credit			(1,429)
Total A-87 Charge/(Rebate)	<u>79,774</u>				<u>86,190</u>				<u>113,922</u>				<u>27,732</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01011100 - ELECTIONS

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2013-14	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	Year Variance
Service Departments:													
Building Use	4,905	3,298	4,905	1,607	4,271	3,541	4,271	730	1,285	4,905	1,285	(3,620)	(2,986)
Equipment Use	33,661	32,212	33,661	1,449	33,661	33,661	33,661	-	33,661	33,661	33,661	-	-
CAO	83	435	83	(352)	88	128	88	(40)	61	83	61	(22)	(27)
Dept of Finance	1,204	2,073	1,204	(869)	1,114	1,569	1,114	(455)	843	1,204	843	(361)	(271)
Annual Audit	97	292	97	(195)	104	124	104	(20)	77	97	77	(20)	(27)
County Counsel	12,952	531	12,952	12,421	2,792	2,311	2,792	481	998	12,952	998	(11,954)	(1,794)
Personnel	1,385	772	1,385	613	659	964	659	(305)	705	1,385	705	(680)	46
Facilities Maint	5,462	4,810	5,462	652	6,488	4,999	6,488	1,489	662	5,462	662	(4,800)	(5,826)
Building Maint	5,696	13,297	5,696	(7,601)	4,171	4,090	4,171	81	6,097	5,696	6,097	401	1,926
Janitorial Services	7,358	7,091	7,358	267	6,623	10,019	6,623	(3,396)	3,763	7,358	3,763	(3,595)	(2,860)
General Insurance	1,413	1,432	1,413	(19)	1,723	1,299	1,723	424	796	1,413	796	(617)	(927)
Employee Benefits	134	111	134	23	48	138	48	(90)	47	134	47	(87)	(1)
Data Processing	70	65	70	5	30	12	30	18	(192)	70	(192)	(262)	(222)
DP - ProSupport	17,594	19,707	17,594	(2,113)	10,374	18,976	10,374	(8,602)	14,333	17,594	14,333	(3,261)	3,959
Adjustments	-	(1,875)	-	1,875	-	-	-	-	-	-	-	-	-
Subtotal	92,014	84,251	92,014	7,763	72,146	81,831	72,146	(9,685)	63,136	92,014	63,136	(28,878)	(9,010)
Roll Forward	7,763				(9,685)				(28,878)				(19,193)
Adjustments:	(83)	Less: CAO			(6,300)	Safety Officer/Utilities			293	Personnel Director			6,593
					128	Roll fwd adj - CAO 10/11 Credit			83	Roll fwd adj - CAO 11/12 Credit			(45)
Total A-87 Charge/(Rebate)	<u>99,694</u>				<u>56,289</u>				<u>34,634</u>				<u>(21,655)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01011180 - SURVEYOR

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	25	29	25	(4)	9	16	9	(7)	13	25	13	(12)	4
Dept of Finance	121	93	121	28	38	60	38	(22)	59	121	59	(62)	21
Annual Audit	29	31	29	(2)	10	16	10	(6)	16	29	16	(13)	6
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	135	149	135	(14)	49	67	49	(18)	72	135	72	(63)	23
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	26	39	26	(13)	8	11	8	(3)	23	26	23	(3)	15
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>336</u>	<u>341</u>	<u>336</u>	<u>(5)</u>	<u>114</u>	<u>170</u>	<u>114</u>	<u>(56)</u>	<u>183</u>	<u>336</u>	<u>183</u>	<u>(153)</u>	<u>69</u>
Roll Forward	(5)				(56)				(153)				(97)
Adjustments:	(25) Less: CAO												
					16 Roll fwd adj - CAO 10/11 Credit				25 Roll fwd adj - CAO 11/12 Credit				9
Total A-87 Charge/(Rebate)	<u><u>306</u></u>				<u><u>74</u></u>				<u><u>55</u></u>				<u><u>(19)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012040 - COURT REVENUES

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	125	147	125	(22)	127	163	127	(36)	137	125	137	12	10
Dept of Finance	552	423	552	129	429	497	429	(68)	470	552	470	(82)	41
Annual Audit	145	156	145	(11)	151	157	151	(6)	172	145	172	27	21
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	676	760	676	(84)	709	663	709	46	754	676	754	78	45
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	131	200	131	(69)	115	113	115	2	244	131	244	113	129
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,629</u>	<u>1,686</u>	<u>1,629</u>	<u>(57)</u>	<u>1,531</u>	<u>1,593</u>	<u>1,531</u>	<u>(62)</u>	<u>1,777</u>	<u>1,629</u>	<u>1,777</u>	<u>148</u>	<u>246</u>
Roll Forward	(57)				(62)				148				210
Adjustments:	(125)	Less: CAO											-
					163	Roll fwd adj - CAO 10/11 Credit			125	Roll fwd adj - CAO 11/12 Credit			(38)
Total A-87 Charge/(Rebate)	<u><u>1,447</u></u>				<u><u>1,632</u></u>				<u><u>2,050</u></u>				<u><u>418</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012050 - JUVENILE JUSTICE COMMISSION

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2013-14	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	452	-	(452)	-	-	-	-	-	-	-	-	-
Dept of Finance	2	1	2	1	-	1	-	(1)	-	2	-	(2)	-
Annual Audit	1	-	1	1	1	-	1	1	-	1	-	(1)	(1)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	3	2	3	1	1	1	1	-	-	3	-	(3)	(1)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>6</u>	<u>455</u>	<u>6</u>	<u>(449)</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>6</u>	<u>-</u>	<u>(6)</u>	<u>(2)</u>
Roll Forward	(449)				-				(6)				(6)
Adjustments:	-	Less: CAO											-
Total A-87 Charge/(Rebate)	<u>(443)</u>				<u>2</u>				<u>(6)</u>				<u>(8)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012060 - GRAND JURY

	2011-12				2012-13				2013-14				Prior Year	
	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference		Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-	
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAO	3	7	3	(4)	4	8	4	(4)	2	3	2	(1)	(2)	
Dept of Finance	480	831	480	(351)	504	890	504	(386)	406	480	406	(74)	(98)	
Annual Audit	4	7	4	(3)	4	8	4	(4)	3	4	3	(1)	(1)	
County Counsel	652	2,219	652	(1,567)	444	1,284	444	(840)	-	652	-	(652)	(444)	
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	
Facilities Maint	-	-	-	-	68	30	68	38	-	-	-	-	(68)	
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Insurance	19	34	19	(15)	20	33	20	(13)	12	19	12	(7)	(8)	
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Data Processing	4	9	4	(5)	3	6	3	(3)	4	4	4	-	1	
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-	
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Subtotal	1,162	3,107	1,162	(1,945)	1,047	2,259	1,047	(1,212)	427	1,162	427	(735)	(620)	
Roll Forward	(1,945)				(1,212)				(735)				477	
Adjustments:	(3)	Less: CAO												-
					8	Roll fwd adj - CAO 10/11 Credit			3	Roll fwd adj - CAO 11/12 Credit			(5)	
Total A-87 Charge/(Rebate)	<u>(786)</u>				<u>(157)</u>				<u>(305)</u>				<u>(148)</u>	

A-87 COST ALLOCATION DETAIL & COMPARISON

01012100 - INDIGENT DEFENSE

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	96	1,234	96	(1,138)	91	380	91	(289)	75	96	75	(21)	(16)
Dept of Finance	479	387	479	92	394	440	394	(46)	329	479	329	(150)	(65)
Annual Audit	111	112	111	(1)	108	116	108	(8)	95	111	95	(16)	(13)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	520	544	520	(24)	509	491	509	18	414	520	414	(106)	(95)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	100	142	100	(42)	83	84	83	(1)	134	100	134	34	51
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,306</u>	<u>2,419</u>	<u>1,306</u>	<u>(1,113)</u>	<u>1,185</u>	<u>1,511</u>	<u>1,185</u>	<u>(326)</u>	<u>1,047</u>	<u>1,306</u>	<u>1,047</u>	<u>(259)</u>	<u>(138)</u>
Roll Forward	(1,113)				(326)				(259)				67
Adjustments:	(96) Less: CAO					380 Roll fwd adj - CAO 10/11 Credit				96 Roll fwd adj - CAO 11/12 Credit			-
Total A-87 Charge/(Rebate)	<u><u>97</u></u>				<u><u>1,239</u></u>				<u><u>884</u></u>				<u><u>(355)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012170 - FLOOD CONTROL

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	745	745	745	-	745	745	745	-	745	745	745	-	-
CAO	-	238	-	(238)	-	522	-	(522)	5	-	5	5	5
Dept of Finance	1	249	1	(248)	53	379	53	(326)	14	1	14	13	(39)
Annual Audit	-	13	-	(13)	-	2	-	(2)	6	-	6	6	6
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1	61	1	(60)	-	7	-	(7)	26	1	26	25	26
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	15	-	(15)	-	-	-	-	8	(1)	8	9	8
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>747</u>	<u>1,321</u>	<u>747</u>	<u>(574)</u>	<u>798</u>	<u>1,655</u>	<u>798</u>	<u>(857)</u>	<u>804</u>	<u>746</u>	<u>804</u>	<u>58</u>	<u>6</u>
Roll Forward	(574)				(857)				58				915
Adjustments:	-	Less: CAO				522	Roll fwd adj - CAO 10/11 Credit		-	Roll fwd adj - CAO 11/12 Credit			-
Total A-87 Charge/(Rebate)	<u>173</u>				<u>463</u>				<u>862</u>				<u>399</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012180 - AG COMMISSIONER

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	2,118	2,094	2,118	24	2,027	2,118	2,027	(91)	2,027	2,118	2,027	(91)	-
Equipment Use	9,150	8,623	9,150	527	9,150	8,717	9,150	433	9,150	9,150	9,150	-	-
CAO	414	861	414	(447)	349	848	349	(499)	276	414	276	(138)	(73)
Dept of Finance	7,683	7,604	7,683	79	6,626	7,864	6,626	(1,238)	6,765	7,683	6,765	(918)	139
Annual Audit	481	554	481	(73)	413	566	413	(153)	347	481	347	(134)	(66)
County Counsel	31,373	4,771	31,373	26,602	26,089	8,559	26,089	17,530	4,591	31,373	4,591	(26,782)	(21,498)
Personnel	12,051	11,862	12,051	189	9,882	11,261	9,882	(1,379)	9,169	12,051	9,169	(2,882)	(713)
Facilities Maint	9,850	10,926	9,850	(1,076)	12,010	11,356	12,010	654	2,526	9,850	2,526	(7,324)	(9,484)
Building Maint	6,153	7,105	6,153	(952)	8,335	7,441	8,335	894	4,125	6,153	4,125	(2,028)	(4,210)
Janitorial Services	13,043	23,265	13,043	(10,222)	13,233	16,337	13,233	(3,104)	17,244	13,043	17,244	4,201	4,011
General Insurance	4,969	5,968	4,969	(999)	4,295	5,687	4,295	(1,392)	3,279	4,969	3,279	(1,690)	(1,016)
Employee Benefits	1,486	1,018	1,486	468	941	1,119	941	(178)	607	1,486	607	(879)	(334)
Data Processing	347	343	347	4	102	75	102	27	(834)	347	(834)	(1,181)	(936)
DP - ProSupport	45,147	10,115	45,147	35,032	20,883	5,020	20,883	15,863	33,642	45,147	33,642	(11,505)	12,759
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	144,265	95,109	144,265	49,156	114,335	86,968	114,335	27,367	92,914	144,265	92,914	(51,351)	(21,421)
Roll Forward	49,156				27,367				(51,351)				(78,718)
Adjustments:	(414)	Less: CAO			(12,684)	Safety Officer/Utilities			3,809	Personnel Officer			16,493
					848	Roll fwd adj - CAO 10/11 Credit			414	Roll fwd adj - CAO 11/12 Credit			(434)
Total A-87 Charge/(Rebate)	<u>193,007</u>				<u>129,866</u>				<u>45,786</u>				<u>(84,080)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012200 - BUILDING INSPECTOR

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2013-14	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	Year Variance
Service Departments:													
Building Use	443	-	443	443	670	518	670	152	135	443	135	(308)	(535)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	(1,814)	152	(1,814)	(1,966)	78	(3,340)	78	3,418	43	(1,814)	43	1,857	(35)
Dept of Finance	1,640	2,322	1,640	(682)	4,311	2,187	4,311	2,124	1,272	1,640	1,272	(368)	(3,039)
Annual Audit	138	161	138	(23)	92	178	92	(86)	53	138	53	(85)	(39)
County Counsel	-	-	-	-	-	2,054	-	(2,054)	-	-	-	-	-
Personnel	2,078	3,707	2,078	(1,629)	1,976	2,896	1,976	(920)	1,411	2,078	1,411	(667)	(565)
Facilities Maint	2,309	2,437	2,309	(128)	5,003	3,443	5,003	1,560	236	2,309	236	(2,073)	(4,767)
Building Maint	(1,416)	4,255	(1,416)	(5,671)	14,156	2,403	14,156	11,753	90	(1,416)	90	1,506	(14,066)
Janitorial Services	2,410	10,058	2,410	(7,648)	9,324	9,724	9,324	(400)	19	2,410	19	(2,391)	(9,305)
General Insurance	1,105	1,165	1,105	(60)	1,413	1,289	1,413	124	399	1,105	399	(706)	(1,014)
Employee Benefits	201	272	201	(71)	145	276	145	(131)	93	201	93	(108)	(52)
Data Processing	125	205	125	(80)	71	129	71	(58)	76	125	76	(49)	5
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>7,219</u>	<u>24,734</u>	<u>7,219</u>	<u>(17,515)</u>	<u>37,239</u>	<u>21,757</u>	<u>37,239</u>	<u>15,482</u>	<u>3,827</u>	<u>7,219</u>	<u>3,827</u>	<u>(3,392)</u>	<u>(33,412)</u>
Roll Forward	(17,515)				15,482				(3,392)				(18,874)
Adjustments:	1,814	Less: CAO			(5,003)	Safety Officer/Utilities			586	Personnel Director			5,589
					(3,340)	Roll fwd adj - CAO 10/11 Credit			(1,814)	Roll fwd adj - CAO 11/12 Credit			1,526
Total A-87 Charge/(Rebate)	<u>(8,482)</u>				<u>44,378</u>				<u>(793)</u>				<u>(45,171)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012220 - RECORDER

	2011-12				2012-13				2013-14				Prior Year Variance
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	8,550	8,520	8,550	30	8,746	8,550	8,746	196	2,926	8,550	2,926	(5,624)	(5,820)
Equipment Use	13,385	15,633	13,385	(2,248)	15,062	15,062	15,062	-	15,062	13,385	15,062	1,677	-
CAO	118	148	118	(30)	108	148	108	(40)	80	118	80	(38)	(28)
Dept of Finance	2,319	2,760	2,319	(441)	1,876	2,921	1,876	(1,045)	2,100	2,319	2,100	(219)	224
Annual Audit	137	157	137	(20)	128	143	128	(15)	101	137	101	(36)	(27)
County Counsel	288	859	288	(571)	-	2,696	-	(2,696)	200	288	200	(88)	200
Personnel	3,463	3,707	3,463	(244)	2,635	3,620	2,635	(985)	2,463	3,463	2,463	(1,000)	(172)
Facilities Maint	6,645	7,402	6,645	(757)	8,448	7,641	8,448	807	1,666	6,645	1,666	(4,979)	(6,782)
Building Maint	10,031	6,878	10,031	3,153	6,000	4,988	6,000	1,012	13,948	10,031	13,948	3,917	7,948
Janitorial Services	8,048	9,315	8,048	(1,267)	3,938	9,741	3,938	(5,803)	8,606	8,048	8,606	558	4,668
General Insurance	1,820	1,925	1,820	(105)	2,256	1,791	2,256	465	1,526	1,820	1,526	(294)	(730)
Employee Benefits	334	272	334	62	193	345	193	(152)	187	334	187	(147)	(6)
Data Processing	115	176	115	(61)	10	80	10	(70)	(440)	115	(440)	(555)	(450)
DP - ProSupport	10,813	15,286	10,813	(4,473)	13,738	5,945	13,738	7,793	18,423	10,813	18,423	7,610	4,685
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	66,066	73,038	66,066	(6,972)	63,138	63,671	63,138	(533)	66,848	66,066	66,848	782	3,710
Roll Forward	(6,972)				(533)				782				1,315
Adjustments:	(118) Less: CAO				(8,448) Safety Officer/Utilities				1,172 Personnel Director				9,620
					148 Roll fwd adj - CAO 10/11 Credit				118 Roll fwd adj - CAO 11/12 Credit				(30)
Total A-87 Charge/(Rebate)	<u>58,976</u>				<u>54,305</u>				<u>68,920</u>				<u>14,615</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012230 - CORONER

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	13	16	13	(3)	13	17	13	(4)	11	13	11	(2)	(2)
Dept of Finance	108	118	108	(10)	100	117	100	(17)	79	108	79	(29)	(21)
Annual Audit	15	17	15	(2)	16	16	16	-	14	15	14	(1)	(2)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	69	82	69	(13)	74	69	74	5	60	69	60	(9)	(14)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	14	21	14	(7)	12	12	12	-	19	14	19	5	7
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>219</u>	<u>254</u>	<u>219</u>	<u>(35)</u>	<u>215</u>	<u>231</u>	<u>215</u>	<u>(16)</u>	<u>183</u>	<u>219</u>	<u>183</u>	<u>(36)</u>	<u>(32)</u>
Roll Forward	(35)				(16)				(36)				(20)
Adjustments:	(13)	Less: CAO											
					17	Roll fwd adj - CAO 10/11 Credit			13	Roll fwd adj - CAO 11/12 Credit			(4)
Total A-87 Charge/(Rebate)	<u><u>171</u></u>				<u><u>216</u></u>				<u><u>160</u></u>				<u><u>(56)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012240 - PUBLIC GUARDIAN

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2013-14	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	725	725	725	-	725	725	725	-	725	725	725	-	-
CAO	51	295	51	(244)	53	86	53	(33)	33	51	33	(18)	(20)
Dept of Finance	906	962	906	(56)	954	1,072	954	(118)	1,051	906	1,051	145	97
Annual Audit	60	73	60	(13)	63	83	63	(20)	42	60	42	(18)	(21)
County Counsel	5,879	10,695	5,879	(4,816)	2,651	19,999	2,651	(17,348)	(4,453)	5,879	(4,453)	(10,332)	(7,104)
Personnel	1,113	1,483	1,113	(370)	1,318	1,448	1,318	(130)	1,411	1,113	1,411	298	93
Facilities Maint	139	10,140	139	(10,001)	1,418	3,609	1,418	(2,191)	8	139	8	(131)	(1,410)
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	278	356	278	(78)	297	351	297	(54)	183	278	183	(95)	(114)
Employee Benefits	134	109	134	25	97	138	97	(41)	93	134	93	(41)	(4)
Data Processing	42	39	42	3	(2)	12	(2)	(14)	(276)	42	(276)	(318)	(274)
DP - ProSupport	3,255	6,902	3,255	(3,647)	2,203	987	2,203	1,216	4,442	3,255	4,442	1,187	2,239
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>12,582</u>	<u>31,779</u>	<u>12,582</u>	<u>(19,197)</u>	<u>9,777</u>	<u>28,510</u>	<u>9,777</u>	<u>(18,733)</u>	<u>3,259</u>	<u>12,582</u>	<u>3,259</u>	<u>(9,323)</u>	<u>(6,518)</u>
Roll Forward	(19,197)				(18,733)				(9,323)				9,410
Adjustments:	(51)	Less: CAO			(17)				586	Personnel Director			603
					86	Roll fwd adj - CAO 10/11 Credit			51	Roll fwd adj - CAO 11/12 Credit			(35)
Total A-87 Charge/(Rebate)	<u>(6,666)</u>				<u>(8,887)</u>				<u>(5,427)</u>				<u>3,460</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012260 - EMERGENCY SERVICES

