

COUNTY OF GLENN
Adjustment

FY 13/14 Actual		Facilities Maintenance Reversal Sch 8.03	Utilities Reversal Sch 8.06	Building Maintenance Reversal Sch 9.25	Janitorial Services Reversal Sch 10.25	Total
01011040	<i>Department of Finance</i>		(1,843)	(12,443)	(12,417)	(26,704)
01011080	<i>County Counsel</i>		(122)	(1,608)	(428)	(2,158)
01011090	<i>Personnel</i>		(435)	(5,736)	(1,527)	(7,699)
01011120	<i>Facilities Maintenance</i>	(51,482)		17,224		(34,258)
01011010	Board of Supervisors		(1,329)	(17,525)	(4,666)	(23,521)
01011070	Assessor		(784)	(4,209)	(5,822)	(10,815)
01011100	Elections		(440)	(3,431)	(2,733)	(6,604)
01012180	Agriculture Commissioner		(1,641)	(4,609)	(8,812)	(15,063)
01012200	Building Inspector	(63)	(156)	(26)	(7)	(252)
01012220	Recorder		(1,042)	(8,723)	(6,168)	(15,933)
01012240	Public Guardian	(1,866)	(190)	(2,508)	(668)	(5,232)
01012280	Planning		(113)	(26)	(7)	(147)
01015180	Veterans' Services		(240)	(3,158)	(841)	(4,238)
01016050	Cooperative Extension		(1,674)	(11,026)	(19,325)	(32,024)
01024010	Public Health	(1,830)	(1,078)	(19,334)	(15,082)	(37,324)
01024012	Mental Health	(179)	(2,126)	(27,684)	(34,378)	(64,366)
01024014	Alcohol & Drug Abuse		(2,051)	(19,822)	(24,286)	(46,158)
01042090	District Attorney		(1,966)	(56,330)	(14,075)	(72,371)
01042110	Sheriff		(3,799)	(11,413)	(14,360)	(29,573)
01042113	Sheriff's Dispatch		(245)	(1,753)	(2,731)	(4,729)
01042140	Jail		(9,619)	(35,792)	(12,108)	(57,519)
01042150	Probation		(1,072)	(7,270)	(11,226)	(19,569)
01042155	Juvenile Hall		(2,239)	(22,399)		(24,638)
01055340	Child Support		(792)	(12,831)	(13,574)	(27,198)
01203010	Road	(161)	(308)			(469)
01906020	Office of Education	(393)	(292)	(2,922)		(3,607)
02000000	Solid Waste	(7,402)	(42)			(7,445)

COUNTY OF GLENN
Adjustment

FY 13/14 Actual		Facilities Maintenance Reversal Sch 8.03	Utilities Reversal Sch 8.06	Building Maintenance Reversal Sch 9.25	Janitorial Services Reversal Sch 10.25	Total
02040205	Orland Airport	(250)				(250)
02040207	Willows Airport	(1,089)				(1,089)
02260000	Planning & Public Works Agency		(632)			(632)
02261120	Facilities Internal Service Fund		(1,359)	(4,616)	(1,248)	(7,224)
02280000	Data Processing ISF		(78)	(1,023)	(272)	(1,374)
04050000	Court		51,680	(30,849)	(11,556)	9,275
04250000	Local Transportation Trust		(48)			(48)
04281000	Fixed Route Transit	40				40
05210000	Air Pollution District		(694)	(3,149)	(6,020)	(9,864)
99999999	Other	(26,841)	(9,989)	(77,791)	(22,464)	(137,084)
	Total	<u>(91,516)</u>	<u>3,242</u>	<u>(392,782)</u>	<u>(246,804)</u>	<u>(727,860)</u>

Basis of Allocation : Calculated 1st & 2nd allocation charges from individual schedules

COUNTY OF GLENN
ANNUAL AUDIT

FY 13/14 Actual		Total	Countywide Audit	Special Audits
01011013	County Administrative Officer	4	4	
01011040	Department of Finance	260	260	
01011051	Annual Audit	17	17	
01011080	County Counsel	74	74	
01011090	Personnel	102	102	
01011120	Facilities Maintenance	352	352	
01011150	General Insurance	251	251	
01011170	Employee Benefits	8	8	
01011200	Data Processing	51	51	
01011010	Board of Supervisors	97	96	0
01011020	Clerk of the Board	60	60	
01011070	Assessor	268	268	
01011100	Elections	68	68	
01011180	Surveyor	14	14	
01012040	Court Revenues	280	280	
01012060	Grand Jury	3	3	
01012100	Indigent Defense	127	127	
01012170	Flood Control	0	0	
01012180	Agriculture Commissioner	374	374	(0)
01012200	Building Inspector	74	74	
01012220	Recorder	130	130	
01012230	Coroner	39	39	
01012240	Public Guardian	61	61	
01012280	Planning	528	528	
01012290	Animal Control	91	91	
01014022	Hospital	11	11	
01015180	Veterans' Services	30	30	
01016040	Library	41	41	
01016050	Cooperative Extension	72	72	
01024010	Public Health	1,049	1,049	(0)
01024012	Mental Health	1,961	1,960	1
01024014	Alcohol & Drug Abuse	313	313	1
01024020	Maternal & Child Health	36	36	(0)
01024025	Women, Infants & Children	186	186	(0)
01024170	California Children's Services	114	114	(0)

COUNTY OF GLENN
ANNUAL AUDIT

FY 13/14 Actual		Total	Countywide Audit	Special Audits
01025010	Social Services Administration	6,098	6,085	13
01042090	District Attorney	324	324	
01042110	Sheriff	1,288	1,288	(1)
01042113	Sheriff's Dispatch	148	148	
01042135	Sheriff's Civil Division	34	34	
01042140	Jail	1,112	1,112	
01042150	Probation	448	447	1
01042155	Juvenile Hall	430	430	(0)
01042158	Delinquency Prevention	22	22	
01042360	Boat Patrol	37	37	
01054010	California Waste Management	5	5	
01054011	Emergency Preparedness Grant	42	42	(0)
01054012	Mental Health Services Act	708	708	
01054015	Hospital Preparedness Grant	46	45	0
01054045	Mosquito Abatement Assessment Area	63	63	
01055340	Child Support	236	236	0
01062136	Trial Court Security	116	116	
01062150	Local Community Corrections	265	265	
01201000	Road Engineers	106	106	
01202000	Road Shop	146	146	
01203010	Road	2,497	2,496	0
01602270	Fish & Game Commission	3	3	
01906020	Office of Education	41	41	
02000000	Solid Waste	1,486	1,486	
02040205	Orland Airport	208	208	
02040207	Willows Airport	236	236	(0)
02200000	Fleet Operations	359	359	
02210000	Underground Storage Tanks	79	79	
02220000	Vegetation & Environmental Mgmt	36	36	
02224170	Tri-County Bee	2	2	
02230000	Health & Human Services Agency	249	249	
02240000	Human Resource Agency	960	960	
02250000	Health Services Administration	331	331	
02260000	Planning & Public Works Agency	409	409	
02270000	Central Services	8	8	
02280000	Data Processing ISF	234	234	

COUNTY OF GLENN
ANNUAL AUDIT

FY 13/14 Actual	Total	Countywide Audit	Special Audits
03230000 Fire Chief's Association	1	1	
04100000 Law Library	4	4	
04250000 Local Transportation Trust	293	293	
04260000 Transportation Administration	120	120	
04280000 Glenn County Transit	57	57	
04281000 Fixed Route Transit	309	309	
04354015 Ca Reg Mental Health Coalition	40	40	
04601000 Local Agency Formation Commission	22	22	
04999100 Community Action	4,698	4,690	8
05010000 Artois Fire District	21	21	
05022000 Hamilton Fire District	181	181	
05022010 Bayliss Fire District	7	7	
05050000 Willows Rural Fire District	153	153	
05110000 Storm Drain Maintenance District #1	2	2	
05130000 Storm Drain Maintenance District #3	20	20	
05140000 North Willows County Service Area	21	21	
05210000 Air Pollution District	434	434	
05210241 Air Pollution Vehicle Registration	35	35	
05250000 Olive Pest Management District	22	22	
99999999 Other	9,657	9,657	
Total	42,052	42,029	23

COUNTY OF GLENN
ANNUAL AUDIT

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	12	0.0001	4			4
01011040	Department of Finance	878	0.0062	260			260
01011051	Annual Audit	59	0.0004	17			17
01011080	County Counsel	251	0.0018	74			74
01011090	Personnel	345	0.0024	102			102
01011120	Facilities Maintenance	1,192	0.0084	352			352
01011150	General Insurance	848	0.0060	251			251
01011170	Employee Benefits	28	0.0002	8			8
01011200	Data Processing	174	0.0012	51			51
01011010	Board of Supervisors	324	0.0023	96		0	96
01011020	Clerk of the Board	203	0.0014	60		0	60
01011070	Assessor	903	0.0064	267		1	268
01011100	Elections	230	0.0016	68		0	68
01011180	Surveyor	48	0.0003	14		0	14
01012040	Court Revenues	945	0.0067	279		1	280
01012060	Grand Jury	11	0.0001	3		0	3
01012100	Indigent Defense	429	0.0030	127		0	127
01012170	Flood Control	1	0.0000	0		0	0
01012180	Agriculture Commissioner	1,261	0.0089	373		1	374
01012200	Building Inspector	250	0.0018	74		0	74
01012220	Recorder	437	0.0031	129		0	130
01012230	Coroner	130	0.0009	38		0	39
01012240	Public Guardian	207	0.0015	61		0	61
01012280	Planning	1,779	0.0126	526		2	528
01012290	Animal Control	307	0.0022	91		0	91
01014022	Hospital	36	0.0003	11		0	11
01015180	Veterans' Services	101	0.0007	30		0	30
01016040	Library	138	0.0010	41		0	41
01016050	Cooperative Extension	243	0.0017	72		0	72
01024010	Public Health	3,538	0.0250	1,046		3	1,049
01024012	Mental Health	6,610	0.0466	1,954		6	1,960
01024014	Alcohol & Drug Abuse	1,055	0.0074	312		1	313
01024020	Maternal & Child Health	123	0.0009	36		0	36
01024025	Women, Infants & Children	628	0.0044	186		1	186
01024170	California Children's Services	385	0.0027	114		0	114
01025010	Social Services Administration	20,521	0.1448	6,067		18	6,085
01042090	District Attorney	1,091	0.0077	323		1	324

COUNTY OF GLENN
ANNUAL AUDIT

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	4,345	0.0307	1,285		4	1,288
01042113	Sheriff's Dispatch	498	0.0035	147		0	148
01042135	Sheriff's Civil Division	116	0.0008	34		0	34
01042140	Jail	3,749	0.0264	1,108		3	1,112
01042150	Probation	1,508	0.0106	446		1	447
01042155	Juvenile Hall	1,451	0.0102	429		1	430
01042158	Delinquency Prevention	74	0.0005	22		0	22
01042360	Boat Patrol	124	0.0009	37		0	37
01054010	California Waste Management	16	0.0001	5		0	5
01054011	Emergency Preparedness Grant	143	0.0010	42		0	42
01054012	Mental Health Services Act	2,388	0.0168	706		2	708
01054015	Hospital Preparedness Grant	153	0.0011	45		0	45
01054045	Mosquito Abatement Assessment Area	212	0.0015	63		0	63
01055340	Child Support	795	0.0056	235		1	236
01062136	Trial Court Security	390	0.0028	115		0	116
01062150	Local Community Corrections	895	0.0063	265		1	265
01201000	Road Engineers	357	0.0025	106		0	106
01202000	Road Shop	493	0.0035	146		0	146
01203010	Road	8,418	0.0594	2,489		8	2,496
01602270	Fish & Game Commission	9	0.0001	3		0	3
01906020	Office of Education	138	0.0010	41		0	41
02000000	Solid Waste	5,011	0.0354	1,481		4	1,486
02040205	Orland Airport	702	0.0050	208		1	208
02040207	Willows Airport	796	0.0056	235		1	236
02200000	Fleet Operations	1,209	0.0085	357		1	359
02210000	Underground Storage Tanks	265	0.0019	78		0	79
02220000	Vegetation & Environmental Mgmt	120	0.0008	35		0	36
02224170	Tri-County Bee	6	0.0000	2		0	2
02230000	Health & Human Services Agency	841	0.0059	249		1	249
02240000	Human Resource Agency	3,237	0.0228	957		3	960
02250000	Health Services Administration	1,115	0.0079	330		1	331
02260000	Planning & Public Works Agency	1,378	0.0097	407		1	409
02270000	Central Services	28	0.0002	8		0	8
02280000	Data Processing ISF	788	0.0056	233		1	234
03230000	Fire Chiefs Association	3	0.0000	1		0	1
04100000	Law Library	12	0.0001	4		0	4
04250000	Local Transportation Trust	987	0.0070	292		1	293

COUNTY OF GLENN
ANNUAL AUDIT

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
04260000	Transportation Administration	406	0.0029	120		0	120
04280000	Glenn County Transit	191	0.0013	56		0	57
04281000	Fixed Route Transit	1,041	0.0073	308		1	309
04354015	Ca Reg Mental Health Coalition	136	0.0010	40		0	40
04601000	Local Agency Formation Commission	73	0.0005	22		0	22
04999100	Community Action	15,814	0.1116	4,675		14	4,690
05010000	Artois Fire District	72	0.0005	21		0	21
05022000	Hamilton Fire District	610	0.0043	180		1	181
05022010	Bayliss Fire District	24	0.0002	7		0	7
05050000	Willows Rural Fire District	516	0.0036	153		0	153
05110000	Storm Drain Maintenance District #1	8	0.0001	2		0	2
05130000	Storm Drain Maintenance District #3	67	0.0005	20		0	20
05140000	North Willows County Service Area	70	0.0005	21		0	21
05210000	Air Pollution District	1,463	0.0103	433		1	434
05210241	Air Pollution Vehicle Registration	118	0.0008	35		0	35
05250000	Olive Pest Management District	75	0.0005	22		0	22
99999999	Other	32,566	0.2298	9,628		29	9,657
Total		141,741	1.0000	41,905	-	124	42,029

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN
ANNUAL AUDIT

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011010	Board of Supervisors	353	0.0152	117	(117)	0	0
01012180	Agriculture Commissioner	11	0.0005	4	(4)	0	(0)
01024010	Public Health	177	0.0076	59	(59)	0	(0)
01024012	Mental Health	687	0.0295	228	(228)	1	1
01024014	Alcohol & Drug Abuse	597	0.0256	198	(198)	1	1
01024020	Maternal & Child Health	24	0.0010	8	(8)	0	(0)
01024025	Women, Infants & Children	568	0.0244	188	(189)	1	(0)
01024170	California Children's Services	89	0.0038	30	(30)	0	(0)
01025010	Social Services Administration	11,514	0.4945	3,820	(3,818)	11	13
01042110	Sheriff	329	0.0141	109	(110)	0	(1)
01042150	Probation	970	0.0417	322	(322)	1	1
01042155	Juvenile Hall	21	0.0009	7	(7)	0	(0)
01054011	Emergency Preparedness Grant	96	0.0041	32	(32)	0	(0)
01054015	Hospital Preparedness Grant	136	0.0058	45	(45)	0	0
01055340	Child Support	737	0.0317	245	(245)	1	0
01203010	Road	154	0.0066	51	(51)	0	0
02040207	Willows Airport	201	0.0086	67	(67)	0	(0)
04999100	Community Action	6,621	0.2843	2,197	(2,195)	6	8
Total		23,285	1.0000	7,725	(7,725)	23	23

Basis of Allocation : Relative Single Audit Report Size

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
ANNUAL AUDIT

1/27/2015

FY 13/14 Actual	Total	General & Admin	Countywide Audit	Special Audits
Time %	100.00%		84.43%	15.57%
Services & Supplies				
Professional Services	49,630		41,905	7,725
Expenditures Per Financial Statements	<u>49,630</u>	<u>-</u>	<u>41,905</u>	<u>7,725</u>
Cost Adjustments				
Functional Cost	<u>49,630</u>	<u>-</u>	<u>41,905</u>	<u>7,725</u>
Additions - 1st Allocation				
Other				
Reallocate Admin				
Allocable Costs	49,630		41,905	7,725
Unallocated				
1st Allocation	<u>49,630</u>	<u>-</u>	<u>41,905</u>	<u>7,725</u>
Additions - 2nd Allocation				
Other	147	147		
Reallocate Admin		(147)	124	23
Allocable Costs	147		124	23
Unallocated				
2nd Allocation	<u>147</u>	<u>-</u>	<u>124</u>	<u>23</u>
Total Allocated	<u><u>49,777</u></u>	<u><u>-</u></u>	<u><u>42,029</u></u>	<u><u>7,748</u></u>

COUNTY OF GLENN
ANNUAL AUDIT

1/27/2015

FY 13/14 Actual

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

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

1. COUNTYWIDE AUDIT: The function "Countywide Audit" includes those charges that are not directly identifiable to a specific department and are allocated based on relative budget size of the adopted budget.
2. SPECIAL AUDITS: The function "Special Audits" includes direct charges for specific audit services related to preparation of the annual Schedule of Expenditures of Federal Awards. Costs are allocated based on the relative single audit report size and subsequently offset by the direct billed cost of services.



RECEIVED

JUL 14 2015

GLENN CO. DEPT. OF FINANCE

BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Glenn
Willows, California**

**Date: June 29, 2015
Filing Ref: GLE16**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2015-16** 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 **2013-14** fiscal year and as estimated costs for the **2015-16** 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, 2015**, 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. Public Works (ISF) |
| 2. Department of Finance | 11. Human Resources (ISF) |
| 3. Annual Audit | 12. Health Services (ISF) |
| 4. County Counsel | 13. Central Services (ISF) |
| 5. Personnel | 14. Vegetation & Env. Mgmt. (ISF) |
| 6. Facilities Maintenance | 15. Underground Storage Tanks (ISF) |
| 7. Building Maintenance | 16. Tri-County Bee (ISF) |
| 8. Employee Benefits | 17. Data Processing (ISF) |
| 9. Service Center (ISF) | |

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

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

SECTION III: CONDITIONS

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

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

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

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular 2 CFR Part 225, incurred by the cost center responsible for providing the service.

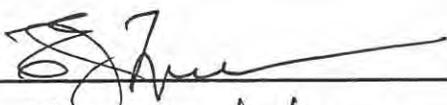
Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

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

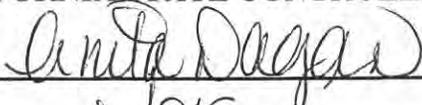
F. SPECIAL REMARKS: The adjustments reflected on Schedule B totaling \$(727,860) must be included when calculating carry-forward in the 2017-18 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF GLENN

BY 
EDWARD J. LAMB
Name
DIRECTOR OF FINANCE
Title
7/2/15
Date

BETTY T. YEE
CALIFORNIA STATE CONTROLLER

BY 
for
Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting
7/9/15
Date

Negotiated by Darryl Mar
Telephone (916) 327-9496

cc: State and Federal Agencies
Attachment

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 13/14 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	12,443					8,152			4,291
01011080	County Counsel	1,608								1,608
01011090	Personnel	5,736								5,736
01011120	Facilities Maintenance	(17,224)								(17,224)
01011010	Board of Supervisors	17,525								17,525
01011070	Assessor	4,209					4,209			
01011100	Elections	3,431					1,630			1,801
01012180	Agriculture Commissioner	4,609						4,609		
01012200	Building Inspector	26								
01012220	Recorder	8,723					3,444			5,280
01012240	Public Guardian	2,508								2,508
01012280	Planning	26								
01015180	Veterans' Services	3,158								3,158
01016050	Cooperative Extension	11,026				11,026				
01024010	Public Health	19,334								
01024012	Mental Health	27,684								
01024014	Alcohol & Drug Abuse	19,822								
01042090	District Attorney	56,330		12,064		483				
01042110	Sheriff	11,413			2,734	1,788		4,141		
01042113	Sheriff's Dispatch	1,753						1,753		
01042140	Jail	35,792			8,009					
01042150	Probation	7,270						7,193		
01042155	Juvenile Hall	22,399								
01055340	Child Support	12,831								
01906020	Office of Education	2,922								
02261120	Facilities Internal Service Fund	4,616								3,351
02280000	Data Processing ISF	1,023								1,023
04050000	Court	30,849	24,255			6,593				
05210000	Air Pollution District	3,149						3,149		
99999999	Other	77,791				443	(289)			50,397
Total		<u>392,782</u>	<u>24,255</u>	<u>12,064</u>	<u>10,742</u>	<u>20,333</u>	<u>17,146</u>	<u>13,087</u>	<u>7,758</u>	<u>79,455</u>

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 13/14 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											
01011080	County Counsel											
01011090	Personnel											
01011120	Facilities Maintenance											
01011010	Board of Supervisors											
01011070	Assessor											
01011100	Elections											
01012180	Agriculture Commissioner											
01012200	Building Inspector	26										
01012220	Recorder											
01012240	Public Guardian											
01012280	Planning	26										
01015180	Veterans' Services											
01016050	Cooperative Extension											
01024010	Public Health			19,334								
01024012	Mental Health			23,506								
01024014	Alcohol & Drug Abuse					19,822						
01042090	District Attorney				43,784							
01042110	Sheriff	1,343								1,407		
01042113	Sheriff's Dispatch											
01042140	Jail	331					27,452					
01042150	Probation	77										
01042155	Juvenile Hall					22,399						
01055340	Child Support										12,831	
01906020	Office of Education					2,922						
02261120	Facilities Internal Service Fund	1,265										
02280000	Data Processing ISF											
04050000	Court											
05210000	Air Pollution District											
99999999	Other								22,593			4,646
Total		3,069	42,841	43,784	25,321	19,822	27,452	22,593	1,407	12,831	4,646	

COUNTY OF GLENN
BUILDING MAINTENANCE

<u>FY 13/14 Actual</u>		1167 E. South
01011040	Department of Finance	
01011080	County Counsel	
01011090	Personnel	
01011120	Facilities Maintenance	
01011010	Board of Supervisors	
01011070	Assessor	
01011100	Elections	
01012180	Agriculture Commissioner	
01012200	Building Inspector	
01012220	Recorder	
01012240	Public Guardian	
01012280	Planning	
01015180	Veterans' Services	
01016050	Cooperative Extension	
01024010	Public Health	
01024012	Mental Health	4,177
01024014	Alcohol & Drug Abuse	
01042090	District Attorney	
01042110	Sheriff	
01042113	Sheriff's Dispatch	
01042140	Jail	
01042150	Probation	
01042155	Juvenile Hall	
01055340	Child Support	
01906020	Office of Education	
02261120	Facilities Internal Service Fund	
02280000	Data Processing ISF	
04050000	Court	
05210000	Air Pollution District	
99999999	Other	
	Total	<u>4,177</u>

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
BUILDING MAINTENANCE

1/27/2015

	Total	General & Admin	526 W. Sycamore	540 W. Sycamore	141 S. Lassen (Admin)	821 E. South Street	516 W. Sycamore
FY 13/14 Actual							
Time %	100.00%		5.69%	2.83%	2.52%	4.77%	4.09%
Expenditures Per Financial Statements	-	-	-	-	-	-	-
Cost Adjustments							
Building Maintenance - Spread to location	426,275		24,255	12,064	10,742	20,333	17,435
Functional Cost	426,275		24,255	12,064	10,742	20,333	17,435
Additions - 1st Allocation							
Other							
Reallocate Admin							
Allocable Costs	426,275		24,255	12,064	10,742	20,333	17,435
Unallocated							
1st Allocation	426,275	-	24,255	12,064	10,742	20,333	17,435
Additions - 2nd Allocation							
Other							
Reallocate Admin							
Allocable Costs							
Unallocated							
2nd Allocation	-	-	-	-	-	-	-
Total Allocated	426,275	-	24,255	12,064	10,742	20,333	17,435

COUNTY OF GLENN
BUILDING MAINTENANCE

	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 13/14 Actual							
Time %	3.07%	1.82%	22.68%	0.72%			
Expenditures Per Financial Statements	-	-	-	-	-	-	-
Cost Adjustments							
Building Maintenance - Spread to location	13,087	7,758	96,679	3,069			
Functional Cost	13,087	7,758	96,679	3,069			
Additions - 1st Allocation							
Other							
Reallocate Admin							
Allocable Costs	13,087	7,758	96,679	3,069			
Unallocated							
1st Allocation	13,087	7,758	96,679	3,069			
Additions - 2nd Allocation							
Other							
Reallocate Admin							
Allocable Costs							
Unallocated							
2nd Allocation	-	-	-	-	-	-	-
Total Allocated	13,087	7,758	96,679	3,069			

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
BUILDING MAINTENANCE

1/27/2015

	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 13/14 Actual								
Time %	10.05%	14.02%	5.94%	4.65%	6.44%	5.30%	0.33%	3.01%
Expenditures Per Financial Statements	-	-	-	-	-	-	-	-
Cost Adjustments								
Building Maintenance - Spread to location	42,841	59,764	25,321	19,822	27,452	22,593	1,407	12,831
Functional Cost	42,841	59,764	25,321	19,822	27,452	22,593	1,407	12,831
Additions - 1st Allocation								
Other								
Reallocate Admin Allocable Costs	42,841	59,764	25,321	19,822	27,452	22,593	1,407	12,831
Unallocated 1st Allocation	42,841	59,764	25,321	19,822	27,452	22,593	1,407	12,831
Additions - 2nd Allocation								
Other								
Reallocate Admin Allocable Costs								
Unallocated 2nd Allocation	-	-	-	-	-	-	-	-
Total Allocated	42,841	59,764	25,321	19,822	27,452	22,593	1,407	12,831

COUNTY OF GLENN
BUILDING MAINTENANCE

	300 Broadway	1167 E. South
FY 13/14 Actual		
Time %	1.09%	0.98%
Expenditures Per Financial Statements	-	-
Cost Adjustments		
Building Maintenance - Spread to location	4,646	4,177
Functional Cost	4,646	4,177
Additions - 1st Allocation		
Other		
Reallocate Admin		
Allocable Costs	4,646	4,177
Unallocated		
1st Allocation	4,646	4,177
Additions - 2nd Allocation		
Other		
Reallocate Admin		
Allocable Costs		
Unallocated		
2nd Allocation	-	-
Total Allocated	4,646	4,177

**COUNTY OF GLENN
BUILDING MAINTENANCE**

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01055340	Child Support	2,379	1.0000	12,831			12,831
	Total	<u>2,379</u>	<u>1.0000</u>	<u>12,831</u>		<u>-</u>	<u>12,831</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,513	1.0000	1,407			1,407
	Total	<u>1,513</u>	<u>1.0000</u>	<u>1,407</u>	<u>-</u>	<u>-</u>	<u>1,407</u>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN
BUILDING MAINTENANCE**

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042090	District Attorney	3,234	1.0000	59,764	(15,980)		43,784
	Total	<u>3,234</u>	<u>1.0000</u>	<u>59,764</u>	<u>(15,980)</u>	<u>-</u>	<u>43,784</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012200	Building Inspector	66	0.0085	26			26
01012280	Planning	66	0.0085	26			26
01042110	Sheriff	3,388	0.4377	1,343			1,343
01042140	Jail	835	0.1079	331			331
01042150	Probation	195	0.0252	77			77
02261120	Facilities Internal Service Fund	3,190	0.4121	1,265			1,265
Total		7,740	1.0000	3,069	-	-	3,069

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,309	0.2545	2,734			2,734
01042140	Jail	3,835	0.7455	8,009			8,009
	Total	<u>5,144</u>	<u>1.0000</u>	<u>10,742</u>	<u>-</u>	<u>-</u>	<u>10,742</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042140	Jail	24,206	1.0000	27,452			27,452
	Total	<u>24,206</u>	<u>1.0000</u>	<u>27,452</u>		<u>-</u>	<u>27,452</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024010	Public Health	3,235	0.4513	19,334			19,334
01024012	Mental Health	3,933	0.5487	23,506			23,506
	Total	<u>7,168</u>	<u>1.0000</u>	<u>42,841</u>		<u>-</u>	<u>42,841</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
99999999	Other	4,247	1.0000	4,646			4,646
	Total	<u>4,247</u>	<u>1.0000</u>	<u>4,646</u>		-	<u>4,646</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

<u>FY 13/14 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>	
01042155	Juvenile Hall	6,723	0.8846	22,399			22,399
01906020	Office of Education	877	0.1154	2,922			2,922
Total		<u>7,600</u>	<u>1.0000</u>	<u>25,321</u>	<u>-</u>	<u>-</u>	<u>25,321</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
99999999	Other	14,065	1.0000	22,593			22,593
	Total	<u>14,065</u>	<u>1.0000</u>	<u>22,593</u>	<u>-</u>	<u>-</u>	<u>22,593</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	4,557	0.4676	8,152			8,152
01011070	Assessor	2,353	0.2414	4,209			4,209
01011100	Elections	911	0.0935	1,630			1,630
01012220	Recorder	1,925	0.1975	3,444			3,444
99999999	Other				(289)		(289)
	Total	<u>9,746</u>	<u>1.0000</u>	<u>17,435</u>	<u>(289)</u>	<u>-</u>	<u>17,146</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	977	0.0444	4,291			4,291
01011080	County Counsel	366	0.0166	1,608			1,608
01011090	Personnel	1,306	0.0593	5,736			5,736
01011120	Facilities Maintenance				(17,224)		(17,224)
01011010	Board of Supervisors	3,990	0.1813	17,525			17,525
01011100	Elections	410	0.0186	1,801			1,801
01012220	Recorder	1,202	0.0546	5,280			5,280
01012240	Public Guardian	571	0.0259	2,508			2,508
01015180	Veterans' Services	719	0.0327	3,158			3,158
02261120	Facilities Internal Service Fund	763	0.0347	3,351			3,351
02280000	Data Processing ISF	233	0.0106	1,023			1,023
99999999	Other	11,474	0.5213	50,397			50,397
Total		22,011	1.0000	96,679	(17,224)	-	79,455

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN
BUILDING MAINTENANCE**

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
04050000	Court	21,942	1.0000	24,255			24,255
	Total	<u>21,942</u>	<u>1.0000</u>	<u>24,255</u>		<u>-</u>	<u>24,255</u>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN
BUILDING MAINTENANCE**

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042090	District Attorney	2,448	1.0000	12,064			12,064
	Total	<u>2,448</u>	<u>1.0000</u>	<u>12,064</u>	<u>-</u>	<u>-</u>	<u>12,064</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,741	0.3164	4,141			4,141
01042113	Sheriff's Dispatch	737	0.1340	1,753			1,753
01042150	Probation	3,024	0.5496	7,193			7,193
	Total	<u>5,502</u>	<u>1.0000</u>	<u>13,087</u>		<u>-</u>	<u>13,087</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012180	Agriculture Commissioner	2,948	0.5941	4,609			4,609
05210000	Air Pollution District	2,014	0.4059	3,149			3,149
	Total	<u>4,962</u>	<u>1.0000</u>	<u>7,758</u>		<u>-</u>	<u>7,758</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 13/14 Actual		Allocation	Allocated	1st	Direct	2nd	Total
		Units	Percent	Allocation	Billed	Allocation	
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 13/14 Actual		Allocation	Allocated	1st	Direct	2nd	Total
		Units	Percent	Allocation	Billed	Allocation	
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				
02261120	Facilities Internal Service Fund	127	0.0326				
04250000	Local Transportation Trust	144	0.0370				
Total		<u>3,895</u>	<u>1.0000</u>			-	

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011070	Assessor						
01016050	Cooperative Extension	5,025	0.5422	11,026			11,026
01042090	District Attorney	220	0.0237	483			483
01042110	Sheriff	815	0.0879	1,788			1,788
04050000	Court	3,005	0.3243	6,593			6,593
	Total	9,267	1.0000	20,333	-	-	20,333

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 13/14 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

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024012	Mental Health	2,448	1.0000	4,177			4,177
	Total	<u>2,448</u>	<u>1.0000</u>	<u>4,177</u>		<u>-</u>	<u>4,177</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024014	Alcohol & Drug Abuse	6,156	1.0000	19,822			19,822
	Total	<u>6,156</u>	<u>1.0000</u>	<u>19,822</u>	<u>-</u>	<u>-</u>	<u>19,822</u>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN
BUILDING MAINTENANCE**

1/27/2015

FY 13/14 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 were spread to county buildings based on actual hours spent by each employee maintaining or repairing the premises. The resulting cost per building was further allocated to departments based on square footage.

Effective with fiscal year 2014/15 the Facilities Maintenance department was converted from a general fund service department to an internal service fund. Costs have been allocated throughout the plan as indicated above, however, an adjustment has been included on Schedule A and the Adjustment Schedule to reverse the estimated portion of the 2015/16 plan charge attributed to the Building Maintenance function. The roll forward amount will remain on Schedule A.

Departmental Cost
Allocation Summary

COUNTY OF GLENN
BUILDING USE

1/27/2015

FY 13/14 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	5,829					5,147		
01011080	County Counsel	256							
01011090	Personnel	912							
01011010	Board of Supervisors	2,786							
01011070	Assessor	2,657					2,657		
01011100	Elections	1,315					1,029		
01012180	Agriculture Commissioner	2,027							2,027
01012200	Building Inspector	135							
01012220	Recorder	3,013					2,174		
01012240	Public Guardian	399							
01012280	Planning	92							
01015180	Veterans' Services	502							
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	1,612							
01042110	Sheriff	1,910				206			
01042113	Sheriff's Dispatch	352				764			
01042140	Jail	98,728							
01042150	Probation	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							
02261120	Facilities Internal Service Fund	575							
02280000	Data Processing ISF	163							
04050000	Court	58,200	55,385			2,815			
04250000	Local Transportation Trust	48							
05210000	Air Pollution District	1,384							1,384
99999999	Other	16,796				189			
Total		272,926	55,385	-	-	8,682	11,007	2,630	3,411

COUNTY OF GLENN
BUILDING USE

	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
FY 13/14 Actual									
01011040 Department of Finance	682								
01011080 County Counsel	256								
01011090 Personnel	912								
01011010 Board of Supervisors	2,786								
01011070 Assessor									
01011100 Elections	286								
01012180 Agriculture Commissioner									
01012200 Building Inspector			135						
01012220 Recorder	839								
01012240 Public Guardian	399								
01012280 Planning			92						
01015180 Veterans' Services	502								
01016050 Cooperative Extension						5,090			
01024010 Public Health						6,189			
01024012 Mental Health								4,528	
01024014 Alcohol & Drug Abuse							1,406		
01042090 District Attorney									
01042110 Sheriff				314					
01042113 Sheriff's Dispatch									
01042140 Jail									
01042150 Probation								39,726	
01042155 Juvenile Hall									
01055340 Child Support									
01203010 Road			310					5,182	
01906020 Office of Education				43					
02000000 Solid Waste				637					
02260000 Planning & Public Works Agency				43					
02261120 Facilities Internal Service Fund	533								
02280000 Data Processing ISF	163								
04050000 Court									
04250000 Local Transportation Trust			48						
05210000 Air Pollution District									
99999999 Other	8,013								
Total	15,371	-	1,308	314	-	11,279	1,406	44,908	4,528

COUNTY OF GLENN
BUILDING USE

	141 S. Lassen (Jail)	327 Fourth Street	125 County Road G	120 S. Marshall	300 Broadway	1167 E. South
FY 13/14 Actual						
01011040						
01011080						
01011090						
01011010						
01011070						
01011100						
01012180						
01012200						
01012220						
01012240						
01012280						
01015180						
01016050						
01024010						
01024012						
01024014						
01042090						
01042110						
01042113						
01042140	98,728					
01042150						
01042155						
01055340				5,375		
01203010						
01906020						
02000000						
02260000						
02261120						
02280000						
04050000						
04250000						
05210000						
99999999						
		7,254			1,340	
Total	98,728	7,254	-	5,375	1,340	-

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
BUILDING USE

1/27/2015

	Total	General & Admin	526 W. Sycamore	821 E. South Street	516 W. Sycamore	541 & 543 W. Oak	720 N. Colusa Street	525 W. Sycamore
FY 13/14 Actual								
Time %	100.00%		20.29%	3.18%	4.03%	0.96%	1.25%	5.63%
Other Expenditures & Costs								
Building Use	272,926		55,385	8,682	11,007	2,630	3,411	15,371
Equipment Use								
Expenditures Per Financial Statements	<u>272,926</u>		<u>55,385</u>	<u>8,682</u>	<u>11,007</u>	<u>2,630</u>	<u>3,411</u>	<u>15,371</u>
Cost Adjustments								
Functional Cost	<u>272,926</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>15,371</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>272,926</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>15,371</u>

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
BUILDING USE

1/27/2015

	777 N. Colusa	821 E. South (Metal)	240 & 242 N. Villa	125 S. Murdock	306 N. Villa	1187 E. South Street	141 S. Lassen (Jail)	327 Fourth Street	120 S. Marshall
FY 13/14 Actual									
Time %	0.48%	0.12%	4.13%	0.52%	16.45%	1.66%	36.17%	2.66%	1.97%
Other Expenditures & Costs									
Building Use	1,308	314	11,279	1,406	44,908	4,528	98,728	7,254	5,375
Equipment Use									
Expenditures Per Financial Statements	<u>1,308</u>	<u>314</u>	<u>11,279</u>	<u>1,406</u>	<u>44,908</u>	<u>4,528</u>	<u>98,728</u>	<u>7,254</u>	<u>5,375</u>
Cost Adjustments									
Functional Cost	<u>1,308</u>	<u>314</u>	<u>11,279</u>	<u>1,406</u>	<u>44,908</u>	<u>4,528</u>	<u>98,728</u>	<u>7,254</u>	<u>5,375</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>1,308</u>	<u>314</u>	<u>11,279</u>	<u>1,406</u>	<u>44,908</u>	<u>4,528</u>	<u>98,728</u>	<u>7,254</u>	<u>5,375</u>

COUNTY OF GLENN
BUILDING USE

FY 13/14 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

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,513	1.0000				
	Total	<u>1,513</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 USE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042090	District Attorney	3,234	1.0000	1,406			1,406
	Total	<u>3,234</u>	<u>1.0000</u>	<u>1,406</u>	<u>-</u>	<u>-</u>	<u>1,406</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012200	Building Inspector	66	0.0085				
01012280	Planning	66	0.0085				
01042110	Sheriff	3,388	0.4377				
01042140	Jail	835	0.1079				
01042150	Probation	195	0.0252				
02261120	Facilities Internal Service Fund	3,190	0.4121				
Total		7,740	1.0000	-	-	-	-

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,309	0.2545				
01042140	Jail	3,835	0.7455				
	Total	<u>5,144</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 USE

FY 13/14 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 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024010	Public Health	3,235	0.4513	5,090			5,090
01024012	Mental Health	3,933	0.5487	6,189			6,189
	Total	<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 13/14 Actual		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

COUNTY OF GLENN
BUILDING USE

FY 13/14 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 13/14 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 13/14 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 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	977	0.0444	682			682
01011080	County Counsel	366	0.0166	256			256
01011090	Personnel	1,306	0.0593	912			912
01011010	Board of Supervisors	3,990	0.1813	2,786			2,786
01011100	Elections	410	0.0186	286			286
01012220	Recorder	1,202	0.0546	839			839
01012240	Public Guardian	571	0.0259	399			399
01015180	Veterans' Services	719	0.0327	502			502
02261120	Facilities Internal Service Fund	763	0.0347	533			533
02280000	Data Processing ISF	233	0.0106	163			163
99999999	Other	11,474	0.5213	8,013			8,013
Total		22,011	1.0000	15,371	-	-	15,371

Basis of Allocation : Square Footage Occupied by Department

Detail Allocation of
526 W. Sycamore Street

**COUNTY OF GLENN
BUILDING USE**

1/27/2015

FY 13/14 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 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042090	District Attorney	2,448	1.0000				
	Total	<u>2,448</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 USE

FY 13/14 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 13/14 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	1,384			1,384
	Total	<u>4,962</u>	<u>1.0000</u>	<u>3,411</u>	<u>-</u>	<u>-</u>	<u>3,411</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 13/14 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		<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 USE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
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
02261120	Facilities Internal Service Fund	127	0.0326	43			43
04250000	Local Transportation Trust	144	0.0370	48			48
Total		<u>3,895</u>	<u>1.0000</u>	<u>1,308</u>	<u>-</u>	<u>-</u>	<u>1,308</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
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
99999999	Other	202	0.0218	189			189
Total		9,267	1.0000	8,682	-	-	8,682

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 13/14 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

<u>FY 13/14 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>
01024012	Mental Health	2,448	1.0000				
	Total	<u>2,448</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 USE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024014	Alcohol & Drug Abuse	6,156	1.0000	4,528			4,528
	Total	<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**

1/27/2015

FY 13/14 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 6/30/13	2013/14 Changes	Value as of 6/30/14	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	26,343	768,528	15,371
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	District Attorney	0	70,292	70,292	1,406 *
1.17 - 306 N. Villa Street	Juvenile Hall	2,245,388		2,245,388	44,908
1.18 - 1187 E. South Street	GC Services	226,393		226,393	4,528
1.19 - 141 S. Lassen Street	Jail	4,936,412		4,936,412	98,728
1.20 - 327 Fourth Street	Orland Memorial Hall	362,703		362,703	7,254
1.21 - 125 County Road G	Animal Control	0		0	0 *
1.22 - 120 S. Marshall Street	Child Support	268,773		268,773	5,375
1.23 - 300 Broadway	Hamilton City Hall	67,000		67,000	1,340
1.24 - 1167 E. South Street	Mental Health	0		0	0
Total		\$ 13,549,623	\$ 96,635	\$ 13,646,258	\$ 272,927

Construction cost information is taken from the County's Fixed Asset System and reflects the values as of June 30, 2014.

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 2013/2014.

COUNTY OF GLENN
CERTIFICATION OF COST ALLOCATION PLAN

1/27/2015

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

All costs included in this proposal dated 01/27/2015 to establish cost allocation or billings for 07/01/13 to 06/30/14 are allowable in accordance with the requirements of OMB Circular A-87, "*Cost Principles for State and Local Governments*" and the federal award(s) to which they apply. Unallowable costs have been adjusted in allocating costs as indicated in the cost allocation plan.

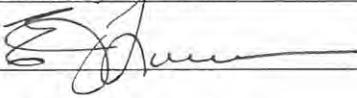
All costs included in this proposal are properly allocable to federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated, in accordance with applicable requirements. Further, the same costs that have been treated as indirect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

An adjustment is included in the plan to reverse the 2015/16 estimated portions of the Facilities Admin Direct, Building Maintenance, Janitorial Services and Utilities functions of the Facilities Maintenance service department. These functions have been transferred from a general fund service department and have been reclassified to the Facilities Internal Service Fund. Costs associated with these functions are directly charged outside of the A-87 plan and allocated to departments at the time of service. There will be no future expenses associated with those functions at this time.

The Board of Supervisors created the Health & Human Services Agency which combined Public Health, Mental Health, Alcohol & Drug Abuse, Human Resource Agency, Social Services and Community Action programs under one agency. As a result of the consolidation various programs were analyzed and either combined or eliminated to reduce duplication. Health Services & Human Resource Agency internal service funds are in the process of being phased out and converted to a single Health & Human Services Agency ISF.

The 2015/16 A-87 Cost Allocation Plan was calculated by the County Department of Finance using Microsoft Excel.

I declare that the foregoing is true and correct.

