

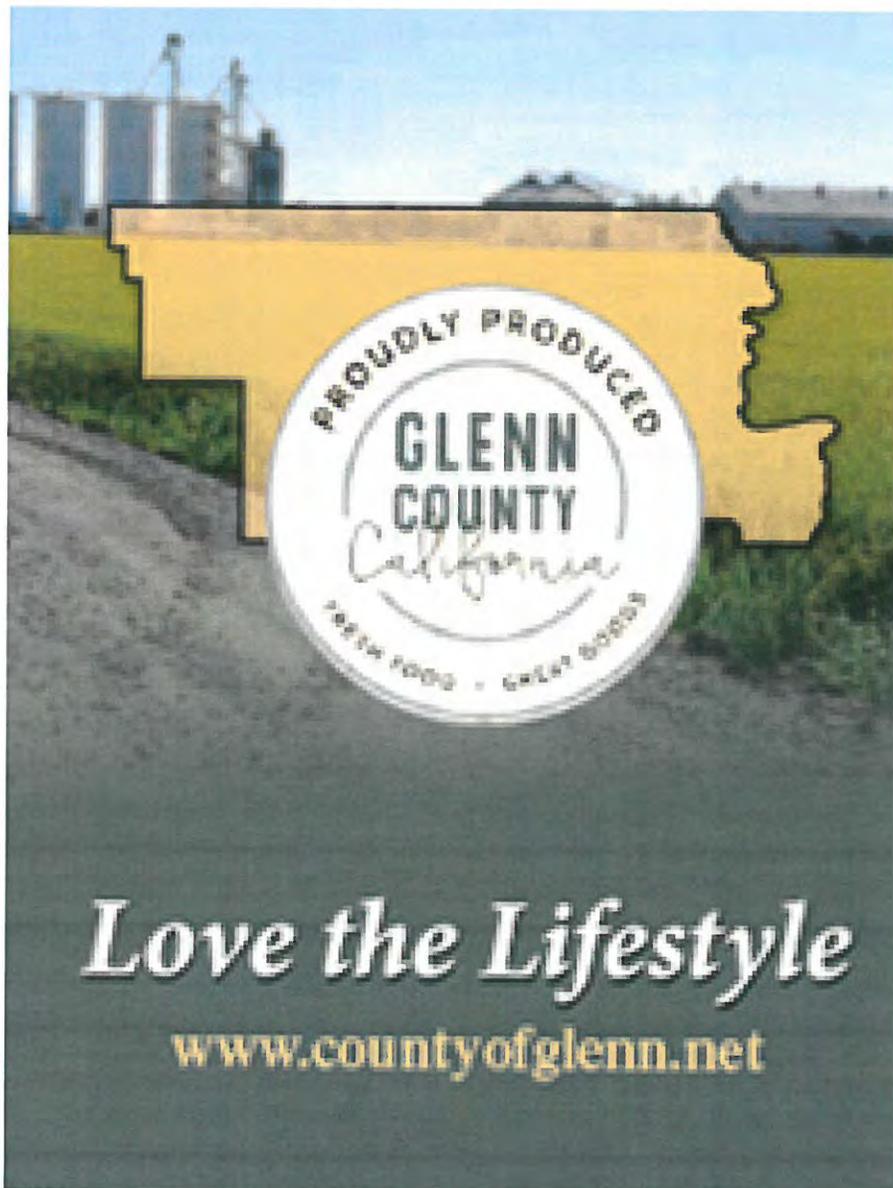
# COUNTY OF GLENN

State of California

## OMB A-87 Cost Allocation Plan

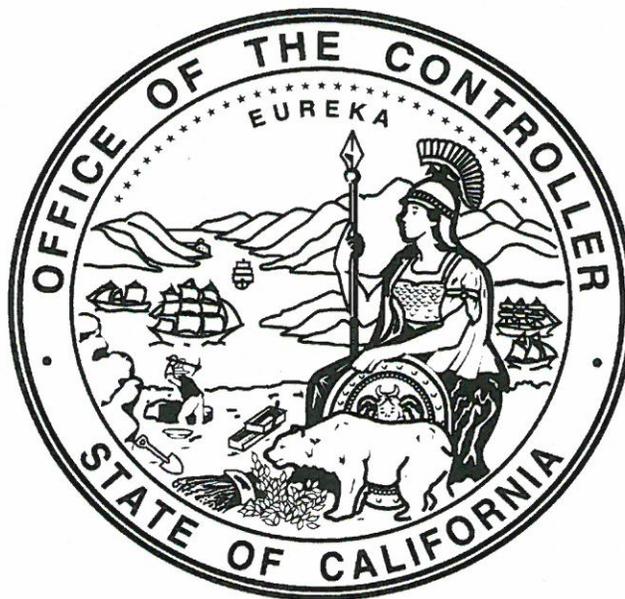
For the Fiscal Year 2016/17

For Use in Fiscal Year 2018/19



Compiled by: EDWARD J. LAMB, Director of Finance

County of Glenn  
County Cost Allocation Plan  
**FIELD REVIEW REPORT**



**BETTY T. YEE**  
California State Controller

**For the Fiscal Year Ended June 30, 2019**

Report issued July 27, 2018

# Field Review Report

## Scope

The State Controller's Office has reviewed Glenn County's Cost Allocation Plan for fiscal year 2018-19 to determine whether the plan was prepared in accordance with the federal Office of Management and Budget (OMB) Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200; and with supplemental guidance promulgated by the federal Department of Health and Human Services (HHS). Our review consisted principally of making inquiries with county personnel, and applying analytical procedures to the material used to prepare the cost plan. Our review does not constitute an audit in accordance with generally accepted auditing standards. Accordingly, we do not express an opinion on the county's financial statements.

## Background

OMB has designated HHS as the cognizant agency for cost allocation under Uniform Guidance for all California counties. By special agreement, HHS has delegated to the California State Controller's Office the authority to review, negotiate, and approve the countywide cost allocation plans for California counties. As a part of the approval process, we perform field reviews to verify that the data incorporated into county cost plans is adequately supported.

Uniform Guidance establishes principles for determining allowable indirect costs incurred by governmental units under grants, cost reimbursement contracts, and other agreements with the federal government. Uniform Guidance provides for recognition of central service costs that benefit grant programs. It identifies the major types of costs normally incurred in grant performance and classifies them as allowable or unallowable. It provides for the development of necessary instructions related to the determination of indirect costs, and makes it possible for direct costs to be allocated against a federal grant without a transfer of funds between the grantee departments involved. It establishes criteria for direct charges for services and limits the amount of unreserved retained earnings that may be accumulated by internal service funds. For a governmental unit to recover the costs of central support services performed outside of a grantee department, that governmental unit must prepare an annual consolidated local government-wide cost allocation plan.

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## Comments

**Discussion with County Official**

We made no findings in this field review, which we discussed with county officials at an exit conference on Thursday, May 10, 2018. No factual objections were raised.

**Conclusion**

Based on our review, we approve Glenn County's fiscal year 2018-19 County Cost Allocation Plan.



RENEE HSZIEH, Bureau Chief  
Local Govt Policy & Reporting  
Local Government Programs & Services Division

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**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Glenn**  
**Willows, California**

**Date:** July 27, 2018  
**Filing Ref:** GLE19

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2018-19**. 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. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

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

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The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for fiscal year **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, for further allocation to federal grants and contracts performed by the respective county departments.

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

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- |                             |                                 |
|-----------------------------|---------------------------------|
| 1. Employee Fringe Benefits | 6. Employee Benefits            |
| 2. Department of Finance    | 7. Fleet & Service Center (ISF) |
| 3. Annual Audit             | 8. County Facilities (ISF)      |
| 4. County Counsel           | 9. County Services (ISF)        |
| 5. Personnel Department     |                                 |

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 cost 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 county departments' costs indicated in Section I.

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**SECTION III: CONDITIONS**

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**A. LIMITATIONS:** Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and 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 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 by 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 Uniform Guidance, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

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

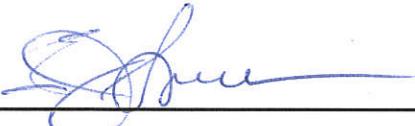
**F. SPECIAL REMARKS:** There are adjustments to Juvenile Hall Facility, Probation, Building Inspector, Planning, and Planning & Community Development in the fiscal year 2018-19 Cost Allocation Plan. These adjustments must be included when calculating carry-forward in the 2020-21 Estimated Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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COUNTY OF GLENN

BY  \_\_\_\_\_

EDWARD J. LAMB

Name

DIRECTOR OF FINANCE

Title

JULY 27, 2018

Date

BETTY T. YEE  
CALIFORNIA STATE CONTROLLER

BY  \_\_\_\_\_

Renee Hsieh, Bureau Chief  
Local Govt Policy & Reporting  
Local Govt Programs & Services Division

8/2/18

Date

Negotiated by Ou Saelee  
Telephone (916) 445-2989

cc: State and Federal Agencies

Attachment

**COUNTY OF GLENN  
CERTIFICATION OF COST ALLOCATION PLAN**

1/25/2018

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

- (1) All costs included in this proposal dated 01/29/2018 to establish cost allocations or billings for 07/01/18 to 06/30/19 based on activities from fiscal year 2016/17 are allowable in accordance with the requirements of OMB Circular A-87, "*Cost Principles for State and Local Governments*" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan. No costs related to research or administration of cannabis programs was included in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated, in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

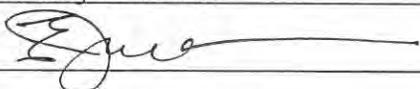
Building and equipment use allowance schedules have previously been converted from use allowance percentage calculation to the depreciation basis calculation to comply with 2 CFR Part 200 reporting requirements. Additional schedules are included behind the narratives of each section listing the specific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

Effective with fiscal year 2017/18 the Board of Supervisors directed close the Juvenile Hall Facility and contract with surrounding counties for placement of juvenile offenders. As a result, staff and expenditures were reduced in the Juvenile Hall budget. Residual expenses for building use depreciation, liability insurance and roll forward amounts will remain allocated to the Juvenile Hall budget, however, all other estimated cost allocation charges for 2018/19 have been transferred from Juvenile Hall to the Probation Department in order to prevent roll forward variances in future years. An adjustment schedule and supporting documentation is included.

Also effective with fiscal year 2017/18 the County created a new Planning & Community Development Services department consolidating building inspector, planning and environmental health services into a one-stop-shop permitting process. An adjustment schedule is included to move the 2018/19 estimated cost allocation charges for Building Inspector and Planning Departments transitioning those costs to the new Community Development department in order to prevent roll forward variances in future years. Prior year roll forward cost adjustments will remain with the former programs.

The 2018/19 A-87 Cost Allocation Plan was calculated by the County Department of Finance using Microsoft Excel.

I declare that the foregoing is true and correct.

Government Unit:	_____ County of Glenn _____
Signature:	_____  _____
Name of Official:	_____ Edward J. Lamb _____
Title:	_____ Director of Finance _____
Date of Execution:	_____ January 29, 2018 _____

**FY 16/17 Actual**

**Summary Data**

- Summary Narrative
- Detail Allocation - *Adjustment*
- Detail Allocation - *Adjustment Support*
- 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
- Adjustment Support
- A
- B
- C
- D
- E

**Building Use**

- Narrative
- Building Use Asset Listing
- Building Use Allowance Conversion to Depreciation Basis
- 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 Pages**

- 1.01
- 1.01A
- 1.01B
- 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

**FY 16/17 Actual**

**Building Use**

	<b>Detail Pages</b>
Detail Allocation - 125 S. Murdock Street	1.16
Detail Allocation - 306 N. Villa Street	1.17
Detail Allocation - 1187 E. South Street	1.18
Detail Allocation - 141 S. Lassen Street (Jail)	1.19
Detail Allocation - 327 Fourth Street	1.20
Detail Allocation - 125 County Road G	1.21
Detail Allocation - 120 S. Marshall Street	1.22
Detail Allocation - 300 Broadway	1.23
Detail Allocation - 1167 E. South Street	1.24
Departmental Cost Allocation Summary	1.25

**Equipment Use**

	<b>Detail Pages</b>
Narrative	2.01
Equipment Use Asset Listing	2.01A
Equipment Use Allowance Conversion to Depreciation Basis	2.01B
Schedule of Costs to be Allocated by Function	2.02
Detail Allocation - <i>Equipment Use</i>	2.03
Departmental Cost Allocation Summary	2.04

**County Administrative Officer - #01011013**

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

**Department of Finance - #01011040**

	<b>Detail Pages</b>
Narrative	4.01
Schedule of Costs to be Allocated by Function	4.02
Detail Allocation - <i>Accounting</i>	4.03

**FY 16/17 Actual**

**Department of Finance - #01011040**

	<b>Detail Pages</b>
Detail Allocation - <i>Budget &amp; Cost Plan</i>	4.04
Detail Allocation - <i>Check Processing</i>	4.05
Detail Allocation - <i>Payroll</i>	4.06
Departmental Cost Allocation Summary	4.07

**Annual Audit - #01011051**

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

**County Counsel - #01011080**

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

**Personnel - #01011090**

	<b>Detail Pages</b>
Narrative	7.01
Schedule of Costs to be Allocated by Function	7.02
Detail Allocation - <i>Personnel Services</i>	7.03
Detail Allocation - <i>Arbitration</i>	7.04
Detail Allocation - <i>Applicant Testing</i>	7.05
Departmental Cost Allocation Summary	7.06

**FY 16/17 Actual**

**General Insurance - #01011150**

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

**Employee Benefits - #01011170**

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

**Data Processing - #01011200**

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

**Internal Service Funds**

	<b>Detail Pages</b>
Fleet Operations	175
Facilities	176
Central Services	177
Data Processing	178

COUNTY OF GLENN  
Adjustment

<b>FY 16/17 Actual</b>		Planning & Community Development Consolidation	Juvenile Hall Facility Closure	2015/16 Janitorial Adjustment Schedule A	Total
01012200	Building Inspector	(8,784)			(8,784)
01012280	Planning	(29,401)			(29,401)
01012285	Planning & Community Development	38,185			38,185
01042150	Probation		8,931		8,931
01042155	Juvenile Hall		(8,931)		(8,931)
	<b>Total</b>				

Basis of Allocation : Schedule A & Adjustment Support Schedule

COUNTY OF GLENN  
Adjustment Support

Service Department	Schedule #	Function	Reverse Building Inspector #01012200	Reverse Planning Dept #01012280	Move to Planning & Community Services #01012285	Reverse Juvenile Hall #01042155	Move to Probation #01042150	Total Adjustment
Building Use	1.12	Building Use	(922)	(335)	1,257	-	-	-
Equipment Use	2.03	Equipment Use	-	-	-	(471)	471	-
County Admin Officer	3.03	Budget	(33)	(89)	122	(140)	140	-
Department of Finance	4.03	Accounting	(18)	(1,436)	1,454	-	-	-
Department of Finance	4.04	Budget & Cost Plan	(122)	(330)	452	(520)	520	-
Department of Finance	4.05	Check Processing	(1,169)	(1,092)	2,261	(2,813)	2,813	-
Department of Finance	4.06	Payroll	(1,171)	(702)	1,873	-	-	-
Annual Audit	5.03	Countywide Audit	(140)	(377)	517	(594)	594	-
Annual Audit	5.04	Special Audits	-	-	-	(0)	0	-
County Counsel	6.03	Legal Services	(212)	(19,857)	20,069	(328)	328	-
County Counsel	6.04	Legislative Services	-	-	-	-	-	-
County Counsel	6.05	Direct Contract Services	-	-	-	-	-	-
Personnel	7.03	Personnel Services	(3,431)	(2,061)	5,492	534	(534)	-
Personnel	7.04	Arbitration	-	-	-	-	-	-
Personnel	7.05	Applicant Testing	-	-	-	175	(175)	-
General Insurance	8.03	General Liability	(545)	(1,468)	2,013	(2,314)	2,314	-
General Insurance	8.04	Claim Liability	-	-	-	-	-	-
General Insurance	8.05	Buildings	(271)	(113)	384	-	-	-
General Insurance	8.06	Auto Premium	-	-	-	-	-	-
General Insurance	8.07	Watercraft Equipment	-	-	-	-	-	-
General Insurance	8.08	Mobile Equipment	-	-	-	-	-	-
Employee Benefits	9.03	Pre-Employment Physicals	-	-	-	(243)	243	-
Employee Benefits	9.04	Employee Assistance	(227)	(136)	364	-	-	-
Data Processing	10.03	Property Tax Network	-	-	-	-	-	-
Data Processing	10.04	Finance Network	(522)	(1,405)	1,927	(2,216)	2,216	-
<b>Total</b>			<b>(8,784)</b>	<b>(29,401)</b>	<b>38,185</b>	<b>(8,931)</b>	<b>8,931</b>	<b>-</b>

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

		Building	Equipment	County Admin Officer	Dept of Finance	Annual Audit	County Counsel	Personnel	General Insurance	Employee Benefits
<b>FY 16/17 Actual</b>		Use	Use	01011013	01011040	01011051	01011080	01011090	01011150	01011170
01011010	Board of Supervisors	4,850	-	50	3,407	221	34,357	3,683	5,545	227
01011020	Clerk of the Board	-	-	20	1,389	85	142	1,105	332	68
01011070	Assessor	3,322	323	104	4,431	441	303	4,406	2,506	364
01011100	Elections	1,743	1,796	26	1,568	112	2,736	737	1,006	45
01011121	In-House Projects	-	5,970	-	-	-	-	-	-	-
01011180	Surveyor	-	-	5	63	21	-	-	81	-
01012040	Court Revenues	-	-	93	390	395	-	-	1,538	-
01012060	Grand Jury	3,368	-	2	291	7	-	-	1,680	-
01012100	Indigent Defense	-	-	45	305	191	-	-	744	-
01012170	Flood Control	-	-	3	108	13	142	-	49	-
01012180	Agriculture Commissioner	2,533	395	110	7,219	471	3,007	5,042	3,474	899
01012181	Water Resources	-	-	20	1,744	84	14,600	2,210	327	(231)
01012200	Building Inspector	922	-	33	2,480	140	212	3,431	816	227
01012220	Recorder	4,056	1,197	38	1,898	161	117	2,210	1,752	136
01012230	Coroner	-	-	11	112	48	636	-	186	-
01012240	Public Guardian	83	-	25	1,979	105	10,617	1,473	505	91
01012280	Planning	335	-	89	3,560	377	19,857	2,061	1,580	136
01012285	Planning & Community Development	-	-	-	19	-	-	-	-	-
01012290	Animal Control	-	-	29	2,349	122	-	1,970	477	136
01014022	Hospital	-	-	3	31	14	-	-	54	-
01015180	Veterans' Services	794	-	11	1,415	47	-	1,473	421	91
01016040	Library	-	-	15	68	63	-	-	244	-
01016050	Cooperative Extension	-	-	25	2,389	107	-	2,210	2,108	323
01024010	Public Health	866	-	359	9,652	1,524	-	11,677	6,915	1,214
01024011	Emergency Preparedness	-	-	37	1,327	161	-	459	607	45
01024012	Mental Health	9,924	-	873	28,162	3,702	4,833	34,875	16,595	4,108
01024014	Alcohol & Drug Abuse	-	-	123	4,823	533	-	5,892	20,150	550
01024018	Victim Witness	-	-	24	1,429	103	-	1,173	402	34
01024020	Maternal & Child Health	-	-	13	417	56	-	-	218	-
01024025	Women, Infants & Children	-	-	70	3,183	310	-	3,683	1,159	170
01024170	California Children's Services	-	-	35	1,146	148	212	737	573	45
01024300	Health & Human Services Agency	335	-	257	15,578	1,090	32,177	15,065	19,498	1,894
01024400	Health Services Administration	-	-	20	1,165	84	4,384	(1,724)	325	-
01025010	Social Services Administration	-	-	2,071	114,479	8,919	1,778	58,902	78,838	6,078
01042090	District Attorney	1,757	-	150	5,994	637	10,093	5,982	231,227	409

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

FY 16/17 Actual		Building Use	Equipment Use	County	Dept of	Annual	County	Personnel	General	Employee
				Admin Officer	Finance	Audit	Counsel		Insurance	Benefits
				01011013	01011040	01011051	01011080	01011090	01011150	01011170
01042110	Sheriff	1,178	37,287	450	16,884	1,913	9,357	15,839	99,324	73
01042113	Sheriff's Dispatch	440	-	57	3,001	241	-	2,052	1,187	378
01042122	Office of Emergency Services	-	-	-	240	-	-	737	-	45
01042135	Sheriff's Civil Division	-	-	11	892	48	176	737	186	45
01042140	Jail	124,853	-	401	11,347	1,702	4,774	14,388	25,120	872
01042150	Probation	1,807	15,899	72	4,783	305	1,610	3,843	2,424	227
01042155	Juvenile Hall	49,660	471	140	3,333	594	328	(709)	4,565	243
01042158	Delinquency Prevention	-	-	7	649	32	-	737	124	45
01042164	Partnership Grant	-	-	4	59	17	-	-	65	-
01042168	Juvenile Probation & CAMP	-	-	10	810	41	-	737	161	45
01042170	JJPCA Grant	-	-	10	895	44	-	737	171	45
01042360	Boat Patrol	-	834	12	525	52	-	-	1,730	-
01052550	County SLESF	-	-	-	95	-	-	-	-	-
01052557	Youth Offender Supervision	-	-	13	1,143	53	-	1,473	207	91
01052558	SB678 Community Performance Incentive	-	-	20	1,310	84	-	1,473	325	91
01054010	California Waste Management	-	-	2	19	7	-	-	26	-
01054012	Mental Health Services Act	-	-	369	1,409	1,567	265	-	6,102	-
01054021	Superior Reg Workforce Ed	-	-	-	13	-	-	-	-	-
01054045	Mosquito Abatement Assessment Area	-	-	21	268	91	-	-	353	-
01055340	Child Support	7,333	-	78	5,031	341	1,799	5,892	2,090	823
01062136	Trial Court Security	-	-	41	1,732	174	-	1,473	763	91
01062150	Local Community Corrections	-	-	97	3,157	412	-	3,683	1,606	227
01200000	Road	2,059	-	910	20,797	3,864	4,153	25,631	153,331	1,575
01602270	Fish & Game Commission	-	-	2	371	7	-	737	26	45
01906020	Office of Education	6,478	-	19	112,893	81	424	-	609	-
02000000	Solid Waste	369	-	492	19,990	2,085	31,514	4,419	8,221	273
02040205	Orland Airport	-	-	96	692	408	477	-	1,588	-
02040207	Willows Airport	-	-	97	803	410	4,039	-	1,598	-
02200000	Fleet Operations	-	-	126	3,531	535	-	2,946	2,371	182
02210000	Underground Storage Tanks	-	-	27	244	115	2,517	(1,313)	447	(142)
02220000	Vegetation & Environmental Mgmt	-	-	13	155	57	-	-	223	-
02224170	Tri-County Bee	-	-	1	15	3	-	-	10	-
02260000	Planning & Public Works Agency	656	-	182	7,539	773	3,933	3,419	12,245	516
02261120	Facilities Internal Service Fund	988	-	332	7,272	1,407	36	8,102	6,878	500
02270000	Central Services	-	-	3	60	12	-	-	47	-

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		Building Use	Equipment Use	County	Dept of	Annual	County	Personnel	General	Employee
				Admin Officer 01011013	Finance 01011040	Audit 01011051	Counsel 01011080		Insurance 01011150	Benefits 01011170
<b>FY 16/17 Actual</b>										
02280000	Data Processing ISF	257	-	88	14,444	375	-	-	1,539	-
03230000	Fire Chief's Association	-	-	-	-	-	-	-	-	-
04050000	Court	-	-	443	3,094	1,880	-	-	15,580	-
04100000	Law Library	-	-	1	76	4	-	-	15	-
04250000	Local Transportation Trust	-	-	103	552	436	-	-	1,699	-
04260000	Transportation Administration	317	-	28	242	120	773	-	554	-
04280000	Glenn County Transit	-	-	19	329	81	121	-	316	-
04281000	Fixed Route Transit	-	-	182	1,037	770	36	-	3,001	-
04601000	Local Agency Formation Commission	-	-	5	1,038	23	381	-	88	-
04999100	Community Action	-	-	533	13,876	2,336	898	10,705	8,802	665
04999105	Community Development	-	-	12	1,127	51	-	2,946	197	182
05010000	Artois Fire District	-	-	8	170	33	-	-	-	-
05022000	Hamilton Fire District	-	-	33	1,686	139	-	-	-	-
05022010	Bayliss Fire District	-	-	2	93	10	-	-	-	-
05050000	Willows Rural Fire District	-	-	25	385	106	-	-	-	-
05110000	Storm Drain Maintenance District #1	-	-	1	101	4	-	-	-	-
05130000	Storm Drain Maintenance District #3	-	-	7	122	28	-	-	-	-
05140000	North Willows County Service Area	-	-	7	160	28	-	-	-	-
05210000	Air Pollution District	1,731	-	98	4,194	417	288	3,807	698	177
05210241	Air Pollution Vehicle Registration	-	-	13	130	55	-	-	-	-
05250000	Olive Pest Management District	-	-	5	74	21	-	-	-	-
06010000	Elk Creek Cemetery District	-	-	2	597	-	-	-	-	-
06020000	German Cemetery District	-	-	0	276	-	-	-	-	-
06030000	Marvin-Chapel Cemetery District	-	-	2	191	-	-	-	-	-
06040000	Newville Cemetery District	-	-	0	169	-	-	-	-	-
06050000	Orland Cemetery District	-	-	38	2,307	-	-	-	-	-
06060000	Willows Cemetery District	-	-	27	696	-	-	-	-	-
06200000	Glenn-Codora Fire District	-	-	10	229	-	-	-	-	-
06210000	Elk Creek Fire District	-	-	4	232	-	-	-	-	-
06220000	Glenn-Colusa Fire District	-	-	2	100	-	-	-	-	-
06230000	Kanawha Fire District	-	-	17	364	-	-	-	-	-
06240000	Ord Fire District	-	-	5	201	-	-	-	-	-
06250000	Orland Fire District	-	-	60	442	-	-	-	-	-
06300000	Levee District #1	-	-	2	121	-	-	-	-	-
06310000	Levee District #2	-	-	1	191	-	-	-	-	-

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FY 16/17 Actual	Building Use	Equipment Use	County	Dept of	Annual	County	Personnel	General	Employee
			Admin Officer 01011013	Finance 01011040	Audit 01011051	Counsel 01011080	Insurance 01011150	Benefits 01011170	
06320000	Levee District #3	-	-	6	114	-	-	-	-
06500000	Butte City Community Service District	-	-	6	1,828	-	-	-	-
06510000	BCCSD - Recreation District	-	-	1	51	-	-	-	-
06610000	Elk Creek Community Service District	-	-	21	1,202	-	-	-	-
06650000	ECCSD - Lighting District	-	-	0	116	-	-	-	-
06700000	Ord Bend Community Service District	-	-	3	189	-	-	-	-
06740000	Artois Community Service District	-	-	6	550	-	-	-	-
06800000	Hamilton City Community Service District	-	-	44	2,085	-	-	-	-
06830000	HCCSD - Lighting District	-	-	2	50	-	-	-	-
06850000	HCCSD - Library District	-	-	2	162	-	-	-	-
06865000	HCCSD - Edgewater Park	-	-	0	44	-	-	-	-
06870000	HCCSD - Pallisades District	-	-	1	46	-	-	-	-
06880000	N.E. Willows Community Service District	-	-	23	456	-	-	-	-
06920000	Mosquito Abatement District	-	-	29	932	-	-	-	-
06950000	Rice Pest Abatement District	-	-	1	84	-	74	-	-
06960000	HC Reclamation District #2140	-	-	131	893	-	-	-	-
06970000	Reclamation District #2106	-	-	0	85	-	-	-	-
99999999	Other	18,903	-	2,841	30,669	13,942	-	65,876	-
	Subtotal	251,918	64,172	13,808	545,124	58,823	208,178	283,220	834,419
	Direct Billed	-	-	-	89	22,400	3,101	26,709	-
	Unallocated	-	-	-	518,605	-	45,770	-	-
	Total	251,918	64,172	13,808	1,063,819	81,223	257,048	309,928	834,419