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2013-14	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	418	418	418	-	418	418	418	-	418	418	418	-	-
CAO	-	3	-	(3)	-	-	-	-	-	-	-	-	-
Dept of Finance	-	91	-	(91)	-	-	-	-	-	-	-	-	-
Annual Audit	-	3	-	(3)	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	16	-	(16)	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	5	-	(5)	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>418</u>	<u>536</u>	<u>418</u>	<u>(118)</u>	<u>418</u>	<u>418</u>	<u>418</u>	<u>-</u>	<u>418</u>	<u>418</u>	<u>418</u>	<u>-</u>	<u>-</u>
Roll Forward	(118)				-				-				-
Adjustments:	-	Less: CAO											-
Total A-87 Charge/(Rebate)	<u><u>300</u></u>				<u><u>418</u></u>				<u><u>418</u></u>				<u><u>-</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012280 - PLANNING

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	401	-	401	401	263	482	263	(219)	92	401	92	(309)	(171)
Equipment Use	-	1,157	-	(1,157)	800	-	800	800	800	-	800	800	-
CAO	(2,642)	1,695	(2,642)	(4,337)	487	518	487	(31)	208	(2,642)	208	2,850	(279)
Dept of Finance	3,688	4,065	3,688	(377)	3,347	3,128	3,347	219	2,006	3,688	2,006	(1,682)	(1,341)
Annual Audit	651	600	651	51	576	295	576	281	261	651	261	(390)	(315)
County Counsel	5,737	70,273	5,737	(64,536)	3,299	28,817	3,299	(25,518)	998	5,737	998	(4,739)	(2,301)
Personnel	2,770	3,361	2,770	(591)	1,318	3,620	1,318	(2,302)	1,411	2,770	1,411	(1,359)	93
Facilities Maint	9,005	2,115	9,005	6,890	2,053	3,358	2,053	(1,305)	170	9,005	170	(8,835)	(1,883)
Building Maint	(1,137)	3,656	(1,137)	(4,793)	5,614	1,236	5,614	4,378	90	(1,137)	90	1,227	(5,524)
Janitorial Services	1,088	8,638	1,088	(7,550)	3,675	9,074	3,675	(5,399)	19	1,088	19	(1,069)	(3,656)
General Insurance	3,476	3,255	3,476	221	3,112	1,767	3,112	1,345	1,265	3,476	1,265	(2,211)	(1,847)
Employee Benefits	267	327	267	(60)	97	345	97	(248)	93	267	93	(174)	(4)
Data Processing	587	765	587	(178)	441	213	441	228	370	587	370	(217)	(71)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>23,891</u>	<u>99,907</u>	<u>23,891</u>	<u>(76,016)</u>	<u>25,082</u>	<u>52,853</u>	<u>25,082</u>	<u>(27,771)</u>	<u>7,783</u>	<u>23,891</u>	<u>7,783</u>	<u>(16,108)</u>	<u>(17,299)</u>
Roll Forward	(76,016)				(27,771)				(16,108)				11,663
Adjustments:	2,642	Less: CAO			(2,053)	Safety Officer/Utilities			586	Personnel Director			2,639
					518	Roll fwd adj - CAO 10/11 Credit			(2,642)	Roll fwd adj - CAO 11/12 Credit			(3,160)
Total A-87 Charge/(Rebate)	<u>(49,483)</u>				<u>(4,224)</u>				<u>(10,381)</u>				<u>(6,157)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012290 - ANIMAL CONTROL

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	2009-10 Estimate	Roll Forward Detail 2009-10		A-87 Plan Schedule A	2010-11 Estimate	Roll Forward Detail 2010-11		A-87 Plan Schedule A	2011-12 Estimate	Roll Forward Detail 2011-12		
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	511	511	511	-	511	511	511	-	511	511	511	-	-
CAO	101	119	101	(18)	85	141	85	(56)	59	101	59	(42)	(26)
Dept of Finance	2,005	2,018	2,005	(13)	1,863	2,228	1,863	(365)	1,274	2,005	1,274	(731)	(589)
Annual Audit	117	126	117	(9)	101	136	101	(35)	75	117	75	(42)	(26)
County Counsel	1,260	575	1,260	685	63	770	63	(707)	-	1,260	-	(1,260)	(63)
Personnel	2,770	2,965	2,770	(195)	2,635	2,896	2,635	(261)	1,411	2,770	1,411	(1,359)	(1,224)
Facilities Maint	3,161	3,530	3,161	(369)	3,689	3,644	3,689	45	776	3,161	776	(2,385)	(2,913)
Building Maint	472	637	472	(165)	1,399	393	1,399	1,006	302	472	302	(170)	(1,097)
Janitorial Services	5,879	10,433	5,879	(4,554)	3,262	10,121	3,262	(6,859)	1,860	5,879	1,860	(4,019)	(1,402)
General Insurance	1,112	1,169	1,112	(57)	1,196	1,140	1,196	56	867	1,112	867	(245)	(329)
Employee Benefits	267	218	267	49	193	276	193	(83)	93	267	93	(174)	(100)
Data Processing	106	162	106	(56)	77	98	77	(21)	106	106	106	-	29
DP - ProSupport	3,404	4,613	3,404	(1,209)	454	2,656	454	(2,202)	1,365	3,404	1,365	(2,039)	911
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>21,165</u>	<u>27,076</u>	<u>21,165</u>	<u>(5,911)</u>	<u>15,528</u>	<u>25,010</u>	<u>15,528</u>	<u>(9,482)</u>	<u>8,699</u>	<u>21,165</u>	<u>8,699</u>	<u>(12,466)</u>	<u>(6,829)</u>
Roll Forward	(5,911)				(9,482)				(12,466)				(2,984)
Adjustments:	(101) Less: CAO				(3,689) Safety Officer/Utilities				586 Personnel Director				4,275
					141 Roll fwd adj - CAO 10/11 Credit				101 Roll fwd adj - CAO 11/12 Credit				(40)
													-
Total A-87 Charge/(Rebate)	<u>15,153</u>				<u>2,498</u>				<u>(3,080)</u>				<u>(5,578)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01014022 - HOSPITAL

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2013-14	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	371	1,243	371	(872)	85	2,658	85	(2,573)	8	371	8	(363)	(77)
Dept of Finance	63	400	63	(337)	313	175	313	138	38	63	38	(25)	(275)
Annual Audit	9	121	9	(112)	100	56	100	44	10	9	10	1	(90)
County Counsel	869	-	869	869	254	-	254	254	-	869	-	(869)	(254)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	40	589	40	(549)	473	238	473	235	42	40	42	2	(431)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	8	153	8	(145)	77	41	77	36	14	8	14	6	(63)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,360</u>	<u>2,506</u>	<u>1,360</u>	<u>(1,146)</u>	<u>1,302</u>	<u>3,168</u>	<u>1,302</u>	<u>(1,866)</u>	<u>112</u>	<u>1,360</u>	<u>112</u>	<u>(1,248)</u>	<u>(1,190)</u>
Roll Forward	(1,146)				(1,866)				(1,248)				618
Adjustments:	(371) Less: CAO					2,658 Roll fwd adj - CAO 10/11 Credit			371 Roll fwd adj - CAO 11/12 Credit				-
													(2,287)
Total A-87 Charge/(Rebate)	<u>(157)</u>				<u>2,094</u>				<u>(765)</u>				<u>(2,859)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01015180 - VETERAN'S SERVICES

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	105	89	105	16	103	119	103	(16)	1,604	105	1,604	1,499	1,501
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	9	16	9	(7)	12	14	12	(2)	10	9	10	1	(2)
Dept of Finance	353	449	353	(96)	412	423	412	(11)	547	353	547	194	135
Annual Audit	11	17	11	(6)	14	14	14	-	12	11	12	1	(2)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	693	741	693	(48)	659	724	659	(65)	705	693	705	12	46
Facilities Maint	352	391	352	(39)	371	403	371	(32)	1,219	352	1,219	867	848
Building Maint	1,584	2,615	1,584	(1,031)	491	2,794	491	(2,303)	8,111	1,584	8,111	6,527	7,620
Janitorial Services	196	398	196	(202)	236	334	236	(98)	4,991	196	4,991	4,795	4,755
General Insurance	112	142	112	(30)	138	120	138	18	901	112	901	789	763
Employee Benefits	67	54	67	13	48	69	48	(21)	47	67	47	(20)	(1)
Data Processing	10	20	10	(10)	11	9	11	2	(127)	9	(127)	(136)	(138)
DP - ProSupport	-	-	-	-	538	-	538	538	279	-	279	279	(259)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>3,492</u>	<u>4,932</u>	<u>3,492</u>	<u>(1,440)</u>	<u>3,033</u>	<u>5,023</u>	<u>3,033</u>	<u>(1,990)</u>	<u>18,299</u>	<u>3,491</u>	<u>18,299</u>	<u>14,808</u>	<u>15,266</u>
Roll Forward	(1,440)				(1,990)				14,808				16,798
Adjustments:	(9) Less: CAO				(371) Safety Officer/Utilities				293 Personnel Director				664
					14 Roll fwd adj - CAO 10/11 Credit				9 Roll fwd adj - CAO 11/12 Credit				(5)
Total A-87 Charge/(Rebate)	<u><u>2,043</u></u>				<u><u>686</u></u>				<u><u>33,409</u></u>				<u><u>32,723</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01016040 - LIBRARY

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2013-14	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	29	268	29	(239)	35	304	35	(269)	27	29	27	(2)	(8)
Dept of Finance	150	156	150	(6)	137	176	137	(39)	86	150	86	(64)	(51)
Annual Audit	34	44	34	(10)	41	43	41	(2)	33	34	33	(1)	(8)
County Counsel	652	-	652	652	444	-	444	444	-	652	-	(652)	(444)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	159	217	159	(58)	193	180	193	13	146	159	146	(13)	(47)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	31	56	31	(25)	31	30	31	1	47	30	47	17	16
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,055</u>	<u>741</u>	<u>1,055</u>	<u>314</u>	<u>881</u>	<u>733</u>	<u>881</u>	<u>148</u>	<u>339</u>	<u>1,054</u>	<u>339</u>	<u>(715)</u>	<u>(542)</u>
Roll Forward	314				148				(715)				(863)
Adjustments:	(29) Less: CAO												-
					304	Roll fwd adj - CAO 10/11 Credit			29	Roll fwd adj - CAO 11/12 Credit			(275)
Total A-87 Charge/(Rebate)	<u><u>1,340</u></u>				<u><u>1,333</u></u>				<u><u>(347)</u></u>				<u><u>(1,680)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01016050 - COOPERATIVE EXTENSION

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2013-14	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	Year Variance
Service Departments:													
Building Use	4,262	4,262	4,262	-	4,708	4,262	4,708	446	4,708	4,262	4,708	446	-
Equipment Use	1,569	2,057	1,569	(488)	1,569	1,569	1,569	-	1,569	1,569	1,569	-	-
CAO	58	300	58	(242)	63	84	63	(21)	47	58	47	(11)	(16)
Dept of Finance	985	1,068	985	(83)	995	1,142	995	(147)	1,114	985	1,114	129	119
Annual Audit	68	79	68	(11)	74	81	74	(7)	59	68	59	(9)	(15)
County Counsel	12	217	12	(205)	-	513	-	(513)	-	12	-	(12)	-
Personnel	1,385	1,483	1,385	(98)	1,318	1,448	1,318	(130)	1,411	1,385	1,411	26	93
Facilities Maint	8,871	9,762	8,871	(891)	12,252	10,228	12,252	2,024	2,576	8,871	2,576	(6,295)	(9,676)
Building Maint	12,797	10,027	12,797	2,770	19,806	11,864	19,806	7,942	15,130	12,797	15,130	2,333	(4,676)
Janitorial Services	30,449	27,212	30,449	3,237	21,939	28,170	21,939	(6,231)	24,438	30,449	24,438	(6,011)	2,499
General Insurance	1,899	1,913	1,899	(14)	2,747	1,932	2,747	815	2,055	1,899	2,055	156	(692)
Employee Benefits	134	109	134	25	97	138	97	(41)	93	134	93	(41)	(4)
Data Processing	61	98	61	(37)	57	57	57	-	84	59	84	25	27
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>62,550</u>	<u>58,587</u>	<u>62,550</u>	<u>3,963</u>	<u>65,625</u>	<u>61,488</u>	<u>65,625</u>	<u>4,137</u>	<u>53,284</u>	<u>62,548</u>	<u>53,284</u>	<u>(9,264)</u>	<u>(12,341)</u>
Roll Forward	3,963				4,137				(9,264)				(13,401)
Adjustments:	(58)	Less: CAO			(12,252)	Safety Officer/Utilities			586	Personnel Director			12,838
					84	Roll fwd adj - CAO 10/11 Credit			58	Roll fwd adj - CAO 11/12 Credit			(26)
Total A-87 Charge/(Rebate)	<u><u>66,455</u></u>				<u><u>57,594</u></u>				<u><u>44,664</u></u>				<u><u>(12,930)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024010 - PUBLIC HEALTH

	2011-12				2012-13				2013-14				Prior Year Variance
	A-87 Plan Schedule A	2009-10 Estimate	Roll Forward Detail 2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	Roll Forward Detail 2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	Roll Forward Detail 2011-12 Actual	Difference	
Service Departments:													
Building Use	5,314	4,849	5,314	465	5,090	5,314	5,090	(224)	5,090	5,314	5,090	(224)	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	9,943	14,786	9,943	(4,843)	686	18,000	686	(17,314)	562	9,943	562	(9,381)	(124)
Dept of Finance	8,969	10,194	8,969	(1,225)	7,602	9,867	7,602	(2,265)	7,976	8,969	7,976	(993)	374
Annual Audit	999	958	999	41	872	1,059	872	(187)	706	999	706	(293)	(166)
County Counsel	11,301	8,383	11,301	2,918	7,867	20,538	7,867	(12,671)	399	11,301	399	(10,902)	(7,468)
Personnel	10,050	4,878	10,050	5,172	7,727	9,635	7,727	(1,908)	8,209	10,050	8,209	(1,841)	482
Facilities Maint	6,333	6,455	6,333	(122)	10,009	7,302	10,009	2,707	1,659	6,333	1,659	(4,674)	(8,350)
Building Maint	22,647	11,270	22,647	11,377	10,184	17,033	10,184	(6,849)	19,794	22,647	19,794	(2,853)	9,610
Janitorial Services	24,638	22,669	24,638	1,969	23,522	24,102	23,522	(580)	18,727	24,638	18,727	(5,911)	(4,795)
General Insurance	6,330	6,235	6,330	95	5,361	6,165	5,361	(804)	4,249	6,330	4,249	(2,081)	(1,112)
Employee Benefits	1,003	2,069	1,003	(1,066)	628	1,036	628	(408)	500	1,003	500	(503)	(128)
Data Processing	900	1,222	900	(322)	621	768	621	(147)	1,000	900	1,000	100	379
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	108,427	93,968	108,427	14,459	80,169	120,819	80,169	(40,650)	68,871	108,427	68,871	(39,556)	(11,298)
Roll Forward	14,459				(40,650)				(39,556)				1,094
Adjustments:	(9,943)	Less: CAO			(7,887)	Safety Officer/Utilities			3,516	Personnel Director			11,403
					18,000	Roll fwd adj - CAO 10/11 Credit			9,943	Roll fwd adj - CAO 11/12 Credit			(8,057)
Total A-87 Charge/(Rebate)	<u>112,943</u>				<u>49,632</u>				<u>42,774</u>				<u>(6,858)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024012 - MENTAL HEALTH

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2013-14	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	Year Variance
Service Departments:													
Building Use	5,965	6,430	5,965	(465)	6,189	5,965	6,189	224	6,189	5,965	6,189	224	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1,822	2,561	1,822	(739)	1,543	2,086	1,543	(543)	1,338	1,822	1,338	(484)	(205)
Dept of Finance	23,212	25,630	23,212	(2,418)	21,444	26,025	21,444	(4,581)	23,870	23,212	23,870	658	2,426
Annual Audit	2,116	2,478	2,116	(362)	1,922	2,009	1,922	(87)	1,680	2,116	1,680	(436)	(242)
County Counsel	2,260	411	2,260	1,849	888	3,851	888	(2,963)	-	2,260	-	(2,260)	(888)
Personnel	31,595	30,623	31,595	972	24,532	34,303	24,532	(9,771)	28,536	31,595	28,536	(3,059)	4,004
Facilities Maint	7,103	8,560	7,103	(1,457)	16,385	8,198	16,385	8,187	2,017	7,103	2,017	(5,086)	(14,368)
Building Maint	12,690	13,783	12,690	(1,093)	12,382	19,123	12,382	(6,741)	24,064	12,690	24,064	11,374	11,682
Janitorial Services	25,400	30,059	25,400	(4,659)	28,598	17,597	28,598	11,001	22,768	25,400	22,768	(2,632)	(5,830)
General Insurance	11,355	13,406	11,355	(2,051)	10,738	9,781	10,738	957	9,010	11,355	9,010	(2,345)	(1,728)
Employee Benefits	3,017	4,580	3,017	(1,563)	1,088	3,341	1,088	(2,253)	1,753	3,017	1,753	(1,264)	665
Data Processing	1,907	3,160	1,907	(1,253)	1,398	1,456	1,398	(58)	2,381	1,907	2,381	474	983
DP - ProSupport	1,916	-	1,916	1,916	(951)	-	(951)	(951)	-	1,916	-	(1,916)	951
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	130,358	141,681	130,358	(11,323)	126,156	133,735	126,156	(7,579)	123,606	130,358	123,606	(6,752)	(2,550)
Roll Forward	(11,323)				(7,579)				(6,752)				827
Adjustments:	(1,822)	Less: CAO			(9,589)	Safety Officer/Utilities			12,598	Personnel Director			22,187
					2,086	Roll fwd adj - CAO 10/11 Credit			1,822	Roll fwd adj - CAO 11/12 Credit			(264)
Total A-87 Charge/(Rebate)	<u>117,213</u>				<u>111,074</u>				<u>131,274</u>				<u>20,200</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024014 - ALCOHOL & DRUG ABUSE

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2013-14	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	Year Variance
Service Departments:													
Building Use	4,528	4,528	4,528	-	4,528	4,528	4,528	-	4,528	4,528	4,528	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	248	316	248	(68)	279	715	279	(436)	222	310	222	(88)	(57)
Dept of Finance	4,055	4,965	4,055	(910)	5,258	5,222	5,258	36	4,664	4,346	4,664	318	(594)
Annual Audit	289	337	289	(48)	578	439	578	139	280	360	280	(80)	(298)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	4,568	6,967	4,568	(2,399)	7,247	5,792	7,247	1,455	5,572	4,568	5,572	1,004	(1,675)
Facilities Maint	13,074	14,603	13,074	(1,529)	16,101	15,074	16,101	1,027	3,156	13,074	3,156	(9,918)	(12,945)
Building Maint	25,545	10,231	25,545	15,314	15,324	58,819	15,324	(43,495)	16,905	25,545	16,905	(8,640)	1,581
Janitorial Services	54,596	33,160	54,596	21,436	32,659	40,317	32,659	(7,658)	24,722	54,596	24,722	(29,874)	(7,937)
General Insurance	3,676	3,923	3,676	(247)	4,489	4,195	4,489	294	3,422	4,009	3,422	(587)	(1,067)
Employee Benefits	535	922	535	(387)	457	552	457	(95)	373	535	373	(162)	(84)
Data Processing	259	428	259	(169)	252	318	252	(66)	396	323	396	73	144
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>111,373</u>	<u>80,380</u>	<u>111,373</u>	<u>30,993</u>	<u>87,172</u>	<u>135,971</u>	<u>87,172</u>	<u>(48,799)</u>	<u>64,240</u>	<u>112,194</u>	<u>64,240</u>	<u>(47,954)</u>	<u>(22,932)</u>
Roll Forward	30,993				(48,799)				(47,954)				845
Adjustments:	(248) Less: CAO				(15,009)	Safety Officer/Utilities			2,344	Personnel Director			17,353
					339	Roll fwd adj - CAO 10/11 Credit			248	Roll fwd adj - CAO 11/12 Credit			(91)
					Prop36 376	Roll fwd adj - CAO 10/11 Credit			Prop 62	Roll fwd adj - CAO 11/12 Credit			(314)
Total A-87 Charge/(Rebate)	<u>142,118</u>				<u>24,079</u>				<u>18,940</u>				<u>(5,139)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024017 - DRUG COURT