Government Unit:	_____ County of Glenn _____
Signature:	_____  _____
Name of Official:	_____ Edward J. Lamb _____
Title:	_____ Director of Finance _____
Date of Execution:	_____ January 27, 2015 _____

A-87 COST ALLOCATION DETAIL & COMPARISON

01012180 - AG COMMISSIONER

	2013-14				2014-15				2015-16				Prior Year
	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	Roll Forward Detail 2011-12 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	Roll Forward Detail 2012-13 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	Roll Forward Detail 2013-14 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	2,027	2,118	2,027	(91)	2,027	2,027	2,027	-	2,027	2,027	2,027	-	-
Equipment Use	9,150	9,150	9,150	-	9,150	9,150	9,150	-	9,150	9,150	9,150	-	-
CAO	276	414	276	(138)	264	349	264	(85)	212	276	212	(64)	(52)
Dept of Finance	6,765	7,683	6,765	(918)	6,751	6,626	6,751	125	5,569	6,765	5,569	(1,196)	(1,182)
Annual Audit	347	481	347	(134)	451	413	451	38	374	347	374	27	(77)
County Counsel	4,591	31,373	4,591	(26,782)	4,556	26,071	4,556	(21,515)	3,162	4,591	3,162	(1,429)	(1,394)
Personnel	9,169	12,051	9,169	(2,882)	8,612	9,874	8,612	(1,262)	8,214	9,169	8,214	(955)	(398)
Facilities Maint	2,526	9,850	2,526	(7,324)	1,892	12,010	1,892	(10,118)	1,641	2,526	1,641	(885)	(251)
Building Maint	4,125	6,153	4,125	(2,028)	5,844	8,335	5,844	(2,491)	4,609	4,125	4,609	484	(1,235)
Janitorial Services	17,244	13,043	17,244	4,201	19,659	13,233	19,659	6,426	8,812	17,244	8,812	(8,432)	(10,847)
General Insurance	3,279	4,969	3,279	(1,690)	4,046	4,295	4,046	(249)	3,779	3,279	3,779	500	(267)
Employee Benefits	607	1,486	607	(879)	823	941	823	(118)	474	607	474	(133)	(349)
Data Processing	(834)	347	(834)	(1,181)	(1,011)	102	(1,011)	(1,113)	-	(834)	-	834	1,011
DP - ProSupport	33,642	45,147	33,642	(11,505)	14,136	19,162	14,136	(5,026)	-	33,642	-	(33,642)	(14,136)
Adjustments	-	-	-	-	-	(12,683)	-	12,683	-	3,809	-	(3,809)	-
Subtotal	92,914	144,265	92,914	(51,351)	77,200	99,905	77,200	(22,705)	48,023	96,723	48,023	(48,700)	(29,177)
Roll Forward	(51,351)				(22,705)				(48,700)				(25,995)
Adjustments:	3,809	Personnel Officer			-	#			-				-
	414	Roll fwd adj - CAO 11/12 Credit			-				-				-
					(14,136)	DP Pro-Support to ISF			-	DP Pro-Support to ISF			14,136
					(1,892)	Facilities to ISF			(1,641)	Facilities to ISF			251
					(5,844)	Bldg Maint to ISF			(4,609)	Bldg Maint to ISF			1,235
					(19,659)	Janitorial to ISF			(8,812)	Janitorial to ISF			10,847
Total A-87 Charge/(Rebate)	45,786				12,964				(15,739)				(28,703)

A-87 COST ALLOCATION DETAIL & COMPARISON

05210000 - AIR POLLUTION CONTROL DISTRICT

	2013-14				2014-15				2015-16				Prior Year
	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	
Service Departments:													
Building Use	1,385	1,294	1,385	91	1,385	1,385	1,385	-	1,384	1,385	1,384	(1)	(1)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	178	184	178	(6)	153	198	153	(45)	246	178	246	68	93
Dept of Finance	3,473	2,861	3,473	612	3,294	2,908	3,294	386	3,830	3,473	3,830	357	536
Annual Audit	223	214	223	9	260	234	260	26	434	223	434	211	174
County Counsel	-	1,912	-	(1,912)	-	-	-	-	-	-	-	-	-
Personnel	4,232	4,155	4,232	77	4,124	3,577	4,124	547	4,509	4,232	4,509	277	385
Facilities Maint	1,069	3,828	1,069	(2,759)	800	5,081	800	(4,281)	694	1,069	694	(375)	(106)
Building Maint	2,818	6,702	2,818	(3,884)	3,992	5,694	3,992	(1,702)	3,149	2,818	3,149	331	(843)
Janitorial Services	11,781	7,967	11,781	3,814	13,431	9,040	13,431	4,391	6,020	11,781	6,020	(5,761)	(7,411)
General Insurance	1,722	1,679	1,722	43	2,071	2,095	2,071	(24)	3,065	1,722	3,065	1,343	994
Employee Benefits	280	401	280	(121)	285	128	285	157	259	280	259	(21)	(26)
Data Processing	(217)	180	(217)	(397)	(267)	78	(267)	(345)	-	(217)	-	217	267
DP - ProSupport	7,318	6,389	7,318	929	7,939	4,865	7,939	3,074	-	7,318	-	(7,318)	(7,939)
Adjustments	-	-	-	-	-	(5,081)	-	5,081	-	1,758	-	(1,758)	-
Subtotal	34,262	37,766	34,262	(3,504)	37,467	30,202	37,467	7,265	23,590	36,020	23,590	(12,430)	(13,877)
Roll Forward	(3,504)				7,265				(12,430)				(19,695)
Adjustments:	1,758	Personnel Director			-				-				-
	184	Roll fwd adj - CAO 11/12 Credit			-	#			-				-
					(7,939)	DP Pro-Support to ISF			-	DP Pro-Support to ISF			7,939
					(800)	Facilities to ISF			(694)	Facilities to ISF			106
					(3,992)	Bldg Maint to ISF			(3,149)	Bldg Maint to ISF			843
					(13,431)	Janitorial to ISF			(6,020)	Janitorial to ISF			(6,020)
Total A-87 Charge/(Rebate)	<u>32,700</u>				<u>18,570</u>				<u>1,297</u>				<u>(30,704)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05210241 - AIR POLLUTION VEHICLE REGISTRATION

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	23	30	23	(7)	22	32	22	(10)	20	23	20	(3)	(2)
Dept of Finance	152	182	152	(30)	140	213	140	(73)	171	152	171	19	31
Annual Audit	28	35	28	(7)	37	37	37	-	35	28	35	7	(2)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	(279)	-	279	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	124	163	124	(39)	187	176	187	11	186	124	186	62	(1)
Employee Benefits	-	-	-	-	-	(90)	-	90	-	-	-	-	-
Data Processing	40	31	40	9	40	29	40	11	-	40	-	(40)	(40)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>367</u>	<u>441</u>	<u>367</u>	<u>(74)</u>	<u>426</u>	<u>118</u>	<u>426</u>	<u>308</u>	<u>412</u>	<u>367</u>	<u>412</u>	<u>45</u>	<u>(14)</u>
Roll Forward	(74)				308				45				(263)
Adjustments:	30	Roll fwd adj - CAO 11/12 Credit			-	#			-				-
Total A-87 Charge/(Rebate)	<u><u>323</u></u>				<u><u>734</u></u>				<u><u>457</u></u>				<u><u>(277)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024014 - ALCOHOL & DRUG ABUSE

	2013-14				2014-15				Prior Year Variance	2015-16			
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail				A-87 Plan Schedule A	Roll Forward Detail		
	2011-12 Estimate	2011-12 Actual	Difference		2012-13 Estimate	2012-13 Actual	Difference		2013-14 Estimate	2013-14 Actual	Difference	Prior Year Variance	
Service Departments:													
Building Use	4,528	4,528	-		4,528	4,528	-		-	4,528	4,528	-	-
Equipment Use	-	-	-		-	-	-		-	-	-	-	-
CAO	222	310	(88)		264	340	(76)	42	177	305	(128)	(87)	
Dept of Finance	4,664	4,346	318		4,806	6,075	(1,269)	142	3,821	5,625	(1,804)	(985)	
Annual Audit	280	360	(80)		642	642	(10)	362	313	384	(71)	(329)	
County Counsel	-	-	-		911	761	150	911	730	-	730	(181)	
Personnel	5,572	4,568	1,004		5,499	7,899	(2,400)	(73)	4,768	6,277	(1,509)	(731)	
Facilities Maint	3,156	13,074	(9,918)		2,364	16,441	(14,077)	(792)	2,051	3,156	(1,105)	(313)	
Building Maint	16,905	25,545	(8,640)		3,460	15,324	(11,864)	(13,445)	19,822	16,905	2,917	16,362	
Janitorial Services	24,722	54,596	(29,874)		-	32,659	(32,659)	(24,722)	24,286	24,722	(436)	24,286	
General Insurance	3,422	4,009	(587)		4,492	4,830	(338)	1,070	5,758	3,876	1,882	1,266	
Employee Benefits	373	535	(162)		380	505	(125)	7	250	420	(170)	(130)	
Data Processing	396	323	73		491	304	187	95	-	543	-	(491)	
DP - ProSupport	-	-	-		-	-	-	-	-	-	-	-	
Adjustments	-	-	-		-	(15,009)	15,009	-	-	2,637	(2,637)	-	
Subtotal	64,240	112,194	(47,954)		27,837	75,309	(47,472)	(36,403)	66,504	69,378	(2,874)	38,667	
Roll Forward	(47,954)				(47,472)			482	(2,874)			44,598	
Adjustments:	2,344	Personnel Director			-			(2,344)	-			-	
	248	Roll fwd adj - CAO 11/12 Credit			-			(248)	-			-	
	62	Roll fwd adj - CAO 11/12 Credit			-			(62)	-			-	
				Prop	(2,364)	Facilities to ISF		(2,364)	(2,051)	Facilities to ISF		313	
					(3,460)	Bldg Maint to ISF		(3,460)	(19,822)	Bldg Maint to ISF		(16,362)	
					-	Janitorial to ISF		-	(24,286)	Janitorial to ISF		(24,286)	
Total A-87 Charge/(Reba)	18,940				(25,459)			(44,399)	17,471			42,930	

A-87 COST ALLOCATION DETAIL & COMPARISON

01012290 - ANIMAL CONTROL

	2013-14				2014-15				2015-16				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			
		2011-12 Estimate	2011-12 Actual	Difference		2012-13 Estimate	2012-13 Actual	Difference		2013-14 Estimate	2013-14 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	511	511	511	-	511	511	511	-	511	511	511	-	-
CAO	59	101	59	(42)	56	85	56	(29)	52	59	52	(7)	(4)
Dept of Finance	1,274	2,005	1,274	(731)	1,605	1,863	1,605	(258)	1,548	1,274	1,548	274	(57)
Annual Audit	75	117	75	(42)	96	101	96	(5)	91	75	91	16	(5)
County Counsel	-	1,260	-	(1,260)	-	63	-	(63)	-	-	-	-	-
Personnel	1,411	2,770	1,411	(1,359)	1,375	2,633	1,375	(1,258)	1,225	1,411	1,225	(186)	(150)
Facilities Maint	776	3,161	776	(2,385)	581	3,689	581	(3,108)	-	776	-	(776)	(581)
Building Maint	302	472	302	(170)	3,658	1,399	3,658	2,259	-	302	-	(302)	(3,658)
Janitorial Services	1,860	5,879	1,860	(4,019)	1,997	3,262	1,997	(1,265)	-	1,860	-	(1,860)	(1,997)
General Insurance	867	1,112	867	(245)	1,029	1,196	1,029	(167)	484	867	484	(383)	(545)
Employee Benefits	93	267	93	(174)	95	193	95	(98)	86	93	86	(7)	(9)
Data Processing	106	106	106	-	104	33	104	71	-	106	-	(106)	(104)
DP - ProSupport	1,365	3,404	1,365	(2,039)	341	454	341	(113)	-	1,365	-	(1,365)	(341)
Adjustments	-	-	-	-	-	(3,689)	-	3,689	-	586	-	(586)	-
Subtotal	8,699	21,165	8,699	(12,466)	11,448	11,793	11,448	(345)	3,997	9,285	3,997	(5,288)	(7,451)
Roll Forward	(12,466)				(345)				(5,288)				(4,943)
Adjustments:	586	Personnel Director			-				-				-
	101	Roll fwd adj - CAO 11/12 Credit			-				-				-
					(341)	DP Pro-Support to ISF			-	DP Pro-Support to ISF			341
					(581)	Facilities to ISF			-	Facilities to ISF			581
					(3,658)	Bldg Maint to ISF			-	Bldg Maint to ISF			3,658
					(1,997)	Janitorial to ISF			-	Janitorial to ISF			1,997
Total A-87 Charge/(Rebate)	<u>(3,080)</u>				<u>4,526</u>				<u>(1,291)</u>				<u>(5,817)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06740000 - ARTOIS CSD

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	6	7	6	(1)	8	7	8	1	8	6	8	2	-
Dept of Finance	552	1,020	552	(468)	1,448	788	1,448	660	321	552	321	(231)	(1,127)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	12	8	12	4	14	7	14	7	-	12	-	(12)	(14)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	570	1,035	570	(465)	1,470	802	1,470	668	329	570	329	(241)	(1,141)
Roll Forward	(465)				668				(241)				(909)
Adjustments:													
	7	Roll fwd adj - CAO 10/11 Credit			-				-				-
Total A-87 Charge/(Rebate)	<u>112</u>				<u>2,138</u>				<u>88</u>				<u>(2,050)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05010000 - ARTOIS FIRE DISTRICT

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	28	16	28	12	28	16	28	12	12	28	12	(16)	(16)
Dept of Finance	255	323	255	(68)	281	201	281	80	225	255	225	(30)	(56)
Annual Audit	36	18	36	18	48	19	48	29	22	36	22	(14)	(26)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	51	16	51	35	53	14	53	39	-	51	-	(51)	(53)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	370	373	370	(3)	410	250	410	160	259	370	259	(111)	(151)
Roll Forward	(3)				160				(111)				(271)
Adjustments:													
	16	Roll fwd adj - CAO 11/12 Credit			-				-				-
Total A-87 Charge/(Rebate)	<u>383</u>				<u>570</u>				<u>148</u>				<u>(422)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01011070 - ASSESSOR

	2013-14				2014-15				2015-16				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	Roll Forward Detail 2011-12 Actual	Roll Forward Detail 2011-12 Difference	A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	Roll Forward Detail 2012-13 Actual	Roll Forward Detail 2012-13 Difference	A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	Roll Forward Detail 2013-14 Actual	Roll Forward Detail 2013-14 Difference	
Service Departments:													
Building Use	2,847	4,409	2,847	(1,562)	2,847	4,086	2,847	(1,239)	2,657	2,847	2,657	(190)	(190)
Equipment Use	4,899	4,020	4,899	879	4,899	4,899	4,899	-	4,899	4,899	4,899	-	-
CAO	154	204	154	(50)	171	202	171	(31)	152	154	152	(2)	(19)
Dept of Finance	4,135	3,500	4,135	635	4,141	3,674	4,141	467	4,062	4,135	4,062	(73)	(79)
Annual Audit	194	237	194	(43)	290	239	290	51	268	194	268	74	(22)
County Counsel	399	1,369	399	(970)	1,822	1,111	1,822	711	730	399	730	331	(1,092)
Personnel	5,643	5,540	5,643	103	5,499	5,266	5,499	233	5,259	5,643	5,259	(384)	(240)
Facilities Maint	1,310	7,431	1,310	(6,121)	981	8,375	981	(7,394)	784	1,310	784	(526)	(197)
Building Maint	13,009	5,863	13,009	7,146	9,911	5,820	9,911	4,091	4,209	13,009	4,209	(8,800)	(5,702)
Janitorial Services	8,641	11,924	8,641	(3,283)	12,179	11,538	12,179	641	5,822	8,641	5,822	(2,819)	(6,357)
General Insurance	1,906	2,430	1,906	(524)	2,392	2,762	2,392	(370)	2,279	1,906	2,279	373	(113)
Employee Benefits	373	535	373	(162)	380	385	380	(5)	345	373	345	(28)	(35)
Data Processing	49,836	45,382	49,836	4,454	53,999	42,808	53,999	11,191	94,287	49,836	94,287	44,451	40,288
DP - ProSupport	12,171	6,816	12,171	5,355	13,496	11,090	13,496	2,406	-	12,171	-	(12,171)	(13,496)
Adjustments	-	-	-	-	-	(8,472)	-	8,472	-	2,344	-	(2,344)	-
Subtotal	105,517	99,660	105,517	5,857	113,007	93,783	113,007	19,224	125,753	107,861	125,753	17,892	12,746
Roll Forward	5,857				19,224				17,892				(1,332)
Adjustments:	2,344	Personnel Director			-				-				-
	204	Roll fwd adj - CAO 11/12 Credit			-				-				-
					(13,496)	DP Pro-Support to ISF			-	DP Pro-Support to ISF			13,496
					(981)	Facilities to ISF			(784)	Facilities to ISF			197
					(9,911)	Bldg Maint to ISF			(4,209)	Bldg Maint to ISF			5,702
					(12,179)	Janitorial to ISF			(5,822)	Janitorial to ISF			(5,822)
Total A-87 Charge/(Rebat)	113,922				95,664				132,830				24,987

A-87 COST ALLOCATION DETAIL & COMPARISON

05022010 - BAYLISS FIRE DISTRICT

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior Year Variance
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	13	5	13	8	5	6	5	(1)	4	13	4	(9)	(1)
Dept of Finance	168	232	168	(64)	116	131	116	(15)	135	168	135	(33)	19
Annual Audit	17	6	17	11	8	7	8	1	7	17	7	(10)	(1)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	23	6	23	17	7	6	7	1	-	23	-	(23)	(7)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	221	249	221	(28)	136	150	136	(14)	146	221	146	(75)	10
Roll Forward	(28)				(14)				(75)				(61)
Adjustments:													
5 Roll fwd adj - CAO 11/12 Credit		5			-				-				-
Total A-87 Charge/(Rebate)	<u>198</u>				<u>122</u>				<u>71</u>				<u>(51)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01011010 - BOARD OF SUPERVISORS

	2013-14				2014-15				2015-16				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	Roll Forward Detail 2011-12 Actual	Roll Forward Detail 2011-12 Difference	A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	Roll Forward Detail 2012-13 Actual	Roll Forward Detail 2012-13 Difference	A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	Roll Forward Detail 2013-14 Actual	Roll Forward Detail 2013-14 Difference	
Service Departments:													
Building Use	3,064	4,424	3,064	(1,360)	3,064	11,999	3,064	(8,935)	2,786	3,064	2,786	(278)	(278)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	92	107,341	92	(107,249)	80	114	80	(34)	54	92	54	(38)	(26)
Dept of Finance	2,466	2,185	2,466	281	2,695	2,156	2,695	539	2,522	2,466	2,522	56	(173)
Annual Audit	115	191	115	(76)	135	135	135	-	97	115	97	(18)	(38)
County Counsel	23,462	60,474	23,462	(37,012)	26,446	29,980	26,446	(3,534)	22,061	23,462	22,061	(1,401)	(4,385)
Personnel	3,527	3,463	3,527	64	3,437	3,291	3,437	146	3,758	3,527	3,758	231	321
Facilities Maint	2,330	14,885	2,330	(12,555)	1,745	19,947	1,745	(18,202)	1,329	2,330	1,329	(1,001)	(416)
Building Maint	15,496	66,995	15,496	(51,499)	23,382	20,810	23,382	2,572	17,525	15,496	17,525	2,029	(5,857)
Janitorial Services	9,535	8,310	9,535	1,225	9,900	11,073	9,900	(1,173)	4,666	9,535	4,666	(4,869)	(5,234)
General Insurance	29,732	20,310	29,732	9,422	39,105	29,532	39,105	9,573	32,749	29,732	32,749	3,017	(6,356)
Employee Benefits	233	334	233	(101)	238	247	238	(9)	217	233	217	(16)	(21)
Data Processing	(830)	108	(830)	(938)	(675)	(782)	(675)	107	-	(830)	-	830	675
DP - ProSupport	19,563	12,275	19,563	7,288	15,580	9,425	15,580	6,155	-	19,563	-	(19,563)	(15,580)
Adjustments	-	-	-	-	-	(19,707)	-	19,707	-	1,465	-	(1,465)	-
Subtotal	108,785	301,295	108,785	(192,510)	125,132	118,220	125,132	6,912	87,764	110,250	87,764	(22,486)	(37,368)
Roll Forward	(192,510)				6,912				(22,486)				(29,398)
Adjustments:	1,465	Personnel Director			-				-				-
	107,341	Roll fwd adj - CAO 11/12 Credit			-				-				-
					(15,580)	DP Pro-Support to ISF			-	DP Pro-Support to ISF			15,580
					(1,745)	Facilities to ISF			(1,329)	Facilities to ISF			416
					(23,382)	Bldg Maint to ISF			(17,525)	Bldg Maint to ISF			5,857
					(9,900)	Janitorial to ISF			(4,666)	Janitorial to ISF			(4,666)
Total A-87 Charge/(Rebate)	<u>25,081</u>				<u>81,437</u>				<u>41,758</u>				<u>(49,579)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042360 - BOAT PATROL

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	27	28	27	(1)	10	30	10	(20)	21	27	21	(6)	11
Dept of Finance	139	178	139	(39)	70	160	70	(90)	203	139	203	64	133
Annual Audit	34	32	34	2	17	36	17	(19)	37	34	37	3	20
County Counsel	-	-	-	-	1,822	-	1,822	1,822	-	-	-	-	(1,822)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,223	1,734	1,223	(511)	2,848	1,507	2,848	1,341	2,781	1,223	2,781	1,558	(67)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	48	28	48	20	20	29	20	(9)	-	48	-	(48)	(20)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,471</u>	<u>2,000</u>	<u>1,471</u>	<u>(529)</u>	<u>4,787</u>	<u>1,762</u>	<u>4,787</u>	<u>3,025</u>	<u>3,042</u>	<u>1,471</u>	<u>3,042</u>	<u>1,571</u>	<u>(1,745)</u>
Roll Forward	(529)				3,025				1,571				(1,454)
Adjustments:													
28 Roll fwd adj - CAO 11/12 Credit					-				-				-
Total A-87 Charge/(Rebate)	<u><u>970</u></u>				<u><u>7,812</u></u>				<u><u>4,613</u></u>				<u><u>(3,199)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012200 - BUILDING INSPECTOR

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior Year Variance
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	
Service Departments:													
Building Use	135	443	135	(308)	135	670	135	(535)	135	135	135	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	43	(1,814)	43	1,857	58	78	58	(20)	42	43	42	(1)	(16)
Dept of Finance	1,272	1,640	1,272	(368)	1,395	4,311	1,395	(2,916)	1,791	1,272	1,791	519	396
Annual Audit	53	138	53	(85)	99	92	99	7	74	53	74	21	(25)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	1,411	2,078	1,411	(667)	1,372	1,975	1,372	(603)	2,255	1,411	2,255	844	883
Facilities Maint	236	2,309	236	(2,073)	236	5,003	236	(4,767)	218	236	218	(18)	(18)
Building Maint	90	(1,416)	90	1,506	255	14,156	255	(13,901)	26	90	26	(64)	(229)
Janitorial Services	19	2,410	19	(2,391)	12	9,324	12	(9,312)	7	19	7	(12)	(5)
General Insurance	399	1,105	399	(706)	668	1,413	668	(745)	564	399	564	165	(104)
Employee Benefits	93	201	93	(108)	95	145	95	(50)	130	93	130	37	35
Data Processing	76	125	76	(49)	108	71	108	37	-	76	-	(76)	(108)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	(5,003)	-	5,003	-	586	-	(586)	-
Subtotal	3,827	7,219	3,827	(3,392)	4,433	32,235	4,433	(27,802)	5,242	4,413	5,242	829	809
Roll Forward Adjustments:	(3,392)				(27,802)				829				28,631
Personnel Director	586				-				-				-
Roll fwd adj - CAO 11/12 Credit	(1,814)				-				-				-
Facilities to ISF					(236)				(218)				18
Bldg Maint to ISF					(255)				(26)				229
Janitorial to ISF					(12)				(7)				5
Total A-87 Charge/(Rebate)	<u>(793)</u>				<u>(23,872)</u>				<u>5,820</u>				<u>29,692</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06500000 - BUTTE CITY CSD

	2013-14				2014-15				2015-16				Prior Year Variance
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	6	5	6	1	5	5	5	-	4	6	4	(2)	(1)
Dept of Finance	178	214	178	(36)	273	285	273	(12)	552	178	552	374	279
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	11	5	11	6	9	5	9	4	-	11	-	(11)	(9)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	195	224	195	(29)	287	295	287	(8)	556	195	556	361	269
Roll Forward	(29)				(8)				361				369
Adjustments:													
5 Roll fwd adj - CAO 11/12 Credit	5				-				-				-
Total A-87 Charge/(Rebate)	171				279				917				638

A-87 COST ALLOCATION DETAIL & COMPARISON

06510000 - BUTTE CITY CSD - RECREATION

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	-	1	1	1	-	1	1	1	1	1	-	-
Dept of Finance	33	33	33	-	24	34	24	(10)	28	33	28	(5)	4
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	1	-	1	1	1	-	1	1	-	1	-	(1)	(1)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>35</u>	<u>33</u>	<u>35</u>	<u>2</u>	<u>26</u>	<u>34</u>	<u>26</u>	<u>(8)</u>	<u>29</u>	<u>35</u>	<u>29</u>	<u>(6)</u>	<u>3</u>
Roll Forward	2				(8)				(6)				2
Adjustments:													-
													-
Total A-87 Charge/(Rebate)	<u><u>37</u></u>				<u><u>18</u></u>				<u><u>23</u></u>				<u><u>5</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04354015 - CA REG MENTAL HEALTH COALITION

	2013-14				2014-15				Prior Year	2015-16				
	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	Roll Forward Detail 2011-12 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	Roll Forward Detail 2012-13 Actual	Roll Forward Detail Difference		A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	Roll Forward Detail 2013-14 Actual	Roll Forward Detail Difference	Prior Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-	
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAO	111	235	111	(124)	42	116	42	(74)	(69)	23	111	23	(88)	(19)
Dept of Finance	417	1,038	417	(621)	161	500	161	(339)	(256)	94	417	94	(323)	(67)
Annual Audit	140	272	140	(132)	71	137	71	(66)	(69)	40	140	40	(100)	(31)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	612	1,270	612	(658)	362	643	362	(281)	(250)	215	612	215	(397)	(147)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	198	247	198	(49)	77	104	77	(27)	(121)	-	198	-	(198)	(77)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,478</u>	<u>3,062</u>	<u>1,478</u>	<u>(1,584)</u>	<u>713</u>	<u>1,500</u>	<u>713</u>	<u>(787)</u>	<u>(765)</u>	<u>372</u>	<u>1,478</u>	<u>372</u>	<u>(1,106)</u>	<u>(341)</u>
Roll Forward	(1,584)				(787)				797	(1,106)				(319)
Adjustments:														
	235	Roll fwd adj - CAO 11/12 Credit			-				(235)	-				-
Total A-87 Charge/(Reba)	<u>129</u>				<u>(74)</u>				<u>(203)</u>	<u>(734)</u>				<u>(660)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01054010 - CA WASTE MANAGEMENT

	2013-14				2014-15				Prior Year	2015-16			
	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	Roll Forward Detail 2011-12 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	Roll Forward Detail 2012-13 Actual	Difference		A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	Roll Forward Detail 2013-14 Actual	Difference
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	4	3	(1)	3	4	3	(1)	-	3	3	3	-
Dept of Finance	9	15	9	(6)	27	12	27	15	18	10	9	10	1
Annual Audit	4	5	4	(1)	5	5	5	-	1	5	4	5	1
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	17	21	17	(4)	26	23	26	3	9	24	17	24	7
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	5	3	5	2	6	4	6	2	1	-	5	-	(5)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>38</u>	<u>48</u>	<u>38</u>	<u>(10)</u>	<u>67</u>	<u>48</u>	<u>67</u>	<u>19</u>	<u>29</u>	<u>42</u>	<u>38</u>	<u>42</u>	<u>4</u>
Roll Forward	(10)				19				29	4			
Adjustments:													
4 Roll fwd adj - CAO 11/12 Credit					-				(4)	-			
Total A-87 Charge/(Reba)	<u><u>32</u></u>				<u><u>86</u></u>				<u><u>54</u></u>	<u><u>46</u></u>			<u><u>(40)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024170 - CALIFORNIA CHILDREN'S SERVICES

	2013-14				2014-15				Prior Year	2015-16				
	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	Roll Forward Detail 2011-12 Actual	Roll Forward Detail 2011-12 Difference	A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	Roll Forward Detail 2012-13 Actual	Roll Forward Detail 2012-13 Difference		A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	Roll Forward Detail 2013-14 Actual	Roll Forward Detail 2013-14 Difference	Prior Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-	
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAO	67	84	67	(17)	81	98	81	(17)	14	65	67	65	(2)	(16)
Dept of Finance	1,501	1,153	1,501	348	1,504	1,127	1,504	377	3	728	1,501	728	(773)	(776)
Annual Audit	84	98	84	(14)	166	149	166	17	82	114	84	114	30	(52)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	705	1,385	705	(680)	687	1,316	687	(629)	(18)	752	705	752	47	65
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	369	1,249	369	(880)	703	545	703	158	334	607	369	607	238	(96)
Employee Benefits	47	134	47	(87)	48	98	48	(50)	1	42	47	42	(5)	(6)
Data Processing	119	89	119	30	150	88	150	62	31	-	119	-	(119)	(150)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	293	-	(293)	-
Subtotal	2,892	4,192	2,892	(1,300)	3,339	3,421	3,339	(82)	447	2,308	3,185	2,308	(877)	(1,031)
Roll Forward	(1,300)				(82)				1,218	(877)				(795)
Adjustments:	293	Personnel Director			-				(293)	-				-
	84	Roll fwd adj - CAO 11/12 Credit			-				(84)	-				-
Total A-87 Charge/(Reba)	<u>1,969</u>				<u>3,257</u>				<u>1,288</u>	<u>1,431</u>				<u>(1,826)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02270000 - CENTRAL SERVICES

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	7	40	7	(33)	5	41	5	(36)	5	7	5	(2)	-
Dept of Finance	48	214	48	(166)	40	159	40	(119)	43	48	43	(5)	3
Annual Audit	9	47	9	(38)	9	49	9	(40)	8	9	8	(1)	(1)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	41	219	41	(178)	47	229	47	(182)	44	41	44	3	(3)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	13	42	13	(29)	10	35	10	(25)	-	13	-	(13)	(10)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	118	562	118	(444)	111	513	111	(402)	100	118	100	(18)	(11)
Roll Forward	(444)				(402)				(18)				384
Adjustments:													-
40	40	Roll fwd adj - CAO 11/12 Credit			-				-				-
Total A-87 Charge/(Rebate)	<u>(286)</u>				<u>(291)</u>				<u>82</u>				<u>373</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01055340 - CHILD SUPPORT

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	5,375	5,375	5,375	-	5,375	5,375	5,375	-	5,375	5,375	5,375	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	152	574	152	(422)	148	200	148	(52)	133	152	133	(19)	(15)
Dept of Finance	5,257	4,829	5,257	428	5,742	5,221	5,742	521	4,809	5,257	4,809	(448)	(933)
Annual Audit	192	245	192	(53)	489	411	489	78	236	192	236	44	(253)
County Counsel	15,197	1,961	15,197	13,236	1,822	16,664	1,822	(14,842)	973	15,197	973	(14,224)	(849)
Personnel	6,348	6,233	6,348	115	6,186	5,924	6,186	262	6,764	6,348	6,764	416	578
Facilities Maint	1,436	5,878	1,436	(4,442)	1,076	6,863	1,076	(5,787)	792	1,436	792	(644)	(284)
Building Maint	656	(8,566)	656	9,222	14,069	(8,504)	14,069	22,573	12,831	656	12,831	12,175	(1,238)
Janitorial Services	135	10,617	135	(10,482)	29,046	16,003	29,046	13,043	13,574	135	13,574	13,439	(15,472)
General Insurance	2,058	2,452	2,058	(394)	2,281	2,697	2,281	(416)	2,118	2,058	2,118	60	(163)
Employee Benefits	420	602	420	(182)	428	432	428	(4)	389	420	389	(31)	(39)
Data Processing	270	221	270	49	274	170	274	104	-	270	-	(270)	(274)
DP - ProSupport	168	1,934	168	(1,766)	724	83	724	641	-	168	-	(168)	(724)
Adjustments	-	-	-	-	-	(6,909)	-	6,909	-	2,637	-	(2,637)	-
Subtotal	<u>37,664</u>	<u>32,355</u>	<u>37,664</u>	<u>5,309</u>	<u>67,660</u>	<u>44,630</u>	<u>67,660</u>	<u>23,030</u>	<u>47,994</u>	<u>40,301</u>	<u>47,994</u>	<u>7,693</u>	<u>(19,666)</u>
Roll Forward	5,309				23,030				7,693				(15,337)
Adjustments:	2,637	Personnel Director			-				-				-
	574	Roll fwd adj - CAO 11/12 Credit			-				-				-
					(724)	DP Pro-Support to ISF			-	DP Pro-Support to ISF			724
					(1,076)	Facilities to ISF			(792)	Facilities to ISF			284
					(14,069)	Bldg Maint to ISF			(12,831)	Bldg Maint to ISF			1,238
					(29,046)	Janitorial to ISF			(13,574)	Janitorial to ISF			(13,574)
Total A-87 Charge/(Rebate)	<u>46,184</u>				<u>45,775</u>				<u>28,490</u>				<u>(46,331)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01011020 - CLERK OF THE BOARD

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	424	424	424	-	424	424	424	-	424	424	424	-	-
CAO	36	33,490	36	(33,454)	40	61	40	(21)	34	36	34	(2)	(6)
Dept of Finance	1,013	1,288	1,013	(275)	1,016	1,034	1,016	(18)	796	1,013	796	(217)	(220)
Annual Audit	45	75	45	(30)	68	72	68	(4)	60	45	60	15	(8)
County Counsel	4,791	740	4,791	4,051	13,667	7,045	13,667	6,622	20,705	4,791	20,705	15,914	7,038
Personnel	1,411	2,078	1,411	(667)	1,375	1,316	1,375	59	1,127	1,411	1,127	(284)	(248)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	198	352	198	(154)	347	337	347	10	320	198	320	122	(27)
Employee Benefits	93	201	93	(108)	95	97	95	(2)	65	93	65	(28)	(30)
Data Processing	64	68	64	(4)	74	15	74	59	-	64	-	(64)	(74)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	(135)	-	135	-	586	-	(586)	-
Subtotal	8,075	38,716	8,075	(30,641)	17,106	10,266	17,106	6,840	23,531	8,661	23,531	14,870	6,425
Roll Forward	(30,641)				6,840				14,870				8,030
Adjustments:	586	Personnel Director			-				-				-
	33,490	Roll fwd adj - CAO 11/12 Credit			-				-				-
Total A-87 Charge/(Rebate)	<u>11,510</u>				<u>23,946</u>				<u>38,401</u>				<u>14,455</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04999100 - COMMUNITY ACTION

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			Prior	2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	Year Variance	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3,636	3,330	3,636	306	1,725	2,064	1,725	(339)	(1,911)	2,656	3,636	2,656	(980)	931
Dept of Finance	30,756	22,364	30,756	8,392	22,585	23,674	22,585	(1,089)	(8,171)	20,421	30,756	20,421	(10,335)	(2,164)
Annual Audit	4,568	2,183	4,568	2,385	5,070	3,774	5,070	1,296	502	4,698	4,568	4,698	130	(372)
County Counsel	-	1,434	-	(1,434)	759	190	759	569	759	487	-	487	487	(272)
Personnel	26,098	22,393	26,098	3,705	16,463	22,015	16,463	(5,552)	(9,635)	14,786	26,098	14,786	(11,312)	(1,677)
Facilities Maint	-	32,885	-	(32,885)	-	20,368	-	(20,368)	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	42,015	38,476	42,015	3,539	44,323	39,236	44,323	5,087	2,308	30,437	42,015	30,437	(11,578)	(13,886)
Employee Benefits	1,727	2,901	1,727	(1,174)	1,331	1,788	1,331	(457)	(396)	859	1,727	859	(868)	(472)
Data Processing	6,468	1,967	6,468	4,501	3,200	1,862	3,200	1,338	(3,268)	-	6,468	-	(6,468)	(3,200)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	10,840	-	(10,840)	-
Subtotal	115,268	127,933	115,268	(12,665)	95,456	114,971	95,456	(19,515)	(19,812)	74,344	126,108	74,344	(51,764)	(21,112)
Roll Forward	(12,665)				(19,515)				(6,850)	(51,764)				(32,249)
Adjustments:	10,840	Personnel Director			-				(10,840)	-				-
	3,330	Roll fwd adj - CAO 11/12 Credit			-				(3,330)	-				-
Total A-87 Charge/(Reba)	116,773				75,941				(40,832)	22,580				(53,361)

A-87 COST ALLOCATION DETAIL & COMPARISON

01016050 - COOPERATIVE EXTENSION

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	4,708	4,262	4,708	446	4,708	4,708	4,708	-	4,708	4,708	4,708	-	-
Equipment Use	1,569	1,569	1,569	-	1,569	1,569	1,569	-	1,569	1,569	1,569	-	-
CAO	47	58	47	(11)	48	63	48	(15)	41	47	41	(6)	(7)
Dept of Finance	1,114	985	1,114	129	1,544	995	1,544	549	1,109	1,114	1,109	(5)	(435)
Annual Audit	59	68	59	(9)	81	74	81	7	72	59	72	13	(9)
County Counsel	-	12	-	(12)	-	-	-	-	-	-	-	-	-
Personnel	1,411	1,385	1,411	26	1,347	1,316	1,347	31	1,503	1,411	1,503	92	156
Facilities Maint	2,576	8,871	2,576	(6,295)	1,930	12,252	1,930	(10,322)	1,674	2,576	1,674	(902)	(256)
Building Maint	15,130	12,797	15,130	2,333	20,048	19,806	20,048	242	11,026	15,130	11,026	(4,104)	(9,022)
Janitorial Services	24,438	30,449	24,438	(6,011)	29,370	21,939	29,370	7,431	19,325	24,438	19,325	(5,113)	(10,045)
General Insurance	2,055	1,899	2,055	156	2,210	2,747	2,210	(537)	2,210	2,055	2,210	155	-
Employee Benefits	93	134	93	(41)	143	97	143	46	85	93	85	(8)	(58)
Data Processing	84	59	84	25	89	58	89	31	-	84	-	(84)	(89)
DP - ProSupport	-	-	-	-	46	-	46	46	-	-	-	-	(46)
Adjustments	-	-	-	-	-	(12,252)	-	12,252	-	586	-	(586)	-
Subtotal	53,284	62,548	53,284	(9,264)	63,133	53,372	63,133	9,761	43,322	53,870	43,322	(10,548)	(19,811)
Roll Forward	(9,264)				9,761				(10,548)				(20,309)
Adjustments:	586	Personnel Director			-				-				-
	58	Roll fwd adj - CAO 11/12 Credit			-				-				-
					(46)	DP Pro-Support to ISF			-	DP Pro-Support to ISF			46
					(1,930)	Facilities to ISF			(1,674)	Facilities to ISF			256
					(20,048)	Bldg Maint to ISF			(11,026)	Bldg Maint to ISF			9,022
					(29,370)	Janitorial to ISF			(19,325)	Janitorial to ISF			(19,325)
Total A-87 Charge/(Rebate)	44,664				21,500				749				(50,121)

A-87 COST ALLOCATION DETAIL & COMPARISON

01012230 - CORONER

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	11	13	11	(2)	10	13	10	(3)	22	11	22	11	12
Dept of Finance	79	108	79	(29)	90	100	90	(10)	225	79	225	146	135
Annual Audit	14	15	14	(1)	17	17	17	-	39	14	39	25	22
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	60	69	60	(9)	86	74	86	12	204	60	204	144	118
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	19	14	19	5	19	12	19	7	-	19	-	(19)	(19)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	183	219	183	(36)	222	216	222	6	490	183	490	307	268
Roll Forward	(36)				6				307				301
Adjustments:													
	13	Roll fwd adj - CAO 11/12 Credit			-				-				-
Total A-87 Charge/(Rebate)	<u>160</u>				<u>228</u>				<u>797</u>				<u>569</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02261120 - COUNTY FACILITIES ISF

	2013-14				2014-15				2015-16				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			
		2011-12 Estimate	2011-12 Actual	Difference		2012-13 Estimate	2012-13 Actual	Difference		2013-14 Estimate	2013-14 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	575	-	-	-	575
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	-	-	-	-	-	-	-	-	6,725	-	-	-	6,725
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	8,786	-	-	-	8,786
Facilities Maint	-	-	-	-	-	-	-	-	1,359	-	-	-	1,359
Building Maint	-	-	-	-	-	-	-	-	4,616	-	-	-	4,616
Janitorial Services	-	-	-	-	-	-	-	-	1,248	-	-	-	1,248
General Insurance	-	-	-	-	-	-	-	-	1,484	-	-	-	1,484
Employee Benefits	-	-	-	-	-	-	-	-	775	-	-	-	775
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	25,568	-	-	-	25,568
Roll Forward	-				-				-				-
Adjustments:	-	Personnel Director			-				-				-
	-	Roll fwd adj - CAO 11/12 Credit			-				-				-
					-	DP Pro-Support to ISF			-	DP Pro-Support to ISF			-
					-	Facilities to ISF			(1,359)	Facilities to ISF			(1,359)
					-	Bldg Maint to ISF			(4,616)	Bldg Maint to ISF			(4,616)
					-	Janitorial to ISF			(1,248)	Janitorial to ISF			(1,248)
Total A-87 Charge/(Rebate)	-				-				18,345				18,345

A-87 COST ALLOCATION DETAIL & COMPARISON

04050000 - COURT

	2013-14				2014-15				2015-16				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail			
		2011-12 Estimate	2011-12 Actual	Difference		2012-13 Estimate	2012-13 Actual	Difference		2013-14 Estimate	2013-14 Actual	Difference	
Service Departments:													
Building Use	58,200	37,937	58,200	20,263	58,200	29,326	58,200	28,874	58,200	58,200	58,200	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	7,630	-	(7,630)	-	-	-	-	-	-	-	-	-
Dept of Finance	428	5,515	428	(5,087)	605	405	605	200	548	428	548	120	(57)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	1,956	-	(1,956)	-	4,628	-	(4,628)	-	-	-	-	-
Personnel	(5,771)	(17,035)	(5,771)	11,264	-	(19,853)	-	19,853	-	(5,771)	-	5,771	-
Facilities Maint	12,791	34,752	12,791	(21,961)	(94,121)	105,822	(94,121)	(199,943)	(51,680)	12,791	(51,680)	(64,471)	42,441
Building Maint	84,689	50,283	84,689	34,406	35,615	30,031	35,615	5,584	30,849	84,689	30,849	(53,840)	(4,766)
Janitorial Services	33,284	43,939	33,284	(10,655)	17,563	25,055	17,563	(7,492)	11,556	33,284	11,556	(21,728)	(6,007)
General Insurance	8,905	6,086	8,905	2,819	8,906	6,446	8,906	2,460	9,072	8,905	9,072	167	166
Employee Benefits	(1,046)	(167)	(1,046)	(879)	(469)	(75)	(469)	(394)	-	(1,046)	-	1,046	469
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	(32,934)	-	32,934	-	-	-	-	-
Subtotal	191,480	170,896	191,480	20,584	26,299	148,851	26,299	(122,552)	58,545	191,480	58,545	(132,935)	32,246
Roll Forward	20,584				(122,552)				(132,935)				(10,383)
Adjustments:	-	Safety Officer/Utilities			-				-				-
	7,630	Roll fwd adj - CAO 11/12 Credit			-				-				-
					94,121	Facilities to ISF			51,680	Facilities to ISF			(42,441)
					(35,615)	Bldg Maint to ISF			(30,849)	Bldg Maint to ISF			4,766
					(17,563)	Janitorial to ISF			(11,556)	Janitorial to ISF			(11,556)
Total A-87 Charge/(Rebate)	<u>219,694</u>				<u>(55,310)</u>				<u>(65,115)</u>				<u>(27,368)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012040 - COURT REVENUES

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	137	125	137	12	191	127	191	64	159	137	159	22	(32)
Dept of Finance	470	552	470	(82)	649	429	649	220	633	470	633	163	(16)
Annual Audit	172	145	172	27	325	151	325	174	280	172	280	108	(45)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	754	676	754	78	1,660	709	1,660	951	1,490	754	1,490	736	(170)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	244	131	244	113	355	116	355	239	-	244	-	(244)	(355)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,777	1,629	1,777	148	3,180	1,532	3,180	1,648	2,562	1,777	2,562	785	(618)
Roll Forward	148				1,648				785				(863)
Adjustments:													
	125	Roll fwd adj - CAO 11/12 Credit			-				-				-
Total A-87 Charge/(Rebate)	<u>2,050</u>				<u>4,828</u>				<u>3,347</u>				<u>(1,481)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01062136 - COURT SECURITY

	2013-14				2014-15				2015-16				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail			
		2011-12 Estimate	2011-12 Actual	Difference		2012-13 Estimate	2012-13 Actual	Difference		2013-14 Estimate	2013-14 Actual	Difference	
Service Departments:													
Building Use	-	171	-	(171)	-	174	-	(174)	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	100	104	100	(4)	40	112	40	(72)	65	100	65	(35)	25
Dept of Finance	2,428	1,641	2,428	787	3,000	2,052	3,000	948	1,763	2,428	1,763	(665)	(1,237)
Annual Audit	125	120	125	5	68	133	68	(65)	116	125	116	(9)	48
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	3,527	2,770	3,527	757	4,124	3,291	4,124	833	3,006	3,527	3,006	(521)	(1,118)
Facilities Maint	-	133	-	(133)	-	168	-	(168)	-	-	-	-	-
Building Maint	-	199	-	(199)	-	119	-	(119)	-	-	-	-	-
Janitorial Services	-	161	-	(161)	-	78	-	(78)	-	-	-	-	-
General Insurance	550	585	550	(35)	347	658	347	(311)	615	550	615	65	268
Employee Benefits	233	267	233	(34)	490	242	490	248	428	233	428	195	(62)
Data Processing	178	108	178	70	75	102	75	(27)	-	178	-	(178)	(75)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	(168)	-	168	-	1,465	-	(1,465)	-
Subtotal	7,141	6,259	7,141	882	8,144	6,961	8,144	1,183	5,993	8,606	5,993	(2,613)	(2,151)
Roll Forward	882				1,183				(2,613)				(3,796)
Adjustments:	1,465	Personnel Director			-				-				-
	104	Roll fwd adj - CAO 11/12 Credit			-				-				-
Total A-87 Charge/(Rebate)	<u>9,592</u>				<u>9,327</u>				<u>3,380</u>				<u>(5,947)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02280000 - DATA PROCESSING ISF

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	163	-	-	-	163
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	132	-	-	-	132
Dept of Finance	-	-	-	-	-	-	-	-	599	-	-	-	599
Annual Audit	-	-	-	-	-	-	-	-	234	-	-	-	234
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	78	-	-	-	78
Building Maint	-	-	-	-	-	-	-	-	1,023	-	-	-	1,023
Janitorial Services	-	-	-	-	-	-	-	-	272	-	-	-	272
General Insurance	-	-	-	-	-	-	-	-	1,327	-	-	-	1,327
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	3,828	-	-	-	3,828
Roll Forward	-				-				-				-
Adjustments:									(78) Facilities to ISF				(78)
									(1,023) Bldg Maint to ISF				(1,023)
									(272) Janitorial to ISF				(272)
Total A-87 Charge/(Rebate)	-				-				2,455				2,455

A-87 COST ALLOCATION DETAIL & COMPARISON

01042158 - DELINQUENCY PREVENTION

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	14	11	14	3	14	14	14	-	12	14	12	(2)	(2)
Dept of Finance	43	342	43	(299)	48	717	48	(669)	44	43	44	1	(4)
Annual Audit	18	13	18	5	26	17	26	9	22	18	22	4	(4)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	693	-	(693)	-	1,316	-	(1,316)	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	79	59	79	20	132	80	132	52	118	79	118	39	(14)
Employee Benefits	-	67	-	(67)	-	97	-	(97)	-	-	-	-	-
Data Processing	25	11	25	14	28	10	28	18	-	25	-	(25)	(28)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	179	1,196	179	(1,017)	248	2,251	248	(2,003)	196	179	196	17	(52)
Roll Forward	(1,017)				(2,003)				17				2,020
Adjustments:	11	Roll fwd adj - CAO 11/12 Credit			-				-				-
													-
Total A-87 Charge/(Rebate)	<u>(827)</u>				<u>(1,755)</u>				<u>213</u>				<u>1,968</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042090 - DISTRICT ATTORNEY

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	206	229	206	(23)	206	206	206	-	1,612	206	1,612	1,406	1,406
Equipment Use	4,119	3,177	4,119	942	4,119	4,119	4,119	-	4,119	4,119	4,119	-	-
CAO	167	257	167	(90)	159	207	159	(48)	183	167	183	16	24
Dept of Finance	3,951	4,042	3,951	(91)	4,227	3,304	4,227	923	5,132	3,951	5,132	1,181	905
Annual Audit	209	298	209	(89)	270	245	270	25	324	209	324	115	54
County Counsel	3,194	176	3,194	3,018	20,661	2,156	20,661	18,505	15,812	3,194	15,812	12,618	(4,849)
Personnel	9,772	5,852	9,772	3,920	12,684	4,449	12,684	8,235	9,746	9,772	9,746	(26)	(2,938)
Facilities Maint	3,236	7,814	3,236	(4,578)	2,424	7,502	2,424	(5,078)	1,966	3,236	1,966	(1,270)	(458)
Building Maint	11,993	10,930	11,993	1,063	80,866	9,152	80,866	71,714	56,330	11,993	56,330	44,337	(24,536)
Janitorial Services	21,693	20,142	21,693	1,551	30,674	17,935	30,674	12,739	14,075	21,693	14,075	(7,618)	(16,599)
General Insurance	5,345	3,684	5,345	1,661	32,750	3,501	32,750	29,249	94,074	5,345	94,074	88,729	61,324
Employee Benefits	327	560	327	(233)	380	693	380	(313)	387	327	387	60	7
Data Processing	72	268	72	(196)	(84)	(681)	(84)	597	-	72	-	(72)	84
DP - ProSupport	11,236	970	11,236	10,266	7,687	12,909	7,687	(5,222)	-	11,236	-	(11,236)	(7,687)
Adjustments	-	-	-	-	-	(7,502)	-	7,502	-	2,051	-	(2,051)	-
Subtotal	75,520	58,399	75,520	17,121	197,023	58,195	197,023	138,828	203,760	77,571	203,760	126,189	6,737
Roll Forward	17,121				138,828				126,189				(12,639)
Adjustments:	2,051	Personnel Director			-				-				-
	257	Roll fwd adj - CAO 11/12 Credit			-				-				-
					(7,687)	DP Pro-Support to ISF			-	DP Pro-Support to ISF			7,687
					(2,424)	Facilities to ISF			(1,966)	Facilities to ISF			458
					(80,866)	Bldg Maint to ISF			(56,330)	Bldg Maint to ISF			24,536
					(30,674)	Janitorial to ISF			(14,075)	Janitorial to ISF			(14,075)
Total A-87 Charge/(Rebate)	94,949				214,200				257,578				12,704