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	Data Processing 01011200	Total Actual Costs FY 2016-17	Roll Forward	Total Actual Costs FY 2016-17 plus Roll Forward	Adjustments	Total Claimable Costs FY 2018-19
<b>FY 16/17 Actual</b>						
01011010 Board of Supervisors	793	53,134	(6,171)	46,964	-	46,964
01011020 Clerk of the Board	318	3,459	(7,829)	(4,371)	-	(4,371)
01011070 Assessor	196,231	212,431	110,185	322,616	-	322,616
01011100 Elections	414	10,182	(9,983)	198	-	198
01011121 In-House Projects	-	5,970	(659)	5,311	-	5,311
01011180 Surveyor	78	248	42	290	-	290
01012040 Court Revenues	1,472	3,888	1,206	5,094	-	5,094
01012060 Grand Jury	25	5,373	3,381	8,753	-	8,753
01012100 Indigent Defense	712	1,996	581	2,577	-	2,577
01012170 Flood Control	47	361	313	674	-	674
01012180 Agriculture Commissioner	1,747	24,898	(4,980)	19,918	-	19,918
01012181 Water Resources	313	19,067	-	19,067	-	19,067
01012200 Building Inspector	522	8,784	3,120	11,904	(8,784)	3,120
01012220 Recorder	600	12,164	1,385	13,549	-	13,549
01012230 Coroner	178	1,169	475	1,644	-	1,644
01012240 Public Guardian	393	15,272	(5,600)	9,672	-	9,672
01012280 Planning	1,405	29,401	18,766	48,166	(29,401)	18,766
01012285 Planning & Community Development	-	19	-	19	38,185	38,204
01012290 Animal Control	457	5,540	1,434	6,974	-	6,974
01014022 Hospital	51	153	54	208	-	208
01015180 Veterans' Services	175	4,426	1,609	6,035	-	6,035
01016040 Library	234	623	206	829	-	829
01016050 Cooperative Extension	400	7,562	2,854	10,416	-	10,416
01024010 Public Health	5,675	37,881	1,577	39,458	-	39,458
01024011 Emergency Preparedness	581	3,218	2,163	5,381	-	5,381
01024012 Mental Health	13,807	116,879	19,392	136,270	-	136,270
01024014 Alcohol & Drug Abuse	1,945	34,015	16,694	50,710	-	50,710
01024018 Victim Witness	385	3,550	1,774	5,324	-	5,324
01024020 Maternal & Child Health	209	914	293	1,207	-	1,207
01024025 Women, Infants & Children	1,109	9,683	1,107	10,791	-	10,791
01024170 California Children's Services	548	3,444	997	4,441	-	4,441
01024300 Health & Human Services Agency	4,067	89,962	(13,931)	76,031	-	76,031
01024400 Health Services Administration	312	4,566	2,317	6,884	-	6,884
01025010 Social Services Administration	32,755	303,819	(11,024)	292,795	-	292,795
01042090 District Attorney	2,376	258,626	(19,105)	239,521	-	239,521

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FY 16/17 Actual	Data Processing 01011200	Total Actual Costs FY 2016-17	Roll Forward	Total Actual Costs FY		Total Claimable Costs FY 2018-19	
				2016-17 plus Roll Forward	Adjustments		
01042110	Sheriff	7,119	189,424	(4,757)	184,667	-	184,667
01042113	Sheriff's Dispatch	901	8,258	(3,205)	5,054	-	5,054
01042122	Office of Emergency Services	-	1,022	-	1,022	-	1,022
01042135	Sheriff's Civil Division	178	2,272	567	2,838	-	2,838
01042140	Jail	6,346	189,803	(42,441)	147,362	-	147,362
01042150	Probation	1,139	32,110	1,512	33,622	8,931	42,553
01042155	Juvenile Hall	2,216	60,843	(19,061)	41,781	(8,931)	32,850
01042158	Delinquency Prevention	118	1,713	315	2,027	-	2,027
01042164	Partnership Grant	62	207	-	207	-	207
01042168	Juvenile Probation & CAMP	154	1,959	-	1,959	-	1,959
01042170	JJPCA Grant	164	2,066	-	2,066	-	2,066
01042360	Boat Patrol	193	3,346	94	3,440	-	3,440
01052550	County SLESF	-	95	-	95	-	95
01052557	Youth Offender Supervision	198	3,178	-	3,178	-	3,178
01052558	SB678 Community Performance Incentiv	312	3,614	-	3,614	-	3,614
01054010	California Waste Management	25	78	34	112	-	112
01054012	Mental Health Services Act	5,843	15,555	7,775	23,331	-	23,331
01054021	Superior Reg Workforce Ed	-	13	(1,658)	(1,646)	-	(1,646)
01054045	Mosquito Abatement Assessment Area	338	1,071	438	1,509	-	1,509
01055340	Child Support	1,239	24,626	265	24,891	-	24,891
01062136	Trial Court Security	650	4,924	(1,243)	3,682	-	3,682
01062150	Local Community Corrections	1,538	10,721	1,465	12,186	-	12,186
01200000	Road	14,388	226,708	119,087	345,795	-	345,795
01602270	Fish & Game Commission	25	1,212	1,114	2,327	-	2,327
01906020	Office of Education	302	120,807	19,986	140,793	-	140,793
02000000	Solid Waste	7,777	75,140	56,636	131,776	-	131,776
02040205	Orland Airport	1,521	4,782	3,113	7,895	-	7,895
02040207	Willows Airport	1,530	8,477	5,105	13,582	-	13,582
02200000	Fleet Operations	1,994	11,685	1,614	13,300	-	13,300
02210000	Underground Storage Tanks	429	2,325	1,488	3,814	-	3,814
02220000	Vegetation & Environmental Mgmt	213	662	286	948	-	948
02224170	Tri-County Bee	9	37	(1)	36	-	36
02260000	Planning & Public Works Agency	2,883	32,146	(64,787)	(32,642)	-	(32,642)
02261120	Facilities Internal Service Fund	5,246	30,761	9,705	40,466	-	40,466
02270000	Central Services	45	168	56	223	-	223

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<b>FY 16/17 Actual</b>		Data Processing 01011200	Total Actual Costs FY 2016-17	Roll Forward	Total Actual Costs FY 2016-17 plus Roll Forward	Adjustments	Total Claimable Costs FY 2018-19
02280000	Data Processing ISF	1,399	18,103	12,295	30,398	-	30,398
03230000	Fire Chief's Association	-	-	(8)	(8)	-	(8)
04050000	Court	7,012	28,009	18,783	46,792	-	46,792
04100000	Law Library	14	109	63	173	-	173
04250000	Local Transportation Trust	1,627	4,417	1,203	5,619	-	5,619
04260000	Transportation Administration	449	2,484	1,433	3,918	-	3,918
04280000	Glenn County Transit	302	1,168	(684)	484	-	484
04281000	Fixed Route Transit	2,873	7,899	3,729	11,628	-	11,628
04601000	Local Agency Formation Commission	84	1,619	1,350	2,969	-	2,969
04999100	Community Action	8,428	46,243	(172)	46,071	-	46,071
04999105	Community Development	189	4,703	-	4,703	-	4,703
05010000	Artois Fire District	122	332	127	459	-	459
05022000	Hamilton Fire District	519	2,377	1,138	3,515	-	3,515
05022010	Bayliss Fire District	36	141	94	234	-	234
05050000	Willows Rural Fire District	394	910	444	1,354	-	1,354
05110000	Storm Drain Maintenance District #1	16	122	92	213	-	213
05130000	Storm Drain Maintenance District #3	104	261	168	428	-	428
05140000	North Willows County Service Area	106	301	156	457	-	457
05210000	Air Pollution District	1,557	12,967	976	13,944	-	13,944
05210241	Air Pollution Vehicle Registration	206	404	687	1,090	-	1,090
05250000	Olive Pest Management District	79	179	62	242	-	242
06010000	Elk Creek Cemetery District	25	624	378	1,002	-	1,002
06020000	German Cemetery District	3	280	274	553	-	553
06030000	Marvin-Chapel Cemetery District	25	217	5	223	-	223
06040000	Newville Cemetery District	5	174	172	346	-	346
06050000	Orland Cemetery District	608	2,953	1,813	4,767	-	4,767
06060000	Willows Cemetery District	429	1,151	170	1,322	-	1,322
06200000	Glenn-Codora Fire District	160	400	(252)	147	-	147
06210000	Elk Creek Fire District	56	291	187	479	-	479
06220000	Glenn-Colusa Fire District	37	139	44	184	-	184
06230000	Kanawha Fire District	271	652	221	873	-	873
06240000	Ord Fire District	72	277	136	413	-	413
06250000	Orland Fire District	955	1,458	977	2,434	-	2,434
06300000	Levee District #1	28	150	120	271	-	271
06310000	Levee District #2	23	216	197	413	-	413

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	Data Processing 01011200	Total Actual Costs FY 2016-17	Roll Forward	Total Actual Costs FY 2016-17 plus Roll Forward	Adjustments	Total Claimable Costs FY 2018-19
<b>FY 16/17 Actual</b>						
06320000 Levee District #3	98	218	78	296	-	296
06500000 Butte City Community Service District	98	1,932	312	2,244	-	2,244
06510000 BCCSD - Recreation District	11	63	44	106	-	106
06610000 Elk Creek Community Service District	326	1,549	573	2,121	-	2,121
06650000 ECCSD - Lighting District	3	119	101	220	-	220
06700000 Ord Bend Community Service District	47	238	40	278	-	278
06740000 Artois Community Service District	93	650	111	760	-	760
06800000 Hamilton City Community Service Distri	695	2,824	450	3,274	-	3,274
06830000 HCCSD - Lighting District	26	78	45	122	-	122
06850000 HCCSD - Library District	25	189	(13)	176	-	176
06865000 HCCSD - Edgewater Park	3	47	16	64	-	64
06870000 HCCSD - Pallasades District	9	55	21	77	-	77
06880000 N.E. Willows Community Service Distric	371	850	231	1,081	-	1,081
06920000 Mosquito Abatement District	463	1,424	475	1,899	-	1,899
06950000 Rice Pest Abatement District	23	183	168	350	-	350
06960000 HC Reclamation District #2140	2,076	3,099	193	3,293	-	3,293
06970000 Reclamation District #2106	2	87	-	87	-	87
99999999 Other	44,936	177,168	36,036	213,205	-	213,205
Subtotal	412,948	2,696,988	291,405	2,988,392	-	2,988,392
Direct Billed	-	62,650		62,650		62,650
Unallocated	59,445	623,820		623,820		623,820
Total	472,393	3,383,458	291,405	3,674,863	-	3,674,863

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<b>FY 16/17 Actual</b>		<b>ACTUAL</b> for FY 2016-17 Final Costs	<b>ESTIMATE</b> 2016-17 Fixed Costs	<b>ROLL</b> <b>FORWARD</b> <b>DIFFERENCE</b>	<b>ADJUSTMENTS</b>	<b>2017-18</b> <b>PROPOSED</b> <b>CHARGE</b>
01011010	Board of Supervisors	53,134	59,305	(6,171)	-	46,964
01011020	Clerk of the Board	3,459	11,288	(7,829)	-	(4,371)
01011070	Assessor	212,431	102,246	110,185	-	322,616
01011100	Elections	10,182	20,165	(9,983)	-	198
01011121	In-House Projects	5,970	6,629	(659)	-	5,311
01011180	Surveyor	248	206	42	-	290
01012040	Court Revenues	3,888	2,682	1,206	-	5,094
01012060	Grand Jury	5,373	1,992	3,381	-	8,753
01012100	Indigent Defense	1,996	1,415	581	-	2,577
01012170	Flood Control	361	48	313	-	674
01012180	Agriculture Commissioner	24,898	29,878	(4,980)	-	19,918
01012181	Water Resources	19,067	-	-	-	19,067
01012200	Building Inspector	8,784	5,664	3,120	(8,784)	3,120
01012220	Recorder	12,164	10,779	1,385	-	13,549
01012230	Coroner	1,169	694	475	-	1,644
01012240	Public Guardian	15,272	20,872	(5,600)	-	9,672
01012280	Planning	29,401	10,635	18,766	(29,401)	18,766
01012285	Planning & Community Development	19	-	-	38,185	38,204
01012290	Animal Control	5,540	4,106	1,434	-	6,974
01014022	Hospital	153	99	54	-	208
01015180	Veterans' Services	4,426	2,817	1,609	-	6,035
01016040	Library	623	417	206	-	829
01016050	Cooperative Extension	7,562	4,708	2,854	-	10,416
01024010	Public Health	37,881	36,304	1,577	-	39,458
01024011	Emergency Preparedness	3,218	1,055	2,163	-	5,381
01024012	Mental Health	116,879	97,487	19,392	-	136,270
01024014	Alcohol & Drug Abuse	34,015	17,321	16,694	-	50,710
01024018	Victim Witness	3,550	1,776	1,774	-	5,324
01024020	Maternal & Child Health	914	621	293	-	1,207
01024025	Women, Infants & Children	9,683	8,576	1,107	-	10,791

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<b>FY 16/17 Actual</b>		<b>ACTUAL</b> for FY 2016-17 Final Costs	<b>ESTIMATE</b> 2016-17 Fixed Costs	<b>ROLL</b> <b>FORWARD</b> <b>DIFFERENCE</b>	<b>ADJUSTMENTS</b>	<b>2017-18</b> <b>PROPOSED</b> <b>CHARGE</b>
01024170	California Children's Services	3,444	2,447	997	-	4,441
01024300	Health & Human Services Agency	89,962	103,893	(13,931)	-	76,031
01024400	Health Services Administration	4,566	2,249	2,317	-	6,884
01025010	Social Services Administration	303,819	314,843	(11,024)	-	292,795
01042090	District Attorney	258,626	277,731	(19,105)	-	239,521
01042110	Sheriff	189,424	194,181	(4,757)	-	184,667
01042113	Sheriff's Dispatch	8,258	11,463	(3,205)	-	5,054
01042122	Office of Emergency Services	1,022	-	-	-	1,022
01042135	Sheriff's Civil Division	2,272	1,705	567	-	2,838
01042140	Jail	189,803	232,244	(42,441)	-	147,362
01042150	Probation	32,110	30,598	1,512	8,931	42,553
01042155	Juvenile Hall	60,843	79,904	(19,061)	(8,931)	32,850
01042158	Delinquency Prevention	1,713	1,398	315	-	2,027
01042164	Partnership Grant	207	-	-	-	207
01042168	Juvenile Probation & CAMP	1,959	-	-	-	1,959
01042170	JJPCA Grant	2,066	-	-	-	2,066
01042360	Boat Patrol	3,346	3,252	94	-	3,440
01052550	County SLESF	95	-	-	-	95
01052557	Youth Offender Supervision	3,178	-	-	-	3,178
01052558	SB678 Community Performance Incenti	3,614	-	-	-	3,614
01054010	California Waste Management	78	44	34	-	112
01054012	Mental Health Services Act	15,555	7,780	7,775	-	23,331
01054021	Superior Reg Workforce Ed	13	1,671	(1,658)	-	(1,646)
01054045	Mosquito Abatement Assessment Area	1,071	633	438	-	1,509
01055340	Child Support	24,626	24,361	265	-	24,891
01062136	Trial Court Security	4,924	6,167	(1,243)	-	3,682
01062150	Local Community Corrections	10,721	9,256	1,465	-	12,186
01200000	Road	226,708	107,621	119,087	-	345,795
01602270	Fish & Game Commission	1,212	98	1,114	-	2,327
01906020	Office of Education	120,807	100,821	19,986	-	140,793

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<b>FY 16/17 Actual</b>		<b>ACTUAL</b> for FY 2016-17 Final Costs	<b>ESTIMATE</b> 2016-17 Fixed Costs	<b>ROLL</b> <b>FORWARD</b> <b>DIFFERENCE</b>	<b>ADJUSTMENTS</b>	<b>2017-18</b> <b>PROPOSED</b> <b>CHARGE</b>
02000000	Solid Waste	75,140	18,504	56,636	-	131,776
02040205	Orland Airport	4,782	1,669	3,113	-	7,895
02040207	Willows Airport	8,477	3,372	5,105	-	13,582
02200000	Fleet Operations	11,685	10,071	1,614	-	13,300
02210000	Underground Storage Tanks	2,325	837	1,488	-	3,814
02220000	Vegetation & Environmental Mgmt	662	376	286	-	948
02224170	Tri-County Bee	37	38	(1)	-	36
02260000	Planning & Public Works Agency	32,146	96,933	(64,787)	-	(32,642)
02261120	Facilities Internal Service Fund	30,761	21,056	9,705	-	40,466
02270000	Central Services	168	112	56	-	223
02280000	Data Processing ISF	18,103	5,808	12,295	-	30,398
03230000	Fire Chief's Association	-	8	(8)	-	(8)
04050000	Court	28,009	9,226	18,783	-	46,792
04100000	Law Library	109	46	63	-	173
04250000	Local Transportation Trust	4,417	3,214	1,203	-	5,619
04260000	Transportation Administration	2,484	1,051	1,433	-	3,918
04280000	Glenn County Transit	1,168	1,852	(684)	-	484
04281000	Fixed Route Transit	7,899	4,170	3,729	-	11,628
04601000	Local Agency Formation Commission	1,619	269	1,350	-	2,969
04999100	Community Action	46,243	46,415	(172)	-	46,071
04999105	Community Development	4,703	-	-	-	4,703
05010000	Artois Fire District	332	205	127	-	459
05022000	Hamilton Fire District	2,377	1,239	1,138	-	3,515
05022010	Bayliss Fire District	141	47	94	-	234
05050000	Willows Rural Fire District	910	466	444	-	1,354
05110000	Storm Drain Maintenance District #1	122	30	92	-	213
05130000	Storm Drain Maintenance District #3	261	93	168	-	428
05140000	North Willows County Service Area	301	145	156	-	457
05210000	Air Pollution District	12,967	11,991	976	-	13,944
05210241	Air Pollution Vehicle Registration	404	(283)	687	-	1,090

**COUNTY OF GLENN**  
**Countywide Cost Allocation Plan**  
**Schedule B**

<b>FY 16/17 Actual</b>		<b>ACTUAL</b> for FY 2016-17 Final Costs	<b>ESTIMATE</b> 2016-17 Fixed Costs	<b>ROLL</b> <b>FORWARD</b> <b>DIFFERENCE</b>	<b>ADJUSTMENTS</b>	<b>2017-18</b> <b>PROPOSED</b> <b>CHARGE</b>
05250000	Olive Pest Management District	179	117	62	-	242
06010000	Elk Creek Cemetery District	624	246	378	-	1,002
06020000	German Cemetery District	280	6	274	-	553
06030000	Marvin-Chapel Cemetery District	217	212	5	-	223
06040000	Newville Cemetery District	174	2	172	-	346
06050000	Orland Cemetery District	2,953	1,140	1,813	-	4,767
06060000	Willows Cemetery District	1,151	981	170	-	1,322
06200000	Glenn-Codora Fire District	400	652	(252)	-	147
06210000	Elk Creek Fire District	291	104	187	-	479
06220000	Glenn-Colusa Fire District	139	95	44	-	184
06230000	Kanawha Fire District	652	431	221	-	873
06240000	Ord Fire District	277	141	136	-	413
06250000	Orland Fire District	1,458	481	977	-	2,434
06300000	Levee District #1	150	30	120	-	271
06310000	Levee District #2	216	19	197	-	413
06320000	Levee District #3	218	140	78	-	296
06500000	Butte City Community Service District	1,932	1,620	312	-	2,244
06510000	BCCSD - Recreation District	63	19	44	-	106
06610000	Elk Creek Community Service District	1,549	976	573	-	2,121
06650000	ECCSD - Lighting District	119	18	101	-	220
06700000	Ord Bend Community Service District	238	198	40	-	278
06740000	Artois Community Service District	650	539	111	-	760
06800000	Hamilton City Community Service Distri	2,824	2,374	450	-	3,274
06830000	HCCSD - Lighting District	78	33	45	-	122
06850000	HCCSD - Library District	189	202	(13)	-	176
06865000	HCCSD - Edgewater Park	47	31	16	-	64
06870000	HCCSD - Pallisades District	55	34	21	-	77
06880000	N.E. Willows Community Service Distri	850	619	231	-	1,081
06920000	Mosquito Abatement District	1,424	949	475	-	1,899
06950000	Rice Pest Abatement District	183	15	168	-	350

**COUNTY OF GLENN**  
**Countywide Cost Allocation Plan**  
**Schedule B**

<b>FY 16/17 Actual</b>		<b>ACTUAL</b> for FY 2016-17 Final Costs	<b>ESTIMATE</b> 2016-17 Fixed Costs	<b>ROLL</b> <b>FORWARD</b> <b>DIFFERENCE</b>	<b>ADJUSTMENTS</b>	<b>2017-18</b> <b>PROPOSED</b> <b>CHARGE</b>
06960000	HC Reclamation District #2140	3,099	2,906	193	-	3,293
06970000	Reclamation District #2106	87	-	-	-	87
99999999	Other	177,168	141,132	36,036	-	213,205
<b>Total</b>		<b>2,696,988</b>	<b>2,369,567</b>	<b>291,405</b>	<b>-</b>	<b>2,988,392</b>

County Of Glenn  
Countywide Cost Allocation Plan  
Schedule C

<b>FY 16/17 Actual</b>		Total Expenditures	Cost Adjustments	Total Allocated
	Building Use	261,299	-	
	Equipment Use	152,979	-	
01011013	County Administrative Officer	14,059	-	
01011040	Department of Finance	1,035,487	(6,489)	
01011051	Annual Audit	82,221	-	
01011080	County Counsel	257,106	520	
01011090	Personnel	347,382	(42,096)	
01011150	General Insurance	881,188	(42,759)	
01011170	Employee Benefits	33,039	-	
01011200	Data Processing	349,822	59,700	-
01011010	Board of Supervisors			53,134
01011020	Clerk of the Board			3,459
01011070	Assessor			212,431
01011100	Elections			10,182
01011121	In-House Projects			5,970
01011180	Surveyor			248
01012040	Court Revenues			3,888
01012060	Grand Jury			5,373
01012100	Indigent Defense			1,996
01012170	Flood Control			361
01012180	Agriculture Commissioner			24,898
01012181	Water Resources			19,067
01012200	Building Inspector			8,784
01012220	Recorder			12,164
01012230	Coroner			1,169
01012240	Public Guardian			15,272
01012280	Planning			29,401

County Of Glenn  
Countywide Cost Allocation Plan  
Schedule C

<b>FY 16/17 Actual</b>	<b>Total Expenditures</b>	<b>Cost Adjustments</b>	<b>Total Allocated</b>
01012285	Planning & Community Development		19
01012290	Animal Control		5,540
01014022	Hospital		153
01015180	Veterans' Services		4,426
01016040	County Library		623
01016050	Cooperative Extension		7,562
01024010	Public Health		37,881
01024012	Mental Health		3,218
01024011	Emergency Preparedness		116,879
01024014	Alcohol & Drug Abuse		34,015
01024018	Victim Witness		3,550
01024020	Maternal & Child Health		914
01024025	Women, Infants & Children		9,683
01024170	California Children's Services		3,444
01024300	Health & Human Services Agency		89,962
01024400	Health Services Administration		4,566
01025010	Social Services Administration		303,819
01042090	District Attorney		258,626
01042110	Sheriff		189,424
01042113	Sheriff's Dispatch		8,258
01042122	Office of Emergency Services		1,022
01042135	Sheriff's Civil Division		2,272
01042140	Jail		189,803
01042150	Probation		32,110
01042155	Juvenile Hall		60,843
01042158	Delinquency Prevention		1,713
01042164	Partnership Grant		207

County Of Glenn  
Countywide Cost Allocation Plan  
Schedule C

<b>FY 16/17 Actual</b>	Total Expenditures	Cost Adjustments	Total Allocated
01042168	Juvenile Probation & CAMP		1,959
01042170	JJPCA Grant		2,066
01042360	Boat Patrol		3,346
01054010	California Waste Management		95
01052550	County SLESF		3,178
01052557	Youth Offender Supervision		3,614
01052558	SB678 Community Performance Incentive		78
01054012	Mental Health Services Act		15,555
01054020	Superior Reg Workforce Ed		13
01054045	Mosquito Abatement Assessment Area		1,071
01055340	Child Support		24,626
01062136	Trial Court Security		4,924
01062150	Local Community Corrections		10,721
01201000	Road Engineers		226,708
01200000	Fish & Game Commission		1,212
01906020	Office of Education		120,807
02000000	Solid Waste		75,140
02040205	Orland Airport		4,782
02040207	Willows Airport		8,477
02200000	Fleet Operations		11,685
02210000	Underground Storage Tanks		2,325
02220000	Vegetation & Environmental Mgmt		662
02224170	Tri-County Bee		37
02260000	Planning & Public Works Agency		32,146
02261120	Facilities Internal Service Fund		30,761
02270000	Central Services		168
02280000	Data Processing ISF		18,103

County Of Glenn  
Countywide Cost Allocation Plan  
Schedule C

<b>FY 16/17 Actual</b>	Total Expenditures	Cost Adjustments	Total Allocated
04050000 Court			28,009
04100000 Law Library			109
04250000 Local Transportation Trust			4,417
04260000 Transportation Administration			2,484
04280000 Glenn County Transit			1,168
04281000 Fixed Route Transit			7,899
04601000 Local Agency Formation Commission			1,619
04999100 Community Action			46,243
05010000 Artois Fire District			4,703
04999105 Community Development			332
05022000 Hamilton Fire District			2,377
05022010 Bayliss Fire District			141
05050000 Willows Rural Fire District			910
05110000 Storm Drain Maintenance District #1			122
05130000 Storm Drain Maintenance District #3			261
05140000 North Willows County Service Area			301
05210000 Air Pollution District			12,967
05210241 Air Pollution Vehicle Registration			404
05250000 Olive Pest Management District			179
06010000 Elk Creek Cemetery District			624
06020000 German Cemetery District			280
06030000 Marvin-Chapel Cemetery District			217
06040000 Newville Cemetery District			174
06050000 Orland Cemetery District			2,953
06060000 Willows Cemetery District			1,151
06200000 Glenn-Codora Fire District			400
06210000 Elk Creek Fire District			291

County Of Glenn  
Countywide Cost Allocation Plan  
Schedule C

<b>FY 16/17 Actual</b>	Total Expenditures	Cost Adjustments	Total Allocated
06220000 Glenn-Colusa Fire District			139
06230000 Kanawha Fire District			652
06240000 Ord Fire District			277
06250000 Orland Fire District			1,458
06300000 Levee District #1			150
06310000 Levee District #2			216
06320000 Levee District #3			218
06500000 Butte City Community Service District			1,932
06510000 BCCSD - Recreation District			63
06610000 Elk Creek Community Service District			1,549
06650000 ECCSD - Lighting District			119
06700000 Ord Bend Community Service District			238
06740000 Artois Community Service District			650
06800000 Hamilton City Community Service District			2,824
06830000 HCCSD - Lighting District			78
06850000 HCCSD - Library District			189
06865000 HCCSD - Edgewater Park			47
06870000 HCCSD - Pallasades District			55
06880000 N.E. Willows Community Service District			850
06920000 Mosquito Abatement District			1,424
06950000 Rice Pest Abatement District			183
06960000 HC Reclamation District #2140			3,099
06970000 Reclamation District #2106			87
99999999 Other			177,168
Direct Billed			62,650
Unallocated			623,820

County Of Glenn  
Countywide Cost Allocation Plan  
Schedule C

<b>FY 16/17 Actual</b>	Total Expenditures	Cost Adjustments	Total Allocated
Total	<u>3,414,582</u>	<u>(31,124)</u>	<u>3,383,458</u>

Detail of  
Costs Allocated  
To Service Departments

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

1/29/2018

<b>FY 16/17 Actual</b>		Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080	Personnel 01011090
Schedule Referenced		1.25	2.04	3.04	4.07	5.05	6.06	7.06
01011013	County Administrative Officer	-	-	1	17	6	-	-
01011040	Department of Finance	7,521	-	105	5,774	446	2,982	6,158
01011051	Annual Audit	-	-	9	43	37	-	-
01011080	County Counsel	716	-	26	1,437	112	80,939	1,057
01011090	Personnel	1,144	-	39	6,737	165	2,076	1,410
01011150	General Insurance	-	-	87	479	368	-	-
01011170	Employee Benefits	-	-	3	2,189	14	-	-
01011200	Data Processing	-	88,807	53	18,118	224	-	-
<b>Total</b>		<b>9,381</b>	<b>88,807</b>	<b>324</b>	<b>34,794</b>	<b>1,373</b>	<b>85,998</b>	<b>8,625</b>

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

<b>FY 16/17 Actual</b>		General Insurance 01011150	Employee Benefits 01011170	Data Processing 01011200	Total CSD Allocated
Schedule Referenced		8.09	9.05	10.05	
01011013	County Administrative Officer	24	-	23	72
01011040	Department of Finance	3,583	476	42,568	69,614
01011051	Annual Audit	146	-	140	375
01011080	County Counsel	650	64	419	85,420
01011090	Personnel	994	85	619	13,268
01011150	General Insurance	1,434	-	1,379	3,746
01011170	Employee Benefits	55	-	53	2,314
01011200	Data Processing	871	-	838	108,911
Total		<u>7,757</u>	<u>624</u>	<u>46,040</u>	<u>283,721</u>

COUNTY OF GLENN  
Countywide Cost Allocation Plan  
Schedule E

**FY 16/17 Actual**

<b>Department</b>	<b>Basis of Allocation</b>
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**Building Use**

1.03	526 W. Sycamore Street	Square Footage Occupied by Department
1.04	540 W. Sycamore Street	Square Footage Occupied by Department
1.05	141 S. Lassen Street (Admin)	Square Footage Occupied by Department
1.06	821 E. South Street	Square Footage Occupied by Department
1.07	516 W. Sycamore Street	Square Footage Occupied by Department
1.08	541 & 543 W. Oak Street	Square Footage Occupied by Department
1.09	720 N. Colusa Street	Square Footage Occupied by Department
1.10	525 W. Sycamore Street	Square Footage Occupied by Department
1.11	132 S. Murdock Street	Square Footage Occupied by Department
1.12	777 N. Colusa Street	Square Footage Occupied by Department
1.13	821 E. South Street (Metal Storage)	Square Footage Occupied by Department
1.14	720 N. Colusa Street (Weed Control)	Square Footage Occupied by Department
1.15	240 & 242 N. Villa Street	Square Footage Occupied by Department
1.16	125 S. Murdock Street	Square Footage Occupied by Department
1.17	306 N. Villa Street	Square Footage Occupied by Department
1.18	1187 E. South Street	Square Footage Occupied by Department
1.19	141 S. Lassen Street (Jail)	Square Footage Occupied by Department
1.20	327 Fourth Street	Square Footage Occupied by Department
1.21	125 County Road G	Square Footage Occupied by Department
1.22	120 S. Marshall Street	Square Footage Occupied by Department
1.23	300 Broadway	Square Footage Occupied by Department
1.24	1167 E. South Street	Square Footage Occupied by Department

**Equipment Use**

2.03	Equipment Use	Depreciation-Based Use Allowance
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COUNTY OF GLENN  
Countywide Cost Allocation Plan  
Schedule E

**FY 16/17 Actual**

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

COUNTY OF GLENN  
Countywide Cost Allocation Plan  
Schedule E

**FY 16/17 Actual**

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

**COUNTY OF GLENN  
BUILDING USE**

1/29/2018

**FY 16/17 Actual**

Non-Federal entities may be compensated for the use of its building capitalized in accordance with GAAP. This includes the total construction, improvement and acquisition costs of County buildings, but excludes land and interest costs which are unallowable. Building use allowance schedules were converted in fiscal year 2014/15 from a 2% use allowance calculation to a straight-line depreciation calculation to comply with 2 CRF 200 §200.436 guidelines. During a review of the fixed asset system adjustments were made to both additions & deletions to bring the fixed asset system in to balance with audited financial statements. Buildings are removed from the use allowance charge when they become fully depreciated. Detailed asset information and depreciation schedules as shown on schedule 1.01A and 1.01B.