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	73	144	73	(71)	61	90	61	(29)	83	73	83	10	22
Dept of Finance	910	1,304	910	(394)	817	1,360	817	(543)	961	910	961	51	144
Annual Audit	85	93	85	(8)	74	87	74	(13)	104	85	104	19	30
County Counsel	2,391	-	2,391	2,391	761	-	761	761	-	2,391	-	(2,391)	(761)
Personnel	693	1,397	693	(704)	659	1,448	659	(789)	705	693	705	12	46
Facilities Maint	-	-	-	-	340	-	340	340	-	-	-	-	(340)
Building Maint	(647)	-	(647)	(647)	-	-	-	-	-	(647)	-	647	-
Janitorial Services	(138)	-	(138)	(138)	-	(251)	-	251	-	(138)	-	138	-
General Insurance	394	453	394	(59)	341	368	341	(27)	454	394	454	60	113
Employee Benefits	67	109	67	(42)	48	138	48	(90)	47	67	47	(20)	(1)
Data Processing	76	117	76	(41)	56	61	56	(5)	147	74	147	73	91
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>3,904</u>	<u>3,617</u>	<u>3,904</u>	<u>287</u>	<u>3,157</u>	<u>3,301</u>	<u>3,157</u>	<u>(144)</u>	<u>2,501</u>	<u>3,902</u>	<u>2,501</u>	<u>(1,401)</u>	<u>(656)</u>
Roll Forward	287				(144)				(1,401)				(1,257)
Adjustments:	(73) Less: CAO					90 Roll fwd adj - CAO 10/11 Credit			293 Personnel Director				293
									73 Roll fwd adj - CAO 11/12 Credit				(17)
Total A-87 Charge/(Rebate)	<u><u>4,118</u></u>				<u><u>3,103</u></u>				<u><u>1,466</u></u>				<u><u>(1,637)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024020 - MATERNAL & CHILD HEALTH

	2011-12				2012-13				2013-14				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	Roll Forward Detail 2009-10 Actual	Roll Forward Detail 2009-10 Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	Roll Forward Detail 2010-11 Actual	Roll Forward Detail 2010-11 Difference	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	Roll Forward Detail 2011-12 Actual	Roll Forward Detail 2011-12 Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	67	63	67	4	62	105	62	(43)	32	67	32	(35)	(30)
Dept of Finance	999	1,069	999	(70)	714	1,214	714	(500)	1,046	999	1,046	47	332
Annual Audit	78	67	78	11	77	101	77	(24)	40	78	40	(38)	(37)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	1,385	619	1,385	766	659	1,448	659	(789)	1,411	1,385	1,411	26	752
Facilities Maint	-	-	-	-	14	-	14	14	-	-	-	-	(14)
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	490	327	490	163	472	427	472	45	286	490	286	(204)	(186)
Employee Benefits	134	109	134	25	48	138	48	(90)	93	134	93	(41)	45
Data Processing	70	86	70	(16)	56	73	56	(17)	56	70	56	(14)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>3,223</u>	<u>2,340</u>	<u>3,223</u>	<u>883</u>	<u>2,102</u>	<u>3,506</u>	<u>2,102</u>	<u>(1,404)</u>	<u>2,964</u>	<u>3,223</u>	<u>2,964</u>	<u>(259)</u>	<u>862</u>
Roll Forward	883				(1,404)				(259)				1,145
Adjustments:	(67) Less: CAO					105 Roll fwd adj - CAO 10/11 Credit			586 Personnel Director				586
									67 Roll fwd adj - CAO 11/12 Credit				(38)
Total A-87 Charge/(Rebate)	<u><u>4,039</u></u>				<u><u>803</u></u>				<u><u>3,358</u></u>				<u><u>2,555</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024025 - WOMEN, INFANTS & CHILDREN

	2011-12				2012-13				2013-14				Prior Year Variance
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	139	129	139	10	212	181	212	31	161	139	161	22	(51)
Dept of Finance	2,917	2,073	2,917	844	3,909	2,393	3,909	1,516	3,038	2,917	3,038	121	(871)
Annual Audit	161	137	161	24	513	174	513	339	202	161	202	41	(311)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	4,155	2,965	4,155	1,190	5,270	2,896	5,270	2,374	3,215	4,155	3,215	(940)	(2,055)
Facilities Maint	-	-	-	-	3,088	-	3,088	3,088	-	-	-	-	(3,088)
Building Maint	(2,577)	-	(2,577)	(2,577)	-	-	-	-	-	(2,577)	-	2,577	-
Janitorial Services	(368)	-	(368)	(368)	-	(1,471)	-	1,471	-	(368)	-	368	-
General Insurance	751	668	751	83	1,180	739	1,180	441	886	751	886	135	(294)
Employee Benefits	401	218	401	183	387	276	387	111	181	401	181	(220)	(206)
Data Processing	145	175	145	(30)	192	126	192	66	286	145	286	141	94
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>5,724</u>	<u>6,365</u>	<u>5,724</u>	<u>(641)</u>	<u>14,751</u>	<u>5,314</u>	<u>14,751</u>	<u>9,437</u>	<u>7,969</u>	<u>5,724</u>	<u>7,969</u>	<u>2,245</u>	<u>(6,782)</u>
Roll Forward	(641)				9,437				2,245				(7,192)
Adjustments:	(139)	Less: CAO							1,465	Personnel Director			1,465
					181	Roll fwd adj - CAO 10/11 Credit			139	Roll fwd adj - CAO 11/12 Credit			(42)
Total A-87 Charge/(Rebate)	<u><u>4,944</u></u>				<u><u>24,369</u></u>				<u><u>11,818</u></u>				<u><u>(12,551)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024170 - CALIFORNIA CHILDREN'S SERVICES

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	84	97	84	(13)	98	120	98	(22)	67	84	67	(17)	(31)
Dept of Finance	1,153	1,502	1,153	(349)	1,127	1,792	1,127	(665)	1,501	1,153	1,501	348	374
Annual Audit	98	103	98	(5)	149	116	149	33	84	98	84	(14)	(65)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	1,385	761	1,385	624	1,318	1,473	1,318	(155)	705	1,385	705	(680)	(613)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,249	503	1,249	746	545	491	545	54	369	1,249	369	(880)	(176)
Employee Benefits	134	109	134	25	97	207	97	(110)	47	134	47	(87)	(50)
Data Processing	88	133	88	(45)	89	85	89	4	119	89	119	30	30
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>4,191</u>	<u>3,208</u>	<u>4,191</u>	<u>983</u>	<u>3,423</u>	<u>4,284</u>	<u>3,423</u>	<u>(861)</u>	<u>2,892</u>	<u>4,192</u>	<u>2,892</u>	<u>(1,300)</u>	<u>(531)</u>
Roll Forward	983				(861)				(1,300)				(439)
Adjustments:	(84)	Less: CAO							293	Personnel Director			293
					120	Roll fwd adj - CAO 10/11 Credit			84	Roll fwd adj - CAO 11/12 Credit			(36)
Total A-87 Charge/(Rebate)	<u><u>5,090</u></u>				<u><u>2,682</u></u>				<u><u>1,969</u></u>				<u><u>(713)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01025010 - SOCIAL SERVICES

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	2009-10 Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	2010-11 Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	2011-12 Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4,958	8,666	4,958	(3,708)	4,879	6,187	4,879	(1,308)	4,492	4,958	4,492	(466)	(387)
Dept of Finance	107,061	98,805	107,061	8,256	78,626	107,401	78,626	(28,775)	76,518	107,061	76,518	(30,543)	(2,108)
Annual Audit	5,773	5,855	5,773	(82)	10,847	5,973	10,847	4,874	5,651	5,773	5,651	(122)	(5,196)
County Counsel	6,018	3,446	6,018	2,572	1,376	12,555	1,376	(11,179)	(108)	6,018	(108)	(6,126)	(1,484)
Personnel	57,537	46,706	57,537	10,831	44,139	44,854	44,139	(715)	48,448	57,537	48,448	(9,089)	4,309
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	56,849	58,061	56,849	(1,212)	94,339	29,363	94,339	64,976	77,997	56,849	77,997	21,148	(16,342)
Employee Benefits	7,873	4,185	7,873	3,688	5,052	5,469	5,052	(417)	3,448	7,873	3,448	(4,425)	(1,604)
Data Processing	5,190	7,448	5,190	(2,258)	4,419	4,321	4,419	98	7,991	5,191	7,991	2,800	3,572
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>251,259</u>	<u>233,172</u>	<u>251,259</u>	<u>18,087</u>	<u>243,677</u>	<u>216,123</u>	<u>243,677</u>	<u>27,554</u>	<u>224,437</u>	<u>251,260</u>	<u>224,437</u>	<u>(26,823)</u>	<u>(19,240)</u>
Roll Forward	18,087				27,554				(26,823)				(54,377)
Adjustments:	(4,958)	Less: CAO			(1,389)	Safety Officer/Utilities			20,210	Personnel Director			21,599
					6,187	Roll fwd adj - CAO 10/11 Credit			4,958	Roll fwd adj - CAO 11/12 Credit			(1,229)
Total A-87 Charge/(Rebate)	<u>264,388</u>				<u>276,029</u>				<u>222,782</u>				<u>(53,247)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042090 - DISTRICT ATTORNEY

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2013-14	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	Year Variance
Service Departments:													
Building Use	229	229	229	-	206	229	206	(23)	206	229	206	(23)	-
Equipment Use	3,177	4,119	3,177	(942)	4,119	4,119	4,119	-	4,119	3,177	4,119	942	-
CAO	257	384	257	(127)	207	362	207	(155)	167	257	167	(90)	(40)
Dept of Finance	4,042	4,743	4,042	(701)	3,304	4,506	3,304	(1,202)	3,951	4,042	3,951	(91)	647
Annual Audit	298	352	298	(54)	245	349	245	(104)	209	298	209	(89)	(36)
County Counsel	176	613	176	(437)	2,157	723	2,157	1,434	3,194	176	3,194	3,018	1,037
Personnel	5,852	7,414	5,852	(1,562)	4,453	5,537	4,453	(1,084)	9,772	5,852	9,772	3,920	5,319
Facilities Maint	7,814	8,719	7,814	(905)	7,502	9,009	7,502	(1,507)	3,236	7,814	3,236	(4,578)	(4,266)
Building Maint	10,930	3,641	10,930	7,289	9,152	5,435	9,152	3,717	11,993	10,930	11,993	1,063	2,841
Janitorial Services	20,142	21,322	20,142	(1,180)	17,935	21,065	17,935	(3,130)	21,693	20,142	21,693	1,551	3,758
General Insurance	3,684	7,673	3,684	(3,989)	3,501	3,781	3,501	(280)	5,345	3,684	5,345	1,661	1,844
Employee Benefits	560	544	560	16	694	804	694	(110)	327	560	327	(233)	(367)
Data Processing	268	443	268	(175)	187	253	187	(66)	72	268	72	(196)	(115)
DP - ProSupport	970	643	970	327	12,909	5,780	12,909	7,129	11,236	970	11,236	10,266	(1,673)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	58,399	60,839	58,399	(2,440)	66,571	61,952	66,571	4,619	75,520	58,399	75,520	17,121	8,949
Roll Forward	(2,440)				4,619				17,121				12,502
Adjustments:	(257)	Less: CAO			(7,502)	Safety Officer/Utilities			2,051	Personnel Director			9,553
					362	Roll fwd adj - CAO 10/11 Credit			257	Roll fwd adj - CAO 11/12 Credit			(105)
Total A-87 Charge/(Rebate)	<u>55,702</u>				<u>64,050</u>				<u>94,949</u>				<u>30,899</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042110 - SHERIFF

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	2,028	2,028	2,028	-	1,909	2,028	1,909	(119)	1,909	2,028	1,909	(119)	-
Equipment Use	102,952	102,437	102,952	515	110,283	102,952	110,283	7,331	113,868	102,952	113,868	10,916	3,585
CAO	1,133	1,426	1,133	(293)	1,156	2,408	1,156	(1,252)	884	1,133	884	(249)	(272)
Dept of Finance	15,508	15,853	15,508	(345)	15,911	17,002	15,911	(1,091)	16,711	15,508	16,711	1,203	800
Annual Audit	1,315	1,453	1,315	(138)	1,481	1,443	1,481	38	1,111	1,315	1,111	(204)	(370)
County Counsel	18,743	4,089	18,743	14,654	24,619	12,267	24,619	12,352	21,957	18,743	21,957	3,214	(2,662)
Personnel	22,160	22,982	22,160	(822)	18,446	22,445	18,446	(3,999)	18,803	22,160	18,803	(3,357)	357
Facilities Maint	18,471	19,615	18,471	(1,144)	23,172	21,296	23,172	1,876	4,848	18,471	4,848	(13,623)	(18,324)
Building Maint	8,282	6,670	8,282	1,612	11,330	7,213	11,330	4,117	14,041	8,282	14,041	5,759	2,711
Janitorial Services	23,322	27,112	23,322	(3,790)	19,910	29,667	19,910	(9,757)	24,063	23,322	24,063	741	4,153
General Insurance	14,149	172,146	14,149	(157,997)	15,777	63,103	15,777	(47,326)	10,828	14,149	10,828	(3,321)	(4,949)
Employee Benefits	2,514	2,065	2,514	449	1,053	2,055	1,053	(1,002)	1,271	2,514	1,271	(1,243)	218
Data Processing	694	(246)	694	940	418	(904)	418	1,322	(3,499)	694	(3,499)	(4,193)	(3,917)
DP - ProSupport	40,335	34,033	40,335	6,302	46,189	39,473	46,189	6,716	47,740	40,335	47,740	7,405	1,551
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	271,606	411,663	271,606	(140,057)	291,654	322,448	291,654	(30,794)	274,535	271,606	274,535	2,929	(17,119)
Roll Forward	(140,057)				(30,794)				2,929				33,723
Adjustments:	(1,133)	Less: CAO			(23,372)	Safety Officer/Utilities			8,496	Personnel Director			31,868
					2,408	Roll fwd adj - CAO 10/11 Credit			1,133	Roll fwd adj - CAO 11/12 Credit			(1,275)
Total A-87 Charge/(Rebate)	<u>130,416</u>				<u>239,896</u>				<u>287,093</u>				<u>47,197</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042113 - SHERIFF'S DISPATCH

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail			
		2009-10 Estimate	2009-10 Actual	Difference		2010-11 Estimate	2010-11 Actual	Difference		2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	365	365	365	-	352	365	352	(13)	352	365	352	(13)	-
Equipment Use	1,112	1,112	1,112	-	1,112	1,112	1,112	-	1,112	1,112	1,112	-	-
CAO	1,235	3,388	1,235	(2,153)	142	4,291	142	(4,149)	89	1,235	89	(1,146)	(53)
Dept of Finance	3,064	3,583	3,064	(519)	2,895	3,661	2,895	(766)	2,096	3,064	2,096	(968)	(799)
Annual Audit	169	182	169	(13)	168	189	168	(21)	112	169	112	(57)	(56)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	5,540	6,672	5,540	(1,132)	3,866	5,792	3,866	(1,926)	2,121	5,540	2,121	(3,419)	(1,745)
Facilities Maint	1,475	1,647	1,475	(172)	1,797	1,700	1,797	97	378	1,475	378	(1,097)	(1,419)
Building Maint	688	590	688	98	1,134	892	1,134	242	1,756	688	1,756	1,068	622
Janitorial Services	4,208	5,626	4,208	(1,418)	4,008	6,180	4,008	(2,172)	4,821	4,208	4,821	613	813
General Insurance	1,049	1,144	1,049	(95)	1,142	1,064	1,142	78	754	1,049	754	(295)	(388)
Employee Benefits	535	679	535	(144)	338	552	338	(214)	187	535	187	(348)	(151)
Data Processing	152	232	152	(80)	129	137	129	(8)	159	152	159	7	30
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	19,592	25,220	19,592	(5,628)	17,083	25,935	17,083	(8,852)	13,937	19,592	13,937	(5,655)	(3,146)
Roll Forward	(5,628)				(8,852)				(5,655)				3,197
Adjustments:	(1,235)	Less: CAO			(1,797)	Safety Officer/Utilities			1,172	Personnel Director			2,969
					4,291	Roll fwd adj - CAO 10/11 Credit			1,235	Roll fwd adj - CAO 11/12 Credit			(3,056)
Total A-87 Charge/(Rebate)	<u>12,729</u>				<u>10,725</u>				<u>10,689</u>				<u>(36)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042135 - SHERIFF'S CIVIL DIVISION

	2011-12				2012-13				2013-14				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	38	44	38	(6)	42	52	42	(10)	35	38	35	(3)	(7)
Dept of Finance	848	939	848	(91)	915	994	915	(79)	609	848	609	(239)	(306)
Annual Audit	44	46	44	(2)	50	50	50	-	44	44	44	-	(6)
County Counsel	-	-	-	-	1,269	642	1,269	627	-	-	-	-	(1,269)
Personnel	1,385	1,483	1,385	(98)	1,318	1,448	1,318	(130)	705	1,385	705	(680)	(613)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	207	226	207	(19)	234	210	234	24	191	207	191	(16)	(43)
Employee Benefits	134	109	134	25	97	138	97	(41)	47	134	47	(87)	(50)
Data Processing	40	58	40	(18)	38	36	38	2	62	40	62	22	24
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>2,696</u>	<u>2,905</u>	<u>2,696</u>	<u>(209)</u>	<u>3,963</u>	<u>3,570</u>	<u>3,963</u>	<u>393</u>	<u>1,693</u>	<u>2,696</u>	<u>1,693</u>	<u>(1,003)</u>	<u>(2,270)</u>
Roll Forward	(209)				393				(1,003)				(1,396)
Adjustments:	(38) Less: CAO								293 Personnel Director				293
					52 Roll fwd adj - CAO 10/11 Credit				38 Roll fwd adj - CAO 11/12 Credit				(14)
Total A-87 Charge/(Rebate)	<u><u>2,449</u></u>				<u><u>4,408</u></u>				<u><u>1,021</u></u>				<u><u>(3,387)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042136 - COURT SECURITY

	2011-12				2012-13				2013-14				Prior Year Variance
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	171	171	171	-	174	171	174	3	-	171	-	(171)	(174)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	104	509	104	(405)	112	388	112	(276)	100	104	100	(4)	(12)
Dept of Finance	1,641	1,525	1,641	116	2,052	1,768	2,052	284	2,428	1,641	2,428	787	376
Annual Audit	120	61	120	59	133	124	133	9	125	120	125	5	(8)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	2,770	2,965	2,770	(195)	3,294	2,896	3,294	398	3,527	2,770	3,527	757	233
Facilities Maint	133	148	133	(15)	168	153	168	15	-	133	-	(133)	(168)
Building Maint	199	138	199	61	119	99	119	20	-	199	-	(199)	(119)
Janitorial Services	161	186	161	(25)	78	195	78	(117)	-	161	-	(161)	(78)
General Insurance	585	322	585	263	658	547	658	111	550	585	550	(35)	(108)
Employee Benefits	267	407	267	(140)	242	276	242	(34)	233	267	233	(34)	(9)
Data Processing	108	79	108	29	102	90	102	12	178	108	178	70	76
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>6,259</u>	<u>6,511</u>	<u>6,259</u>	<u>(252)</u>	<u>7,132</u>	<u>6,707</u>	<u>7,132</u>	<u>425</u>	<u>7,141</u>	<u>6,259</u>	<u>7,141</u>	<u>882</u>	<u>9</u>
Roll Forward	(252)				425				882				457
Adjustments:	(104)	Less: CAO			(168)	Safety Officer/Utilities			1,465	Personnel Director			1,633
					388	Roll fwd adj - CAO 10/11 Credit			104	Roll fwd adj - CAO 11/12 Credit			(284)
Total A-87 Charge/(Rebate)	<u>5,903</u>				<u>7,777</u>				<u>9,592</u>				<u>1,815</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042140 - JAIL