A-87 COST ALLOCATION DETAIL & COMPARISON

01024017 - DRUG COURT

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			Prior	2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	Year Variance	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	83	73	83	10	-	-	-	-	(83)	-	-	-	-	-
Dept of Finance	961	910	961	51	-	-	-	-	(961)	-	-	-	-	-
Annual Audit	104	85	104	19	-	-	-	-	(104)	-	-	-	-	-
County Counsel	-	2,391	-	(2,391)	-	-	-	-	-	-	-	-	-	-
Personnel	705	693	705	12	-	-	-	-	(705)	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	(647)	-	647	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	(138)	-	138	-	-	-	-	-	-	-	-	-	-
General Insurance	454	394	454	60	-	-	-	-	(454)	-	-	-	-	-
Employee Benefits	47	67	47	(20)	-	-	-	-	(47)	-	-	-	-	-
Data Processing	147	74	147	73	-	-	-	-	(147)	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	2,501	3,902	2,501	(1,401)	-	-	-	-	(2,501)	-	-	-	-	-
Roll Forward	(1,401)				-				1,401	-				-
Adjustments:	293	Personnel Director			-				(293)	-				-
	73	Roll fwd adj - CAO 11/12 Credit			-				(73)	-				-
Total A-87 Charge/(Reba)	1,466				-				(1,466)	-				-

A-87 COST ALLOCATION DETAIL & COMPARISON

01011100 - ELECTIONS

	2013-14				2014-15				2015-16				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			
		2011-12 Estimate	2011-12 Actual	Difference		2012-13 Estimate	2012-13 Actual	Difference		2013-14 Estimate	2013-14 Actual	Difference	Variance
Service Departments:													
Building Use	1,285	4,905	1,285	(3,620)	1,285	4,271	1,285	(2,986)	1,315	1,285	1,315	30	30
Equipment Use	33,661	33,661	33,661	-	33,661	33,661	33,661	-	33,661	33,661	33,661	-	-
CAO	61	83	61	(22)	49	88	49	(39)	39	61	39	(22)	(10)
Dept of Finance	843	1,204	843	(361)	979	1,114	979	(135)	1,009	843	1,009	166	30
Annual Audit	77	97	77	(20)	83	104	83	(21)	68	77	68	(9)	(15)
County Counsel	998	12,952	998	(11,954)	15,034	2,790	15,034	12,244	7,054	998	7,054	6,056	(7,980)
Personnel	705	1,385	705	(680)	687	658	687	29	752	705	752	47	65
Facilities Maint	662	5,462	662	(4,800)	496	6,488	496	(5,992)	440	662	440	(222)	(56)
Building Maint	6,097	5,696	6,097	401	5,481	4,171	5,481	1,310	3,431	6,097	3,431	(2,666)	(2,050)
Janitorial Services	3,763	7,358	3,763	(3,595)	5,086	6,623	5,086	(1,537)	2,733	3,763	2,733	(1,030)	(2,353)
General Insurance	796	1,413	796	(617)	1,078	1,723	1,078	(645)	1,057	796	1,057	261	(21)
Employee Benefits	47	134	47	(87)	48	46	48	2	44	47	44	(3)	(4)
Data Processing	(192)	70	(192)	(262)	(104)	(855)	(104)	751	-	(192)	-	192	104
DP - ProSupport	14,333	17,594	14,333	(3,261)	14,452	10,374	14,452	4,078	-	14,333	-	(14,333)	(14,452)
Adjustments	-	-	-	-	-	(6,300)	-	6,300	-	293	-	(293)	-
Subtotal	63,136	92,014	63,136	(28,878)	78,315	64,956	78,315	13,359	51,603	63,429	51,603	(11,826)	(26,712)
Roll Forward	(28,878)				13,359				(11,826)				(25,185)
Adjustments:	293	Personnel Director			-				-				-
	83	Roll fwd adj - CAO 11/12 Credit			-				-				-
					(14,452)	DP Pro-Support to ISF			-	DP Pro-Support to ISF			14,452
					(496)	Facilities to ISF			(440)	Facilities to ISF			56
					(5,481)	Bldg Maint to ISF			(3,431)	Bldg Maint to ISF			2,050
					(5,086)	Janitorial to ISF			(2,733)	Janitorial to ISF			(2,733)
Total A-87 Charge/(Rebat)	<u>34,634</u>				<u>66,159</u>				<u>33,173</u>				<u>(38,072)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06010000 - ELK CREEK CEMETERY

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	4	2	(2)	2	4	2	(2)	2	2	2	-	-
Dept of Finance	164	177	164	(13)	160	202	160	(42)	336	164	336	172	176
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	4	4	4	-	3	3	3	-	-	4	-	(4)	(3)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	170	185	170	(15)	165	209	165	(44)	338	170	338	168	173
Roll Forward	(15)				(44)				168				212
Adjustments:													
4 Roll fwd adj - CAO 11/12 Credit	4				-				-				-
Total A-87 Charge/(Rebate)	159				121				506				385

A-87 COST ALLOCATION DETAIL & COMPARISON

06610000 - ELK CREEK CSD

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	32	42	32	(10)	32	43	32	(11)	29	32	29	(3)	(3)
Dept of Finance	934	854	934	80	779	1,268	779	(489)	450	934	450	(484)	(329)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	58	44	58	14	60	40	60	20	-	58	-	(58)	(60)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,024</u>	<u>940</u>	<u>1,024</u>	<u>84</u>	<u>871</u>	<u>1,351</u>	<u>871</u>	<u>(480)</u>	<u>479</u>	<u>1,024</u>	<u>479</u>	<u>(545)</u>	<u>(392)</u>
Roll Forward	84				(480)				(545)				(65)
Adjustments:													
	42	Roll fwd adj - CAO 11/12 Credit			-				-				-
Total A-87 Charge/(Rebate)	<u><u>1,150</u></u>				<u><u>391</u></u>				<u><u>(66)</u></u>				<u><u>(457)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06650000 - ELK CREEK CSD - LIGHTING

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	15	19	15	(4)	13	17	13	(4)	17	15	17	2	4
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>15</u>	<u>19</u>	<u>15</u>	<u>(4)</u>	<u>13</u>	<u>17</u>	<u>13</u>	<u>(4)</u>	<u>17</u>	<u>15</u>	<u>17</u>	<u>2</u>	<u>4</u>
Roll Forward	(4)				(4)				2				6
Adjustments:													-
													-
Total A-87 Charge/(Rebate)	<u><u>11</u></u>				<u><u>9</u></u>				<u><u>19</u></u>				<u><u>10</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06210000 - ELK CREEK FIRE DISTRICT

	2013-14				2014-15				2015-16				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	Roll Forward Detail 2011-12 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	Roll Forward Detail 2012-13 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	Roll Forward Detail 2013-14 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	7	4	7	3	5	6	5	(1)	5	7	5	(2)	-
Dept of Finance	230	175	230	55	224	181	224	43	197	230	197	(33)	(27)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	12	5	12	7	9	4	9	5	-	12	-	(12)	(9)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>249</u>	<u>184</u>	<u>249</u>	<u>65</u>	<u>238</u>	<u>191</u>	<u>238</u>	<u>47</u>	<u>202</u>	<u>249</u>	<u>202</u>	<u>(47)</u>	<u>(36)</u>
Roll Forward	65				47				(47)				(94)
Adjustments:													
4 Roll fwd adj - CAO 11/12 Credit					-				-				-
Total A-87 Charge/(Rebate)	<u><u>318</u></u>				<u><u>285</u></u>				<u><u>155</u></u>				<u><u>(130)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01054011 - EMERGENCY PREPAREDNESS GRANT

	2012-13	Roll Forward Detail			2014-15	Roll Forward Detail			Prior	2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	Year Variance	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	41	55	41	(14)	22	31	22	(9)	(19)	24	41	24	(17)	2
Dept of Finance	209	324	209	(115)	125	191	125	(66)	(84)	290	209	290	81	165
Annual Audit	51	64	51	(13)	68	73	68	(5)	17	42	51	42	(9)	(26)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	29	-	(29)	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	223	298	223	(75)	189	169	189	20	(34)	226	223	226	3	37
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	72	60	72	12	40	28	40	12	(32)	-	72	-	(72)	(40)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	596	801	596	(205)	444	521	444	(77)	(152)	582	596	582	(14)	138
Roll Forward	(205)				(77)				128	(14)				63
Adjustments:														
55 Roll fwd adj - CAO 11/12 Credit									(55)					
Total A-87 Charge/(Reba)	446				367				(79)	568				201

A-87 COST ALLOCATION DETAIL & COMPARISON

01042122 - EMERGENCY SERVICES

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	418	418	418	-	418	418	418	-	418	418	418	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>418</u>	<u>418</u>	<u>418</u>	-	<u>418</u>	<u>418</u>	<u>418</u>	-	<u>418</u>	<u>418</u>	<u>418</u>	-	-
Roll Forward	-				-				-				-
Adjustments:													-
Total A-87 Charge/(Rebate)	<u><u>418</u></u>				<u><u>418</u></u>				<u><u>418</u></u>				<u><u>-</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

03230000 - FIRE CHIEF'S ASSOCIATION

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior Year Variance
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	1	1	-	-	1	-	(1)	1	1	1	-	1
Dept of Finance	2	9	2	(7)	-	2	-	(2)	2	2	2	-	2
Annual Audit	1	1	1	-	-	1	-	(1)	1	1	1	-	1
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	2	4	2	(2)	-	4	-	(4)	4	2	4	2	4
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	1	-	1	1	-	1	-	(1)	-	1	-	(1)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>7</u>	<u>15</u>	<u>7</u>	<u>(8)</u>	<u>-</u>	<u>9</u>	<u>-</u>	<u>(9)</u>	<u>8</u>	<u>7</u>	<u>8</u>	<u>1</u>	<u>8</u>
Roll Forward Adjustments:	(8)				(9)				1				10
1 Roll fwd adj - CAO 11/12 Credit	1				-				-				-
Total A-87 Charge/(Rebate)	<u>-</u>				<u>(9)</u>				<u>9</u>				<u>18</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01602270 - FISH & GAME COMMISSION

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	2	2	-	2	2	2	-	2	2	2	-	-
Dept of Finance	31	40	31	(9)	407	36	407	371	358	31	358	327	(49)
Annual Audit	2	2	2	-	3	2	3	1	3	2	3	1	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	687	-	687	687	752	-	752	752	65
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	9	11	9	(2)	15	14	15	1	14	9	14	5	(1)
Employee Benefits	-	-	-	-	48	-	48	48	43	-	43	43	(5)
Data Processing	3	3	3	-	3	2	3	1	-	3	-	(3)	(3)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	47	58	47	(11)	1,165	56	1,165	1,109	1,172	47	1,172	1,125	7
Roll Forward	(11)				1,109				1,125				16
Adjustments:													
	2	Roll fwd adj - CAO 11/12 Credit			-				-				-
Total A-87 Charge/(Rebate)	<u>38</u>				<u>2,274</u>				<u>2,297</u>				<u>23</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04281000 - FIXED ROUTE TRANSIT

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	250	(63)	250	313	216	121	216	95	175	250	175	(75)	(41)
Dept of Finance	1,290	1,927	1,290	(637)	1,082	1,208	1,082	(126)	1,056	1,290	1,056	(234)	(26)
Annual Audit	313	385	313	(72)	367	143	367	224	309	313	309	(4)	(58)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	318	-	(318)	-	-	-	-	(40)	-	(40)	(40)	(40)
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,374	1,795	1,374	(421)	1,875	671	1,875	1,204	1,641	1,374	1,641	267	(234)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	444	348	444	96	401	109	401	292	-	444	-	(444)	(401)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	3,671	4,710	3,671	(1,039)	3,941	2,252	3,941	1,689	3,141	3,671	3,141	(530)	(800)
Roll Forward	(1,039)				1,689				(530)				(2,219)
Adjustments:	-	Personnel Director			-				40	Facilities to ISF			40
	(63)	Roll fwd adj - CAO 11/12 Credit			-				-	Bldg Maint to ISF			-
									-	Janitorial to ISF			-
Total A-87 Charge/(Rebate)	<u>2,569</u>				<u>5,630</u>				<u>2,651</u>				<u>(2,979)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02200000 - FLEET OPERATIONS

	2013-14				2014-15				2015-16				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail			
	Estimate	2011-12 Actual	2011-12 Difference		Estimate	2012-13 Actual	2012-13 Difference		Estimate	2013-14 Actual	2013-14 Difference		
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	333	84	333	249	321	614	321	(293)	203	333	203	(130)	(118)
Dept of Finance	3,262	4,879	3,262	(1,617)	3,261	5,451	3,261	(2,190)	2,971	3,262	2,971	(291)	(290)
Annual Audit	418	542	418	(124)	545	727	545	(182)	359	418	359	(59)	(186)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	2,821	4,848	2,821	(2,027)	2,745	4,706	2,745	(1,961)	3,006	2,821	3,006	185	261
Facilities Maint	-	(1,905)	-	1,905	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,891	2,525	1,891	(634)	2,863	3,488	2,863	(625)	1,993	1,891	1,993	102	(870)
Employee Benefits	187	655	187	(468)	190	602	190	(412)	171	187	171	(16)	(19)
Data Processing	592	488	592	104	596	554	596	42	-	592	-	(592)	(596)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	1,172	-	(1,172)	-
Subtotal	9,504	12,116	9,504	(2,612)	10,521	16,142	10,521	(5,621)	8,703	10,676	8,703	(1,973)	(1,818)
Roll Forward	(2,612)				(5,621)				(1,973)				3,648
Adjustments:	1,172	Personnel Director			-				-				-
	84	Roll fwd adj - CAO 11/12 Credit			-				-				-
Total A-87 Charge/(Rebate)	<u>8,148</u>				<u>4,900</u>				<u>6,730</u>				<u>1,830</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012170 - FLOOD CONTROL

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	745	745	745	-	745	745	745	-	745	745	745	-	-
CAO	5	-	5	5	5	-	5	5	-	5	-	(5)	(5)
Dept of Finance	14	1	14	13	15	54	15	(39)	1	14	1	(13)	(14)
Annual Audit	6	-	6	6	8	-	8	8	-	6	-	(6)	(8)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	26	1	26	25	41	-	41	41	2	26	2	(24)	(39)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	8	(1)	8	9	9	-	9	9	-	8	-	(8)	(9)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	804	746	804	58	823	799	823	24	748	804	748	(56)	(75)
Roll Forward	58				24				(56)				(80)
Adjustments:													
	-	Roll fwd adj - CAO 11/12 Credit			-				-				-
Total A-87 Charge/(Rebate)	<u>862</u>				<u>847</u>				<u>692</u>				<u>(155)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06020000 - GERMAN CEMETERY DISTRICT

	2013-14				2014-15				2015-16				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	Roll Forward Detail 2011-12 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	Roll Forward Detail 2012-13 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	Roll Forward Detail 2013-14 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	94	136	94	(42)	55	71	55	(16)	93	94	93	(1)	38
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>94</u>	<u>136</u>	<u>94</u>	<u>(42)</u>	<u>55</u>	<u>71</u>	<u>55</u>	<u>(16)</u>	<u>93</u>	<u>94</u>	<u>93</u>	<u>(1)</u>	<u>38</u>
Roll Forward	(42)				(16)				(1)				15
Adjustments:													-
													-
Total A-87 Charge/(Rebate)	<u><u>52</u></u>				<u><u>39</u></u>				<u><u>92</u></u>				<u><u>53</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06200000 - GLENN-CODORA FIRE

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	13	14	13	(1)	13	15	13	(2)	12	13	12	(1)	(1)
Dept of Finance	255	357	255	(102)	148	281	148	(133)	274	255	274	19	126
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	24	16	24	8	24	13	24	11	-	24	-	(24)	(24)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	292	387	292	(95)	185	309	185	(124)	286	292	286	(6)	101
Roll Forward	(95)				(124)				(6)				118
Adjustments:													-
	14	Roll fwd adj - CAO 11/12 Credit			-				-				-
Total A-87 Charge/(Rebate)	<u>211</u>				<u>61</u>				<u>280</u>				<u>219</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06220000 - GLENN-COLUSA FIRE DISTRICT

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	5	6	5	(1)	4	7	4	(3)	4	5	4	(1)	-
Dept of Finance	998	516	184	(332)	654	147	(160)	(307)	164	998	164	(834)	(490)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	9	6	9	3	8	6	8	2	-	9	-	(9)	(8)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,012	528	198	(330)	666	160	(148)	(308)	168	1,012	168	(844)	(498)
Roll Forward	(330)				(308)				(844)				(536)
Adjustments:		214											-
	6	Roll fwd adj - CAO 11/12 Credit			-				-				-
Total A-87 Charge/(Rebate)	<u>688</u>				<u>358</u>				<u>(676)</u>				<u>(1,034)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04280000 - GLENN COUNTY TRANSIT

	2012-13				2014-15				2015-16				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail			
		2010-11 Estimate	2010-11 Actual	Difference		2012-13 Estimate	2012-13 Actual	Difference		2013-14 Estimate	2013-14 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	36	(207)	36	243	31	92	31	(61)	32	36	32	(4)	1
Dept of Finance	687	1,495	687	(808)	790	1,393	790	(603)	473	687	473	(214)	(317)
Annual Audit	45	119	45	(74)	53	109	53	(56)	57	45	57	12	4
County Counsel	599	478	599	121	-	-	-	-	-	599	-	(599)	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	1,041	-	(1,041)	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	199	556	199	(357)	272	515	272	(243)	301	199	301	102	29
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	64	105	64	(41)	58	82	58	(24)	-	64	-	(64)	(58)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,630	3,587	1,630	(1,957)	1,204	2,191	1,204	(987)	863	1,630	863	(767)	(341)
Roll Forward	(1,957)				(987)				(767)				220
Adjustments:	-	Personnel Director			-				-				-
	(207)	Roll fwd adj - CAO 11/12 Credit			-				-				-
Total A-87 Charge/(Rebate)	<u>(534)</u>				<u>217</u>				<u>96</u>				<u>(121)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012060 - GRAND JURY

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	3	2	(1)	2	4	2	(2)	2	2	2	-	-
Dept of Finance	406	480	406	(74)	435	504	435	(69)	792	406	792	386	357
Annual Audit	3	4	3	(1)	4	4	4	-	3	3	3	-	(1)
County Counsel	-	652	-	(652)	-	444	-	(444)	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	68	-	(68)	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	12	19	12	(7)	18	20	18	(2)	17	12	17	5	(1)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	4	4	4	-	4	4	4	-	-	4	-	(4)	(4)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	427	1,162	427	(735)	463	1,048	463	(585)	814	427	814	387	351
Roll Forward	(735)				(585)				387				972
Adjustments:													
	3	Roll fwd adj - CAO 11/12 Credit			-				-				-
Total A-87 Charge/(Rebate)	<u>(305)</u>				<u>(122)</u>				<u>1,201</u>				<u>1,323</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06800000 - HAMILTON CITY CSD

	2013-14				2014-15				2015-16				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail			
		2011-12 Estimate	2011-12 Actual	Difference		2012-13 Estimate	2012-13 Actual	Difference		2013-14 Estimate	2013-14 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	51	66	51	(15)	50	67	50	(17)	250	51	250	199	200
Dept of Finance	1,829	2,869	1,829	(1,040)	2,131	2,470	2,131	(339)	2,416	1,829	2,416	587	285
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	1,956	-	(1,956)	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	91	69	91	22	92	60	92	32	-	91	-	(91)	(92)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,971</u>	<u>4,960</u>	<u>1,971</u>	<u>(2,989)</u>	<u>2,273</u>	<u>2,597</u>	<u>2,273</u>	<u>(324)</u>	<u>2,666</u>	<u>1,971</u>	<u>2,666</u>	<u>695</u>	<u>393</u>
Roll Forward	(2,989)				(324)				695				1,019
Adjustments:													
66 Roll fwd adj - CAO 11/12 Credit													
Total A-87 Charge/(Rebate)	<u>(952)</u>				<u>1,949</u>				<u>3,361</u>				<u>1,412</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06865000 - HCCSD EDGEWATER PARK

	2012-13	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	2	1	(1)	-	2	-	(2)	-	1	-	(1)	-
Dept of Finance	60	33	60	27	19	26	19	(7)	25	60	25	(35)	6
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	1	3	1	(2)	1	2	1	(1)	-	1	-	(1)	(1)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	62	38	62	24	20	30	20	(10)	25	62	25	(37)	5
Roll Forward	24				(10)				(37)				(27)
Adjustments:													
2 Roll fwd adj - CAO 11/12 Credit	2				-				-				-
Total A-87 Charge/(Rebate)	<u>88</u>				<u>10</u>				<u>(12)</u>				<u>(22)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06850000 - HCCSD LIBRARY

	2013-14				2014-15				2015-16				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	4	2	(2)	3	4	3	(1)	3	2	3	1	-
Dept of Finance	154	197	154	(43)	138	212	138	(74)	171	154	171	17	33
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	4	3	4	1	5	4	5	1	-	4	-	(4)	(5)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>160</u>	<u>204</u>	<u>160</u>	<u>(44)</u>	<u>146</u>	<u>220</u>	<u>146</u>	<u>(74)</u>	<u>174</u>	<u>160</u>	<u>174</u>	<u>14</u>	<u>28</u>
Roll Forward	(44)				(74)				14				88
Adjustments:													
4 Roll fwd adj - CAO 11/12 Credit													
Total A-87 Charge/(Rebate)	<u><u>120</u></u>				<u><u>72</u></u>				<u><u>188</u></u>				<u><u>116</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06830000 - HCCSD LIGHTING

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	4	3	(1)	3	4	3	(1)	3	3	3	-	-
Dept of Finance	24	33	24	(9)	20	29	20	(9)	30	24	30	6	10
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	5	4	5	1	5	3	5	2	-	5	-	(5)	(5)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>32</u>	<u>41</u>	<u>32</u>	<u>(9)</u>	<u>28</u>	<u>36</u>	<u>28</u>	<u>(8)</u>	<u>33</u>	<u>32</u>	<u>33</u>	<u>1</u>	<u>5</u>
Roll Forward	(9)				(8)				1				9
Adjustments:													
	4	Roll fwd adj - CAO 11/12 Credit			-				-				-
Total A-87 Charge/(Rebate)	<u><u>27</u></u>				<u><u>20</u></u>				<u><u>34</u></u>				<u><u>14</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06870000 - HCCSD PALLISADES

	2013-14				2014-15				2015-16				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail			
		2011-12 Estimate	2011-12 Actual	Difference		2012-13 Estimate	2012-13 Actual	Difference		2013-14 Estimate	2013-14 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	2	1	(1)	1	2	1	(1)	1	1	1	-	-
Dept of Finance	21	42	21	(21)	19	36	19	(17)	33	21	33	12	14
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	2	1	2	1	2	1	2	1	-	2	-	(2)	(2)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>24</u>	<u>45</u>	<u>24</u>	<u>(21)</u>	<u>22</u>	<u>39</u>	<u>22</u>	<u>(17)</u>	<u>34</u>	<u>24</u>	<u>34</u>	<u>10</u>	<u>12</u>
Roll Forward	(21)				(17)				10				27
Adjustments:													
2 Roll fwd adj - CAO 11/12 Credit					-				-				-
Total A-87 Charge/(Rebate)	<u><u>5</u></u>				<u><u>5</u></u>				<u><u>44</u></u>				<u><u>39</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05022000 - HAMILTON FIRE DISTRICT

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	50	70	50	(20)	46	77	46	(31)	102	50	102	52	56
Dept of Finance	789	1,205	789	(416)	806	1,122	806	(316)	1,413	789	1,413	624	607
Annual Audit	63	81	63	(18)	78	91	78	(13)	181	63	181	118	103
County Counsel	1,796	-	1,796	1,796	-	-	-	-	-	1,796	-	(1,796)	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	90	74	90	16	85	69	85	16	-	90	-	(90)	(85)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>2,788</u>	<u>1,430</u>	<u>2,788</u>	<u>1,358</u>	<u>1,015</u>	<u>1,359</u>	<u>1,015</u>	<u>(344)</u>	<u>1,696</u>	<u>2,788</u>	<u>1,696</u>	<u>(1,092)</u>	<u>681</u>
Roll Forward	1,358				(344)				(1,092)				(748)
Adjustments:													
70 Roll fwd adj - CAO 11/12 Credit	70				-				-				-
Total A-87 Charge/(Rebate)	<u><u>4,216</u></u>				<u><u>671</u></u>				<u><u>604</u></u>				<u><u>(67)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06960000 - HC RECLAMATION #2140

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	22	19	22	3	14	20	14	(6)	19	22	19	(3)	5
Dept of Finance	130	163	130	(33)	114	95	114	19	122	130	122	(8)	8
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	40	20	40	20	25	17	25	8	-	40	-	(40)	(25)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>192</u>	<u>202</u>	<u>192</u>	<u>(10)</u>	<u>153</u>	<u>132</u>	<u>153</u>	<u>21</u>	<u>141</u>	<u>192</u>	<u>141</u>	<u>(51)</u>	<u>(12)</u>
Roll Forward	(10)				21				(51)				(72)
Adjustments:													
19 Roll fwd adj - CAO 11/12 Credit	19				-				-				-
Total A-87 Charge/(Rebate)	<u><u>201</u></u>				<u><u>174</u></u>				<u><u>90</u></u>				<u><u>(84)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02230000 - HEALTH & HUMAN SERVICES AGENCY

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			Prior	2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	Year Variance	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	141	-	-	-	141
Dept of Finance	-	-	-	-	1,242	-	-	-	1,242	8,781	-	-	-	7,539
Annual Audit	-	-	-	-	-	-	-	-	-	249	-	-	-	249
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	2,062	-	-	-	2,062	16,534	-	-	-	14,472
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	22,934	-	-	-	22,934
Employee Benefits	-	-	-	-	143	-	-	-	143	4,015	-	-	-	3,872
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	3,447	-	-	-	3,447	52,654	-	-	-	49,207
Roll Forward	-				-				-	-				-
Adjustments:	-	Personnel Director			-				-	-				-
	-	Roll fwd adj - CAO 11/12 Credit			-				-	-				-
Total A-87 Charge/(Reba)	-				3,447				3,447	52,654				49,207

A-87 COST ALLOCATION DETAIL & COMPARISON

02250000 - HEALTH SERVICES ADMIN

	2013-14				2014-15				Prior Year	2015-16				
	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	Roll Forward Detail 2011-12 Actual	Roll Forward Detail 2011-12 Difference	A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	Roll Forward Detail 2012-13 Actual	Roll Forward Detail 2012-13 Difference		A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	Roll Forward Detail 2013-14 Actual	Roll Forward Detail 2013-14 Difference	Prior Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-	
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAO	248	4,318	248	(4,070)	276	323	276	(47)	28	187	248	187	(61)	(89)
Dept of Finance	6,130	5,228	6,130	902	5,094	4,719	5,094	375	(1,036)	1,213	6,130	1,213	(4,917)	(3,881)
Annual Audit	311	373	311	(62)	469	382	469	87	158	331	311	331	20	(138)
County Counsel	10,978	8,656	10,978	2,322	5,163	5,529	5,163	(366)	(5,815)	1,946	10,978	1,946	(9,032)	(3,217)
Personnel	8,464	3,988	8,464	4,476	6,186	6,038	6,186	148	(2,278)	(498)	8,464	(498)	(8,962)	(6,684)
Facilities Maint	-	-	-	-	-	1,675	-	(1,675)	-	-	-	-	-	-
Building Maint	-	(6,222)	-	6,222	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	(1,196)	-	1,196	-	-	-	-	-	-	-	-	-	-
General Insurance	1,364	2,376	1,364	(1,012)	2,395	2,420	2,395	(25)	1,031	1,758	1,364	1,758	394	(637)
Employee Benefits	2,540	2,268	2,540	272	1,659	3,425	1,659	(1,766)	(881)	-	2,540	-	(2,540)	(1,659)
Data Processing	(6,691)	336	(6,691)	(7,027)	(6,896)	14,745	(6,896)	(21,641)	(205)	-	(6,691)	-	6,691	6,896
DP - ProSupport	121,651	129,326	121,651	(7,675)	115,217	146,642	115,217	(31,425)	(6,434)	-	121,651	-	(121,651)	(115,217)
Adjustments	-	-	-	-	-	(5,529)	-	5,529	-	-	3,516	-	(3,516)	-
Subtotal	144,995	149,451	144,995	(4,456)	129,563	180,369	129,563	(50,806)	(15,432)	4,937	148,511	4,937	(143,574)	(124,626)
Roll Forward	(4,456)				(50,806)				(46,350)	(143,574)				(92,768)
Adjustments:	3,516	Personnel Director			-				(3,516)	-				-
	4,318	Roll fwd adj - CAO 11/12 Credit			-				(4,318)	-				-
					(115,217)	DP Pro-Support to ISF			(115,217)	-	DP Pro-Support to ISF			115,217
Total A-87 Charge/(Reba)	148,373				(36,460)				(184,833)	(138,637)				(102,177)

A-87 COST ALLOCATION DETAIL & COMPARISON

01014022 - HOSPITAL

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	8	371	8	(363)	8	85	8	(77)	6	8	6	(2)	(2)
Dept of Finance	38	63	38	(25)	40	313	40	(273)	41	38	41	3	1
Annual Audit	10	9	10	1	14	100	14	(86)	11	10	11	1	(3)
County Counsel	-	869	-	(869)	-	254	-	(254)	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	42	40	42	2	73	473	73	(400)	57	42	57	15	(16)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	14	8	14	6	16	75	16	(59)	-	14	-	(14)	(16)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	112	1,360	112	(1,248)	151	1,300	151	(1,149)	115	112	115	3	(36)
Roll Forward	(1,248)				(1,149)				3				1,152
Adjustments:													
371 Roll fwd adj - CAO 11/12 Credit	371				-				-				-
Total A-87 Charge/(Rebate)	<u>(765)</u>				<u>(998)</u>				<u>118</u>				<u>1,116</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01054015 - HOSPITAL PREPAREDNESS GRANT

	2013-14				2014-15				Prior Year	2015-16			
	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	Roll Forward Detail 2011-12 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	Roll Forward Detail 2012-13 Actual	Difference		A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	Roll Forward Detail 2013-14 Actual	Difference
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	43	37	43	6	41	35	41	6	(2)	26	43	26	(17)
Dept of Finance	594	215	594	379	167	471	167	(304)	(427)	147	594	147	(447)
Annual Audit	54	43	54	11	114	74	114	40	60	46	54	46	(8)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	705	-	705	705	-	658	-	(658)	(705)	-	705	-	(705)
Facilities Maint	-	-	-	-	-	11	-	(11)	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	237	200	237	37	359	194	359	165	122	240	237	240	3
Employee Benefits	47	-	47	47	(80)	48	(80)	(128)	(127)	-	47	-	(47)
Data Processing	76	39	76	37	77	31	77	46	1	-	76	-	(76)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	293	-	(293)
Subtotal	<u>1,756</u>	<u>534</u>	<u>1,756</u>	<u>1,222</u>	<u>678</u>	<u>1,522</u>	<u>678</u>	<u>(844)</u>	<u>(1,078)</u>	<u>459</u>	<u>2,049</u>	<u>459</u>	<u>(1,590)</u>
Roll Forward	1,222				(844)				(2,066)	(1,590)			(746)
Adjustments:	293	Personnel Director			-				(293)	-			-
	37	Roll fwd adj - CAO 11/12 Credit			-				(37)	-			-
Total A-87 Charge/(Reba)	<u>3,308</u>				<u>(166)</u>				<u>(3,474)</u>	<u>(1,131)</u>			<u>(965)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02240000 - HUMAN RESOURCE AGENCY

	2013-14				2014-15				Prior Year	2015-16				
	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	Roll Forward Detail 2011-12 Actual	Roll Forward Detail 2011-12 Difference	A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	Roll Forward Detail 2012-13 Actual	Roll Forward Detail 2012-13 Difference		Variance	A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	Roll Forward Detail 2013-14 Actual	Roll Forward Detail 2013-14 Difference
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	709	2,529	709	(1,820)	639	1,125	639	(486)	(70)	544	709	544	(165)	(95)
Dept of Finance	15,036	19,170	15,036	(4,134)	12,468	18,477	12,468	(6,009)	(2,568)	3,719	15,036	3,719	(11,317)	(8,749)
Annual Audit	890	1,249	890	(359)	1,085	1,331	1,085	(246)	195	960	890	960	70	(125)
County Counsel	37,826	43,188	37,826	(5,362)	48,595	26,603	48,595	21,992	10,769	35,272	37,826	35,272	(2,554)	(13,323)
Personnel	17,960	26,483	17,960	(8,523)	14,435	23,697	14,435	(9,262)	(3,525)	-	17,960	-	(17,960)	(14,435)
Facilities Maint	-	5,059	-	(5,059)	-	12,209	-	(12,209)	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	7,654	10,308	7,654	(2,654)	25,166	11,526	25,166	13,640	17,512	5,102	7,654	5,102	(2,552)	(20,064)
Employee Benefits	1,214	2,742	1,214	(1,528)	999	1,743	999	(744)	(215)	-	1,214	-	(1,214)	(999)
Data Processing	(11,320)	1,125	(11,320)	(12,445)	(4,280)	7,582	(4,280)	(11,862)	7,040	-	(11,320)	-	11,320	4,280
DP - ProSupport	20,807	161,660	20,807	(140,853)	53,901	65,020	53,901	(11,119)	33,094	-	20,807	-	(20,807)	(53,901)
Adjustments	-	-	-	-	-	(4,135)	-	4,135	-	-	7,617	-	(7,617)	-
Subtotal	90,776	273,513	90,776	(182,737)	153,008	165,178	153,008	(12,170)	62,232	45,597	98,393	45,597	(52,796)	(107,411)
Roll Forward	(182,737)				(12,170)				170,567	(52,796)				(40,626)
Adjustments:	7,617	Personnel Director			-				(7,617)	-				-
	2,529	Roll fwd adj - CAO 11/12 Credit			-				(2,529)	-				-
					(53,901)	DP Pro-Support to ISF			(53,901)	-	DP Pro-Support to ISF			53,901
Total A-87 Charge/(Reba)	<u>(81,815)</u>				<u>86,937</u>				<u>168,752</u>	<u>(7,199)</u>				<u>(94,136)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012100 - INDIGENT DEFENSE

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	75	96	75	(21)	74	91	74	(17)	72	75	72	(3)	(2)
Dept of Finance	329	479	329	(150)	319	394	319	(75)	360	329	360	31	41
Annual Audit	95	111	95	(16)	125	108	125	17	127	95	127	32	2
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	414	520	414	(106)	641	509	641	132	677	414	677	263	36
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	134	100	134	34	137	83	137	54	-	134	-	(134)	(137)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,047</u>	<u>1,306</u>	<u>1,047</u>	<u>(259)</u>	<u>1,296</u>	<u>1,185</u>	<u>1,296</u>	<u>111</u>	<u>1,236</u>	<u>1,047</u>	<u>1,236</u>	<u>189</u>	<u>(60)</u>
Roll Forward	(259)				111				189				78
Adjustments:													
	96	Roll fwd adj - CAO 11/12 Credit			-				-				-
Total A-87 Charge/(Rebate)	<u><u>884</u></u>				<u><u>1,407</u></u>				<u><u>1,425</u></u>				<u><u>18</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042140 - JAIL

	2013-14				2014-15				2015-16				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	Roll Forward Detail 2011-12 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	Roll Forward Detail 2012-13 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	Roll Forward Detail 2013-14 Actual	Roll Forward Detail 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	5,528	5,083	5,528	445	5,528	5,083	5,528	445	6,747	5,528	6,747	1,219	1,219
CAO	715	1,636	715	(921)	759	915	759	(156)	630	715	630	(85)	(129)
Dept of Finance	14,928	20,616	14,928	(5,688)	16,523	15,607	16,523	916	11,865	14,928	11,865	(3,063)	(4,658)
Annual Audit	897	1,056	897	(159)	1,289	1,083	1,289	206	1,112	897	1,112	215	(177)
County Counsel	-	217	-	(217)	-	-	-	-	-	-	-	-	-
Personnel	15,480	19,390	15,480	(3,910)	14,820	17,533	14,820	(2,713)	16,444	15,480	16,444	964	1,624
Facilities Maint	14,750	56,666	14,750	(41,916)	11,049	70,140	11,049	(59,091)	9,619	14,750	9,619	(5,131)	(1,430)
Building Maint	11,818	6,897	11,818	4,921	23,347	9,048	23,347	14,299	35,792	11,818	35,792	23,974	12,445
Janitorial Services	22,986	19,063	22,986	3,923	29,288	18,210	29,288	11,078	12,108	22,986	12,108	(10,878)	(17,180)
General Insurance	136,312	138,273	136,312	(1,961)	149,797	152,678	149,797	(2,881)	94,262	136,312	94,262	(42,050)	(55,535)
Employee Benefits	1,328	1,946	1,328	(618)	(38)	1,010	(38)	(1,048)	531	1,328	531	(797)	569
Data Processing	1,271	950	1,271	321	1,409	824	1,409	585	-	1,271	-	(1,271)	(1,409)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	(70,140)	-	70,140	-	7,031	-	(7,031)	-
Subtotal	324,741	370,521	324,741	(45,780)	352,499	320,719	352,499	31,780	287,838	331,772	287,838	(43,934)	(64,661)
Roll Forward	(45,780)				31,780				(43,934)				(75,714)
Adjustments:	7,031	Personnel Director			-				-				-
	1,636	Roll fwd adj - CAO 11/12 Credit			-				-				-
					(11,049)	Facilities to ISF			(9,619)	Facilities to ISF			1,430
					(23,347)	Bldg Maint to ISF			(35,792)	Bldg Maint to ISF			(12,445)
					(29,288)	Janitorial to ISF			(12,108)	Janitorial to ISF			17,180
Total A-87 Charge/(Rebate)	<u>287,628</u>				<u>320,595</u>				<u>186,385</u>				<u>(134,210)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042155 - JUVENILE HALL

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	39,726	39,520	39,726	206	39,726	39,726	39,726	-	39,726	39,726	39,726	-	-
Equipment Use	2,691	2,691	2,691	-	2,691	2,691	2,691	-	2,691	2,691	2,691	-	-
CAO	263	225	263	38	254	269	254	(15)	244	263	244	(19)	(10)
Dept of Finance	6,252	5,992	6,252	260	5,922	5,788	5,922	134	6,518	6,252	6,518	266	596
Annual Audit	331	261	331	70	437	331	437	106	430	331	430	99	(7)
County Counsel	200	-	200	200	-	127	-	(127)	-	200	-	(200)	-
Personnel	7,582	9,684	7,582	(2,102)	6,559	8,692	6,559	(2,133)	10,521	7,582	10,521	2,939	3,962
Facilities Maint	3,447	14,158	3,447	(10,711)	2,582	16,665	2,582	(14,083)	2,239	3,447	2,239	(1,208)	(343)
Building Maint	45,549	22,417	45,549	23,132	45,822	17,022	45,822	28,800	22,399	45,549	22,399	(23,150)	(23,423)
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	88,162	115,566	88,162	(27,404)	117,143	99,464	117,143	17,679	129,425	88,162	129,425	41,263	12,282
Employee Benefits	182	1,511	182	(1,329)	651	592	651	59	(144)	182	(144)	(326)	(795)
Data Processing	294	235	294	59	383	245	383	138	-	294	-	(294)	(383)
DP - ProSupport	3,297	-	3,297	3,297	8,241	-	8,241	8,241	-	3,297	-	(3,297)	(8,241)
Adjustments	-	-	-	-	-	(16,391)	-	16,391	-	3,516	-	(3,516)	-
Subtotal	<u>197,976</u>	<u>212,260</u>	<u>197,976</u>	<u>(14,284)</u>	<u>230,411</u>	<u>175,221</u>	<u>230,411</u>	<u>55,190</u>	<u>214,049</u>	<u>201,492</u>	<u>214,049</u>	<u>12,557</u>	<u>(16,362)</u>
Roll Forward	(14,284)				55,190				12,557				(42,633)
Adjustments:	3,516	Personnel Director			-				-				-
	225	Roll fwd adj - CAO 11/12 Credit			-				-				-
					(8,241)	DP Pro-Support to ISF			-	DP Pro-Support to ISF			8,241
					(2,582)	Facilities to ISF			(2,239)	Facilities to ISF			343
					(45,822)	Bldg Maint to ISF			(22,399)	Bldg Maint to ISF			23,423
					-	Janitorial to ISF			-	Janitorial to ISF			-
Total A-87 Charge/(Rebate)	<u><u>187,433</u></u>				<u><u>228,956</u></u>				<u><u>201,968</u></u>				<u><u>(26,988)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012050 - JUVENILE JUSTICE COMMISSION

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior Year Variance
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	-	2	-	(2)	-	-	-	-	-	-	-	-	-
Annual Audit	-	1	-	(1)	-	1	-	(1)	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	3	-	(3)	-	2	-	(2)	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	6	-	(6)	-	3	-	(3)	-	-	-	-	-
Roll Forward	(6)				(3)				-				3
Adjustments:													-
Total A-87 Charge/(Rebate)	<u>(6)</u>				<u>(3)</u>				<u>-</u>				<u>3</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06230000 - KANAWHA FIRE DISTRICT

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	20	19	20	1	19	36	19	(17)	23	20	23	3	4
Dept of Finance	343	542	343	(199)	344	551	344	(207)	448	343	448	105	104
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	36	20	36	16	36	32	36	4	-	36	-	(36)	(36)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>399</u>	<u>581</u>	<u>399</u>	<u>(182)</u>	<u>399</u>	<u>619</u>	<u>399</u>	<u>(220)</u>	<u>471</u>	<u>399</u>	<u>471</u>	<u>72</u>	<u>72</u>
Roll Forward	(182)				(220)				72				292
Adjustments:													
19 Roll fwd adj - CAO 11/12 Credit		19											
Total A-87 Charge/(Rebate)	<u><u>236</u></u>				<u><u>179</u></u>				<u><u>543</u></u>				<u><u>364</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04601000 - LAFCO

	2012-13	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	8	(4,075)	8	4,083	13	13	13	-	12	8	12	4	(1)
Dept of Finance	50	140	50	(90)	101	94	101	7	245	50	245	195	144
Annual Audit	10	16	10	(6)	23	16	23	7	22	10	22	12	(1)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	(1,060)	-	1,060	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	43	73	43	(30)	116	74	116	42	115	43	115	72	(1)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	14	15	14	(1)	25	13	25	12	-	14	-	(14)	(25)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	125	(4,891)	125	5,016	278	210	278	68	394	125	394	269	116
Roll Forward	5,016				68				269				201
Adjustments:													
	(4,075)	Roll fwd adj - CAO 11/12 Credit			-				-				-
Total A-87 Charge/(Rebate)	<u>1,066</u>				<u>346</u>				<u>663</u>				<u>317</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04100000 - LAW LIBRARY

	2013-14				2014-15				2015-16				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail			
		2011-12 Estimate	2011-12 Actual	Difference		2012-13 Estimate	2012-13 Actual	Difference		2013-14 Estimate	2013-14 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	4	2	(2)	2	4	2	(2)	2	2	2	-	-
Dept of Finance	39	90	39	(51)	26	51	26	(25)	7	39	7	(32)	(19)
Annual Audit	3	5	3	(2)	4	5	4	(1)	4	3	4	1	-
County Counsel	-	1,739	-	(1,739)	-	1,523	-	(1,523)	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	14	24	14	(10)	21	22	21	(1)	18	14	18	4	(3)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	4	6	4	(2)	5	3	5	2	-	4	-	(4)	(5)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>62</u>	<u>1,868</u>	<u>62</u>	<u>(1,806)</u>	<u>58</u>	<u>1,608</u>	<u>58</u>	<u>(1,550)</u>	<u>31</u>	<u>62</u>	<u>31</u>	<u>(31)</u>	<u>(27)</u>
Roll Forward	(1,806)				(1,550)				(31)				1,519
Adjustments:													-
4 Roll fwd adj - CAO 11/12 Credit					-				-				-
Total A-87 Charge/(Rebate)	<u>(1,740)</u>				<u>(1,492)</u>				<u>-</u>				<u>1,492</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06300000 - LEVEE DISTRICT #1

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	19	5	19	14	3	6	3	(3)	3	19	3	(16)	-
Dept of Finance	99	138	99	(39)	225	99	225	126	112	99	112	13	(113)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	34	6	34	28	6	3	6	3	-	34	-	(34)	(6)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	152	149	152	3	234	108	234	126	115	152	115	(37)	(119)
Roll Forward	3				126				(37)				(163)
Adjustments:													
	5	Roll fwd adj - CAO 10/11 Credit			-				-				-
Total A-87 Charge/(Rebate)	160				360				78				(282)

A-87 COST ALLOCATION DETAIL & COMPARISON

06310000 - LEVEE DISTRICT #2

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	3	3	-	3	4	3	(1)	3	3	3	-	-
Dept of Finance	23	88	23	(65)	85	94	85	(9)	106	23	106	83	21
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	5	3	5	2	5	2	5	3	-	5	-	(5)	(5)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>31</u>	<u>94</u>	<u>31</u>	<u>(63)</u>	<u>93</u>	<u>100</u>	<u>93</u>	<u>(7)</u>	<u>109</u>	<u>31</u>	<u>109</u>	<u>78</u>	<u>16</u>
Roll Forward	(63)				(7)				78				85
Adjustments:													
3 Roll fwd adj - CAO 11/12 Credit	3				-				-				-
Total A-87 Charge/(Rebate)	<u>(29)</u>				<u>86</u>				<u>187</u>				<u>101</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06320000 - LEVEE DISTRICT #3

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior Year Variance
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	12	16	12	(4)	12	16	12	(4)	11	12	11	(1)	(1)
Dept of Finance	133	136	133	(3)	178	124	178	54	132	133	132	(1)	(46)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	21	16	21	5	22	15	22	7	-	21	-	(21)	(22)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	166	168	166	(2)	212	155	212	57	143	166	143	(23)	(69)
Roll Forward	(2)				57				(23)				(80)
Adjustments:													
	16	Roll fwd adj - CAO 11/12 Credit			-				-				-
Total A-87 Charge/(Rebate)	180				269				120				(149)

A-87 COST ALLOCATION DETAIL & COMPARISON

01016040 - LIBRARY

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior Year
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	27	29	27	(2)	26	35	26	(9)	23	27	23	(4)	(3)
Dept of Finance	86	150	86	(64)	88	137	88	(49)	89	86	89	3	1
Annual Audit	33	34	33	(1)	44	41	44	3	41	33	41	8	(3)
County Counsel	-	652	-	(652)	-	444	-	(444)	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	146	159	146	(13)	227	193	227	34	217	146	217	71	(10)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	47	30	47	17	48	30	48	18	-	47	-	(47)	(48)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	339	1,054	339	(715)	433	880	433	(447)	370	339	370	31	(63)
Roll Forward	(715)				(447)				31				478
Adjustments:													
29 Roll fwd adj - CAO 11/12 Credit					-				-				-
Total A-87 Charge/(Rebate)	<u>(347)</u>				<u>(14)</u>				<u>401</u>				<u>415</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01062150 - LOCAL COMMUNITY CORRECTIONS

	2013-14				2014-15				2015-16				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	Roll Forward Detail 2011-12 Actual	Roll Forward Detail 2011-12 Difference	A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	Roll Forward Detail 2012-13 Actual	Roll Forward Detail 2012-13 Difference	A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	Roll Forward Detail 2013-14 Actual	Roll Forward Detail 2013-14 Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	97	-	-	-	150	-	-	-	53
Dept of Finance	-	-	-	-	2,823	-	-	-	2,913	-	-	-	90
Annual Audit	-	-	-	-	165	-	-	-	265	-	-	-	100
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	4,124	-	-	-	4,509	-	-	-	385
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	844	-	-	-	1,411	-	-	-	567
Employee Benefits	-	-	-	-	285	-	-	-	260	-	-	-	(25)
Data Processing	-	-	-	-	183	-	-	-	-	-	-	-	(183)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	8,521	-	-	-	9,508	-	-	-	987
Roll Forward	-				-				-				-
Adjustments:	-	Roll fwd adj - CAO 11/12 Credit			-				-				-
Total A-87 Charge/(Rebate)	-				8,521				9,508				987