Building Location / Description	Value as of 6/30/16	2016/17 Changes	Value as of 6/30/17	Prior YTD Use Allow Charged	2016/17 Depreciation Use Allow	Net Book Value
1.03 - 526 W. Sycamore Street	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.04 - 540 W. Sycamore Street	-	-	-	-	-	-
1.05 - 141 S. Lassen Street	-	-	-	-	-	-
1.06 - 821 E. South Street	-	-	-	-	-	-
1.07 - 516 W. Sycamore Street	550,348	-	550,348	(189,182)	(13,759)	347,407
1.08 - 541 & 543 W. Oak Street	131,493	-	131,493	(48,652)	(3,287)	79,554
1.09 - 720 N. Colusa Street	170,569	-	170,569	(69,933)	(4,264)	96,372
1.10 - 525 W. Sycamore Street	980,350	-	980,350	(140,329)	(24,508)	815,513
1.11 - 132 S. Murdock Street	-	-	-	-	-	-
1.12 - 777 N. Colusa Street	191,923	-	191,923	(9,734)	(4,798)	177,391
1.13 - 821 E. South Street	5,506	-	5,506	(276)	(138)	5,092
1.14 - 720 N. Colusa Street	-	-	-	-	-	-
1.15 - 240 & 242 N. Villa Street	84,117	-	84,117	(4,206)	(2,103)	77,808
1.16 - 125 S. Murdock Street	70,292	-	70,292	(3,514)	(1,757)	65,021
1.17 - 306 N. Villa Street	2,245,498	-	2,245,498	(688,408)	(56,138)	1,500,952
1.18 - 1187 E. South Street	-	-	-	-	-	-
1.19 - 141 S. Lassen Street	4,994,126	-	4,994,126	(2,529,313)	(124,853)	2,339,960
1.20 - 327 Fourth Street	383,593	-	383,593	(43,378)	(9,591)	330,624
1.21 - 125 County Road G	-	-	-	-	-	-
1.22 - 120 S. Marshall Street	281,058	-	281,058	(89,922)	(7,333)	183,803
1.23 - 300 Broadway	-	-	-	-	-	-
1.24 - 1167 E. South Street	350,790	-	350,790	(17,540)	(8,770)	324,480
Total	\$ 10,439,663	\$ -	\$ 10,439,663	\$ (3,834,387)	\$ (261,299)	\$ 6,343,977

**COUNTY OF GLENN  
BUILDING USE - ASSET LISTING**

1/29/2018

Building	Address	Asset Tag #	Acquisition Date	Useful Life	Cost as of 6/30/2016	Additions	Deletions	Cost as of 6/30/2017	Prior YTD Use Allow Charged	2016/17 Depreciation Use Allow	Net Book Value
Courthouse	526 W. Sycamore		Sold to Court	40	-	-	-	-	-	-	-
Orland Office Building	821 E. South Street	313	07/01/00	40	-	-	-	-	-	-	-
Auditor/Assessor Annex	516 W. Sycamore	5150	05/10/99	40	446,418	-	-	446,418	(165,174)	(11,160)	270,084
Auditor/Assessor Annex	516 W. Sycamore	5152	05/10/99	40	13,630	-	-	13,630	(5,044)	(341)	8,245
Auditor/Assessor Annex	516 W. Sycamore	6013	06/30/06	40	90,300	-	-	90,300	(18,964)	(2,258)	69,078
Sheriff/Justice	541 & 543 W. Oak	5151	05/10/99	40	131,493	-	-	131,493	(48,652)	(3,287)	79,554
Ag/Animal Control	720 N. Colusa	337	06/01/96	40	170,569	-	-	170,569	(69,933)	(4,264)	96,372
Willows Memorial Hall	525 W. Sycamore	6044	06/30/06	40	23,767	-	-	23,767	(4,991)	(594)	18,182
Willows Memorial Hall	525 W. Sycamore	6044B	06/30/07	40	194,696	-	-	194,696	(36,991)	(4,867)	152,838
Willows Memorial Hall	525 W. Sycamore	6044C	06/30/08	40	345,372	-	-	345,372	(58,713)	(8,634)	278,025
Willows Memorial Hall	525 W. Sycamore	6044D	06/30/09	40	188,076	-	-	188,076	(28,212)	(4,702)	155,162
Willows Memorial Hall	525 W. Sycamore	6044E	06/30/10	40	202,096	-	-	202,096	(10,104)	(5,052)	186,940
Willows Memorial Hall	525 W. Sycamore	6465	06/30/14	40	26,343	-	-	26,343	(1,318)	(659)	24,366
Planning & Public Works	777 N. Colusa	323	07/01/00	40	-	-	-	-	-	-	-
Planning & Public Works	777 N. Colusa	323B	07/01/13	40	6,893	-	-	6,893	(482)	(172)	6,239
Planning & Public Works	777 N. Colusa	4308	05/01/96	40	185,030	-	-	185,030	(9,252)	(4,626)	171,152
Metal Building	821 E. South Street-Metal	6116	06/30/07	40	5,506	-	-	5,506	(276)	(138)	5,092
Health Services	240 & 242 N. Villa	320	07/01/00	40	-	-	-	-	-	-	-
Health Services	240 & 242 N. Villa	6384	06/30/12	40	84,117	-	-	84,117	(4,206)	(2,103)	77,808
Murdock Annex	125 S. Murdock	6462	06/30/14	40	70,292	-	-	70,292	(3,514)	(1,757)	65,021
Juvenile Hall	306 N. Villa	4320	01/01/93	40	381,883	-	-	381,883	(187,123)	(9,547)	185,213
Juvenile Hall	306 N. Villa	4320B	06/30/03	40	118,945	-	-	118,945	(32,116)	(2,974)	83,855
Juvenile Hall	306 N. Villa	4320C	06/30/03	40	515,000	-	-	515,000	(139,050)	(12,875)	363,075
Juvenile Hall	306 N. Villa	4320D	05/19/04	40	1,182,384	-	-	1,182,384	(319,244)	(29,560)	833,580
Juvenile Hall	306 N. Villa	4320E	06/30/05	40	47,286	-	-	47,286	(10,875)	(1,182)	35,229
Glenn County Svcs Building	1187 E. South Street	324	07/01/00	40	-	-	-	-	-	-	-
New Jail	141 S. Lassen	326	06/30/91	40	4,936,412	-	-	4,936,412	(2,526,427)	(123,410)	2,286,575
New Jail	141 S. Lassen	5106	03/02/99	40	39,453	-	-	39,453	(1,972)	(986)	36,495
New Jail	141 S. Lassen	6466	06/30/14	40	18,261	-	-	18,261	(914)	(457)	16,890
Orland Memorial Hall	327 Fourth Street	312	07/01/00	40	-	-	-	-	-	-	-
Orland Memorial Hall	327 Fourth Street	6221	06/30/09	40	16,147	-	-	16,147	(2,423)	(404)	13,320
Orland Memorial Hall	327 Fourth Street	6221B	06/30/10	40	282,266	-	-	282,266	(36,695)	(7,057)	238,514
Orland Memorial Hall	327 Fourth Street	6221C	06/30/10	40	85,180	-	-	85,180	(4,260)	(2,130)	78,790
Child Support Modular	120 S. Marshall	5434	06/30/00	40	268,773	-	-	268,773	(88,694)	(6,719)	173,360
Child Support Modular	120 S. Marshall	5434B	02/23/07	20	12,285	-	-	12,285	(1,228)	(614)	10,443
Hamilton City Community Ha	300 Broadway	5567	07/01/00	40	-	-	-	-	-	-	-
CRWC Annex Modular	1167 E. South Street	6334	06/30/12	40	350,790	-	-	350,790	(17,540)	(8,770)	324,480
<b>Total</b>					<b>10,439,663</b>	<b>-</b>	<b>-</b>	<b>10,439,663</b>	<b>(3,834,387)</b>	<b>(261,299)</b>	<b>6,343,977</b>

**BUILDING USE**

1/29/2018

**CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS**

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value	Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	1998-99	11,160	8,928	8,928		21	2018-19	11,160		-	
2	1999-00	11,160	8,928	8,928		22	2019-20	11,160		-	
3	2000-01	11,160	8,928	8,928		23	2020-21	11,160		-	
4	2001-02	11,160	8,928	8,928		24	2021-22	11,160		-	
5	2002-03	11,160	8,928	8,928		25	2022-23	11,160		-	
6	2003-04	11,160	8,928	8,928		26	2023-24	11,160		-	
7	2004-05	11,160	8,928	8,928		27	2024-25	11,160		-	
8	2005-06	11,160	8,928	8,928		28	2025-26	11,160		-	
9	2006-07	11,160	8,928	8,928		29	2026-27	11,160		-	
10	2007-08	11,160	8,928	8,928		30	2027-28	11,160		-	
11	2008-09	11,160	8,928	8,928		31	2028-29	11,160		-	
12	2009-10	11,160	8,928	8,928		32	2029-30	11,160		-	
13	2010-11	11,160	8,928	8,928		33	2030-31	11,160		-	
14	2011-12	11,160	8,928	8,928		34	2031-32	11,160		-	
15	2012-13	11,160	8,928	8,928		35	2032-33	11,160		-	
16	2013-14	11,160	8,928	8,928		36	2033-34	11,160		-	
17	2014-15	11,160		11,160		37	2034-35	11,160		-	
18	2015-16	11,160		11,160		38	2035-36	11,160		-	
19	2016-17	11,160		11,160		39	2036-37	11,160		-	
20	2017-18	11,160		-		40	2037-38	11,160		-	
<b>Totals</b>								<b>446,418</b>		<b>176,335</b>	<b>270,083</b>

**BUILDING USE**

1/29/2018

**CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS**

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value	Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	1998-99	341	273	273		21	2018-19	341	-	-	
2	1999-00	341	273	273		22	2019-20	341	-	-	
3	2000-01	341	273	273		23	2020-21	341	-	-	
4	2001-02	341	273	273		24	2021-22	341	-	-	
5	2002-03	341	273	273		25	2022-23	341	-	-	
6	2003-04	341	273	273		26	2023-24	341	-	-	
7	2004-05	341	273	273		27	2024-25	341	-	-	
8	2005-06	341	273	273		28	2025-26	341	-	-	
9	2006-07	341	273	273		29	2026-27	341	-	-	
10	2007-08	341	273	273		30	2027-28	341	-	-	
11	2008-09	341	273	273		31	2028-29	341	-	-	
12	2009-10	341	273	273		32	2029-30	341	-	-	
13	2010-11	341	273	273		33	2030-31	341	-	-	
14	2011-12	341	273	273		34	2031-32	341	-	-	
15	2012-13	341	273	273		35	2032-33	341	-	-	
16	2013-14	341	273	273		36	2033-34	341	-	-	
17	2014-15	341		341		37	2034-35	341	-	-	
18	2015-16	341		341		38	2035-36	341	-	-	
19	2016-17	341		341		39	2036-37	341	-	-	
20	2017-18	341		-		40	2037-38	341	-	-	
						<b>Totals</b>		<b>13,630</b>		<b>5,384</b>	<b>8,246</b>

**BUILDING USE**

1/29/2018

**CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS**

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value	Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2006-07	2,258	1,806	1,806		21	2026-27	2,258	-	-	
2	2007-08	2,258	1,806	1,806		22	2027-28	2,258	-	-	
3	2008-09	2,258	1,806	1,806		23	2028-29	2,258	-	-	
4	2009-10	2,258	1,806	1,806		24	2029-30	2,258	-	-	
5	2010-11	2,258	1,806	1,806		25	2030-31	2,258	-	-	
6	2011-12	2,258	1,806	1,806		26	2031-32	2,258	-	-	
7	2012-13	2,258	1,806	1,806		27	2032-33	2,258	-	-	
8	2013-14	2,258	1,806	1,806		28	2033-34	2,258	-	-	
9	2014-15	2,258		2,258		29	2034-35	2,258	-	-	
10	2015-16	2,258		2,258		30	2035-36	2,258	-	-	
11	2016-17	2,258		2,258		31	2036-37	2,258	-	-	
12	2017-18	2,258		-		32	2037-38	2,258	-	-	
13	2018-19	2,258		-		33	2038-39	2,258	-	-	
14	2019-20	2,258		-		34	2039-40	2,258	-	-	
15	2020-21	2,258		-		35	2040-41	2,258	-	-	
16	2021-22	2,258		-		36	2041-42	2,258	-	-	
17	2022-23	2,258		-		37	2042-43	2,258	-	-	
18	2023-24	2,258		-		38	2043-44	2,258	-	-	
19	2024-25	2,258		-		39	2044-45	2,258	-	-	
20	2025-26	2,258		-		40	2045-46	2,258	-	-	
						<b>Totals</b>		<b>90,300</b>		<b>21,221</b>	<b>69,080</b>

**BUILDING USE**

1/29/2018

**CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS**

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value	Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	1998-99	3,287	2,630	2,630		21	2018-19	3,287		-	
2	1999-00	3,287	2,630	2,630		22	2019-20	3,287		-	
3	2000-01	3,287	2,630	2,630		23	2020-21	3,287		-	
4	2001-02	3,287	2,630	2,630		24	2021-22	3,287		-	
5	2002-03	3,287	2,630	2,630		25	2022-23	3,287		-	
6	2003-04	3,287	2,630	2,630		26	2023-24	3,287		-	
7	2004-05	3,287	2,630	2,630		27	2024-25	3,287		-	
8	2005-06	3,287	2,630	2,630		28	2025-26	3,287		-	
9	2006-07	3,287	2,630	2,630		29	2026-27	3,287		-	
10	2007-08	3,287	2,630	2,630		30	2027-28	3,287		-	
11	2008-09	3,287	2,630	2,630		31	2028-29	3,287		-	
12	2009-10	3,287	2,630	2,630		32	2029-30	3,287		-	
13	2010-11	3,287	2,630	2,630		33	2030-31	3,287		-	
14	2011-12	3,287	2,630	2,630		34	2031-32	3,287		-	
15	2012-13	3,287	2,630	2,630		35	2032-33	3,287		-	
16	2013-14	3,287	2,630	2,630		36	2033-34	3,287		-	
17	2014-15	3,287		3,287		37	2034-35	3,287		-	
18	2015-16	3,287		3,287		38	2035-36	3,287		-	
19	2016-17	3,287		3,287		39	2036-37	3,287		-	
20	2017-18	3,287		-		40	2037-38	3,287		-	
						<b>Totals</b>		<b>131,493</b>		<b>51,940</b>	<b>79,553</b>

**BUILDING USE**

1/29/2018

**CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS**

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value	Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	1996-97	4,264	3,411	3,411		21	2016-17	4,264		4,264	
2	1997-98	4,264	3,411	3,411		22	2017-18	4,264		-	
3	1998-99	4,264	3,411	3,411		23	2018-19	4,264		-	
4	1999-00	4,264	3,411	3,411		24	2019-20	4,264		-	
5	2000-01	4,264	3,411	3,411		25	2020-21	4,264		-	
6	2001-02	4,264	3,411	3,411		26	2021-22	4,264		-	
7	2002-03	4,264	3,411	3,411		27	2022-23	4,264		-	
8	2003-04	4,264	3,411	3,411		28	2023-24	4,264		-	
9	2004-05	4,264	3,411	3,411		29	2024-25	4,264		-	
10	2005-06	4,264	3,411	3,411		30	2025-26	4,264		-	
11	2006-07	4,264	3,411	3,411		31	2026-27	4,264		-	
12	2007-08	4,264	3,411	3,411		32	2027-28	4,264		-	
13	2008-09	4,264	3,411	3,411		33	2028-29	4,264		-	
14	2009-10	4,264	3,411	3,411		34	2029-30	4,264		-	
15	2010-11	4,264	3,411	3,411		35	2030-31	4,264		-	
16	2011-12	4,264	3,411	3,411		36	2031-32	4,264		-	
17	2012-13	4,264	3,411	3,411		37	2032-33	4,264		-	
18	2013-14	4,264	3,411	3,411		38	2033-34	4,264		-	
19	2014-15	4,264		4,264		39	2034-35	4,264		-	
20	2015-16	4,264		4,264		40	2035-36	4,264		-	
					<b>Totals</b>		<b>170,569</b>			<b>74,198</b>	<b>96,371</b>

**BUILDING USE**

1/29/2018

**CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS**

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value	Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2006-07	594	475	475		21	2026-27	594	-		
2	2007-08	594	475	475		22	2027-28	594	-		
3	2008-09	594	475	475		23	2028-29	594	-		
4	2009-10	594	475	475		24	2029-30	594	-		
5	2010-11	594	475	475		25	2030-31	594	-		
6	2011-12	594	475	475		26	2031-32	594	-		
7	2012-13	594	475	475		27	2032-33	594	-		
8	2013-14	594	475	475		28	2033-34	594	-		
9	2014-15	594		594		29	2034-35	594	-		
10	2015-16	594		594		30	2035-36	594	-		
11	2016-17	594		594		31	2036-37	594	-		
12	2017-18	594		-		32	2037-38	594	-		
13	2018-19	594		-		33	2038-39	594	-		
14	2019-20	594		-		34	2039-40	594	-		
15	2020-21	594		-		35	2040-41	594	-		
16	2021-22	594		-		36	2041-42	594	-		
17	2022-23	594		-		37	2042-43	594	-		
18	2023-24	594		-		38	2043-44	594	-		
19	2024-25	594		-		39	2044-45	594	-		
20	2025-26	594		-		40	2045-46	594	-		
<b>Totals</b>								<b>23,767</b>		<b>5,585</b>	<b>18,182</b>

**BUILDING USE**

1/29/2018

**CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS**

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value	Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2007-08	4,867	3,894	3,894		21	2027-28	4,867		-	
2	2008-09	4,867	3,894	3,894		22	2028-29	4,867		-	
3	2009-10	4,867	3,894	3,894		23	2029-30	4,867		-	
4	2010-11	4,867	3,894	3,894		24	2030-31	4,867		-	
5	2011-12	4,867	3,894	3,894		25	2031-32	4,867		-	
6	2012-13	4,867	3,894	3,894		26	2032-33	4,867		-	
7	2013-14	4,867	3,894	3,894		27	2033-34	4,867		-	
8	2014-15	4,867		4,867		28	2034-35	4,867		-	
9	2015-16	4,867		4,867		29	2035-36	4,867		-	
10	2016-17	4,867		4,867		30	2036-37	4,867		-	
11	2017-18	4,867		-		31	2037-38	4,867		-	
12	2018-19	4,867		-		32	2038-39	4,867		-	
13	2019-20	4,867		-		33	2039-40	4,867		-	
14	2020-21	4,867		-		34	2040-41	4,867		-	
15	2021-22	4,867		-		35	2041-42	4,867		-	
16	2022-23	4,867		-		36	2042-43	4,867		-	
17	2023-24	4,867		-		37	2043-44	4,867		-	
18	2024-25	4,867		-		38	2044-45	4,867		-	
19	2025-26	4,867		-		39	2045-46	4,867		-	
20	2026-27	4,867		-		40	2046-47	4,867		-	
						<b>Totals</b>		194,696		41,860	152,836

**BUILDING USE**  
**CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS**

1/29/2018

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value	Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2008-09	8,634	6,907	6,907		21	2028-29	8,634		-	
2	2009-10	8,634	6,907	6,907		22	2029-30	8,634		-	
3	2010-11	8,634	6,907	6,907		23	2030-31	8,634		-	
4	2011-12	8,634	6,907	6,907		24	2031-32	8,634		-	
5	2012-13	8,634	6,907	6,907		25	2032-33	8,634		-	
6	2013-14	8,634	6,907	6,907		26	2033-34	8,634		-	
7	2014-15	8,634		8,634		27	2034-35	8,634		-	
8	2015-16	8,634		8,634		28	2035-36	8,634		-	
9	2016-17	8,634		8,634		29	2036-37	8,634		-	
10	2017-18	8,634		-		30	2037-38	8,634		-	
11	2018-19	8,634		-		31	2038-39	8,634		-	
12	2019-20	8,634		-		32	2039-40	8,634		-	
13	2020-21	8,634		-		33	2040-41	8,634		-	
14	2021-22	8,634		-		34	2041-42	8,634		-	
15	2022-23	8,634		-		35	2042-43	8,634		-	
16	2023-24	8,634		-		36	2043-44	8,634		-	
17	2024-25	8,634		-		37	2044-45	8,634		-	
18	2025-26	8,634		-		38	2045-46	8,634		-	
19	2026-27	8,634		-		39	2046-47	8,634		-	
20	2027-28	8,634		-		40	2047-48	8,634		-	
						<b>Totals</b>		<b>345,372</b>		<b>67,348</b>	<b>278,024</b>

**BUILDING USE**

1/29/2018

**CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS**

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value	Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2009-10	4,702	3,762	3,762		21	2029-30	4,702		-	
2	2010-11	4,702	3,762	3,762		22	2030-31	4,702		-	
3	2011-12	4,702	3,762	3,762		23	2031-32	4,702		-	
4	2012-13	4,702	3,762	3,762		24	2032-33	4,702		-	
5	2013-14	4,702	3,762	3,762		25	2033-34	4,702		-	
6	2014-15	4,702		4,702		26	2034-35	4,702		-	
7	2015-16	4,702		4,702		27	2035-36	4,702		-	
8	2016-17	4,702		4,702		28	2036-37	4,702		-	
9	2017-18	4,702		-		29	2037-38	4,702		-	
10	2018-19	4,702		-		30	2038-39	4,702		-	
11	2019-20	4,702		-		31	2039-40	4,702		-	
12	2020-21	4,702		-		32	2040-41	4,702		-	
13	2021-22	4,702		-		33	2041-42	4,702		-	
14	2022-23	4,702		-		34	2042-43	4,702		-	
15	2023-24	4,702		-		35	2043-44	4,702		-	
16	2024-25	4,702		-		36	2044-45	4,702		-	
17	2025-26	4,702		-		37	2045-46	4,702		-	
18	2026-27	4,702		-		38	2046-47	4,702		-	
19	2027-28	4,702		-		39	2047-48	4,702		-	
20	2028-29	4,702		-		40	2048-49	4,702		-	
						<b>Totals</b>		<b>188,076</b>		<b>32,913</b>	<b>155,163</b>

**BUILDING USE**  
**CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS**

1/29/2018

Location 525 W. Sycamore

Asset Tag # 6044E - Willows Memorial Hall Improvements

Value \$ 202,096

Acq Date 6/30/2010

Useful Life 40

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value	Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2010-11	5,052	*	*		21	2030-31	5,052		-	
2	2011-12	5,052	*	*		22	2031-32	5,052		-	
3	2012-13	5,052	*	*		23	2032-33	5,052		-	
4	2013-14	5,052	*	*		24	2033-34	5,052		-	
5	2014-15	5,052			5,052	25	2034-35	5,052		-	
6	2015-16	5,052			5,052	26	2035-36	5,052		-	
7	2016-17	5,052			5,052	27	2036-37	5,052		-	
8	2017-18	5,052			-	28	2037-38	5,052		-	
9	2018-19	5,052			-	29	2038-39	5,052		-	
10	2019-20	5,052			-	30	2039-40	5,052		-	
11	2020-21	5,052			-	31	2040-41	5,052		-	
12	2021-22	5,052			-	32	2041-42	5,052		-	
13	2022-23	5,052			-	33	2042-43	5,052		-	
14	2023-24	5,052			-	34	2043-44	5,052		-	
15	2024-25	5,052			-	35	2044-45	5,052		-	
16	2025-26	5,052			-	36	2045-46	5,052		-	
17	2026-27	5,052			-	37	2046-47	5,052		-	
18	2027-28	5,052			-	38	2047-48	5,052		-	
19	2028-29	5,052			-	39	2048-49	5,052		-	
20	2029-30	5,052			-	40	2049-50	5,052		-	
						<b>Totals</b>		<b>202,096</b>		<b>15,157</b>	<b>186,939</b>

**BUILDING USE**

1/29/2018

**CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS**

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value	Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2014-15	659		659		21	2034-35	659		-	
2	2015-16	659		659		22	2035-36	659		-	
3	2016-17	659		659		23	2036-37	659		-	
4	2017-18	659		-		24	2037-38	659		-	
5	2018-19	659		-		25	2038-39	659		-	
6	2019-20	659		-		26	2039-40	659		-	
7	2020-21	659		-		27	2040-41	659		-	
8	2021-22	659		-		28	2041-42	659		-	
9	2022-23	659		-		29	2042-43	659		-	
10	2023-24	659		-		30	2043-44	659		-	
11	2024-25	659		-		31	2044-45	659		-	
12	2025-26	659		-		32	2045-46	659		-	
13	2026-27	659		-		33	2046-47	659		-	
14	2027-28	659		-		34	2047-48	659		-	
15	2028-29	659		-		35	2048-49	659		-	
16	2029-30	659		-		36	2049-50	659		-	
17	2030-31	659		-		37	2050-51	659		-	
18	2031-32	659		-		38	2051-52	659		-	
19	2032-33	659		-		39	2052-53	659		-	
20	2033-34	659		-		40	2053-54	659		-	
<b>Totals</b>								<b>26,343</b>		<b>1,977</b>	<b>24,366</b>

**BUILDING USE**

1/29/2018

**CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS**

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value	Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2013-14	172	138	138		21	2033-34	172		-	
2	2014-15	172		172		22	2034-35	172		-	
3	2015-16	172		172		23	2035-36	172		-	
4	2016-17	172		172		24	2036-37	172		-	
5	2017-18	172		-		25	2037-38	172		-	
6	2018-19	172		-		26	2038-39	172		-	
7	2019-20	172		-		27	2039-40	172		-	
8	2020-21	172		-		28	2040-41	172		-	
9	2021-22	172		-		29	2041-42	172		-	
10	2022-23	172		-		30	2042-43	172		-	
11	2023-24	172		-		31	2043-44	172		-	
12	2024-25	172		-		32	2044-45	172		-	
13	2025-26	172		-		33	2045-46	172		-	
14	2026-27	172		-		34	2046-47	172		-	
15	2027-28	172		-		35	2047-48	172		-	
16	2028-29	172		-		36	2048-49	172		-	
17	2029-30	172		-		37	2049-50	172		-	
18	2030-31	172		-		38	2050-51	172		-	
19	2031-32	172		-		39	2051-52	172		-	
20	2032-33	172		-		40	2052-53	172		-	
						<b>Totals</b>		<b>6,893</b>		<b>655</b>	<b>6,238</b>