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	98,728	98,728	98,728	-	98,728	98,728	98,728	-	98,728	98,728	98,728	-	-
Equipment Use	5,083	5,083	5,083	-	5,083	5,083	5,083	-	5,528	5,083	5,528	445	445
CAO	1,636	1,084	1,636	552	915	1,145	915	(230)	715	1,636	715	(921)	(200)
Dept of Finance	20,616	14,812	20,616	5,804	15,607	15,512	15,607	95	14,928	20,616	14,928	(5,688)	(679)
Annual Audit	1,056	1,090	1,056	(34)	1,083	1,103	1,083	(20)	897	1,056	897	(159)	(186)
County Counsel	217	82	217	135	-	128	-	(128)	-	217	-	(217)	-
Personnel	19,390	17,865	19,390	1,525	17,549	17,419	17,549	130	15,480	19,390	15,480	(3,910)	(2,069)
Facilities Maint	56,666	62,256	56,666	(5,590)	70,140	65,334	70,140	4,806	14,750	56,666	14,750	(41,916)	(55,390)
Building Maint	6,897	4,162	6,897	2,735	9,048	7,551	9,048	1,497	11,818	6,897	11,818	4,921	2,770
Janitorial Services	19,063	23,999	19,063	(4,936)	18,210	26,038	18,210	(7,828)	22,986	19,063	22,986	3,923	4,776
General Insurance	138,273	123,077	138,273	15,196	152,678	115,939	152,678	36,739	136,312	138,273	136,312	(1,961)	(16,366)
Employee Benefits	1,946	2,549	1,946	(603)	1,010	2,776	1,010	(1,766)	1,328	1,946	1,328	(618)	318
Data Processing	952	1,388	952	(436)	829	797	829	32	1,271	950	1,271	321	442
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>370,523</u>	<u>356,175</u>	<u>370,523</u>	<u>14,348</u>	<u>390,880</u>	<u>357,553</u>	<u>390,880</u>	<u>33,327</u>	<u>324,741</u>	<u>370,521</u>	<u>324,741</u>	<u>(45,780)</u>	<u>(66,139)</u>
Roll Forward	14,348				33,327				(45,780)				(79,107)
Adjustments:	(1,636)	Less: CAO			(70,140)	Safety Officer/Utilities			7,031	Personnel Director			77,171
					1,145	Roll fwd adj - CAO 10/11 Credit			1,636	Roll fwd adj - CAO 11/12 Credit			491
Total A-87 Charge/(Rebate)	<u><u>383,235</u></u>				<u><u>355,212</u></u>				<u><u>287,628</u></u>				<u><u>(67,584)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042150 - PROBATION

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2013-14	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	Year Variance
Service Departments:													
Building Use	1,362	2,766	1,362	(1,404)	1,445	2,771	1,445	(1,326)	1,445	1,362	1,445	83	-
Equipment Use	4,781	5,844	4,781	(1,063)	4,781	4,781	4,781	-	3,449	4,781	3,449	(1,332)	(1,332)
CAO	242	1,997	242	(1,755)	302	905	302	(603)	218	242	218	(24)	(84)
Dept of Finance	3,802	6,673	3,802	(2,871)	5,095	6,617	5,095	(1,522)	8,111	3,802	8,111	4,309	3,016
Annual Audit	281	382	281	(101)	395	370	395	25	273	281	273	(8)	(122)
County Counsel	3,475	1,249	3,475	2,226	1,573	3,182	1,573	(1,609)	2,196	3,475	2,196	(1,279)	623
Personnel	4,155	9,638	4,155	(5,483)	7,247	8,689	7,247	(1,442)	10,421	4,155	10,421	6,266	3,174
Facilities Maint	5,783	8,090	5,783	(2,307)	7,785	7,927	7,785	(142)	1,637	5,783	1,637	(4,146)	(6,148)
Building Maint	218	6,893	218	(6,675)	4,882	4,243	4,882	639	7,468	218	7,468	7,250	2,586
Janitorial Services	15,637	22,514	15,637	(6,877)	16,488	24,663	16,488	(8,175)	19,834	15,637	19,834	4,197	3,346
General Insurance	5,842	6,453	5,842	(611)	6,636	102,514	6,636	(95,878)	2,594	5,842	2,594	(3,248)	(4,042)
Employee Benefits	775	897	775	(122)	147	829	147	(682)	896	775	896	121	749
Data Processing	152	(19)	152	171	274	(150)	274	424	(1,131)	152	(1,131)	(1,283)	(1,405)
DP - ProSupport	12,742	12,374	12,742	368	17,500	6,806	17,500	10,694	16,255	12,742	16,255	3,513	(1,245)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	59,247	85,751	59,247	(26,504)	74,550	174,147	74,550	(99,597)	73,666	59,247	73,666	14,419	(884)
Roll Forward	(26,504)				(99,597)				14,419				114,016
Adjustments:	(242)	Less: CAO			(7,835)	Safety Officer/Utilities			4,688	Personnel Director			12,523
					905	Roll fwd adj - CAO 10/11 Credit			242	Roll fwd adj - CAO 11/12 Credit			(663)
													-
Total A-87 Charge/(Rebate)	<u>32,501</u>				<u>(31,977)</u>				<u>93,015</u>				<u>124,992</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042155 - JUVENILE HALL

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2013-14	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	Year Variance
Service Departments:													
Building Use	39,520	39,520	39,520	-	39,726	39,520	39,726	206	39,726	39,520	39,726	206	-
Equipment Use	2,691	-	2,691	2,691	2,691	-	2,691	2,691	2,691	2,691	2,691	-	-
CAO	225	797	225	(572)	269	365	269	(96)	263	225	263	38	(6)
Dept of Finance	5,992	5,128	5,992	864	5,788	5,857	5,788	(69)	6,252	5,992	6,252	260	464
Annual Audit	261	307	261	(46)	331	352	331	(21)	331	261	331	70	-
County Counsel	-	-	-	-	127	-	127	127	200	-	200	200	73
Personnel	9,684	6,156	9,684	3,528	8,700	8,144	8,700	556	7,582	9,684	7,582	(2,102)	(1,118)
Facilities Maint	14,158	15,814	14,158	(1,656)	16,665	16,324	16,665	341	3,447	14,158	3,447	(10,711)	(13,218)
Building Maint	22,417	17,161	22,417	5,256	17,022	24,901	17,022	(7,879)	45,549	22,417	45,549	23,132	28,527
Janitorial Services	-	248	-	(248)	-	-	-	-	-	-	-	-	-
General Insurance	115,566	19,473	115,566	96,093	99,464	19,222	99,464	80,242	88,162	115,566	88,162	(27,404)	(11,302)
Employee Benefits	1,511	1,597	1,511	(86)	592	1,627	592	(1,035)	182	1,511	182	(1,329)	(410)
Data Processing	235	391	235	(156)	244	255	244	(11)	294	235	294	59	50
DP - ProSupport	-	-	-	-	-	-	-	-	3,297	-	3,297	3,297	3,297
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>212,260</u>	<u>106,592</u>	<u>212,260</u>	<u>105,668</u>	<u>191,619</u>	<u>116,567</u>	<u>191,619</u>	<u>75,052</u>	<u>197,976</u>	<u>212,260</u>	<u>197,976</u>	<u>(14,284)</u>	<u>6,357</u>
Roll Forward	105,668				75,052				(14,284)				(89,336)
Adjustments:	(225)	Less: CAO			(16,391)	Safety Officer/Utilities			3,516	Personnel Director			19,907
					365	Roll fwd adj - CAO 10/11 Credit			225	Roll fwd adj - CAO 11/12 Credit			(140)
Total A-87 Charge/(Rebate)	<u><u>317,703</u></u>				<u><u>250,645</u></u>				<u><u>187,433</u></u>				<u><u>(63,212)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042158 - DELINQUENCY PREVENTION

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	11	76	11	(65)	14	20	14	(6)	14	11	14	3	-
Dept of Finance	342	464	342	(122)	717	399	717	318	43	342	43	(299)	(674)
Annual Audit	13	21	13	(8)	17	19	17	(2)	18	13	18	5	1
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	693	741	693	(48)	1,318	724	1,318	594	-	693	-	(693)	(1,318)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	59	100	59	(41)	80	82	80	(2)	79	59	79	20	(1)
Employee Benefits	67	54	67	13	97	69	97	28	-	67	-	(67)	(97)
Data Processing	11	26	11	(15)	13	14	13	(1)	25	11	25	14	12
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,196	1,482	1,196	(286)	2,256	1,327	2,256	929	179	1,196	179	(1,017)	(2,077)
Roll Forward	(286)				929				(1,017)				(1,946)
Adjustments:	(11) Less: CAO				20 Roll fwd adj - CAO 10/11 Credit				11 Roll fwd adj - CAO 11/12 Credit				(9)
Total A-87 Charge/(Rebate)	<u>899</u>				<u>3,205</u>				<u>(827)</u>				<u>(4,032)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042360 - BOAT PATROL

	2011-12				2012-13				2013-14				Prior Year Variance
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	2009-10 Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	2010-11 Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	2011-12 Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	28	34	28	(6)	30	37	30	(7)	27	28	27	(1)	(3)
Dept of Finance	178	562	178	(384)	160	551	160	(391)	139	178	139	(39)	(21)
Annual Audit	32	37	32	(5)	36	35	36	1	34	32	34	2	(2)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	741	-	(741)	-	724	-	(724)	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,734	1,495	1,734	239	1,507	1,760	1,507	(253)	1,223	1,734	1,223	(511)	(284)
Employee Benefits	-	54	-	(54)	-	69	-	(69)	-	-	-	-	-
Data Processing	28	47	28	(19)	28	26	28	2	48	28	48	20	20
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>2,000</u>	<u>2,970</u>	<u>2,000</u>	<u>(970)</u>	<u>1,761</u>	<u>3,202</u>	<u>1,761</u>	<u>(1,441)</u>	<u>1,471</u>	<u>2,000</u>	<u>1,471</u>	<u>(529)</u>	<u>(290)</u>
Roll Forward	(970)				(1,441)				(529)				912
Adjustments:	(28)	Less: CAO				37	Roll fwd adj - CAO 10/11 Credit		28	Roll fwd adj - CAO 11/12 Credit			-
Total A-87 Charge/(Rebate)	<u>1,002</u>				<u>357</u>				<u>970</u>				<u>613</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01054010 - CA WASTE MANAGEMENT

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4	5	4	(1)	4	5	4	(1)	3	4	3	(1)	(1)
Dept of Finance	15	11	15	4	12	13	12	(1)	9	15	9	(6)	(3)
Annual Audit	5	5	5	-	5	5	5	-	4	5	4	(1)	(1)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	21	24	21	(3)	22	21	22	1	17	21	17	(4)	(5)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	4	5	4	(1)	4	3	4	1	5	3	5	2	1
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>49</u>	<u>50</u>	<u>49</u>	<u>(1)</u>	<u>47</u>	<u>47</u>	<u>47</u>	<u>-</u>	<u>38</u>	<u>48</u>	<u>38</u>	<u>(10)</u>	<u>(9)</u>
Roll Forward	(1)				-				(10)				(10)
Adjustments:	(4) Less: CAO												-
					5	Roll fwd adj - CAO 10/11 Credit			4	Roll fwd adj - CAO 11/12 Credit			(1)
Total A-87 Charge/(Rebate)	<u><u>44</u></u>				<u><u>52</u></u>				<u><u>32</u></u>				<u><u>(20)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01054011 - EMERGENCY PREPAREDNESS GRANT

	2011-12				2012-13				2012-13				Prior Year
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	55	9,305	55	(9,250)	31	1,369	31	(1,338)	41	55	41	(14)	10
Dept of Finance	324	2,133	324	(1,809)	191	757	191	(566)	209	324	209	(115)	18
Annual Audit	64	53	64	11	73	67	73	6	51	64	51	(13)	(22)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	741	-	(741)	-	248	-	(248)	-	-	-	-	-
Facilities Maint	-	-	-	-	29	-	29	29	-	-	-	-	(29)
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	298	260	298	38	171	283	171	(112)	223	298	223	(75)	52
Employee Benefits	-	54	-	(54)	-	69	-	(69)	-	-	-	-	-
Data Processing	58	70	58	(12)	28	50	28	(22)	72	60	72	12	44
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	799	12,616	799	(11,817)	523	2,843	523	(2,320)	596	801	596	(205)	73
Roll Forward	(11,817)				(2,320)				(205)				2,115
Adjustments:	(55)	Less: CAO											-
					1,369	Roll fwd adj - CAO 10/11 Credit			55	Roll fwd adj - CAO 11/12 Credit			(1,314)
Total A-87 Charge/(Rebate)	<u>(11,073)</u>				<u>(428)</u>				<u>446</u>				<u>874</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01054012 - MENTAL HEALTH SERVICES ACT

	2011-12				2012-13				2012-13				Prior Year Variance
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	470	-	-	-	565	372	565	193	442	470	442	(28)	(123)
Dept of Finance	1,865	-	-	-	1,689	955	1,689	734	1,338	1,865	1,338	(527)	(351)
Annual Audit	546	-	-	-	669	359	669	310	555	546	555	9	(114)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	2,544	-	-	-	3,147	1,519	3,147	1,628	2,432	2,544	2,432	(112)	(715)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	492	-	-	-	512	260	512	252	786	492	786	294	274
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>5,917</u>	-	-	-	<u>6,582</u>	<u>3,465</u>	<u>6,582</u>	<u>3,117</u>	<u>5,553</u>	<u>5,917</u>	<u>5,553</u>	<u>(364)</u>	<u>(1,029)</u>
Roll Forward	-				3,117			1	(364)			3,482	(3,481)
Adjustments:	(470)	Less: CAO			372	Roll fwd adj - CAO 10/11 Credit			470	Roll fwd adj - CAO 11/12 Credit			98
Total A-87 Charge/(Rebate)	<u><u>5,447</u></u>				<u><u>10,071</u></u>				<u><u>5,659</u></u>				<u><u>(4,412)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01054015 - HOSPITAL PREPAREDNESS GRANT

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2013-14	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	37	-	-	-	35	-	-	-	43	37	43	6	8
Dept of Finance	215	-	-	-	471	-	-	-	594	215	594	379	123
Annual Audit	43	-	-	-	74	-	-	-	54	43	54	11	(20)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	659	-	-	-	705	-	705	705	46
Facilities Maint	-	-	-	-	11	-	-	-	-	-	-	-	(11)
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	200	-	-	-	193	-	-	-	237	200	237	37	44
Employee Benefits	-	-	-	-	48	-	-	-	47	-	47	47	(1)
Data Processing	39	-	-	-	31	-	-	-	76	39	76	37	45
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	534	-	-	-	1,522	-	-	-	1,756	534	1,756	1,222	234
Roll Forward	-				-				1,222				1,222
Adjustments:	(37)	Less: CAO							293	Personnel Director			293
									37	Roll fwd adj - CAO 11/12 Credit			37
Total A-87 Charge/(Rebate)	<u>497</u>				<u>1,522</u>				<u>3,308</u>				<u>1,786</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01054020 - SUPERIOR REG WORKFORCE ED

	2011-12				2012-13				2013-14				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	Roll Forward Detail 2009-10 Actual	Roll Forward Detail 2009-10 Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	Roll Forward Detail 2010-11 Actual	Roll Forward Detail 2010-11 Difference	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	Roll Forward Detail 2011-12 Actual	Roll Forward Detail 2011-12 Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	151	-	-	-	115	-	-	-	(36)
Dept of Finance	-	-	-	-	457	-	-	-	353	-	-	-	(104)
Annual Audit	-	-	-	-	178	-	-	-	144	-	-	-	(34)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	839	-	-	-	631	-	-	-	(208)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	137	-	-	-	204	-	-	-	67
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	1,762	-	-	-	1,447	-	-	-	(315)
Roll Forward	-				-				-				-
Adjustments:													-
Total A-87 Charge/(Rebate)	-				1,762				1,447				(315)

A-87 COST ALLOCATION DETAIL & COMPARISON

01054045 - MOSQUITO ABATEMENT ASSESSMENT AREA

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	51	-	51	51	52	66	52	(14)	36	51	36	(15)	(16)
Dept of Finance	240	-	240	240	186	214	186	(28)	134	240	134	(106)	(52)
Annual Audit	60	-	60	60	62	64	62	(2)	46	60	46	(14)	(16)
County Counsel	-	-	-	-	634	-	634	634	-	-	-	-	(634)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	1	-	1	1	-	-	-	-	(1)
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	278	-	278	278	291	270	291	21	201	278	201	(77)	(90)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	54	-	-	-	47	46	47	1	65	54	65	11	18
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>683</u>	<u>-</u>	<u>629</u>	<u>629</u>	<u>1,273</u>	<u>660</u>	<u>1,273</u>	<u>613</u>	<u>482</u>	<u>683</u>	<u>482</u>	<u>(201)</u>	<u>(791)</u>
Roll Forward	629				613				(201)				(814)
Adjustments:	(51)	Less: CAO											-
					66	Roll fwd adj - CAO 10/11 Credit			51	Roll fwd adj - CAO 11/12 Credit			(15)
Total A-87 Charge/(Rebate)	<u><u>1,261</u></u>				<u><u>1,952</u></u>				<u><u>332</u></u>				<u><u>(1,620)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01055340 - CHILD SUPPORT

	2011-12				2012-13				2013-14				Prior Year Variance
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	5,375	5,375	5,375	-	5,375	5,375	5,375	-	5,375	5,375	5,375	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	574	267	574	307	200	2,347	200	(2,147)	152	574	152	(422)	(48)
Dept of Finance	4,829	6,282	4,829	(1,453)	5,221	5,425	5,221	(204)	5,257	4,829	5,257	428	36
Annual Audit	245	284	245	(39)	411	258	411	153	192	245	192	(53)	(219)
County Counsel	1,961	375	1,961	1,586	16,683	356	16,683	16,327	15,197	1,961	15,197	13,236	(1,486)
Personnel	6,233	7,414	6,233	(1,181)	5,929	7,240	5,929	(1,311)	6,348	6,233	6,348	115	419
Facilities Maint	5,878	6,614	5,878	(736)	6,863	6,828	6,863	35	1,436	5,878	1,436	(4,442)	(5,427)
Building Maint	(8,566)	754	(8,566)	(9,320)	(8,504)	4,012	(8,504)	(12,516)	656	(8,566)	656	9,222	9,160
Janitorial Services	10,617	20,425	10,617	(9,808)	16,003	23,107	16,003	(7,104)	135	10,617	135	(10,482)	(15,868)
General Insurance	2,452	2,675	2,452	(223)	2,697	2,406	2,697	291	2,058	2,452	2,058	(394)	(639)
Employee Benefits	602	544	602	58	435	690	435	(255)	420	602	420	(182)	(15)
Data Processing	221	360	221	(139)	181	187	181	(6)	270	221	270	49	89
DP - ProSupport	1,934	4,374	1,934	(2,440)	83	3,406	83	(3,323)	168	1,934	168	(1,766)	85
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	32,355	55,743	32,355	(23,388)	51,577	61,637	51,577	(10,060)	37,664	32,355	37,664	5,309	(13,913)
Roll Forward	(23,388)				(10,060)				5,309				15,369
Adjustments:	(574)	Less: CAO			(6,909)	Safety Officer/Utilities			2,637	Personnel Director			9,546
					2,347	Roll fwd adj - CAO 10/11 Credit			574	Roll fwd adj - CAO 11/12 Credit			(1,773)
Total A-87 Charge/(Rebate)	<u>8,393</u>				<u>36,955</u>				<u>46,184</u>				<u>9,229</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01203010 - ROAD