A-87 COST ALLOCATION DETAIL & COMPARISON

04250000 - LOCAL TRANSPORTATION TRUST

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	48	-	-	-	48	-	48	48	48	48	48	--	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	174	-	-	-	194	251	194	(57)	166	174	166	(8)	(28)
Dept of Finance	1,163	-	-	-	907	1,098	907	(191)	873	1,163	873	(290)	(34)
Annual Audit	218	-	-	-	329	297	329	32	293	218	293	75	(36)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	705	-	-	-	(1)	658	(1)	(659)	-	705	-	(705)	1
Facilities Maint	74	-	-	-	55	-	55	55	48	74	48	(26)	(7)
Building Maint	-	-	-	-	(604)	-	(604)	(604)	-	-	-	-	604
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,009	-	-	-	1,734	1,400	1,734	334	1,607	1,009	1,607	598	(127)
Employee Benefits	47	-	-	-	-	48	-	(48)	-	47	-	(47)	-
Data Processing	309	-	-	-	360	227	360	133	-	309	-	(309)	(360)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	293	-	(293)	-
Subtotal	<u>3,747</u>	-	-	-	<u>3,022</u>	<u>3,979</u>	<u>3,022</u>	<u>(957)</u>	<u>3,035</u>	<u>4,040</u>	<u>3,035</u>	<u>(1,005)</u>	<u>13</u>
Roll Forward	-				(957)				(1,005)				(48)
Adjustments:	293	Personnel Director			-				-				-
					(55)	Facilities to ISF			(48)	Facilities to ISF			7
					604	Bldg Maint to ISF			-	Bldg Maint to ISF			(604)
					-	Janitorial to ISF			-	Janitorial to ISF			-
Total A-87 Charge/(Rebate)	<u><u>4,040</u></u>				<u><u>2,614</u></u>				<u><u>1,982</u></u>				<u><u>(632)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06030000 - MARVIN-CHAPEL CEMETERY

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	2	2	-	2	2	2	-	2	2	2	-	-
Dept of Finance	275	200	275	75	209	175	209	34	249	275	249	(26)	40
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	3	2	3	1	3	1	3	2	-	3	-	(3)	(3)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	280	204	280	76	214	178	214	36	251	280	251	(29)	37
Roll Forward	76				36				(29)				(65)
Adjustments:													
	2	Roll fwd adj - CAO 11/12 Credit			-				-				-
Total A-87 Charge/(Rebate)	<u>358</u>				<u>250</u>				<u>222</u>				<u>(28)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024020 - MATERNAL & CHILD HEALTH

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			Prior	2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	Year Variance	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	32	67	32	(35)	15	62	15	(47)	(17)	21	32	21	(11)	6
Dept of Finance	1,046	999	1,046	47	147	714	147	(567)	(899)	278	1,046	278	(768)	131
Annual Audit	40	78	40	(38)	33	77	33	(44)	(7)	36	40	36	(4)	3
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	1,411	1,385	1,411	26	-	658	-	(658)	(1,411)	-	1,411	-	(1,411)	-
Facilities Maint	-	-	-	-	-	14	-	(14)	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	286	490	286	(204)	279	472	279	(193)	(7)	359	286	359	73	80
Employee Benefits	93	134	93	(41)	-	48	-	(48)	(93)	-	93	-	(93)	-
Data Processing	56	70	56	(14)	28	56	28	(28)	(28)	-	56	-	(56)	(28)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	586	-	(586)	-
Subtotal	2,964	3,223	2,964	(259)	502	2,101	502	(1,599)	(2,462)	694	3,550	694	(2,856)	192
Roll Forward	(259)				(1,599)				(1,340)	(2,856)				(1,257)
Adjustments:	586	Personnel Director			-				(586)	-				-
	67	Roll fwd adj - CAO 11/12 Credit			-				(67)	-				-
Total A-87 Charge/(Reba)	<u>3,358</u>				<u>(1,097)</u>				<u>(4,455)</u>	<u>(2,162)</u>				<u>(1,065)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024012 - MENTAL HEALTH

	2013-14				2014-15				Prior Year	2015-16				
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail				A-87 Plan Schedule A	Roll Forward Detail			Prior Year
		2011-12 Estimate	2011-12 Actual	Difference		2012-13 Estimate	2012-13 Actual	Difference	Variance		2013-14 Estimate	2013-14 Actual	Difference	Variance
Service Departments:														
Building Use	6,189	5,965	6,189	224	6,189	6,189	6,189	-	-	6,189	6,189	6,189	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1,338	1,822	1,338	(484)	1,202	1,543	1,202	(341)	(136)	1,110	1,338	1,110	(228)	(92)
Dept of Finance	23,870	23,212	23,870	658	21,017	21,444	21,017	(427)	(2,853)	22,633	23,870	22,633	(1,237)	1,616
Annual Audit	1,680	2,116	1,680	(436)	2,263	1,922	2,263	341	583	1,961	1,680	1,961	281	(302)
County Counsel	-	2,260	-	(2,260)	-	888	-	(888)	-	487	-	487	487	487
Personnel	28,536	31,595	28,536	(3,059)	24,795	24,508	24,795	287	(3,741)	29,024	28,536	29,024	488	4,229
Facilities Maint	2,017	7,103	2,017	(5,086)	1,511	16,385	1,511	(14,874)	(506)	2,304	2,017	2,304	287	793
Building Maint	24,064	12,690	24,064	11,374	7,729	12,382	7,729	(4,653)	(16,335)	27,684	24,064	27,684	3,620	19,955
Janitorial Services	22,768	25,400	22,768	(2,632)	-	28,598	-	(28,598)	(22,768)	34,378	22,768	34,378	11,610	34,378
General Insurance	9,010	11,355	9,010	(2,345)	12,144	10,738	12,144	1,406	3,134	13,092	9,010	13,092	4,082	948
Employee Benefits	1,753	3,017	1,753	(1,264)	1,439	1,088	1,439	351	(314)	1,016	1,753	1,016	(737)	(423)
Data Processing	2,381	1,907	2,381	474	2,229	1,151	2,229	1,078	(152)	-	2,381	-	(2,381)	(2,229)
DP - ProSupport	-	1,916	-	(1,916)	-	(951)	-	951	-	-	-	-	-	-
Adjustments	-	-	-	-	-	(9,589)	-	9,589	-	-	12,598	-	(12,598)	-
Subtotal	123,606	130,358	123,606	(6,752)	80,518	116,296	80,518	(35,778)	(43,088)	139,878	136,204	139,878	3,674	59,360
Roll Forward	(6,752)				(35,778)				(29,026)	3,674				39,452
Adjustments:	12,598	Personnel Director			-				(12,598)	-				-
	1,822	Roll fwd adj - CAO 11/12 Credit			-				(1,822)	-				-
					(1,511)	Facilities to ISF			(1,511)	(2,304)	Facilities to ISF			(793)
					(7,729)	Bldg Maint to ISF			(7,729)	(27,684)	Bldg Maint to ISF			(19,955)
					-	Janitorial to ISF			-	(34,378)	Janitorial to ISF			(34,378)
Total A-87 Charge/(Reba)	131,274				35,500				(95,774)	79,186				43,686

A-87 COST ALLOCATION DETAIL & COMPARISON

01054012 - MENTAL HEALTH SERVICES ACT

	2012-13	Roll Forward Detail			2014-15	Roll Forward Detail			Prior	2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	Year Variance	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	442	470	442	(28)	442	565	442	(123)	-	401	442	401	(41)	(41)
Dept of Finance	1,338	1,865	1,338	(527)	1,405	1,689	1,405	(284)	67	1,428	1,338	1,428	90	23
Annual Audit	555	546	555	9	751	669	751	82	196	708	555	708	153	(43)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	2,432	2,544	2,432	(112)	3,838	3,146	3,838	692	1,406	3,765	2,432	3,765	1,333	(73)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	786	492	786	294	821	509	821	312	35	-	786	-	(786)	(821)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	5,553	5,917	5,553	(364)	7,257	6,578	7,257	679	1,704	6,302	5,553	6,302	749	(955)
Roll Forward	(364)			3,482	679			2,439	1,043	749			2,369	70
Adjustments:														
	470	Roll fwd adj - CAO 11/12 Credit			-				(470)	-				-
Total A-87 Charge/(Reba)	<u>5,659</u>				<u>7,936</u>				<u>2,277</u>	<u>7,051</u>				<u>(885)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01054045 - MOSQUITO ABATEMENT ASSESSMENT AREA

	2013-14				2014-15				Prior Year	2015-16				
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail				A-87 Plan Schedule A	Roll Forward Detail			
	Estimate	2011-12 Actual	2011-12 Difference		2012-13 Estimate	2012-13 Actual	2012-13 Difference	Variance	Estimate	2013-14 Actual	2013-14 Difference	Variance		
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-	
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAO	36	51	36	(15)	33	52	33	(19)	(3)	36	36	36	-	3
Dept of Finance	134	240	134	(106)	127	186	127	(59)	(7)	224	134	224	90	97
Annual Audit	46	60	46	(14)	56	62	56	(6)	10	63	46	63	17	7
County Counsel	-	-	-	-	-	2	-	(2)	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	1	-	(1)	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	201	278	201	(77)	284	292	284	(8)	83	334	201	334	133	50
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	65	54	65	11	61	47	61	14	(4)	-	65	-	(65)	(61)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	482	683	482	(201)	561	642	561	(81)	79	657	482	657	175	96
Roll Forward	(201)				(81)				120	175				256
Adjustments:														
51 Roll fwd adj - CAO 11/12 Credit									(51)					
Total A-87 Charge/(Reba)	332				480				148	832				352

A-87 COST ALLOCATION DETAIL & COMPARISON

06920000 - MOSQUITO ABATEMENT

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior Year Variance	
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference		
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-	
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAO	52	63	52	(11)	51	66	51	(15)	46	52	46	(6)	(5)	
Dept of Finance	798	1,153	798	(355)	790	1,610	790	(820)	875	798	875	77	85	
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	3,694	-	(3,694)	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	92	67	92	25	94	59	94	35	-	92	-	(92)	(94)	
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	942	4,977	942	(4,035)	935	1,735	935	(800)	921	942	921	(21)	(14)	
Roll Forward	(4,035)				(800)				(21)				779	
Adjustments:														
63 Roll fwd adj - CAO 11/12 Credit		63			-				-				-	-
Total A-87 Charge/(Rebate)	<u>(3,030)</u>				<u>135</u>				<u>900</u>				<u>765</u>	

A-87 COST ALLOCATION DETAIL & COMPARISON

05140000 - N. WILLOWS CO SERVICE AREA

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior Year Variance
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	14	24	14	(10)	13	18	13	(5)	12	14	12	(2)	(1)
Dept of Finance	178	285	178	(107)	255	174	255	81	233	178	233	55	(22)
Annual Audit	18	27	18	(9)	22	21	22	1	21	18	21	3	(1)
County Counsel	-	-	-	-	-	254	-	(254)	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	(12)	-	12	178	-	178	178	-	-	-	-	(178)
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	78	-	78	78	114	-	114	114	109	78	109	31	(5)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	25	25	25	-	24	13	24	11	-	25	-	(25)	(24)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>313</u>	<u>349</u>	<u>313</u>	<u>(36)</u>	<u>606</u>	<u>480</u>	<u>606</u>	<u>126</u>	<u>375</u>	<u>313</u>	<u>375</u>	<u>62</u>	<u>(231)</u>
Roll Forward Adjustments:	(36)				126				62				(64)
	24	Roll fwd adj - CAO 11/12 Credit			-				-				-
					(178)	Facilities to ISF			-	Facilities to ISF			178
					-	Bldg Mant to ISF			-	Bldg Mant to ISF			-
					-	Janitorial to ISF			-	Janitorial to ISF			-
Total A-87 Charge/(Rebate)	<u>301</u>				<u>554</u>				<u>437</u>				<u>(117)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06880000 - N.E. WILLOWS CSD

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior Year Variance
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	47	63	47	(16)	44	64	44	(20)	41	47	41	(6)	(3)
Dept of Finance	434	1,833	434	(1,399)	1,055	1,593	1,055	(538)	390	434	390	(44)	(665)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	83	66	83	17	82	59	82	23	-	83	-	(83)	(82)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	564	1,962	564	(1,398)	1,181	1,716	1,181	(535)	431	564	431	(133)	(750)
Roll Forward Adjustments:	(1,398)				(535)				(133)				402
63 Roll fwd adj - CAO 11/12 Credit	63				-				-				-
Total A-87 Charge/(Rebate)	<u>(771)</u>				<u>646</u>				<u>298</u>				<u>(348)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06040000 - NEWVILLE CEMETERY

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	-	1	1	-	1	-	(1)	1	1	1	-	1
Dept of Finance	2	38	2	(36)	107	72	107	35	93	2	93	91	(14)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1	-	1	1	1	-	1	1	-	1	-	(1)	(1)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>4</u>	<u>38</u>	<u>4</u>	<u>(34)</u>	<u>108</u>	<u>73</u>	<u>108</u>	<u>35</u>	<u>94</u>	<u>4</u>	<u>94</u>	<u>90</u>	<u>(14)</u>
Roll Forward	(34)				35				90				55
Adjustments:													
- Roll fwd adj - CAO 11/12 Credit	-				-				-				-
Total A-87 Charge/(Rebate)	<u>(30)</u>				<u>143</u>				<u>184</u>				<u>41</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01906020 - OFFICE OF EDUCATION

	2013-14				2014-15				2015-16				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail			
		2011-12 Estimate	2011-12 Actual	Difference		2012-13 Estimate	2012-13 Actual	Difference		2013-14 Estimate	2013-14 Actual	Difference	
Service Departments:													
Building Use	5,182	5,388	5,182	(206)	5,182	5,182	5,182	-	5,182	5,182	5,182	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	30	38	30	(8)	29	39	29	(10)	23	30	23	(7)	(6)
Dept of Finance	62,254	65,813	62,254	(3,559)	53,849	69,411	53,849	(15,562)	69,959	62,254	69,959	7,705	16,110
Annual Audit	37	44	37	(7)	49	46	49	3	41	37	41	4	(8)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	454	5,401	454	(4,947)	1,137	4,924	1,137	(3,787)	685	454	685	231	(452)
Building Maint	5,942	3,071	5,942	2,871	5,977	2,220	5,977	3,757	2,922	5,942	2,922	(3,020)	(3,055)
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	477	550	477	(73)	566	634	566	(68)	536	477	536	59	(30)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	53	40	53	13	54	32	54	22	-	53	-	(53)	(54)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	(2,138)	-	2,138	-	-	-	-	-
Subtotal	74,429	80,345	74,429	(5,916)	66,843	80,350	66,843	(13,507)	79,348	74,429	79,348	4,919	12,505
Roll Forward	(5,916)				(13,507)				4,919				18,426
Adjustments:	-	Personnel Director			-				-				-
	38	Roll fwd adj - CAO 11/12 Credit			-				-				-
					(1,137)	Facilities to ISF			(685)	Facilities to ISF			452
					(5,977)	Bldg Maint to ISF			(2,922)	Bldg Maint to ISF			3,055
					-	Janitorial to ISF			-	Janitorial to ISF			-
Total A-87 Charge/(Rebate)	<u>68,551</u>				<u>46,222</u>				<u>80,660</u>				<u>34,438</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05250000 - OLIVE PEST MGMT DISTRICT

	2013-14				2014-15				2015-16				Prior Year
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	24	24	24	-	21	20	21	1	13	24	13	(11)	(8)
Dept of Finance	171	274	171	(103)	162	138	162	24	97	171	97	(74)	(65)
Annual Audit	30	28	30	2	35	23	35	12	22	30	22	(8)	(13)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	130	-	130	130	181	-	181	181	118	130	118	(12)	(63)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	42	27	42	15	39	18	39	21	-	42	-	(42)	(39)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>397</u>	<u>353</u>	<u>397</u>	<u>44</u>	<u>438</u>	<u>199</u>	<u>438</u>	<u>239</u>	<u>250</u>	<u>397</u>	<u>250</u>	<u>(147)</u>	<u>(188)</u>
Roll Forward	44				239				(147)				(386)
Adjustments:	24	Roll fwd adj - CAO 11/12 Credit			-	#			-				-
Total A-87 Charge/(Rebate)	<u><u>465</u></u>				<u><u>677</u></u>				<u><u>103</u></u>				<u><u>(574)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06700000 - ORD BEND CSD

	2013-14				2014-15				2015-16				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	Roll Forward Detail 2011-12 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	Roll Forward Detail 2012-13 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	Roll Forward Detail 2013-14 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	11	12	11	(1)	6	15	6	(9)	5	11	5	(6)	(1)
Dept of Finance	310	290	310	20	206	210	206	(4)	209	310	209	(101)	3
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	19	12	19	7	11	13	11	(2)	-	19	-	(19)	(11)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>340</u>	<u>314</u>	<u>340</u>	<u>26</u>	<u>223</u>	<u>238</u>	<u>223</u>	<u>(15)</u>	<u>214</u>	<u>340</u>	<u>214</u>	<u>(126)</u>	<u>(9)</u>
Roll Forward	26				(15)				(126)				(111)
Adjustments:													
	12	Roll fwd adj - CAO 11/12 Credit			-				-				-
Total A-87 Charge/(Rebate)	<u><u>378</u></u>				<u><u>208</u></u>				<u><u>88</u></u>				<u><u>(120)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06240000 - ORD FIRE DISTRICT

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	6	7	6	(1)	6	7	6	(1)	7	6	7	1	1
Dept of Finance	192	153	192	39	250	235	250	15	193	192	193	1	(57)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	10	7	10	3	11	8	11	3	-	10	-	(10)	(11)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	208	167	208	41	267	250	267	17	200	208	200	(8)	(67)
Roll Forward	41				17				(8)				(25)
Adjustments:													
	7	Roll fwd adj - CAO 11/12 Credit			-				-				-
Total A-87 Charge/(Rebate)	<u>256</u>				<u>284</u>				<u>192</u>				<u>(92)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02040205 - ORLAND AIRPORT

	2013-14				2014-15				2015-16				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	121	(946)	121	1,067	100	154	100	(54)	118	121	118	(3)	18
Dept of Finance	1,241	1,310	1,241	(69)	817	1,134	817	(317)	744	1,241	744	(497)	(73)
Annual Audit	152	211	152	(59)	170	183	170	(13)	208	152	208	56	38
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	705	693	705	12	343	658	343	(315)	-	705	-	(705)	(343)
Facilities Maint	-	293	-	(293)	1,333	-	1,333	1,333	250	-	250	250	(1,083)
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	668	8,216	668	(7,548)	866	7,946	866	(7,080)	1,107	668	1,107	439	241
Employee Benefits	47	67	47	(20)	24	48	24	(24)	-	47	-	(47)	(24)
Data Processing	216	189	216	27	185	143	185	42	-	216	-	(216)	(185)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	293	-	(293)	-
Subtotal	3,150	10,033	3,150	(6,883)	3,838	10,266	3,838	(6,428)	2,427	3,443	2,427	(1,016)	(1,411)
Roll Forward	(6,883)				(6,428)				(1,016)				5,412
Adjustments:	293	Personnel Director			-				-				-
	(946)	Roll fwd adj - CAO 11/12 Credit			-				-				-
					(1,333)	Facilities to ISF			(250)	Facilities to ISF			1,083
					-	Bldg Maint to ISF			-	Bldg Maint to ISF			-
					-	Janitorial to ISF			-	Janitorial to ISF			-
Total A-87 Charge/(Rebate)	<u>(4,386)</u>				<u>(3,923)</u>				<u>1,161</u>				<u>5,084</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06050000 - ORLAND CEMETERY

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	68	83	68	(15)	65	85	65	(20)	62	68	62	(6)	(3)
Dept of Finance	972	1,094	972	(122)	1,347	1,370	1,347	(23)	1,249	972	1,249	277	(98)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	121	87	121	34	120	79	120	41	-	121	-	(121)	(120)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,161	1,264	1,161	(103)	1,532	1,534	1,532	(2)	1,311	1,161	1,311	150	(221)
Roll Forward	(103)				(2)				150				152
Adjustments:													
	83	Roll fwd adj - CAO 10/11 Credit			-				-				-
Total A-87 Charge/(Rebate)	<u>1,141</u>				<u>1,530</u>				<u>1,461</u>				<u>(69)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06250000 - ORLAND FIRE DISTRICT

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	37	26	37	11	20	26	20	(6)	23	37	23	(14)	3
Dept of Finance	546	262	546	284	271	538	271	(267)	392	546	392	(154)	121
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	66	27	66	39	37	23	37	14	-	66	-	(66)	(37)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	649	315	649	334	328	587	328	(259)	415	649	415	(234)	87
Roll Forward	334				(259)				(234)				25
Adjustments:													
26 Roll fwd adj - CAO 11/12 Credit	26				-				-				-
Total A-87 Charge/(Rebate)	<u>1,009</u>				<u>69</u>				<u>181</u>				<u>112</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012280 - PLANNING

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	92	401	92	(309)	92	263	92	(171)	92	92	92	-	-
Equipment Use	800	-	800	800	800	800	800	-	-	800	-	(800)	(800)
CAO	208	(2,642)	208	2,850	320	487	320	(167)	299	208	299	91	(21)
Dept of Finance	2,006	3,688	2,006	(1,682)	2,858	3,347	2,858	(489)	3,038	2,006	3,038	1,032	180
Annual Audit	261	651	261	(390)	544	576	544	(32)	528	261	528	267	(16)
County Counsel	998	5,737	998	(4,739)	4,859	3,297	4,859	1,562	2,676	998	2,676	1,678	(2,183)
Personnel	1,411	2,770	1,411	(1,359)	2,059	1,316	2,059	743	3,006	1,411	3,006	1,595	947
Facilities Maint	170	9,005	170	(8,835)	838	2,053	838	(1,215)	113	170	113	(57)	(725)
Building Maint	90	(1,137)	90	1,227	114	5,614	114	(5,500)	26	90	26	(64)	(88)
Janitorial Services	19	1,088	19	(1,069)	12	3,675	12	(3,663)	7	19	7	(12)	(5)
General Insurance	1,265	3,476	1,265	(2,211)	2,895	3,112	2,895	(217)	2,928	1,265	2,928	1,663	33
Employee Benefits	93	267	93	(174)	143	97	143	46	172	93	172	79	29
Data Processing	370	587	370	(217)	594	438	594	156	-	370	-	(370)	(594)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	(2,053)	-	2,053	-	586	-	(586)	-
Subtotal	7,783	23,891	7,783	(16,108)	16,128	23,022	16,128	(6,894)	12,885	8,369	12,885	4,516	(3,243)
Roll Forward	(16,108)				(6,894)				4,516				11,410
Adjustments:	586	Personnel Director			-				-				-
	(2,642)	Roll fwd adj - CAO 11/12 Credit			-				-				-
					(838)	Facilities to ISF			(113)	Facilities to ISF			(113)
					(114)	Bldg Maint to ISF			(26)	Bldg Maint to ISF			(26)
					(12)	Janitorial to ISF			(7)	Janitorial to ISF			(7)
Total A-87 Charge/(Rebate)	<u>(10,381)</u>				<u>8,270</u>				<u>17,255</u>				<u>8,021</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02260000 - PLANNING & PUBLIC WORKS

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior Year Variance
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	
Service Departments:													
Building Use	637	125	637	512	637	-	637	637	637	637	637	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	322	(6,318)	322	6,640	245	336	245	(91)	231	322	231	(91)	(14)
Dept of Finance	4,635	10,063	4,635	(5,428)	4,946	5,337	4,946	(391)	4,854	4,635	4,854	219	(92)
Annual Audit	404	475	404	(71)	417	397	417	20	409	404	409	5	(8)
County Counsel	62,477	96,063	62,477	(33,586)	29,916	62,130	29,916	(32,214)	74,071	62,477	74,071	11,594	44,155
Personnel	4,937	5,943	4,937	(1,006)	4,812	6,582	4,812	(1,770)	5,261	4,937	5,261	324	449
Facilities Maint	973	35,786	973	(34,813)	1,365	34	1,365	1,331	632	973	632	(341)	(733)
Building Maint	-	13,300	-	(13,300)	1,575	-	1,575	1,575	-	-	-	-	(1,575)
Janitorial Services	-	(3,884)	-	3,884	-	-	-	-	-	-	-	-	-
General Insurance	9,148	11,432	9,148	(2,284)	8,769	9,916	8,769	(1,147)	9,082	9,148	9,082	(66)	313
Employee Benefits	327	669	327	(342)	743	699	743	44	302	327	302	(25)	(441)
Data Processing	(3,798)	258	(3,798)	(4,056)	(2,827)	(7,551)	(2,827)	4,724	-	(3,798)	-	3,798	2,827
DP - ProSupport	78,131	74,230	78,131	3,901	74,403	84,865	74,403	(10,462)	-	78,131	-	(78,131)	(74,403)
Adjustments	-	-	-	-	-	(1,039)	-	1,039	-	2,051	-	(2,051)	-
Subtotal	158,193	238,142	158,193	(79,949)	125,001	161,706	125,001	(36,705)	95,479	160,244	95,479	(64,765)	(29,522)
Roll Forward	(79,949)				(36,705)				(64,765)				(28,060)
Adjustments:	2,051	Personnel Director			-				-				-
	(6,318)	Roll fwd adj - CAO 11/12 Credit			-				-				-
					(74,403)	DP Pro-Support to ISF			-	DP Pro-Support to ISF			74,403
					(1,365)	Facilities to ISF			(632)	Facilities to ISF			733
					(1,575)	Bldg Maint to ISF			-	Bldg Maint to ISF			1,575
					-	Janitorial to ISF			-	Janitorial to ISF			-
Total A-87 Charge/(Rebate)	<u>73,977</u>				<u>10,953</u>				<u>30,082</u>				<u>19,129</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042150 - PROBATION

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	1,445	1,362	1,445	83	1,445	1,445	1,445	-	1,445	1,445	1,445	-	-
Equipment Use	3,449	4,781	3,449	(1,332)	5,312	4,781	5,312	531	11,700	3,449	11,700	8,251	6,388
CAO	218	242	218	(24)	246	302	246	(56)	253	218	253	35	7
Dept of Finance	8,111	3,802	8,111	4,309	5,892	5,095	5,892	797	5,360	8,111	5,360	(2,751)	(532)
Annual Audit	273	281	273	(8)	731	395	731	336	448	273	448	175	(283)
County Counsel	2,196	3,475	2,196	(1,279)	1,367	1,572	1,367	(205)	1,460	2,196	1,460	(736)	93
Personnel	10,421	4,155	10,421	6,266	5,970	7,241	5,970	(1,271)	7,515	10,421	7,515	(2,906)	1,545
Facilities Maint	1,637	5,783	1,637	(4,146)	1,226	7,785	1,226	(6,559)	1,072	1,637	1,072	(565)	(154)
Building Maint	7,468	218	7,468	7,250	12,462	4,882	12,462	7,580	7,270	7,468	7,270	(198)	(5,192)
Janitorial Services	19,834	15,637	19,834	4,197	26,417	16,488	26,417	9,929	11,226	19,834	11,226	(8,608)	(15,191)
General Insurance	2,594	5,842	2,594	(3,248)	3,847	6,635	3,847	(2,788)	4,182	2,594	4,182	1,588	335
Employee Benefits	896	775	896	121	194	147	194	47	(373)	896	(373)	(1,269)	(567)
Data Processing	(1,131)	152	(1,131)	(1,283)	(748)	(1,164)	(748)	416	-	(1,131)	-	1,131	748
DP - ProSupport	16,255	12,742	16,255	3,513	9,539	17,500	9,539	(7,961)	-	16,255	-	(16,255)	(9,539)
Adjustments	-	-	-	-	-	(7,835)	-	7,835	-	4,688	-	(4,688)	-
Subtotal	73,666	59,247	73,666	14,419	73,900	65,269	73,900	8,631	51,558	78,354	51,558	(26,796)	(22,342)
Roll Forward	14,419				8,631				(26,796)				(35,427)
Adjustments:	4,688	Personnel Director			-				-				-
	242	Roll fwd adj - CAO 11/12 Credit			-				-				-
					(9,539)	DP Pro-Support to ISF			-	DP Pro-Support to ISF			9,539
					(1,226)	Facilities to ISF			(1,072)	Facilities to ISF			154
					(12,462)	Bldg Maint to ISF			(7,270)	Bldg Maint to ISF			5,192
					(26,417)	Janitorial to ISF			(11,226)	Janitorial to ISF			(11,226)
Total A-87 Charge/(Rebate)	<u>93,015</u>				<u>32,887</u>				<u>5,194</u>				<u>(54,110)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012240 - PUBLIC GUARDIAN

	2013-14				2014-15				2015-16				Prior Year Variance
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	399	-	399	399	399
Equipment Use	725	725	725	-	725	725	725	-	725	725	725	-	-
CAO	33	51	33	(18)	33	53	33	(20)	35	33	35	2	2
Dept of Finance	1,051	906	1,051	145	1,032	954	1,032	78	1,067	1,051	1,067	16	35
Annual Audit	42	60	42	(18)	56	63	56	(7)	61	42	61	19	5
County Counsel	(4,453)	5,879	(4,453)	(10,332)	2,975	2,645	2,975	330	11,076	(4,453)	11,076	15,529	8,101
Personnel	1,411	1,113	1,411	298	1,375	1,316	1,375	59	1,503	1,411	1,503	92	128
Facilities Maint	8	139	8	(131)	281	1,418	281	(1,137)	2,056	8	2,056	2,048	1,775
Building Maint	-	-	-	-	-	-	-	-	2,508	-	2,508	2,508	2,508
Janitorial Services	-	-	-	-	-	-	-	-	668	-	668	668	668
General Insurance	183	278	183	(95)	287	295	287	(8)	534	183	534	351	247
Employee Benefits	93	134	93	(41)	95	97	95	(2)	87	93	87	(6)	(8)
Data Processing	(276)	42	(276)	(318)	(445)	(178)	(445)	(267)	-	(276)	-	276	445
DP - ProSupport	4,442	3,255	4,442	1,187	3,580	2,203	3,580	1,377	-	4,442	-	(4,442)	(3,580)
Adjustments	-	-	-	-	-	(17)	-	17	-	586	-	(586)	-
Subtotal	3,259	12,582	3,259	(9,323)	9,994	9,574	9,994	420	20,719	3,845	20,719	16,874	10,725
Roll Forward	(9,323)				420				16,874				16,454
Adjustments:	586	Personnel Director			-				-				-
	51	Roll fwd adj - CAO 11/12 Credit			-				-				-
					(3,580)	DP Pro-Support to ISF			-	DP Pro-Support to ISF			3,580
					(281)	Facilities to ISF			(2,056)	Facilities to ISF			(1,775)
					-	Bldg Maint to ISF			(2,508)	Bldg Maint to ISF			(2,508)
					-	Janitorial to ISF			(668)	Janitorial to ISF			(668)
Total A-87 Charge/(Rebate)	<u>(5,427)</u>				<u>6,553</u>				<u>32,361</u>				<u>25,808</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024010 - PUBLIC HEALTH

	2013-14				2014-15				Prior Year	2015-16				
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail				A-87 Plan Schedule A	Roll Forward Detail			
		2011-12 Estimate	2011-12 Actual	Difference		2012-13 Estimate	2012-13 Actual	Difference	Variance		2013-14 Estimate	2013-14 Actual	Difference	Variance
Service Departments:														
Building Use	5,090	5,314	5,090	(224)	5,090	5,090	5,090	-	-	5,090	5,090	5,090	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	562	9,943	562	(9,381)	625	686	625	(61)	63	594	562	594	32	(31)
Dept of Finance	7,976	8,969	7,976	(993)	10,470	7,602	10,470	2,868	2,494	9,158	7,976	9,158	1,182	(1,312)
Annual Audit	706	999	706	(293)	1,119	872	1,119	247	413	1,049	706	1,049	343	(70)
County Counsel	399	11,301	399	(10,902)	13,364	7,861	13,364	5,503	12,965	6,081	399	6,081	5,682	(7,283)
Personnel	8,209	10,050	8,209	(1,841)	11,352	7,720	11,352	3,632	3,143	10,936	8,209	10,936	2,727	(416)
Facilities Maint	1,659	6,333	1,659	(4,674)	1,243	10,009	1,243	(8,766)	(416)	2,908	1,659	2,908	1,249	1,665
Building Maint	19,794	22,647	19,794	(2,853)	6,357	10,184	6,357	(3,827)	(13,437)	19,334	19,794	19,334	(460)	12,977
Janitorial Services	18,727	24,638	18,727	(5,911)	-	23,522	-	(23,522)	(18,727)	15,082	18,727	15,082	(3,645)	15,082
General Insurance	4,249	6,330	4,249	(2,081)	6,579	5,361	6,579	1,218	2,330	6,753	4,249	6,753	2,504	174
Employee Benefits	500	1,003	500	(503)	776	630	776	146	276	648	500	648	148	(128)
Data Processing	1,000	900	1,000	100	1,160	618	1,160	542	160	-	1,000	-	(1,000)	(1,160)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	(7,887)	-	7,887	-	-	3,516	-	(3,516)	-
Subtotal	68,871	108,427	68,871	(39,556)	58,135	72,268	58,135	(14,133)	(10,736)	77,633	72,387	77,633	5,246	19,498
Roll Forward	(39,556)				(14,133)				25,423	5,246				19,379
Adjustments:	3,516	Personnel Director			-				(3,516)	-				-
	9,943	Roll fwd adj - CAO 11/12 Credit			-				(9,943)	-				-
					(1,243)	Facilities to ISF			(1,243)	(2,908)	Facilities to ISF			(1,665)
					(6,357)	Bldg Maint to ISF			(6,357)	(19,334)	Bldg Maint to ISF			(12,977)
					-	Janitorial to ISF			-	(15,082)	Janitorial to ISF			(15,082)
Total A-87 Charge/(Reba)	<u>42,774</u>				<u>36,402</u>				<u>(6,372)</u>	<u>45,555</u>				<u>9,153</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02040207 - WILLOWS AIRPORT

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	106	(364)	106	470	141	139	141	2	134	106	134	28	(7)
Dept of Finance	657	1,095	657	(438)	1,081	750	1,081	331	950	657	950	293	(131)
Annual Audit	133	233	133	(100)	305	164	305	141	236	133	236	103	(69)
County Counsel	-	217	-	(217)	304	-	304	304	-	-	-	-	(304)
Personnel	-	-	-	-	343	-	343	343	-	-	-	-	(343)
Facilities Maint	5	(102)	5	107	2,710	273	2,710	2,437	1,089	5	1,089	1,084	(1,621)
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	584	1,085	584	(501)	1,226	773	1,226	453	1,254	584	1,254	670	28
Employee Benefits	-	-	-	-	24	-	24	24	-	-	-	-	(24)
Data Processing	189	210	189	(21)	262	127	262	135	-	189	-	(189)	(262)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,674	2,374	1,674	(700)	6,396	2,226	6,396	4,170	3,663	1,674	3,663	1,989	(2,733)
Roll Forward	(700)				4,170				1,989				(2,181)
Adjustments:													
	(364)	Roll fwd adj - CAO 11/12 Credit			-				-				-
					(2,710)	Facilities to ISF			(1,089)	Facilities to ISF			1,621
					-	Bldg Maint to ISF			-	Bldg Maint to ISF			-
					-	Janitorial to ISF			-	Janitorial to ISF			-
Total A-87 Charge/(Rebate)	<u>610</u>				<u>7,856</u>				<u>4,563</u>				<u>(3,293)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06060000 - WILLOWS CEMETERY

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	48	66	48	(18)	48	63	48	(15)	46	48	46	(2)	(2)
Dept of Finance	705	969	705	(264)	745	1,065	745	(320)	1,235	705	1,235	530	490
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	86	69	86	17	89	57	89	32	-	86	-	(86)	(89)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>839</u>	<u>1,104</u>	<u>839</u>	<u>(265)</u>	<u>882</u>	<u>1,185</u>	<u>882</u>	<u>(303)</u>	<u>1,281</u>	<u>839</u>	<u>1,281</u>	<u>442</u>	<u>399</u>
Roll Forward	(265)				(303)				442				745
Adjustments:													
66 Roll fwd adj - CAO 11/12 Credit	66				-				-				-
Total A-87 Charge/(Rebate)	<u><u>640</u></u>				<u><u>579</u></u>				<u><u>1,723</u></u>				<u><u>1,144</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05050000 - WILLOWS RURAL FIRE DISTRICT

	2013-14				2014-15				2015-16				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	38	52	38	(14)	35	49	35	(14)	87	38	87	49	52
Dept of Finance	385	615	385	(230)	346	455	346	(109)	686	385	686	301	340
Annual Audit	47	60	47	(13)	60	58	60	2	153	47	153	106	93
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	67	54	67	13	66	45	66	21	-	67	-	(67)	(66)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	537	781	537	(244)	507	607	507	(100)	926	537	926	389	419
Roll Forward	(244)				(100)				389				489
Adjustments:													
	52	Roll fwd adj - CAO 11/12 Credit			-				-				-
Total A-87 Charge/(Rebate)	<u>345</u>				<u>407</u>				<u>1,315</u>				<u>908</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024025 - WOMEN, INFANTS & CHILDREN

	2013-14				2014-15				Prior Year	2015-16				
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail				A-87 Plan Schedule A	Roll Forward Detail			
	Estimate	2011-12 Actual	2011-12 Difference		2012-13 Estimate	2012-13 Actual	2012-13 Difference	Variance		2013-14 Estimate	2013-14 Actual	2013-14 Difference	Variance	
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-	
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAO	161	139	161	22	120	212	120	(92)	(41)	105	161	105	(56)	(15)
Dept of Finance	3,038	2,917	3,038	121	2,763	3,909	2,763	(1,146)	(275)	2,725	3,038	2,725	(313)	(38)
Annual Audit	202	161	202	41	388	513	388	(125)	186	186	202	186	(16)	(202)
County Counsel	-	-	-	-	607	-	607	607	607	-	-	-	-	(607)
Personnel	3,215	4,155	3,215	(940)	3,437	5,266	3,437	(1,829)	222	3,758	3,215	3,758	543	321
Facilities Maint	-	-	-	-	-	3,088	-	(3,088)	-	-	-	-	-	-
Building Maint	-	(2,577)	-	2,577	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	(368)	-	368	-	-	-	-	-	-	-	-	-	-
General Insurance	886	751	886	135	1,045	1,180	1,045	(135)	159	990	886	990	104	(55)
Employee Benefits	181	401	181	(220)	238	386	238	(148)	57	215	181	215	34	(23)
Data Processing	286	145	286	141	224	191	224	33	(62)	-	286	-	(286)	(224)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	1,465	-	(1,465)	-
Subtotal	7,969	5,724	7,969	2,245	8,822	14,745	8,822	(5,923)	853	7,979	9,434	7,979	(1,455)	(843)
Roll Forward	2,245				(5,923)				(8,168)	(1,455)				4,468
Adjustments:	1,465	Personnel Director			-				(1,465)	-				-
	139	Roll fwd adj - CAO 11/12 Credit			-				(139)	-				-
									-					-
Total A-87 Charge/(Reba)	11,818				2,899				(8,919)	6,524				3,625

A-87 COST ALLOCATION DETAIL & COMPARISON

01012220 - RECORDER

	2013-14				2014-15				2015-16				Prior Year
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	
Service Departments:													
Building Use	2,926	8,550	2,926	(5,624)	2,926	8,746	2,926	(5,820)	3,013	2,926	3,013	87	87
Equipment Use	15,062	13,385	15,062	1,677	15,062	15,062	15,062	-	15,062	15,062	15,062	-	-
CAO	80	118	80	(38)	80	108	80	(28)	73	80	73	(7)	(7)
Dept of Finance	2,100	2,319	2,100	(219)	2,721	1,876	2,721	845	1,616	2,100	1,616	(484)	(1,105)
Annual Audit	101	137	101	(36)	135	128	135	7	130	101	130	29	(5)
County Counsel	200	288	200	(88)	2,733	-	2,733	2,733	1,460	200	1,460	1,260	(1,273)
Personnel	2,463	3,463	2,463	(1,000)	2,750	2,633	2,750	117	1,991	2,463	1,991	(472)	(759)
Facilities Maint	1,666	6,645	1,666	(4,979)	1,168	8,448	1,168	(7,280)	1,042	1,666	1,042	(624)	(126)
Building Maint	13,948	10,031	13,948	3,917	13,188	6,000	13,188	7,188	8,723	13,948	8,723	(5,225)	(4,465)
Janitorial Services	8,606	8,048	8,606	558	11,428	3,938	11,428	7,490	6,168	8,606	6,168	(2,438)	(5,260)
General Insurance	1,526	1,820	1,526	(294)	1,775	2,256	1,775	(481)	1,955	1,526	1,955	429	180
Employee Benefits	187	334	187	(147)	190	193	190	(3)	129	187	129	(58)	(61)
Data Processing	(440)	115	(440)	(555)	(405)	(1,298)	(405)	893	-	(440)	-	440	405
DP - ProSupport	18,423	10,813	18,423	7,610	9,688	13,738	9,688	(4,050)	-	18,423	-	(18,423)	(9,688)
Adjustments	-	-	-	-	-	(8,448)	-	8,448	-	1,172	-	(1,172)	-
Subtotal	66,848	66,066	66,848	782	63,439	53,380	63,439	10,059	41,362	68,020	41,362	(26,658)	(22,077)
Roll Forward	782				10,059				(26,658)				(36,717)
Adjustments:	1,172	Personnel Director			-				-				-
	118	Roll fwd adj - CAO 11/12 Credit			-				-				-
					(9,688)	DP Pro-Support to ISF			-	DP Pro-Support to ISF			9,688
					(1,168)	Facilities to ISF			(1,042)	Facilities to ISF			126
					(13,188)	Bldg Maint to ISF			(8,723)	Bldg Maint to ISF			4,465
					(11,428)	Janitorial to ISF			(6,168)	Janitorial to ISF			(6,168)
Total A-87 Charge/(Rebat)	68,920				38,026				(1,229)				(50,683)

A-87 COST ALLOCATION DETAIL & COMPARISON

06950000 - RICE PEST ABATEMENT

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	4	3	(1)	3	4	3	(1)	3	3	3	-	-
Dept of Finance	87	86	87	1	115	260	115	(145)	104	87	104	17	(11)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	5	4	5	1	5	5	5	-	-	5	-	(5)	(5)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	95	94	95	1	123	269	123	(146)	107	95	107	12	(16)
Roll Forward	1				(146)				12				158
Adjustments:													-
	4	Roll fwd adj - CAO 11/12 Credit			-				-				-
Total A-87 Charge/(Rebate)	<u>100</u>				<u>(23)</u>				<u>119</u>				<u>142</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01203010 - ROAD

	2013-14				2014-15				2015-16				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			
		2011-12 Estimate	2011-12 Actual	Difference		2012-13 Estimate	2012-13 Actual	Difference		2013-14 Estimate	2013-14 Actual	Difference	
Service Departments:													
Building Use	310	338	310	(28)	310	297	310	13	310	310	310	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3,074	2,029	3,074	1,045	1,913	4,190	1,913	(2,277)	1,414	3,074	1,414	(1,660)	(499)
Dept of Finance	25,115	26,100	25,115	(985)	19,706	27,290	19,706	(7,584)	14,223	25,115	14,223	(10,892)	(5,483)
Annual Audit	3,860	4,181	3,860	(321)	3,298	5,036	3,298	(1,738)	2,497	3,860	2,497	(1,363)	(801)
County Counsel	-	43	-	(43)	-	-	-	-	-	-	-	-	-
Personnel	21,160	21,916	21,160	(756)	17,318	21,518	17,318	(4,200)	12,674	21,160	12,674	(8,486)	(4,644)
Facilities Maint	474	5,505	474	(5,031)	1,066	2,158	1,066	(1,092)	469	474	469	(5)	(597)
Building Maint	-	-	-	-	141	6,248	141	(6,107)	-	-	-	-	(141)
Janitorial Services	-	2,225	-	(2,225)	-	4,132	-	(4,132)	-	-	-	-	-
General Insurance	71,275	113,585	71,275	(42,310)	54,950	85,233	54,950	(30,283)	24,919	71,275	24,919	(46,356)	(30,031)
Employee Benefits	1,379	2,761	1,379	(1,382)	1,156	2,506	1,156	(1,350)	733	1,379	733	(646)	(423)
Data Processing	5,468	3,768	5,468	1,700	3,548	3,772	3,548	(224)	-	5,468	-	(5,468)	(3,548)
DP - ProSupport	-	2,592	-	(2,592)	-	28	-	(28)	-	-	-	-	-
Adjustments	-	-	-	-	-	(2,158)	-	2,158	-	8,789	-	(8,789)	-
Subtotal	132,115	185,043	132,115	(52,928)	103,406	160,250	103,406	(56,844)	57,239	140,904	57,239	(83,665)	(46,167)
Roll Forward	(52,928)				(56,844)				(83,665)				(26,821)
Adjustments:	8,789	Personnel Director			-				-				-
	2,029	Roll fwd adj - CAO 11/12 Credit			-				-				-
					(1,066)	Facilities to ISF			(469)	Facilities to ISF			597
					(141)	Bldg Maint to ISF			-	Bldg Maint to ISF			141
					-	Janitorial to ISF			-	Janitorial to ISF			-
Total A-87 Charge/(Rebate)	<u>90,005</u>				<u>45,355</u>				<u>(26,895)</u>				<u>(72,250)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01201000 - ROAD ENGINEERS

	2013-14				2014-15				2015-16				Prior Year
	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	60	-	-	-	60
Dept of Finance	-	-	-	-	-	-	-	-	1,178	-	-	-	1,178
Annual Audit	-	-	-	-	-	-	-	-	106	-	-	-	106
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	1,503	-	-	-	1,503
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	563	-	-	-	563
Employee Benefits	-	-	-	-	-	-	-	-	86	-	-	-	86
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	3,496	-	-	-	3,496
Roll Forward	-				-				-				-
Adjustments:	-	Personnel Director			-				-				-
	-	Roll fwd adj - CAO 11/12 Credit			-				-				-
					-	Facilities to ISF			-	Facilities to ISF			-
					-	Bldg Maint to ISF			-	Bldg Maint to ISF			-
					-	Janitorial to ISF			-	Janitorial to ISF			-
Total A-87 Charge/(Rebate)	-				-				3,496				3,496

A-87 COST ALLOCATION DETAIL & COMPARISON

01202000 - ROAD SHOP

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	83	-	-	-	83
Equipment Use	-	-	-	-	-	-	-	-	3,191	-	-	-	3,191
CAO	-	-	-	-	-	-	-	-	146	-	-	-	146
Dept of Finance	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Audit	-	-	-	-	-	-	-	-	3,006	-	-	-	3,006
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	777	-	-	-	777
Employee Benefits	-	-	-	-	-	-	-	-	173	-	-	-	173
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	7,376	-	-	-	7,376
Roll Forward	-				-				-				-
Adjustments:	-	Personnel Director			-				-				-
	-	Roll fwd adj - CAO 11/12 Credit			-				-				-
					-	Facilities to ISF			-	Facilities to ISF			-
					-	Bldg Maint to ISF			-	Bldg Maint to ISF			-
					-	Janitorial to ISF			-	Janitorial to ISF			-
Total A-87 Charge/(Rebate)	-				-				7,376				7,376