**BUILDING USE**  
**CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS**

1/29/2018

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

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value	Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	1996-97	4,626	*	*		21	2016-17	4,626		4,626	
2	1997-98	4,626	*	*		22	2017-18	4,626		-	
3	1998-99	4,626	*	*		23	2018-19	4,626		-	
4	1999-00	4,626	*	*		24	2019-20	4,626		-	
5	2000-01	4,626	*	*		25	2020-21	4,626		-	
6	2001-02	4,626	*	*		26	2021-22	4,626		-	
7	2002-03	4,626	*	*		27	2022-23	4,626		-	
8	2003-04	4,626	*	*		28	2023-24	4,626		-	
9	2004-05	4,626	*	*		29	2024-25	4,626		-	
10	2005-06	4,626	*	*		30	2025-26	4,626		-	
11	2006-07	4,626	*	*		31	2026-27	4,626		-	
12	2007-08	4,626	*	*		32	2027-28	4,626		-	
13	2008-09	4,626	*	*		33	2028-29	4,626		-	
14	2009-10	4,626	*	*		34	2029-30	4,626		-	
15	2010-11	4,626	*	*		35	2030-31	4,626		-	
16	2011-12	4,626	*	*		36	2031-32	4,626		-	
17	2012-13	4,626	*	*		37	2032-33	4,626		-	
18	2013-14	4,626	*	*		38	2033-34	4,626		-	
19	2014-15	4,626			4,626	39	2034-35	4,626		-	
20	2015-16	4,626			4,626	40	2035-36	4,626		-	
<b>Totals</b>								185,030		13,877	171,153

**BUILDING USE**  
**CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS**

1/29/2018

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

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value	Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2007-08	138	*	*		21	2027-28	138		-	
2	2008-09	138	*	*		22	2028-29	138		-	
3	2009-10	138	*	*		23	2029-30	138		-	
4	2010-11	138	*	*		24	2030-31	138		-	
5	2011-12	138	*	*		25	2031-32	138		-	
6	2012-13	138	*	*		26	2032-33	138		-	
7	2013-14	138	*	*		27	2033-34	138		-	
8	2014-15	138			138	28	2034-35	138		-	
9	2015-16	138			138	29	2035-36	138		-	
10	2016-17	138			138	30	2036-37	138		-	
11	2017-18	138			-	31	2037-38	138		-	
12	2018-19	138			-	32	2038-39	138		-	
13	2019-20	138			-	33	2039-40	138		-	
14	2020-21	138			-	34	2040-41	138		-	
15	2021-22	138			-	35	2041-42	138		-	
16	2022-23	138			-	36	2042-43	138		-	
17	2023-24	138			-	37	2043-44	138		-	
18	2024-25	138			-	38	2044-45	138		-	
19	2025-26	138			-	39	2045-46	138		-	
20	2026-27	138			-	40	2046-47	138		-	
						<b>Totals</b>		<b>5,506</b>		<b>413</b>	<b>5,093</b>

**BUILDING USE**  
**CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS**

1/29/2018

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

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value	Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2012-13	2,103	*	*		21	2032-33	2,103		-	
2	2013-14	2,103	*	*		22	2033-34	2,103		-	
3	2014-15	2,103			2,103	23	2034-35	2,103		-	
4	2015-16	2,103			2,103	24	2035-36	2,103		-	
5	2016-17	2,103			2,103	25	2036-37	2,103		-	
6	2017-18	2,103			-	26	2037-38	2,103		-	
7	2018-19	2,103			-	27	2038-39	2,103		-	
8	2019-20	2,103			-	28	2039-40	2,103		-	
9	2020-21	2,103			-	29	2040-41	2,103		-	
10	2021-22	2,103			-	30	2041-42	2,103		-	
11	2022-23	2,103			-	31	2042-43	2,103		-	
12	2023-24	2,103			-	32	2043-44	2,103		-	
13	2024-25	2,103			-	33	2044-45	2,103		-	
14	2025-26	2,103			-	34	2045-46	2,103		-	
15	2026-27	2,103			-	35	2046-47	2,103		-	
16	2027-28	2,103			-	36	2047-48	2,103		-	
17	2028-29	2,103			-	37	2048-49	2,103		-	
18	2029-30	2,103			-	38	2049-50	2,103		-	
19	2030-31	2,103			-	39	2050-51	2,103		-	
20	2031-32	2,103			-	40	2051-52	2,103		-	
						<b>Totals</b>		<b>84,117</b>		<b>6,309</b>	<b>77,808</b>

**BUILDING USE**

1/29/2018

**CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS**

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value	Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2014-15	1,757		1,757		21	2034-35	1,757		-	
2	2015-16	1,757		1,757		22	2035-36	1,757		-	
3	2016-17	1,757		1,757		23	2036-37	1,757		-	
4	2017-18	1,757		-		24	2037-38	1,757		-	
5	2018-19	1,757		-		25	2038-39	1,757		-	
6	2019-20	1,757		-		26	2039-40	1,757		-	
7	2020-21	1,757		-		27	2040-41	1,757		-	
8	2021-22	1,757		-		28	2041-42	1,757		-	
9	2022-23	1,757		-		29	2042-43	1,757		-	
10	2023-24	1,757		-		30	2043-44	1,757		-	
11	2024-25	1,757		-		31	2044-45	1,757		-	
12	2025-26	1,757		-		32	2045-46	1,757		-	
13	2026-27	1,757		-		33	2046-47	1,757		-	
14	2027-28	1,757		-		34	2047-48	1,757		-	
15	2028-29	1,757		-		35	2048-49	1,757		-	
16	2029-30	1,757		-		36	2049-50	1,757		-	
17	2030-31	1,757		-		37	2050-51	1,757		-	
18	2031-32	1,757		-		38	2051-52	1,757		-	
19	2032-33	1,757		-		39	2052-53	1,757		-	
20	2033-34	1,757		-		40	2053-54	1,757		-	
						<b>Totals</b>		<b>70,292</b>		<b>5,272</b>	<b>65,020</b>

**BUILDING USE**  
**CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS**

1/29/2018

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value	Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	1992-93	9,547	7,638	7,638		21	2012-13	9,547	7,638	7,638	
2	1993-94	9,547	7,638	7,638		22	2013-14	9,547	7,638	7,638	
3	1994-95	9,547	7,638	7,638		23	2014-15	9,547		9,547	
4	1995-96	9,547	7,638	7,638		24	2015-16	9,547		9,547	
5	1996-97	9,547	7,638	7,638		25	2016-17	9,547		9,547	
6	1997-98	9,547	7,638	7,638		26	2017-18	9,547		-	
7	1998-99	9,547	7,638	7,638		27	2018-19	9,547		-	
8	1999-00	9,547	7,638	7,638		28	2019-20	9,547		-	
9	2000-01	9,547	7,638	7,638		29	2020-21	9,547		-	
10	2001-02	9,547	7,638	7,638		30	2021-22	9,547		-	
11	2002-03	9,547	7,638	7,638		31	2022-23	9,547		-	
12	2003-04	9,547	7,638	7,638		32	2023-24	9,547		-	
13	2004-05	9,547	7,638	7,638		33	2024-25	9,547		-	
14	2005-06	9,547	7,638	7,638		34	2025-26	9,547		-	
15	2006-07	9,547	7,638	7,638		35	2026-27	9,547		-	
16	2007-08	9,547	7,638	7,638		36	2027-28	9,547		-	
17	2008-09	9,547	7,638	7,638		37	2028-29	9,547		-	
18	2009-10	9,547	7,638	7,638		38	2029-30	9,547		-	
19	2010-11	9,547	7,638	7,638		39	2030-31	9,547		-	
20	2011-12	9,547	7,638	7,638		40	2031-32	9,547		-	
					<b>Totals</b>		<b>381,883</b>		<b>196,670</b>		<b>185,213</b>

**BUILDING USE**  
**CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS**

1/29/2018

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value	Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2003-04	2,974	2,379	2,379		21	2023-24	2,974	-		
2	2004-05	2,974	2,379	2,379		22	2024-25	2,974	-		
3	2005-06	2,974	2,379	2,379		23	2025-26	2,974	-		
4	2006-07	2,974	2,379	2,379		24	2026-27	2,974	-		
5	2007-08	2,974	2,379	2,379		25	2027-28	2,974	-		
6	2008-09	2,974	2,379	2,379		26	2028-29	2,974	-		
7	2009-10	2,974	2,379	2,379		27	2029-30	2,974	-		
8	2010-11	2,974	2,379	2,379		28	2030-31	2,974	-		
9	2011-12	2,974	2,379	2,379		29	2031-32	2,974	-		
10	2012-13	2,974	2,379	2,379		30	2032-33	2,974	-		
11	2013-14	2,974	2,379	2,379		31	2033-34	2,974	-		
12	2014-15	2,974		2,974		32	2034-35	2,974	-		
13	2015-16	2,974		2,974		33	2035-36	2,974	-		
14	2016-17	2,974		2,974		34	2036-37	2,974	-		
15	2017-18	2,974		-		35	2037-38	2,974	-		
16	2018-19	2,974		-		36	2038-39	2,974	-		
17	2019-20	2,974		-		37	2039-40	2,974	-		
18	2020-21	2,974		-		38	2040-41	2,974	-		
19	2021-22	2,974		-		39	2041-42	2,974	-		
20	2022-23	2,974		-		40	2042-43	2,974	-		
<b>Totals</b>								<b>118,945</b>		<b>35,089</b>	<b>83,856</b>

**BUILDING USE**

1/29/2018

**CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS**

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value	Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2003-04	12,875	10,300	10,300		21	2023-24	12,875	-	-	
2	2004-05	12,875	10,300	10,300		22	2024-25	12,875	-	-	
3	2005-06	12,875	10,300	10,300		23	2025-26	12,875	-	-	
4	2006-07	12,875	10,300	10,300		24	2026-27	12,875	-	-	
5	2007-08	12,875	10,300	10,300		25	2027-28	12,875	-	-	
6	2008-09	12,875	10,300	10,300		26	2028-29	12,875	-	-	
7	2009-10	12,875	10,300	10,300		27	2029-30	12,875	-	-	
8	2010-11	12,875	10,300	10,300		28	2030-31	12,875	-	-	
9	2011-12	12,875	10,300	10,300		29	2031-32	12,875	-	-	
10	2012-13	12,875	10,300	10,300		30	2032-33	12,875	-	-	
11	2013-14	12,875	10,300	10,300		31	2033-34	12,875	-	-	
12	2014-15	12,875		12,875		32	2034-35	12,875	-	-	
13	2015-16	12,875		12,875		33	2035-36	12,875	-	-	
14	2016-17	12,875		12,875		34	2036-37	12,875	-	-	
15	2017-18	12,875		-		35	2037-38	12,875	-	-	
16	2018-19	12,875		-		36	2038-39	12,875	-	-	
17	2019-20	12,875		-		37	2039-40	12,875	-	-	
18	2020-21	12,875		-		38	2040-41	12,875	-	-	
19	2021-22	12,875		-		39	2041-42	12,875	-	-	
20	2022-23	12,875		-		40	2042-43	12,875	-	-	
						<b>Totals</b>		<b>515,000</b>		<b>151,925</b>	<b>363,075</b>

**BUILDING USE**  
**CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS**

1/29/2018

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value	Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2003-04	29,560	23,648	23,648		21	2023-24	29,560		-	
2	2004-05	29,560	23,648	23,648		22	2024-25	29,560		-	
3	2005-06	29,560	23,648	23,648		23	2025-26	29,560		-	
4	2006-07	29,560	23,648	23,648		24	2026-27	29,560		-	
5	2007-08	29,560	23,648	23,648		25	2027-28	29,560		-	
6	2008-09	29,560	23,648	23,648		26	2028-29	29,560		-	
7	2009-10	29,560	23,648	23,648		27	2029-30	29,560		-	
8	2010-11	29,560	23,648	23,648		28	2030-31	29,560		-	
9	2011-12	29,560	23,648	23,648		29	2031-32	29,560		-	
10	2012-13	29,560	23,648	23,648		30	2032-33	29,560		-	
11	2013-14	29,560	23,648	23,648		31	2033-34	29,560		-	
12	2014-15	29,560		29,560		32	2034-35	29,560		-	
13	2015-16	29,560		29,560		33	2035-36	29,560		-	
14	2016-17	29,560		29,560		34	2036-37	29,560		-	
15	2017-18	29,560		-		35	2037-38	29,560		-	
16	2018-19	29,560		-		36	2038-39	29,560		-	
17	2019-20	29,560		-		37	2039-40	29,560		-	
18	2020-21	29,560		-		38	2040-41	29,560		-	
19	2021-22	29,560		-		39	2041-42	29,560		-	
20	2022-23	29,560		-		40	2042-43	29,560		-	
						<b>Totals</b>		<b>1,182,384</b>		<b>348,803</b>	<b>833,581</b>

**BUILDING USE**

1/29/2018

**CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS**

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value	Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2005-06	1,182	946	946		21	2025-26	1,182	-		
2	2006-07	1,182	946	946		22	2026-27	1,182	-		
3	2007-08	1,182	946	946		23	2027-28	1,182	-		
4	2008-09	1,182	946	946		24	2028-29	1,182	-		
5	2009-10	1,182	946	946		25	2029-30	1,182	-		
6	2010-11	1,182	946	946		26	2030-31	1,182	-		
7	2011-12	1,182	946	946		27	2031-32	1,182	-		
8	2012-13	1,182	946	946		28	2032-33	1,182	-		
9	2013-14	1,182	946	946		29	2033-34	1,182	-		
10	2014-15	1,182		1,182		30	2034-35	1,182	-		
11	2015-16	1,182		1,182		31	2035-36	1,182	-		
12	2016-17	1,182		1,182		32	2036-37	1,182	-		
13	2017-18	1,182		-		33	2037-38	1,182	-		
14	2018-19	1,182		-		34	2038-39	1,182	-		
15	2019-20	1,182		-		35	2039-40	1,182	-		
16	2020-21	1,182		-		36	2040-41	1,182	-		
17	2021-22	1,182		-		37	2041-42	1,182	-		
18	2022-23	1,182		-		38	2042-43	1,182	-		
19	2023-24	1,182		-		39	2043-44	1,182	-		
20	2024-25	1,182		-		40	2044-45	1,182	-		
						<b>Totals</b>		<b>47,286</b>		<b>12,058</b>	<b>35,228</b>

**BUILDING USE**

1/29/2018

**CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS**

Location **141 S. Lassen**  
 Asset Tag # **326 - Jail Structure**  
 Value **\$4,936,412**  
 Acq Date **6/30/1991**  
 Useful Life **40**

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value	Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value		
1	1991-92	123,410	99,093	99,093		21	2011-12	123,410	99,093	99,093			
2	1992-93	123,410	99,093	99,093		22	2012-13	123,410	99,093	99,093			
3	1993-94	123,410	99,093	99,093		23	2013-14	123,410	99,093	99,093			
4	1994-95	123,410	99,093	99,093		24	2014-15	123,410		123,867			
5	1995-96	123,410	99,093	99,093		25	2015-16	123,410		123,410			
6	1996-97	123,410	99,093	99,093		26	2016-17	123,410		123,410			
7	1997-98	123,410	99,093	99,093		27	2017-18	123,410		-			
8	1998-99	123,410	99,093	99,093		28	2018-19	123,410		-			
9	1999-00	123,410	99,093	99,093		29	2019-20	123,410		-			
10	2000-01	123,410	99,093	99,093		30	2020-21	123,410		-			
11	2001-02	123,410	99,093	99,093		31	2021-22	123,410		-			
12	2002-03	123,410	99,093	99,093		32	2022-23	123,410		-			
13	2003-04	123,410	99,093	99,093		33	2023-24	123,410		-			
14	2004-05	123,410	99,093	99,093		34	2024-25	123,410		-			
15	2005-06	123,410	99,093	99,093		35	2025-26	123,410		-			
16	2006-07	123,410	99,093	99,093		36	2026-27	123,410		-			
17	2007-08	123,410	99,093	99,093		37	2027-28	123,410		-			
18	2008-09	123,410	99,093	99,093		38	2028-29	123,410		-			
19	2009-10	123,410	99,093	99,093		39	2029-30	123,410		-			
20	2010-11	123,410	99,093	99,093		40	2030-31	123,410		-			
					<b>Totals</b>						<b>4,936,412</b>	<b>2,649,837</b>	<b>2,286,575</b>

**BUILDING USE**  
**CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS**

1/29/2018

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

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value	Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	1998-99	986	*	*		21	2018-19	986		-	
2	1999-00	986	*	*		22	2019-20	986		-	
3	2000-01	986	*	*		23	2020-21	986		-	
4	2001-02	986	*	*		24	2021-22	986		-	
5	2002-03	986	*	*		25	2022-23	986		-	
6	2003-04	986	*	*		26	2023-24	986		-	
7	2004-05	986	*	*		27	2024-25	986		-	
8	2005-06	986	*	*		28	2025-26	986		-	
9	2006-07	986	*	*		29	2026-27	986		-	
10	2007-08	986	*	*		30	2027-28	986		-	
11	2008-09	986	*	*		31	2028-29	986		-	
12	2009-10	986	*	*		32	2029-30	986		-	
13	2010-11	986	*	*		33	2030-31	986		-	
14	2011-12	986	*	*		34	2031-32	986		-	
15	2012-13	986	*	*		35	2032-33	986		-	
16	2013-14	986	*	*		36	2033-34	986		-	
17	2014-15	986			986	37	2034-35	986		-	
18	2015-16	986			986	38	2035-36	986		-	
19	2016-17	986			986	39	2036-37	986		-	
20	2017-18	986			-	40	2037-38	986		-	
						<b>Totals</b>		<b>39,453</b>			<b>36,494</b>

**BUILDING USE**

1/29/2018

**CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS**

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value	Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2014-15	457		457		21	2034-35	457		-	
2	2015-16	457		457		22	2035-36	457		-	
3	2016-17	457		457		23	2036-37	457		-	
4	2017-18	457		-		24	2037-38	457		-	
5	2018-19	457		-		25	2038-39	457		-	
6	2019-20	457		-		26	2039-40	457		-	
7	2020-21	457		-		27	2040-41	457		-	
8	2021-22	457		-		28	2041-42	457		-	
9	2022-23	457		-		29	2042-43	457		-	
10	2023-24	457		-		30	2043-44	457		-	
11	2024-25	457		-		31	2044-45	457		-	
12	2025-26	457		-		32	2045-46	457		-	
13	2026-27	457		-		33	2046-47	457		-	
14	2027-28	457		-		34	2047-48	457		-	
15	2028-29	457		-		35	2048-49	457		-	
16	2029-30	457		-		36	2049-50	457		-	
17	2030-31	457		-		37	2050-51	457		-	
18	2031-32	457		-		38	2051-52	457		-	
19	2032-33	457		-		39	2052-53	457		-	
20	2033-34	457		-		40	2053-54	457		-	
						<b>Totals</b>		<b>18,261</b>		<b>1,370</b>	<b>16,891</b>

BUILDING USE

1/29/2018

CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value	Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value			
1	2009-10	404	323	323		21	2029-30	404		-				
2	2010-11	404	323	323		22	2030-31	404		-				
3	2011-12	404	323	323		23	2031-32	404		-				
4	2012-13	404	323	323		24	2032-33	404		-				
5	2013-14	404	323	323		25	2033-34	404		-				
6	2014-15	404		404		26	2034-35	404		-				
7	2015-16	404		404		27	2035-36	404		-				
8	2016-17	404		404		28	2036-37	404		-				
9	2017-18	404		-		29	2037-38	404		-				
10	2018-19	404		-		30	2038-39	404		-				
11	2019-20	404		-		31	2039-40	404		-				
12	2020-21	404		-		32	2040-41	404		-				
13	2021-22	404		-		33	2041-42	404		-				
14	2022-23	404		-		34	2042-43	404		-				
15	2023-24	404		-		35	2043-44	404		-				
16	2024-25	404		-		36	2044-45	404		-				
17	2025-26	404		-		37	2045-46	404		-				
18	2026-27	404		-		38	2046-47	404		-				
19	2027-28	404		-		39	2047-48	404		-				
20	2028-29	404		-		40	2048-49	404		-				
						<u>Totals</u>					16,147		2,826	13,321

**BUILDING USE**

1/29/2018

**CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS**

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value	Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2010-11	7,057	5,645	5,645		21	2030-31	7,057		-	
2	2011-12	7,057	5,645	5,645		22	2031-32	7,057		-	
3	2012-13	7,057	5,645	5,645		23	2032-33	7,057		-	
4	2013-14	7,057	5,645	5,645		24	2033-34	7,057		-	
5	2014-15	7,057		7,057		25	2034-35	7,057		-	
6	2015-16	7,057		7,057		26	2035-36	7,057		-	
7	2016-17	7,057		7,057		27	2036-37	7,057		-	
8	2017-18	7,057		-		28	2037-38	7,057		-	
9	2018-19	7,057		-		29	2038-39	7,057		-	
10	2019-20	7,057		-		30	2039-40	7,057		-	
11	2020-21	7,057		-		31	2040-41	7,057		-	
12	2021-22	7,057		-		32	2041-42	7,057		-	
13	2022-23	7,057		-		33	2042-43	7,057		-	
14	2023-24	7,057		-		34	2043-44	7,057		-	
15	2024-25	7,057		-		35	2044-45	7,057		-	
16	2025-26	7,057		-		36	2045-46	7,057		-	
17	2026-27	7,057		-		37	2046-47	7,057		-	
18	2027-28	7,057		-		38	2047-48	7,057		-	
19	2028-29	7,057		-		39	2048-49	7,057		-	
20	2029-30	7,057		-		40	2049-50	7,057		-	
						<b>Totals</b>		<b>282,266</b>		<b>43,751</b>	<b>238,515</b>

**BUILDING USE**

1/29/2018

**CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS**

Location    327 Fourth Street

Asset Tag # 6221C - Orland Memorial Hall ADA Improvements

Value        \$ 85,180

Acq Date    6/30/2010

Useful Life    40

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value	Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2010-11	2,130	*	*		21	2030-31	2,130		-	
2	2011-12	2,130	*	*		22	2031-32	2,130		-	
3	2012-13	2,130	*	*		23	2032-33	2,130		-	
4	2013-14	2,130	*	*		24	2033-34	2,130		-	
5	2014-15	2,130			2,130	25	2034-35	2,130		-	
6	2015-16	2,130			2,130	26	2035-36	2,130		-	
7	2016-17	2,130			2,130	27	2036-37	2,130		-	
8	2017-18	2,130			-	28	2037-38	2,130		-	
9	2018-19	2,130			-	29	2038-39	2,130		-	
10	2019-20	2,130			-	30	2039-40	2,130		-	
11	2020-21	2,130			-	31	2040-41	2,130		-	
12	2021-22	2,130			-	32	2041-42	2,130		-	
13	2022-23	2,130			-	33	2042-43	2,130		-	
14	2023-24	2,130			-	34	2043-44	2,130		-	
15	2024-25	2,130			-	35	2044-45	2,130		-	
16	2025-26	2,130			-	36	2045-46	2,130		-	
17	2026-27	2,130			-	37	2046-47	2,130		-	
18	2027-28	2,130			-	38	2047-48	2,130		-	
19	2028-29	2,130			-	39	2048-49	2,130		-	
20	2029-30	2,130			-	40	2049-50	2,130		-	
						<b>Totals</b>		<b>85,180</b>		<b>6,389</b>	<b>78,792</b>

**BUILDING USE**

1/29/2018

**CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS**

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value	Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2000-01	6,719	5,375	5,375		21	2020-21	6,719	-		
2	2001-02	6,719	5,375	5,375		22	2021-22	6,719	-		
3	2002-03	6,719	5,375	5,375		23	2022-23	6,719	-		
4	2003-04	6,719	5,375	5,375		24	2023-24	6,719	-		
5	2004-05	6,719	5,375	5,375		25	2024-25	6,719	-		
6	2005-06	6,719	5,375	5,375		26	2025-26	6,719	-		
7	2006-07	6,719	5,375	5,375		27	2026-27	6,719	-		
8	2007-08	6,719	5,375	5,375		28	2027-28	6,719	-		
9	2008-09	6,719	5,375	5,375		29	2028-29	6,719	-		
10	2009-10	6,719	5,375	5,375		30	2029-30	6,719	-		
11	2010-11	6,719	5,375	5,375		31	2030-31	6,719	-		
12	2011-12	6,719	5,375	5,375		32	2031-32	6,719	-		
13	2012-13	6,719	5,375	5,375		33	2032-33	6,719	-		
14	2013-14	6,719	5,375	5,375		34	2033-34	6,719	-		
15	2014-15	6,719		6,719		35	2034-35	6,719	-		
16	2015-16	6,719		6,719		36	2035-36	6,719	-		
17	2016-17	6,719		6,719		37	2036-37	6,719	-		
18	2017-18	6,719		-		38	2037-38	6,719	-		
19	2018-19	6,719		-		39	2038-39	6,719	-		
20	2019-20	6,719		-		40	2039-40	6,719	-		
<b>Totals</b>								<b>268,773</b>		<b>95,414</b>	<b>173,359</b>

**BUILDING USE**

1/29/2018

**CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS**

Location **120 S. Marshall**

Asset Tag # **5434B - Family Support Modular Improvements**

Value \$ 12,285

Acq Date 2/23/2007

Useful Life 20

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value	Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2006-07	614	*	*		21	2026-27	-		-	
2	2007-08	614	*	*		22	2027-28	-		-	
3	2008-09	614	*	*		23	2028-29	-		-	
4	2009-10	614	*	*		24	2029-30	-		-	
5	2010-11	614	*	*		25	2030-31	-		-	
6	2011-12	614	*	*		26	2031-32	-		-	
7	2012-13	614	*	*		27	2032-33	-		-	
8	2013-14	614	*	*		28	2033-34	-		-	
9	2014-15	614			614	29	2034-35	-		-	
10	2015-16	614			614	30	2035-36	-		-	
11	2016-17	614			614	31	2036-37	-		-	
12	2017-18	614			-	32	2037-38	-		-	
13	2018-19	614			-	33	2038-39	-		-	
14	2019-20	614			-	34	2039-40	-		-	
15	2020-21	614			-	35	2040-41	-		-	
16	2021-22	614			-	36	2041-42	-		-	
17	2022-23	614			-	37	2042-43	-		-	
18	2023-24	614			-	38	2043-44	-		-	
19	2024-25	614			-	39	2044-45	-		-	
20	2025-26	614			-	40	2045-46	-		-	
						<b>Totals</b>		<b>12,285</b>		<b>1,843</b>	<b>10,442</b>

**BUILDING USE**

1/29/2018

**CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS**

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

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value	Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2012-13	8,770	*	*		21	2032-33	8,770		-	
2	2013-14	8,770	*	*		22	2033-34	8,770		-	
3	2014-15	8,770		8,770		23	2034-35	8,770		-	
4	2015-16	8,770		8,770		24	2035-36	8,770		-	
5	2016-17	8,770		8,770		25	2036-37	8,770		-	
6	2017-18	8,770		-		26	2037-38	8,770		-	
7	2018-19	8,770		-		27	2038-39	8,770		-	
8	2019-20	8,770		-		28	2039-40	8,770		-	
9	2020-21	8,770		-		29	2040-41	8,770		-	
10	2021-22	8,770		-		30	2041-42	8,770		-	
11	2022-23	8,770		-		31	2042-43	8,770		-	
12	2023-24	8,770		-		32	2043-44	8,770		-	
13	2024-25	8,770		-		33	2044-45	8,770		-	
14	2025-26	8,770		-		34	2045-46	8,770		-	
15	2026-27	8,770		-		35	2046-47	8,770		-	
16	2027-28	8,770		-		36	2047-48	8,770		-	
17	2028-29	8,770		-		37	2048-49	8,770		-	
18	2029-30	8,770		-		38	2049-50	8,770		-	
19	2030-31	8,770		-		39	2050-51	8,770		-	
20	2031-32	8,770		-		40	2051-52	8,770		-	
						<b>Totals</b>		<b>350,790</b>		<b>26,309</b>	<b>324,481</b>

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
BUILDING USE

1/29/2018

	Total	General & Admin	526 W. Sycamore	540 W. Sycamore	141 S. Lassen (Admin)	821 E. South Street	516 W. Sycamore	541 & 543 W. Oak
<b>FY 16/17 Actual</b>								
Time %	100.00%		0.00%	0.00%	0.00%	0.00%	5.27%	1.26%
<b>Other Expenditures &amp; Costs</b>								
Building Use	261,299		-	-	-	-	13,759	3,287
<b>Expenditures Per Financial Statements</b>	<u>261,299</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,759</u>	<u>3,287</u>
<b>Cost Adjustments</b>								
<b>Functional Cost</b>	<u>261,299</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,759</u>	<u>3,287</u>
<b>Additions - 1st Allocation</b>								
Other								
Reallocate Admin								
Allocable Costs								
Unallocated								
1st Allocation								
<b>Additions - 2nd Allocation</b>								
Other								
Reallocate Admin								
Allocable Costs								
Unallocated								
2nd Allocation								
<b>Total Allocated</b>	<u><u>261,299</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>13,759</u></u>	<u><u>3,287</u></u>