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	338	96	338	242	297	308	297	(11)	310	338	310	(28)	13
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2,029	2,535	2,029	(506)	4,190	1,447	4,190	2,743	3,074	2,029	3,074	1,045	(1,116)
Dept of Finance	26,100	20,760	26,100	5,340	27,290	26,769	27,290	521	25,115	26,100	25,115	(985)	(2,175)
Annual Audit	4,181	2,452	4,181	1,729	5,036	4,110	5,036	926	3,860	4,181	3,860	(321)	(1,176)
County Counsel	43	-	43	43	-	-	-	-	-	43	-	(43)	-
Personnel	21,916	26,443	21,916	(4,527)	21,537	26,066	21,537	(4,529)	21,160	21,916	21,160	(756)	(377)
Facilities Maint	5,505	591	5,505	4,914	2,158	3,171	2,158	(1,013)	474	5,505	474	(5,031)	(1,684)
Building Maint	-	2,022	-	(2,022)	6,248	(17,499)	6,248	23,747	-	-	-	-	(6,248)
Janitorial Services	2,225	1,604	2,225	621	4,132	5,787	4,132	(1,655)	-	2,225	-	(2,225)	(4,132)
General Insurance	113,585	73,226	113,585	40,359	85,233	102,926	85,233	(17,693)	71,275	113,585	71,275	(42,310)	(13,958)
Employee Benefits	2,761	2,014	2,761	747	2,506	3,033	2,506	(527)	1,379	2,761	1,379	(1,382)	(1,127)
Data Processing	3,768	3,122	3,768	646	3,795	2,979	3,795	816	5,468	3,768	5,468	1,700	1,673
DP - ProSupport	2,592	-	2,592	2,592	28	-	28	28	-	2,592	-	(2,592)	(28)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	185,043	134,865	185,043	50,178	162,450	159,097	162,450	3,353	132,115	185,043	132,115	(52,928)	(30,335)
Roll Forward	50,178				3,353				(52,928)				(56,281)
Adjustments:	(2,029)	Less: CAO			(2,158)	Safety Officer/Utilities			8,789	Personnel Director			10,947
					1,447	Roll fwd adj - CAO 10/11 Credit			2,029	Roll fwd adj - CAO 11/12 Credit			582
Total A-87 Charge/(Rebate)	<u>233,192</u>				<u>165,092</u>				<u>90,005</u>				<u>(75,087)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01602270 - FISH & GAME COMMISSION

	2011-12				2012-13				2013-14				Prior Year Variance
	A-87 Plan Schedule A	2009-10 Estimate	Roll Forward Detail 2009-10 Actual Difference		A-87 Plan Schedule A	2010-11 Estimate	Roll Forward Detail 2010-11 Actual Difference		A-87 Plan Schedule A	2011-12 Estimate	Roll Forward Detail 2011-12 Actual Difference		
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	2	2	-	2	3	2	(1)	2	2	2	-	-
Dept of Finance	40	38	40	2	36	32	36	4	31	40	31	(9)	(5)
Annual Audit	2	2	2	-	2	2	2	-	2	2	2	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	11	12	11	(1)	11	10	11	1	9	11	9	(2)	(2)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	2	4	2	(2)	2	3	2	(1)	3	3	3	-	1
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>57</u>	<u>58</u>	<u>57</u>	<u>(1)</u>	<u>53</u>	<u>50</u>	<u>53</u>	<u>3</u>	<u>47</u>	<u>58</u>	<u>47</u>	<u>(11)</u>	<u>(6)</u>
Roll Forward	(1)				3				(11)				(14)
Adjustments:	(2) Less: CAO												-
					3	Roll fwd adj - CAO 10/11 Credit			2	Roll fwd adj - CAO 11/12 Credit			(1)
Total A-87 Charge/(Rebate)	<u><u>54</u></u>				<u><u>59</u></u>				<u><u>38</u></u>				<u><u>(21)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01906020 - OFFICE OF EDUCATION

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	5,388	5,388	5,388	-	5,182	5,388	5,182	(206)	5,182	5,388	5,182	(206)	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	38	45	38	(7)	39	45	39	(6)	30	38	30	(8)	(9)
Dept of Finance	65,813	94,996	65,813	(29,183)	69,411	97,791	69,411	(28,380)	62,254	65,813	62,254	(3,559)	(7,157)
Annual Audit	44	48	44	(4)	46	43	46	3	37	44	37	(7)	(9)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	5,401	9,808	5,401	(4,407)	4,924	8,846	4,924	(3,922)	454	5,401	454	(4,947)	(4,470)
Building Maint	3,071	2,340	3,071	731	2,220	3,395	2,220	(1,175)	5,942	3,071	5,942	2,871	3,722
Janitorial Services	-	34	-	(34)	-	-	-	-	-	-	-	-	-
General Insurance	550	573	550	(23)	634	528	634	106	477	550	477	(73)	(157)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	40	61	40	(21)	35	31	35	4	53	40	53	13	18
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	80,345	113,293	80,345	(32,948)	82,491	116,067	82,491	(33,576)	74,429	80,345	74,429	(5,916)	(8,062)
Roll Forward	(32,948)				(33,576)				(5,916)				27,660
Adjustments:	(38)	Less: CAO			(2,138)	Safety Officer/Utilities			-	Personnel Director			2,138
					45	Roll fwd adj - CAO 10/11 Credit			38	Roll fwd adj - CAO 11/12 Credit			(7)
Total A-87 Charge/(Rebate)	<u>47,359</u>				<u>46,822</u>				<u>68,551</u>				<u>21,729</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02000000 - SOLID WASTE

	2011-12				2012-13				2013-14				Prior Year Variance
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	43	-	43	43	43
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	(1,563)	1,029	(1,563)	(2,592)	1,973	(2,210)	1,973	4,183	1,482	(1,563)	1,482	3,045	(491)
Dept of Finance	12,036	6,930	12,036	5,106	10,239	7,563	10,239	2,676	8,239	12,036	8,239	(3,797)	(2,000)
Annual Audit	2,395	1,092	2,395	1,303	2,335	923	2,335	1,412	1,860	2,395	1,860	(535)	(475)
County Counsel	-	-	-	-	-	128	-	(128)	-	-	-	-	-
Personnel	6,233	4,675	6,233	1,558	4,836	5,267	4,836	(431)	4,937	6,233	4,937	(1,296)	101
Facilities Maint	4,518	30,741	4,518	(26,223)	-	10,211	-	(10,211)	65	4,518	65	(4,453)	65
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	14,223	5,317	14,223	8,906	13,987	3,948	13,987	10,039	8,237	14,223	8,237	(5,986)	(5,750)
Employee Benefits	602	381	602	221	387	552	387	(165)	327	602	327	(275)	(60)
Data Processing	2,159	1,393	2,159	766	1,787	670	1,787	1,117	2,636	2,160	2,636	476	849
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	40,603	51,558	40,603	(10,955)	35,544	27,052	35,544	8,492	27,826	40,604	27,826	(12,778)	(7,718)
Roll Forward	(10,955)				8,492				(12,778)				(21,270)
Adjustments:	1,563	Less: CAO							2,051				2,051
					(2,210)	Roll fwd adj - CAO 10/11 Credit			(1,563)	Roll fwd adj - CAO 11/12 Credit			647
Total A-87 Charge/(Rebate)	<u>31,211</u>				<u>41,826</u>				<u>15,536</u>				<u>(26,290)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02040205 - ORLAND AIRPORT

	2011-12				2012-13				2013-14				Prior Year Variance
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	(946)	1,294	(946)	(2,240)	154	676	154	(522)	121	(946)	121	1,067	(33)
Dept of Finance	1,310	721	1,310	589	1,134	1,364	1,134	(230)	1,241	1,310	1,241	(69)	107
Annual Audit	211	175	211	36	183	214	183	(31)	152	211	152	(59)	(31)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	693	-	693	693	659	724	659	(65)	705	693	705	12	46
Facilities Maint	293	264	293	29	-	790	-	(790)	-	293	-	(293)	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	8,216	852	8,216	7,364	7,946	904	7,946	7,042	668	8,216	668	(7,548)	(7,278)
Employee Benefits	67	-	67	67	48	69	48	(21)	47	67	47	(20)	(1)
Data Processing	190	222	190	(32)	140	154	140	(14)	216	189	216	27	76
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>10,034</u>	<u>3,528</u>	<u>10,034</u>	<u>6,506</u>	<u>10,264</u>	<u>4,895</u>	<u>10,264</u>	<u>5,369</u>	<u>3,150</u>	<u>10,033</u>	<u>3,150</u>	<u>(6,883)</u>	<u>(7,114)</u>
Roll Forward	6,506				5,369				(6,883)				(12,252)
Adjustments:	946	Less: CAO							293	Personnel Director			293
					676	Roll fwd adj - CAO 10/11 Credit			(946)	Roll fwd adj - CAO 11/12 Credit			(1,622)
Total A-87 Charge/(Rebate)	<u><u>17,486</u></u>				<u><u>16,309</u></u>				<u><u>(4,386)</u></u>				<u><u>(20,695)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02040207 - WILLOWS AIRPORT

	2011-12				2012-13				2013-14				Prior Year Variance
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	(364)	435	(364)	(799)	139	(367)	139	506	106	(364)	106	470	(33)
Dept of Finance	1,095	614	1,095	481	750	917	750	(167)	657	1,095	657	(438)	(93)
Annual Audit	233	102	233	131	164	190	164	(26)	133	233	133	(100)	(31)
County Counsel	217	233	217	(16)	-	-	-	-	-	217	-	(217)	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	(102)	226	(102)	(328)	273	(1,728)	273	2,001	5	(102)	5	107	(268)
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,085	499	1,085	586	773	803	773	(30)	584	1,085	584	(501)	(189)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	210	131	210	79	126	137	126	(11)	189	210	189	(21)	63
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>2,374</u>	<u>2,240</u>	<u>2,374</u>	<u>134</u>	<u>2,225</u>	<u>(48)</u>	<u>2,225</u>	<u>2,273</u>	<u>1,674</u>	<u>2,374</u>	<u>1,674</u>	<u>(700)</u>	<u>(551)</u>
Roll Forward	134				2,273				(700)				(2,973)
Adjustments:	364	Less: CAO											-
					(367)	Roll fwd adj - CAO 10/11 Credit			(364)	Roll fwd adj - CAO 11/12 Credit			3
Total A-87 Charge/(Rebate)	<u><u>2,872</u></u>				<u><u>4,131</u></u>				<u><u>610</u></u>				<u><u>(3,521)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02200000 - FLEET OPERATIONS

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	84	1,311	84	(1,227)	614	(844)	614	1,458	333	84	333	249	(281)
Dept of Finance	4,879	4,328	4,879	551	5,451	5,239	5,451	212	3,262	4,879	3,262	(1,617)	(2,189)
Annual Audit	542	433	542	109	727	545	727	182	418	542	418	(124)	(309)
County Counsel	-	82	-	(82)	-	-	-	-	-	-	-	-	-
Personnel	4,848	4,948	4,848	(100)	4,710	5,171	4,710	(461)	2,821	4,848	2,821	(2,027)	(1,889)
Facilities Maint	(1,905)	829	(1,905)	(2,734)	-	2,341	-	(2,341)	-	(1,905)	-	1,905	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	2,525	2,110	2,525	415	3,487	2,308	3,487	1,179	1,891	2,525	1,891	(634)	(1,596)
Employee Benefits	655	570	655	85	602	917	602	(315)	187	655	187	(468)	(415)
Data Processing	488	552	488	(64)	557	395	557	162	592	488	592	104	35
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	12,116	15,163	12,116	(3,047)	16,148	16,072	16,148	76	9,504	12,116	9,504	(2,612)	(6,644)
Roll Forward	(3,047)				76				(2,612)				(2,688)
Adjustments:	(84) Less: CAO								1,172 Personnel Director				1,172
					(844) Roll fwd adj - CAO 10/11 Credit				84 Roll fwd adj - CAO 11/12 Credit				928
Total A-87 Charge/(Rebate)	<u>8,985</u>				<u>15,380</u>				<u>8,148</u>				<u>(7,232)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02210000 - UNDERGROUND STORAGE TANKS

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	47	43	47	4	61	58	61	3	42	47	42	(5)	(19)
Dept of Finance	275	184	275	91	321	244	321	77	246	275	246	(29)	(75)
Annual Audit	55	45	55	10	72	56	72	16	53	55	53	(2)	(19)
County Counsel	217	-	217	217	508	-	508	508	-	217	-	(217)	(508)
Personnel	-	-	-	-	(279)	(43)	(279)	(236)	-	-	-	-	279
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	(187)	-	(187)	(187)	-	-	-	-	-	(187)	-	187	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	254	220	254	34	338	238	338	100	232	254	232	(22)	(106)
Employee Benefits	-	-	-	-	(90)	-	(90)	(90)	-	-	-	-	90
Data Processing	49	57	49	(8)	55	40	55	15	75	48	75	27	20
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>710</u>	<u>549</u>	<u>710</u>	<u>161</u>	<u>986</u>	<u>593</u>	<u>986</u>	<u>393</u>	<u>648</u>	<u>709</u>	<u>648</u>	<u>(61)</u>	<u>(338)</u>
Roll Forward	161				393				(61)				(454)
Adjustments:	(47) Less: CAO												-
					58 Roll fwd adj - CAO 10/11 Credit				47 Roll fwd adj - CAO 11/12 Credit				(11)
Total A-87 Charge/(Rebate)	<u><u>824</u></u>				<u><u>1,437</u></u>				<u><u>634</u></u>				<u><u>(803)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02220000 - VEGETATION & ENVIRONMENTAL MGMT

	2011-12				2012-13				2013-14				Prior Year Variance
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	28	45	28	(17)	25	54	25	(29)	23	28	23	(5)	(2)
Dept of Finance	172	159	172	13	120	215	120	(95)	101	172	101	(71)	(19)
Annual Audit	32	47	32	(15)	30	52	30	(22)	29	32	29	(3)	(1)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	151	230	151	(79)	140	221	140	(81)	126	151	126	(25)	(14)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	29	60	29	(31)	23	38	23	(15)	41	29	41	12	18
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>412</u>	<u>541</u>	<u>412</u>	<u>(129)</u>	<u>338</u>	<u>580</u>	<u>338</u>	<u>(242)</u>	<u>320</u>	<u>412</u>	<u>320</u>	<u>(92)</u>	<u>(18)</u>
Roll Forward	(129)				(242)				(92)				150
Adjustments:	(28) Less: CAO					54 Roll fwd adj - CAO 10/11 Credit				28 Roll fwd adj - CAO 11/12 Credit			-
Total A-87 Charge/(Rebate)	<u>255</u>				<u>150</u>				<u>256</u>				<u>106</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02224170 - TRI-COUNTY BEE

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	2	1	(1)	2	2	2	-	1	1	1	-	(1)
Dept of Finance	23	20	23	3	23	46	23	(23)	18	23	18	(5)	(5)
Annual Audit	2	2	2	-	2	2	2	-	1	2	1	(1)	(1)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	8	9	8	(1)	8	8	8	-	6	8	6	(2)	(2)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	2	2	2	-	1	1	1	-	2	2	2	-	1
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>36</u>	<u>35</u>	<u>36</u>	<u>1</u>	<u>36</u>	<u>59</u>	<u>36</u>	<u>(23)</u>	<u>28</u>	<u>36</u>	<u>28</u>	<u>(8)</u>	<u>(8)</u>
Roll Forward	1				(23)				(8)				15
Adjustments:	(1) Less: CAO				2 Roll fwd adj - CAO 10/11 Credit				1 Roll fwd adj - CAO 11/12 Credit				(1)
Total A-87 Charge/(Rebate)	<u><u>36</u></u>				<u><u>15</u></u>				<u><u>21</u></u>				<u><u>6</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02240000 - HUMAN RESOURCE AGENCY

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2,529	3,565	2,529	(1,036)	1,125	7,100	1,125	(5,975)	709	2,529	709	(1,820)	(416)
Dept of Finance	19,170	21,171	19,170	(2,001)	18,477	21,866	18,477	(3,389)	15,036	19,170	15,036	(4,134)	(3,441)
Annual Audit	1,249	1,267	1,249	(18)	1,331	1,329	1,331	2	890	1,249	890	(359)	(441)
County Counsel	43,188	13,581	43,188	29,607	26,621	13,053	26,621	13,568	37,826	43,188	37,826	(5,362)	11,205
Personnel	26,483	22,865	26,483	3,618	23,717	27,369	23,717	(3,652)	17,960	26,483	17,960	(8,523)	(5,757)
Facilities Maint	5,059	-	5,059	5,059	12,209	13,230	12,209	(1,021)	-	5,059	-	(5,059)	(12,209)
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	10,308	8,890	10,308	1,418	11,526	8,596	11,526	2,930	7,654	10,308	7,654	(2,654)	(3,872)
Employee Benefits	2,742	2,231	2,742	511	1,740	2,831	1,740	(1,091)	1,214	2,742	1,214	(1,528)	(526)
Data Processing	1,125	1,617	1,125	(492)	1,019	963	1,019	56	(11,320)	1,125	(11,320)	(12,445)	(12,339)
DP - ProSupport	161,660	131,679	161,660	29,981	65,020	138,802	65,020	(73,782)	20,807	161,660	20,807	(140,853)	(44,213)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>273,513</u>	<u>206,866</u>	<u>273,513</u>	<u>66,647</u>	<u>162,785</u>	<u>235,139</u>	<u>162,785</u>	<u>(72,354)</u>	<u>90,776</u>	<u>273,513</u>	<u>90,776</u>	<u>(182,737)</u>	<u>(72,009)</u>
Roll Forward	66,647				(72,354)				(182,737)				(110,383)
Adjustments:	(2,529)	Less: CAO			(4,135)	Safety Officer/Utilities			7,617	Personnel Director			11,752
					7,100	Roll fwd adj - CAO 10/11 Credit			2,529	Roll fwd adj - CAO 11/12 Credit			(4,571)
Total A-87 Charge/(Rebate)	<u>337,631</u>				<u>93,396</u>				<u>(81,815)</u>				<u>(175,211)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02250000 - HEALTH SERVICES ADMIN

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2013-14	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4,318	5,852	4,318	(1,534)	323	7,989	323	(7,666)	248	4,318	248	(4,070)	(75)
Dept of Finance	5,228	7,066	5,228	(1,838)	4,719	7,438	4,719	(2,719)	6,130	5,228	6,130	902	1,411
Annual Audit	373	461	373	(88)	382	432	382	(50)	311	373	311	(62)	(71)
County Counsel	8,656	7,619	8,656	1,037	5,533	9,917	5,533	(4,384)	10,978	8,656	10,978	2,322	5,445
Personnel	3,988	5,209	3,988	(1,221)	6,044	6,660	6,044	(616)	8,464	3,988	8,464	4,476	2,420
Facilities Maint	-	-	-	-	1,675	-	1,675	1,675	-	-	-	-	(1,675)
Building Maint	(6,222)	-	(6,222)	(6,222)	-	(122)	-	122	-	(6,222)	-	6,222	-
Janitorial Services	(1,196)	-	(1,196)	(1,196)	-	(3,588)	-	3,588	-	(1,196)	-	1,196	-
General Insurance	2,376	2,894	2,376	(518)	2,420	2,469	2,420	(49)	1,364	2,376	1,364	(1,012)	(1,056)
Employee Benefits	2,268	599	2,268	1,669	3,426	2,401	3,426	1,025	2,540	2,268	2,540	272	(886)
Data Processing	336	587	336	(251)	292	314	292	(22)	(6,691)	336	(6,691)	(7,027)	(6,983)
DP - ProSupport	129,326	170,312	129,326	(40,986)	146,642	141,104	146,642	5,538	121,651	129,326	121,651	(7,675)	(24,991)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	149,451	200,599	149,451	(51,148)	171,456	175,014	171,456	(3,558)	144,995	149,451	144,995	(4,456)	(26,461)
Roll Forward	(51,148)				(3,558)				(4,456)				(898)
Adjustments:	(4,318)	Less: CAO			(5,529)	Safety Officer/Utilities			3,516	Personnel Director			9,045
					7,989	Roll fwd adj - CAO 10/11 Credit			4,318	Roll fwd adj - CAO 11/12 Credit			(3,671)
													-
Total A-87 Charge/(Rebate)	<u>93,985</u>				<u>170,358</u>				<u>148,373</u>				<u>(21,985)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02260000 - PLANNING & PUBLIC WORKS