A-87 COST ALLOCATION DETAIL & COMPARISON

01042110 - SHERIFF

	2013-14				2014-15				2015-16				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail			
	Estimate	2011-12 Actual	2011-12 Difference		Estimate	2012-13 Actual	2012-13 Difference		Estimate	2013-14 Actual	2013-14 Difference		
Service Departments:													
Building Use	1,909	2,028	1,909	(119)	1,909	1,909	1,909	-	1,910	1,909	1,910	1	1
Equipment Use	113,868	102,952	113,868	10,916	112,714	110,283	112,714	2,431	116,103	113,868	116,103	2,235	3,389
CAO	884	1,133	884	(249)	847	1,156	847	(309)	730	884	730	(154)	(117)
Dept of Finance	16,711	15,508	16,711	1,203	16,211	15,911	16,211	300	14,853	16,711	14,853	(1,858)	(1,358)
Annual Audit	1,111	1,315	1,111	(204)	1,545	1,481	1,545	64	1,288	1,111	1,288	177	(257)
County Counsel	21,957	18,743	21,957	3,214	12,756	24,601	12,756	(11,845)	4,743	21,957	4,743	(17,214)	(8,013)
Personnel	18,803	22,160	18,803	(3,357)	17,689	18,431	17,689	(742)	19,986	18,803	19,986	1,183	2,297
Facilities Maint	4,848	18,471	4,848	(13,623)	3,691	23,172	3,691	(19,481)	3,799	4,848	3,799	(1,049)	108
Building Maint	14,041	8,282	14,041	5,759	21,588	11,330	21,588	10,258	11,413	14,041	11,413	(2,628)	(10,175)
Janitorial Services	24,063	23,322	24,063	741	30,514	19,910	30,514	10,604	14,360	24,063	14,360	(9,703)	(16,154)
General Insurance	10,828	14,149	10,828	(3,321)	11,246	15,777	11,246	(4,531)	58,121	10,828	58,121	47,293	46,875
Employee Benefits	1,271	2,514	1,271	(1,243)	1,563	1,053	1,563	510	1,165	1,271	1,165	(106)	(398)
Data Processing	(3,499)	694	(3,499)	(4,193)	(2,293)	(3,377)	(2,293)	1,084	-	(3,499)	-	3,499	2,293
DP - ProSupport	47,740	40,335	47,740	7,405	55,972	46,189	55,972	9,783	-	47,740	-	(47,740)	(55,972)
Adjustments	-	-	-	-	-	(23,372)	-	23,372	-	8,496	-	(8,496)	-
Subtotal	<u>274,535</u>	<u>271,606</u>	<u>274,535</u>	<u>2,929</u>	<u>285,952</u>	<u>264,454</u>	<u>285,952</u>	<u>21,498</u>	<u>248,471</u>	<u>283,031</u>	<u>248,471</u>	<u>(34,560)</u>	<u>(37,481)</u>
Roll Forward	2,929				21,498				(34,560)				(56,058)
Adjustments:	8,496	Personnel Director			-				-				-
	1,133	Roll fwd adj - CAO 11/12 Credit			-				-				-
					(55,972)	DP Pro-Support to ISF			-	DP Pro-Support to ISF			55,972
					(3,691)	Facilities to ISF			(3,799)	Facilities to ISF			(108)
					(21,588)	Bldg Maint to ISF			(11,413)	Bldg Maint to ISF			10,175
					(30,514)	Janitorial to ISF			(14,360)	Janitorial to ISF			(14,360)
Total A-87 Charge/(Rebate)	<u>287,093</u>				<u>195,685</u>				<u>184,339</u>				<u>(41,860)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042135 - SHERIFF'S CIVIL DIVISION

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	35	38	35	(3)	23	42	23	(19)	19	35	19	(16)	(4)
Dept of Finance	609	848	609	(239)	555	915	555	(360)	539	609	539	(70)	(16)
Annual Audit	44	44	44	-	39	50	39	(11)	34	44	34	(10)	(5)
County Counsel	-	-	-	-	-	1,268	-	(1,268)	-	-	-	-	-
Personnel	705	1,385	705	(680)	687	1,316	687	(629)	752	705	752	47	65
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	191	207	191	(16)	197	234	197	(37)	183	191	183	(8)	(14)
Employee Benefits	47	134	47	(87)	48	97	48	(49)	43	47	43	(4)	(5)
Data Processing	62	40	62	22	42	38	42	4	-	62	-	(62)	(42)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	293	-	(293)	-
Subtotal	1,693	2,696	1,693	(1,003)	1,591	3,960	1,591	(2,369)	1,570	1,986	1,570	(416)	(21)
Roll Forward	(1,003)				(2,369)				(416)				1,953
Adjustments:	293	Personnel Director			-				-				-
	38	Roll fwd adj - CAO 11/12 Credit			-				-				-
Total A-87 Charge/(Rebate)	1,021				(778)				1,154				1,932

A-87 COST ALLOCATION DETAIL & COMPARISON

01042113 - SHERIFF'S DISPATCH

	2013-14				2014-15				2015-16				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	Roll Forward Detail 2011-12 Actual	Roll Forward Detail 2011-12 Difference	A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	Roll Forward Detail 2012-13 Actual	Roll Forward Detail 2012-13 Difference	A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	Roll Forward Detail 2013-14 Actual	Roll Forward Detail 2013-14 Difference	
Service Departments:													
Building Use	352	365	352	(13)	352	352	352	-	352	352	352	-	-
Equipment Use	1,112	1,112	1,112	-	1,112	1,112	1,112	-	1,112	1,112	1,112	-	-
CAO	89	1,235	89	(1,146)	103	142	103	(39)	84	89	84	(5)	(19)
Dept of Finance	2,096	3,064	2,096	(968)	3,593	2,895	3,593	698	3,150	2,096	3,150	1,054	(443)
Annual Audit	112	169	112	(57)	174	168	174	6	148	112	148	36	(26)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	2,121	5,540	2,121	(3,419)	3,604	3,862	3,604	(258)	3,383	2,121	3,383	1,262	(221)
Facilities Maint	378	1,475	378	(1,097)	283	1,797	283	(1,514)	245	378	245	(133)	(38)
Building Maint	1,756	688	1,756	1,068	2,986	1,134	2,986	1,852	1,753	1,756	1,753	(3)	(1,233)
Janitorial Services	4,821	4,208	4,821	613	6,430	4,008	6,430	2,422	2,731	4,821	2,731	(2,090)	(3,699)
General Insurance	754	1,049	754	(295)	1,153	1,143	1,153	10	1,053	754	1,053	299	(100)
Employee Benefits	187	535	187	(348)	(1,094)	338	(1,094)	(1,432)	756	187	756	569	1,850
Data Processing	159	152	159	7	191	128	191	63	-	159	-	(159)	(191)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	(1,797)	-	1,797	-	1,172	-	(1,172)	-
Subtotal	13,937	19,592	13,937	(5,655)	18,887	15,282	18,887	3,605	14,767	15,109	14,767	(342)	(4,120)
Roll Forward	(5,655)				3,605				(342)				(3,947)
Adjustments:	1,172	Personnel Director			-				-				-
	1,235	Roll fwd adj - CAO 11/12 Credit			-				-				-
					(283)	Facilities to ISF			(245)	Facilities to ISF			38
					(2,986)	Bldg Maint to ISF			(1,753)	Bldg Maint to ISF			1,233
					(6,430)	Janitorial to ISF			(2,731)	Janitorial to ISF			(2,731)
Total A-87 Charge/(Rebate)	10,689				12,793				9,696				(9,527)

A-87 COST ALLOCATION DETAIL & COMPARISON

A-87 COST ALLOCATION DETAIL & COMPARISON

01025010 - SOCIAL SERVICES

	2013-14				2014-15				Prior Year Variance	2015-16				
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Roll Forward Detail Difference		A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Roll Forward Detail Difference	Prior Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-	
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAO	4,492	4,958	4,492	(466)	4,197	4,879	4,197	(682)	(295)	3,446	4,492	3,446	(1,046)	(751)
Dept of Finance	76,518	107,061	76,518	(30,543)	79,575	78,626	79,575	949	3,057	85,923	76,518	85,923	9,405	6,348
Annual Audit	5,651	5,773	5,651	(122)	10,850	10,847	10,850	3	5,199	6,098	5,651	6,098	447	(4,752)
County Counsel	(108)	6,018	(108)	(6,126)	3,341	1,376	3,341	1,965	3,449	2,189	(108)	2,189	2,297	(1,152)
Personnel	48,448	57,537	48,448	(9,089)	48,804	44,102	48,804	4,702	356	56,197	48,448	56,197	7,749	7,393
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	77,997	56,849	77,997	21,148	120,741	94,339	120,741	26,402	42,744	138,740	77,997	138,740	60,743	17,999
Employee Benefits	3,448	7,873	3,448	(4,425)	4,197	5,050	4,197	(853)	749	2,452	3,448	2,452	(996)	(1,745)
Data Processing	7,991	5,191	7,991	2,800	7,786	4,397	7,786	3,389	(205)	-	7,991	-	(7,991)	(7,786)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	(1,389)	-	1,389	-	-	20,210	-	(20,210)	-
Subtotal	224,437	251,260	224,437	(26,823)	279,491	242,227	279,491	37,264	55,054	295,045	244,647	295,045	50,398	15,554
Roll Forward	(26,823)				37,264				64,087	50,398				13,134
Adjustments:	20,210	Personnel Director			-				(20,210)	-				-
	4,958	Roll fwd adj - CAO 11/12 Credit			-				(4,958)	-				-
Total A-87 Charge/(Reba)	222,782				316,755				93,973	345,443				28,688

A-87 COST ALLOCATION DETAIL & COMPARISON

02000000 - SOLID WASTE

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	43	-	43	43	43	-	43	43	43	43	43	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1,482	(1,563)	1,482	3,045	529	1,973	529	(1,444)	841	1,482	841	(641)	312
Dept of Finance	8,239	12,036	8,239	(3,797)	5,470	10,239	5,470	(4,769)	7,803	8,239	7,803	(436)	2,333
Annual Audit	1,860	2,395	1,860	(535)	898	2,335	898	(1,437)	1,486	1,860	1,486	(374)	588
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	4,937	6,233	4,937	(1,296)	4,115	4,832	4,115	(717)	5,261	4,937	5,261	324	1,146
Facilities Maint	65	4,518	65	(4,453)	2,596	-	2,596	2,596	7,445	65	7,445	7,380	4,849
Building Maint	-	-	-	-	19	-	19	19	-	-	-	-	(19)
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	8,237	14,223	8,237	(5,986)	4,676	13,987	4,676	(9,311)	7,996	8,237	7,996	(241)	3,320
Employee Benefits	327	602	327	(275)	285	387	285	(102)	302	327	302	(25)	17
Data Processing	2,636	2,160	2,636	476	981	1,779	981	(798)	-	2,636	-	(2,636)	(981)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	2,051	-	(2,051)	-
Subtotal	27,826	40,604	27,826	(12,778)	19,612	35,532	19,612	(15,920)	31,177	29,877	31,177	1,300	11,565
Roll Forward	(12,778)				(15,920)				1,300				17,220
Adjustments:	2,051				-				-				-
	(1,563)	Roll fwd adj - CAO 11/12 Credit			-				-				-
					(2,596)	Facilities to ISF			(7,445)	Facilities to ISF			(4,849)
					(19)	Bldg Maint to ISF			-	Bldg Maint to ISF			19
					-	Janitorial to ISF			-	Janitorial to ISF			-
Total A-87 Charge/(Rebate)	<u>15,536</u>				<u>1,077</u>				<u>25,032</u>				<u>23,955</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05110000 - STORM DRAIN MAINT #1

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	5	6	5	(1)	3	6	3	(3)	1	5	1	(4)	(2)
Dept of Finance	89	91	89	(2)	112	87	112	25	116	89	116	27	4
Annual Audit	6	7	6	(1)	4	7	4	(3)	2	6	2	(4)	(2)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	25	-	25	25	23	-	23	23	13	25	13	(12)	(10)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	8	6	8	2	5	4	5	1	-	8	-	(8)	(5)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	133	110	133	23	147	104	147	43	132	133	132	(1)	(15)
Roll Forward	23				43				(1)				(44)
Adjustments:													
	6	Roll fwd adj - CAO 11/12 Credit			-				-				-
Total A-87 Charge/(Rebate)	<u>162</u>				<u>190</u>				<u>131</u>				<u>(59)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05130000 - STORM DRAIN MAINT #3

	2012-13	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	13	16	13	(3)	13	17	13	(4)	11	13	11	(2)	(2)
Dept of Finance	115	134	115	(19)	162	106	162	56	154	115	154	39	(8)
Annual Audit	17	19	17	(2)	22	20	22	2	20	17	20	3	(2)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	73	-	73	73	112	-	112	112	106	73	106	33	(6)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	23	17	23	6	24	14	24	10	-	23	-	(23)	(24)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>241</u>	<u>186</u>	<u>241</u>	<u>55</u>	<u>333</u>	<u>157</u>	<u>333</u>	<u>176</u>	<u>291</u>	<u>241</u>	<u>291</u>	<u>50</u>	<u>(42)</u>
Roll Forward	55				176				50				(126)
Adjustments:													
16 Roll fwd adj - CAO 11/12 Credit	16				-				-				-
Total A-87 Charge/(Rebate)	<u><u>312</u></u>				<u><u>509</u></u>				<u><u>341</u></u>				<u><u>(168)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01054020 - SUPERIOR REG WORKFORCE ED

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			Prior	2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	Year Variance	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	115	-	-	-	-	151	-	(151)	(115)	-	115	-	(115)	-
Dept of Finance	353	-	-	-	10	447	-	(447)	(343)	9	353	9	(344)	(1)
Annual Audit	144	-	-	-	-	178	-	(178)	(144)	-	144	-	(144)	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	631	-	-	-	-	839	-	(839)	(631)	-	631	-	(631)	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	204	-	-	-	-	136	-	(136)	(204)	-	204	-	(204)	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,447	-	-	-	10	1,751	-	(1,751)	(1,437)	9	1,447	9	(1,438)	(1)
Roll Forward	-				(1,751)				(1,751)	(1,438)				313
Adjustments:									-					-
									-					-
Total A-87 Charge/(Reba)	1,447				(1,741)				(3,188)	(1,429)				312

A-87 COST ALLOCATION DETAIL & COMPARISON

01011180 - SURVEYOR

	2013-14				2014-15				2015-16				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail			
		2011-12 Estimate	2011-12 Actual	Difference		2012-13 Estimate	2012-13 Actual	Difference		2013-14 Estimate	2013-14 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	13	25	13	(12)	12	9	12	3	8	13	8	(5)	(4)
Dept of Finance	59	121	59	(62)	82	38	82	44	87	59	87	28	5
Annual Audit	16	29	16	(13)	21	10	21	11	14	16	14	(2)	(7)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	72	135	72	(63)	106	50	106	56	76	72	76	4	(30)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	23	26	23	(3)	23	8	23	15	-	23	-	(23)	(23)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	183	336	183	(153)	244	115	244	129	185	183	185	2	(59)
Roll Forward	(153)				129				2				(127)
Adjustments:													
25 Roll fwd adj - CAO 11/12 Credit					-				-				-
Total A-87 Charge/(Rebate)	55				373				187				(186)

A-87 COST ALLOCATION DETAIL & COMPARISON

04260000 - TRANSPORTATION ADMIN

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	78	-	(78)	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	66	(1,758)	66	1,824	75	77	75	(2)	68	66	68	2	(7)
Dept of Finance	275	966	275	(691)	277	449	277	(172)	291	275	291	16	14
Annual Audit	83	87	83	(4)	128	91	128	37	120	83	120	37	(8)
County Counsel	-	1,434	-	(1,434)	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	(411)	-	411	-	566	-	(566)	-	-	-	-	-
Building Maint	-	-	-	-	-	1,638	-	(1,638)	-	-	-	-	-
Janitorial Services	-	-	-	-	-	1,083	-	(1,083)	-	-	-	-	-
General Insurance	364	406	364	(42)	652	537	652	115	641	364	641	277	(11)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	118	79	118	39	139	68	139	71	-	118	-	(118)	(139)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	(566)	-	566	-	-	-	-	-
Subtotal	906	803	906	103	1,271	4,021	1,271	(2,750)	1,120	906	1,120	214	(151)
Roll Forward	103				(2,750)				214				2,964
Adjustments:	-	Personnel Director			-				-				-
	(1,758)	Roll fwd adj - CAO 11/12 Credit			-				-				-
Total A-87 Charge/(Rebate)	<u>(749)</u>				<u>(1,479)</u>				<u>1,334</u>				<u>2,813</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02224170 - TRI-COUNTY BEE

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	1	1	-	1	2	1	(1)	1	1	1	-	-
Dept of Finance	18	23	18	(5)	19	23	19	(4)	20	18	20	2	1
Annual Audit	1	2	1	(1)	2	2	2	-	2	1	2	1	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	6	8	6	(2)	10	8	10	2	9	6	9	3	(1)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	2	2	2	-	2	1	2	1	-	2	-	(2)	(2)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>28</u>	<u>36</u>	<u>28</u>	<u>(8)</u>	<u>34</u>	<u>36</u>	<u>34</u>	<u>(2)</u>	<u>32</u>	<u>28</u>	<u>32</u>	<u>4</u>	<u>(2)</u>
Roll Forward	(8)				(2)				4				6
Adjustments:	1	Roll fwd adj - CAO 11/12 Credit			-				-				-
Total A-87 Charge/(Rebate)	<u><u>21</u></u>				<u><u>32</u></u>				<u><u>36</u></u>				<u><u>4</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

99999999 - OTHER

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	15,698	17,106	15,698	(1,408)	16,716	17,764	16,716	(1,048)	16,799	15,698	16,799	1,101	83
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4,976	6,665	4,976	(1,689)	4,603	5,770	4,603	(1,167)	4,849	4,976	4,849	(127)	246
Dept of Finance	27,852	36,652	27,852	(8,800)	22,176	25,154	22,176	(2,978)	35,558	27,852	35,558	7,706	13,382
Annual Audit	6,852	8,378	6,852	(1,526)	8,649	7,600	8,649	1,049	9,652	6,852	9,652	2,800	1,003
County Counsel	(964)	(1,077)	(964)	113	-	(2,287)	-	2,287	(365)	(964)	(365)	599	(365)
Personnel	(32)	(8)	(32)	(24)	(10)	(69)	(10)	59	(19)	(32)	(19)	13	(9)
Facilities Maint	15,030	147,122	15,030	(132,092)	79,861	160,557	79,861	(80,696)	36,831	15,030	36,831	21,801	(43,030)
Building Maint	68,319	22,702	68,319	45,617	106,221	90,907	106,221	15,314	77,791	68,319	77,791	9,472	(28,430)
Janitorial Services	34,142	36,045	34,142	(1,903)	40,843	35,434	40,843	5,409	22,466	34,142	22,466	(11,676)	(18,377)
General Insurance	41,063	51,765	41,063	(10,702)	55,413	50,661	55,413	4,752	64,170	41,063	64,170	23,107	8,757
Employee Benefits	-	-	-	-	-	-	-	-	(4)	-	(4)	(4)	(4)
Data Processing	8,852	6,977	8,852	1,875	8,539	5,201	8,539	3,338	-	8,852	-	(8,852)	(8,539)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	(71,578)	-	71,578	-	-	-	-	-
Subtotal	<u>221,788</u>	<u>332,327</u>	<u>221,788</u>	<u>(110,539)</u>	<u>343,011</u>	<u>325,114</u>	<u>343,011</u>	<u>17,897</u>	<u>267,728</u>	<u>221,788</u>	<u>267,728</u>	<u>45,940</u>	<u>(75,283)</u>
Roll Forward	(110,539)				17,897				45,940				28,043
Adjustments:	-	Personnel Director			-				-				-
	6,665	Roll fwd adj - CAO 11/12 Credit			-				-				-
					(79,861)	Facilities to ISF			(36,831)	Facilities to ISF			43,030
					(106,221)	Bldg Maint to ISF			(77,791)	Bldg Maint to ISF			28,430
					(40,843)	Janitorial to ISF			(22,466)	Janitorial to ISF			18,377
Total A-87 Charge/(Rebate)	<u>117,914</u>				<u>133,983</u>				<u>176,580</u>				<u>42,597</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02210000 - UNDERGROUND STORAGE TANKS

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	42	47	42	(5)	47	61	47	(14)	44	42	44	2	(3)
Dept of Finance	246	275	246	(29)	225	321	225	(96)	282	246	282	36	57
Annual Audit	53	55	53	(2)	79	72	79	7	79	53	79	26	-
County Counsel	-	217	-	(217)	-	508	-	(508)	-	-	-	-	-
Personnel	-	-	-	-	-	(279)	-	279	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	(187)	-	187	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	232	254	232	(22)	406	338	406	68	417	232	417	185	11
Employee Benefits	-	-	-	-	-	(90)	-	90	-	-	-	-	-
Data Processing	75	48	75	27	87	54	87	33	-	75	-	(75)	(87)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>648</u>	<u>709</u>	<u>648</u>	<u>(61)</u>	<u>844</u>	<u>985</u>	<u>844</u>	<u>(141)</u>	<u>822</u>	<u>648</u>	<u>822</u>	<u>174</u>	<u>(22)</u>
Roll Forward	(61)				(141)				174				315
Adjustments:													-
	47	Roll fwd adj - CAO 11/12 Credit			-				-				-
Total A-87 Charge/(Rebate)	<u><u>634</u></u>				<u><u>703</u></u>				<u><u>996</u></u>				<u><u>293</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02220000 - VEGETATION & ENVIRONMENTAL MGMT

	2013-14				2014-15				2015-16				Prior Year
	A-87 Plan Schedule A	Roll Forward Detail 2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2013-14 Estimate	2013-14 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	23	28	23	(5)	23	25	23	(2)	20	23	20	(3)	(3)
Dept of Finance	101	172	101	(71)	120	120	120	-	101	101	101	-	(19)
Annual Audit	29	32	29	(3)	38	30	38	8	36	29	36	7	(2)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	126	151	126	(25)	196	140	196	56	189	126	189	63	(7)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	41	29	41	12	42	24	42	18	-	41	-	(41)	(42)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>320</u>	<u>412</u>	<u>320</u>	<u>(92)</u>	<u>419</u>	<u>339</u>	<u>419</u>	<u>80</u>	<u>346</u>	<u>320</u>	<u>346</u>	<u>26</u>	<u>(73)</u>
Roll Forward	(92)				80				26				(54)
Adjustments:													
28 Roll fwd adj - CAO 11/12 Credit					-				-				-
Total A-87 Charge/(Rebate)	<u><u>256</u></u>				<u><u>499</u></u>				<u><u>372</u></u>				<u><u>(127)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01015180 - VETERAN'S SERVICES

	2013-14	Roll Forward Detail			2014-15	Roll Forward Detail			2015-16	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2011-12 Estimate	2011-12 Actual	Difference	A-87 Plan Schedule A	2012-13 Estimate	2012-13 Actual	Difference	A-87 Plan Schedule A	2013-14 Estimate	2013-14 Actual	Difference	Year Variance
Service Departments:													
Building Use	1,604	105	1,604	1,499	487	103	487	384	502	1,604	502	(1,102)	15
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	10	9	10	1	14	12	14	2	17	10	17	7	3
Dept of Finance	547	353	547	194	554	412	554	142	556	547	556	9	2
Annual Audit	12	11	12	1	23	14	23	9	30	12	30	18	7
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	705	693	705	12	687	658	687	29	752	705	752	47	65
Facilities Maint	1,219	352	1,219	867	277	371	277	(94)	240	1,219	240	(979)	(37)
Building Maint	8,111	1,584	8,111	6,527	3,716	491	3,716	3,225	3,158	8,111	3,158	(4,953)	(558)
Janitorial Services	4,991	196	4,991	4,795	1,573	236	1,573	1,337	841	4,991	841	(4,150)	(732)
General Insurance	901	112	901	789	375	138	375	237	419	901	419	(482)	44
Employee Benefits	47	67	47	(20)	48	49	48	(1)	43	47	43	(4)	(5)
Data Processing	(127)	9	(127)	(136)	(74)	(28)	(74)	(46)	-	(127)	-	127	74
DP - ProSupport	279	-	279	279	9,113	538	9,113	8,575	-	279	-	(279)	(9,113)
Adjustments	-	-	-	-	-	(371)	-	371	-	293	-	(293)	-
Subtotal	18,299	3,491	18,299	14,808	16,793	2,623	16,793	14,170	6,558	18,592	6,558	(12,034)	(10,235)
Roll Forward	14,808				14,170				(12,034)				(26,204)
Adjustments:	293	Personnel Director			-				-				-
	9	Roll fwd adj - CAO 11/12 Credit			-				-				-
					(9,113)	DP Pro-Support to ISF			-	DP Pro-Support to ISF			9,113
					(277)	Facilities to ISF			(240)	Facilities to ISF			37
					(3,716)	Bldg Maint to ISF			(3,158)	Bldg Maint to ISF			558
					(1,573)	Janitorial to ISF			(841)	Janitorial to ISF			(841)
Total A-87 Charge/(Rebate)	<u>33,409</u>				<u>16,284</u>				<u>(9,715)</u>				<u>(27,572)</u>

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 13/14 Actual		Total	Budget
01011013	County Administrative Officer	1	1
01011040	Department of Finance	105	105
01011051	Annual Audit	7	7
01011080	County Counsel	30	30
01011090	Personnel	41	41
01011120	Facilities Maintenance	143	143
01011150	General Insurance	102	102
01011170	Employee Benefits	3	3
01011200	Data Processing	21	21
01011010	Board of Supervisors	54	54
01011020	Clerk of the Board	34	34
01011070	Assessor	152	152
01011100	Elections	39	39
01011180	Surveyor	8	8
01012040	Court Revenues	159	159
01012060	Grand Jury	2	2
01012100	Indigent Defense	72	72
01012170	Flood Control	0	0
01012180	Agriculture Commissioner	212	212
01012200	Building Inspector	42	42
01012220	Recorder	73	73
01012230	Coroner	22	22
01012240	Public Guardian	35	35
01012280	Planning	299	299
01012290	Animal Control	52	52
01014022	Hospital	6	6
01015180	Veterans' Services	17	17
01016040	Library	23	23
01016050	Cooperative Extension	41	41
01024010	Public Health	594	594
01024012	Mental Health	1,110	1,110
01024014	Alcohol & Drug Abuse	177	177

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 13/14 Actual		Total	Budget
01024020	Maternal & Child Health	21	21
01024025	Women, Infants & Children	105	105
01024170	California Children's Services	65	65
01025010	Social Services Administration	3,446	3,446
01042090	District Attorney	183	183
01042110	Sheriff	730	730
01042113	Sheriff's Dispatch	84	84
01042135	Sheriff's Civil Division	19	19
01042140	Jail	630	630
01042150	Probation	253	253
01042155	Juvenile Hall	244	244
01042158	Delinquency Prevention	12	12
01042360	Boat Patrol	21	21
01054010	California Waste Management	3	3
01054011	Emergency Preparedness Grant	24	24
01054012	Mental Health Services Act	401	401
01054015	Hospital Preparedness Grant	26	26
01054045	Mosquito Abatement Assessment Area	36	36
01055340	Child Support	133	133
01062136	Trial Court Security	65	65
01062150	Local Community Corrections	150	150
01201000	Road Engineers	60	60
01202000	Road Shop	83	83
01203010	Road	1,414	1,414
01602270	Fish & Game Commission	2	2
01906020	Office of Education	23	23
02000000	Solid Waste	841	841
02040205	Orland Airport	118	118
02040207	Willows Airport	134	134
02200000	Fleet Operations	203	203
02210000	Underground Storage Tanks	44	44
02220000	Vegetation & Environmental Mgmt	20	20

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 13/14 Actual		Total	Budget
02224170	Tri-County Bee	1	1
02230000	Health & Human Services Agency	141	141
02240000	Human Resource Agency	544	544
02250000	Health Services Administration	187	187
02260000	Planning & Public Works Agency	231	231
02270000	Central Services	5	5
02280000	Data Processing ISF	132	132
03230000	Fire Chiefs Association	1	1
04100000	Law Library	2	2
04250000	Local Transportation Trust	166	166
04260000	Transportation Administration	68	68
04280000	Glenn County Transit	32	32
04281000	Fixed Route Transit	175	175
04354015	Ca Reg Mental Health Coalition	23	23
04601000	Local Agency Formation Commission	12	12
04999100	Community Action	2,656	2,656
05010000	Artois Fire District	12	12
05022000	Hamilton Fire District	102	102
05022010	Bayliss Fire District	4	4
05050000	Willows Rural Fire District	87	87
05110000	Storm Drain Maintenance District #1	1	1
05130000	Storm Drain Maintenance District #3	11	11
05140000	North Willows County Service Area	12	12
05210000	Air Pollution District	246	246
05210241	Air Pollution Vehicle Registration	20	20
05250000	Olive Pest Management District	13	13
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	62	62
06060000	Willows Cemetery District	46	46

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 13/14 Actual	Total	Budget
06200000 Glenn-Codora Fire District	12	12
06210000 Elk Creek Fire District	5	5
06220000 Glenn-Colusa Fire District	4	4
06230000 Kanawha Fire District	23	23
06240000 Ord Fire District	7	7
06250000 Orland Fire District	23	23
06300000 Levee District #1	3	3
06310000 Levee District #2	3	3
06320000 Levee District #3	11	11
06500000 Butte City Community Service District	4	4
06510000 BCCSD - Recreation District	1	1
06610000 Elk Creek Community Service District	29	29
06650000 ECCSD - Lighting District	0	0
06700000 Ord Bend Community Service District	5	5
06740000 Artois Community Service District	8	8
06800000 Hamilton City Community Service District	250	250
06830000 HCCSD - Lighting District	3	3
06850000 HCCSD - Library District	3	3
06865000 HCCSD - Edgewater Park	0	0
06870000 HCCSD - Pallisades District	1	1
06880000 N.E. Willows Community Service District	41	41
06920000 Mosquito Abatement District	46	46
06950000 Rice Pest Abatement District	3	3
06960000 HC Reclamation District #2140	19	19
99999999 Other	4,853	4,853
Total	23,619	23,619

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 13/14 Actual	Total	General & Admin	Budget & Cost Plan	General Government
Time %	100.00%		100.00%	
Wages & Benefits				
Salaries & Wages				
Benefits	11,306		11,306	
Expenditures Per Financial Statements	<u>11,306</u>		<u>11,306</u>	
Cost Adjustments				
Equipment Use to Service Depts.	6,594	6,594		
Refunds & Rebates	(920)	(920)		
Functional Cost	<u>16,980</u>	<u>5,674</u>	<u>11,306</u>	
Additions - 1st Allocation				
Other				
Reallocate Admin Allocable Costs	16,980	(5,674)	5,674	
Unallocated 1st Allocation	<u>16,980</u>	<u>-</u>	<u>16,980</u>	<u>-</u>

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 13/14 Actual	Total	General & Admin	Budget & Cost Plan	General Government
Additions - 2nd Allocation				
Other	6,640	6,640		
Reallocate Admin		(6,640)	6,640	
Allocable Costs	6,640		6,640	
Unallocated				
2nd Allocation	6,640	-	6,640	-
Total Allocated	23,619	-	23,619	-

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	12	0.0001	1			1
01011040	Department of Finance	878	0.0062	105			105
01011051	Annual Audit	59	0.0004	7			7
01011080	County Counsel	251	0.0018	30			30
01011090	Personnel	345	0.0024	41			41
01011120	Facilities Maintenance	1,192	0.0084	143			143
01011150	General Insurance	848	0.0060	102			102
01011170	Employee Benefits	28	0.0002	3			3
01011200	Data Processing	174	0.0012	21			21
01011010	Board of Supervisors	324	0.0023	39		16	54
01011020	Clerk of the Board	203	0.0014	24		10	34
01011070	Assessor	903	0.0064	108		43	152
01011100	Elections	230	0.0016	28		11	39
01011180	Surveyor	48	0.0003	6		2	8
01012040	Court Revenues	945	0.0067	113		45	159
01012060	Grand Jury	11	0.0001	1		1	2
01012100	Indigent Defense	429	0.0030	51		21	72
01012170	Flood Control	1	0.0000	0		0	0
01012180	Agriculture Commissioner	1,261	0.0089	151		61	212
01012200	Building Inspector	250	0.0018	30		12	42
01012220	Recorder	437	0.0031	52		21	73
01012230	Coroner	130	0.0009	16		6	22
01012240	Public Guardian	207	0.0015	25		10	35
01012280	Planning	1,779	0.0126	213		86	299
01012290	Animal Control	307	0.0022	37		15	52
01014022	Hospital	36	0.0003	4		2	6
01015180	Veterans' Services	101	0.0007	12		5	17
01016040	Library	138	0.0010	17		7	23
01016050	Cooperative Extension	243	0.0017	29		12	41
01024010	Public Health	3,538	0.0250	424		170	594
01024012	Mental Health	6,610	0.0466	792		318	1,110
01024014	Alcohol & Drug Abuse	1,055	0.0074	126		51	177

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024020	Maternal & Child Health	123	0.0009	15		6	21
01024025	Women, Infants & Children	628	0.0044	75		30	105
01024170	California Children's Services	385	0.0027	46		19	65
01025010	Social Services Administration	20,521	0.1448	2,458		988	3,446
01042090	District Attorney	1,091	0.0077	131		53	183
01042110	Sheriff	4,345	0.0307	521		209	730
01042113	Sheriff's Dispatch	498	0.0035	60		24	84
01042135	Sheriff's Civil Division	116	0.0008	14		6	19
01042140	Jail	3,749	0.0264	449		180	630
01042150	Probation	1,508	0.0106	181		73	253
01042155	Juvenile Hall	1,451	0.0102	174		70	244
01042158	Delinquency Prevention	74	0.0005	9		4	12
01042360	Boat Patrol	124	0.0009	15		6	21
01054010	California Waste Management	16	0.0001	2		1	3
01054011	Emergency Preparedness Grant	143	0.0010	17		7	24
01054012	Mental Health Services Act	2,388	0.0168	286		115	401
01054015	Hospital Preparedness Grant	153	0.0011	18		7	26
01054045	Mosquito Abatement Assessment Area	212	0.0015	25		10	36
01055340	Child Support	795	0.0056	95		38	133
01062136	Trial Court Security	390	0.0028	47		19	65
01062150	Local Community Corrections	895	0.0063	107		43	150
01201000	Road Engineers	357	0.0025	43		17	60
01202000	Road Shop	493	0.0035	59		24	83
01203010	Road	8,418	0.0594	1,008		405	1,414
01602270	Fish & Game Commission	9	0.0001	1		0	2
01906020	Office of Education	138	0.0010	17		7	23
02000000	Solid Waste	5,011	0.0354	600		241	841
02040205	Orland Airport	702	0.0050	84		34	118
02040207	Willows Airport	796	0.0056	95		38	134
02200000	Fleet Operations	1,209	0.0085	145		58	203
02210000	Underground Storage Tanks	265	0.0019	32		13	44
02220000	Vegetation & Environmental Mgmt	120	0.0008	14		6	20

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02224170	Tri-County Bee	6	0.0000	1		0	1
02230000	Health & Human Services Agency	841	0.0059	101		40	141
02240000	Human Resource Agency	3,237	0.0228	388		156	544
02250000	Health Services Administration	1,115	0.0079	134		54	187
02260000	Planning & Public Works Agency	1,378	0.0097	165		66	231
02270000	Central Services	28	0.0002	3		1	5
02280000	Data Processing ISF	788	0.0056	94		38	132
03230000	Fire Chief's Association	3	0.0000	0		0	1
04100000	Law Library	12	0.0001	1		1	2
04250000	Local Transportation Trust	987	0.0070	118		48	166
04260000	Transportation Administration	406	0.0029	49		20	68
04280000	Glenn County Transit	191	0.0013	23		9	32
04281000	Fixed Route Transit	1,041	0.0073	125		50	175
04354015	Ca Reg Mental Health Coalition	136	0.0010	16		7	23
04601000	Local Agency Formation Commission	73	0.0005	9		4	12
04999100	Community Action	15,814	0.1116	1,894		761	2,656
05010000	Artois Fire District	72	0.0005	9		3	12
05022000	Hamilton Fire District	610	0.0043	73		29	102
05022010	Bayliss Fire District	24	0.0002	3		1	4
05050000	Willows Rural Fire District	516	0.0036	62		25	87
05110000	Storm Drain Maintenance District #1	8	0.0001	1		0	1
05130000	Storm Drain Maintenance District #3	67	0.0005	8		3	11
05140000	North Willows County Service Area	70	0.0005	8		3	12
05210000	Air Pollution District	1,463	0.0103	175		70	246
05210241	Air Pollution Vehicle Registration	118	0.0008	14		6	20
05250000	Olive Pest Management District	75	0.0005	9		4	13
06010000	Elk Creek Cemetery District	13	0.0001	2		1	2
06020000	German Cemetery District	1	0.0000	0		0	0
06030000	Marvin-Chapel Cemetery District	14	0.0001	2		1	2
06040000	Newville Cemetery District	3	0.0000	0		0	1
06050000	Orland Cemetery District	367	0.0026	44		18	62
06060000	Willows Cemetery District	275	0.0019	33		13	46

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06200000 Glenn-Codora Fire District	71	0.0005	9		3	12
06210000 Elk Creek Fire District	30	0.0002	4		1	5
06220000 Glenn-Colusa Fire District	25	0.0002	3		1	4
06230000 Kanawha Fire District	137	0.0010	16		7	23
06240000 Ord Fire District	39	0.0003	5		2	7
06250000 Orland Fire District	134	0.0009	16		6	23
06300000 Levee District #1	18	0.0001	2		1	3
06310000 Levee District #2	15	0.0001	2		1	3
06320000 Levee District #3	63	0.0004	8		3	11
06500000 Butte City Community Service District	26	0.0002	3		1	4
06510000 BCCSD - Recreation District	3	0.0000	0		0	1
06610000 Elk Creek Community Service District	171	0.0012	20		8	29
06650000 ECCSD - Lighting District	1	0.0000	0		0	0
06700000 Ord Bend Community Service District	32	0.0002	4		2	5
06740000 Artois Community Service District	49	0.0003	6		2	8
06800000 Hamilton City Community Service District	1,490	0.0105	178		72	250
06830000 HCCSD - Lighting District	17	0.0001	2		1	3
06850000 HCCSD - Library District	15	0.0001	2		1	3
06865000 HCCSD - Edgewater Park	2	0.0000	0		0	0
06870000 HCCSD - Pallisades District	6	0.0000	1		0	1
06880000 N.E. Willows Community Service District	247	0.0017	30		12	41
06920000 Mosquito Abatement District	275	0.0019	33		13	46
06950000 Rice Pest Abatement District	15	0.0001	2		1	3
06960000 HC Reclamation District #2140	113	0.0008	14		5	19
99999999 Other	28,899	0.2039	3,462		1,391	4,853
Total	141,741	1.0000	16,980	-	6,640	23,619

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

1/21/2015

FY 13/14 Actual

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

The functions of the County Administrative Officer included:

1. COUNTY ADMINISTRATIVE OFFICER: This function has been eliminated from the plan due to lack of staff and time information.
2. BUDGET: This function is allowable for plan purposes and is allocated based on the relative budget size of the adopted final budget. Due to the lack of time study information the total expenses of the County Administrative Officer budget unit have been allocated to other departments based on the relative budget size.
3. GENERAL GOVERNMENT: This function is unallowable and has been excluded from plan calculations.

COUNTY OF GLENN
COUNTY COUNSEL

FY 13/14 Actual		Total	Legal Services	Legislative Services
01011040	Department of Finance	5,934	3,790	
01011080	County Counsel	151,520	149,376	
01011090	Personnel	6,728	297	
01011010	Board of Supervisors	22,061		22,061
01011020	Clerk of the Board	20,705	10,217	
01011070	Assessor	730	730	
01011100	Elections	7,054	7,054	
01012180	Agriculture Commissioner	3,162	3,162	
01012220	Recorder	1,460	1,460	
01012240	Public Guardian	11,076	11,076	
01012280	Planning	2,676	2,676	
01024010	Public Health	6,081	6,081	
01024012	Mental Health	487	487	
01024014	Alcohol & Drug Abuse	730	730	
01025010	Social Services Administration	2,189	2,189	
01042090	District Attorney	15,812	15,812	
01042110	Sheriff	4,743	4,743	
01042150	Probation	1,460	1,460	
01055340	Child Support	973	973	
02240000	Human Resource Agency	35,272	35,272	
02250000	Health Services Administration	1,946	1,946	
02260000	Planning & Public Works Agency	74,071	74,071	
04999100	Community Action	487	487	
99999999	Other	(364)		
Total		376,992	334,088	22,061

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
COUNTY COUNSEL

1/27/2015

FY 13/14 Actual	Total	General & Admin	Legal Services	Legislative Services	Direct Contract Services	General Government
Time %	100.01%	25.35%	66.38%	4.14%	3.98%	0.16%
Wages & Benefits						
Salaries & Wages	145,043	38,206	100,342	6,252		243
Benefits	70,589	18,594	48,834	3,043		118
Services & Supplies						
Communications	483	127	334	21		1
Memberships	3,096	816	2,142	133		5
Office Expense	445	117	308	19		1
Professional Services	9,600				9,600	
Rent/Lease Equipment	492	129	340	21		2
Special Dept. Expense	3,725	981	2,577	161		6
IT Expenses	15	4	10	1		
Utilities	1,415	373	979	61		2
ISF Allocation	6,376	1,680	4,411	275		10
Expenditures Per Financial Statements	241,279	61,027	160,277	9,987	9,600	388
Cost Adjustments						
Building Use to Service Depts.	256	256				
Refunds & Rebates	(71)	(71)				
Functional Cost	241,464	61,212	160,277	9,987	9,600	388
Additions - 1st Allocation						
Other						
Reallocate Admin	0	(61,212)	54,424	3,394	3,262	132
Allocable Costs	241,464		214,701	13,381	12,862	520
Unallocated	(520)					(520)
1st Allocation	240,944	-	214,701	13,381	12,862	-

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
COUNTY COUNSEL

1/27/2015

	Total	General & Admin	Legal Services	Legislative Services	Direct Contract Services	General Government
FY 13/14 Actual						
Time %	100.01%	25.35%	66.38%	4.14%	3.98%	0.16%
Additions - 2nd Allocation						
Other	156,567	156,567				
Reallocate Admin	0	(156,567)	139,205	8,681	8,344	337
Allocable Costs	156,567		139,205	8,681	8,344	337
Unallocated	(337)					(337)
2nd Allocation	156,229	-	139,205	8,681	8,344	-
Total Allocated	397,173	-	353,905	22,061	21,206	-

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	1,600.00	0.1667	2,144			2,144
01011080	County Counsel	1,600.00	0.1667	2,144			2,144
01011090	Personnel	4,800.00	0.5000	6,431			6,431
01011020	Clerk of the Board	1,600.00	0.1667	2,144		8,344	10,488
99999999	Other				(364)		(364)
Total		<u>9,600.00</u>	<u>1.0000</u>	<u>12,862</u>	<u>(364)</u>	<u>8,344</u>	<u>20,842</u>

Basis of Allocation : Direct Cost Transfer

COUNTY OF GLENN
COUNTY COUNSEL

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	25.50	0.0177	3,790			3,790
01011080	County Counsel	1,005.00	0.6957	149,376			149,376
01011090	Personnel	2.00	0.0014	297			297
01011020	Clerk of the Board	21.00	0.0145	3,121		7,095	10,217
01011070	Assessor	1.50	0.0010	223		507	730
01011100	Elections	14.50	0.0100	2,155		4,899	7,054
01012180	Agriculture Commissioner	6.50	0.0045	966		2,196	3,162
01012220	Recorder	3.00	0.0021	446		1,014	1,460
01012240	Public Guardian	63.50	0.0440	9,438	(19,817)	21,455	11,076
01012280	Planning	5.50	0.0038	817		1,858	2,676
01024010	Public Health	12.50	0.0087	1,858		4,223	6,081
01024012	Mental Health	1.00	0.0007	149		338	487
01024014	Alcohol & Drug Abuse	1.50	0.0010	223		507	730
01025010	Social Services Administration	4.50	0.0031	669		1,520	2,189
01042090	District Attorney	32.50	0.0225	4,831		10,981	15,812
01042110	Sheriff	9.75	0.0067	1,449		3,294	4,743
01042150	Probation	3.00	0.0021	446		1,014	1,460
01055340	Child Support	2.00	0.0014	297		676	973
02240000	Human Resource Agency	72.50	0.0502	10,776		24,496	35,272
02250000	Health Services Administration	4.00	0.0028	595		1,351	1,946
02260000	Planning & Public Works Agency	152.25	0.1054	22,629		51,442	74,071
04999100	Community Action	1.00	0.0007	149		338	487
Total		1,444.50	1.0000	214,701	(19,817)	139,205	334,088

Basis of Allocation : Time Study Hours

COUNTY OF GLENN
COUNTY COUNSEL

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011010	Board of Supervisors	90.00	1.0000	13,381		8,681	22,061
	Total	<u>90.00</u>	<u>1.0000</u>	<u>13,381</u>	<u>-</u>	<u>8,681</u>	<u>22,061</u>

Basis of Allocation : Time Study Hours

COUNTY OF GLENN
COUNTY COUNSEL

1/27/2015

FY 13/14 Actual

The County Counsel acts as the legal advisor to the Board of Supervisors, County Schools and all County Departments and Special Districts. The functions of the County Counsel office include: legislative services, legal services, direct contract services and general government. The department maintained time records during fiscal year 2013-2014 that reflect the amount of time spent working in these major functions. Costs of this department are distributed to functions based on their proportionate percentage of total time shown on the time sheets.

1. LEGAL SERVICES: This function consists of County Counsel's time spent working with departments and special districts while providing various legal services and opinions.
2. LEGISLATIVE: This function consists of County Counsel's time spent working for the Board of Supervisors on various legislative topics.
3. DIRECT CONTRACT SERVICES: The function "Direct Contract Services" is a new function effective with fiscal year 2013/14 and includes charges for specific contract services that require an independent, external opinion. Direct costs are allocated to the departments covered by the specific contract services.
4. GENERAL GOVERNMENT: The General Government function is unallowable and has been excluded from plan calculations.

The County Counsel direct billed departments and special districts for services in fiscal year 2013-14. Credit has been applied for those items that were direct billed.