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
BUILDING USE

1/29/2018

	720 N. Colusa Street	525 W. Sycamore	132 S. Murdock	777 N. Colusa	821 E. South (Metal)	720 N. Colusa (Weed)	240 & 242 N. Villa	125 S. Murdock
<b>FY 16/17 Actual</b>								
Time %	1.63%	9.38%	0.00%	1.84%	0.05%	0.00%	0.80%	0.67%
<b>Other Expenditures &amp; Costs</b>								
Building Use	4,264	24,508	-	4,798	138	-	2,103	1,757
<b>Expenditures Per Financial Statements</b>	4,264	24,508	-	4,798	138	-	2,103	1,757
<b>Cost Adjustments</b>								
<b>Functional Cost</b>	4,264	24,508	-	4,798	138	-	2,103	1,757
<b>Additions - 1st Allocation</b>								
Other								
Reallocate Admin								
Allocable Costs								
Unallocated								
1st Allocation								
<b>Additions - 2nd Allocation</b>								
Other								
Reallocate Admin								
Allocable Costs								
Unallocated								
2nd Allocation								
<b>Total Allocated</b>	<b>4,264</b>	<b>24,508</b>	<b>-</b>	<b>4,798</b>	<b>138</b>	<b>-</b>	<b>2,103</b>	<b>1,757</b>

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
BUILDING USE

1/29/2018

	306 N. Villa	1187 E. South Street	141 S. Lassen (Jail)	327 Fourth Street	125 County Road G	120 S. Marshall	300 Broadway	1167 E. South
<b>FY 16/17 Actual</b>								
Time %	21.48%	0.00%	47.78%	3.67%	0.00%	2.81%	0.00%	3.36%
<b>Other Expenditures &amp; Costs</b>								
Building Use	56,138	-	124,853	9,591	-	7,333	-	8,770
<b>Expenditures Per Financial Statements</b>	56,138	-	124,853	9,591	-	7,333	-	8,770
<b>Cost Adjustments</b>								
<b>Functional Cost</b>	56,138	-	124,853	9,591	-	7,333	-	8,770
<b>Additions - 1st Allocation</b>								
Other								
Reallocate Admin								
Allocable Costs								
Unallocated								
1st Allocation								
<b>Additions - 2nd Allocation</b>								
Other								
Reallocate Admin								
Allocable Costs								
Unallocated								
2nd Allocation								
<b>Total Allocated</b>	<b>56,138</b>	<b>-</b>	<b>124,853</b>	<b>9,591</b>	<b>-</b>	<b>7,333</b>	<b>-</b>	<b>8,770</b>

**COUNTY OF GLENN  
BUILDING USE**

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01062136	Trial Court Security	69	0.00314465	-			-
04050000	Court	21,873	0.99685535	-			-
				-			-
	<b>Total</b>	<u>21,942</u>	<u>1.00000000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN  
BUILDING USE**

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042090	District Attorney	2,448	1.00000000	-			-
	Total	<u>2,448</u>	<u>1.00000000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN  
BUILDING USE**

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,309	0.25447123	-			-
01042140	Jail	3,835	0.74552877	-			-
	<b>Total</b>	<b>5,144</b>	<b>1.00000000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING USE

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01016050	Cooperative Extension	5,046	0.54451279	-			-
01042110	Sheriff	1,254	0.13531887	-			-
01062136	Trial Court Security	184	0.01985540	-			-
04050000	Court	2,783	0.30031294	-			-
		-		-			-
	Total	<u>9,267</u>	<u>1.00000000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING USE

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	4,557	0.46757644	6,433			6,433
01011070	Assessor	2,353	0.24143238	3,322			3,322
01011100	Elections	911	0.09347425	1,286			1,286
01012220	Recorder	1,925	0.19751693	2,718			2,718
		-		-			-
	Total	<u>9,746</u>	<u>1.00000000</u>	<u>13,759</u>	<u>-</u>	<u>-</u>	<u>13,759</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING USE

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,741	0.31643039	1,040			1,040
01042113	Sheriff's Dispatch	737	0.13395129	440			440
01042150	Probation	3,024	0.54961832	1,807			1,807
		-		-			-
	<b>Total</b>	<b>5,502</b>	<b>1.00000000</b>	<b>3,287</b>	<b>-</b>	<b>-</b>	<b>3,287</b>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING USE

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012180	Agriculture Commissioner	2,948	0.59411528	2,533			2,533
05210000	Air Pollution District	2,014	0.40588472	1,731			1,731
	Total	4,962	1.00000000	4,264	-	-	4,264

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN  
BUILDING USE**

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	977	0.04438690	1,088			1,088
01011080	County Counsel	643	0.02921267	716			716
01011090	Personnel	1,027	0.04665849	1,144			1,144
01011010	Board of Supervisors	4,356	0.19790105	4,850			4,850
01011100	Elections	410	0.01862705	457			457
01012220	Recorder	1,202	0.05460906	1,338			1,338
01015180	Veterans' Services	713	0.03239289	794			794
01024300	Health & Human Services Agency	301	0.01367498	335			335
02261120	Facilities Internal Service Fund	763	0.03466449	850			850
02280000	Data Processing ISF	231	0.01049475	257			257
99999999	Other	11,388	0.51737767	12,680			12,680
		-		-			-
	<b>Total</b>	<b>22,011</b>	<b>1.00000000</b>	<b>24,508</b>	<b>-</b>	<b>-</b>	<b>24,508</b>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING USE

<b>FY 16/17 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011090 <i>Personnel</i>	25	0.00322997	-			-
01012200 Building Inspector	66	0.00852713	-			-
01012280 Planning	66	0.00852713	-			-
01042110 Sheriff	3,359	0.43397933	-			-
01042140 Jail	836	0.10801034	-			-
01042150 Probation	195	0.02519380	-			-
02261120 Facilities Internal Service Fund	3,193	0.41253230	-			-
<b>Total</b>	<b>7,740</b>	<b>1.00000000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN  
BUILDING USE**

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012200	Building Inspector	744	0.19224806	922	-		922
01012280	Planning	270	0.06976744	335	-		335
01200000	Road	1,661	0.42919897	2,059	-		2,059
02000000	Solid Waste	298	0.07700258	369	-		369
02260000	Planning & Public Works Agency	529	0.13669251	656	-		656
02261120	Facilities Internal Service Fund	112	0.02894057	139	-		139
04260000	Transportation Administration	256	0.06614987	317	-		317
	Total	<u>3,870</u>	<u>1.00000000</u>	<u>4,798</u>	<u>-</u>	<u>-</u>	<u>4,798</u>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN  
BUILDING USE**

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	Ist Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	2,640	1.00000000	138	-		138
	Total	<u>2,640</u>	<u>1.00000000</u>	<u>138</u>	<u>-</u>	<u>-</u>	<u>138</u>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN  
BUILDING USE**

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012180	Agriculture Commissioner	1,978	0.96582031	-	-	-	-
05210000	Air Pollution District	70	0.03417969	-	-	-	-
		-	-	-	-	-	-
	<b>Total</b>	<b>2,048</b>	<b>1.00000000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING USE

<b>FY 16/17 Actual</b>		Allocation	Allocated	1st	Direct	2nd	Total
		Units	Percent	Allocation	Billed	Allocation	
01012240	Public Guardian	284	0.03962054	83	-		83
01024010	Public Health	2,951	0.41169085	866	-		866
01024012	Mental Health	3,933	0.54868862	1,154	-		1,154
		-		-			-
	Total	<u>7,168</u>	<u>1.00000000</u>	<u>2,103</u>	<u>-</u>	<u>-</u>	<u>2,103</u>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN  
BUILDING USE**

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042090	District Attorney	3,234	1.00000000	1,757	-		1,757
	<b>Total</b>	<u>3,234</u>	<u>1.00000000</u>	<u>1,757</u>	<u>-</u>	<u>-</u>	<u>1,757</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING USE

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042155	Juvenile Hall	6,723	0.88460526	49,660	-		49,660
01906020	Office of Education	877	0.11539474	6,478	-		6,478
		-		-			-
	Total	<u>7,600</u>	<u>1.00000000</u>	<u>56,138</u>	<u>-</u>	<u>-</u>	<u>56,138</u>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN  
BUILDING USE**

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024014	Alcohol & Drug Abuse	6,156	1.00000000	-	-	-	-
	Total	<u>6,156</u>	<u>1.00000000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN  
BUILDING USE**

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042140	Jail	24,206	1.00000000	124,853	-		124,853
		-		-			-
	Total	<u>24,206</u>	<u>1.00000000</u>	<u>124,853</u>	<u>-</u>	<u>-</u>	<u>124,853</u>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN  
BUILDING USE**

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012060	Grand Jury	4,939	0.35115535	3,368	-		3,368
99999999	Other	9,126	0.64884465	6,223	-		6,223
		-		-			-
	<b>Total</b>	<b>14,065</b>	<b>1.00000000</b>	<b>9,591</b>	<b>-</b>	<b>-</b>	<b>9,591</b>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN  
BUILDING USE**

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,513	1.00000000	-	-	-	-
	<b>Total</b>	<b>1,513</b>	<b>1.00000000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN  
BUILDING USE**

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01055340	Child Support	2,379	1.00000000	7,333	-		7,333
		-		-			-
	Total	<u>2,379</u>	<u>1.00000000</u>	<u>7,333</u>	<u>-</u>	<u>-</u>	<u>7,333</u>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN  
BUILDING USE**

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
99999999	Other	4,247	1.00000000	-	-	-	-
	Total	<u>4,247</u>	<u>1.00000000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN**  
**BUILDING USE**

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024012	Mental Health	2,448	1.00000000	8,770	-		8,770
		-		-			-
	Total	<u>2,448</u>	<u>1.00000000</u>	<u>8,770</u>	<u>-</u>	<u>-</u>	<u>8,770</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING USE

FY 16/17 Actual	Total	526 W.	540 W.	141 S.	821 E.	516 W.	541 & 543
		Sycamore	Sycamore	Lassen (Admin)	South Street	Sycamore	W. Oak
01011040	Department of Finance	7,521	-	-	-	6,433	-
01011080	County Counsel	716	-	-	-	-	-
01011090	Personnel	1,144	-	-	-	-	-
01011010	Board of Supervisors	4,850	-	-	-	-	-
01011070	Assessor	3,322	-	-	-	3,322	-
01011100	Elections	1,743	-	-	-	1,286	-
01012060	Grand Jury	3,368	-	-	-	-	-
01012180	Agriculture Commissioner	2,533	-	-	-	-	-
01012200	Building Inspector	922	-	-	-	-	-
01012220	Recorder	4,056	-	-	-	2,718	-
01012240	Public Guardian	83	-	-	-	-	-
01012280	Planning	335	-	-	-	-	-
01015180	Veterans' Services	794	-	-	-	-	-
01024010	Public Health	866	-	-	-	-	-
01024012	Mental Health	9,924	-	-	-	-	-
01024300	Health & Human Services Agency	335	-	-	-	-	-
01042090	District Attorney	1,757	-	-	-	-	-
01042110	Sheriff	1,178	-	-	-	-	1,040
01042113	Sheriff's Dispatch	440	-	-	-	-	440
01042140	Jail	124,853	-	-	-	-	-
01042150	Probation	1,807	-	-	-	-	1,807
01042155	Juvenile Hall	49,660	-	-	-	-	-
01055340	Child Support	7,333	-	-	-	-	-
01200000	Road	2,059	-	-	-	-	-
01906020	Office of Education	6,478	-	-	-	-	-
02000000	Solid Waste	369	-	-	-	-	-
02260000	Planning & Public Works Agency	656	-	-	-	-	-
02261120	Facilities Internal Service Fund	988	-	-	-	-	-
02280000	Data Processing ISF	257	-	-	-	-	-
04260000	Transportation Administration	317	-	-	-	-	-
05210000	Air Pollution District	1,731	-	-	-	-	-
99999999	Other	18,903	-	-	-	-	-
<b>Total</b>		<b>261,299</b>	-	-	-	<b>13,759</b>	<b>3,287</b>

COUNTY OF GLENN  
BUILDING USE

	720 N. Colusa Street	525 W. Sycamore	132 S. Murdock	777 N. Colusa	821 E. South (Metal)	720 N. Colusa (Weed)	240 & 242 N. Villa	125 S. Murdock	306 N. Villa
<b>FY 16/17 Actual</b>									
01011040 Department of Finance	-	1,088	-	-	-	-	-	-	-
01011080 County Counsel	-	716	-	-	-	-	-	-	-
01011090 Personnel	-	1,144	-	-	-	-	-	-	-
01011010 Board of Supervisors	-	4,850	-	-	-	-	-	-	-
01011070 Assessor	-	-	-	-	-	-	-	-	-
01011100 Elections	-	457	-	-	-	-	-	-	-
01012060 Grand Jury	-	-	-	-	-	-	-	-	-
01012180 Agriculture Commissioner	2,533	-	-	-	-	-	-	-	-
01012200 Building Inspector	-	-	-	922	-	-	-	-	-
01012220 Recorder	-	1,338	-	-	-	-	-	-	-
01012240 Public Guardian	-	-	-	-	-	-	83	-	-
01012280 Planning	-	-	-	335	-	-	-	-	-
01015180 Veterans' Services	-	794	-	-	-	-	-	-	-
01024010 Public Health	-	-	-	-	-	-	866	-	-
01024012 Mental Health	-	-	-	-	-	-	1,154	-	-
01024300 Health & Human Services Agency	-	335	-	-	-	-	-	-	-
01042090 District Attorney	-	-	-	-	-	-	-	1,757	-
01042110 Sheriff	-	-	-	-	138	-	-	-	-
01042113 Sheriff's Dispatch	-	-	-	-	-	-	-	-	-
01042140 Jail	-	-	-	-	-	-	-	-	-
01042150 Probation	-	-	-	-	-	-	-	-	-
01042155 Juvenile Hall	-	-	-	-	-	-	-	-	49,660
01055340 Child Support	-	-	-	-	-	-	-	-	-
01200000 Road	-	-	-	2,059	-	-	-	-	-
01906020 Office of Education	-	-	-	-	-	-	-	-	6,478
02000000 Solid Waste	-	-	-	369	-	-	-	-	-
02260000 Planning & Public Works Agency	-	-	-	656	-	-	-	-	-
02261120 Facilities Internal Service Fund	-	850	-	139	-	-	-	-	-
02280000 Data Processing ISF	-	257	-	-	-	-	-	-	-
04260000 Transportation Administration	-	-	-	317	-	-	-	-	-
05210000 Air Pollution District	1,731	-	-	-	-	-	-	-	-
99999999 Other	-	12,680	-	-	-	-	-	-	-
<b>Total</b>	<b>4,264</b>	<b>24,508</b>	<b>-</b>	<b>4,798</b>	<b>138</b>	<b>-</b>	<b>2,103</b>	<b>1,757</b>	<b>56,138</b>

COUNTY OF GLENN  
BUILDING USE

	1187 E. South Street	141 S. Lassen (Jail)	327 Fourth Street	125 County Road G	120 S. Marshall	300 Broadway	1167 E. South
<b>FY 16/17 Actual</b>							
01011040 Department of Finance	-	-	-	-	-	-	-
01011080 County Counsel	-	-	-	-	-	-	-
01011090 Personnel	-	-	-	-	-	-	-
01011010 Board of Supervisors	-	-	-	-	-	-	-
01011070 Assessor	-	-	-	-	-	-	-
01011100 Elections	-	-	-	-	-	-	-
01012060 Grand Jury	-	-	3,368	-	-	-	-
01012180 Agriculture Commissioner	-	-	-	-	-	-	-
01012200 Building Inspector	-	-	-	-	-	-	-
01012220 Recorder	-	-	-	-	-	-	-
01012240 Public Guardian	-	-	-	-	-	-	-
01012280 Planning	-	-	-	-	-	-	-
01015180 Veterans' Services	-	-	-	-	-	-	-
01024010 Public Health	-	-	-	-	-	-	-
01024012 Mental Health	-	-	-	-	-	-	8,770
01024300 Health & Human Services Agency	-	-	-	-	-	-	-
01042090 District Attorney	-	-	-	-	-	-	-
01042110 Sheriff	-	-	-	-	-	-	-
01042113 Sheriff's Dispatch	-	-	-	-	-	-	-
01042140 Jail	-	124,853	-	-	-	-	-
01042150 Probation	-	-	-	-	-	-	-
01042155 Juvenile Hall	-	-	-	-	-	-	-
01055340 Child Support	-	-	-	-	7,333	-	-
01200000 Road	-	-	-	-	-	-	-
01906020 Office of Education	-	-	-	-	-	-	-
02000000 Solid Waste	-	-	-	-	-	-	-
02260000 Planning & Public Works Agency	-	-	-	-	-	-	-
02261120 Facilities Internal Service Fund	-	-	-	-	-	-	-
02280000 Data Processing ISF	-	-	-	-	-	-	-
04260000 Transportation Administration	-	-	-	-	-	-	-
05210000 Air Pollution District	-	-	-	-	-	-	-
99999999 Other	-	-	6,223	-	-	-	-
<b>Total</b>	-	<b>124,853</b>	<b>9,591</b>	-	<b>7,333</b>	-	<b>8,770</b>

**COUNTY OF GLENN  
EQUIPMENT USE**

1/29/2018

**FY 16/17 Actual**

Non-Federal entities may be compensated for the use of its equipment and software projects capitalized in accordance with GAAP. Equipment use allowance schedules were converted in fiscal year 2014/15 from a 6.67% use allowance calculation to a straight-line depreciation calculation to comply with 2 CRF 200 §200.436 guidelines. During a review of the fixed asset system adjustments have been made to both additions & deletions to bring the fixed asset system in to balance with audited financial statements. Assets are removed when they have been fully depreciated. Detailed asset information and depreciation schedules are shown on schedule 2.01A and 2.01B. Equipment owned by Enterprise Funds and Internal Service Funds are not included in this calculation. Equipment which has been expensed to Grant Programs such as Mental Health, Social Services, Child Support, Homeland Security grants, Road, Job Training Partnership Act fund are also excluded from this calculation. The County did not bill for these costs in fiscal year 2016/2017.

Org Key	Department	Cost of Asset as of 06/30/16	Additions	Deletions	Cost of Asset as of 06/30/17	Prior YTD Use Allow Charged	2016/17 Depreciation Use Allow	Net Book Value
01011070	Assessor		6,778	-	6,778	-	(323)	6,455
01011100	Elections	14,888	26,944	(14,888)	26,944	-	(1,796)	25,148
01011121	In-House Projects	125,321	-	(68,374)	56,947	(3,884)	(5,970)	47,093
01011201	Data Processing Finance Network	221,485	507,414	(21,485)	707,414	(13,333)	(88,807)	605,274
01012180	Ag Commissioner	3,032	23,684	(3,032)	23,684	-	(395)	23,289
01012220	Recorder	5,986	-	-	5,986	(499)	(1,197)	4,290
01042110	Sheriff	401,993	-	(114,359)	287,634	(133,378)	(37,287)	116,969
01042140	Jail	30,377	-	(30,377)	-	-	-	-
01042150	Probation	73,978	-	-	73,978	(33,423)	(15,899)	24,656
01042155	Juvenile Hall	39,591	-	-	39,591	(24,516)	(471)	14,604
01042360	Boat Patrol	26,520	5,003	(26,520)	5,003	-	(834)	4,169
<b>GRAND TOTAL FIXED ASSETS</b>		<b>943,171</b>	<b>569,823</b>	<b>(279,035)</b>	<b>1,233,959</b>	<b>(209,033)</b>	<b>(152,979)</b>	<b>871,947</b>

**COUNTY OF GLENN  
EQUIPMENT USE - ASSET LISTING**

1/29/2018

Org Key	Dept	Tag #	Description	Acquisition Date	Useful Life	Cost of Asset as of 06/30/16	Additions	Deletions	Cost of Asset as of 06/30/17	Prior YTD Use Allow Charged	2016/17 Depreciation Use Allow	Net Book Value
01011070	Assessor	6517	Mayline File Cabinet	03/27/17	7	-	6,778	-	6,778	-	(323)	6,455
01011100	Elections	6147	Optech Voting Machine Ballot Scanner	06/30/08	7	3,722	-	(3,722)	-	-	-	-
01011100	Elections	6148	Optech Voting Machine Ballot Scanner	06/30/08	7	3,722	-	(3,722)	-	-	-	-
01011100	Elections	6149	Optech Voting Machine Ballot Scanner	06/30/08	7	3,722	-	(3,722)	-	-	-	-
01011100	Elections	6150	Optech Voting Machine Ballot Scanner	06/30/08	7	3,722	-	(3,722)	-	-	-	-
01011100	Elections	6519	ImageCast Voting System	03/10/17	7	-	26,944	-	26,944	-	(1,796)	25,148
01011121	In-House Projects	6463	WMH Generator	06/30/14	10	68,374	-	(68,374)	-	-	-	-
01011121	In-House Projects	6491	Phone System Server	01/28/15	5	9,821	-	-	9,821	(2,782)	(1,964)	5,075
01011121	In-House Projects	6499	3-Ton Package A/C Unit	02/03/16	5	6,476	-	-	6,476	(540)	(1,295)	4,641
01011121	In-House Projects	6509	5-Ton Lennox A/C Unit	05/13/16	15	7,421	-	-	7,421	(82)	(495)	6,844
01011121	In-House Projects	6512	Health Dept 5x A/C Units	04/19/16	15	26,605	-	-	26,605	(443)	(1,774)	24,388
01011121	In-House Projects	6513	Elections A/C Unit	06/15/16	15	6,624	-	-	6,624	(37)	(442)	6,145
01011201	DP Finance Network	6251	Dell Web Server	06/30/10	5	4,881	-	(4,881)	-	-	-	-
01011201	DP Finance Network	6252	7i Addtl Software	06/30/11	5	16,604	-	(16,604)	-	-	-	-
01011201	DP Finance Network	6415	ONESolution Software	09/19/16	5	-	131,914	-	131,914	-	(21,986)	109,928
01011201	DP Finance Network	6496	Megabyte Software	03/25/16	5	200,000	-	-	200,000	(13,333)	(40,000)	146,667
01011201	DP Finance Network	6502	Cisco Phone System	01/13/17	7	-	375,500	-	375,500	-	(26,821)	348,679
01012180	Ag Commissioner	6212	Addtl Labor for Dell Server	06/30/10	5	3,032	-	(3,032)	-	-	-	-
01012180	Ag Commissioner	6458	2017 Ford F150	06/30/17	5	-	23,684	-	23,684	-	(395)	23,289
01012220	Recorder	6505	CDW Scanner	02/26/16	5	5,986	-	-	5,986	(499)	(1,197)	4,290
01042110	Sheriff	5934	Detention Facility Generator	03/05/04	12	6,216	-	(6,216)	-	-	-	-
01042110	Sheriff	5993	Camo Cam Surveillance System	06/30/05	12	6,865	-	-	6,865	(5,265)	(572)	1,028
01042110	Sheriff	6031	Olympian Standby Generator	06/30/06	12	31,218	-	-	31,218	(21,862)	(2,602)	6,754
01042110	Sheriff	6129	Air Trailer	06/30/08	10	46,163	-	-	46,163	(27,706)	(4,616)	13,841
01042110	Sheriff	6187	Bomb & Arson Equip Trailer	05/14/09	3	10,268	-	(10,268)	-	-	-	-
01042110	Sheriff	6289	Dell Power Vault	08/01/10	7	6,538	-	-	6,538	(3,612)	(934)	1,992
01042110	Sheriff	6290	Blu-Med Shelter	06/20/11	5	57,617	-	(57,617)	-	-	-	-
01042110	Sheriff	6291	AFIS Equipment & Interface	05/24/11	5	17,124	-	(17,124)	-	-	-	-
01042110	Sheriff	6292	IED Dive Team Response Trailer	05/27/11	5	6,581	-	(6,581)	-	-	-	-
01042110	Sheriff	6293	JPS Voter/Comparator Repeater	05/18/11	5	16,553	-	(16,553)	-	-	-	-
01042110	Sheriff	6327	Red Mountain Voter Enhancement	06/30/12	10	12,539	-	-	12,539	(4,181)	(1,254)	7,104
01042110	Sheriff	6333	CA LE Teletype System (CLETS)	06/30/12	10	86,667	-	-	86,667	(28,895)	(8,667)	49,105
01042110	Sheriff	6354	K-9 Miky	04/04/13	10	8,875	-	-	8,875	(2,960)	(888)	5,027
01042110	Sheriff	6377	2014 Ford Explorer	06/30/14	5	37,954	-	-	37,954	(15,182)	(7,591)	15,181
01042110	Sheriff	6423	Radio Console	04/25/14	5	50,815	-	-	50,815	(23,715)	(10,163)	16,937
01042140	Jail	5918	Glenn County Jail Sign	10/16/03	12	6,435	-	(6,435)	-	-	-	-
01042140	Jail	6002	Level 3 Bullet Resistant Window	09/02/05	10	13,860	-	(13,860)	-	-	-	-
01042140	Jail	6175	Guard1 Plus Software	09/17/08	7	10,082	-	(10,082)	-	-	-	-
01042150	Probation	6388	2014 Ford Explorer	03/26/14	5	28,913	-	-	28,913	(13,494)	(5,783)	9,636
01042150	Probation	6388B	2014 Ford Explorer Police Upgrade	10/20/14	4	6,350	-	-	6,350	(2,632)	(1,588)	2,130
01042150	Probation	6388C	2014 Ford Explorer Animal Upgrade	07/31/15	3	3,537	-	-	3,537	(1,179)	(1,179)	1,179
01042150	Probation	6397	2014 Ford Explorer	04/25/14	5	28,913	-	-	28,913	(13,494)	(5,783)	9,636
01042150	Probation	6397B	2014 Ford Explorer Police Upgrade	10/20/14	4	6,265	-	-	6,265	(2,624)	(1,566)	2,075
01042155	Juvenile Hall	6227	Generator	07/30/09	7	39,591	-	-	39,591	(24,516)	(471)	14,604

**COUNTY OF GLENN  
EQUIPMENT USE - ASSET LISTING**

1/29/2018

Org Key	Dept	Tag #	Description	Acquisition Date	Useful Life	Cost of Asset as of 06/30/16	Additions	Deletions	Cost of Asset as of 06/30/17	Prior YTD Use Allow Charged	2016/17 Depreciation Use Allow	Net Book Value
01042360	Boat Patrol	5860	Thunderjet Boat Electronic Upgrade	09/30/16	5	-	5,003	-	5,003	-	(834)	4,169
01042360	Boat Patrol	6302	Yamaha Personal Water Carrier	06/30/11	5	13,260	-	(13,260)	-	-	-	-
01042360	Boat Patrol	6303	Yamaha Personal Water Carrier	06/30/11	5	13,260	-	(13,260)	-	-	-	-
<b>TOTALS</b>						943,171	569,823	(279,035)	1,233,959	(209,033)	(152,979)	871,947

EQUIPMENT USE

CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Dept 01011070 - Assessor  
 Asset Tag # **6517 - Mayline File Cabinet**  
 Value \$ 6,778  
 Acq Date 3/27/2017  
 Useful Life 7

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (4 mos)	2016-17	323		323	
2	2017-18	968		-	
3	2018-19	968		-	
4	2019-20	968		-	
5	2020-21	968		-	
6	2021-22	968		-	
7	2022-23	968		-	
8 (8 mos)	2023-24	646		-	
<b>Totals</b>		<b>6,778</b>		<b>323</b>	<b>6,455</b>

Dept 01011100 - Elections  
 Asset Tag # **6519 - ImageCase Voting System**  
 Value \$ 26,944  
 Acq Date 3/10/2017  
 Useful Life 5

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (4 mos)	2016-17	1,796		1,796	
2	2017-18	5,389		-	
3	2018-19	5,389		-	
4	2019-20	5,389		-	
5	2020-21	5,389		-	
6 (8 mos)	2021-22	3,593		-	
<b>Totals</b>		<b>26,944</b>		<b>1,796</b>	<b>25,148</b>

EQUIPMENT USE

CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (5 mos)	2014-15	818		818	
2	2015-16	1,964		1,964	
3	2016-17	1,964		1,964	
4	2017-18	1,964		-	
5	2018-19	1,964		-	
6 (7 mos)	2019-20	1,146		-	
<b>Totals</b>		<b>9,821</b>		<b>4,747</b>	<b>5,074</b>

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (5 mos)	2015-16	540		540	
2	2016-17	1,295		1,295	
3	2017-18	1,295		-	
4	2018-19	1,295		-	
5	2019-20	1,295		-	
6 (7 mos)	2020-21	756		-	
<b>Totals</b>		<b>6,476</b>		<b>1,835</b>	<b>4,641</b>

EQUIPMENT USE

CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (2 mos)	2015-16	82		82	
2	2016-17	495		495	
3	2017-18	495		-	
4	2018-19	495		-	
5	2019-20	495		-	
6	2020-21	495		-	
7	2021-22	495		-	
8	2022-23	495		-	
9	2023-24	495		-	
10	2024-25	495		-	
11	2025-26	495		-	
12	2026-27	495		-	
13	2027-28	495		-	
14	2028-29	495		-	
15	2029-30	495		-	
16 (10 mos)	2030-31	412		-	
Totals		7,421		577	6,844

EQUIPMENT USE

CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Dept 0101121 - In-House Projects  
 Asset Tag # 6512 - Health Dept 5x A/C Units  
 Value \$ 26,605  
 Acq Date 4/19/2016  
 Useful Life 15