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2013-14	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	Year Variance
Service Departments:													
Building Use	125	1,211	125	(1,086)	-	-	-	-	637	125	637	512	637
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	(6,318)	486	(6,318)	(6,804)	336	(7,358)	336	7,694	322	(6,318)	322	6,640	(14)
Dept of Finance	10,063	9,793	10,063	270	5,337	6,936	5,337	(1,599)	4,635	10,063	4,635	(5,428)	(702)
Annual Audit	475	516	475	(41)	397	467	397	(70)	404	475	404	(71)	7
County Counsel	96,063	29,621	96,063	66,442	62,174	37,554	62,174	24,620	62,477	96,063	62,477	(33,586)	303
Personnel	5,943	10,872	5,943	(4,929)	6,588	5,216	6,588	1,372	4,937	5,943	4,937	(1,006)	(1,651)
Facilities Maint	35,786	9,518	35,786	26,268	34	4,972	34	(4,938)	973	35,786	973	(34,813)	939
Building Maint	13,300	29,598	13,300	(16,298)	-	(8,778)	-	8,778	-	13,300	-	(13,300)	-
Janitorial Services	(3,884)	30,137	(3,884)	(34,021)	-	19,580	-	(19,580)	-	(3,884)	-	3,884	-
General Insurance	11,432	10,546	11,432	886	9,914	10,625	9,914	(711)	9,148	11,432	9,148	(2,284)	(766)
Employee Benefits	669	816	669	(147)	699	552	699	147	327	669	327	(342)	(372)
Data Processing	258	(146)	258	404	(326)	(368)	(326)	42	(3,798)	258	(3,798)	(4,056)	(3,472)
DP - ProSupport	74,230	78,072	74,230	(3,842)	84,865	86,178	84,865	(1,313)	78,131	74,230	78,131	3,901	(6,734)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>238,142</u>	<u>211,040</u>	<u>238,142</u>	<u>27,102</u>	<u>170,018</u>	<u>155,576</u>	<u>170,018</u>	<u>14,442</u>	<u>158,193</u>	<u>238,142</u>	<u>158,193</u>	<u>(79,949)</u>	<u>(11,825)</u>
Roll Forward	27,102				14,442				(79,949)				(94,391)
Adjustments:	6,318	Less: CAO			(1,039)	Safety Officer/Utilities			2,051	Personnel Director			3,090
					(7,358)	Roll fwd adj - CAO 10/11 Credit			(6,318)	Roll fwd adj - CAO 11/12 Credit			1,040
Total A-87 Charge/(Rebate)	<u><u>271,562</u></u>				<u><u>176,063</u></u>				<u><u>73,977</u></u>				<u><u>(102,086)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02270000 - CENTRAL SERVICES

	2011-12				2012-13				2013-14				Prior Year Variance
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	40	32	40	8	41	37	41	4	7	40	7	(33)	(34)
Dept of Finance	214	123	214	91	159	178	159	(19)	48	214	48	(166)	(111)
Annual Audit	47	34	47	13	49	35	49	14	9	47	9	(38)	(40)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	219	164	219	55	229	150	229	79	41	219	41	(178)	(188)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	42	42	42	-	37	26	37	11	13	42	13	(29)	(24)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>562</u>	<u>395</u>	<u>562</u>	<u>167</u>	<u>515</u>	<u>426</u>	<u>515</u>	<u>89</u>	<u>118</u>	<u>562</u>	<u>118</u>	<u>(444)</u>	<u>(397)</u>
Roll Forward	167				89				(444)				(533)
Adjustments:	(40) Less: CAO				37	Roll fwd adj - CAO 10/11 Credit			40	Roll fwd adj - CAO 11/12 Credit			3
Total A-87 Charge/(Rebate)	<u>689</u>				<u>641</u>				<u>(286)</u>				<u>(927)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

03230000 - FIRE CHIEF'S ASSOCIATION

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2013-14	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	1	1	-	1	1	1	-	1	1	1	-	-
Dept of Finance	9	2	9	7	2	2	2	-	2	9	2	(7)	-
Annual Audit	1	1	1	-	1	1	1	-	1	1	1	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	4	4	4	-	4	4	4	-	2	4	2	(2)	(2)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	1	-	(1)	1	1	1	-	1	-	1	1	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>15</u>	<u>9</u>	<u>15</u>	<u>6</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>-</u>	<u>7</u>	<u>15</u>	<u>7</u>	<u>(8)</u>	<u>(2)</u>
Roll Forward	6				-				(8)				(8)
Adjustments:	(1) Less: CAO												
					1	Roll fwd adj - CAO 10/11 Credit			1	Roll fwd adj - CAO 11/12 Credit			
Total A-87 Charge/(Rebate)	<u><u>20</u></u>				<u><u>10</u></u>				<u><u>-</u></u>				<u><u>(10)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04050000 - COURT

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2013-14	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	Year Variance
Service Departments:													
Building Use	37,937	30,037	37,937	7,900	29,326	29,767	29,326	(441)	58,200	37,937	58,200	20,263	28,874
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	7,630	226	7,630	7,404	-	3,120	-	(3,120)	-	7,630	-	(7,630)	-
Dept of Finance	5,515	415	5,515	5,100	405	395	405	10	428	5,515	428	(5,087)	23
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	1,956	5,260	1,956	(3,304)	4,631	-	4,631	4,631	-	1,956	-	(1,956)	(4,631)
Personnel	(17,035)	(30,163)	(17,035)	13,128	(19,853)	(9,975)	(19,853)	(9,878)	(5,771)	(17,035)	(5,771)	11,264	14,082
Facilities Maint	34,752	33,868	34,752	884	105,822	56,484	105,822	49,338	12,791	34,752	12,791	(21,961)	(93,031)
Building Maint	50,283	30,918	50,283	19,365	30,031	26,226	30,031	3,805	84,689	50,283	84,689	34,406	54,658
Janitorial Services	43,939	11,356	43,939	32,583	25,055	8,797	25,055	16,258	33,284	43,939	33,284	(10,655)	8,229
General Insurance	6,086	5,309	6,086	777	6,446	5,138	6,446	1,308	8,905	6,086	8,905	2,819	2,459
Employee Benefits	(167)	(334)	(167)	167	(75)	(729)	(75)	654	(1,046)	(167)	(1,046)	(879)	(971)
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>170,896</u>	<u>86,892</u>	<u>170,896</u>	<u>84,004</u>	<u>181,788</u>	<u>119,223</u>	<u>181,788</u>	<u>62,565</u>	<u>191,480</u>	<u>170,896</u>	<u>191,480</u>	<u>20,584</u>	<u>9,692</u>
Roll Forward	84,004				62,565				20,584				(41,981)
Adjustments:	(7,630)	Less: CAO			(32,934)	Safety Officer/Utilities			-	Safety Officer/Utilities			32,934
					3,120	Roll fwd adj - CAO 10/11 Credit			7,630	Roll fwd adj - CAO 11/12 Credit			4,510
													-
Total A-87 Charge/(Rebate)	<u><u>247,270</u></u>				<u><u>214,539</u></u>				<u><u>219,694</u></u>				<u><u>5,155</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04100000 - LAW LIBRARY

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4	4	4	-	4	4	4	-	2	4	2	(2)	(2)
Dept of Finance	90	87	90	3	51	154	51	(103)	39	90	39	(51)	(12)
Annual Audit	5	4	5	1	5	4	5	1	3	5	3	(2)	(2)
County Counsel	1,739	4,931	1,739	(3,192)	1,523	1,284	1,523	239	-	1,739	-	(1,739)	(1,523)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	24	21	24	3	22	16	22	6	14	24	14	(10)	(8)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	5	6	5	(1)	4	4	4	-	4	6	4	(2)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,867</u>	<u>5,053</u>	<u>1,867</u>	<u>(3,186)</u>	<u>1,609</u>	<u>1,466</u>	<u>1,609</u>	<u>143</u>	<u>62</u>	<u>1,868</u>	<u>62</u>	<u>(1,806)</u>	<u>(1,547)</u>
Roll Forward	(3,186)				143				(1,806)				(1,949)
Adjustments:	(4) Less: CAO												
					4 Roll fwd adj - CAO 10/11 Credit				4 Roll fwd adj - CAO 11/12 Credit				
Total A-87 Charge/(Rebate)	<u>(1,323)</u>				<u>1,756</u>				<u>(1,740)</u>				<u>(3,496)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04250000 - LOCAL TRANSPORTATION TRUST

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			
	Schedule A	2009-10	2009-10	Difference	Schedule A	2010-11	2010-11	Difference	Schedule A	2011-12	2011-12	Difference	
		Estimate	Actual			Estimate	Actual			Estimate	Actual		
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	48	-	-	-	48
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	251	-	-	-	174	-	-	-	(77)
Dept of Finance	-	-	-	-	1,098	-	-	-	1,163	-	-	-	65
Annual Audit	-	-	-	-	297	-	-	-	218	-	-	-	(79)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	659	-	-	-	705	-	-	-	46
Facilities Maint	-	-	-	-	-	-	-	-	74	-	-	-	74
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	1,400	-	-	-	1,009	-	-	-	(391)
Employee Benefits	-	-	-	-	48	-	-	-	47	-	-	-	(1)
Data Processing	-	-	-	-	228	-	-	-	309	-	-	-	81
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	3,981	-	-	-	3,747	-	-	-	(234)
Roll Forward	-				-				-				-
Adjustments:									293	Personnel Director			293
													-
Total A-87 Charge/(Rebate)	-				3,981				4,040				59

A-87 COST ALLOCATION DETAIL & COMPARISON

04260000 - TRANSPORTATION ADMIN

	2011-12				2012-13				2013-14				Prior Year Variance
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	78	-	78	78	-	-	-	-	(78)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	(1,758)	63	(1,758)	(1,821)	77	(2,943)	77	3,020	66	(1,758)	66	1,824	(11)
Dept of Finance	966	474	966	492	449	1,208	449	(759)	275	966	275	(691)	(174)
Annual Audit	87	67	87	20	91	81	91	10	83	87	83	(4)	(8)
County Counsel	1,434	164	1,434	1,270	-	2,182	-	(2,182)	-	1,434	-	(1,434)	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	(411)	-	(411)	(411)	566	-	566	566	-	(411)	-	411	(566)
Building Maint	-	-	-	-	1,638	-	1,638	1,638	-	-	-	-	(1,638)
Janitorial Services	-	-	-	-	1,083	-	1,083	1,083	-	-	-	-	(1,083)
General Insurance	406	327	406	79	537	345	537	192	364	406	364	(42)	(173)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	79	86	79	(7)	69	59	69	10	118	79	118	39	49
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	803	1,181	803	(378)	4,588	932	4,588	3,656	906	803	906	103	(3,682)
Roll Forward	(378)				3,656				103				(3,553)
Adjustments:	1,758	Less: CAO			(566)	Safety Officer/Utilities			-	Personnel Director			566
					(2,943)	Roll fwd adj - CAO 10/11 Credit			(1,758)	Roll fwd adj - CAO 11/12 Credit			1,185
Total A-87 Charge/(Rebate)	<u>2,183</u>				<u>4,735</u>				<u>(749)</u>				<u>(5,484)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04280000 - GLENN COUNTY TRANSIT

	2011-12				2012-13				2012-13				Prior Year
	A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			
	Schedule A	2009-10	2009-10	Difference	Schedule A	2010-11	2010-11	Difference	Schedule A	2010-11	2010-11	Difference	Variance
		Estimate	Actual			Estimate	Actual			Estimate	Actual		
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	(207)	115	(207)	(322)	92	394	92	(302)	36	(207)	36	243	(56)
Dept of Finance	1,495	1,968	1,495	(473)	1,393	1,653	1,393	(260)	687	1,495	687	(808)	(706)
Annual Audit	119	122	119	(3)	109	129	109	(20)	45	119	45	(74)	(64)
County Counsel	478	82	478	396	-	1,027	-	(1,027)	599	478	599	121	599
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	1,041	151	1,041	890	-	-	-	-	-	1,041	-	(1,041)	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	556	592	556	(36)	515	547	515	(32)	199	556	199	(357)	(316)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	107	153	107	(46)	84	92	84	(8)	64	105	64	(41)	(20)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>3,589</u>	<u>3,183</u>	<u>3,589</u>	<u>406</u>	<u>2,193</u>	<u>3,842</u>	<u>2,193</u>	<u>(1,649)</u>	<u>1,630</u>	<u>3,587</u>	<u>1,630</u>	<u>(1,957)</u>	<u>(563)</u>
Roll Forward	406				(1,649)				(1,957)				(308)
Adjustments:	207	Less: CAO							-	Personnel Director			-
					394	Roll fwd adj - CAO 10/11 Credit			(207)	Roll fwd adj - CAO 11/12 Credit			(601)
													-
Total A-87 Charge/(Rebate)	<u><u>4,202</u></u>				<u><u>938</u></u>				<u><u>(534)</u></u>				<u><u>(1,472)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04281000 - FIXED ROUTE TRANSIT

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2013-14	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	(63)	237	(63)	(300)	121	363	121	(242)	250	(63)	250	313	129
Dept of Finance	1,927	840	1,927	1,087	1,208	1,374	1,208	(166)	1,290	1,927	1,290	(637)	82
Annual Audit	385	252	385	133	143	350	143	(207)	313	385	313	(72)	170
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	318	829	318	(511)	-	628	-	(628)	-	318	-	(318)	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,795	1,227	1,795	568	671	1,482	671	(811)	1,374	1,795	1,374	(421)	703
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	347	322	347	25	109	255	109	(146)	444	348	444	96	335
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>4,709</u>	<u>3,707</u>	<u>4,709</u>	<u>1,002</u>	<u>2,252</u>	<u>4,452</u>	<u>2,252</u>	<u>(2,200)</u>	<u>3,671</u>	<u>4,710</u>	<u>3,671</u>	<u>(1,039)</u>	<u>1,419</u>
Roll Forward	1,002				(2,200)				(1,039)				1,161
Adjustments:	63	Less: CAO			363	Roll fwd adj - CAO 10/11 Credit			-	Personnel Director			-
									(63)	Roll fwd adj - CAO 11/12 Credit			(426)
Total A-87 Charge/(Rebate)	<u><u>5,774</u></u>				<u><u>415</u></u>				<u><u>2,569</u></u>				<u><u>2,154</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04354015 - CA REG MENTAL HEALTH COALITION

	2011-12				2012-13				2013-14				Prior Year Variance
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	235	257	235	(22)	116	296	116	(180)	111	235	111	(124)	(5)
Dept of Finance	1,038	695	1,038	343	500	758	500	(258)	417	1,038	417	(621)	(83)
Annual Audit	272	273	272	(1)	137	285	137	(148)	140	272	140	(132)	3
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,270	1,330	1,270	(60)	643	1,206	643	(563)	612	1,270	612	(658)	(31)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	246	349	246	(103)	105	207	105	(102)	198	247	198	(49)	93
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>3,061</u>	<u>2,904</u>	<u>3,061</u>	<u>157</u>	<u>1,501</u>	<u>2,752</u>	<u>1,501</u>	<u>(1,251)</u>	<u>1,478</u>	<u>3,062</u>	<u>1,478</u>	<u>(1,584)</u>	<u>(23)</u>
Roll Forward	157				(1,251)				(1,584)				(333)
Adjustments:	(235)	Less: CAO											-
					296	Roll fwd adj - CAO 10/11 Credit			235	Roll fwd adj - CAO 11/12 Credit			(61)
Total A-87 Charge/(Rebate)	<u><u>2,983</u></u>				<u><u>546</u></u>				<u><u>129</u></u>				<u><u>(417)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04601000 - LAFCO

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2012-13	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	(4,075)	10	(4,075)	(4,085)	13	(2,386)	13	2,399	8	(4,075)	8	4,083	(5)
Dept of Finance	140	81	140	59	94	131	94	(37)	50	140	50	(90)	(44)
Annual Audit	16	10	16	6	16	11	16	5	10	16	10	(6)	(6)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	(1,060)	-	(1,060)	(1,060)	-	(7,737)	-	7,737	-	(1,060)	-	1,060	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	73	51	73	22	74	46	74	28	43	73	43	(30)	(31)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	14	14	14	-	12	9	12	3	14	15	14	(1)	2
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	(4,892)	166	(4,892)	(5,058)	209	(9,926)	209	10,135	125	(4,891)	125	5,016	(84)
Roll Forward	(5,058)				10,135				5,016				(5,119)
Adjustments:	4,075	Less: CAO											-
					(2,386)	Roll fwd adj - CAO 10/11 Credit			(4,075)	Roll fwd adj - CAO 11/12 Credit			(1,689)
Total A-87 Charge/(Rebate)	<u>(5,875)</u>				<u>7,958</u>				<u>1,066</u>				<u>(6,892)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04999100 - COMMUNITY ACTION

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3,330	6,642	3,330	(3,312)	2,064	5,313	2,064	(3,249)	3,636	3,330	3,636	306	1,572
Dept of Finance	22,364	20,968	22,364	1,396	23,674	23,797	23,674	(123)	30,756	22,364	30,756	8,392	7,082
Annual Audit	2,183	2,140	2,183	43	3,774	2,366	3,774	1,408	4,568	2,183	4,568	2,385	794
County Counsel	1,434	2,219	1,434	(785)	190	5,905	190	(5,715)	-	1,434	-	(1,434)	(190)
Personnel	22,393	19,359	22,393	3,034	22,036	26,066	22,036	(4,030)	26,098	22,393	26,098	3,705	4,062
Facilities Maint	32,885	-	32,885	32,885	20,368	-	20,368	20,368	-	32,885	-	(32,885)	(20,368)
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	38,476	10,407	38,476	28,069	39,236	28,128	39,236	11,108	42,015	38,476	42,015	3,539	2,779
Employee Benefits	2,901	1,687	2,901	1,214	1,788	2,486	1,788	(698)	1,727	2,901	1,727	(1,174)	(61)
Data Processing	1,965	2,727	1,965	(762)	1,869	1,715	1,869	154	6,468	1,967	6,468	4,501	4,599
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	127,931	66,149	127,931	61,782	114,999	95,776	114,999	19,223	115,268	127,933	115,268	(12,665)	269
Roll Forward	61,782				19,223				(12,665)				(31,888)
Adjustments:	(3,330)	Less: CAO							10,840	Personnel Director			10,840
	(32,885)	Less: One-time DOE weatherization project			5,313	Roll fwd adj - CAO 10/11 Credit			3,330	Roll fwd adj - CAO 11/12 Credit			(1,983)
Total A-87 Charge/(Rebate)	<u>153,498</u>				<u>139,535</u>				<u>116,773</u>				<u>(22,762)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05010000 - ARTOIS FIRE DISTRICT

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	16	129	16	(113)	16	21	16	(5)	28	16	28	12	12
Dept of Finance	323	315	323	8	201	267	201	(66)	255	323	255	(68)	54
Annual Audit	18	17	18	1	19	20	19	(1)	36	18	36	18	17
County Counsel	-	411	-	(411)	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	85	-	(85)	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	16	23	16	(7)	15	15	15	-	51	16	51	35	36
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>373</u>	<u>895</u>	<u>373</u>	<u>(522)</u>	<u>251</u>	<u>408</u>	<u>251</u>	<u>(157)</u>	<u>370</u>	<u>373</u>	<u>370</u>	<u>(3)</u>	<u>119</u>
Roll Forward	(522)				(157)				(3)				154
Adjustments:	(16) Less: CAO					21 Roll fwd adj - CAO 10/11 Credit			16 Roll fwd adj - CAO 11/12 Credit				-
Total A-87 Charge/(Rebate)	<u>(165)</u>				<u>115</u>				<u>383</u>				<u>268</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05022000 - HAMILTON FIRE DISTRICT

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	70	193	70	(123)	77	165	77	(88)	50	70	50	(20)	(27)
Dept of Finance	1,205	1,415	1,205	(210)	1,122	1,459	1,122	(337)	789	1,205	789	(416)	(333)
Annual Audit	81	85	81	(4)	91	96	91	(5)	63	81	63	(18)	(28)
County Counsel	-	-	-	-	-	-	-	-	1,796	-	1,796	1,796	1,796
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	407	-	(407)	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	74	109	74	(35)	70	70	70	-	90	74	90	16	20
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,430</u>	<u>1,802</u>	<u>1,430</u>	<u>(372)</u>	<u>1,360</u>	<u>2,197</u>	<u>1,360</u>	<u>(837)</u>	<u>2,788</u>	<u>1,430</u>	<u>2,788</u>	<u>1,358</u>	<u>1,428</u>
Roll Forward	(372)				(837)				1,358				2,195
Adjustments:	(70) Less: CAO				165 Roll fwd adj - CAO 10/11 Credit				70 Roll fwd adj - CAO 11/12 Credit				(95)
Total A-87 Charge/(Rebate)	<u>988</u>				<u>688</u>				<u>4,216</u>				<u>3,528</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05022010 - BAYLISS FIRE DISTRICT