COUNTY OF GLENN

State of California

OMB A-87 Cost Allocation Plan

For the Fiscal Year 2013/14

For Use in Fiscal Year 2015/16



Compiled by: EDWARD J. LAMB, Director of Finance

COUNTY OF GLENN
DATA PROCESSING SERVICES

FY 13/14 Actual		<u>Total</u>	<u>Property Taxes</u>	<u>Finance Network</u>
01011040	Department of Finance	98,393	21,999	76,394
01011070	Assessor	94,287	94,287	
	Total	<u>192,681</u>	<u>116,286</u>	<u>76,394</u>

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
DATA PROCESSING

1/27/2015

FY 13/14 Actual	Total	General & Admin	Property Taxes	Finance Network
Allocation Factor (%)	100.00%	9.43%	51.06%	39.51%
Services & Supplies				
Maint-Equipment	15,697		12,823	2,874
Office Expense	10,920		10,920	
Professional Services	93,036		30,390	62,646
Special Dept. Expense	4,724		3,774	950
ISF Allocation	31,635	3,630	28,005	
Fixed Assets	12,240	12,240		
Expenditures Per Financial Statements	168,252	15,870	85,912	66,470
Cost Adjustments				
Equipment Use to Service Depts.	26,228	26,228		
Fixed Assets	(12,240)	(12,240)		
Miscellaneous Revenues	(7,108)	(7,108)		
Functional Cost	175,132	22,750	85,912	66,470
Additions - 1st Allocation				
Other				
Reallocate Admin		(22,750)	12,825	9,924
Allocable Costs	175,132		98,737	76,394
Unallocated				
1st Allocation	175,132	-	98,737	76,394

COUNTY OF GLENN
DATA PROCESSING

FY 13/14 Actual	Total	General & Admin	Property Taxes	Finance Network
Allocation Factor (%)	100.00%	9.43%	51.06%	39.51%
Additions - 2nd Allocation				
Other	31,128	31,128		
Reallocate Admin		(31,128)	17,549	13,579
Allocable Costs	31,128		17,549	13,579
Unallocated	(13,579)			(13,579)
2nd Allocation	<u>17,549</u>	<u>-</u>	<u>17,549</u>	<u>-</u>
Total Allocated	<u>192,681</u>	<u>-</u>	<u>116,286</u>	<u>76,394</u>

**COUNTY OF GLENN
DATA PROCESSING SERVICES**

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	100	1.0000	76,394			76,394
	Total	<u>100</u>	<u>1.0000</u>	<u>76,394</u>	<u>-</u>	<u>-</u>	<u>76,394</u>

Basis of Allocation : Direct Cost Transfer

COUNTY OF GLENN
DATA PROCESSING SERVICES

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	172,447	0.2228	21,999			21,999
01011070	Assessor	601,533	0.7772	76,738		17,549	94,287
	Total	<u>773,980</u>	<u>1.0000</u>	<u>98,737</u>	<u>-</u>	<u>17,549</u>	<u>116,286</u>

Basis of Allocation : Direct Cost Transfer

**COUNTY OF GLENN
DATA PROCESSING SERVICES**

1/27/2015

FY 13/14 Actual

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

1. **PROPERTY TAX:** The costs associated with the property tax function are transferred to the two major users— Department of Finance and Assessor based on tax related direct salaries and benefits in each department.
2. **FINANCE NETWORK:** The costs associated with the accounting function are transferred directly to the Department of Finance.
3. **COUNTYWIDE NETWORK:** Effective with fiscal year 2013/14 this function was reclassified from a general fund service department to an internal service fund and was removed from the A-87 plan.
4. **COUNTYWIDE IT PRO-SUPPORT SERVICES:** Effective with fiscal year 2013/14 this function was reclassified from a general fund service department to an internal service fund and was removed from the A-87 plan.

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

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 13/14 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
01011013	County Administrative Officer	22		6	16	
01011040	Department of Finance	4,913	1,033	437	1,029	2,415
01011051	Annual Audit	29		29		
01011080	County Counsel	890	135	125	268	362
01011090	Personnel	1,580	239	172	444	725
01011120	Facilities Maintenance	728	135	593		
01011150	General Insurance	468	30	422	16	
01011170	Employee Benefits	52		14	38	
01011200	Data Processing	4,555	4,414	87	54	
01011010	Board of Supervisors	2,522	330	194	545	1,454
01011020	Clerk of the Board	796	73	121	166	436
01011070	Assessor	4,062	128	540	1,068	2,326
01011100	Elections	1,009	55	138	526	291
01011180	Surveyor	87		29	58	
01012040	Court Revenues	633		565	68	
01012060	Grand Jury	792	201	7	584	
01012100	Indigent Defense	360		257	104	
01012170	Flood Control	1		1		
01012180	Agriculture Commissioner	5,569	293	754	1,324	3,198
01012200	Building Inspector	1,791		150	769	872
01012220	Recorder	1,616	73	261	409	872
01012230	Coroner	225	37	78	110	
01012240	Public Guardian	1,067	73	124	289	581
01012280	Planning	3,038	110	1,064	701	1,163
01012290	Animal Control	1,548	293	184	490	581
01014022	Hospital	41		22	19	
01015180	Veterans' Services	556		60	204	291
01016040	Library	89		83	6	
01016050	Cooperative Extension	1,109	18	145	364	581
01024010	Public Health	9,158	92	2,116	2,590	4,361
01024012	Mental Health	22,633		3,953	6,761	11,919
01024014	Alcohol & Drug Abuse	3,821		631	1,155	2,035
01024020	Maternal & Child Health	278		74	204	
01024025	Women, Infants & Children	2,725		376	896	1,454

COUNTY OF GLENN
DEPARTMENT OF FINANCE

<u>FY 13/14 Actual</u>		<u>Total</u>	<u>Accounting</u>	<u>Budget & Cost Plan</u>	<u>Check Processing</u>	<u>Payroll</u>
01024170	California Children's Services	728	18	230	188	291
01025010	Social Services Administration	85,923	16,275	12,272	34,700	22,675
01042090	District Attorney	5,132	403	652	1,461	2,616
01042110	Sheriff	14,853	824	2,598	3,642	7,789
01042113	Sheriff's Dispatch	3,150	659	298	740	1,454
01042135	Sheriff's Civil Division	539		69	179	291
01042140	Jail	11,865	476	2,242	3,122	6,025
01042150	Probation	5,360	110	902	1,441	2,907
01042155	Juvenile Hall	6,518		868	1,581	4,070
01042158	Delinquency Prevention	44		44		
01042360	Boat Patrol	203	73	74	55	
01054010	California Waste Management	10		10		
01054011	Emergency Preparedness Grant	290		86	204	
01054012	Mental Health Services Act	1,428		1,428		
01054015	Hospital Preparedness Grant	147		91	55	
01054020	Superior Reg Workforce Ed	10			10	
01054045	Mosquito Abatement Assessment Area	224	64	127	32	
01055340	Child Support	4,809	549	475	1,168	2,616
01062136	Trial Court Security	1,763		233	367	1,163
01062150	Local Community Corrections	2,913	37	535	597	1,744
01201000	Road Engineers	1,178		213	383	581
01202000	Road Shop	3,191		295	1,733	1,163
01203010	Road	14,223	787	5,034	3,460	4,942
01602270	Fish & Game Commission	358		5	62	291
01906020	Office of Education	69,959	1,355	83	68,521	
02000000	Solid Waste	7,803	1,080	2,997	1,691	2,035
02040205	Orland Airport	744		420	325	
02040207	Willows Airport	950		476	474	
02200000	Fleet Operations	2,971	37	723	1,048	1,163
02210000	Underground Storage Tanks	282		158	123	
02220000	Vegetation & Environmental Mgmt	101		72	29	
02224170	Tri-County Bee	20		4	16	
02230000	Health & Human Services Agency	8,781		503	1,883	6,396
02240000	Human Resource Agency	3,719	37	1,936	1,746	

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 13/14 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
02250000	Health Services Administration	1,213	183	667	364	
02260000	Planning & Public Works Agency	4,854	1,080	824	915	2,035
02261120	Facilities Internal Service Fund	6,725	751		2,486	3,489
02270000	Central Services	43		17	26	
02280000	Data Processing ISF	599	37	471	91	
03230000	Fire Chief's Association	2		2		
04050000	Court	548	110		438	
04100000	Law Library	7		7		
04250000	Local Transportation Trust	873		590	282	
04260000	Transportation Administration	291		243	49	
04280000	Glenn County Transit	473	73	114	286	
04281000	Fixed Route Transit	1,056	73	623	360	
04354015	Ca Reg Mental Health Coalition	94		81	13	
04601000	Local Agency Formation Commission	245		44	201	
04999100	Community Action	20,421	128	9,457	5,021	5,814
05010000	Artois Fire District	225	92	43	91	
05022000	Hamilton Fire District	1,413	311	365	737	
05022010	Bayliss Fire District	135	92	14	29	
05050000	Willows Rural Fire District	686	183	309	195	
05110000	Storm Drain Maintenance District #1	116	92	5	19	
05130000	Storm Drain Maintenance District #3	154	92	40	23	
05140000	North Willows County Service Area	233	110	42	81	
05210000	Air Pollution District	3,830	458	875	753	1,744
05210241	Air Pollution Vehicle Registration	171		71	101	
05250000	Olive Pest Management District	97		45	52	
06010000	Elk Creek Cemetery District	336	201	8	127	
06020000	German Cemetery District	92	92	1		
06030000	Marvin-Chapel Cemetery District	249	92	8	149	
06040000	Newville Cemetery District	93	92	2		
06050000	Orland Cemetery District	1,249	293	219	737	
06060000	Willows Cemetery District	1,235	568	164	503	
06200000	Glenn-Codora Fire District	274	92	42	140	
06210000	Elk Creek Fire District	197	92	18	88	
06220000	Glenn-Colusa Fire District	164	110	15	39	

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 13/14 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
06230000	Kanawha Fire District	448	110	82	256	
06240000	Ord Fire District	193	92	23	78	
06250000	Orland Fire District	392	92	80	221	
06300000	Levee District #1	112	92	11	10	
06310000	Levee District #2	107	92	9	6	
06320000	Levee District #3	132	92	38	3	
06500000	Butte City Community Service District	552	439	16	97	
06510000	BCCSD - Recreation District	28		2	26	
06610000	Elk Creek Community Service District	450	92	102	256	
06650000	ECCSD - Lighting District	17		1	16	
06700000	Ord Bend Community Service District	208	92	19	97	
06740000	Artois Community Service District	321	110	29	182	
06800000	Hamilton City Community Service District	2,416	421	891	1,104	
06830000	HCCSD - Lighting District	30		10	19	
06850000	HCCSD - Library District	171		9	162	
06865000	HCCSD - Edgewater Park	24		1	23	
06870000	HCCSD - Pallasades District	33		4	29	
06880000	N.E. Willows Community Service District	389	128	148	114	
06920000	Mosquito Abatement District	875	110	164	600	
06950000	Rice Pest Abatement District	104	92	9	3	
06960000	HC Reclamation District #2140	123		68	55	
99999999	Other	35,561	13,962	17,282	4,317	
Total		430,029	52,050	84,383	174,387	119,210

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
DEPARTMENT OF FINANCE

1/27/2015

FY 13/14 Actual	Total	General & Admin	Accounting	Budget & Cost Plan	Check Processing	Payroll
Time %	100.00%	19.92%	5.01%	7.11%	14.70%	10.06%
Wages & Benefits						
Salaries & Wages	447,096	89,070	22,391	31,800	65,718	44,977
Benefits	271,007	53,990	13,572	19,275	39,835	27,263
Services & Supplies						
Communications	1,787	356	89	127	263	180
Memberships	730	145	37	52	107	73
Miscellaneous Exp	202	40	10	14	30	20
Office Expense	20,435	4,071	1,023	1,453	3,004	2,056
Bad Check Expense	550	110	28	39	81	55
Professional Services	9,725	1,937	487	692	1,429	978
Publications & Legal	3,299	657	165	235	485	332
Rent/Lease Equipment	1,377	274	69	98	202	139
Special Dept. Expense	57	11	3	4	8	6
Special Dept Training	4,839	964	242	344	711	487
IT Expenses	4,041	805	202	287	594	407
Food & Lodging	3,395	676	170	241	499	342
Mileage	1,581	315	79	112	232	159
Other Travel	896	179	45	64	132	90
Utilities	3,526	702	177	251	518	355
ISF Allocation	36,392	7,250	1,823	2,588	5,349	3,661
Expenditures Per Financial Statements	810,935	161,554	40,612	57,678	119,198	81,578

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
DEPARTMENT OF FINANCE

1/27/2015

FY 13/14 Actual	Total	General & Admin	Accounting	Budget & Cost Plan	Check Processing	Payroll
Time %	100.00%	19.92%	5.01%	7.11%	14.70%	10.06%
Cost Adjustments						
Building Use to Service Depts.	5,829	5,829				
Equipment Use to Service Depts.	4,756	4,756				
Other Charges for Services	(805)	(805)				
Bad Check Recovery	(687)	(687)				
Refunds & Rebates	(8,031)	(8,031)				
Miscellaneous Revenues	(17,970)	(17,970)				
Functional Cost	<u>794,027</u>	<u>144,646</u>	<u>40,612</u>	<u>57,678</u>	<u>119,198</u>	<u>81,578</u>
Additions - 1st Allocation						
Other						
Reallocate Admin	(0)	(144,646)	9,046	12,847	26,551	18,171
Allocable Costs	794,028		49,658	70,525	145,749	99,749
Unallocated	(428,347)					
1st Allocation	<u>365,681</u>	<u>-</u>	<u>49,658</u>	<u>70,525</u>	<u>145,749</u>	<u>99,749</u>
Additions - 2nd Allocation						
Other	156,022	156,022				
Reallocate Admin		(156,022)	9,758	13,858	28,639	19,600
Allocable Costs	156,022		9,758	13,858	28,639	19,600
Unallocated	(84,168)					
2nd Allocation	<u>71,854</u>	<u>-</u>	<u>9,758</u>	<u>13,858</u>	<u>28,639</u>	<u>19,600</u>
Total Allocated	<u><u>437,535</u></u>	<u><u>-</u></u>	<u><u>59,416</u></u>	<u><u>84,383</u></u>	<u><u>174,387</u></u>	<u><u>119,350</u></u>

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
DEPARTMENT OF FINANCE

1/27/2015

FY 13/14 Actual	Internal Auditing	Tax Administration	Treasury Services	General Government
Time %	0.28%	24.01%	5.03%	13.88%
Wages & Benefits				
Salaries & Wages	1,255	107,367	22,468	62,051
Benefits	761	65,080	13,619	37,612
Services & Supplies				
Communications	5	429	90	248
Memberships	2	175	37	101
Miscellaneous Exp	1	49	10	28
Office Expense	57	4,907	1,027	2,836
Bad Check Expense	2	132	28	76
Professional Services	27	2,335	489	1,350
Publications & Legal	9	792	166	458
Rent/Lease Equipment	4	331	69	191
Special Dept. Expense	0	14	3	8
Special Dept Training	14	1,162	243	672
IT Expenses	11	970	203	561
Food & Lodging	10	815	171	471
Mileage	4	380	79	219
Other Travel	3	215	45	124
Utilities	10	847	177	489
ISF Allocation	102	8,739	1,829	5,051
Expenditures Per Financial Statements	2,276	194,741	40,752	112,547

COUNTY OF GLENN
DEPARTMENT OF FINANCE

	Internal Auditing	Tax Administration	Treasury Services	General Government
FY 13/14 Actual				
Time %	0.28%	24.01%	5.03%	13.88%
Cost Adjustments				
Building Use to Service Depts.				
Equipment Use to Service Depts.				
Other Charges for Services				
Bad Check Recovery				
Refunds & Rebates				
Miscellaneous Revenues				
Functional Cost	2,276	194,741	40,752	112,547
Additions - 1st Allocation				
Other				
Reallocate Admin	507	43,377	9,077	25,069
Allocable Costs	2,783	238,118	49,830	137,616
Unallocated	(2,783)	(238,118)	(49,830)	(137,616)
1st Allocation	-	-	-	-
Additions - 2nd Allocation				
Other				
Reallocate Admin	547	46,789	9,791	27,041
Allocable Costs	547	46,789	9,791	27,041
Unallocated	(547)	(46,789)	(9,791)	(27,041)
2nd Allocation	-	-	-	-
Total Allocated	-	-	-	-

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	17.25	0.0208	1,033			1,033
01011080	County Counsel	2.25	0.0027	135			135
01011090	Personnel	4.00	0.0048	239			239
01011120	Facilities Maintenance	2.25	0.0027	135			135
01011150	General Insurance	0.50	0.0006	30			30
01011200	Data Processing	73.75	0.0889	4,414			4,414
01011010	Board of Supervisors	4.50	0.0054	269		60	330
01011020	Clerk of the Board	1.00	0.0012	60		13	73
01011070	Assessor	1.75	0.0021	105		23	128
01011100	Elections	0.75	0.0009	45		10	55
01012060	Grand Jury	2.75	0.0033	165		37	201
01012180	Agriculture Commissioner	4.00	0.0048	239		53	293
01012220	Recorder	1.00	0.0012	60		13	73
01012230	Coroner	0.50	0.0006	30		7	37
01012240	Public Guardian	1.00	0.0012	60		13	73
01012280	Planning	1.50	0.0018	90		20	110
01012290	Animal Control	4.00	0.0048	239		53	293
01016050	Cooperative Extension	0.25	0.0003	15		3	18
01024010	Public Health	1.25	0.0015	75		17	92
01024170	California Children's Services	0.25	0.0003	15		3	18
01025010	Social Services Administration	222.25	0.2679	13,303		2,972	16,275
01042090	District Attorney	5.50	0.0066	329		74	403
01042110	Sheriff	11.25	0.0136	673		150	824
01042113	Sheriff's Dispatch	9.00	0.0108	539		120	659
01042140	Jail	6.50	0.0078	389		87	476
01042150	Probation	1.50	0.0018	90		20	110
01042360	Boat Patrol	1.00	0.0012	60		13	73
01054045	Mosquito Abatement Assessment Area	0.88	0.0011	53		12	64
01055340	Child Support	7.50	0.0090	449		100	549
01062150	Local Community Corrections	0.50	0.0006	30		7	37
01203010	Road	10.75	0.0130	643		144	787
01906020	Office of Education	18.50	0.0223	1,107		247	1,355
02000000	Solid Waste	14.75	0.0178	883		197	1,080
02200000	Fleet Operations	0.50	0.0006	30		7	37
02240000	Human Resource Agency	0.50	0.0006	30		7	37

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02250000	Health Services Administration	2.50	0.0030	150		33	183
02260000	Planning & Public Works Agency	14.75	0.0178	883		197	1,080
02261120	Facilities Internal Service Fund	10.25	0.0124	614		137	751
02280000	Data Processing ISF	0.50	0.0006	30		7	37
04050000	Court	1.50	0.0018	90		20	110
04280000	Glenn County Transit	1.00	0.0012	60		13	73
04281000	Fixed Route Transit	1.00	0.0012	60		13	73
04999100	Community Action	1.75	0.0021	105		23	128
05010000	Artois Fire District	1.25	0.0015	75		17	92
05022000	Hamilton Fire District	4.25	0.0051	254		57	311
05022010	Bayliss Fire District	1.25	0.0015	75		17	92
05050000	Willows Rural Fire District	2.50	0.0030	150		33	183
05110000	Storm Drain Maintenance District #1	1.25	0.0015	75		17	92
05130000	Storm Drain Maintenance District #3	1.25	0.0015	75		17	92
05140000	North Willows County Service Area	1.50	0.0018	90		20	110
05210000	Air Pollution District	6.25	0.0075	374		84	458
06010000	Elk Creek Cemetery District	2.75	0.0033	165		37	201
06020000	German Cemetery District	1.25	0.0015	75		17	92
06030000	Marvin-Chapel Cemetery District	1.25	0.0015	75		17	92
06040000	Newville Cemetery District	1.25	0.0015	75		17	92
06050000	Orland Cemetery District	4.00	0.0048	239		53	293
06060000	Willows Cemetery District	7.75	0.0093	464		104	568
06200000	Glenn-Codora Fire District	1.25	0.0015	75		17	92
06210000	Elk Creek Fire District	1.25	0.0015	75		17	92
06220000	Glenn-Colusa Fire District	1.50	0.0018	90		20	110
06230000	Kanawha Fire District	1.50	0.0018	90		20	110
06240000	Ord Fire District	1.25	0.0015	75		17	92
06250000	Orland Fire District	1.25	0.0015	75		17	92
06300000	Levee District #1	1.25	0.0015	75		17	92
06310000	Levee District #2	1.25	0.0015	75		17	92
06320000	Levee District #3	1.25	0.0015	75		17	92
06500000	Butte City Community Service District	6.00	0.0072	359		80	439
06610000	Elk Creek Community Service District	1.25	0.0015	75		17	92
06700000	Ord Bend Community Service District	1.25	0.0015	75		17	92
06740000	Artois Community Service District	1.50	0.0018	90		20	110

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06800000	Hamilton City Community Service District	5.75	0.0069	344		77	421
06880000	N.E. Willows Community Service District	1.75	0.0021	105		23	128
06920000	Mosquito Abatement District	1.50	0.0018	90		20	110
06950000	Rice Pest Abatement District	1.25	0.0015	75		17	92
99999999	Other	291.25	0.3511	17,433	(7,366)	3,895	13,962
	Total	829.63	1.0000	49,658	(7,366)	9,758	52,050

Basis of Allocation : Time Study Hours

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	12	0.0001	6			6
01011040	Department of Finance	878	0.0062	437			437
01011051	Annual Audit	59	0.0004	29			29
01011080	County Counsel	251	0.0018	125			125
01011090	Personnel	345	0.0024	172			172
01011120	Facilities Maintenance	1,192	0.0084	593			593
01011150	General Insurance	848	0.0060	422			422
01011170	Employee Benefits	28	0.0002	14			14
01011200	Data Processing	174	0.0012	87			87
01011010	Board of Supervisors	324	0.0023	161		33	194
01011020	Clerk of the Board	203	0.0014	101		20	121
01011070	Assessor	903	0.0064	449		91	540
01011100	Elections	230	0.0016	114		23	138
01011180	Surveyor	48	0.0003	24		5	29
01012040	Court Revenues	945	0.0067	470		95	565
01012060	Grand Jury	11	0.0001	5		1	7
01012100	Indigent Defense	429	0.0030	213		43	257
01012170	Flood Control	1	0.0000	0		0	1
01012180	Agriculture Commissioner	1,261	0.0089	627		127	754
01012200	Building Inspector	250	0.0018	124		25	150
01012220	Recorder	437	0.0031	217		44	261
01012230	Coroner	130	0.0009	65		13	78
01012240	Public Guardian	207	0.0015	103		21	124
01012280	Planning	1,779	0.0126	885		179	1,064
01012290	Animal Control	307	0.0022	153		31	184
01014022	Hospital	36	0.0003	18		4	22
01015180	Veterans' Services	101	0.0007	50		10	60
01016040	Library	138	0.0010	69		14	83
01016050	Cooperative Extension	243	0.0017	121		24	145
01024010	Public Health	3,538	0.0250	1,760		355	2,116
01024012	Mental Health	6,610	0.0466	3,289		664	3,953
01024014	Alcohol & Drug Abuse	1,055	0.0074	525		106	631
01024020	Maternal & Child Health	123	0.0009	61		12	74
01024025	Women, Infants & Children	628	0.0044	312		63	376

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024170	California Children's Services	385	0.0027	192		39	230
01025010	Social Services Administration	20,521	0.1448	10,210		2,061	12,272
01042090	District Attorney	1,091	0.0077	543		110	652
01042110	Sheriff	4,345	0.0307	2,162		436	2,598
01042113	Sheriff's Dispatch	498	0.0035	248		50	298
01042135	Sheriff's Civil Division	116	0.0008	58		12	69
01042140	Jail	3,749	0.0264	1,865		377	2,242
01042150	Probation	1,508	0.0106	750		151	902
01042155	Juvenile Hall	1,451	0.0102	722		146	868
01042158	Delinquency Prevention	74	0.0005	37		7	44
01042360	Boat Patrol	124	0.0009	62		12	74
01054010	California Waste Management	16	0.0001	8		2	10
01054011	Emergency Preparedness Grant	143	0.0010	71		14	86
01054012	Mental Health Services Act	2,388	0.0168	1,188		240	1,428
01054015	Hospital Preparedness Grant	153	0.0011	76		15	91
01054045	Mosquito Abatement Assessment Area	212	0.0015	105		21	127
01055340	Child Support	795	0.0056	396		80	475
01062136	Trial Court Security	390	0.0028	194		39	233
01062150	Local Community Corrections	895	0.0063	445		90	535
01201000	Road Engineers	357	0.0025	178		36	213
01202000	Road Shop	493	0.0035	245		50	295
01203010	Road	8,418	0.0594	4,188		846	5,034
01602270	Fish & Game Commission	9	0.0001	4		1	5
01906020	Office of Education	138	0.0010	69		14	83
02000000	Solid Waste	5,011	0.0354	2,493		503	2,997
02040205	Orland Airport	702	0.0050	349		71	420
02040207	Willows Airport	796	0.0056	396		80	476
02200000	Fleet Operations	1,209	0.0085	602		121	723
02210000	Underground Storage Tanks	265	0.0019	132		27	158
02220000	Vegetation & Environmental Mgmt	120	0.0008	60		12	72
02224170	Tri-County Bee	6	0.0000	3		1	4
02230000	Health & Human Services Agency	841	0.0059	418		84	503
02240000	Human Resource Agency	3,237	0.0228	1,611		325	1,936
02250000	Health Services Administration	1,115	0.0079	555		112	667

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	Ist Allocation	Direct Billed	2nd Allocation	Total
02260000	Planning & Public Works Agency	1,378	0.0097	686		138	824
02270000	Central Services	28	0.0002	14		3	17
02280000	Data Processing ISF	788	0.0056	392		79	471
03230000	Fire Chief's Association	3	0.0000	1		0	2
04100000	Law Library	12	0.0001	6		1	7
04250000	Local Transportation Trust	987	0.0070	491		99	590
04260000	Transportation Administration	406	0.0029	202		41	243
04280000	Glenn County Transit	191	0.0013	95		19	114
04281000	Fixed Route Transit	1,041	0.0073	518		105	623
04354015	Ca Reg Mental Health Coalition	136	0.0010	68		14	81
04601000	Local Agency Formation Commission	73	0.0005	36		7	44
04999100	Community Action	15,814	0.1116	7,868		1,589	9,457
05010000	Artois Fire District	72	0.0005	36		7	43
05022000	Hamilton Fire District	610	0.0043	304		61	365
05022010	Bayliss Fire District	24	0.0002	12		2	14
05050000	Willows Rural Fire District	516	0.0036	257		52	309
05110000	Storm Drain Maintenance District #1	8	0.0001	4		1	5
05130000	Storm Drain Maintenance District #3	67	0.0005	33		7	40
05140000	North Willows County Service Area	70	0.0005	35		7	42
05210000	Air Pollution District	1,463	0.0103	728		147	875
05210241	Air Pollution Vehicle Registration	118	0.0008	59		12	71
05250000	Olive Pest Management District	75	0.0005	37		8	45
06010000	Elk Creek Cemetery District	13	0.0001	6		1	8
06020000	German Cemetery District	1	0.0000	0		0	1
06030000	Marvin-Chapel Cemetery District	14	0.0001	7		1	8
06040000	Newville Cemetery District	3	0.0000	1		0	2
06050000	Orland Cemetery District	367	0.0026	183		37	219
06060000	Willows Cemetery District	275	0.0019	137		28	164
06200000	Glenn-Codora Fire District	71	0.0005	35		7	42
06210000	Elk Creek Fire District	30	0.0002	15		3	18
06220000	Glenn-Colusa Fire District	25	0.0002	12		3	15
06230000	Kanawha Fire District	137	0.0010	68		14	82
06240000	Ord Fire District	39	0.0003	19		4	23
06250000	Orland Fire District	134	0.0009	67		13	80

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 13/14 Actual		Allocation	Allocated	1st	Direct	2nd	Total
		Units	Percent	Allocation	Billed	Allocation	
06300000	Levee District #1	18	0.0001	9		2	11
06310000	Levee District #2	15	0.0001	7		2	9
06320000	Levee District #3	63	0.0004	31		6	38
06500000	Butte City Community Service District	26	0.0002	13		3	16
06510000	BCCSD - Recreation District	3	0.0000	1		0	2
06610000	Elk Creek Community Service District	171	0.0012	85		17	102
06650000	ECCSD - Lighting District	1	0.0000	0		0	1
06700000	Ord Bend Community Service District	32	0.0002	16		3	19
06740000	Artois Community Service District	49	0.0003	24		5	29
06800000	Hamilton City Community Service District	1,490	0.0105	741		150	891
06830000	HCCSD - Lighting District	17	0.0001	8		2	10
06850000	HCCSD - Library District	15	0.0001	7		2	9
06865000	HCCSD - Edgewater Park	2	0.0000	1		0	1
06870000	HCCSD - Pallisades District	6	0.0000	3		1	4
06880000	N.E. Willows Community Service District	247	0.0017	123		25	148

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06920000	Mosquito Abatement District	275	0.0019	137		28	164
06950000	Rice Pest Abatement District	15	0.0001	7		2	9
06960000	HC Reclamation District #2140	113	0.0008	56		11	68
99999999	Other	28,899	0.2039	14,379		2,903	17,282
	Total	141,741	1.0000	70,525	-	13,858	84,383

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	6	0.0001	16			16
01011040	Department of Finance	380	0.0071	1,029			1,029
01011080	County Counsel	99	0.0018	268			268
01011090	Personnel	164	0.0030	444			444
01011150	General Insurance	6	0.0001	16			16
01011170	Employee Benefits	14	0.0003	38			38
01011200	Data Processing	20	0.0004	54			54
01011010	Board of Supervisors	168	0.0031	455		91	545
01011020	Clerk of the Board	51	0.0009	138		27	166
01011070	Assessor	329	0.0061	891		177	1,068
01011100	Elections	162	0.0030	439		87	526
01011180	Surveyor	18	0.0003	49		10	58
01012040	Court Revenues	21	0.0004	57		11	68
01012060	Grand Jury	180	0.0033	487		97	584
01012100	Indigent Defense	32	0.0006	87		17	104
01012180	Agriculture Commissioner	408	0.0076	1,104		220	1,324
01012200	Building Inspector	237	0.0044	642		128	769
01012220	Recorder	126	0.0023	341		68	409
01012230	Coroner	34	0.0006	92		18	110
01012240	Public Guardian	89	0.0017	241		48	289
01012280	Planning	216	0.0040	585		116	701
01012290	Animal Control	151	0.0028	409		81	490
01014022	Hospital	6	0.0001	16		3	19
01015180	Veterans' Services	63	0.0012	171		34	204
01016040	Library	2	0.0000	5		1	6
01016050	Cooperative Extension	112	0.0021	303		60	364
01024010	Public Health	798	0.0148	2,160		430	2,590
01024012	Mental Health	2,083	0.0387	5,639		1,122	6,761
01024014	Alcohol & Drug Abuse	356	0.0066	964		192	1,155
01024020	Maternal & Child Health	63	0.0012	171		34	204
01024025	Women, Infants & Children	276	0.0051	747		149	896
01024170	California Children's Services	58	0.0011	157		31	188
01025010	Social Services Administration	10,691	0.1986	28,940		5,760	34,700
01042090	District Attorney	450	0.0084	1,218		242	1,461

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,122	0.0208	3,037		605	3,642
01042113	Sheriff's Dispatch	228	0.0042	617		123	740
01042135	Sheriff's Civil Division	55	0.0010	149		30	179
01042140	Jail	962	0.0179	2,604		518	3,122
01042150	Probation	444	0.0082	1,202		239	1,441
01042155	Juvenile Hall	487	0.0090	1,318		262	1,581
01042360	Boat Patrol	17	0.0003	46		9	55
01054011	Emergency Preparedness Grant	63	0.0012	171		34	204
01054015	Hospital Preparedness Grant	17	0.0003	46		9	55
01054020	Superior Reg Workforce Ed	3	0.0001	8		2	10
01054045	Mosquito Abatement Assessment Area	10	0.0002	27		5	32
01055340	Child Support	360	0.0067	975		194	1,168
01062136	Trial Court Security	113	0.0021	306		61	367
01062150	Local Community Corrections	184	0.0034	498		99	597
01201000	Road Engineers	118	0.0022	319		64	383
01202000	Road Shop	534	0.0099	1,446		288	1,733
01203010	Road	1,066	0.0198	2,886		574	3,460
01602270	Fish & Game Commission	19	0.0004	51		10	62
01906020	Office of Education	21,111	0.3921	57,147		11,375	68,521
02000000	Solid Waste	521	0.0097	1,410		281	1,691
02040205	Orland Airport	100	0.0019	271		54	325
02040207	Willows Airport	146	0.0027	395		79	474
02200000	Fleet Operations	323	0.0060	874		174	1,048
02210000	Underground Storage Tanks	38	0.0007	103		20	123
02220000	Vegetation & Environmental Mgmt	9	0.0002	24		5	29
02224170	Tri-County Bee	5	0.0001	14		3	16
02230000	Health & Human Services Agency	580	0.0108	1,570		313	1,883
02240000	Human Resource Agency	538	0.0100	1,456		290	1,746
02250000	Health Services Administration	112	0.0021	303		60	364
02260000	Planning & Public Works Agency	282	0.0052	763		152	915
02261120	Facilities Internal Service Fund	766	0.0142	2,074		413	2,486
02270000	Central Services	8	0.0001	22		4	26
02280000	Data Processing ISF	28	0.0005	76		15	91
04050000	Court	135	0.0025	365		73	438

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
04250000	Local Transportation Trust	87	0.0016	236		47	282
04260000	Transportation Administration	15	0.0003	41		8	49
04280000	Glenn County Transit	88	0.0016	238		47	286
04281000	Fixed Route Transit	111	0.0021	300		60	360
04354015	Ca Reg Mental Health Coalition	4	0.0001	11		2	13
04601000	Local Agency Formation Commission	62	0.0012	168		33	201
04999100	Community Action	1,547	0.0287	4,188		834	5,021
05010000	Artois Fire District	28	0.0005	76		15	91
05022000	Hamilton Fire District	227	0.0042	614		122	737
05022010	Bayliss Fire District	9	0.0002	24		5	29
05050000	Willows Rural Fire District	60	0.0011	162		32	195
05110000	Storm Drain Maintenance District #1	6	0.0001	16		3	19
05130000	Storm Drain Maintenance District #3	7	0.0001	19		4	23
05140000	North Willows County Service Area	25	0.0005	68		13	81
05210000	Air Pollution District	232	0.0043	628		125	753
05210241	Air Pollution Vehicle Registration	31	0.0006	84		17	101
05250000	Olive Pest Management District	16	0.0003	43		9	52
06010000	Elk Creek Cemetery District	39	0.0007	106		21	127
06030000	Marvin-Chapel Cemetery District	46	0.0009	125		25	149
06050000	Orland Cemetery District	227	0.0042	614		122	737
06060000	Willows Cemetery District	155	0.0029	420		84	503
06200000	Glenn-Codora Fire District	43	0.0008	116		23	140
06210000	Elk Creek Fire District	27	0.0005	73		15	88
06220000	Glenn-Colusa Fire District	12	0.0002	32		6	39
06230000	Kanawha Fire District	79	0.0015	214		43	256
06240000	Ord Fire District	24	0.0004	65		13	78
06250000	Orland Fire District	68	0.0013	184		37	221
06300000	Levee District #1	3	0.0001	8		2	10
06310000	Levee District #2	2	0.0000	5		1	6
06320000	Levee District #3	1	0.0000	3		1	3
06500000	Butte City Community Service District	30	0.0006	81		16	97
06510000	BCCSD - Recreation District	8	0.0001	22		4	26
06610000	Elk Creek Community Service District	79	0.0015	214		43	256
06650000	ECCSD - Lighting District	5	0.0001	14		3	16

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06700000	Ord Bend Community Service District	30	0.0006	81		16	97
06740000	Artois Community Service District	56	0.0010	152		30	182
06800000	Hamilton City Community Service District	340	0.0063	920		183	1,104
06830000	HCCSD - Lighting District	6	0.0001	16		3	19
06850000	HCCSD - Library District	50	0.0009	135		27	162
06865000	HCCSD - Edgewater Park	7	0.0001	19		4	23
06870000	HCCSD - Paliades District	9	0.0002	24		5	29
06880000	N.E. Willows Community Service District	35	0.0007	95		19	114
06920000	Mosquito Abatement District	185	0.0034	501		100	600
06950000	Rice Pest Abatement District	1	0.0000	3		1	3
06960000	HC Reclamation District #2140	17	0.0003	46		9	55
99999999	Other	1,330	0.0247	3,600		717	4,317
Total		53,842	1.0000	145,749	-	28,639	174,387

Basis of Allocation : Number of Checks Written

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	10.00	0.0242	2,415			2,415
01011080	County Counsel	1.50	0.0036	362			362
01011090	Personnel	3.00	0.0073	725			725
01011010	Board of Supervisors	5.00	0.0121	1,208		246	1,454
01011020	Clerk of the Board	1.50	0.0036	362		74	436
01011070	Assessor	8.00	0.0194	1,932		393	2,326
01011100	Elections	1.00	0.0024	242		49	291
01012180	Agriculture Commissioner	11.00	0.0266	2,657		541	3,198
01012200	Building Inspector	3.00	0.0073	725		148	872
01012220	Recorder	3.00	0.0073	725		148	872
01012240	Public Guardian	2.00	0.0048	483		98	581
01012280	Planning	4.00	0.0097	966		197	1,163
01012290	Animal Control	2.00	0.0048	483		98	581
01015180	Veterans' Services	1.00	0.0024	242		49	291
01016050	Cooperative Extension	2.00	0.0048	483		98	581
01024010	Public Health	15.00	0.0363	3,623		738	4,361
01024012	Mental Health	41.00	0.0993	9,902		2,017	11,919
01024014	Alcohol & Drug Abuse	7.00	0.0169	1,691		344	2,035
01024025	Women, Infants & Children	5.00	0.0121	1,208		246	1,454
01024170	California Children's Services	1.00	0.0024	242		49	291
01025010	Social Services Administration	78.00	0.1889	18,839		3,836	22,675
01042090	District Attorney	9.00	0.0218	2,174		443	2,616
01042110	Sheriff	27.00	0.0654	6,521	(60)	1,328	7,789
01042113	Sheriff's Dispatch	5.00	0.0121	1,208		246	1,454
01042135	Sheriff's Civil Division	1.00	0.0024	242		49	291
01042140	Jail	21.00	0.0508	5,072	(80)	1,033	6,025
01042150	Probation	10.00	0.0242	2,415		492	2,907
01042155	Juvenile Hall	14.00	0.0339	3,381		689	4,070
01055340	Child Support	9.00	0.0218	2,174		443	2,616
01062136	Trial Court Security	4.00	0.0097	966		197	1,163
01062150	Local Community Corrections	6.00	0.0145	1,449		295	1,744
01201000	Road Engineers	2.00	0.0048	483		98	581
01202000	Road Shop	4.00	0.0097	966		197	1,163
01203010	Road	17.00	0.0412	4,106		836	4,942

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 13/14 Actual		Allocation	Allocated	1st	Direct	2nd	Total
		Units	Percent	Allocation	Billed	Allocation	
01602270	Fish & Game Commission	1.00	0.0024	242		49	291
02000000	Solid Waste	7.00	0.0169	1,691		344	2,035
02200000	Fleet Operations	4.00	0.0097	966		197	1,163
02230000	Health & Human Services Agency	22.00	0.0533	5,314		1,082	6,396
02260000	Planning & Public Works Agency	7.00	0.0169	1,691		344	2,035
02261120	Facilities Internal Service Fund	12.00	0.0291	2,898		590	3,489
04999100	Community Action	20.00	0.0484	4,830		984	5,814
05210000	Air Pollution District	6.00	0.0145	1,449		295	1,744
Total		413.00	1.0000	99,749	(140)	19,600	119,210

Basis of Allocation : Number of Employees

**COUNTY OF GLENN
DEPARTMENT OF FINANCE**

1/27/2015

FY 13/14 Actual

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

The department maintained time records during fiscal year 2013/2014 that reflect the amount of time spent working in these major functions. All costs of this department are distributed to functions based on their proportionate percentage of total time reflected on the time sheets.

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

1. **BUDGET & COST PLAN:** This function is allowable for plan purposes and is allocated based on relative budget size of the adopted final budget.
2. **PAYROLL:** The payroll function allocates costs based on the number of employees in each department. Employee count information is taken from payroll reports.
3. **ACCOUNTING:** This function consists of time spent working with departments and special districts on various reports, special accounting projects, auditing and accounting for Social Services, Community Action, proprietary funds, Road, Health Services, special revenue funds, and debt funds. Time spent in preparing reports such as the County Financial Reports is also included in this function. This function is allocated based on time study records.
4. **CHECK PROCESSING:** Checks can often contain transactions affecting multiple departments or budget units. Since there is not a one-to-one relationship between the department and a single check the total number of checks and electronic benefits processed are allocated to departments based on the number of transactions related to the issuance of those checks and electronic benefits.
5. **AUDITING:** Internal audit costs are billed directly for 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 2013/14.

COUNTY OF GLENN
EMPLOYEE BENEFITS

FY 13/14 Actual		Total	Pre-Employment Physicals	Employee Assistance
01011040	Department of Finance	429		429
01011080	County Counsel	64		64
01011090	Personnel	129		129
01011010	Board of Supervisors	215		215
01011020	Clerk of the Board	65		65
01011070	Assessor	345		345
01011100	Elections	43		43
01012180	Agriculture Commissioner	474		474
01012200	Building Inspector	129		129
01012220	Recorder	129		129
01012240	Public Guardian	86		86
01012280	Planning	172		172
01012290	Animal Control	86		86
01015180	Veterans' Services	43		43
01016050	Cooperative Extension	86		86
01024010	Public Health	646		646
01024012	Mental Health	1,017	(750)	1,767
01024014	Alcohol & Drug Abuse	250	(52)	302
01024025	Women, Infants & Children	215		215
01024170	California Children's Services	43		43
01025010	Social Services Administration	2,452	(910)	3,362
01042090	District Attorney	388		388
01042110	Sheriff	1,164		1,164
01042113	Sheriff's Dispatch	757	542	215
01042135	Sheriff's Civil Division	43		43
01042140	Jail	533	(372)	905
01042150	Probation	(375)	(806)	431
01042155	Juvenile Hall	(144)	(747)	603
01055340	Child Support	388		388
01062136	Trial Court Security	428	256	172
01062150	Local Community Corrections	259		259
01201000	Road Engineers	86		86
01202000	Road Shop	172		172
01203010	Road	733		733
01602270	Fish & Game Commission	43		43
02000000	Solid Waste	302		302
02200000	Fleet Operations	172		172
02230000	Health & Human Services Agency	4,015	3,067	948

COUNTY OF GLENN
EMPLOYEE BENEFITS

FY 13/14 Actual		Total	Pre-Employment Physicals	Employee Assistance
02260000	Planning & Public Works Agency	302		302
02261120	Facilities Internal Service Fund	773	256	517
04999100	Community Action	862		862
05210000	Air Pollution District	259		259
Total		<u>18,278</u>	<u>482</u>	<u>17,796</u>

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
EMPLOYEE BENEFITS

1/27/2015

FY 13/14 Actual	Total	General & Admin	Pre-Employment Physicals	Employee Assistance
Time %	100.00%		30.80%	69.20%
Services & Supplies				
Medical, Dental, Lab	7,517		7,517	
Professional Services	18,078		356	17,722
Special Dept Training	16		16	
Expenditures Per Financial Statements	<u>25,611</u>	<u>-</u>	<u>7,889</u>	<u>17,722</u>
Cost Adjustments				
Functional Cost	<u>25,611</u>	<u>-</u>	<u>7,889</u>	<u>17,722</u>
Additions - 1st Allocation				
Other				
Reallocate Admin				
Allocable Costs	25,611		7,889	17,722
Unallocated				
1st Allocation	<u>25,611</u>	<u>-</u>	<u>7,889</u>	<u>17,722</u>
Additions - 2nd Allocation				
Other	107	107		
Reallocate Admin		(107)	33	74
Allocable Costs	107		33	74
Unallocated				
2nd Allocation	<u>107</u>	<u>-</u>	<u>33</u>	<u>74</u>
Total Allocated	<u><u>25,718</u></u>	<u><u>-</u></u>	<u><u>7,922</u></u>	<u><u>17,796</u></u>

COUNTY OF GLENN
EMPLOYEE BENEFITS

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	10.00	0.0242	429			429
01011080	County Counsel	1.50	0.0036	64			64
01011090	Personnel	3.00	0.0073	129			129
01011010	Board of Supervisors	5.00	0.0121	215		1	215
01011020	Clerk of the Board	1.50	0.0036	64		0	65
01011070	Assessor	8.00	0.0194	343		1	345
01011100	Elections	1.00	0.0024	43		0	43
01012180	Agriculture Commissioner	11.00	0.0266	472		2	474
01012200	Building Inspector	3.00	0.0073	129		1	129
01012220	Recorder	3.00	0.0073	129		1	129
01012240	Public Guardian	2.00	0.0048	86		0	86
01012280	Planning	4.00	0.0097	172		1	172
01012290	Animal Control	2.00	0.0048	86		0	86
01015180	Veterans' Services	1.00	0.0024	43		0	43
01016050	Cooperative Extension	2.00	0.0048	86		0	86
01024010	Public Health	15.00	0.0363	644		3	646
01024012	Mental Health	41.00	0.0993	1,759		8	1,767
01024014	Alcohol & Drug Abuse	7.00	0.0169	300		1	302
01024025	Women, Infants & Children	5.00	0.0121	215		1	215
01024170	California Children's Services	1.00	0.0024	43		0	43
01025010	Social Services Administration	78.00	0.1889	3,347		15	3,362
01042090	District Attorney	9.00	0.0218	386		2	388
01042110	Sheriff	27.00	0.0654	1,159		5	1,164
01042113	Sheriff's Dispatch	5.00	0.0121	215		1	215
01042135	Sheriff's Civil Division	1.00	0.0024	43		0	43
01042140	Jail	21.00	0.0508	901		4	905
01042150	Probation	10.00	0.0242	429		2	431
01042155	Juvenile Hall	14.00	0.0339	601		3	603
01055340	Child Support	9.00	0.0218	386		2	388
01062136	Trial Court Security	4.00	0.0097	172		1	172
01062150	Local Community Corrections	6.00	0.0145	257		1	259

**COUNTY OF GLENN
EMPLOYEE BENEFITS**

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01201000	Road Engineers	2.00	0.0048	86		0	86
01202000	Road Shop	4.00	0.0097	172		1	172
01203010	Road	17.00	0.0412	729		3	733
01602270	Fish & Game Commission	1.00	0.0024	43		0	43
02000000	Solid Waste	7.00	0.0169	300		1	302
02200000	Fleet Operations	4.00	0.0097	172		1	172
02230000	Health & Human Services Agency	22.00	0.0533	944		4	948
02260000	Planning & Public Works Agency	7.00	0.0169	300		1	302
02261120	Facilities Internal Service Fund	12.00	0.0291	515		2	517
04999100	Community Action	20.00	0.0484	858		4	862
05210000	Air Pollution District	6.00	0.0145	257		1	259
Total		413.00	1.0000	17,722		74	17,796

Basis of Allocation : Number of Employees

COUNTY OF GLENN
EMPLOYEE BENEFITS

FY 13/14 Actual		Allocation	Allocated	1st	Direct	2nd	Total
		Units	Percent	Allocation	Billed	Allocation	
01024012	Mental Health				(750)		(750)
01024014	Alcohol & Drug Abuse				(52)		(52)
01025010	Social Services Administration	4	0.1290	1,018	(1,932)	4	(910)
01042113	Sheriff's Dispatch	3	0.0968	763	(225)	3	542
01042140	Jail	5	0.1613	1,272	(1,650)	5	(372)
01042150	Probation	2	0.0645	509	(1,317)	2	(806)
01042155	Juvenile Hall	3	0.0968	763	(1,514)	3	(747)
01062136	Trial Court Security	1	0.0323	254		1	256
02230000	Health & Human Services Agency	12	0.3871	3,054		13	3,067
02261120	Facilities Internal Service Fund	1	0.0323	254		1	256
Total		31	1.0000	7,889	(7,440)	33	482

Basis of Allocation : Number of Physicals

**COUNTY OF GLENN
EMPLOYEE BENEFITS**

1/27/2015

FY 13/14 Actual

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

1. PRE-EMPLOYMENT PHYSICALS – Costs are allocated to departments based on the number of physicals performed.
2. EMPLOYEE ASSISTANCE PROGRAM – Costs are distributed based on the number of employees.