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (3 mos)	2015-16	443		443	
2	2016-17	1,774		1,774	
3	2017-18	1,774		-	
4	2018-19	1,774		-	
5	2019-20	1,774		-	
6	2020-21	1,774		-	
7	2021-22	1,774		-	
8	2022-23	1,774		-	
9	2023-24	1,774		-	
10	2024-25	1,774		-	
11	2025-26	1,774		-	
12	2026-27	1,774		-	
13	2027-28	1,774		-	
14	2028-29	1,774		-	
15	2029-30	1,774		-	
16 (9 mos)	2030-31	1,330		-	
<b>Totals</b>		<b>26,605</b>		<b>2,217</b>	<b>24,388</b>

EQUIPMENT USE

CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (1 mos)	2015-16	37		37	
2	2016-17	442		442	
3	2017-18	442		-	
4	2018-19	442		-	
5	2019-20	442		-	
6	2020-21	442		-	
7	2021-22	442		-	
8	2022-23	442		-	
9	2023-24	442		-	
10	2024-25	442		-	
11	2025-26	442		-	
12	2026-27	442		-	
13	2027-28	442		-	
14	2028-29	442		-	
15	2029-30	442		-	
16 (11 mos)	2030-31	405		-	
Totals		6,624		478	6,146

EQUIPMENT USE

CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Dept 01011201 - DP Finance Network  
 Asset Tag # **6415 - One Solution Software**  
 Value \$ 131,914  
 Acq Date 9/19/2016  
 Useful Life 5

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (10 mos)	2016-17	21,986		21,986	
2	2017-18	26,383		-	
3	2018-19	26,383		-	
4	2019-20	26,383		-	
5	2020-21	26,383		-	
6 (2 mos)	2021-22	4,397		-	
<b>Totals</b>		<b>131,914</b>		<b>21,986</b>	<b>109,928</b>

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (4 mos)	2015-16	13,333		13,333	
2	2016-17	40,000		40,000	
3	2017-18	40,000		-	
4	2018-19	40,000		-	
5	2019-20	40,000		-	
6 (8 mos)	2020-21	26,667		-	
<b>Totals</b>		<b>200,000</b>		<b>53,333</b>	<b>146,667</b>

EQUIPMENT USE

CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Dept 01011201 - DP Finance Network  
 Asset Tag # **6502 - Cisco Phone System**  
 Value \$ 375,500  
 Acq Date 1/13/2017  
 Useful Life 7

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (6 mos)	2016-17	26,821		26,821	
2	2017-18	53,643		-	
3	2018-19	53,643		-	
4	2019-20	53,643		-	
5	2020-21	53,643		-	
6	2021-22	53,643		-	
7	2022-23	53,643		-	
8 (6 mos)	2023-24	26,821		-	
<b>Totals</b>		<b>375,500</b>		<b>26,821</b>	<b>348,679</b>

Dept 01012180 - Ag Commissioner  
 Asset Tag # **6458 - 2017 Ford F150**  
 Value \$ 23,684  
 Acq Date 6/30/2017  
 Useful Life 5

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (1 mos)	2016-17	395		395	
2	2017-18	4,737		-	
3	2018-19	4,737		-	
4	2019-20	4,737		-	
5	2020-21	4,737		-	
6 (11 mos)	2021-22	4,342		-	
<b>Totals</b>		<b>23,684</b>		<b>395</b>	<b>23,289</b>

EQUIPMENT USE

CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (5 mos)	2015-16	499		499	
2	2016-17	1,197		1,197	
3	2017-18	1,197		-	
4	2018-19	1,197		-	
5	2019-20	1,197		-	
6 (7 mos)	2020-21	698		-	
<b>Totals</b>		<b>5,986</b>		<b>1,696</b>	<b>4,290</b>

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2005-06	572	458	458	
2	2006-07	572	458	458	
3	2007-08	572	458	458	
4	2008-09	572	458	458	
5	2009-10	572	458	458	
6	2010-11	572	458	458	
7	2011-12	572	458	458	
8	2012-13	572	458	458	
9	2013-14	572	458	458	
10	2014-15	572		572	
11	2015-16	572		572	
12	2016-17	572		572	
<b>Totals</b>		<b>6,865</b>		<b>5,837</b>	<b>1,028</b>

EQUIPMENT USE

CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2006-07	2,602	2,082	2,082	
2	2007-08	2,602	2,082	2,082	
3	2008-09	2,602	2,082	2,082	
4	2009-10	2,602	2,082	2,082	
5	2010-11	2,602	2,082	2,082	
6	2011-12	2,602	2,082	2,082	
7	2012-13	2,602	2,082	2,082	
8	2013-14	2,602	2,082	2,082	
9	2014-15	2,602		2,602	
10	2015-16	2,602		2,602	
11	2016-17	2,602		2,602	
12	2017-18	2,602		-	
<b>Totals</b>		<b>31,218</b>		<b>24,462</b>	<b>6,756</b>

EQUIPMENT USE

CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2008-09	4,616	3,079	3,079	
2	2009-10	4,616	3,079	3,079	
3	2010-11	4,616	3,079	3,079	
4	2011-12	4,616	3,079	3,079	
5	2012-13	4,616	3,079	3,079	
6	2013-14	4,616	3,079	3,079	
7	2014-15	4,616		4,616	
8	2015-16	4,616		4,616	
9	2016-17	4,616		4,616	
10	2017-18	4,616		-	
<b>Totals</b>		<b>46,163</b>		<b>32,323</b>	<b>13,840</b>

Dept 01042110 - Sheriff  
 Asset Tag # **6289 - Dell Power Vault**  
 Value \$ 6,538  
 Acq Date 8/1/2010  
 Useful Life 7

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (11 mos)	2010-11	856	436	436	
2	2011-12	934	436	436	
3	2012-13	934	436	436	
4	2013-14	934	436	436	
5	2014-15	934		934	
6	2015-16	934		934	
7	2016-17	934		934	
8 (1 mos)	2017-18	78		-	
<b>Totals</b>		<b>6,538</b>		<b>4,546</b>	<b>1,992</b>

EQUIPMENT USE

CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2012-13	1,254	836	836	
2	2013-14	1,254	836	836	
3	2014-15	1,254		1,254	
4	2015-16	1,254		1,254	
5	2016-17	1,254		1,254	
6	2017-18	1,254		-	
7	2018-19	1,254		-	
8	2019-20	1,254		-	
9	2020-21	1,254		-	
10	2021-22	1,254		-	
<b>Totals</b>		<b>12,539</b>		<b>5,434</b>	<b>7,105</b>

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2012-13	8,667	5,781	5,781	
2	2013-14	8,667	5,781	5,781	
3	2014-15	8,667		8,667	
4	2015-16	8,667		8,667	
5	2016-17	8,667		8,667	
6	2017-18	8,667		-	
7	2018-19	8,667		-	
8	2019-20	8,667		-	
9	2020-21	8,667		-	
10	2021-22	8,667		-	
<b>Totals</b>		<b>86,667</b>		<b>37,561</b>	<b>49,106</b>

EQUIPMENT USE

CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (3 mos)	2012-13	222	592	592	
2	2013-14	888	592	592	
3	2014-15	888		888	
4	2015-16	888		888	
5	2016-17	888		888	
6	2017-18	888		-	
7	2018-19	888		-	
8	2019-20	888		-	
9	2020-21	888		-	
10	2021-22	888		-	
11 (9 mos)	2022-23	666		-	
<b>Totals</b>		<b>8,875</b>		<b>3,846</b>	<b>5,029</b>

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2014-15	7,591	-	7,591	
2	2015-16	7,591		7,591	
3	2016-17	7,591		7,591	
4	2017-18	7,591		-	
5	2018-19	7,591		-	
<b>Totals</b>		<b>37,954</b>		<b>22,772</b>	<b>15,182</b>

EQUIPMENT USE

CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (2 mos)	2013-14	1,694	3,389	3,389	
2	2014-15	10,163		10,163	
3	2015-16	10,163		10,163	
4	2016-17	10,163		10,163	
5	2017-18	10,163		-	
6 (10 mos)	2018-19	8,469		-	
<b>Totals</b>		<b>50,815</b>		<b>33,878</b>	<b>16,937</b>

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (3 mos)	2013-14	1,446	1,928	1,928	
2	2014-15	5,783		5,783	
3	2015-16	5,783		5,783	
4	2016-17	5,783		5,783	
5	2017-18	5,783		-	
6 (9 mos)	2018-19	4,337		-	
<b>Totals</b>		<b>28,913</b>		<b>19,276</b>	<b>9,637</b>

EQUIPMENT USE

CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

Dept 01042150 - Probation  
 Asset Tag # **6388B - 2014 Ford Explorer Police Upgrade**  
 Value \$ 6,350  
 Acq Date 10/20/2014  
 Useful Life 4

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (8 mos)	2014-15	1,058	-	1,044	
2	2015-16	1,588		1,588	
3	2016-17	1,588		1,588	
4	2017-18	1,588		-	
5 (4 mos)	2018-19	529		-	
<b>Totals</b>		<b>6,350</b>		<b>4,219</b>	<b>2,131</b>

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

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

EQUIPMENT USE

CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (2 mos)	2013-14	964	1,928	1,928	
2	2014-15	5,783		5,783	
3	2015-16	5,783		5,783	
4	2016-17	5,783		5,783	
5	2017-18	5,783		-	
6 (10 mos)	2018-19	4,819		-	
<b>Totals</b>		<b>28,913</b>		<b>19,276</b>	<b>9,637</b>

Dept 01042150 - Probation  
 Asset Tag # **6397B - 2014 Ford Explorer Police Upgrade**  
 Value \$ 6,265  
 Acq Date 10/20/2014  
 Useful Life 4

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (8 mos)	2014-15	1,044	-	1,058	
2	2015-16	1,566		1,566	
3	2016-17	1,566		1,566	
4	2017-18	1,566		-	
5 (4 mos)	2018-19	522		-	
<b>Totals</b>		<b>6,265</b>		<b>4,191</b>	<b>2,074</b>

EQUIPMENT USE

CONVERSION FROM USE ALLOWANCE TO DEPRECIATION BASIS

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (11 mos)	2009-10	5,185	2,641	2,641	
2	2010-11	5,656	2,641	2,641	
3	2011-12	5,656	2,641	2,641	
4	2012-13	5,656	2,641	2,641	
5	2013-14	5,656	2,641	2,641	
6	2014-15	5,656		5,656	
7	2015-16	5,656		5,656	
8 (1 mos)	2016-17	471		471	
<b>Totals</b>		<b>39,591</b>		<b>24,987</b>	<b>14,604</b>

Dept 01042360 - Boat Patrol  
 Asset Tag # **5860 - Thunderjet Patrol Boat Electronic Upgrade**  
 Value \$ 5,003  
 Acq Date 9/30/2016  
 Useful Life 5

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (10 mos)	2016-17	834		834	
2	2017-18	1,001		-	
3	2018-19	1,001		-	
4	2019-20	1,001		-	
5	2020-21	1,001		-	
6 (2 mos)	2021-22	167		-	
<b>Totals</b>		<b>5,003</b>		<b>834</b>	<b>4,169</b>

COUNTY OF GLENN  
EQUIPMENT USE

<b>FY 16/17 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Equipment Use</b>
Time %			
<b>Other Expenditures &amp; Costs</b>			
Equipment Use	152,979		152,979
<b>Expenditures Per Financial Statements</b>	<u>152,979</u>	<u>-</u>	<u>152,979</u>
<b>Cost Adjustments</b>			
<b>Functional Cost</b>	<u>152,979</u>	<u>-</u>	<u>152,979</u>
<b>Additions - 1st Allocation</b>			
Other			
Reallocate Admin			
Allocable Costs			
Unallocated			
1st Allocation	<u>-</u>	<u>-</u>	<u>-</u>
<b>Additions - 2nd Allocation</b>			
Other			
Reallocate Admin			
Allocable Costs			
Unallocated			
2nd Allocation	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Allocated</b>	<u><u>152,979</u></u>	<u><u>-</u></u>	<u><u>152,979</u></u>

COUNTY OF GLENN  
EQUIPMENT USE

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011200	Data Processing	88,807	0.58051759	88,807			88,807
01011070	Assessor	323	0.00211140	323			323
01011100	Elections	1,796	0.01174017	1,796			1,796
01011121	In-House Projects	5,970	0.03902496	5,970			5,970
01012180	Agriculture Commissioner	395	0.00258205	395			395
01012220	Recorder	1,197	0.00782460	1,197			1,197
01042110	Sheriff	37,287	0.24373934	37,287			37,287
01042150	Probation	15,899	0.10392930	15,899			15,899
01042155	Juvenile Hall	471	0.00307885	471			471
01042360	Boat Patrol	834	0.00545173	834			834
Total		152,979	1.00000000	152,979	-	-	152,979

Basis of Allocation : Depreciation-Based Use Allowance

COUNTY OF GLENN  
EQUIPMENT USE

<u>FY 16/17 Actual</u>		<u>Total</u>	<u>Equipment Use</u>
01011200	Data Processing	88,807	88,807
01011070	Assessor	323	323
01011100	Elections	1,796	1,796
01011121	In-House Projects	5,970	5,970
01012180	Agriculture Commissioner	395	395
01012220	Recorder	1,197	1,197
01042110	Sheriff	37,287	37,287
01042150	Probation	15,899	15,899
01042155	Juvenile Hall	471	471
01042360	Boat Patrol	834	834
	<b>Total</b>	<b><u>152,979</u></b>	<b><u>152,979</u></b>

**COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER**

1/29/2018

**FY 16/17 Actual**

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

The functions of the County Administrative Officer included:

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

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

<b>FY 16/17 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Budget &amp; Cost Plan</b>	<b>General Government</b>
Time %	100.00%		100.00%	
<b>Wages &amp; Benefits</b>				
Salaries & Wages				
Benefits	14,059	-	14,059	-
<b>Expenditures Per Financial Statements</b>	<u>14,059</u>	<u>-</u>	<u>14,059</u>	<u>-</u>
<b>Cost Adjustments</b>	-			
<b>Functional Cost</b>	<u>14,059</u>	<u>-</u>	<u>14,059</u>	<u>-</u>
<b>Additions - 1st Allocation</b>				
Other				
Reallocate Admin		-	-	-
Allocable Costs	14,059		14,059	
Unallocated	-			
1st Allocation	<u>14,059</u>	<u>-</u>	<u>14,059</u>	<u>-</u>

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

<b>FY 16/17 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Budget &amp; Cost Plan</b>	<b>General Government</b>
<b>Additions - 2nd Allocation</b>				
Other	72	72		
Reallocate Admin		(72)	72	-
Allocable Costs	72	-	72	-
Unallocated	-			-
2nd Allocation	<u>72</u>	<u>-</u>	<u>72</u>	<u>-</u>
<b>Total Allocated</b>	<b><u>14,131</u></b>	<b><u>-</u></b>	<b><u>14,131</u></b>	<b><u>-</u></b>

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

FY 16/17 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	15	0.00010457	1	-		1
01011040	Department of Finance	1,073	0.00748048	105	-		105
01011051	Annual Audit	90	0.00062744	9	-		9
01011080	County Counsel	269	0.00187535	26	-		26
01011090	Personnel	397	0.00276771	39	-		39
01011150	General Insurance	885	0.00616983	87	-		87
01011170	Employee Benefits	34	0.00023703	3	-		3
01011200	Data Processing	538	0.00375070	53	-		53
01011010	Board of Supervisors	509	0.00354852	50	-	0	50
01011020	Clerk of the Board	204	0.00142220	20	-	0	20
01011070	Assessor	1,056	0.00736196	104	-	1	104
01011100	Elections	266	0.00185443	26	-	0	26
01011180	Surveyor	50	0.00034858	5	-	0	5
01012040	Court Revenues	945	0.00658812	93	-	0	93
01012060	Grand Jury	16	0.00011154	2	-	0	2
01012100	Indigent Defense	457	0.00318600	45	-	0	45
01012170	Flood Control	30	0.00020915	3	-	0	3
01012180	Agriculture Commissioner	1,121	0.00781511	110	-	1	110
01012181	Water Resources	201	0.00140128	20	-	0	20
01012200	Building Inspector	335	0.00233547	33	-	0	33
01012220	Recorder	385	0.00268405	38	-	0	38
01012230	Coroner	114	0.00079476	11	-	0	11
01012240	Public Guardian	252	0.00175683	25	-	0	25
01012280	Planning	902	0.00628834	88	-	0	89
01012290	Animal Control	293	0.00204267	29	-	0	29
01014022	Hospital	33	0.00023006	3	-	0	3
01015180	Veterans' Services	112	0.00078081	11	-	0	11
01016040	Library	150	0.00104573	15	-	0	15
01016050	Cooperative Extension	257	0.00179169	25	-	0	25
01024010	Public Health	3,642	0.02539041	357	-	2	359
01024011	Emergency Preparedness	373	0.00260039	37	-	0	37
01024012	Mental Health	8,861	0.06177496	868	-	5	873
01024014	Alcohol & Drug Abuse	1,248	0.00870050	122	-	1	123

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024018	Drug Court	247	0.00172197	24	-	0	24
01024020	Maternal & Child Health	134	0.00093419	13	-	0	13
01024025	Women, Infants & Children	712	0.00496375	70	-	0	70
01024170	California Children's Services	352	0.00245399	35	-	0	35
01024300	Health & Human Services Agency	2,610	0.01819576	256	-	1	257
01024400	Health Services Administration	200	0.00139431	20	-	0	20
01025010	Social Services Administration	21,021	0.14654908	2,060	-	11	2,071
01042090	District Attorney	1,525	0.01063162	149	-	1	150
01042110	Sheriff	4,569	0.03185304	448	-	2	450
01042113	Sheriff's Dispatch	578	0.00402956	57	-	0	57
01042135	Sheriff's Civil Division	114	0.00079476	11	-	0	11
01042140	Jail	4,073	0.02839515	399	-	2	401
01042150	Probation	731	0.00509621	72	-	0	72
01042155	Juvenile Hall	1,422	0.00991355	139	-	1	140
01042158	Delinquency Prevention	76	0.00052984	7	-	0	7
01042164	Partnership Grant	40	0.00027886	4	-	0	4
01042168	Juvenile Probation & CAMP	99	0.00069018	10	-	0	10
01042170	JJCPA Grant	105	0.00073201	10	-	0	10
01042360	Boat Patrol	124	0.00086447	12	-	0	12
01052557	Youth Offender Supervision	127	0.00088539	12	-	0	13
01052558	SB678 Community Performance Incentive	200	0.00139431	20	-	0	20
01054010	California Waste Management	16	0.00011154	2	-	0	2
01054012	Mental Health Services Act	3,750	0.02614334	368	-	2	369
01054045	Mosquito Abatement Assessment Area	217	0.00151283	21	-	0	21
01055340	Child Support	795	0.00554239	78	-	0	78
01062136	Trial Court Security	417	0.00290714	41	-	0	41
01062150	Local Community Corrections	987	0.00688093	97	-	1	97
01200000	Road	9,234	0.06437535	905	-	5	910
01602270	Fish & Game Commission	16	0.00011154	2	-	0	2
01906020	Office of Education	194	0.00135248	19	-	0	19
02000000	Solid Waste	4,991	0.03479504	489	-	3	492
02040205	Orland Airport	976	0.00680424	96	-	1	96
02040207	Willows Airport	982	0.00684607	96	-	1	97

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02200000	Fleet Operations	1,280	0.00892359	125	-	1	126
02210000	Underground Storage Tanks	275	0.00191718	27	-	0	27
02220000	Vegetation & Environmental Mgmt	137	0.00095510	13	-	0	13
02224170	Tri-County Bee	6	0.00004183	1	-	0	1
02260000	Planning & Public Works Agency	1,850	0.01289738	181	-	1	182
02261120	Facilities Internal Service Fund	3,367	0.02347323	330	-	2	332
02270000	Central Services	29	0.00020218	3	-	0	3
02280000	Data Processing ISF	898	0.00626046	88	-	0	88
04050000	Court	4,500	0.03137200	441	-	2	443
04100000	Law Library	9	0.00006274	1	-	0	1
04250000	Local Transportation Trust	1,044	0.00727830	102	-	1	103
04260000	Transportation Administration	288	0.00200781	28	-	0	28
04280000	Glenn County Transit	194	0.00135248	19	-	0	19
04281000	Fixed Route Transit	1,844	0.01285555	181	-	1	182
04601000	Local Agency Formation Commission	54	0.00037646	5	-	0	5
04999100	Community Action	5,409	0.03770915	530	-	3	533
04999105	Community Development	121	0.00084356	12	-	0	12
05010000	Artois Fire District	78	0.00054378	8	-	0	8
05022000	Hamilton Fire District	333	0.00232153	33	-	0	33
05022010	Bayliss Fire District	23	0.00016035	2	-	0	2
05050000	Willows Rural Fire District	253	0.00176380	25	-	0	25
05110000	Storm Drain Maintenance District #1	10	0.00006972	1	-	0	1
05130000	Storm Drain Maintenance District #3	67	0.00046709	7	-	0	7
05140000	North Willows County Service Area	68	0.00047407	7	-	0	7
05210000	Air Pollution District	999	0.00696458	98	-	1	98
05210241	Air Pollution Vehicle Registration	132	0.00092025	13	-	0	13
05250000	Olive Pest Management District	51	0.00035555	5	-	0	5
06010000	Elk Creek Cemetery District	16	0.00011154	2	-	0	2
06020000	German Cemetery District	2	0.00001394	0	-	0	0
06030000	Marvin-Chapel Cemetery District	16	0.00011154	2	-	0	2
06040000	Newville Cemetery District	3	0.00002091	0	-	0	0
06050000	Orland Cemetery District	390	0.00271891	38	-	0	38
06060000	Willows Cemetery District	275	0.00191718	27	-	0	27

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

<b>FY 16/17 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total	
06200000	Glenn-Codora Fire District	103	0.00071807	10	-	0	10
06210000	Elk Creek Fire District	36	0.00025098	4	-	0	4
06220000	Glenn-Colusa Fire District	24	0.00016732	2	-	0	2
06230000	Kanawha Fire District	174	0.00121305	17	-	0	17
06240000	Ord Fire District	46	0.00032069	5	-	0	5
06250000	Orland Fire District	613	0.00427356	60	-	0	60
06300000	Levee District #1	18	0.00012549	2	-	0	2
06310000	Levee District #2	15	0.00010457	1	-	0	1
06320000	Levee District #3	63	0.00043921	6	-	0	6
06500000	Butte City Community Service District	63	0.00043921	6	-	0	6
06510000	BCCSD - Recreation District	7	0.00004880	1	-	0	1
06610000	Elk Creek Community Service District	209	0.00145706	20	-	0	21
06650000	ECCSD - Lighting District	2	0.00001394	0	-	0	0
06700000	Ord Bend Community Service District	30	0.00020915	3	-	0	3
06740000	Artois Community Service District	60	0.00041829	6	-	0	6
06800000	Hamilton City Community Service District	446	0.00310931	44	-	0	44
06830000	HCCSD - Lighting District	17	0.00011852	2	-	0	2
06850000	HCCSD - Library District	16	0.00011154	2	-	0	2
06865000	HCCSD - Edgewater Park	2	0.00001394	0	-	0	0
06870000	HCCSD - Pallisades District	6	0.00004183	1	-	0	1
06880000	N.E. Willows Community Service District	238	0.00165923	23	-	0	23
06920000	Mosquito Abatement District	297	0.00207055	29	-	0	29
06950000	Rice Pest Abatement District	15	0.00010457	1	-	0	1
06960000	HC Reclamation District #2140	1,332	0.00928611	131	-	1	131
06970000	Reclamation District #2106	1	0.00000697	0	-	0	0
99999999	Other	28,839	0.20105270	2,827	-	15	2,841
<b>Total</b>		<b>143,440</b>	<b>1.00000000</b>	<b>14,059</b>	<b>-</b>	<b>72</b>	<b>14,131</b>

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

<b>FY 16/17 Actual</b>		<b>Total</b>	<b>Budget</b>
01011013	County Administrative Officer	1	1
01011040	Department of Finance	105	105
01011051	Annual Audit	9	9
01011080	County Counsel	26	26
01011090	Personnel	39	39
01011150	General Insurance	87	87
01011170	Employee Benefits	3	3
01011200	Data Processing	53	53
01011010	Board of Supervisors	50	50
01011020	Clerk of the Board	20	20
01011070	Assessor	104	104
01011100	Elections	26	26
01011180	Surveyor	5	5
01012040	Court Revenues	93	93
01012060	Grand Jury	2	2
01012100	Indigent Defense	45	45
01012170	Flood Control	3	3
01012180	Agriculture Commissioner	110	110
01012181	Water Resources	20	20
01012200	Building Inspector	33	33
01012220	Recorder	38	38
01012230	Coroner	11	11
01012240	Public Guardian	25	25
01012280	Planning	89	89
01012290	Animal Control	29	29
01014022	Hospital	3	3
01015180	Veterans' Services	11	11
01016040	Library	15	15
01016050	Cooperative Extension	25	25
01024010	Public Health	359	359
01024011	Emergency Preparedness	37	37
01024012	Mental Health	873	873
01024014	Alcohol & Drug Abuse	123	123

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

<u>FY 16/17 Actual</u>		<u>Total</u>	<u>Budget</u>
01024018	Drug Court	24	24
01024020	Maternal & Child Health	13	13
01024025	Women, Infants & Children	70	70
01024170	California Children's Services	35	35
01024300	Health & Human Services Agency	257	257
01024400	Health Services Administration	20	20
01025010	Social Services Administration	2,071	2,071
01042090	District Attorney	150	150
01042110	Sheriff	450	450
01042113	Sheriff's Dispatch	57	57
01042135	Sheriff's Civil Division	11	11
01042140	Jail	401	401
01042150	Probation	72	72
01042155	Juvenile Hall	140	140
01042158	Delinquency Prevention	7	7
01042164	Partnership Grant	4	4
01042168	Juvenile Probation & CAMP	10	10
01042170	JJCPA Grant	10	10
01042360	Boat Patrol	12	12
01052557	Youth Offender Supervision	13	13
01052558	SB678 Community Performance Incentive	20	20
01054010	California Waste Management	2	2
01054012	Mental Health Services Act	369	369
01054045	Mosquito Abatement Assessment Area	21	21
01055340	Child Support	78	78
01062136	Trial Court Security	41	41
01062150	Local Community Corrections	97	97
01200000	Road	910	910
01602270	Fish & Game Commission	2	2
01906020	Office of Education	19	19
02000000	Solid Waste	492	492
02040205	Orland Airport	96	96
02040207	Willows Airport	97	97

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

FY 16/17 Actual		Total	Budget
02200000	Fleet Operations	126	126
02210000	Underground Storage Tanks	27	27
02220000	Vegetation & Environmental Mgmt	13	13
02224170	Tri-County Bee	1	1
02260000	Planning & Public Works Agency	182	182
02261120	Facilities Internal Service Fund	332	332
02270000	Central Services	3	3
02280000	Data Processing ISF	88	88
04050000	Court	443	443
04100000	Law Library	1	1
04250000	Local Transportation Trust	103	103
04260000	Transportation Administration	28	28
04280000	Glenn County Transit	19	19
04281000	Fixed Route Transit	182	182
04601000	Local Agency Formation Commission	5	5
04999100	Community Action	533	533
04999105	Community Development	12	12
05010000	Artois Fire District	8	8
05022000	Hamilton Fire District	33	33
05022010	Bayliss Fire District	2	2
05050000	Willows Rural Fire District	25	25
05110000	Storm Drain Maintenance District #1	1	1
05130000	Storm Drain Maintenance District #3	7	7
05140000	North Willows County Service Area	7	7
05210000	Air Pollution District	98	98
05210241	Air Pollution Vehicle Registration	13	13
05250000	Olive Pest Management District	5	5
06010000	Elk Creek Cemetery District	2	2
06020000	German Cemetery District	0	0
06030000	Marvin-Chapel Cemetery District	2	2
06040000	Newville Cemetery District	0	0
06050000	Orland Cemetery District	38	38
06060000	Willows Cemetery District	27	27

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

<b>FY 16/17 Actual</b>		<b>Total</b>	<b>Budget</b>
06200000	Glenn-Codora Fire District	10	10
06210000	Elk Creek Fire District	4	4
06220000	Glenn-Colusa Fire District	2	2
06230000	Kanawha Fire District	17	17
06240000	Ord Fire District	5	5
06250000	Orland Fire District	60	60
06300000	Levee District #1	2	2
06310000	Levee District #2	1	1
06320000	Levee District #3	6	6
06500000	Butte City Community Service District	6	6
06510000	BCCSD - Recreation District	1	1
06610000	Elk Creek Community Service District	21	21
06650000	ECCSD - Lighting District	0	0
06700000	Ord Bend Community Service District	3	3
06740000	Artois Community Service District	6	6
06800000	Hamilton City Community Service District	44	44
06830000	HCCSD - Lighting District	2	2
06850000	HCCSD - Library District	2	2
06865000	HCCSD - Edgewater Park	0	0
06870000	HCCSD - Pallasades District	1	1
06880000	N.E. Willows Community Service District	23	23
06920000	Mosquito Abatement District	29	29
06950000	Rice Pest Abatement District	1	1
06960000	HC Reclamation District #2140	131	131
06970000	Reclamation District #2106	0	0
99999999	Other	2,841	2,841
<b>Total</b>		<b>14,131</b>	<b>14,131</b>

**COUNTY OF GLENN  
DEPARTMENT OF FINANCE**

1/29/2018

**FY 16/17 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 2016/2017 that reflect the amount of time spent working in these major functions. All costs of this department are distributed to functions based on their proportionate percentage of total time reflected on the time sheets.