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2013-14	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	5	66	5	(61)	6	72	6	(66)	13	5	13	8	7
Dept of Finance	232	168	232	64	131	141	131	(10)	168	232	168	(64)	37
Annual Audit	6	10	6	(4)	7	7	7	-	17	6	17	11	10
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	30	-	(30)	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	6	13	6	(7)	6	5	6	1	23	6	23	17	17
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>249</u>	<u>257</u>	<u>249</u>	<u>(8)</u>	<u>150</u>	<u>255</u>	<u>150</u>	<u>(105)</u>	<u>221</u>	<u>249</u>	<u>221</u>	<u>(28)</u>	<u>71</u>
Roll Forward	(8)				(105)				(28)				77
Adjustments:	(5)	Less: CAO											-
					72	Roll fwd adj - CAO 10/11 Credit			5	Roll fwd adj - CAO 11/12 Credit			(67)
Total A-87 Charge/(Rebate)	<u>236</u>				<u>117</u>				<u>198</u>				<u>81</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05050000 - WILLOWS RURAL FIRE DISTRICT

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	52	142	52	(90)	49	117	49	(68)	38	52	38	(14)	(11)
Dept of Finance	615	544	615	71	455	647	455	(192)	385	615	385	(230)	(70)
Annual Audit	60	30	60	30	58	50	58	8	47	60	47	(13)	(11)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	211	-	(211)	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	54	39	54	15	45	36	45	9	67	54	67	13	22
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>781</u>	<u>755</u>	<u>781</u>	<u>26</u>	<u>607</u>	<u>1,061</u>	<u>607</u>	<u>(454)</u>	<u>537</u>	<u>781</u>	<u>537</u>	<u>(244)</u>	<u>(70)</u>
Roll Forward	26				(454)				(244)				210
Adjustments:	(52)	Less: CAO			117	Roll fwd adj - CAO 10/11 Credit			52	Roll fwd adj - CAO 11/12 Credit			(65)
Total A-87 Charge/(Rebate)	<u><u>755</u></u>				<u><u>270</u></u>				<u><u>345</u></u>				<u><u>75</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05110000 - STORM DRAIN MAINT #1

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	6	227	6	(221)	6	7	6	(1)	5	6	5	(1)	(1)
Dept of Finance	91	91	91	-	87	135	87	(48)	89	91	89	(2)	2
Annual Audit	7	2	7	5	7	7	7	-	6	7	6	(1)	(1)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	30	-	(30)	25	-	25	25	25
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	6	2	6	4	5	5	5	-	8	6	8	2	3
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	110	322	110	(212)	105	184	105	(79)	133	110	133	23	28
Roll Forward	(212)				(79)				23				102
Adjustments:	(6)	Less: CAO											
					7	Roll fwd adj - CAO 10/11 Credit			6	Roll fwd adj - CAO 11/12 Credit			(1)
Total A-87 Charge/(Rebate)	<u>(108)</u>				<u>33</u>				<u>162</u>				<u>129</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05130000 - STORM DRAIN MAINT #3

	2011-12				2012-13				2012-13				Prior Year
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	16	2	16	14	17	4	17	13	13	16	13	(3)	(4)
Dept of Finance	134	95	134	39	106	164	106	(58)	115	134	115	(19)	9
Annual Audit	19	2	19	17	20	4	20	16	17	19	17	(2)	(3)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	16	-	(16)	73	-	73	73	73
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	17	2	17	15	15	3	15	12	23	17	23	6	8
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>186</u>	<u>101</u>	<u>186</u>	<u>85</u>	<u>158</u>	<u>191</u>	<u>158</u>	<u>(33)</u>	<u>241</u>	<u>186</u>	<u>241</u>	<u>55</u>	<u>83</u>
Roll Forward	85				(33)				55				88
Adjustments:	(16)	Less: CAO											-
					4	Roll fwd adj - CAO 10/11 Credit			16	Roll fwd adj - CAO 11/12 Credit			12
Total A-87 Charge/(Rebate)	<u><u>255</u></u>				<u><u>129</u></u>				<u><u>312</u></u>				<u><u>183</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05140000 - N. WILLOWS CO SERVICE AREA

	2011-12				2012-13				2013-14				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	Roll Forward Detail 2009-10 Actual	Roll Forward Detail 2009-10 Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	Roll Forward Detail 2010-11 Actual	Roll Forward Detail 2010-11 Difference	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	Roll Forward Detail 2011-12 Actual	Roll Forward Detail 2011-12 Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	24	9	24	15	18	278	18	(260)	14	24	14	(10)	(4)
Dept of Finance	285	160	285	125	174	141	174	33	178	285	178	(107)	4
Annual Audit	27	10	27	17	21	17	21	4	18	27	18	(9)	(3)
County Counsel	-	-	-	-	254	-	254	254	-	-	-	-	(254)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	(12)	678	(12)	(690)	-	167	-	(167)	-	(12)	-	12	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	72	-	(72)	78	-	78	78	78
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	25	13	25	12	16	12	16	4	25	25	25	-	9
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>349</u>	<u>870</u>	<u>349</u>	<u>(521)</u>	<u>483</u>	<u>687</u>	<u>483</u>	<u>(204)</u>	<u>313</u>	<u>349</u>	<u>313</u>	<u>(36)</u>	<u>(170)</u>
Roll Forward	(521)				(204)				(36)				168
Adjustments:	(24) Less: CAO					278 Roll fwd adj - CAO 10/11 Credit			24 Roll fwd adj - CAO 11/12 Credit				(254)
Total A-87 Charge/(Rebate)	<u>(196)</u>				<u>557</u>				<u>301</u>				<u>(256)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05210000 - AIR POLLUTION CONTROL DISTRICT

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	1,294	1,317	1,294	(23)	1,385	1,294	1,385	91	1,385	1,294	1,385	91	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	184	220	184	(36)	198	251	198	(53)	178	184	178	(6)	(20)
Dept of Finance	2,861	3,247	2,861	(386)	2,908	3,390	2,908	(482)	3,473	2,861	3,473	612	565
Annual Audit	214	234	214	(20)	234	242	234	(8)	223	214	223	9	(11)
County Counsel	1,912	904	1,912	1,008	-	1,175	-	(1,175)	-	1,912	-	(1,912)	-
Personnel	4,155	5,190	4,155	(1,035)	3,581	4,344	3,581	(763)	4,232	4,155	4,232	77	651
Facilities Maint	3,828	4,351	3,828	(523)	5,081	4,414	5,081	667	1,069	3,828	1,069	(2,759)	(4,012)
Building Maint	6,702	4,469	6,702	2,233	5,694	4,545	5,694	1,149	2,818	6,702	2,818	(3,884)	(2,876)
Janitorial Services	7,967	14,632	7,967	(6,665)	9,040	9,979	9,040	(939)	11,781	7,967	11,781	3,814	2,741
General Insurance	1,679	1,820	1,679	(141)	2,095	1,708	2,095	387	1,722	1,679	1,722	43	(373)
Employee Benefits	401	381	401	20	128	414	128	(286)	280	401	280	(121)	152
Data Processing	180	246	180	(66)	78	127	78	(49)	(217)	180	(217)	(397)	(295)
DP - ProSupport	6,389	5,284	6,389	1,105	5,357	5,261	5,357	96	7,318	6,389	7,318	929	1,961
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>37,766</u>	<u>42,295</u>	<u>37,766</u>	<u>(4,529)</u>	<u>35,779</u>	<u>37,144</u>	<u>35,779</u>	<u>(1,365)</u>	<u>34,262</u>	<u>37,766</u>	<u>34,262</u>	<u>(3,504)</u>	<u>(1,517)</u>
Roll Forward	(4,529)				(1,365)				(3,504)				(2,139)
Adjustments:	(184)	Less: CAO			(5,081)	Safety Officer/Utilities			1,758	Personnel Director			6,839
					251	Roll fwd adj - CAO 10/11 Credit			184	Roll fwd adj - CAO 11/12 Credit			(67)
Total A-87 Charge/(Rebate)	<u>33,053</u>				<u>29,584</u>				<u>32,700</u>				<u>3,116</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05210241 - AIR POLLUTION VEHICLE REGISTRATION

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	30	34	30	(4)	32	38	32	(6)	23	30	23	(7)	(9)
Dept of Finance	182	162	182	20	213	205	213	8	152	182	152	(30)	(61)
Annual Audit	35	36	35	(1)	37	37	37	-	28	35	28	(7)	(9)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	(279)	-	(279)	(279)	-	-	-	-	279
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	163	173	163	(10)	176	155	176	21	124	163	124	(39)	(52)
Employee Benefits	-	-	-	-	(90)	-	(90)	(90)	-	-	-	-	90
Data Processing	31	45	31	(14)	29	27	29	2	40	31	40	9	11
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>441</u>	<u>450</u>	<u>441</u>	<u>(9)</u>	<u>118</u>	<u>462</u>	<u>118</u>	<u>(344)</u>	<u>367</u>	<u>441</u>	<u>367</u>	<u>(74)</u>	<u>249</u>
Roll Forward	(9)				(344)				(74)				270
Adjustments:	(30)	Less: CAO			38	Roll fwd adj - CAO 10/11 Credit			30	Roll fwd adj - CAO 11/12 Credit			(8)
Total A-87 Charge/(Rebate)	<u>402</u>				<u>(188)</u>				<u>323</u>				<u>511</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05250000 - OLIVE PEST MGMT DISTRICT

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	24	21	24	3	20	32	20	(12)	24	24	24	-	4
Dept of Finance	274	346	274	(72)	138	407	138	(269)	171	274	171	(103)	33
Annual Audit	28	22	28	6	23	31	23	(8)	30	28	30	2	7
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	129	-	(129)	130	-	130	130	130
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	27	28	27	(1)	18	22	18	(4)	42	27	42	15	24
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>353</u>	<u>417</u>	<u>353</u>	<u>(64)</u>	<u>199</u>	<u>621</u>	<u>199</u>	<u>(422)</u>	<u>397</u>	<u>353</u>	<u>397</u>	<u>44</u>	<u>198</u>
Roll Forward	(64)				(422)				44				466
Adjustments:	(24) Less: CAO				32 Roll fwd adj - CAO 10/11 Credit				24 Roll fwd adj - CAO 11/12 Credit				(8)
Total A-87 Charge/(Rebate)	<u><u>265</u></u>				<u><u>(191)</u></u>				<u><u>465</u></u>				<u><u>656</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06010000 - ELK CREEK CEMETERY

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2013-14	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4	5	4	(1)	4	5	4	(1)	2	4	2	(2)	(2)
Dept of Finance	177	324	177	(147)	202	268	202	(66)	164	177	164	(13)	(38)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	4	6	4	(2)	3	4	3	(1)	4	4	4	-	1
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	185	335	185	(150)	209	277	209	(68)	170	185	170	(15)	(39)
Roll Forward	(150)				(68)				(15)				53
Adjustments:	(4) Less: CAO												-
					5	Roll fwd adj - CAO 10/11 Credit			4	Roll fwd adj - CAO 11/12 Credit			(1)
Total A-87 Charge/(Rebate)	<u>31</u>				<u>146</u>				<u>159</u>				<u>13</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06020000 - GERMAN CEMETERY DISTRICT

	2011-12				2012-13				2013-14				Prior Year Variance
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	136	71	136	65	71	98	71	(27)	94	136	94	(42)	23
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>136</u>	<u>71</u>	<u>136</u>	<u>65</u>	<u>71</u>	<u>98</u>	<u>71</u>	<u>(27)</u>	<u>94</u>	<u>136</u>	<u>94</u>	<u>(42)</u>	<u>23</u>
Roll Forward	65				(27)				(42)				(15)
Adjustments:	-	Less: CAO											-
Total A-87 Charge/(Rebate)	<u><u>201</u></u>				<u><u>44</u></u>				<u><u>52</u></u>				<u><u>8</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06030000 - MARVIN-CHAPEL CEMETERY

	2011-12				2012-13				2013-14				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	2	2	-	2	2	2	-	2	2	2	-	-
Dept of Finance	200	214	200	(14)	175	224	175	(49)	275	200	275	75	100
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	2	3	2	(1)	2	2	2	-	3	2	3	1	1
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>204</u>	<u>219</u>	<u>204</u>	<u>(15)</u>	<u>179</u>	<u>228</u>	<u>179</u>	<u>(49)</u>	<u>280</u>	<u>204</u>	<u>280</u>	<u>76</u>	<u>101</u>
Roll Forward	(15)				(49)				76				125
Adjustments:	(2)	Less: CAO											-
					2	Roll fwd adj - CAO 10/11 Credit			2	Roll fwd adj - CAO 11/12 Credit			-
Total A-87 Charge/(Rebate)	<u><u>187</u></u>				<u><u>132</u></u>				<u><u>358</u></u>				<u><u>226</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06040000 - NEWVILLE CEMETERY

	2011-12				2012-13				2013-14				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	1	-	(1)	1	1	1	-	1	-	1	1	-
Dept of Finance	38	149	38	(111)	72	81	72	(9)	2	38	2	(36)	(70)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	1	-	1	1	1
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	1	-	1	1	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>39</u>	<u>150</u>	<u>39</u>	<u>(111)</u>	<u>73</u>	<u>82</u>	<u>73</u>	<u>(9)</u>	<u>4</u>	<u>38</u>	<u>4</u>	<u>(34)</u>	<u>(69)</u>
Roll Forward	(111)				(9)				(34)				(25)
Adjustments:	-	Less: CAO											
					1	Roll fwd adj - CAO 10/11 Credit			-	Roll fwd adj - CAO 11/12 Credit			(1)
Total A-87 Charge/(Rebate)	<u>(72)</u>				<u>65</u>				<u>(30)</u>				<u>(95)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06050000 - ORLAND CEMETERY

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	83	85	83	(2)	85	106	85	(21)	68	83	68	(15)	(17)
Dept of Finance	1,094	2,452	1,094	(1,358)	1,370	1,416	1,370	(46)	972	1,094	972	(122)	(398)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	78	-	(78)	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	87	115	87	(28)	77	74	77	3	121	87	121	34	44
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,264</u>	<u>2,652</u>	<u>1,264</u>	<u>(1,388)</u>	<u>1,532</u>	<u>1,674</u>	<u>1,532</u>	<u>(142)</u>	<u>1,161</u>	<u>1,264</u>	<u>1,161</u>	<u>(103)</u>	<u>(371)</u>
Roll Forward	(1,388)				(142)				(103)				39
Adjustments:	(83) Less: CAO												-
					106 Roll fwd adj - CAO 10/11 Credit				83 Roll fwd adj - CAO 10/11 Credit				(23)
Total A-87 Charge/(Rebate)	<u>(207)</u>				<u>1,496</u>				<u>1,141</u>				<u>(355)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06060000 - WILLOWS CEMETERY

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	66	64	66	2	63	85	63	(22)	48	66	48	(18)	(15)
Dept of Finance	969	836	969	133	1,065	1,057	1,065	8	705	969	705	(264)	(360)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	69	86	69	(17)	57	59	57	(2)	86	69	86	17	29
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,104	986	1,104	118	1,185	1,201	1,185	(16)	839	1,104	839	(265)	(346)
Roll Forward	118				(16)				(265)				(249)
Adjustments:	(66)	Less: CAO											-
					85	Roll fwd adj - CAO 10/11 Credit			66	Roll fwd adj - CAO 11/12 Credit			(19)
Total A-87 Charge/(Rebate)	<u>1,156</u>				<u>1,254</u>				<u>640</u>				<u>(614)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06200000 - GLENN-CODORA FIRE

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2013-14	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	14	73	14	(59)	15	84	15	(69)	13	14	13	(1)	(2)
Dept of Finance	357	310	357	47	281	428	281	(147)	255	357	255	(102)	(26)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	16	22	16	(6)	13	13	13	-	24	16	24	8	11
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>387</u>	<u>405</u>	<u>387</u>	<u>(18)</u>	<u>309</u>	<u>525</u>	<u>309</u>	<u>(216)</u>	<u>292</u>	<u>387</u>	<u>292</u>	<u>(95)</u>	<u>(17)</u>
Roll Forward	(18)				(216)				(95)				121
Adjustments:	(14)	Less: CAO											-
					84	Roll fwd adj - CAO 10/11 Credit			14	Roll fwd adj - CAO 11/12 Credit			(70)
													-
Total A-87 Charge/(Rebate)	<u><u>355</u></u>				<u><u>177</u></u>				<u><u>211</u></u>				<u><u>34</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06210000 - ELK CREEK FIRE DISTRICT

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2013-14	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4	62	4	(58)	6	71	6	(65)	7	4	7	3	1
Dept of Finance	175	210	175	(35)	181	226	181	(45)	230	175	230	55	49
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	5	8	5	(3)	5	4	5	1	12	5	12	7	7
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>184</u>	<u>280</u>	<u>184</u>	<u>(96)</u>	<u>192</u>	<u>301</u>	<u>192</u>	<u>(109)</u>	<u>249</u>	<u>184</u>	<u>249</u>	<u>65</u>	<u>57</u>
Roll Forward	(96)				(109)				65				174
Adjustments:	(4) Less: CAO												-
					71 Roll fwd adj - CAO 10/11 Credit				4 Roll fwd adj - CAO 11/12 Credit				(67)
													-
Total A-87 Charge/(Rebate)	<u><u>84</u></u>				<u><u>154</u></u>				<u><u>318</u></u>				<u><u>164</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06220000 - GLENN-COLUSA FIRE DISTRICT

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	6	-	6	6	7	74	7	(67)	5	6	5	(1)	(2)
Dept of Finance	1,328	-	514	514	962	625	148	(477)	998	516	184	(332)	36
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	6	-	6	6	6	6	6	-	9	6	9	3	3
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,340	-	526	526	975	705	161	(544)	1,012	528	198	(330)	37
Roll Forward	526				(544)				(330)				214
Adjustments:	(6) Less: CAO									214			-
					74	Roll fwd adj - CAO 10/11 Credit			6	Roll fwd adj - CAO 11/12 Credit			(68)
Total A-87 Charge/(Rebate)	<u>1,860</u>				<u>505</u>				<u>688</u>				<u>183</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06230000 - KANAWHA FIRE DISTRICT

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	19	35	19	(16)	36	86	36	(50)	20	19	20	1	(16)
Dept of Finance	542	1,007	542	(465)	551	550	551	1	343	542	343	(199)	(208)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	20	48	20	(28)	33	15	33	18	36	20	36	16	3
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	581	1,090	581	(509)	620	651	620	(31)	399	581	399	(182)	(221)
Roll Forward	(509)				(31)				(182)				(151)
Adjustments:	(19)	Less: CAO											-
					86	Roll fwd adj - CAO 10/11 Credit			19	Roll fwd adj - CAO 11/12 Credit			(67)
Total A-87 Charge/(Rebate)	53				675				236				(439)

A-87 COST ALLOCATION DETAIL & COMPARISON

06240000 - ORD FIRE DISTRICT

	2011-12				2012-13				2013-14				Prior Year Variance
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	7	8	7	(1)	7	74	7	(67)	6	7	6	(1)	(1)
Dept of Finance	153	261	153	(108)	235	245	235	(10)	192	153	192	39	(43)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	7	11	7	(4)	6	6	6	-	10	7	10	3	4
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	167	280	167	(113)	248	325	248	(77)	208	167	208	41	(40)
Roll Forward	(113)				(77)				41				118
Adjustments:	(7) Less: CAO												-
					74 Roll fwd adj - CAO 10/11 Credit				7 Roll fwd adj - CAO 11/12 Credit				(67)
Total A-87 Charge/(Rebate)	<u>47</u>				<u>245</u>				<u>256</u>				<u>11</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06250000 - ORLAND FIRE DISTRICT

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	26	27	26	(1)	26	97	26	(71)	37	26	37	11	11
Dept of Finance	262	502	262	(240)	538	455	538	83	546	262	546	284	8
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	27	35	27	(8)	24	22	24	2	66	27	66	39	42
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>315</u>	<u>564</u>	<u>315</u>	<u>(249)</u>	<u>588</u>	<u>574</u>	<u>588</u>	<u>14</u>	<u>649</u>	<u>315</u>	<u>649</u>	<u>334</u>	<u>61</u>
Roll Forward	(249)				14				334				320
Adjustments:	(26) Less: CAO												-
					97	Roll fwd adj - CAO 10/11 Credit			26	Roll fwd adj - CAO 11/12 Credit			(71)
													-
Total A-87 Charge/(Rebate)	<u>40</u>				<u>699</u>				<u>1,009</u>				<u>310</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06300000 - LEVEE DISTRICT #1