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

COUNTY OF GLENN
EQUIPMENT USE

<u>FY 13/14 Actual</u>	<u>Total</u>	<u>Equipment Use</u>
01011013 County Administrative Officer	6,594	6,594
01011040 Department of Finance	4,756	4,756
01011090 Personnel	1,228	1,228
01011120 Facilities Maintenance	3,384	3,384
01011200 Data Processing	26,228	26,228
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
01012290 Animal Control	511	511
01016050 Cooperative Extension	1,569	1,569
01042090 District Attorney	4,119	4,119
01042110 Sheriff	116,103	116,103
01042113 Sheriff's Dispatch	1,112	1,112
01042140 Jail	6,747	6,747
01042150 Probation	11,700	11,700
01042155 Juvenile Hall	2,691	2,691
Total	<u>251,826</u>	<u>251,826</u>

COUNTY OF GLENN
EQUIPMENT USE

FY 13/14 Actual	Total	General & Admin	Equipment Use
Time %			
Other Expenditures & Costs			
Building Use			
Equipment Use	251,826		251,826
Expenditures Per Financial Statements	<u>251,826</u>	<u>-</u>	<u>251,826</u>
Cost Adjustments			
Functional Cost	<u>251,826</u>	<u>-</u>	<u>251,826</u>
Additions - 1st Allocation			
Other			
Reallocate Admin			
Allocable Costs			
Unallocated			
1st Allocation	<u>-</u>	<u>-</u>	<u>-</u>
Additions - 2nd Allocation			
Other			
Reallocate Admin			
Allocable Costs			
Unallocated			
2nd Allocation	<u>-</u>	<u>-</u>	<u>-</u>
Total Allocated	<u><u>251,826</u></u>	<u><u>-</u></u>	<u><u>251,826</u></u>

COUNTY OF GLENN
EQUIPMENT USE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	98,855	0.0262	6,594			6,594
01011040	Department of Finance	71,309	0.0189	4,756			4,756
01011090	Personnel	18,415	0.0049	1,228			1,228
01011120	Facilities Maintenance	50,737	0.0134	3,384			3,384
01011200	Data Processing	393,217	0.1041	26,228			26,228
01011020	Clerk of the Board	6,356	0.0017	424			424
01011070	Assessor	73,448	0.0195	4,899			4,899
01011100	Elections	504,663	0.1337	33,661			33,661
01012170	Flood Control	11,166	0.0030	745			745
01012180	Agriculture Commissioner	137,182	0.0363	9,150			9,150
01012220	Recorder	225,818	0.0598	15,062			15,062
01012240	Public Guardian	10,869	0.0029	725			725
01012260	Emergency Services	6,267	0.0017	418			418
01012290	Animal Control	7,661	0.0020	511			511
01016050	Cooperative Extension	23,529	0.0062	1,569			1,569
01042090	District Attorney	61,755	0.0164	4,119			4,119
01042110	Sheriff	1,740,682	0.4610	116,103			116,103
01042113	Sheriff's Dispatch	16,667	0.0044	1,112			1,112
01042140	Jail	101,147	0.0268	6,747			6,747
01042150	Probation	175,419	0.0465	11,700			11,700
01042155	Juvenile Hall	40,341	0.0107	2,691			2,691
Total		3,775,503	1.0000	251,826	-	-	251,826

Basis of Allocation : Carrying Value of Equipment

**COUNTY OF GLENN
EQUIPMENT USE**

1/27/2015

FY 13/14 Actual

Equipment values are taken from the County's Fixed Asset System as of June 30, 2014. 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 2013/2014.

Org Key	Department	Value as of 6/30/13	2013-14 Changes	Value as of 6/30/14	
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	(10,354)	50,737	
01011200	Data Processing	380,977	12,240	393,217	
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	(11,995)	0	
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	1,689,867	50,815	1,740,682	
01042113	Sheriff's Dispatch	16,667	0	16,667	
01042140	Jail	82,886	18,261	101,147	
01042150	Probation	79,638	95,781	175,419	
01042155	Juvenile Hall	40,341	0	40,341	
GRAND TOTAL FIXED ASSETS		3,620,755	154,748	3,775,503	
					Equip Use 251,826

COUNTY OF GLENN
FACILITIES MAINTENANCE

FY 13/14 Actual		Total	Admin Direct	Building Maintenance	Janitorial Services	Utilities
01011040	Department of Finance	1,843				1,843
01011080	County Counsel	122				122
01011090	Personnel	435				435
01011120	Facilities Maintenance	51,482	51,482			
01011010	Board of Supervisors	1,329				1,329
01011070	Assessor	784				784
01011100	Elections	440				440
01012180	Agriculture Commissioner	1,641				1,641
01012200	Building Inspector	218	63			156
01012220	Recorder	1,042				1,042
01012240	Public Guardian	2,056	1,866			190
01012280	Planning	113				113
01015180	Veterans' Services	240				240
01016050	Cooperative Extension	1,674				1,674
01024010	Public Health	2,908	1,830			1,078
01024012	Mental Health	2,304	179			2,126
01024014	Alcohol & Drug Abuse	2,051				2,051
01042090	District Attorney	1,966				1,966
01042110	Sheriff	3,799				3,799
01042113	Sheriff's Dispatch	245				245
01042140	Jail	9,619				9,619
01042150	Probation	1,072				1,072
01042155	Juvenile Hall	2,239				2,239
01055340	Child Support	792				792
01203010	Road	469	161			308
01906020	Office of Education	685	393			292
02000000	Solid Waste	7,445	7,402			42
02040205	Orland Airport	250	250			
02040207	Willows Airport	1,089	1,089			
02260000	Planning & Public Works Agency	632				632
02261120	Facilities Internal Service Fund	1,359				1,359
02280000	Data Processing ISF	78				78
04050000	Court	(51,680)				(51,680)
04250000	Local Transportation Trust	48				48

COUNTY OF GLENN
FACILITIES MAINTENANCE

FY 13/14 Actual		<u>Total</u>	<u>Admin Direct</u>	<u>Building Maintenance</u>	<u>Janitorial Services</u>	<u>Utilities</u>
04281000	Fixed Route Transit	(40)	(40)			
05210000	Air Pollution District	694				694
99999999	Other	36,830	26,841			9,989
Total		<u>88,274</u>	<u>91,516</u>	<u>-</u>	<u>-</u>	<u>(3,242)</u>

COUNTY OF GLENN
FACILITIES MAINTENANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
99999999	Other						
	Total			-	-	-	-

Basis of Allocation : Time Study Hours

Detailed allocation of these expenditures appear on Schedule 9

COUNTY OF GLENN
FACILITIES MAINTENANCE

<u>FY 13/14 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	1,846.00	0.6181	56,120	(4,638)		51,482
01012200 Building Inspector	1.75	0.0006	53		9	63
01012240 Public Guardian	52.25	0.0175	1,588		278	1,866
01024010 Public Health	51.25	0.0172	1,558		272	1,830
01024012 Mental Health	5.00	0.0017	152		27	179
01203010 Road	4.50	0.0015	137		24	161
01906020 Office of Education	11.00	0.0037	334		58	393
02000000 Solid Waste	207.25	0.0694	6,301		1,102	7,402
02040205 Orland Airport	7.00	0.0023	213		37	250
02040207 Willows Airport	30.50	0.0102	927		162	1,089
04281000 Fixed Route Transit	18.75	0.0063	570	(710)	100	(40)
99999999 Other	751.50	0.2516	22,846		3,995	26,841
Total	2,986.75	1.0000	90,800	(5,348)	6,064	91,516

Basis of Allocation : Time Study Hours

COUNTY OF GLENN
FACILITIES MAINTENANCE

<u>FY 13/14 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						
	Total			-	-	-	-

Basis of Allocation : Time Study Hours

Detailed allocation of these expenditures appear on Schedule 10

COUNTY OF GLENN
FACILITIES MAINTENANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	5,534	0.0325	1,843			1,843
01011080	County Counsel	366	0.0021	122			122
01011090	Personnel	1,306	0.0077	435			435
01011010	Board of Supervisors	3,990	0.0234	1,329			1,329
01011070	Assessor	2,353	0.0138	784			784
01011100	Elections	1,321	0.0078	440			440
01012180	Agriculture Commissioner	4,926	0.0289	1,641			1,641
01012200	Building Inspector	468	0.0027	156			156
01012220	Recorder	3,127	0.0184	1,042			1,042
01012240	Public Guardian	571	0.0034	190			190
01012280	Planning	340	0.0020	113			113
01015180	Veterans' Services	719	0.0042	240			240
01016050	Cooperative Extension	5,025	0.0295	1,674			1,674
01024010	Public Health	3,235	0.0190	1,078			1,078
01024012	Mental Health	6,381	0.0375	2,126			2,126
01024014	Alcohol & Drug Abuse	6,156	0.0361	2,051			2,051
01042090	District Attorney	5,902	0.0346	1,966			1,966
01042110	Sheriff	11,406	0.0670	3,799			3,799
01042113	Sheriff's Dispatch	737	0.0043	245			245
01042140	Jail	28,876	0.1695	9,619			9,619
01042150	Probation	3,219	0.0189	1,072			1,072
01042155	Juvenile Hall	6,723	0.0395	2,239			2,239
01055340	Child Support	2,379	0.0140	792			792
01203010	Road	924	0.0054	308			308
01906020	Office of Education	877	0.0051	292			292
02000000	Solid Waste	127	0.0007	42			42
02260000	Planning & Public Works Agency	1,897	0.0111	632			632
02261120	Facilities Internal Service Fund	4,080	0.0239	1,359			1,359
02280000	Data Processing ISF	233	0.0014	78			78
04050000	Court	24,947	0.1464	8,310	(59,990)		(51,680)
04250000	Local Transportation Trust	144	0.0008	48			48
05210000	Air Pollution District	2,084	0.0122	694			694

COUNTY OF GLENN
FACILITIES MAINTENANCE

<u>FY 13/14 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	29,988	0.1760	9,989			9,989
	Total	<u>170,361</u>	<u>1.0000</u>	<u>56,748</u>	<u>(59,990)</u>	<u>-</u>	<u>(3,242)</u>

Basis of Allocation : Square Footage Occupied by Department

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
FACILITIES MAINTENANCE

1/27/2015

FY 13/14 Actual	Total	General & Admin	Admin Direct	Building Maintenance	Janitorial Services	Utilities
Time %	100.00%	0.01%	12.83%	54.47%	32.69%	
Wages & Benefits						
Salaries & Wages	367,208	37	47,113	200,018	120,040	
Benefits	340,128	34	43,638	185,268	111,188	
Services & Supplies						
Clothing	1,256	0	161	684	411	
Communications	4,000	0	513	2,179	1,308	
Household Expense	737	0	95	401	241	
Maint-Equipment	6,225	1	799	3,391	2,035	
Maint-Structures	15,035			15,035		
Professional Services	33,852	3	4,343	18,439	11,066	
Publications & Legal	232	0	30	126	76	
Rent/Lease Equipment	142	0	18	77	46	
Small Tools & Instruments	1,443	0	185	786	472	
Special Dept. Expense	9,148	1	1,174	4,983	2,991	
Special Dept Training	300	0	38	163	98	
IT Expenses	14,968	1	1,920	8,153	4,893	
Gas & Oil	10,174	1	1,305	5,542	3,326	
Vehicle Rental	12,678	1	1,627	6,906	4,144	
Utilities	56,748					56,748
ISF Allocation	20,463	2	2,625	11,146	6,689	
Expenditures Per Financial Statements	894,737	82	105,585	463,298	269,024	56,748

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
FACILITIES MAINTENANCE

1/27/2015

FY 13/14 Actual	Total	General & Admin	Admin Direct	Building Maintenance	Janitorial Services	Utilities
Time %	100.00%	0.01%	12.83%	54.47%	32.69%	
Cost Adjustments						
Equipment Use to Service Depts.	3,384	3,384				
Refunds & Rebates	(11,378)	(11,378)				
Interfund Revenue	(107,256)	(107,256)				
Miscellaneous Revenues	(55)	(55)				
Functional Cost	<u>779,432</u>	<u>(115,223)</u>	<u>105,585</u>	<u>463,298</u>	<u>269,024</u>	<u>56,748</u>
Additions - 1st Allocation						
Other						
Reallocate Admin		115,223	(14,785)	(62,768)	(37,670)	
Allocable Costs	779,432		90,800	400,530	231,354	56,748
Unallocated	(631,884)			(400,530)	(231,354)	
1st Allocation	<u>147,548</u>	<u>-</u>	<u>90,800</u>	<u>-</u>	<u>-</u>	<u>56,748</u>
Additions - 2nd Allocation						
Other	47,259	47,259				
Reallocate Admin		(47,259)	6,064	25,745	15,451	
Allocable Costs	47,259		6,064	25,745	15,451	
Unallocated	(41,195)			(25,745)	(15,451)	
2nd Allocation	<u>6,064</u>	<u>-</u>	<u>6,064</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Allocated	<u>153,612</u>	<u>-</u>	<u>96,864</u>	<u>-</u>	<u>-</u>	<u>56,748</u>

**COUNTY OF GLENN
FACILITIES MAINTENANCE**

1/27/2015

FY 13/14 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 were 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 cost 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 were spread to county buildings based on actual time study hours and further allocated to departments based on the occupied square footage.
3. **JANITORIAL:** The cost 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 were spread to county buildings based on actual time study hours and further allocated to departments based on the occupied square footage.
4. **UTILITIES:** Effective with fiscal year 2012/13 utility expenses were 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 were distributed based on the actual square footage occupied by each department.

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

Effective with fiscal year 2014/15 the Facilities Maintenance department was converted from a general fund service department to an internal service fund. Costs have been allocated throughout the plan as indicated above, however, an adjustment has been included on Schedule A and the Adjustment Schedule to reverse the estimated portion of the 2015/16 plan charge attributed to the Building Maintenance function. The roll forward amount will remain on Schedule A.

COUNTY OF GLENN
GENERAL INSURANCE

FY 13/14 Actual		Total	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment
01011013	County Administrative Officer	19	19				
01011040	Department of Finance	3,387	1,380		2,007		
01011051	Annual Audit	93	93				
01011080	County Counsel	527	395		133		
01011090	Personnel	1,016	542		474		
01011120	Facilities Maintenance	8,394	1,874	6,520			
01011150	General Insurance	1,333	1,333				
01011170	Employee Benefits	44	44				
01011200	Data Processing	274	274				
01011010	Board of Supervisors	32,746	511	30,784	1,451		
01011020	Clerk of the Board	320	320				
01011070	Assessor	2,279	1,423		856		
01011100	Elections	1,057	363	214	480		
01011180	Surveyor	76	76				
01012040	Court Revenues	1,490	1,490				
01012060	Grand Jury	17	17				
01012100	Indigent Defense	676	676				
01012170	Flood Control	2	2				
01012180	Agriculture Commissioner	3,779	1,988		1,791		
01012200	Building Inspector	564	394		170		
01012220	Recorder	1,955	689	129	1,137		
01012230	Coroner	205	205				
01012240	Public Guardian	534	326		208		
01012280	Planning	2,928	2,804		124		
01012290	Animal Control	484	484				
01014022	Hospital	57	57				
01015180	Veterans' Services	421	159		261		
01016040	Library	218	218				
01016050	Cooperative Extension	2,210	383		1,827		
01024010	Public Health	6,753	5,577		1,176		
01024012	Mental Health	13,092	10,419	352	2,321		
01024014	Alcohol & Drug Abuse	5,758	1,663	1,857	2,239		
01024020	Maternal & Child Health	359	194	165			
01024025	Women, Infants & Children	990	990				
01024170	California Children's Services	607	607				
01025010	Social Services Administration	138,740	32,347	106,393			

COUNTY OF GLENN
GENERAL INSURANCE

<u>FY 13/14 Actual</u>		<u>Total</u>	<u>General Liability</u>	<u>Claim Liability</u>	<u>Buildings</u>	<u>Auto Premium</u>	<u>Watercraft Equipment</u>
01042090	District Attorney	94,074	1,720	90,207	2,146		
01042110	Sheriff	58,121	6,849	47,124	4,148		
01042113	Sheriff's Dispatch	1,053	785		268		
01042135	Sheriff's Civil Division	183	183				
01042140	Jail	94,262	5,910	77,851	10,501		
01042150	Probation	4,182	2,377	634	1,171		
01042155	Juvenile Hall	129,425	2,287	124,693	2,445		
01042158	Delinquency Prevention	117	117				
01042360	Boat Patrol	2,782	195				2,587
01054010	California Waste Management	25	25				
01054011	Emergency Preparedness Grant	225	225				
01054012	Mental Health Services Act	3,764	3,764				
01054015	Hospital Preparedness Grant	241	241				
01054045	Mosquito Abatement Assessment Area	334	334				
01055340	Child Support	2,118	1,253		865		
01062136	Trial Court Security	615	615				
01062150	Local Community Corrections	1,411	1,411				
01201000	Road Engineers	563	563				
01202000	Road Shop	777	777				
01203010	Road	24,919	13,269	11,314	336		
01602270	Fish & Game Commission	14	14				
01906020	Office of Education	536	218		319		
02000000	Solid Waste	7,996	7,899	51	46		
02040205	Orland Airport	1,107	1,107				
02040207	Willows Airport	1,255	1,255				
02200000	Fleet Operations	1,993	1,906	87			
02210000	Underground Storage Tanks	418	418				
02220000	Vegetation & Environmental Mgmt	189	189				
02224170	Tri-County Bee	9	9				
02230000	Health & Human Services Agency	22,934	1,326	17,231		4,377	
02240000	Human Resource Agency	5,102	5,102				
02250000	Health Services Administration	1,758	1,758				
02260000	Planning & Public Works Agency	9,082	2,172	172	690		
02261120	Facilities Internal Service Fund	1,484			1,484		
02270000	Central Services	44	44				
02280000	Data Processing ISF	1,327	1,242		85		

COUNTY OF GLENN
GENERAL INSURANCE

FY 13/14 Actual		Total	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment
03230000	Fire Chief's Association	5	5				
04050000	Court	9,072			9,072		
04100000	Law Library	19	19				
04250000	Local Transportation Trust	1,608	1,556		52		
04260000	Transportation Administration	640	640				
04280000	Glenn County Transit	301	301				
04281000	Fixed Route Transit	1,641	1,641				
04354015	Ca Reg Mental Health Coalition	214	214				
04601000	Local Agency Formation Commission	115	115				
04999100	Community Action	30,437	24,927	5,510			
05110000	Storm Drain Maintenance District #1	13	13				
05130000	Storm Drain Maintenance District #3	106	106				
05140000	North Willows County Service Area	110	110				
05210000	Air Pollution District	3,064	2,306		758		
05210241	Air Pollution Vehicle Registration	186	186				
05250000	Olive Pest Management District	118	118				
99999999	Other	64,165	53,260		10,905		
Total		819,655	223,409	521,288	61,946	4,377	2,587

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
GENERAL INSURANCE

1/27/2015

	Total	General & Admin	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment	Mobile Equipment
FY 13/14 Actual								
Time %	100.000%		27.26%	63.60%	7.56%	0.53%	0.32%	0.74%
Services & Supplies								
Insurance	847,689		231,050	539,117	64,065	4,527	2,675	6,255
Expenditures Per Financial Statements	<u>847,689</u>	<u>-</u>	<u>231,050</u>	<u>539,117</u>	<u>64,065</u>	<u>4,527</u>	<u>2,675</u>	<u>6,255</u>
Cost Adjustments								
Insurance Reimbursement	(30,187)	(30,187)						
Functional Cost	<u>817,502</u>	<u>(30,187)</u>	<u>231,050</u>	<u>539,117</u>	<u>64,065</u>	<u>4,527</u>	<u>2,675</u>	<u>6,255</u>
Additions - 1st Allocation								
Other								
Reallocate Admin	(0)	30,187	(8,228)	(19,198)	(2,281)	(161)	(95)	(223)
Allocable Costs	817,502		222,822	519,919	61,784	4,366	2,580	6,032
Unallocated								
1st Allocation	<u>817,502</u>	<u>-</u>	<u>222,822</u>	<u>519,919</u>	<u>61,784</u>	<u>4,366</u>	<u>2,580</u>	<u>6,032</u>
Additions - 2nd Allocation								
Other	2,153	2,153						
Reallocate Admin	(0)	(2,153)	587	1,370	163	12	7	16
Allocable Costs	2,153		587	1,370	163	12	7	16
Unallocated								
2nd Allocation	<u>2,153</u>	<u>-</u>	<u>587</u>	<u>1,370</u>	<u>163</u>	<u>12</u>	<u>7</u>	<u>16</u>
Total Allocated	<u><u>819,655</u></u>	<u><u>-</u></u>	<u><u>223,409</u></u>	<u><u>521,288</u></u>	<u><u>61,946</u></u>	<u><u>4,377</u></u>	<u><u>2,587</u></u>	<u><u>6,048</u></u>

**COUNTY OF GLENN
GENERAL INSURANCE**

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02230000	Health & Human Services Agency	4,527	1.0000	4,366		12	4,377
	Total	<u>4,527</u>	<u>1.0000</u>	<u>4,366</u>	<u>-</u>	<u>12</u>	<u>4,377</u>

Basis of Allocation : Direct Cost of Premium

COUNTY OF GLENN
GENERAL INSURANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	5,534	0.0325	2,007			2,007
01011080	County Counsel	366	0.0021	133			133
01011090	Personnel	1,306	0.0077	474			474
01011010	Board of Supervisors	3,990	0.0234	1,447		4	1,451
01011070	Assessor	2,353	0.0138	853		2	856
01011100	Elections	1,321	0.0078	479		1	480
01012180	Agriculture Commissioner	4,926	0.0289	1,786		5	1,791
01012200	Building Inspector	468	0.0027	170		0	170
01012220	Recorder	3,127	0.0184	1,134		3	1,137
01012240	Public Guardian	571	0.0034	207		1	208
01012280	Planning	340	0.0020	123		0	124
01015180	Veterans' Services	719	0.0042	261		1	261
01016050	Cooperative Extension	5,025	0.0295	1,822		5	1,827
01024010	Public Health	3,235	0.0190	1,173		3	1,176
01024012	Mental Health	6,381	0.0375	2,314		6	2,321
01024014	Alcohol & Drug Abuse	6,156	0.0361	2,233		6	2,239
01042090	District Attorney	5,902	0.0346	2,140		6	2,146
01042110	Sheriff	11,406	0.0670	4,137		11	4,148
01042113	Sheriff's Dispatch	737	0.0043	267		1	268
01042140	Jail	28,876	0.1695	10,472		29	10,501
01042150	Probation	3,219	0.0189	1,167		3	1,171
01042155	Juvenile Hall	6,723	0.0395	2,438		7	2,445
01055340	Child Support	2,379	0.0140	863		2	865
01203010	Road	924	0.0054	335		1	336
01906020	Office of Education	877	0.0051	318		1	319
02000000	Solid Waste	127	0.0007	46		0	46
02260000	Planning & Public Works Agency	1,897	0.0111	688		2	690
02261120	Facilities Internal Service Fund	4,080	0.0239	1,480		4	1,484
02280000	Data Processing ISF	233	0.0014	85		0	85
04050000	Court	24,947	0.1464	9,047		25	9,072
04250000	Local Transportation Trust	144	0.0008	52		0	52

COUNTY OF GLENN
GENERAL INSURANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
05210000	Air Pollution District	2,084	0.0122	756		2	758
99999999	Other	29,988	0.1760	10,876		30	10,905
Total		<u>170,361</u>	<u>1.0000</u>	<u>61,784</u>	<u>-</u>	<u>163</u>	<u>61,946</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
GENERAL INSURANCE

FY 13/14 Actual		Allocation	Allocated	1st	Direct	2nd	Total
		Units	Percent	Allocation	Billed	Allocation	
01011120	Facilities Maintenance	6,494.65	0.0125	6,520			6,520
01011010	Board of Supervisors	30,582.63	0.0591	30,702		82	30,784
01011100	Elections	213.09	0.0004	214		1	214
01012220	Recorder	127.85	0.0002	128		0	129
01024012	Mental Health	349.89	0.0007	351		1	352
01024014	Alcohol & Drug Abuse	1,844.52	0.0036	1,852		5	1,857
01024020	Maternal & Child Health	163.82	0.0003	164		0	165
01025010	Social Services Administration	105,697.15	0.2041	106,110		283	106,393
01042090	District Attorney	89,617.66	0.1730	89,967		240	90,207
01042110	Sheriff	46,815.62	0.0904	46,998		125	47,124
01042140	Jail	77,342.35	0.1493	77,644		207	77,851
01042150	Probation	630.33	0.0012	633		2	634
01042155	Juvenile Hall	123,877.56	0.2392	124,361		332	124,693
01203010	Road	11,240.25	0.0217	11,284		30	11,314
02000000	Solid Waste	51.04	0.0001	51		0	51
02200000	Fleet Operations	86.45	0.0002	87		0	87
02230000	Health & Human Services Agency	17,118.28	0.0331	17,185		46	17,231
02260000	Planning & Public Works Agency	170.47	0.0003	171		0	172
04999100	Community Action	5,473.49	0.0106	5,495		15	5,510
Total		517,897.10	1.0000	519,919	-	1,370	521,288

Basis of Allocation : Ratio of Claim Liability

COUNTY OF GLENN
GENERAL INSURANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	12	0.0001	19			19
01011040	Department of Finance	878	0.0062	1,380			1,380
01011051	Annual Audit	59	0.0004	93			93
01011080	County Counsel	251	0.0018	395			395
01011090	Personnel	345	0.0024	542			542
01011120	Facilities Maintenance	1,192	0.0084	1,874			1,874
01011150	General Insurance	848	0.0060	1,333			1,333
01011170	Employee Benefits	28	0.0002	44			44
01011200	Data Processing	174	0.0012	274			274
01011010	Board of Supervisors	324	0.0023	509		1	511
01011020	Clerk of the Board	203	0.0014	319		1	320
01011070	Assessor	903	0.0064	1,420		4	1,423
01011100	Elections	230	0.0016	362		1	363
01011180	Surveyor	48	0.0003	75		0	76
01012040	Court Revenues	945	0.0067	1,486		4	1,490
01012060	Grand Jury	11	0.0001	17		0	17
01012100	Indigent Defense	429	0.0030	674		2	676
01012170	Flood Control	1	0.0000	2		0	2
01012180	Agriculture Commissioner	1,261	0.0089	1,982		5	1,988
01012200	Building Inspector	250	0.0018	393		1	394
01012220	Recorder	437	0.0031	687		2	689
01012230	Coroner	130	0.0009	204		1	205
01012240	Public Guardian	207	0.0015	325		1	326
01012280	Planning	1,779	0.0126	2,797		8	2,804
01012290	Animal Control	307	0.0022	483		1	484
01014022	Hospital	36	0.0003	57		0	57
01015180	Veterans' Services	101	0.0007	159		0	159
01016040	Library	138	0.0010	217		1	218
01016050	Cooperative Extension	243	0.0017	382		1	383
01024010	Public Health	3,538	0.0250	5,562		15	5,577
01024012	Mental Health	6,610	0.0466	10,391		28	10,419
01024014	Alcohol & Drug Abuse	1,055	0.0074	1,658		4	1,663
01024020	Maternal & Child Health	123	0.0009	193		1	194
01024025	Women, Infants & Children	628	0.0044	987		3	990

COUNTY OF GLENN
GENERAL INSURANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024170	California Children's Services	385	0.0027	605		2	607
01025010	Social Services Administration	20,521	0.1448	32,260		87	32,347
01042090	District Attorney	1,091	0.0077	1,715		5	1,720
01042110	Sheriff	4,345	0.0307	6,831		18	6,849
01042113	Sheriff's Dispatch	498	0.0035	783		2	785
01042135	Sheriff's Civil Division	116	0.0008	182		0	183
01042140	Jail	3,749	0.0264	5,894		16	5,910
01042150	Probation	1,508	0.0106	2,371		6	2,377
01042155	Juvenile Hall	1,451	0.0102	2,281		6	2,287
01042158	Delinquency Prevention	74	0.0005	116		0	117
01042360	Boat Patrol	124	0.0009	195		1	195
01054010	California Waste Management	16	0.0001	25		0	25
01054011	Emergency Preparedness Grant	143	0.0010	225		1	225
01054012	Mental Health Services Act	2,388	0.0168	3,754		10	3,764
01054015	Hospital Preparedness Grant	153	0.0011	241		1	241
01054045	Mosquito Abatement Assessment Area	212	0.0015	333		1	334
01055340	Child Support	795	0.0056	1,250		3	1,253
01062136	Trial Court Security	390	0.0028	613		2	615
01062150	Local Community Corrections	895	0.0063	1,407		4	1,411
01201000	Road Engineers	357	0.0025	561		2	563
01202000	Road Shop	493	0.0035	775		2	777
01203010	Road	8,418	0.0594	13,233		36	13,269
01602270	Fish & Game Commission	9	0.0001	14		0	14
01906020	Office of Education	138	0.0010	217		1	218
02000000	Solid Waste	5,011	0.0354	7,877		21	7,899
02040205	Orland Airport	702	0.0050	1,104		3	1,107
02040207	Willows Airport	796	0.0056	1,251		3	1,255
02200000	Fleet Operations	1,209	0.0085	1,901		5	1,906
02210000	Underground Storage Tanks	265	0.0019	417		1	418
02220000	Vegetation & Environmental Mgmt	120	0.0008	189		1	189
02224170	Tri-County Bee	6	0.0000	9		0	9
02230000	Health & Human Services Agency	841	0.0059	1,322		4	1,326
02240000	Human Resource Agency	3,237	0.0228	5,089		14	5,102
02250000	Health Services Administration	1,115	0.0079	1,753		5	1,758

COUNTY OF GLENN
GENERAL INSURANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02260000	Planning & Public Works Agency	1,378	0.0097	2,166		6	2,172
02270000	Central Services	28	0.0002	44		0	44
02280000	Data Processing ISF	788	0.0056	1,239		3	1,242
03230000	Fire Chief's Association	3	0.0000	5		0	5
04100000	Law Library	12	0.0001	19		0	19
04250000	Local Transportation Trust	987	0.0070	1,552		4	1,556
04260000	Transportation Administration	406	0.0029	638		2	640
04280000	Glenn County Transit	191	0.0013	300		1	301
04281000	Fixed Route Transit	1,041	0.0073	1,636		4	1,641
04354015	Ca Reg Mental Health Coalition	136	0.0010	214		1	214
04601000	Local Agency Formation Commission	73	0.0005	115		0	115
04999100	Community Action	15,814	0.1116	24,860		67	24,927
05110000	Storm Drain Maintenance District #1	8	0.0001	13		0	13
05130000	Storm Drain Maintenance District #3	67	0.0005	105		0	106
05140000	North Willows County Service Area	70	0.0005	110		0	110
05210000	Air Pollution District	1,463	0.0103	2,300		6	2,306
05210241	Air Pollution Vehicle Registration	118	0.0008	186		1	186
05250000	Olive Pest Management District	75	0.0005	118		0	118
99999999	Other	33,788	0.2384	53,116		144	53,260
Total		141,741	1.0000	222,822	-	587	223,409

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN
GENERAL INSURANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02260000	Planning & Public Works Agency	6,255	1	6,032		16	6,048
	Total	<u>6,255</u>	<u>1.0000</u>	<u>6,032</u>	<u>-</u>	<u>16</u>	<u>6,048</u>

Basis of Allocation : Direct Cost of Premium

COUNTY OF GLENN
GENERAL INSURANCE

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042360	Boat Patrol	2,675	1.0000	2,580		7	2,587
	Total	<u>2,675</u>	<u>1.0000</u>	<u>2,580</u>	<u>-</u>	<u>7</u>	<u>2,587</u>

Basis of Allocation : Direct Cost of Premium

**COUNTY OF GLENN
GENERAL INSURANCE**

1/27/2015

FY 13/14 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 experience / exposure split for 2013-14 is 70%/30%. This was established by assigning the experience portion equal to the amount of the 7-year average claims history. The remaining 30% is the exposure portion and is allocated based on relative budget size of the adopted final budget.
2. CLAIM LIABILITY (EXPERIENCE): Experience is allocated based on the 7-year average claims history.
3. BUILDINGS: Building insurance costs are distributed based on the departmental square footage occupied by each department.
4. AUTO PREMIUM: The auto premium is a separate policy specifically covering Human Resource Agency owned vehicles. This is allocated to the Human Resource Agency based on direct costs of the premium.
5. WATERCRAFT EQUIPMENT: The watercraft equipment premium is also a separate policy specifically covering Sheriff's Boat Patrol equipment. This is allocated to the Boat Patrol program based on direct costs of the premium.
6. MOBILE EQUIPMENT: The mobile equipment premium is a separate policy specifically covering Road Department equipment. This is allocated to the Road Department based on direct costs of the premium.

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

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

Golden State Risk Management Authority also covers the County's worker compensation insurance. The premium is 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 2013-2014.

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

1/27/2015

FY 13/14 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
FACILITIES INTERNAL SERVICE FUND**

1/27/2015

FY 13/14 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
CUPA / UNDERGROUND STORAGE TANKS INTERNAL SERVICE FUND

1/27/2015

FY 13/14 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.

This fund was originally classified as an internal service fund several years ago, however, the Department of Finance is currently reviewing the activities of this fund to determine if it still meets the criteria. The rate structure and methodology of this operation is also under review.

COUNTY OF GLENN
DATA PROCESSING INTERNAL SERVICE FUND

1/27/2015

FY 13/14 Actual

The Data Processing internal service fund is used to account for countywide computer expenses. Costs are allocated to departments at the time of payment based on the number of devices or users in each department, relative budget size or time study hours. The County is moving in a direction to direct bill as much of the IT services as possible, therefore, volume and activity in this fund will increase in future years as the expenses for the countywide pro-support services contract and other countywide expenses are transferred from the general fund service department in to the internal service fund. Separate individual activiteis are also transitioning from multiple departments and being consolidated in one internal service fund location to maximize enterprise licensing agreements and bulk purchasing savings.

COUNTY OF GLENN
FLEET OPERATIONS INTERNAL SERVICE FUND

1/27/2015

FY 13/14 Actual

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

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

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

COUNTY OF GLENN
HEALTH HUMAN SERVICES AGENCY INTERNAL SERVICE FUND

1/27/2015

FY 13/14 Actual

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

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

COUNTY OF GLENN
HEALTH SERVICES ADMINISTRATION INTERNAL SERVICE FUND

1/27/2015

FY 13/14 Actual

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

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

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

Negative Fund Balance is made up entirely of Compensated Absences payable which is recorded by the Finance Department for Financial Statement presentation only. The Health Services ISF is in the process of being closed out and consolidated with the Human Resource ISF to create a new consolidated Health & Human Services Agency.

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

1/27/2015

FY 13/14 Actual

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

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

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

Negative Fund Balance is made up entirely of Compensated Absences payable which is recorded by the Finance Department for Financial Statement presentation only. The HRA ISF is in the process of being closed out and consolidated with the Health Services ISF to create a new consolidated Health & Human Services Agency.

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

1/27/2015

FY 13/14 Actual

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

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

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

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

Cost Distribution Factors:

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

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

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

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

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

**COUNTY OF GLENN
TRI-COUNTY BEE INTERNAL SERVICE FUND**

1/27/2015

FY 13/14 Actual

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

COUNTY OF GLENN
VEGETATION AND ENVIRONMENTAL MANAGEMENT INTERNAL SERVICE FUND

1/27/2015

FY 13/14 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. This fund meets the criteria of an internal service fund, however, the County has not reviewed the rate methodology for the last few years. The County's Internal Auditor will begin an analysis of the rate structure within the next fiscal year.

COUNTY OF GLENN
JANITORIAL SERVICES

FY 13/14 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	12,417					11,275		
01011080 County Counsel	428							
01011090 Personnel	1,527							
01011010 Board of Supervisors	4,666							
01011070 Assessor	5,822					5,822		
01011100 Elections	2,733					2,254		
01012180 Agriculture Commissioner	8,812							8,812
01012200 Building Inspector	7							
01012220 Recorder	6,168					4,763		
01012240 Public Guardian	668							
01012280 Planning	7							
01015180 Veterans' Services	841							
01016050 Cooperative Extension	19,325				19,325			
01024010 Public Health	15,082							
01024012 Mental Health	34,378							
01024014 Alcohol & Drug Abuse	24,286							
01042090 District Attorney	14,075		12,760		846			
01042110 Sheriff	14,360			4,101	3,134		6,451	
01042113 Sheriff's Dispatch	2,731						2,731	
01042140 Jail	12,108			12,015				
01042150 Probation	11,226						11,205	
01055340 Child Support	13,574							
02261120 Facilities Internal Service Fund	1,248							
02280000 Data Processing ISF	272							
04050000 Court	11,556				11,556			
05210000 Air Pollution District	6,020							6,020
99999999 Other	22,464				777			
Total	246,804		12,760	16,116	35,638	24,113	20,386	14,833

COUNTY OF GLENN
JANITORIAL SERVICES

	525 W. Sycamore	132 S. Murdock	777 N. Colusa	821 E. South (Metal)	720 N. Colusa (Weed)	240 & 242 N. Villa	125 S. Murdock	306 N. Villa	1187 E. South Street
FY 13/14 Actual									
01011040 Department of Finance	1,143								
01011080 County Counsel	428								
01011090 Personnel	1,527								
01011010 Board of Supervisors	4,666								
01011070 Assessor									
01011100 Elections	479								
01012180 Agriculture Commissioner									
01012200 Building Inspector		7							
01012220 Recorder	1,406								
01012240 Public Guardian	668								
01012280 Planning		7							
01015180 Veterans' Services	841								
01016050 Cooperative Extension									
01024010 Public Health						15,082			
01024012 Mental Health						18,336			
01024014 Alcohol & Drug Abuse									24,286
01042090 District Attorney							469		
01042110 Sheriff		378							
01042113 Sheriff's Dispatch									
01042140 Jail		93							
01042150 Probation		22							
01055340 Child Support									
02261120 Facilities Internal Service Fund	892	356							
02280000 Data Processing ISF	272								
04050000 Court									
05210000 Air Pollution District									
99999999 Other	13,419								
Total	25,742	864	-	-	33,417	469		24,286	

COUNTY OF GLENN
JANITORIAL SERVICES

	141 S. Lassen (Jail)	327 Fourth Street	125 County Road G	120 S. Marshall	300 Broadway
FY 13/14 Actual					
01011040	Department of Finance				
01011080	County Counsel				
01011090	Personnel				
01011010	Board of Supervisors				
01011070	Assessor				
01011100	Elections				
01012180	Agriculture Commissioner				
01012200	Building Inspector				
01012220	Recorder				
01012240	Public Guardian				
01012280	Planning				
01015180	Veterans' Services				
01016050	Cooperative Extension				
01024010	Public Health				
01024012	Mental Health				
01024014	Alcohol & Drug Abuse				
01042090	District Attorney				
01042110	Sheriff		296		
01042113	Sheriff's Dispatch				
01042140	Jail				
01042150	Probation				
01055340	Child Support			13,574	
02261120	Facilities Internal Service Fund				
02280000	Data Processing ISF				
04050000	Court				
05210000	Air Pollution District				
99999999	Other		8,268		
	Total	-	8,268	296	13,574

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
JANITORIAL SERVICES

1/27/2015

	Total	General & Admin	526 W. Sycamore	540 W. Sycamore	141 S. Lassen (Admin)	821 E. South Street	516 W. Sycamore
FY 13/14 Actual							
Time %	100.00%			5.17%	6.53%	14.44%	9.77%
Expenditures Per Financial Statements	-	-	-	-	-	-	-
Cost Adjustments							
Janitorial Services - Spread to location	246,804			12,760	16,116	35,638	24,113
Functional Cost	246,804	-		12,760	16,116	35,638	24,113
Additions - 1st Allocation							
Other							
Reallocate Admin							
Allocable Costs	246,804			12,760	16,116	35,638	24,113
Unallocated							
1st Allocation	246,804	-		12,760	16,116	35,638	24,113
Additions - 2nd Allocation							
Other							
Reallocate Admin							
Allocable Costs							
Unallocated							
2nd Allocation	-	-	-	-	-	-	-
Total Allocated	246,804	-		12,760	16,116	35,638	24,113

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
JANITORIAL SERVICES

1/27/2015

	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 13/14 Actual							
Time %	8.26%	6.01%	10.43%	0.35%			
Expenditures Per Financial Statements	-	-	-	-	-	-	-
Cost Adjustments							
Janitorial Services - Spread to location	20,386	14,833	25,742	864			
Functional Cost	20,386	14,833	25,742	864			
Additions - 1st Allocation							
Other							
Reallocate Admin							
Allocable Costs	20,386	14,833	25,742	864			
Unallocated							
1st Allocation	20,386	14,833	25,742	864			
Additions - 2nd Allocation							
Other							
Reallocate Admin							
Allocable Costs							
Unallocated							
2nd Allocation	-	-	-	-	-	-	-
Total Allocated	20,386	14,833	25,742	864			

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
JANITORIAL SERVICES

1/27/2015

	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 13/14 Actual								
Time %	13.54%	0.19%		9.84%		3.35%	0.12%	5.50%
Expenditures Per Financial Statements	-	-	-	-	-	-	-	-
Cost Adjustments								
Janitorial Services - Spread to location	33,417	469		24,286		8,268	296	13,574
Functional Cost	33,417	469		24,286	-	8,268	296	13,574
Additions - 1st Allocation								
Other								
Reallocate Admin								
Allocable Costs	33,417	469		24,286		8,268	296	13,574
Unallocated								
1st Allocation	33,417	469		24,286	-	8,268	296	13,574
Additions - 2nd Allocation								
Other								
Reallocate Admin								
Allocable Costs								
Unallocated								
2nd Allocation	-	-	-	-	-	-	-	-
Total Allocated	33,417	469		24,286	-	8,268	296	13,574

COUNTY OF GLENN
JANITORIAL SERVICES

	300 Broadway	1167 E. South
FY 13/14 Actual		
Time %		6.50%
Expenditures Per Financial Statements	-	-
Cost Adjustments		
Janitorial Services - Spread to location		16,042
Functional Cost		16,042
Additions - 1st Allocation		
Other		
Reallocate Admin		
Allocable Costs		16,042
Unallocated		
1st Allocation		16,042
Additions - 2nd Allocation		
Other		
Reallocate Admin		
Allocable Costs		
Unallocated		
2nd Allocation	-	-
Total Allocated		16,042

**COUNTY OF GLENN
JANITORIAL SERVICES**

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01055340	Child Support	2,379	1.0000	13,574			13,574
	Total	<u>2,379</u>	<u>1.0000</u>	<u>13,574</u>	<u>-</u>	<u>-</u>	<u>13,574</u>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN
JANITORIAL SERVICES**

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,513	1.0000	296			296
	Total	<u>1,513</u>	<u>1.0000</u>	<u>296</u>	<u>-</u>	<u>-</u>	<u>296</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042090	District Attorney	3,234	1.0000	469			469
	Total	<u>3,234</u>	<u>1.0000</u>	<u>469</u>	<u>-</u>	<u>-</u>	<u>469</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012200	Building Inspector	66	0.0085	7			7
01012280	Planning	66	0.0085	7			7
01042110	Sheriff	3,388	0.4377	378			378
01042140	Jail	835	0.1079	93			93
01042150	Probation	195	0.0252	22			22
02261120	Facilities Internal Service Fund	3,190	0.4121	356			356
Total		7,740	1.0000	864	-	-	864

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,309	0.2545	4,101			4,101
01042140	Jail	3,835	0.7455	12,015			12,015
	Total	5,144	1.0000	16,116	-	-	16,116

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN
JANITORIAL SERVICES**

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
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 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024010	Public Health	3,235	0.4513	15,082			15,082
01024012	Mental Health	3,933	0.5487	18,336			18,336
	Total	<u>7,168</u>	<u>1.0000</u>	<u>33,417</u>	<u>-</u>	<u>-</u>	<u>33,417</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
99999999	Other	4,247	1.0000				
	Total	<u>4,247</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 13/14 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 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
99999999	Other	14,065	1.0000	8,268			8,268
	Total	<u>14,065</u>	<u>1.0000</u>	<u>8,268</u>	<u>-</u>	<u>-</u>	<u>8,268</u>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN
JANITORIAL SERVICES**

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	4,557	0.4676	11,275			11,275
01011070	Assessor	2,353	0.2414	5,822			5,822
01011100	Elections	911	0.0935	2,254			2,254
01012220	Recorder	1,925	0.1975	4,763			4,763
Total		<u>9,746</u>	<u>1.0000</u>	<u>24,113</u>	<u>-</u>	<u>-</u>	<u>24,113</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	977	0.0444	1,143			1,143
01011080	County Counsel	366	0.0166	428			428
01011090	Personnel	1,306	0.0593	1,527			1,527
01011010	Board of Supervisors	3,990	0.1813	4,666			4,666
01011100	Elections	410	0.0186	479			479
01012220	Recorder	1,202	0.0546	1,406			1,406
01012240	Public Guardian	571	0.0259	668			668
01015180	Veterans' Services	719	0.0327	841			841
02261120	Facilities Internal Service Fund	763	0.0347	892			892
02280000	Data Processing ISF	233	0.0106	272			272
99999999	Other	11,474	0.5213	13,419			13,419
Total		22,011	1.0000	25,742		-	25,742

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN
JANITORIAL SERVICES**

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
04050000	Court	21,942	1.0000				
	Total	<u>21,942</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 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042090	District Attorney	2,448	1.0000	12,760			12,760
	Total	<u>2,448</u>	<u>1.0000</u>	<u>12,760</u>	<u>-</u>	<u>-</u>	<u>12,760</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,741	0.3164	6,451			6,451
01042113	Sheriff's Dispatch	737	0.1340	2,731			2,731
01042150	Probation	3,024	0.5496	11,205			11,205
	Total	<u>5,502</u>	<u>1.0000</u>	<u>20,386</u>	<u>-</u>	<u>-</u>	<u>20,386</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012180	Agriculture Commissioner	2,948	0.5941	8,812			8,812
05210000	Air Pollution District	2,014	0.4059	6,020			6,020
Total		<u>4,962</u>	<u>1.0000</u>	<u>14,833</u>	<u>-</u>	<u>-</u>	<u>14,833</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 13/14 Actual		Allocation Units	Allocated Percent	Ist 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
JANITORIAL SERVICES

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
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				
02261120	Facilities Internal Service Fund	127	0.0326				
04250000	Local Transportation Trust	144	0.0370				
Total		<u>3,895</u>	<u>1.0000</u>		-	-	

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011070	Assessor						
01016050	Cooperative Extension	5,025	0.5422	19,325			19,325
01042090	District Attorney	220	0.0237	846			846
01042110	Sheriff	815	0.0879	3,134			3,134
04050000	Court	3,005	0.3243	11,556			11,556
	Total	<u>9,267</u>	<u>1.0000</u>	<u>35,638</u>	<u>-</u>	<u>-</u>	<u>35,638</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 13/14 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 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024012	Mental Health	2,448	1.0000	16,042			16,042
	Total	<u>2,448</u>	<u>1.0000</u>	<u>16,042</u>	<u>-</u>	<u>-</u>	<u>16,042</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024014	Alcohol & Drug Abuse	6,156	1.0000	24,286			24,286
	Total	<u>6,156</u>	<u>1.0000</u>	<u>24,286</u>	<u>-</u>	<u>-</u>	<u>24,286</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

1/27/2015

FY 13/14 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 were transferred to a separate Janitorial Services schedule for allocation.

Janitorial Services costs were spread to county buildings based on actual hours spent by each employee maintaining or cleaning the premises. The resulting cost per building was further allocated to departments based on square footage.

Effective with fiscal year 2014/15 the Facilities Maintenance department was converted from a general fund service department to an internal service fund. Costs have been allocated throughout the plan as indicated above, however, an adjustment has been included on Schedule A and the Adjustment Schedule to reverse the estimated portion of the 2015/16 plan charge attributed to the Janitorial Services function. The roll forward amount will remain on Schedule A.