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

1. **BUDGET & COST PLAN:** This function is allowable for plan purposes and is allocated based on relative budget size of the final working budget at the end of the fiscal year.
2. **PAYROLL:** The payroll function allocates costs based on the number of employees in each department. Employee count information is taken from payroll reports.
3. **ACCOUNTING:** This function consists of time spent working with departments and special districts on various reports, special accounting projects, auditing and accounting for Social Services, Community Action, proprietary funds, Road, Health Services, special revenue funds, and debt funds. Time spent in preparing reports such as the County Financial Reports is also included in this function. This function is allocated based on time study records.
4. **CHECK PROCESSING:** Checks often contain transactions affecting multiple departments or budget units. Since there is not a one-to-one relationship between the department and a single check the total number of checks and electronic benefits processed are allocated to departments based on the number of transaction units related to the issuance of those checks and electronic benefits.
5. **AUDITING:** Internal audit costs are normally billed directly for the services provided. This function is shown in the plan for memorandum purposes only.
6. **TAX ADMINISTRATION:** The tax administration function is unallowable for A-87 distribution and is shown in the plan for memorandum purposes only.
7. **GENERAL GOVERNMENT:** The General Government function is unallowable and has been excluded from plan calculations.

Credit has been applied for those items that were direct billed during fiscal year 2016/17.

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

1/29/2018

<b>FY 16/17 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Accounting</b>	<b>Budget &amp; Cost Plan</b>	<b>Check Processing</b>	<b>Payroll</b>
Time %	100.00%	17.39%	8.83%	3.94%	23.27%	7.57%
<b>Wages &amp; Benefits</b>						
Salaries & Wages	555,826	96,636	49,101	21,885	129,342	42,099
Benefits	381,836	66,386	33,731	15,035	88,854	28,921
<b>Services &amp; Supplies</b>						
Communications	2,420	421	214	95	563	183
Memberships	1,252	218	111	49	291	95
Miscellaneous Exp	282	49	25	11	66	21
Office Expense	18,234	3,170	1,611	718	4,243	1,381
Professional Services	44	8	4	2	10	3
Publications & Legal	1,183	206	105	47	275	90
Rent/Lease Equipment	2,346	408	207	92	546	178
Special Dept. Expense	1,883	327	166	74	438	143
Special Dept Training	1,914	333	169	75	445	145
Food & Lodging	5,190	902	458	204	1,208	393
Mileage	2,799	487	247	110	651	212
Other Travel	289	50	26	11	67	22
Utilities	5,672	986	501	223	1,320	430
Bad Check Expense	400	70	35	16	93	30
ISF Allocation	50,984	8,864	4,504	2,007	11,864	3,862
Operating Trsf Out-Debt Service	2,933	510	259	115	683	222
<b>Expenditures Per Financial Statements</b>	<b>1,035,487</b>	<b>180,029</b>	<b>91,473</b>	<b>40,772</b>	<b>240,961</b>	<b>78,429</b>

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

1/29/2018

<b>FY 16/17 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Accounting</b>	<b>Budget &amp; Cost Plan</b>	<b>Check Processing</b>	<b>Payroll</b>
Time %	100.00%	17.39%	8.83%	3.94%	23.27%	7.57%
<b>Cost Adjustments</b>						
Building Use to Service Depts.	7,521	7,521				
Debt Service-Capital Assets	(2,933)	(2,933)				
Other Charges for Services	(957)	(957)				
Bad Check Recovery	(840)	(840)				
Refunds & Rebates	(8,767)	(8,767)				
Miscellaneous Revenues	(513)	(513)				
			-	-	-	-
<b>Functional Cost</b>	<b>1,028,998</b>	<b>173,540</b>	<b>91,473</b>	<b>40,772</b>	<b>240,961</b>	<b>78,429</b>
<b>Additions - 1st Allocation</b>						
Other	-	-				
Reallocate Admin	-	(173,540)	18,556	8,271	48,882	15,910
Allocable Costs	1,028,998	-	110,030	49,043	289,843	94,340
Unallocated	(485,744)					
1st Allocation	543,255	-	110,030	49,043	289,843	94,340
<b>Additions - 2nd Allocation</b>						
Other	69,614	69,614				
Reallocate Admin	-	(69,614)	7,444	3,318	19,608	6,382
Allocable Costs	69,614	-	7,444	3,318	19,608	6,382
Unallocated	(32,862)					
2nd Allocation	36,752	-	7,444	3,318	19,608	6,382
<b>Total Allocated</b>	<b>580,007</b>	<b>-</b>	<b>117,473</b>	<b>52,360</b>	<b>309,451</b>	<b>100,722</b>

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

<b>FY 16/17 Actual</b>	Internal Auditing	Tax Administration	Treasury Services	General Government
Time %		20.82%	6.62%	11.56%
<b>Wages &amp; Benefits</b>				
Salaries & Wages	-	115,721	36,803	64,240
Benefits	-	79,497	25,283	44,131
<b>Services &amp; Supplies</b>				
Communications	-	504	160	280
Memberships	-	261	83	145
Miscellaneous Exp	-	59	19	33
Office Expense	-	3,796	1,207	2,107
Professional Services	-	9	3	5
Publications & Legal	-	246	78	137
Rent/Lease Equipment	-	488	155	271
Special Dept. Expense	-	392	125	218
Special Dept Training	-	398	127	221
Food & Lodging	-	1,081	344	600
Mileage	-	583	185	323
Other Travel	-	60	19	33
Utilities	-	1,181	376	656
Bad Check Expense	-	83	26	46
ISF Allocation	-	10,615	3,376	5,892
Operating Trsf Out-Debt Service	-	611	194	339
<b>Expenditures Per Financial Statements</b>	-	215,584	68,563	119,676

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

	Internal Auditing	Tax Administration	Treasury Services	General Government
<b>FY 16/17 Actual</b>				
Time %		20.82%	6.62%	11.56%
<b>Cost Adjustments</b>				
Building Use to Service Depts.				
Debt Service-Capital Assets				
Other Charges for Services				
Bad Check Recovery				
Refunds & Rebates				
Miscellaneous Revenues				
	-	-	-	-
<b>Functional Cost</b>	-	215,584	68,563	119,676
<b>Additions - 1st Allocation</b>				
Other				
Reallocate Admin	-	43,734	13,909	24,278
Allocable Costs	-	259,318	82,472	143,954
Unallocated	-	(259,318)	(82,472)	(143,954)
1st Allocation	-	-	-	-
<b>Additions - 2nd Allocation</b>				
Other				
Reallocate Admin	-	17,543	5,579	9,739
Allocable Costs	-	17,543	5,579	9,739
Unallocated	-	(17,543)	(5,579)	(9,739)
2nd Allocation	-	-	-	-
<b>Total Allocated</b>	-	-	-	-

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 16/17 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	16.63	0.00995802	1,096	-	-	1,096
01011080	County Counsel	6.00	0.00359279	395	-	-	395
01011090	Personnel	79.75	0.04775421	5,254	-	-	5,254
01011150	General Insurance	2.50	0.00149700	165	-	-	165
01011170	Employee Benefits	32.50	0.01946096	2,141	-	-	2,141
01011200	Data Processing	270.76	0.16213077	17,839	-	-	17,839
01011010	Board of Supervisors	10.25	0.00613769	675	-	60	736
01011020	Clerk of the Board	2.00	0.00119760	132	-	12	144
01011070	Assessor	3.00	0.00179640	198	-	18	215
01011100	Elections	1.12	0.00067065	74	-	7	80
01012060	Grand Jury	1.50	0.00089820	99	-	9	108
01012100	Indigent Defense	0.50	0.00029940	33	-	3	36
01012170	Flood Control	1.00	0.00059880	66	-	6	72
01012180	Agriculture Commissioner	30.75	0.01841306	2,026	-	181	2,207
01012181	Water Resources	2.25	0.00134730	148	-	13	162
01012200	Building Inspector	0.25	0.00014970	16	-	1	18
01012220	Recorder	0.63	0.00037724	42	-	4	45
01012240	Public Guardian	8.00	0.00479039	527	-	47	574
01012280	Planning	20.00	0.01197598	1,318	-	118	1,436
01012290	Animal Control	5.25	0.00314369	346	-	31	377
01015180	Veterans' Services	2.00	0.00119760	132	-	12	144
01016050	Cooperative Extension	9.00	0.00538919	593	-	53	646
01024010	Public Health	1.00	0.00059880	66	-	6	72
01024011	Emergency Preparedness	0.50	0.00029940	33	-	3	36
01024012	Mental Health	1.00	0.00059880	66	-	6	72
01024014	Alcohol & Drug Abuse	0.50	0.00029940	33	-	3	36
01024025	Women, Infants & Children	0.25	0.00014970	16	-	1	18
01024170	California Children's Services	1.00	0.00059880	66	-	6	72
01024300	Health & Human Services Agency	70.13	0.04199376	4,621	-	414	5,034
01025010	Social Services Administration	286.00	0.17125646	18,843	-	1,687	20,530
01042090	District Attorney	13.12	0.00785624	864	-	77	942
01042110	Sheriff	48.12	0.02881420	3,170	-	284	3,454
01042140	Jail	6.00	0.00359279	395	-	35	431
01042150	Probation	20.50	0.01227538	1,351	-	121	1,472
01042360	Boat Patrol	0.75	0.00044910	49	-	4	54
01054045	Mosquito Abatement Assessment Area	0.50	0.00029940	33	-	3	36

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 16/17 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01055340	Child Support	14.37	0.00860474	947	-	85	1,032
01200000	Road	13.25	0.00793408	873	-	78	951
01602270	Fish & Game Commission	0.50	0.00029940	33	-	3	36
01906020	Office of Education	30.87	0.01848492	2,034	-	182	2,216
02000000	Solid Waste	202.25	0.12110706	13,325	-	1,193	14,518
02040205	Orland Airport	0.87	0.00052095	57	-	5	62
02040207	Willows Airport	2.38	0.00142514	157	-	14	171
02200000	Fleet Operations	8.75	0.00523949	577	-	52	628
02210000	Underground Storage Tanks	0.50	0.00029940	33	-	3	36
02220000	Vegetation & Environmental Mgmt	0.75	0.00044910	49	-	4	54
02260000	Planning & Public Works Agency	49.75	0.02979024	3,278	-	293	3,571
02261120	Facilities Internal Service Fund	0.50	0.00029940	33	-	3	36
02270000	Central Services	0.25	0.00014970	16	-	1	18
02280000	Data Processing ISF	195.14	0.11684960	12,857	-	1,151	14,008
04050000	Court	5.50	0.00329339	362	-	32	395
04100000	Law Library	0.75	0.00044910	49	-	4	54
04250000	Local Transportation Trust	0.25	0.00014970	16	-	1	18
04260000	Transportation Administration	0.75	0.00044910	49	-	4	54
04280000	Glenn County Transit	0.50	0.00029940	33	-	3	36
04281000	Fixed Route Transit	1.25	0.00074850	82	-	7	90
04601000	Local Agency Formation Commission	12.50	0.00748499	824	-	74	897
04999100	Community Action	9.25	0.00553889	609	-	55	664
05010000	Artois Fire District	1.00	0.00059880	66	-	6	72
05022000	Hamilton Fire District	15.25	0.00913168	1,005	-	90	1,095
05022010	Bayliss Fire District	1.00	0.00059880	66	-	6	72
05050000	Willows Rural Fire District	2.75	0.00164670	181	-	16	197
05110000	Storm Drain Maintenance District #1	1.00	0.00059880	66	-	6	72
05130000	Storm Drain Maintenance District #3	1.00	0.00059880	66	-	6	72
05140000	North Willows County Service Area	1.00	0.00059880	66	-	6	72
05210000	Air Pollution District	6.62	0.00396405	436	-	39	475
05210241	Air Pollution Vehicle Registration	0.25	0.00014970	16	-	1	18
05250000	Olive Pest Management District	0.50	0.00029940	33	-	3	36
06010000	Elk Creek Cemetery District	7.00	0.00419159	461	-	41	502
06020000	German Cemetery District	3.75	0.00224550	247	-	22	269
06030000	Marvin-Chapel Cemetery District	1.25	0.00074850	82	-	7	90
06040000	Newville Cemetery District	2.25	0.00134730	148	-	13	162

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 16/17 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06050000	Orland Cemetery District	22.37	0.01339513	1,474	-	132	1,606
06060000	Willows Cemetery District	3.25	0.00194610	214	-	19	233
06200000	Glenn-Codora Fire District	1.25	0.00074850	82	-	7	90
06210000	Elk Creek Fire District	2.25	0.00134730	148	-	13	162
06220000	Glenn-Colusa Fire District	1.00	0.00059880	66	-	6	72
06230000	Kanawha Fire District	2.50	0.00149700	165	-	15	179
06240000	Ord Fire District	1.50	0.00089820	99	-	9	108
06250000	Orland Fire District	1.00	0.00059880	66	-	6	72
06300000	Levee District #1	1.50	0.00089820	99	-	9	108
06310000	Levee District #2	2.50	0.00149700	165	-	15	179
06320000	Levee District #3	1.00	0.00059880	66	-	6	72
06500000	Butte City Community Service District	22.75	0.01362267	1,499	-	134	1,633
06510000	BCCSD - Recreation District	0.50	0.00029940	33	-	3	36
06610000	Elk Creek Community Service District	12.50	0.00748499	824	-	74	897
06650000	ECCSD - Lighting District	1.25	0.00074850	82	-	7	90
06700000	Ord Bend Community Service District	1.50	0.00089820	99	-	9	108
06740000	Artois Community Service District	5.50	0.00329339	362	-	32	395
06800000	Hamilton City Community Service District	17.13	0.01025742	1,129	-	101	1,230
06830000	HCCSD - Lighting District	0.25	0.00014970	16	-	1	18
06850000	HCCSD - Library District	0.50	0.00029940	33	-	3	36
06865000	HCCSD - Edgewater Park	0.25	0.00014970	16	-	1	18
06870000	HCCSD - Pallisades District	0.25	0.00014970	16	-	1	18
06880000	N.E. Willows Community Service District	4.25	0.00254489	280	-	25	305
06920000	Mosquito Abatement District	6.25	0.00374249	412	-	37	449
06950000	Rice Pest Abatement District	1.00	0.00059880	66	-	6	72
06960000	HC Reclamation District #2140	4.50	0.00269459	296	-	27	323
06970000	Reclamation District #2106	1.00	0.00059880	66	-	6	72
Total		1,670.01	1.00000000	110,030	-	7,444	117,473

Basis of Allocation : Time Study Hours

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 16/17 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	15	0.00010457	5	-	-	5
01011040	Department of Finance	1,073	0.00748048	367	-	-	367
01011051	Annual Audit	90	0.00062744	31	-	-	31
01011080	County Counsel	269	0.00187535	92	-	-	92
01011090	Personnel	397	0.00276771	136	-	-	136
01011150	General Insurance	885	0.00616983	303	-	-	303
01011170	Employee Benefits	34	0.00023703	12	-	-	12
01011200	Data Processing	538	0.00375070	184	-	-	184
01011010	Board of Supervisors	509	0.00354852	174	-	12	186
01011020	Clerk of the Board	204	0.00142220	70	-	5	75
01011070	Assessor	1,056	0.00736196	361	-	25	386
01011100	Elections	266	0.00185443	91	-	6	97
01011180	Surveyor	50	0.00034858	17	-	1	18
01012040	Court Revenues	945	0.00658812	323	-	22	345
01012060	Grand Jury	16	0.00011154	5	-	0	6
01012100	Indigent Defense	457	0.00318600	156	-	11	167
01012170	Flood Control	30	0.00020915	10	-	1	11
01012180	Agriculture Commissioner	1,121	0.00781511	383	-	27	410
01012181	Water Resources	201	0.00140128	69	-	5	73
01012200	Building Inspector	335	0.00233547	115	-	8	122
01012220	Recorder	385	0.00268405	132	-	9	141
01012230	Coroner	114	0.00079476	39	-	3	42
01012240	Public Guardian	252	0.00175683	86	-	6	92
01012280	Planning	902	0.00628834	308	-	21	330
01012290	Animal Control	293	0.00204267	100	-	7	107
01014022	Hospital	33	0.00023006	11	-	1	12
01015180	Veterans' Services	112	0.00078081	38	-	3	41
01016040	Library	150	0.00104573	51	-	4	55
01016050	Cooperative Extension	257	0.00179169	88	-	6	94
01024010	Public Health	3,642	0.02539041	1,245	-	86	1,331
01024011	Emergency Preparedness	373	0.00260039	128	-	9	136
01024012	Mental Health	8,861	0.06177496	3,030	-	210	3,239
01024014	Alcohol & Drug Abuse	1,248	0.00870050	427	-	30	456
01024018	Victim Witness	247	0.00172197	84	-	6	90
01024020	Maternal & Child Health	134	0.00093419	46	-	3	49

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024025	Women, Infants & Children	712	0.00496375	243	-	17	260
01024170	California Children's Services	352	0.00245399	120	-	8	129
01024300	Health & Human Services Agency	2,610	0.01819576	892	-	62	954
01024400	Health Services Administration	200	0.00139431	68	-	5	73
01025010	Social Services Administration	21,021	0.14654908	7,187	-	498	7,685
01042090	District Attorney	1,525	0.01063162	521	-	36	558
01042110	Sheriff	4,569	0.03185304	1,562	-	108	1,670
01042113	Sheriff's Dispatch	578	0.00402956	198	-	14	211
01042135	Sheriff's Civil Division	114	0.00079476	39	-	3	42
01042140	Jail	4,073	0.02839515	1,393	-	96	1,489
01042150	Probation	731	0.00509621	250	-	17	267
01042155	Juvenile Hall	1,422	0.00991355	486	-	34	520
01042158	Delinquency Prevention	76	0.00052984	26	-	2	28
01042164	Partnership Grant	40	0.00027886	14	-	1	15
01042168	Juvenile Probation & CAMP	99	0.00069018	34	-	2	36
01042170	JJCPA Grant	105	0.00073201	36	-	2	38
01042360	Boat Patrol	124	0.00086447	42	-	3	45
01052557	Youth Offender Supervision	127	0.00088539	43	-	3	46
01052558	SB678 Community Performance Incentive	200	0.00139431	68	-	5	73
01054010	California Waste Management	16	0.00011154	5	-	0	6
01054012	Mental Health Services Act	3,750	0.02614334	1,282	-	89	1,371
01054045	Mosquito Abatement Assessment Area	217	0.00151283	74	-	5	79
01055340	Child Support	795	0.00554239	272	-	19	291
01062136	Trial Court Security	417	0.00290714	143	-	10	152
01062150	Local Community Corrections	987	0.00688093	337	-	23	361
01200000	Road	9,234	0.06437535	3,157	-	219	3,376
01602270	Fish & Game Commission	16	0.00011154	5	-	0	6
01906020	Office of Education	194	0.00135248	66	-	5	71
02000000	Solid Waste	4,991	0.03479504	1,706	-	118	1,825
02040205	Orland Airport	976	0.00680424	334	-	23	357
02040207	Willows Airport	982	0.00684607	336	-	23	359
02200000	Fleet Operations	1,280	0.00892359	438	-	30	468
02210000	Underground Storage Tanks	275	0.00191718	94	-	7	101
02220000	Vegetation & Environmental Mgmt	137	0.00095510	47	-	3	50
02224170	Tri-County Bee	6	0.00004183	2	-	0	2

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02260000	Planning & Public Works Agency	1,850	0.01289738	633	-	44	676
02261120	Facilities Internal Service Fund	3,367	0.02347323	1,151	-	80	1,231
02270000	Central Services	29	0.00020218	10	-	1	11
02280000	Data Processing ISF	898	0.00626046	307	-	21	328
04050000	Court	4,500	0.03137200	1,539	-	107	1,645
04100000	Law Library	9	0.00006274	3	-	0	3
04250000	Local Transportation Trust	1,044	0.00727830	357	-	25	382
04260000	Transportation Administration	288	0.00200781	98	-	7	105
04280000	Glenn County Transit	194	0.00135248	66	-	5	71
04281000	Fixed Route Transit	1,844	0.01285555	630	-	44	674
04601000	Local Agency Formation Commission	54	0.00037646	18	-	1	20
04999100	Community Action	5,409	0.03770915	1,849	-	128	1,977
04999105	Community Development	121	0.00084356	41	-	3	44
05010000	Artois Fire District	78	0.00054378	27	-	2	29
05022000	Hamilton Fire District	333	0.00232153	114	-	8	122
05022010	Bayliss Fire District	23	0.00016035	8	-	1	8
05050000	Willows Rural Fire District	253	0.00176380	87	-	6	92
05110000	Storm Drain Maintenance District #1	10	0.00006972	3	-	0	4
05130000	Storm Drain Maintenance District #3	67	0.00046709	23	-	2	24
05140000	North Willows County Service Area	68	0.00047407	23	-	2	25
05210000	Air Pollution District	999	0.00696458	342	-	24	365
05210241	Air Pollution Vehicle Registration	132	0.00092025	45	-	3	48
05250000	Olive Pest Management District	51	0.00035555	17	-	1	19
06010000	Elk Creek Cemetery District	16	0.00011154	5	-	0	6
06020000	German Cemetery District	2	0.00001394	1	-	0	1
06030000	Marvin-Chapel Cemetery District	16	0.00011154	5	-	0	6
06040000	Newville Cemetery District	3	0.00002091	1	-	0	1
06050000	Orland Cemetery District	390	0.00271891	133	-	9	143
06060000	Willows Cemetery District	275	0.00191718	94	-	7	101
06200000	Glenn-Codora Fire District	103	0.00071807	35	-	2	38
06210000	Elk Creek Fire District	36	0.00025098	12	-	1	13
06220000	Glenn-Colusa Fire District	24	0.00016732	8	-	1	9
06230000	Kanawha Fire District	174	0.00121305	59	-	4	64
06240000	Ord Fire District	46	0.00032069	16	-	1	17
06250000	Orland Fire District	613	0.00427356	210	-	15	224

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06300000	Levee District #1	18	0.00012549	6	-	0	7
06310000	Levee District #2	15	0.00010457	5	-	0	5
06320000	Levee District #3	63	0.00043921	22	-	1	23
06500000	Butte City Community Service District	63	0.00043921	22	-	1	23
06510000	BCCSD - Recreation District	7	0.00004880	2	-	0	3
06610000	Elk Creek Community Service District	209	0.00145706	71	-	5	76
06650000	ECCSD - Lighting District	2	0.00001394	1	-	0	1
06700000	Ord Bend Community Service District	30	0.00020915	10	-	1	11
06740000	Artois Community Service District	60	0.00041829	21	-	1	22
06800000	Hamilton City Community Service District	446	0.00310931	152	-	11	163
06830000	HCCSD - Lighting District	17	0.00011852	6	-	0	6
06850000	HCCSD - Library District	16	0.00011154	5	-	0	6
06865000	HCCSD - Edgewater Park	2	0.00001394	1	-	0	1
06870000	HCCSD - Paliades District	6	0.00004183	2	-	0	2
06880000	N.E. Willows Community Service District	238	0.00165923	81	-	6	87
06920000	Mosquito Abatement District	297	0.00207055	102	-	7	109
06950000	Rice Pest Abatement District	15	0.00010457	5	-	0	5
06960000	HC Reclamation District #2140	1,332	0.00928611	455	-	32	487
06970000	Reclamation District #2106	1	0.00000697	0	-	0	0
99999999	Other	28,839	0.20105270	9,860	-	683	10,543
	<b>Total</b>	<b>143,440</b>	<b>1.00000000</b>	<b>49,043</b>	<b>-</b>	<b>3,318</b>	<b>52,360</b>

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 16/17 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	2	0.00004101	12	-	-	12
01011040	Department of Finance	394	0.00807874	2,342	-	-	2,342
01011051	Annual Audit	2	0.00004101	12	-	-	12
01011080	County Counsel	112	0.00229649	666	-	-	666
01011090	Personnel	153	0.00313717	909	-	-	909
01011150	General Insurance	2	0.00004101	12	-	-	12
01011170	Employee Benefits	6	0.00012303	36	-	-	36
01011200	Data Processing	16	0.00032807	95	-	-	95
01011010	Board of Supervisors	207	0.00424441	1,230	-	84	1,315
01011020	Clerk of the Board	129	0.00264507	767	-	53	819
01011070	Assessor	308	0.00631536	1,830	-	126	1,956
01011100	Elections	182	0.00373180	1,082	-	74	1,156
01011180	Surveyor	7	0.00014353	42	-	3	44
01012040	Court Revenues	7	0.00014353	42	-	3	44
01012060	Grand Jury	28	0.00057412	166	-	11	178
01012100	Indigent Defense	16	0.00032807	95	-	7	102
01012170	Flood Control	4	0.00008202	24	-	2	25
01012180	Agriculture Commissioner	356	0.00729957	2,116	-	145	2,261
01012181	Water Resources	127	0.00260406	755	-	52	807
01012200	Building Inspector	184	0.00377281	1,094	-	75	1,169
01012220	Recorder	159	0.00326020	945	-	65	1,010
01012230	Coroner	11	0.00022555	65	-	4	70
01012240	Public Guardian	133	0.00272709	790	-	54	845
01012280	Planning	172	0.00352676	1,022	-	70	1,092
01012285	Planning & Community Development	3	0.00006151	18	-	1	19
01012290	Animal Control	183	0.00375231	1,088	-	75	1,162
01014022	Hospital	3	0.00006151	18	-	1	19
01015180	Veterans' Services	120	0.00246053	713	-	49	762
01016040	Library	2	0.00004101	12	-	1	13
01016050	Cooperative Extension	149	0.00305516	886	-	61	946
01024010	Public Health	709	0.01453763	4,214	-	289	4,503
01024011	Emergency Preparedness	145	0.00297314	862	-	59	921
01024012	Mental Health	1,959	0.04016814	11,642	-	799	12,441
01024014	Alcohol & Drug Abuse	387	0.00793521	2,300	-	158	2,458
01024018	Victim Witness	137	0.00280910	814	-	56	870

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024020	Maternal & Child Health	58	0.00118926	345	-	24	368
01024025	Women, Infants & Children	273	0.00559770	1,622	-	111	1,734
01024170	California Children's Services	112	0.00229649	666	-	46	711
01024300	Health & Human Services Agency	662	0.01357392	3,934	-	270	4,204
01024400	Health Services Administration	172	0.00352676	1,022	-	70	1,092
01025010	Social Services Administration	10,523	0.21576789	62,539	-	4,291	66,830
01042090	District Attorney	376	0.00770966	2,235	-	153	2,388
01042110	Sheriff	937	0.01921263	5,569	-	382	5,951
01042113	Sheriff's Dispatch	255	0.00522862	1,515	-	104	1,619
01042122	Office of Emergency Services	1	0.00002050	6	-	0	6
01042135	Sheriff's Civil Division	97	0.00198893	576	-	40	616
01042140	Jail	747	0.01531679	4,439	-	305	4,744
01042150	Probation	295	0.00604880	1,753	-	120	1,874
01042155	Juvenile Hall	443	0.00908345	2,633	-	181	2,813
01042158	Delinquency Prevention	61	0.00125077	363	-	25	387
01042164	Partnership Grant	7	0.00014353	42	-	3	44
01042168	Juvenile Probation & CAMP	85	0.00174287	505	-	35	540
01042170	JJCPA Grant	98	0.00200943	582	-	40	622
01042360	Boat Patrol	67	0.00137380	398	-	27	426
01052550	County SLESF	15	0.00030757	89	-	6	95
01052557	Youth Offender Supervision	99	0.00202994	588	-	40	629
01052558	SB678 Community Performance Incentive	121	0.00248103	719	-	49	768
01054010	California Waste Management	2	0.00004101	12	-	1	13
01054012	Mental Health Services Act	6	0.00012303	36	-	2	38
01054020	Superior Reg Workforce Ed	2	0.00004101	12	-	1	13
01054045	Mosquito Abatement Assessment Area	24	0.00049211	143	-	10	152
01055340	Child Support	289	0.00592577	1,718	-	118	1,835
01062136	Trial Court Security	175	0.00358827	1,040	-	71	1,111
01062150	Local Community Corrections	256	0.00524913	1,521	-	104	1,626
01200000	Road	1,303	0.02671724	7,744	-	531	8,275
01602270	Fish & Game Commission	15	0.00030757	89	-	6	95
01906020	Office of Education	17,416	0.35710478	103,504	-	7,102	110,607
02000000	Solid Waste	353	0.00723806	2,098	-	144	2,242
02040205	Orland Airport	43	0.00088169	256	-	18	273
02040207	Willows Airport	43	0.00088169	256	-	18	273