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	5	6	5	(1)	6	7	6	(1)	19	5	19	14	13
Dept of Finance	138	146	138	(8)	99	135	99	(36)	99	138	99	(39)	-
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	128	-	(128)	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	6	9	6	(3)	5	5	5	-	34	6	34	28	29
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	149	161	149	(12)	110	275	110	(165)	152	149	152	3	42
Roll Forward	(12)				(165)				3				168
Adjustments:	(5) Less: CAO												-
					7	Roll fwd adj - CAO 10/11 Credit			5	Roll fwd adj - CAO 10/11 Credit			(2)
Total A-87 Charge/(Rebate)	<u>132</u>				<u>(48)</u>				<u>160</u>				<u>208</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06310000 - LEVEE DISTRICT #2

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	2	3	1	4	3	4	1	3	3	3	-	(1)
Dept of Finance	88	331	88	(243)	94	113	94	(19)	23	88	23	(65)	(71)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	3	2	3	1	3	2	3	1	5	3	5	2	2
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>94</u>	<u>335</u>	<u>94</u>	<u>(241)</u>	<u>101</u>	<u>118</u>	<u>101</u>	<u>(17)</u>	<u>31</u>	<u>94</u>	<u>31</u>	<u>(63)</u>	<u>(70)</u>
Roll Forward	(241)				(17)				(63)				(46)
Adjustments:	(3) Less: CAO												
					3	Roll fwd adj - CAO 10/11 Credit			3	Roll fwd adj - CAO 11/12 Credit			
Total A-87 Charge/(Rebate)	<u>(150)</u>				<u>87</u>				<u>(29)</u>				<u>(116)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06320000 - LEVEE DISTRICT #3

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	16	14	16	2	16	20	16	(4)	12	16	12	(4)	(4)
Dept of Finance	136	134	136	2	124	251	124	(127)	133	136	133	(3)	9
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	16	20	16	(4)	14	14	14	-	21	16	21	5	7
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>168</u>	<u>168</u>	<u>168</u>	<u>-</u>	<u>154</u>	<u>285</u>	<u>154</u>	<u>(131)</u>	<u>166</u>	<u>168</u>	<u>166</u>	<u>(2)</u>	<u>12</u>
Roll Forward	-				(131)				(2)				129
Adjustments:	(16)	Less: CAO											-
					20	Roll fwd adj - CAO 10/11 Credit			16	Roll fwd adj - CAO 11/12 Credit			(4)
Total A-87 Charge/(Rebate)	<u><u>152</u></u>				<u><u>43</u></u>				<u><u>180</u></u>				<u><u>137</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06500000 - BUTTE CITY CSD

	2011-12				2012-13				2013-14				Prior Year Variance
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	5	7	5	(2)	5	6	5	(1)	6	5	6	1	1
Dept of Finance	214	536	214	(322)	285	990	285	(705)	178	214	178	(36)	(107)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	411	-	(411)	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	5	8	5	(3)	5	4	5	1	11	5	11	6	6
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>224</u>	<u>962</u>	<u>224</u>	<u>(738)</u>	<u>295</u>	<u>1,000</u>	<u>295</u>	<u>(705)</u>	<u>195</u>	<u>224</u>	<u>195</u>	<u>(29)</u>	<u>(100)</u>
Roll Forward	(738)				(705)				(29)				676
Adjustments:	(5) Less: CAO												-
					6 Roll fwd adj - CAO 10/11 Credit				5 Roll fwd adj - CAO 11/12 Credit				(1)
Total A-87 Charge/(Rebate)	<u>(519)</u>				<u>(404)</u>				<u>171</u>				<u>575</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06510000 - BUTTE CITY CSD - RECREATION

	2011-12				2012-13				2013-14				Prior Year
	A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			
	Schedule A	2009-10	2009-10	Difference	Schedule A	2010-11	2010-11	Difference	Schedule A	2011-12	2011-12	Difference	Variance
		Estimate	Actual			Estimate	Actual			Estimate	Actual		
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	1	-	(1)	-	-	-	-	1	-	1	1	1
Dept of Finance	33	16	33	17	34	1	34	33	33	33	33	-	(1)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	1	-	(1)	-	-	-	-	1	-	1	1	1
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>33</u>	<u>18</u>	<u>33</u>	<u>15</u>	<u>34</u>	<u>1</u>	<u>34</u>	<u>33</u>	<u>35</u>	<u>33</u>	<u>35</u>	<u>2</u>	<u>1</u>
Roll Forward	15				33				2				(31)
Adjustments:	-	Less: CAO											-
													-
Total A-87 Charge/(Rebate)	<u><u>48</u></u>				<u><u>67</u></u>				<u><u>37</u></u>				<u><u>(30)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06610000 - ELK CREEK CSD

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2013-14	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	42	50	42	(8)	43	55	43	(12)	32	42	32	(10)	(11)
Dept of Finance	854	1,539	854	(685)	1,268	1,556	1,268	(288)	934	854	934	80	(334)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	44	68	44	(24)	39	38	39	1	58	44	58	14	19
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>940</u>	<u>1,657</u>	<u>940</u>	<u>(717)</u>	<u>1,350</u>	<u>1,649</u>	<u>1,350</u>	<u>(299)</u>	<u>1,024</u>	<u>940</u>	<u>1,024</u>	<u>84</u>	<u>(326)</u>
Roll Forward	(717)				(299)				84				383
Adjustments:	(42) Less: CAO					55 Roll fwd adj - CAO 10/11 Credit			42 Roll fwd adj - CAO 11/12 Credit				(13)
Total A-87 Charge/(Rebate)	<u><u>181</u></u>				<u><u>1,106</u></u>				<u><u>1,150</u></u>				<u><u>44</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06650000 - ELK CREEK CSD - LIGHTING

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2013-14	Roll Forward Detail			Prior	
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	Year Variance	
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-	
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dept of Finance	19	12	19	7	19	26	19	(7)	15	19	15	(4)	(4)	
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-	
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-	
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Subtotal	<u>19</u>	<u>12</u>	<u>19</u>	<u>7</u>	<u>19</u>	<u>26</u>	<u>19</u>	<u>(7)</u>	<u>15</u>	<u>19</u>	<u>15</u>	<u>(4)</u>	<u>(4)</u>	
Roll Forward	7				(7)				(4)				3	
Adjustments:	-	Less: CAO												-
														-
Total A-87 Charge/(Rebate)	<u><u>26</u></u>				<u><u>12</u></u>				<u><u>11</u></u>				<u><u>(1)</u></u>	

A-87 COST ALLOCATION DETAIL & COMPARISON

06700000 - ORD BEND CSD

	2011-12				2012-13				2013-14				Prior Year Variance
	A-87 Plan Schedule A	2009-10 Estimate	Roll Forward Detail 2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	Roll Forward Detail 2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	Roll Forward Detail 2011-12 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	12	10	12	2	15	19	15	(4)	11	12	11	(1)	(4)
Dept of Finance	290	246	290	44	210	959	210	(749)	310	290	310	20	100
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	12	14	12	(2)	14	13	14	1	19	12	19	7	5
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>314</u>	<u>270</u>	<u>314</u>	<u>44</u>	<u>239</u>	<u>991</u>	<u>239</u>	<u>(752)</u>	<u>340</u>	<u>314</u>	<u>340</u>	<u>26</u>	<u>101</u>
Roll Forward	44				(752)				26				778
Adjustments:	(12)	Less: CAO				19	Roll fwd adj - CAO 10/11 Credit		12	Roll fwd adj - CAO 11/12 Credit			(7)
Total A-87 Charge/(Rebate)	<u><u>346</u></u>				<u><u>(494)</u></u>				<u><u>378</u></u>				<u><u>872</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06740000 - ARTOIS CSD

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2013-14	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	7	10	7	(3)	7	12	7	(5)	6	7	6	(1)	(1)
Dept of Finance	1,020	1,186	1,020	(166)	788	850	788	(62)	552	1,020	552	(468)	(236)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	8	13	8	(5)	6	8	6	(2)	12	8	12	4	6
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,035</u>	<u>1,209</u>	<u>1,035</u>	<u>(174)</u>	<u>801</u>	<u>870</u>	<u>801</u>	<u>(69)</u>	<u>570</u>	<u>1,035</u>	<u>570</u>	<u>(465)</u>	<u>(231)</u>
Roll Forward	(174)				(69)				(465)				(396)
Adjustments:	(7) Less: CAO												-
					12 Roll fwd adj - CAO 10/11 Credit				7 Roll fwd adj - CAO 10/11 Credit				(5)
Total A-87 Charge/(Rebate)	<u><u>854</u></u>				<u><u>744</u></u>				<u><u>112</u></u>				<u><u>(632)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06800000 - HAMILTON CITY CSD

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2013-14	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	66	60	66	6	67	76	67	(9)	51	66	51	(15)	(16)
Dept of Finance	2,869	2,292	2,869	577	2,470	2,124	2,470	346	1,829	2,869	1,829	(1,040)	(641)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	1,956	-	1,956	1,956	-	514	-	(514)	-	1,956	-	(1,956)	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	69	81	69	(12)	61	53	61	8	91	69	91	22	30
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>4,960</u>	<u>2,433</u>	<u>4,960</u>	<u>2,527</u>	<u>2,598</u>	<u>2,767</u>	<u>2,598</u>	<u>(169)</u>	<u>1,971</u>	<u>4,960</u>	<u>1,971</u>	<u>(2,989)</u>	<u>(627)</u>
Roll Forward	2,527				(169)				(2,989)				(2,820)
Adjustments:	(66) Less: CAO				76 Roll fwd adj - CAO 10/11 Credit				66 Roll fwd adj - CAO 11/12 Credit				-
Total A-87 Charge/(Rebate)	<u><u>7,421</u></u>				<u><u>2,505</u></u>				<u><u>(952)</u></u>				<u><u>(3,457)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06830000 - HCCSD LIGHTING

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2013-14	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4	5	4	(1)	4	6	4	(2)	3	4	3	(1)	(1)
Dept of Finance	33	28	33	5	29	41	29	(12)	24	33	24	(9)	(5)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	4	6	4	(2)	3	5	3	(2)	5	4	5	1	2
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>41</u>	<u>39</u>	<u>41</u>	<u>2</u>	<u>36</u>	<u>52</u>	<u>36</u>	<u>(16)</u>	<u>32</u>	<u>41</u>	<u>32</u>	<u>(9)</u>	<u>(4)</u>
Roll Forward	2				(16)				(9)				7
Adjustments:	(4) Less: CAO					6 Roll fwd adj - CAO 10/11 Credit			4 Roll fwd adj - CAO 11/12 Credit				(2)
Total A-87 Charge/(Rebate)	<u><u>39</u></u>				<u><u>26</u></u>				<u><u>27</u></u>				<u><u>1</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06850000 - HCCSD LIBRARY

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2013-14	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4	4	4	-	4	6	4	(2)	2	4	2	(2)	(2)
Dept of Finance	197	211	197	(14)	212	331	212	(119)	154	197	154	(43)	(58)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	3	6	3	(3)	4	4	4	-	4	3	4	1	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>204</u>	<u>221</u>	<u>204</u>	<u>(17)</u>	<u>220</u>	<u>341</u>	<u>220</u>	<u>(121)</u>	<u>160</u>	<u>204</u>	<u>160</u>	<u>(44)</u>	<u>(60)</u>
Roll Forward	(17)				(121)				(44)				77
Adjustments:	(4) Less: CAO												-
					6 Roll fwd adj - CAO 10/11 Credit				4 Roll fwd adj - CAO 11/12 Credit				(2)
Total A-87 Charge/(Rebate)	<u><u>183</u></u>				<u><u>105</u></u>				<u><u>120</u></u>				<u><u>15</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06865000 - HCCSD EDGEWATER PARK

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2012-13	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	-	2	2	2	2	2	-	1	2	1	(1)	(1)
Dept of Finance	33	220	33	(187)	26	52	26	(26)	60	33	60	27	34
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	3	1	3	2	2	1	2	1	1	3	1	(2)	(1)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>38</u>	<u>221</u>	<u>38</u>	<u>(183)</u>	<u>30</u>	<u>55</u>	<u>30</u>	<u>(25)</u>	<u>62</u>	<u>38</u>	<u>62</u>	<u>24</u>	<u>32</u>
Roll Forward	(183)				(25)				24				49
Adjustments:	(2) Less: CAO												-
					2 Roll fwd adj - CAO 10/11 Credit				2 Roll fwd adj - CAO 11/12 Credit				-
Total A-87 Charge/(Rebate)	<u>(147)</u>				<u>7</u>				<u>88</u>				<u>81</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06870000 - HCCSD PALLISADES

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2013-14	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	2	2	-	2	2	2	-	1	2	1	(1)	(1)
Dept of Finance	42	44	42	(2)	36	42	36	(6)	21	42	21	(21)	(15)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	1	2	1	(1)	2	2	2	-	2	1	2	1	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>45</u>	<u>48</u>	<u>45</u>	<u>(3)</u>	<u>40</u>	<u>46</u>	<u>40</u>	<u>(6)</u>	<u>24</u>	<u>45</u>	<u>24</u>	<u>(21)</u>	<u>(16)</u>
Roll Forward	(3)				(6)				(21)				(15)
Adjustments:	(2) Less: CAO												
					2	Roll fwd adj - CAO 10/11 Credit			2	Roll fwd adj - CAO 11/12 Credit			
Total A-87 Charge/(Rebate)	<u><u>40</u></u>				<u><u>36</u></u>				<u><u>5</u></u>				<u><u>(31)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06880000 - N.E. WILLOWS CSD

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2013-14	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	63	75	63	(12)	64	82	64	(18)	47	63	47	(16)	(17)
Dept of Finance	1,833	1,798	1,833	35	1,593	1,080	1,593	513	434	1,833	434	(1,399)	(1,159)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	66	102	66	(36)	58	57	58	1	83	66	83	17	25
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,962</u>	<u>1,975</u>	<u>1,962</u>	<u>(13)</u>	<u>1,715</u>	<u>1,219</u>	<u>1,715</u>	<u>496</u>	<u>564</u>	<u>1,962</u>	<u>564</u>	<u>(1,398)</u>	<u>(1,151)</u>
Roll Forward	(13)				496				(1,398)				(1,894)
Adjustments:	(63) Less: CAO												-
					82 Roll fwd adj - CAO 10/11 Credit				63 Roll fwd adj - CAO 11/12 Credit				(19)
Total A-87 Charge/(Rebate)	<u><u>1,886</u></u>				<u><u>2,293</u></u>				<u><u>(771)</u></u>				<u><u>(3,064)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06920000 - MOSQUITO ABATEMENT

	2011-12				2012-13				2013-14				Prior Year Variance
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	63	520	63	(457)	66	88	66	(22)	52	63	52	(11)	(14)
Dept of Finance	1,153	3,063	1,153	(1,910)	976	1,500	976	(524)	798	1,153	798	(355)	(178)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	3,694	1,644	3,694	2,050	-	-	-	-	-	3,694	-	(3,694)	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	67	94	67	(27)	60	62	60	(2)	92	67	92	25	32
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>4,977</u>	<u>5,321</u>	<u>4,977</u>	<u>(344)</u>	<u>1,102</u>	<u>1,650</u>	<u>1,102</u>	<u>(548)</u>	<u>942</u>	<u>4,977</u>	<u>942</u>	<u>(4,035)</u>	<u>(160)</u>
Roll Forward	(344)				(548)				(4,035)				(3,487)
Adjustments:	(63) Less: CAO					88 Roll fwd adj - CAO 10/11 Credit			63 Roll fwd adj - CAO 11/12 Credit				(25)
Total A-87 Charge/(Rebate)	<u><u>4,570</u></u>				<u><u>642</u></u>				<u><u>(3,030)</u></u>				<u><u>(3,672)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06950000 - RICE PEST ABATEMENT

	2011-12				2012-13				2013-14				Prior Year Variance
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4	4	4	-	4	5	4	(1)	3	4	3	(1)	(1)
Dept of Finance	86	87	86	(1)	260	73	260	187	87	86	87	1	(173)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	4	6	4	(2)	3	4	3	(1)	5	4	5	1	2
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>94</u>	<u>97</u>	<u>94</u>	<u>(3)</u>	<u>267</u>	<u>82</u>	<u>267</u>	<u>185</u>	<u>95</u>	<u>94</u>	<u>95</u>	<u>1</u>	<u>(172)</u>
Roll Forward	(3)				185				1				(184)
Adjustments:	(4)	Less: CAO											-
					5	Roll fwd adj - CAO 10/11 Credit			4	Roll fwd adj - CAO 11/12 Credit			(1)
Total A-87 Charge/(Rebate)	<u><u>87</u></u>				<u><u>457</u></u>				<u><u>100</u></u>				<u><u>(357)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06960000 - HC RECLAMATION #2140

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2013-14	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	19	23	19	(4)	20	543	20	(523)	22	19	22	3	2
Dept of Finance	163	117	163	46	95	218	95	(123)	130	163	130	(33)	35
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	20	31	20	(11)	18	16	18	2	40	20	40	20	22
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>202</u>	<u>171</u>	<u>202</u>	<u>31</u>	<u>133</u>	<u>777</u>	<u>133</u>	<u>(644)</u>	<u>192</u>	<u>202</u>	<u>192</u>	<u>(10)</u>	<u>59</u>
Roll Forward	31				(644)				(10)				634
Adjustments:	(19) Less: CAO												-
					543	Roll fwd adj - CAO 10/11 Credit			19	Roll fwd adj - CAO 11/12 Credit			(524)
Total A-87 Charge/(Rebate)	<u>214</u>				<u>32</u>				<u>201</u>				<u>169</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

99999999 - OTHER

	2011-12	Roll Forward Detail			2012-13	Roll Forward Detail			2013-14	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	Year Variance
Service Departments:													
Building Use	17,106	11,418	17,106	5,688	17,764	15,540	17,764	2,224	15,698	17,106	15,698	(1,408)	(2,066)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	6,665	8,307	6,665	(1,642)	5,770	5,043	5,770	727	4,976	6,665	4,976	(1,689)	(794)
Dept of Finance	36,652	11,467	36,652	25,185	25,154	23,181	25,154	1,973	27,852	36,652	27,852	(8,800)	2,698
Annual Audit	8,378	9,565	8,378	(1,187)	7,600	9,059	7,600	(1,459)	6,852	8,378	6,852	(1,526)	(748)
County Counsel	(1,077)	29,008	(1,077)	(30,085)	(2,287)	(953)	(2,287)	(1,334)	(964)	(1,077)	(964)	113	1,323
Personnel	(8)	(43)	(8)	35	(69)	(109)	(69)	40	(32)	(8)	(32)	(24)	37
Facilities Maint	147,088	83,939	147,088	63,149	160,557	88,077	160,557	72,480	15,030	147,122	15,030	(132,092)	(145,527)
Building Maint	22,702	222,495	22,702	(199,793)	90,907	315,967	90,907	(225,060)	68,319	22,702	68,319	45,617	(22,588)
Janitorial Services	36,045	75,204	36,045	(39,159)	35,434	55,213	35,434	(19,779)	34,142	36,045	34,142	(1,903)	(1,292)
General Insurance	51,765	60,605	51,765	(8,840)	50,661	52,037	50,661	(1,376)	41,063	51,765	41,063	(10,702)	(9,598)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	6,977	11,239	6,977	(4,262)	5,227	6,071	5,227	(844)	8,852	6,977	8,852	1,875	3,625
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>332,293</u>	<u>523,204</u>	<u>332,293</u>	<u>(190,911)</u>	<u>396,718</u>	<u>569,126</u>	<u>396,718</u>	<u>(172,408)</u>	<u>221,788</u>	<u>332,327</u>	<u>221,788</u>	<u>(110,539)</u>	<u>(174,930)</u>
Roll Forward	(190,911)				(172,408)				(110,539)				61,869
Adjustments:	(6,665)	Less: CAO			(71,578)	Safety Officer / Utilities			-	Personnel Director			71,578
					8,695	Roll fwd adj - CAO 10/11 Credit			6,665	Roll fwd adj - CAO 11/12 Credit			(2,030)
													-
Total A-87 Charge/(Rebate)	<u>134,717</u>				<u>161,427</u>				<u>117,914</u>				<u>(43,513)</u>