COUNTY OF GLENN
PERSONNEL

FY 13/14 Actual		Total	Personnel Services	Arbitration
01011040	Department of Finance	5,311	5,311	
01011080	County Counsel	1,048	1,048	
01011090	Personnel	2,095	2,095	
01011010	Board of Supervisors	3,758	3,758	
01011020	Clerk of the Board	1,127	1,127	
01011070	Assessor	5,259	5,259	
01011100	Elections	752	752	
01012180	Agriculture Commissioner	8,214	8,214	
01012200	Building Inspector	2,255	2,255	
01012220	Recorder	1,991	1,991	
01012240	Public Guardian	1,503	1,503	
01012280	Planning	3,006	3,006	
01012290	Animal Control	1,225	1,225	
01015180	Veterans' Services	752	752	
01016050	Cooperative Extension	1,503	1,503	
01024010	Public Health	10,936	10,936	
01024012	Mental Health	29,024	29,024	
01024014	Alcohol & Drug Abuse	4,768	4,768	
01024025	Women, Infants & Children	3,758	3,758	
01024170	California Children's Services	752	752	
01025010	Social Services Administration	56,197	56,197	
01042090	District Attorney	9,746	6,764	2,982
01042110	Sheriff	19,986	19,986	
01042113	Sheriff's Dispatch	3,383	3,383	
01042135	Sheriff's Civil Division	752	752	
01042140	Jail	16,444	13,929	2,515
01042150	Probation	7,515	7,515	
01042155	Juvenile Hall	10,521	10,521	
01055340	Child Support	6,764	6,764	
01062136	Trial Court Security	3,006	3,006	
01062150	Local Community Corrections	4,509	4,509	
01201000	Road Engineers	1,503	1,503	
01202000	Road Shop	3,006	3,006	
01203010	Road	12,674	12,674	
01602270	Fish & Game Commission	752	752	
02000000	Solid Waste	5,261	5,261	

COUNTY OF GLENN
PERSONNEL

FY 13/14 Actual		Total	Personnel	
			Services	Arbitration
02200000	Fleet Operations	3,006	3,006	
02230000	Health & Human Services Agency	16,534	16,534	
02250000	Health Services Administration	(498)	(498)	
02260000	Planning & Public Works Agency	5,261	5,261	
02261120	Facilities Internal Service Fund	8,786	8,786	
04999100	Community Action	14,786	14,786	
05210000	Air Pollution District	4,509	4,509	
99999999	Other	(16)	(16)	
Total		303,422	297,925	5,497

COUNTY OF GLENN
PERSONNEL

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042090	District Attorney	3,260	0.5425	2,779		204	2,982
01042140	Jail	2,749	0.4575	2,343		172	2,515
Total		<u>6,009</u>	<u>1.0000</u>	<u>5,122</u>		<u>376</u>	<u>5,497</u>

Basis of Allocation : Direct Cost Transfer

COUNTY OF GLENN
PERSONNEL

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	10.00	0.0242	6,984	(1,673)		5,311
01011080	County Counsel	1.50	0.0036	1,048			1,048
01011090	Personnel	3.00	0.0073	2,095			2,095
01011010	Board of Supervisors	5.00	0.0121	3,492		265	3,758
01011020	Clerk of the Board	1.50	0.0036	1,048		80	1,127
01011070	Assessor	8.00	0.0194	5,588	(753)	425	5,259
01011100	Elections	1.00	0.0024	698		53	752
01012180	Agriculture Commissioner	11.00	0.0266	7,683	(53)	584	8,214
01012200	Building Inspector	3.00	0.0073	2,095		159	2,255
01012220	Recorder	3.00	0.0073	2,095	(264)	159	1,991
01012240	Public Guardian	2.00	0.0048	1,397		106	1,503
01012280	Planning	4.00	0.0097	2,794		212	3,006
01012290	Animal Control	2.00	0.0048	1,397	(278)	106	1,225
01015180	Veterans' Services	1.00	0.0024	698		53	752
01016050	Cooperative Extension	2.00	0.0048	1,397		106	1,503
01024010	Public Health	15.00	0.0363	10,477	(337)	796	10,936
01024012	Mental Health	41.00	0.0993	28,636	(1,789)	2,177	29,024
01024014	Alcohol & Drug Abuse	7.00	0.0169	4,889	(493)	372	4,768
01024025	Women, Infants & Children	5.00	0.0121	3,492		265	3,758
01024170	California Children's Services	1.00	0.0024	698		53	752
01025010	Social Services Administration	78.00	0.1889	54,479	(2,422)	4,141	56,197
01042090	District Attorney	9.00	0.0218	6,286		478	6,764
01042110	Sheriff	27.00	0.0654	18,858	(305)	1,433	19,986
01042113	Sheriff's Dispatch	5.00	0.0121	3,492	(375)	265	3,383
01042135	Sheriff's Civil Division	1.00	0.0024	698		53	752
01042140	Jail	21.00	0.0508	14,667	(1,853)	1,115	13,929
01042150	Probation	10.00	0.0242	6,984		531	7,515
01042155	Juvenile Hall	14.00	0.0339	9,778		743	10,521
01055340	Child Support	9.00	0.0218	6,286		478	6,764
01062136	Trial Court Security	4.00	0.0097	2,794		212	3,006
01062150	Local Community Corrections	6.00	0.0145	4,191		319	4,509
01201000	Road Engineers	2.00	0.0048	1,397		106	1,503
01202000	Road Shop	4.00	0.0097	2,794		212	3,006
01203010	Road	17.00	0.0412	11,874	(102)	902	12,674
01602270	Fish & Game Commission	1.00	0.0024	698		53	752

COUNTY OF GLENN
PERSONNEL

FY 13/14 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02000000	Solid Waste	7.00	0.0169	4,889		372	5,261
02200000	Fleet Operations	4.00	0.0097	2,794		212	3,006
02230000	Health & Human Services Agency	22.00	0.0533	15,366		1,168	16,534
02250000	Health Services Administration	-			(498)		(498)
02260000	Planning & Public Works Agency	7.00	0.0169	4,889		372	5,261
02261120	Facilities Internal Service Fund	12.00	0.0291	8,381	(232)	637	8,786
04999100	Community Action	20.00	0.0484	13,969	(245)	1,062	14,786
05210000	Air Pollution District	6.00	0.0145	4,191		319	4,509
99999999	Other	-			(16)		(16)
Total		413.00	1.0000	288,458	(11,688)	21,155	297,925

Basis of Allocation : Number of Employees

COUNTY OF GLENN
PERSONNEL

FY 13/14 Actual	Total	General & Admin	Personnel Services	Arbitration
Time %	100.00%	-17.33%	115.28%	2.05%
Wages & Benefits				
Salaries & Wages	198,183		198,183	
Benefits	104,392		104,392	
Services & Supplies				
Communications	982		982	
Memberships	600		600	
Miscellaneous Exp	(2)		(2)	
Office Expense	2,143		2,143	
Professional Services	8,275		2,266	6,009
Publications & Legal	10,769		10,769	
Rent/Lease Equipment	2,877		2,877	
Special Dept Training	4,763		4,763	
IT Expenses	19		19	
Food & Lodging	306		306	
Mileage	584		584	
Utilities	1,854		1,854	
ISF Allocation	8,702		8,702	
Expenditures Per Financial Statements	344,447	-	338,438	6,009
Cost Adjustments				
Building Use to Service Depts.	912	912		
Equipment Use to Service Depts.	1,228	1,228		
Refunds & Rebates	(1,125)	(1,125)		
Interfund Revenue	(51,883)	(51,883)		
Functional Cost	293,579	(50,868)	338,438	6,009

COUNTY OF GLENN
PERSONNEL

FY 13/14 Actual	Total	General & Admin	Personnel Services	Arbitration
Additions - 1st Allocation				
Other				
Reallocate Admin	(0)	50,868	(49,980)	(887)
Allocable Costs	293,579		288,458	5,122
Unallocated				
1st Allocation	<u>293,579</u>	<u>-</u>	<u>288,458</u>	<u>5,122</u>
Additions - 2nd Allocation				
Other	21,530	21,530		
Reallocate Admin	0	(21,530)	21,155	376
Allocable Costs	21,530		21,155	376
Unallocated				
2nd Allocation	<u>21,530</u>	<u>-</u>	<u>21,155</u>	<u>376</u>
Total Allocated	<u>315,110</u>	<u>-</u>	<u>309,613</u>	<u>5,497</u>

COUNTY OF GLENN
PERSONNEL

1/27/2015

FY 13/14 Actual

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

1. PERSONNEL: Personnel services are allocated based on the number of employees working in each department. The employee count information is taken from payroll reports.
2. ARBITRATION: A separate function has been created to allocate arbitration costs to the specific department(s) receiving the services.

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

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

FY 13/14 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
01011040										
01011080										
01011090										
01011120										
01011010	2,786		54	2,522	97	22,061	3,758	1,329	17,525	4,666
01011020		424	34	796	60	20,705	1,127			
01011070	2,657	4,899	152	4,062	268	730	5,259	784	4,209	5,822
01011100	1,315	33,661	39	1,009	68	7,054	752	440	3,431	2,733
01011180			8	87	14					
01012040			159	633	280					
01012060			2	792	3					
01012100			72	360	127					
01012170		745	0	1	0					
01012180	2,027	9,150	212	5,569	374	3,162	8,214	1,641	4,609	8,812
01012200	135		42	1,791	74		2,255	218	26	7
01012220	3,013	15,062	73	1,616	130	1,460	1,991	1,042	8,723	6,168
01012230			22	225	39					
01012240	399	725	35	1,067	61	11,076	1,503	2,056	2,508	668
01012260		418								
01012280	92		299	3,038	528	2,676	3,006	113	26	7
01012290		511	52	1,548	91		1,225			
01014022			6	41	11					
01015180	502		17	556	30		752	240	3,158	841
01016040			23	89	41					
01016050	4,708	1,569	41	1,109	72		1,503	1,674	11,026	19,325
01024010	5,090		594	9,158	1,049	6,081	10,936	2,908	19,334	15,082
01024012	6,189		1,110	22,633	1,961	487	29,024	2,304	27,684	34,378
01024014	4,528		177	3,821	313	730	4,768	2,051	19,822	24,286
01024020			21	278	36					
01024025			105	2,725	186		3,758			
01024170			65	728	114		752			
01025010			3,446	85,923	6,098	2,189	56,197			
01042090	1,612	4,119	183	5,132	324	15,812	9,746	1,966	56,330	14,075
01042110	1,910	116,103	730	14,853	1,288	4,743	19,986	3,799	11,413	14,360
01042113	352	1,112	84	3,150	148		3,383	245	1,753	2,731

COUNTY OF GLENN
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		Building	Equipment	County Admin Officer	Dept of Finance	Annual Audit	County Counsel	Personnel	Facilities Maintenance	Building Maintenance	Janitorial Services
FY 13/14 Actual		Use	Use	01011013	01011040	01011051	01011080	01011090	01011120	01011120	01011120
01042135	Sheriff's Civil Division			19	539	34		752			
01042140	Jail	98,728	6,747	630	11,865	1,112		16,444	9,619	35,792	12,108
01042150	Probation	1,445	11,700	253	5,360	448	1,460	7,515	1,072	7,270	11,226
01042155	Juvenile Hall	39,726	2,691	244	6,518	430		10,521	2,239	22,399	
01042158	Delinquency Prevention			12	44	22					
01042360	Boat Patrol			21	203	37					
01054010	California Waste Management			3	10	5					
01054011	Emergency Preparedness Grant			24	290	42					
01054012	Mental Health Services Act			401	1,428	708					
01054015	Hospital Preparedness Grant			26	147	46					
01054020	Superior Reg Workforce Ed				10						
01054045	Mosquito Abatement Assessment Area			36	224	63					
01055340	Child Support	5,375		133	4,809	236	973	6,764	792	12,831	13,574
01062136	Trial Court Security			65	1,763	116		3,006			
01062150	Local Community Corrections			150	2,913	265		4,509			
01201000	Road Engineers			60	1,178	106		1,503			
01202000	Road Shop			83	3,191	146		3,006			
01203010	Road	310		1,414	14,223	2,497		12,674	469		
01602270	Fish & Game Commission			2	358	3		752			
01906020	Office of Education	5,182		23	69,959	41			685	2,922	
02000000	Solid Waste	43		841	7,803	1,486		5,261	7,445		
02040205	Orland Airport			118	744	208			250		
02040207	Willows Airport			134	950	236			1,089		
02200000	Fleet Operations			203	2,971	359		3,006			
02210000	Underground Storage Tanks			44	282	79					
02220000	Vegetation & Environmental Mgmt			20	101	36					
02224170	Tri-County Bee			1	20	2					
02230000	Health & Human Services Agency			141	8,781	249		16,534			
02240000	Human Resource Agency			544	3,719	960	35,272				
02250000	Health Services Administration			187	1,213	331	1,946	(498)			
02260000	Planning & Public Works Agency	637		231	4,854	409	74,071	5,261	632		
02261120	Facilities Internal Service Fund	575			6,725			8,786	1,359	4,616	1,248
02270000	Central Services			5	43	8					
02280000	Data Processing ISF	163		132	599	234			78	1,023	272
03230000	Fire Chief's Association			1	2	1					

COUNTY OF GLENN
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		County	County	County	County	County	County	County	County
		Admin	Dept of	Annual	Counsel	Personnel	Facilities	Building	Janitorial
		Officer	Finance	Audit	01011080	01011090	Maintenance	Maintenance	Services
		01011013	01011040	01011051	01011080	01011090	01011120	01011120	01011120
FY 13/14 Actual		Building Use	Equipment Use						
04050000	Court	58,200		548			(51,680)	30,849	11,556
04100000	Law Library			2	7	4			
04250000	Local Transportation Trust	48		166	873	293	48		
04260000	Transportation Administration			68	291	120			
04280000	Glenn County Transit			32	473	57			
04281000	Fixed Route Transit			175	1,056	309	(40)		
04354015	Ca Reg Mental Health Coalition			23	94	40			
04601000	Local Agency Formation Commission			12	245	22			
04999100	Community Action			2,656	20,421	4,698	487	14,786	
05010000	Artois Fire District			12	225	21			
05022000	Hamilton Fire District			102	1,413	181			
05022010	Bayliss Fire District			4	135	7			
05050000	Willows Rural Fire District			87	686	153			
05110000	Storm Drain Maintenance District #1			1	116	2			
05130000	Storm Drain Maintenance District #3			11	154	20			
05140000	North Willows County Service Area			12	233	21			
05210000	Air Pollution District	1,384		246	3,830	434	4,509	694	3,149
05210241	Air Pollution Vehicle Registration			20	171	35			6,020
05250000	Olive Pest Management District			13	97	22			
06010000	Elk Creek Cemetery District			2	336				
06020000	German Cemetery District			0	92				
06030000	Marvin-Chapel Cemetery District			2	249				
06040000	Newville Cemetery District			1	93				
06050000	Orland Cemetery District			62	1,249				
06060000	Willows Cemetery District			46	1,235				
06200000	Glenn-Codora Fire District			12	274				
06210000	Elk Creek Fire District			5	197				
06220000	Glenn-Colusa Fire District			4	164				
06230000	Kanawha Fire District			23	448				
06240000	Ord Fire District			7	193				
06250000	Orland Fire District			23	392				
06300000	Levee District #1			3	112				
06310000	Levee District #2			3	107				
06320000	Levee District #3			11	132				
06500000	Butte City Community Service District			4	552				

COUNTY OF GLENN
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		County	County	County	County	County	County	County	County		
		Admin	Dept of	Annual	County	Personnel	Facilities	Building	Janitorial		
		Officer	Finance	Audit	Counsel		Maintenance	Maintenance	Services		
		01011013	01011040	01011051	01011080	01011090	01011120	01011120	01011120		
FY 13/14 Actual	Building Use	Equipment Use									
06510000	BCCSD - Recreation District		1	28							
06610000	Elk Creek Community Service District		29	450							
06650000	ECCSD - Lighting District		0	17							
06700000	Ord Bend Community Service District		5	208							
06740000	Artois Community Service District		8	321							
06800000	Hamilton City Community Service Distric		250	2,416							
06830000	HCCSD - Lighting District		3	30							
06850000	HCCSD - Library District		3	171							
06865000	HCCSD - Edgewater Park		0	24							
06870000	HCCSD - Pallisades District		1	33							
06880000	N.E. Willows Community Service District		41	389							
06920000	Mosquito Abatement District		46	875							
06950000	Rice Pest Abatement District		3	104							
06960000	HC Reclamation District #2140		19	123							
99999999	Other	16,796	4,853	35,561	9,657	(364)	(16)	36,830	77,791	22,464	
	Subtotal	265,930	209,636	23,166	416,792	40,932	212,810	294,967	34,392	390,219	232,431
	Direct Billed			7,506	7,725	20,181	11,688	65,338	33,493		
	Unallocated			512,515		857		673,079			
	Total	265,930	209,636	23,166	936,813	48,657	233,848	306,655	772,809	423,712	232,431

COUNTY OF GLENN
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Schedule A

FY 13/14 Actual		General	Employee	Data	Total Actual	Total Actual		Total	
		Insurance	Benefits	Processing	Costs FY	Roll	Costs FY	Claimable	
		01011150	01011170	01011200	2013-14	Forward	2013-14 plus Roll Forward	Adjustments	2015-16
01011040	Department of Finance							(26,704)	(26,704)
01011080	County Counsel							(2,158)	(2,158)
01011090	Personnel							(7,699)	(7,699)
01011120	Facilities Maintenance							(34,258)	(34,258)
01011010	Board of Supervisors	32,746	215		87,760	(22,490)	65,270	(23,521)	41,750
01011020	Clerk of the Board	320	65		23,531	14,871	38,402		38,402
01011070	Assessor	2,279	345	94,287	125,752	17,891	143,644	(10,815)	132,829
01011100	Elections	1,057	43		51,602	(11,828)	39,775	(6,604)	33,171
01011180	Surveyor	76			185	2	187		187
01012040	Court Revenues	1,490			2,562	786	3,348		3,348
01012060	Grand Jury	17			815	389	1,203		1,203
01012100	Indigent Defense	676			1,236	189	1,425		1,425
01012170	Flood Control	2			747	(58)	690		690
01012180	Agriculture Commissioner	3,779	474		48,023	(48,700)	(677)	(15,063)	(15,740)
01012200	Building Inspector	564	129		5,242	830	6,072	(252)	5,820
01012220	Recorder	1,955	129		41,361	(26,658)	14,704	(15,933)	(1,229)
01012230	Coroner	205			490	307	797		797
01012240	Public Guardian	534	86		20,719	16,875	37,594	(5,232)	32,362
01012260	Emergency Services				418	0	418		418
01012280	Planning	2,928	172		12,885	4,515	17,400	(147)	17,253
01012290	Animal Control	484	86		3,997	(5,287)	(1,290)		(1,290)
01014022	Hospital	57			114	4	119		119
01015180	Veterans' Services	421	43		6,558	(12,035)	(5,476)	(4,238)	(9,715)
01016040	Library	218			371	31	401		401
01016050	Cooperative Extension	2,210	86		43,323	(10,548)	32,774	(32,024)	750
01024010	Public Health	6,753	646		77,633	5,245	82,878	(37,324)	45,554
01024012	Mental Health	13,092	1,017		139,877	3,673	143,550	(64,366)	79,185
01024014	Alcohol & Drug Abuse	5,758	250		66,503	(2,874)	63,630	(46,158)	17,472
01024020	Maternal & Child Health	359			694	(2,857)	(2,163)		(2,163)
01024025	Women, Infants & Children	990	215		7,980	(1,454)	6,525		6,525
01024170	California Children's Services	607	43		2,307	(879)	1,429		1,429
01025010	Social Services Administration	138,740	2,452		295,046	50,400	345,445		345,445
01042090	District Attorney	94,074	388		203,760	126,190	329,950	(72,371)	257,579
01042110	Sheriff	58,121	1,164		248,471	(34,561)	213,910	(29,573)	184,337
01042113	Sheriff's Dispatch	1,053	757		14,768	(341)	14,426	(4,729)	9,697

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FY 13/14 Actual		General	Employee	Data	Total Actual		Total Actual	Total
		Insurance	Benefits	Processing	Costs FY	Roll	Costs FY	Claimable
		01011150	01011170	01011200	2013-14	Forward	2013-14 plus Roll Forward	2015-16
01042135	Sheriff's Civil Division	183	43		1,570	(416)	1,154	1,154
01042140	Jail	94,262	533		287,839	(43,935)	243,903	186,384
01042150	Probation	4,182	(375)		51,558	(26,798)	24,759	5,191
01042155	Juvenile Hall	129,425	(144)		214,050	12,557	226,606	201,968
01042158	Delinquency Prevention	117			195	15	211	211
01042360	Boat Patrol	2,782			3,042	1,571	4,613	4,613
01054010	California Waste Management	25			42	4	46	46
01054011	Emergency Preparedness Grant	225			582	(13)	569	569
01054012	Mental Health Services Act	3,764			6,301	749	7,051	7,051
01054015	Hospital Preparedness Grant	241			459	(1,590)	(1,131)	(1,131)
01054020	Superior Reg Workforce Ed				10	(1,437)	(1,428)	(1,428)
01054045	Mosquito Abatement Assessment Area	334			656	174	831	831
01055340	Child Support	2,118	388		47,995	7,694	55,688	28,490
01062136	Trial Court Security	615	428		5,993	(2,613)	3,380	3,380
01062150	Local Community Corrections	1,411	259		9,508		9,508	9,508
01201000	Road Engineers	563	86		3,496		3,496	3,496
01202000	Road Shop	777	172		7,376		7,376	7,376
01203010	Road	24,919	733		57,238	(83,665)	(26,426)	(26,895)
01602270	Fish & Game Commission	14	43		1,171	1,124	2,295	2,295
01906020	Office of Education	536			79,348	4,918	84,266	80,660
02000000	Solid Waste	7,996	302		31,176	1,299	32,476	25,031
02040205	Orland Airport	1,107			2,427	(1,016)	1,411	1,161
02040207	Willows Airport	1,255			3,664	1,990	5,653	4,564
02200000	Fleet Operations	1,993	172		8,704	(1,972)	6,731	6,731
02210000	Underground Storage Tanks	418			823	175	997	997
02220000	Vegetation & Environmental Mgmt	189			346	26	372	372
02224170	Tri-County Bee	9			32	3	35	35
02230000	Health & Human Services Agency	22,934	4,015		52,654		52,654	52,654
02240000	Human Resource Agency	5,102			45,596	(52,796)	(7,199)	(7,199)
02250000	Health Services Administration	1,758			4,937	(143,574)	(138,637)	(138,637)
02260000	Planning & Public Works Agency	9,082	302		95,478	(64,766)	30,713	30,081
02261120	Facilities Internal Service Fund	1,484	773		25,567		25,567	18,344
02270000	Central Services	44			100	(20)	80	80
02280000	Data Processing ISF	1,327			3,828		3,828	2,454
03230000	Fire Chief's Association	5			8	1	9	9

COUNTY OF GLENN
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Schedule A

		General	Employee	Data	Total Actual		Total Actual		Total
		Insurance	Benefits	Processing	Costs FY	Roll	Costs FY	Adjustments	Claimable
FY 13/14 Actual		01011150	01011170	01011200	2013-14	Forward	2013-14 plus Roll Forward		Costs FY 2015-16
04050000	Court	9,072			58,545	(132,935)	(74,389)	9,275	(65,114)
04100000	Law Library	19			32	(31)	0		0
04250000	Local Transportation Trust	1,608			3,036	(1,004)	2,031	(48)	1,983
04260000	Transportation Administration	640			1,120	214	1,334		1,334
04280000	Glenn County Transit	301			863	(768)	95		95
04281000	Fixed Route Transit	1,641			3,140	(530)	2,610	40	2,651
04354015	Ca Reg Mental Health Coalition	214			372	(1,106)	(734)		(734)
04601000	Local Agency Formation Commission	115			394	270	664		664
04999100	Community Action	30,437	862		74,345	(51,764)	22,580		22,580
05010000	Artois Fire District				259	(110)	149		149
05022000	Hamilton Fire District				1,696	(1,093)	603		603
05022010	Bayliss Fire District				146	(75)	71		71
05050000	Willows Rural Fire District				926	388	1,314		1,314
05110000	Storm Drain Maintenance District #1	13			132	(1)	131		131
05130000	Storm Drain Maintenance District #3	106			291	50	341		341
05140000	North Willows County Service Area	110			376	63	438		438
05210000	Air Pollution District	3,064	259		23,589	(12,430)	11,159	(9,864)	1,296
05210241	Air Pollution Vehicle Registration	186			412	45	457		457
05250000	Olive Pest Management District	118			250	(147)	103		103
06010000	Elk Creek Cemetery District				338	168	506		506
06020000	German Cemetery District				92	(3)	90		90
06030000	Marvin-Chapel Cemetery District				252	(28)	223		223
06040000	Newville Cemetery District				94	91	185		185
06050000	Orland Cemetery District				1,311	151	1,462		1,462
06060000	Willows Cemetery District				1,281	442	1,723		1,723
06200000	Glenn-Codora Fire District				285	(7)	279		279
06210000	Elk Creek Fire District				202	(47)	155		155
06220000	Glenn-Colusa Fire District				168	(845)	(677)		(677)
06230000	Kanawha Fire District				471	72	543		543
06240000	Ord Fire District				199	(9)	191		191
06250000	Orland Fire District				415	(234)	181		181
06300000	Levee District #1				115	(37)	78		78
06310000	Levee District #2				110	79	188		188
06320000	Levee District #3				143	(24)	119		119
06500000	Butte City Community Service District				557	363	919		919

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Schedule A

		General	Employee	Data	Total Actual		Total Actual		Total
		Insurance	Benefits	Processing	Costs FY	Roll	Costs FY	Adjustments	Claimable
FY 13/14 Actual		01011150	01011170	01011200	2013-14	Forward	2013-14 plus		Costs FY
							Roll Forward		2015-16
06510000	BCCSD - Recreation District				28	(7)	22		22
06610000	Elk Creek Community Service District				479	(546)	(67)		(67)
06650000	ECCSD - Lighting District				17	2	19		19
06700000	Ord Bend Community Service District				213	(127)	87		87
06740000	Artois Community Service District				329	(241)	88		88
06800000	Hamilton City Community Service District				2,666	694	3,360		3,360
06830000	HCCSD - Lighting District				32	0	33		33
06850000	HCCSD - Library District				174	13	187		187
06865000	HCCSD - Edgewater Park				24	(38)	(13)		(13)
06870000	HCCSD - Pallisades District				34	9	43		43
06880000	N.E. Willows Community Service District				431	(133)	298		298
06920000	Mosquito Abatement District				921	(21)	900		900
06950000	Rice Pest Abatement District				106	11	118		118
06960000	HC Reclamation District #2140				142	(50)	91		91
99999999	Other	64,165			267,736	45,950	313,687	(137,084)	176,602
	Subtotal	804,569	17,656	94,287	3,037,787	(485,999)	2,551,788	(727,860)	1,823,927
	Direct Billed		7,440		153,371		153,371		153,371
	Unallocated			13,579	1,200,030		1,200,030		1,200,030
	Total	804,569	25,096	107,867	4,391,188	(485,999)	3,905,189	(727,860)	3,177,328

COUNTY OF GLENN
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Schedule B

FY 13/14 Actual		ACTUAL for FY 2013-14 Final Costs	ESTIMATE 2013-14 Fixed Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2014-15 PROPOSED CHARGE
01011040	Department of Finance				(26,704)	(26,704)
01011080	County Counsel				(2,158)	(2,158)
01011090	Personnel				(7,699)	(7,699)
01011120	Facilities Maintenance				(34,258)	(34,258)
01011010	Board of Supervisors	87,760	110,250	(22,490)	(23,521)	41,750
01011020	Clerk of the Board	23,531	8,660	14,871		38,402
01011070	Assessor	125,752	107,861	17,891	(10,815)	132,829
01011100	Elections	51,602	63,430	(11,828)	(6,604)	33,171
01011180	Surveyor	185	183	2		187
01012040	Court Revenues	2,562	1,776	786		3,348
01012060	Grand Jury	815	426	389		1,203
01012100	Indigent Defense	1,236	1,047	189		1,425
01012170	Flood Control	747	805	(58)		690
01012180	Agriculture Commissioner	48,023	96,723	(48,700)	(15,063)	(15,740)
01012200	Building Inspector	5,242	4,412	830	(252)	5,820
01012220	Recorder	41,361	68,019	(26,658)	(15,933)	(1,229)
01012230	Coroner	490	183	307		797
01012240	Public Guardian	20,719	3,844	16,875	(5,232)	32,362
01012260	Emergency Services	418	418	0		418
01012280	Planning	12,885	8,370	4,515	(147)	17,253
01012290	Animal Control	3,997	9,284	(5,287)		(1,290)
01014022	Hospital	114	110	4		119
01015180	Veterans' Services	6,558	18,593	(12,035)	(4,238)	(9,715)
01016040	County Library	371	340	31		401
01016050	Cooperative Extension	43,323	53,871	(10,548)	(32,024)	750
01024010	Public Health	77,633	72,388	5,245	(37,324)	45,554
01024012	Mental Health	139,877	136,204	3,673	(64,366)	79,185
01024014	Alcohol & Drug Abuse	66,503	69,377	(2,874)	(46,158)	17,472
01024020	Maternal & Child Health	694	3,551	(2,857)		(2,163)
01024025	Women, Infants & Children	7,980	9,434	(1,454)		6,525

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FY 13/14 Actual		ACTUAL for FY 2013-14 Final Costs	ESTIMATE 2013-14 Fixed Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2014-15 PROPOSED CHARGE
01024170	California Children's Services	2,307	3,186	(879)		1,429
01025010	Social Services Administration	295,046	244,646	50,400		345,445
01042090	District Attorney	203,760	77,570	126,190	(72,371)	257,579
01042110	Sheriff	248,471	283,032	(34,561)	(29,573)	184,337
01042113	Sheriff's Dispatch	14,768	15,109	(341)	(4,729)	9,697
01042135	Sheriff's Civil Division	1,570	1,986	(416)		1,154
01042140	Jail	287,839	331,774	(43,935)	(57,519)	186,384
01042150	Probation	51,558	78,356	(26,798)	(19,569)	5,191
01042155	Juvenile Hall	214,050	201,493	12,557	(24,638)	201,968
01042158	Delinquency Prevention	195	180	15		211
01042360	Boat Patrol	3,042	1,471	1,571		4,613
01054010	California Waste Management	42	38	4		46
01054011	Emergency Preparedness Grant	582	595	(13)		569
01054012	Mental Health Services Act	6,301	5,552	749		7,051
01054015	Hospital Preparedness Grant	459	2,049	(1,590)		(1,131)
01054020	Superior Reg Workforce Ed	10	1,447	(1,437)		(1,428)
01054045	Mosquito Abatement Assessment Area	656	482	174		831
01055340	Child Support	47,995	40,301	7,694	(27,198)	28,490
01062136	Trial Court Security	5,993	8,606	(2,613)		3,380
01062150	Local Community Corrections	9,508				9,508
01201000	Road Engineers	3,496				3,496
01202000	Road Shop	7,376				7,376
01203010	Road	57,238	140,903	(83,665)	(469)	(26,895)
01602270	Fish & Game Commission	1,171	47	1,124		2,295
01906020	Office of Education	79,348	74,430	4,918	(3,607)	80,660
02000000	Solid Waste	31,176	29,877	1,299	(7,445)	25,031
02040205	Orland Airport	2,427	3,443	(1,016)	(250)	1,161
02040207	Willows Airport	3,664	1,674	1,990	(1,089)	4,564
02200000	Fleet Operations	8,704	10,676	(1,972)		6,731
02210000	Underground Storage Tanks	823	648	175		997

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule B

FY 13/14 Actual		ACTUAL for FY 2013-14 Final Costs	ESTIMATE 2013-14 Fixed Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2014-15 PROPOSED CHARGE
02220000	Vegetation & Environmental Mgmt	346	320	26		372
02224170	Tri-County Bee	32	29	3		35
02230000	Health & Human Services Agency	52,654				52,654
02240000	Human Resource Agency	45,596	98,392	(52,796)		(7,199)
02250000	Health Services Administration	4,937	148,511	(143,574)		(138,637)
02260000	Planning & Public Works Agency	95,478	160,244	(64,766)	(632)	30,081
02261120	Facilities Internal Service Fund	25,567			(7,224)	18,344
02270000	Central Services	100	120	(20)		80
02280000	Data Processing ISF	3,828			(1,374)	2,454
03230000	Fire Chief's Association	8	7	1		9
04050000	Court	58,545	191,480	(132,935)	9,275	(65,114)
04100000	Law Library	32	63	(31)		0
04250000	Local Transportation Trust	3,036	4,040	(1,004)	(48)	1,983
04260000	Transportation Administration	1,120	906	214		1,334
04280000	Glenn County Transit	863	1,631	(768)		95
04281000	Fixed Route Transit	3,140	3,670	(530)	40	2,651
04354015	Ca Reg Mental Health Coalition	372	1,478	(1,106)		(734)
04601000	Local Agency Formation Commission	394	124	270		664
04999100	Community Action	74,345	126,109	(51,764)		22,580
05010000	Artois Fire District	259	369	(110)		149
05022000	Hamilton Fire District	1,696	2,789	(1,093)		603
05022010	Bayliss Fire District	146	221	(75)		71
05050000	Willows Rural Fire District	926	538	388		1,314
05110000	Storm Drain Maintenance District #1	132	133	(1)		131
05130000	Storm Drain Maintenance District #3	291	241	50		341
05140000	North Willows County Service Area	376	313	63		438
05210000	Air Pollution District	23,589	36,019	(12,430)	(9,864)	1,296
05210241	Air Pollution Vehicle Registration	412	367	45		457
05250000	Olive Pest Management District	250	397	(147)		103
06010000	Elk Creek Cemetery District	338	170	168		506

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule B

FY 13/14 Actual		ACTUAL for FY 2013-14 Final Costs	ESTIMATE 2013-14 Fixed Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2014-15 PROPOSED CHARGE
06020000	German Cemetery District	92	95	(3)		90
06030000	Marvin-Chapel Cemetery District	252	280	(28)		223
06040000	Newville Cemetery District	94	3	91		185
06050000	Orland Cemetery District	1,311	1,160	151		1,462
06060000	Willows Cemetery District	1,281	839	442		1,723
06200000	Glenn-Codora Fire District	285	292	(7)		279
06210000	Elk Creek Fire District	202	249	(47)		155
06220000	Glenn-Colusa Fire District	168	1,013	(845)		(677)
06230000	Kanawha Fire District	471	399	72		543
06240000	Ord Fire District	199	208	(9)		191
06250000	Orland Fire District	415	649	(234)		181
06300000	Levee District #1	115	152	(37)		78
06310000	Levee District #2	110	31	79		188
06320000	Levee District #3	143	167	(24)		119
06500000	Butte City Community Service District	557	194	363		919
06510000	BCCSD - Recreation District	28	35	(7)		22
06610000	Elk Creek Community Service District	479	1,025	(546)		(67)
06650000	ECCSD - Lighting District	17	15	2		19
06700000	Ord Bend Community Service District	213	340	(127)		87
06740000	Artois Community Service District	329	570	(241)		88
06800000	Hamilton City Community Service District	2,666	1,972	694		3,360
06830000	HCCSD - Lighting District	32	32	0		33
06850000	HCCSD - Library District	174	161	13		187
06865000	HCCSD - Edgewater Park	24	62	(38)		(13)
06870000	HCCSD - Pallsades District	34	25	9		43
06880000	N.E. Willows Community Service District	431	564	(133)		298
06920000	Mosquito Abatement District	921	942	(21)		900
06950000	Rice Pest Abatement District	106	95	11		118
06960000	HC Reclamation District #2140	142	192	(50)		91
99999999	Other	267,736	221,786	45,950	(137,084)	176,602

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule B

FY 13/14 Actual	ACTUAL for FY 2013-14 Final Costs	ESTIMATE 2013-14 Fixed Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2014-15 PROPOSED CHARGE
Total	3,037,787	3,421,358	(485,999)	(727,860)	1,823,927

County Of Glenn
Countywide Cost Allocation Plan
Schedule C

FY 13/14 Actual		Total Expenditures	Cost Adjustments	Total Allocated
	Building Use	272,926		
	Equipment Use	251,826		
01011013	County Administrative Officer	11,306	5,674	
01011040	Department of Finance	810,935	(16,908)	
01011051	Annual Audit	49,630		
01011080	County Counsel	241,279	185	
01011090	Personnel	344,447	(50,868)	
01011120	Facilities Maintenance	894,737	(115,305)	
01011120	Building Maintenance		426,275	
01011120	Janitorial		246,804	
01011150	General Insurance	847,689	(30,187)	
01011170	Employee Benefits	25,611		
01011200	Data Processing	168,252	6,880	
01011010	Board of Supervisors			87,760
01011020	Clerk of the Board			23,531
01011070	Assessor			125,752
01011100	Elections			51,602
01011180	Surveyor			185
01012040	Court Revenues			2,562
01012060	Grand Jury			815
01012100	Indigent Defense			1,236
01012170	Flood Control			747
01012180	Agriculture Commissioner			48,023
01012200	Building Inspector			5,242
01012220	Recorder			41,361
01012230	Coroner			490

County Of Glenn
Countywide Cost Allocation Plan
Schedule C

FY 13/14 Actual		Total Expenditures	Cost Adjustments	Total Allocated
01012240	Public Guardian			20,719
01012260	Emergency Services			418
01012280	Planning			12,885
01012290	Animal Control			3,997
01014022	Hospital			114
01015180	Veterans' Services			6,558
01016040	County Library			371
01016050	Cooperative Extension			43,323
01024010	Public Health			77,633
01024012	Mental Health			139,877
01024014	Alcohol & Drug Abuse			66,503
01024020	Maternal & Child Health			694
01024025	Women, Infants & Children			7,980
01024170	California Children's Services			2,307
01025010	Social Services Administration			295,046
01042090	District Attorney			203,760
01042110	Sheriff			248,471
01042113	Sheriff's Dispatch			14,768
01042135	Sheriff's Civil Division			1,570
01042140	Jail			287,839
01042150	Probation			51,558
01042155	Juvenile Hall			214,050
01042158	Delinquency Prevention			195
01042360	Boat Patrol			3,042
01054010	California Waste Management			42
01054011	Emergency Preparedness Grant			582

County Of Glenn
Countywide Cost Allocation Plan
Schedule C

FY 13/14 Actual		Total Expenditures	Cost Adjustments	Total Allocated
01054012	Mental Health Services Act			6,301
01054015	Hospital Preparedness Grant			459
01054020	Superior Reg Workforce Ed			10
01054045	Mosquito Abatement Assessment Area			656
01055340	Child Support			47,995
01062136	Trial Court Security			5,993
01062150	Local Community Corrections			9,508
01201000	Road Engineers			3,496
01202000	Road Shop			7,376
01203010	Road			57,238
01602270	Fish & Game Commission			1,171
01906020	Office of Education			79,348
02000000	Solid Waste			31,176
02040205	Orland Airport			2,427
02040207	Willows Airport			3,664
02200000	Fleet Operations			8,704
02210000	Underground Storage Tanks			823
02220000	Vegetation & Environmental Mgmt			346
02224170	Tri-County Bee			32
02230000	Health & Human Services Agency			52,654
02240000	Human Resource Agency			45,596
02250000	Health Services Administration			4,937
02260000	Planning & Public Works Agency			95,478
02261120	Facilities Internal Service Fund			25,567
02270000	Central Services			100
02280000	Data Processing ISF			3,828

County Of Glenn
Countywide Cost Allocation Plan
Schedule C

FY 13/14 Actual	Total Expenditures	Cost Adjustments	Total Allocated
03230000	Fire Chief's Association		8
04050000	Court		58,545
04100000	Law Library		32
04250000	Local Transportation Trust		3,036
04260000	Transportation Administration		1,120
04280000	Glenn County Transit		863
04281000	Fixed Route Transit		3,140
04354015	Ca Reg Mental Health Coalition		372
04601000	Local Agency Formation Commission		394
04999100	Community Action		74,345
05010000	Artois Fire District		259
05022000	Hamilton Fire District		1,696
05022010	Bayliss Fire District		146
05050000	Willows Rural Fire District		926
05110000	Storm Drain Maintenance District #1		132
05130000	Storm Drain Maintenance District #3		291
05140000	North Willows County Service Area		376
05210000	Air Pollution District		23,589
05210241	Air Pollution Vehicle Registration		412
05250000	Olive Pest Management District		250
06010000	Elk Creek Cemetery District		338
06020000	German Cemetery District		92
06030000	Marvin-Chapel Cemetery District		252
06040000	Newville Cemetery District		94
06050000	Orland Cemetery District		1,311
06060000	Willows Cemetery District		1,281

County Of Glenn
Countywide Cost Allocation Plan
Schedule C

FY 13/14 Actual	Total Expenditures	Cost Adjustments	Total Allocated
06200000	Glenn-Codora Fire District		285
06210000	Elk Creek Fire District		202
06220000	Glenn-Colusa Fire District		168
06230000	Kanawha Fire District		471
06240000	Ord Fire District		199
06250000	Orland Fire District		415
06300000	Levee District #1		115
06310000	Levee District #2		110
06320000	Levee District #3		143
06500000	Butte City Community Service District		557
06510000	BCCSD - Recreation District		28
06610000	Elk Creek Community Service District		479
06650000	ECCSD - Lighting District		17
06700000	Ord Bend Community Service District		213
06740000	Artois Community Service District		329
06800000	Hamilton City Community Service District		2,666
06830000	HCCSD - Lighting District		32
06850000	HCCSD - Library District		174
06865000	HCCSD - Edgewater Park		24
06870000	HCCSD - Pallasades District		34
06880000	N.E. Willows Community Service District		431
06920000	Mosquito Abatement District		921
06950000	Rice Pest Abatement District		106
06960000	HC Reclamation District #2140		142
99999999	Other		267,736

County Of Glenn
Countywide Cost Allocation Plan
Schedule C

FY 13/14 Actual		Total Expenditures	Cost Adjustments	Total Allocated
Direct Billed				153,371
Unallocated				1,200,030
	Total	<u>3,918,638</u>	<u>472,549</u>	<u>4,391,188</u>

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule D

FY 13/14 Actual		Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080	Personnel 01011090
Schedule Referenced		1.24	2.04	3.04	4.07	5.05	6.06	7.05
01011013	County Administrative Officer		6,594	1	22	4		
01011040	Department of Finance	5,829	4,756	105	4,913	260	5,934	5,311
01011051	Annual Audit			7	29	17		
01011080	County Counsel	256		30	890	74	151,520	1,048
01011090	Personnel	912	1,228	41	1,580	102	6,728	2,095
01011120	Facilities Maintenance		3,384	143	728	352		
01011120	Building Maintenance							
01011120	Janitorial							
01011150	General Insurance			102	468	251		
01011170	Employee Benefits			3	52	8		
01011200	Data Processing		26,228	21	4,555	51		
Total		6,996	42,190	454	13,237	1,120	164,182	8,454

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule D

	Facilities Maintenance 01011120	Building Maintenance 01011120	Janitorial 01011120	General Insurance 01011150	Employee Benefits 01011170	Data Processing 01011200	Total CSD Allocated
FY 13/14 Actual							
Schedule Referenced	8.07	9.25	10.25	11.09	12.05	13.05	
01011013 County Administrative Officer				19			6,640
01011040 Department of Finance	1,843	12,443	12,417	3,387	429	98,393	156,022
01011051 Annual Audit				93			147
01011080 County Counsel	122	1,608	428	527	64		156,567
01011090 Personnel	435	5,736	1,527	1,016	129		21,530
01011120 Facilities Maintenance	51,482	(17,224)		8,394			47,259
01011120 Building Maintenance							
01011120 Janitorial							
01011150 General Insurance				1,333			2,153
01011170 Employee Benefits				44			107
01011200 Data Processing				274			31,128
Total	53,883	2,563	14,373	15,087	622	98,393	421,554

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule E

FY 13/14 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
1.24	1167 E. South Street	Square Footage Occupied by Department

Equipment Use

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

FY 13/14 Actual

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

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule E

FY 13/14 Actual

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

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule E

FY 13/14 Actual

Department	Basis of Allocation
Building Maintenance	
9.22 120 S. Marshall Street	Square Footage Occupied by Department
9.23 300 Broadway	Square Footage Occupied by Department
9.24 1167 E. South Street	Square Footage Occupied by Department
Janitorial Services	
10.03 526 W. Sycamore Street	Square Footage Occupied by Department
10.04 540 W. Sycamore Street	Square Footage Occupied by Department
10.05 141 S. Lassen Street (Admin)	Square Footage Occupied by Department
10.06 821 E. South Street	Square Footage Occupied by Department
10.07 516 W. Sycamore Street	Square Footage Occupied by Department
10.08 541 & 543 W. Oak Street	Square Footage Occupied by Department
10.09 720 N. Colusa Street	Square Footage Occupied by Department
10.10 525 W. Sycamore Street	Square Footage Occupied by Department
10.11 132 S. Murdock Street	Square Footage Occupied by Department
10.12 777 N. Colusa Street	Square Footage Occupied by Department
10.13 821 E. South Street (Metal Storage)	Square Footage Occupied by Department
10.14 720 N. Colusa Street (Weed Control)	Square Footage Occupied by Department
10.15 240 & 242 N. Villa Street	Square Footage Occupied by Department
10.16 125 S. Murdock Street	Square Footage Occupied by Department
10.17 306 N. Villa Street	Square Footage Occupied by Department
10.18 1187 E. South Street	Square Footage Occupied by Department
10.19 141 S. Lassen Street (Jail)	Square Footage Occupied by Department
10.20 112 N. Lassen Street	Square Footage Occupied by Department
10.21 125 County Road G	Square Footage Occupied by Department
10.22 120 S. Marshall Street	Square Footage Occupied by Department
10.23 300 Broadway	Square Footage Occupied by Department
10.24 1167 E. South Street	Square Footage Occupied by Department

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule E

FY 13/14 Actual

Department

Basis of Allocation

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule E

FY 13/14 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

FY 13/14 Actual

Summary Data

- 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

Summary Pages

- Summary Narrative
- Adjustment
- A
- B
- C
- D
- E

Building Use

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

Detail Pages

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

FY 13/14 Actual

Building Use

Detail Pages

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
Detail Allocation - <i>300 Broadway</i>	1.23
Detail Allocation - <i>1167 E. South Street</i>	1.24
Departmental Cost Allocation Summary	1.25

Equipment Use

Detail Pages

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

Detail Pages

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

Detail Pages

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 13/14 Actual

Department of Finance - #01011040

- Detail Allocation - *Check Processing*
- Detail Allocation - *Payroll*
- Departmental Cost Allocation Summary

Detail Pages

- 4.05
- 4.06
- 4.07

Annual Audit - #01011051

- Narrative
- Schedule of Costs to be Allocated by Function
- Detail Allocation - *Countywide Audit*
- Detail Allocation - *Special Audits*
- Departmental Cost Allocation Summary

Detail Pages

- 5.01
- 5.02
- 5.03
- 5.04
- 5.05

County Counsel - #01011080

- Narrative
- Schedule of Costs to be Allocated by Function
- Detail Allocation - *Legal Services*
- Detail Allocation - *Legislative Services*
- Detail Allocation - *Direct Contract Services*
- Departmental Cost Allocation Summary

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- Schedule of Costs to be Allocated by Function
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Facilities Maintenance - #01011120

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