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02200000	Fleet Operations	236	0.00483904	1,403	-	96	1,499
02210000	Underground Storage Tanks	17	0.00034857	101	-	7	108
02220000	Vegetation & Environmental Mgmt	8	0.00016404	48	-	3	51
02224170	Tri-County Bee	2	0.00004101	12	-	1	13
02260000	Planning & Public Works Agency	297	0.00608981	1,765	-	121	1,886
02261120	Facilities Internal Service Fund	540	0.01107238	3,209	-	220	3,429
02270000	Central Services	5	0.00010252	30	-	2	32
02280000	Data Processing ISF	17	0.00034857	101	-	7	108
04050000	Court	166	0.00340373	987	-	68	1,054
04100000	Law Library	3	0.00006151	18	-	1	19
04250000	Local Transportation Trust	24	0.00049211	143	-	10	152
04260000	Transportation Administration	13	0.00026656	77	-	5	83
04280000	Glenn County Transit	35	0.00071765	208	-	14	222
04281000	Fixed Route Transit	43	0.00088169	256	-	18	273
04601000	Local Agency Formation Commission	19	0.00038958	113	-	8	121
04999100	Community Action	1,216	0.02493336	7,227	-	496	7,723
04999105	Community Development	23	0.00047160	137	-	9	146
05010000	Artois Fire District	11	0.00022555	65	-	4	70
05022000	Hamilton Fire District	74	0.00151733	440	-	30	470
05022010	Bayliss Fire District	2	0.00004101	12	-	1	13
05050000	Willows Rural Fire District	15	0.00030757	89	-	6	95
05110000	Storm Drain Maintenance District #1	4	0.00008202	24	-	2	25
05130000	Storm Drain Maintenance District #3	4	0.00008202	24	-	2	25
05140000	North Willows County Service Area	10	0.00020504	59	-	4	64
05210000	Air Pollution District	270	0.00553619	1,605	-	110	1,715
05210241	Air Pollution Vehicle Registration	10	0.00020504	59	-	4	64
05250000	Olive Pest Management District	3	0.00006151	18	-	1	19
06010000	Elk Creek Cemetery District	14	0.00028706	83	-	6	89
06020000	German Cemetery District	1	0.00002050	6	-	0	6
06030000	Marvin-Chapel Cemetery District	15	0.00030757	89	-	6	95
06040000	Newville Cemetery District	1	0.00002050	6	-	0	6
06050000	Orland Cemetery District	88	0.00180439	523	-	36	559
06060000	Willows Cemetery District	57	0.00116875	339	-	23	362
06200000	Glenn-Codora Fire District	16	0.00032807	95	-	7	102
06210000	Elk Creek Fire District	9	0.00018454	53	-	4	57

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06220000	Glenn-Colusa Fire District	3	0.00006151	18	-	1	19
06230000	Kanawha Fire District	19	0.00038958	113	-	8	121
06240000	Ord Fire District	12	0.00024605	71	-	5	76
06250000	Orland Fire District	23	0.00047160	137	-	9	146
06300000	Levee District #1	1	0.00002050	6	-	0	6
06310000	Levee District #2	1	0.00002050	6	-	0	6
06320000	Levee District #3	3	0.00006151	18	-	1	19
06500000	Butte City Community Service District	27	0.00055362	160	-	11	171
06510000	BCCSD - Recreation District	2	0.00004101	12	-	1	13
06610000	Elk Creek Community Service District	36	0.00073816	214	-	15	229
06650000	ECCSD - Lighting District	4	0.00008202	24	-	2	25
06700000	Ord Bend Community Service District	11	0.00022555	65	-	4	70
06740000	Artois Community Service District	21	0.00043059	125	-	9	133
06800000	Hamilton City Community Service District	109	0.00223498	648	-	44	692
06830000	HCCSD - Lighting District	4	0.00008202	24	-	2	25
06850000	HCCSD - Library District	19	0.00038958	113	-	8	121
06865000	HCCSD - Edgewater Park	4	0.00008202	24	-	2	25
06870000	HCCSD - Pallsades District	4	0.00008202	24	-	2	25
06880000	N.E. Willows Community Service District	10	0.00020504	59	-	4	64
06920000	Mosquito Abatement District	59	0.00120976	351	-	24	375
06950000	Rice Pest Abatement District	1	0.00002050	6	-	0	6
06960000	HC Reclamation District #2140	13	0.00026656	77	-	5	83
06970000	Reclamation District #2106	2	0.00004101	12	-	1	13
99999999	Other	3,169	0.06497847	18,834	-	1,292	20,126
	<b>Total</b>	<b>48,770</b>	<b>1.00000000</b>	<b>289,843</b>	<b>-</b>	<b>19,608</b>	<b>309,451</b>

Basis of Allocation : Number of Checks Written

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

<b>FY 16/17 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040 <i>Department of Finance</i>	9.00	0.02088167	1,970	-	-	1,970
01011080 <i>County Counsel</i>	1.50	0.00348028	328	(45)	-	284
01011090 <i>Personnel</i>	2.00	0.00464037	438	-	-	438
01011010 Board of Supervisors	5.00	0.01160093	1,094	-	76	1,171
01011020 Clerk of the Board	1.50	0.00348028	328	-	23	351
01011070 Assessor	8.00	0.01856148	1,751	-	122	1,873
01011100 Elections	1.00	0.00232019	219	-	15	234
01012180 Agriculture Commissioner	10.00	0.02320186	2,189	-	153	2,341
01012181 Water Resources	3.00	0.00696056	657	-	46	702
01012200 Building Inspector	5.00	0.01160093	1,094	-	76	1,171
01012220 Recorder	3.00	0.00696056	657	-	46	702
01012240 Public Guardian	2.00	0.00464037	438	-	31	468
01012280 Planning	3.00	0.00696056	657	-	46	702
01012290 Animal Control	3.00	0.00696056	657	-	46	702
01015180 Veterans' Services	2.00	0.00464037	438	-	31	468
01016050 Cooperative Extension	3.00	0.00696056	657	-	46	702
01024010 Public Health	16.00	0.03712297	3,502	-	244	3,746
01024011 Emergency Preparedness	1.00	0.00232019	219	-	15	234
01024012 Mental Health	53.00	0.12296984	11,601	-	808	12,409
01024014 Alcohol & Drug Abuse	8.00	0.01856148	1,751	-	122	1,873
01024018 Victim Witness	2.00	0.00464037	438	-	31	468
01024025 Women, Infants & Children	5.00	0.01160093	1,094	-	76	1,171
01024170 California Children's Services	1.00	0.00232019	219	-	15	234
01024300 Health & Human Services Agency	23.00	0.05336427	5,034	-	351	5,385
01025010 Social Services Administration	83.00	0.19257541	18,167	-	1,266	19,433
01042090 District Attorney	9.00	0.02088167	1,970	-	137	2,107
01042110 Sheriff	25.00	0.05800464	5,472	(45)	381	5,809
01042113 Sheriff's Dispatch	5.00	0.01160093	1,094	-	76	1,171
01042122 Office of Emergency Services	1.00	0.00232019	219	-	15	234
01042135 Sheriff's Civil Division	1.00	0.00232019	219	-	15	234
01042140 Jail	20.00	0.04640371	4,378	-	305	4,683
01042150 Probation	5.00	0.01160093	1,094	-	76	1,171
01042158 Delinquency Prevention	1.00	0.00232019	219	-	15	234
01042168 Juvenile Probation & CAMP	1.00	0.00232019	219	-	15	234

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 16/17 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042170	JJCPA Grant	1.00	0.00232019	219	-	15	234
01052557	Youth Offender Supervision	2.00	0.00464037	438	-	31	468
01052558	SB678 Community Performance Incentive	2.00	0.00464037	438	-	31	468
01055340	Child Support	8.00	0.01856148	1,751	-	122	1,873
01062136	Trial Court Security	2.00	0.00464037	438	-	31	468
01062150	Local Community Corrections	5.00	0.01160093	1,094	-	76	1,171
01200000	Road	35.00	0.08120650	7,661	-	534	8,195
01602270	Fish & Game Commission	1.00	0.00232019	219	-	15	234
02000000	Solid Waste	6.00	0.01392111	1,313	-	92	1,405
02200000	Fleet Operations	4.00	0.00928074	876	-	61	937
02260000	Planning & Public Works Agency	6.00	0.01392111	1,313	-	92	1,405
02261120	Facilities Internal Service Fund	11.00	0.02552204	2,408	-	168	2,575
04999100	Community Action	15.00	0.03480278	3,283	-	229	3,512
04999105	Community Development	4.00	0.00928074	876	-	61	937
05210000	Air Pollution District	7.00	0.01624130	1,532	-	107	1,639
Total		431.00	1.00000000	94,340	(89)	6,382	100,632

Basis of Allocation : Number of Employees

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 16/17 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
01011013	County Administrative Officer	17	-	5	12	-
01011040	Department of Finance	5,774	1,096	367	2,342	1,970
01011051	Annual Audit	43	-	31	12	-
01011080	County Counsel	1,437	395	92	666	284
01011090	Personnel	6,737	5,254	136	909	438
01011150	General Insurance	479	165	303	12	-
01011170	Employee Benefits	2,189	2,141	12	36	-
01011200	Data Processing	18,118	17,839	184	95	-
01011010	Board of Supervisors	3,407	736	186	1,315	1,171
01011020	Clerk of the Board	1,389	144	75	819	351
01011070	Assessor	4,431	215	386	1,956	1,873
01011100	Elections	1,568	80	97	1,156	234
01011180	Surveyor	63	-	18	44	-
01012040	Court Revenues	390	-	345	44	-
01012060	Grand Jury	291	108	6	178	-
01012100	Indigent Defense	305	36	167	102	-
01012170	Flood Control	108	72	11	25	-
01012180	Agriculture Commissioner	7,219	2,207	410	2,261	2,341
01012181	Water Resources	1,744	162	73	807	702
01012200	Building Inspector	2,480	18	122	1,169	1,171
01012220	Recorder	1,898	45	141	1,010	702
01012230	Coroner	112	-	42	70	-
01012240	Public Guardian	1,979	574	92	845	468
01012280	Planning	3,560	1,436	330	1,092	702
01012285	Planning & Community Development	19	-	-	19	-
01012290	Animal Control	2,349	377	107	1,162	702
01014022	Hospital	31	-	12	19	-
01015180	Veterans' Services	1,415	144	41	762	468
01016040	Library	68	-	55	13	-
01016050	Cooperative Extension	2,389	646	94	946	702
01024010	Public Health	9,652	72	1,331	4,503	3,746
01024011	Emergency Preparedness	1,327	36	136	921	234
01024012	Mental Health	28,162	72	3,239	12,441	12,409
01024014	Alcohol & Drug Abuse	4,823	36	456	2,458	1,873
01024018	Victim Witness	1,429	-	90	870	468

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 16/17 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
01024020	Maternal & Child Health	417	-	49	368	-
01024025	Women, Infants & Children	3,183	18	260	1,734	1,171
01024170	California Children's Services	1,146	72	129	711	234
01024300	Health & Human Services Agency	15,578	5,034	954	4,204	5,385
01024400	Health Services Administration	1,165	-	73	1,092	-
01025010	Social Services Administration	114,479	20,530	7,685	66,830	19,433
01042090	District Attorney	5,994	942	558	2,388	2,107
01042110	Sheriff	16,884	3,454	1,670	5,951	5,809
01042113	Sheriff's Dispatch	3,001	-	211	1,619	1,171
01042122	Office of Emergency Services	240	-	-	6	234
01042135	Sheriff's Civil Division	892	-	42	616	234
01042140	Jail	11,347	431	1,489	4,744	4,683
01042150	Probation	4,783	1,472	267	1,874	1,171
01042155	Juvenile Hall	3,333	-	520	2,813	-
01042158	Delinquency Prevention	649	-	28	387	234
01042164	Partnership Grant	59	-	15	44	-
01042168	Juvenile Probation & CAMP	810	-	36	540	234
01042170	JJCPA Grant	895	-	38	622	234
01042360	Boat Patrol	525	54	45	426	-
01052550	County SLESF	95	-	-	95	-
01052557	Youth Offender Supervision	1,143	-	46	629	468
01052558	SB678 Community Performance Incentive	1,310	-	73	768	468
01054010	California Waste Management	19	-	6	13	-
01054012	Mental Health Services Act	1,409	-	1,371	38	-
01054020	Superior Reg Workforce Ed	13	-	-	13	-
01054045	Mosquito Abatement Assessment Area	268	36	79	152	-
01055340	Child Support	5,031	1,032	291	1,835	1,873
01062136	Trial Court Security	1,732	-	152	1,111	468
01062150	Local Community Corrections	3,157	-	361	1,626	1,171
01200000	Road	20,797	951	3,376	8,275	8,195
01602270	Fish & Game Commission	371	36	6	95	234
01906020	Office of Education	112,893	2,216	71	110,607	-
02000000	Solid Waste	19,990	14,518	1,825	2,242	1,405
02040205	Orland Airport	692	62	357	273	-
02040207	Willows Airport	803	171	359	273	-

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 16/17 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
02200000	Fleet Operations	3,531	628	468	1,499	937
02210000	Underground Storage Tanks	244	36	101	108	-
02220000	Vegetation & Environmental Mgmt	155	54	50	51	-
02224170	Tri-County Bee	15	-	2	13	-
02260000	Planning & Public Works Agency	7,539	3,571	676	1,886	1,405
02261120	Facilities Internal Service Fund	7,272	36	1,231	3,429	2,575
02270000	Central Services	60	18	11	32	-
02280000	Data Processing ISF	14,444	14,008	328	108	-
04050000	Court	3,094	395	1,645	1,054	-
04100000	Law Library	76	54	3	19	-
04250000	Local Transportation Trust	552	18	382	152	-
04260000	Transportation Administration	242	54	105	83	-
04280000	Glenn County Transit	329	36	71	222	-
04281000	Fixed Route Transit	1,037	90	674	273	-
04601000	Local Agency Formation Commission	1,038	897	20	121	-
04999100	Community Action	13,876	664	1,977	7,723	3,512
04999105	Community Development	1,127	-	44	146	937
05010000	Artois Fire District	170	72	29	70	-
05022000	Hamilton Fire District	1,686	1,095	122	470	-
05022010	Bayliss Fire District	93	72	8	13	-
05050000	Willows Rural Fire District	385	197	92	95	-
05110000	Storm Drain Maintenance District #1	101	72	4	25	-
05130000	Storm Drain Maintenance District #3	122	72	24	25	-
05140000	North Willows County Service Area	160	72	25	64	-
05210000	Air Pollution District	4,194	475	365	1,715	1,639
05210241	Air Pollution Vehicle Registration	130	18	48	64	-
05250000	Olive Pest Management District	74	36	19	19	-
06010000	Elk Creek Cemetery District	597	502	6	89	-
06020000	German Cemetery District	276	269	1	6	-
06030000	Marvin-Chapel Cemetery District	191	90	6	95	-
06040000	Newville Cemetery District	169	162	1	6	-
06050000	Orland Cemetery District	2,307	1,606	143	559	-
06060000	Willows Cemetery District	696	233	101	362	-
06200000	Glenn-Codora Fire District	229	90	38	102	-
06210000	Elk Creek Fire District	232	162	13	57	-

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 16/17 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
06220000	Glenn-Colusa Fire District	100	72	9	19	-
06230000	Kanawha Fire District	364	179	64	121	-
06240000	Ord Fire District	201	108	17	76	-
06250000	Orland Fire District	442	72	224	146	-
06300000	Levee District #1	121	108	7	6	-
06310000	Levee District #2	191	179	5	6	-
06320000	Levee District #3	114	72	23	19	-
06500000	Butte City Community Service District	1,828	1,633	23	171	-
06510000	BCCSD - Recreation District	51	36	3	13	-
06610000	Elk Creek Community Service District	1,202	897	76	229	-
06650000	ECCSD - Lighting District	116	90	1	25	-
06700000	Ord Bend Community Service District	189	108	11	70	-
06740000	Artois Community Service District	550	395	22	133	-
06800000	Hamilton City Community Service District	2,085	1,230	163	692	-
06830000	HCCSD - Lighting District	50	18	6	25	-
06850000	HCCSD - Library District	162	36	6	121	-
06865000	HCCSD - Edgewater Park	44	18	1	25	-
06870000	HCCSD - Pallasades District	46	18	2	25	-
06880000	N.E. Willows Community Service District	456	305	87	64	-
06920000	Mosquito Abatement District	932	449	109	375	-
06950000	Rice Pest Abatement District	84	72	5	6	-
06960000	HC Reclamation District #2140	893	323	487	83	-
06970000	Reclamation District #2106	85	72	0	13	-
99999999	Other	30,669	-	10,543	20,126	-
<b>Total</b>		<b>579,917</b>	<b>117,473</b>	<b>52,360</b>	<b>309,451</b>	<b>100,632</b>

COUNTY OF GLENN  
ANNUAL AUDIT

1/29/2018

**FY 16/17 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.

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
ANNUAL AUDIT

1/29/2018

<b>FY 16/17 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Countywide Audit</b>	<b>Special Audits</b>
Time %	100.00%		72.54%	27.46%
<b>Services &amp; Supplies</b>				
Professional Services	82,221	-	59,645	22,576
<b>Expenditures Per Financial Statements</b>	<u>82,221</u>	<u>-</u>	<u>59,645</u>	<u>22,576</u>
<b>Cost Adjustments</b>	-			
<b>Functional Cost</b>	<u>82,221</u>	<u>-</u>	<u>59,645</u>	<u>22,576</u>
<b>Additions - 1st Allocation</b>				
Other	-	-		
Reallocate Admin	-	-		
Allocable Costs	82,221		59,645	22,576
Unallocated	-			
1st Allocation	<u>82,221</u>	<u>-</u>	<u>59,645</u>	<u>22,576</u>
<b>Additions - 2nd Allocation</b>				
Other	375	375		
Reallocate Admin	-	(375)	272	103
Allocable Costs	375		272	103
Unallocated	-			
2nd Allocation	<u>375</u>	<u>-</u>	<u>272</u>	<u>103</u>
<b>Total Allocated</b>	<u><u>82,596</u></u>	<u><u>-</u></u>	<u><u>59,917</u></u>	<u><u>22,679</u></u>

COUNTY OF GLENN  
ANNUAL AUDIT

FY 16/17 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	15	0.00010457	6	-	-	6
01011040	Department of Finance	1,073	0.00748048	446	-	-	446
01011051	Annual Audit	90	0.00062744	37	-	-	37
01011080	County Counsel	269	0.00187535	112	-	-	112
01011090	Personnel	397	0.00276771	165	-	-	165
01011150	General Insurance	885	0.00616983	368	-	-	368
01011170	Employee Benefits	34	0.00023703	14	-	-	14
01011200	Data Processing	538	0.00375070	224	-	-	224
01011010	Board of Supervisors	509	0.00354852	212	-	1	213
01011020	Clerk of the Board	204	0.00142220	85	-	0	85
01011070	Assessor	1,056	0.00736196	439	-	2	441
01011100	Elections	266	0.00185443	111	-	1	111
01011180	Surveyor	50	0.00034858	21	-	0	21
01012040	Court Revenues	945	0.00658812	393	-	2	395
01012060	Grand Jury	16	0.00011154	7	-	0	7
01012100	Indigent Defense	457	0.00318600	190	-	1	191
01012170	Flood Control	30	0.00020915	12	-	0	13
01012180	Agriculture Commissioner	1,121	0.00781511	466	-	2	468
01012181	Water Resources	201	0.00140128	84	-	0	84
01012200	Building Inspector	335	0.00233547	139	-	1	140
01012220	Recorder	385	0.00268405	160	-	1	161
01012230	Coroner	114	0.00079476	47	-	0	48
01012240	Public Guardian	252	0.00175683	105	-	0	105
01012280	Planning	902	0.00628834	375	-	2	377
01012290	Animal Control	293	0.00204267	122	-	1	122
01014022	Hospital	33	0.00023006	14	-	0	14
01015180	Veterans' Services	112	0.00078081	47	-	0	47
01016040	Library	150	0.00104573	62	-	0	63
01016050	Cooperative Extension	257	0.00179169	107	-	0	107
01024010	Public Health	3,642	0.02539041	1,514	-	7	1,521
01024011	Emergency Preparedness	373	0.00260039	155	-	1	156
01024012	Mental Health	8,861	0.06177496	3,685	-	17	3,702
01024014	Alcohol & Drug Abuse	1,248	0.00870050	519	-	2	521
01024018	Victim Witness	247	0.00172197	103	-	0	103
01024020	Maternal & Child Health	134	0.00093419	56	-	0	56
01024025	Women, Infants & Children	712	0.00496375	296	-	1	297
01024170	California Children's Services	352	0.00245399	146	-	1	147

COUNTY OF GLENN  
ANNUAL AUDIT

FY 16/17 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024300	Health & Human Services Agency	2,610	0.01819576	1,085	-	5	1,090
01024400	Health Services Administration	200	0.00139431	83	-	0	84
01025010	Social Services Administration	21,021	0.14654908	8,741	-	41	8,782
01042090	District Attorney	1,525	0.01063162	634	-	3	637
01042110	Sheriff	4,569	0.03185304	1,900	-	9	1,909
01042113	Sheriff's Dispatch	578	0.00402956	240	-	1	241
01042135	Sheriff's Civil Division	114	0.00079476	47	-	0	48
01042140	Jail	4,073	0.02839515	1,694	-	8	1,702
01042150	Probation	731	0.00509621	304	-	1	305
01042155	Juvenile Hall	1,422	0.00991355	591	-	3	594
01042158	Delinquency Prevention	76	0.00052984	32	-	0	32
01042164	Partnership Grant	40	0.00027886	17	-	0	17
01042168	Juvenile Probation & CAMP	99	0.00069018	41	-	0	41
01042170	JJCPA Grant	105	0.00073201	44	-	0	44
01042360	Boat Patrol	124	0.00086447	52	-	0	52
01052557	Youth Offender Supervision	127	0.00088539	53	-	0	53
01052558	SB678 Community Performance Incentive	200	0.00139431	83	-	0	84
01054010	California Waste Management	16	0.00011154	7	-	0	7
01054012	Mental Health Services Act	3,750	0.02614334	1,559	-	7	1,567
01054045	Mosquito Abatement Assessment Area	217	0.00151283	90	-	0	91
01055340	Child Support	795	0.00554239	331	-	2	332
01062136	Trial Court Security	417	0.00290714	173	-	1	174
01062150	Local Community Corrections	987	0.00688093	410	-	2	412
01200000	Road	9,234	0.06437535	3,840	-	18	3,858
01602270	Fish & Game Commission	16	0.00011154	7	-	0	7
01906020	Office of Education	194	0.00135248	81	-	0	81
02000000	Solid Waste	4,991	0.03479504	2,075	-	10	2,085
02040205	Orland Airport	976	0.00680424	406	-	2	408
02040207	Willows Airport	982	0.00684607	408	-	2	410
02200000	Fleet Operations	1,280	0.00892359	532	-	2	535
02210000	Underground Storage Tanks	275	0.00191718	114	-	1	115
02220000	Vegetation & Environmental Mgmt	137	0.00095510	57	-	0	57
02224170	Tri-County Bee	6	0.00004183	2	-	0	3
02260000	Planning & Public Works Agency	1,850	0.01289738	769	-	4	773
02261120	Facilities Internal Service Fund	3,367	0.02347323	1,400	-	7	1,407
02270000	Central Services	29	0.00020218	12	-	0	12
02280000	Data Processing ISF	898	0.00626046	373	-	2	375

COUNTY OF GLENN  
ANNUAL AUDIT

FY 16/17 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
04050000	Court	4,500	0.03137200	1,871	-	9	1,880
04100000	Law Library	9	0.00006274	4	-	0	4
04250000	Local Transportation Trust	1,044	0.00727830	434	-	2	436
04260000	Transportation Administration	288	0.00200781	120	-	1	120
04280000	Glenn County Transit	194	0.00135248	81	-	0	81
04281000	Fixed Route Transit	1,844	0.01285555	767	-	4	770
04601000	Local Agency Formation Commission	54	0.00037646	22	-	0	23
04999100	Community Action	5,409	0.03770915	2,249	-	10	2,260
04999105	Community Development	121	0.00084356	50	-	0	51
05010000	Artois Fire District	78	0.00054378	32	-	0	33
05022000	Hamilton Fire District	333	0.00232153	138	-	1	139
05022010	Bayliss Fire District	23	0.00016035	10	-	0	10
05050000	Willows Rural Fire District	253	0.00176380	105	-	0	106
05110000	Storm Drain Maintenance District #1	10	0.00006972	4	-	0	4
05130000	Storm Drain Maintenance District #3	67	0.00046709	28	-	0	28
05140000	North Willows County Service Area	68	0.00047407	28	-	0	28
05210000	Air Pollution District	999	0.00696458	415	-	2	417
05210241	Air Pollution Vehicle Registration	132	0.00092025	55	-	0	55
05250000	Olive Pest Management District	51	0.00035555	21	-	0	21
99999999	Other	33,374	0.23266871	13,878	-	65	13,942
Total		143,440	1.00000000	59,645	-	272	59,917

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN  
ANNUAL AUDIT

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011010	Board of Supervisors	476	0.03089906	698	(692)	3	9
01011100	Elections	10	0.00064914	15	(14)	0	1
01012180	Agriculture Commissioner	152	0.00986693	223	(221)	1	3
01024010	Public Health	153	0.00993184	224	(223)	1	2
01024011	Emergency Preparedness	294	0.01908471	431	(428)	2	5
01024014	Alcohol & Drug Abuse	643	0.04173969	942	(935)	4	11
01024020	Maternal & Child Health	67	0.00434924	98	(98)	0	0
01024025	Women, Infants & Children	630	0.04089581	923	(915)	4	12
01024170	California Children's Services	31	0.00201233	45	(45)	0	1
01025010	Social Services Administration	7,611	0.49406037	11,154	(11,067)	51	137
01042110	Sheriff	241	0.01564427	353	(351)	2	4
01042155	Juvenile Hall	16	0.00103862	23	(23)	0	0
01055340	Child Support	477	0.03096397	699	(693)	3	9
01200000	Road	337	0.02187601	494	(490)	2	6
02210000	Underground Storage Tanks	30	0.00194742	44	(44)	0	1
04999100	Community Action	4,237	0.27504057	6,209	(6,161)	28	77
Total		15,405	1.00000000	22,576	(22,400)	103	279

Basis of Allocation : Relative Single Audit Report Size

COUNTY OF GLENN  
ANNUAL AUDIT

<b>FY 16/17 Actual</b>		<b>Total</b>	<b>Countywide Audit</b>	<b>Special Audits</b>
01011013	County Administrative Officer	6	6	-
01011040	Department of Finance	446	446	-
01011051	Annual Audit	37	37	-
01011080	County Counsel	112	112	-
01011090	Personnel	165	165	-
01011150	General Insurance	368	368	-
01011170	Employee Benefits	14	14	-
01011200	Data Processing	224	224	-
01011010	Board of Supervisors	221	213	9
01011020	Clerk of the Board	85	85	-
01011070	Assessor	441	441	-
01011100	Elections	112	111	1
01011180	Surveyor	21	21	-
01012040	Court Revenues	395	395	-
01012060	Grand Jury	7	7	-
01012100	Indigent Defense	191	191	-
01012170	Flood Control	13	13	-
01012180	Agriculture Commissioner	471	468	3
01012181	Water Resources	84	84	-
01012200	Building Inspector	140	140	-
01012220	Recorder	161	161	-
01012230	Coroner	48	48	-
01012240	Public Guardian	105	105	-
01012280	Planning	377	377	-
01012290	Animal Control	122	122	-
01014022	Hospital	14	14	-
01015180	Veterans' Services	47	47	-
01016040	Library	63	63	-
01016050	Cooperative Extension	107	107	-
01024010	Public Health	1,524	1,521	2
01024011	Emergency Preparedness	161	156	5
01024012	Mental Health	3,702	3,702	-
01024014	Alcohol & Drug Abuse	533	521	11
01024018	Victim Witness	103	103	-
01024020	Maternal & Child Health	56	56	0
01024025	Women, Infants & Children	310	297	12

COUNTY OF GLENN  
ANNUAL AUDIT

<b>FY 16/17 Actual</b>		<b>Total</b>	<b>Countywide Audit</b>	<b>Special Audits</b>
01024170	California Children's Services	148	147	1
01024300	Health & Human Services Agency	1,090	1,090	-
01024400	Health Services Administration	84	84	-
01025010	Social Services Administration	8,919	8,782	137
01042090	District Attorney	637	637	-
01042110	Sheriff	1,913	1,909	4
01042113	Sheriff's Dispatch	241	241	-
01042135	Sheriff's Civil Division	48	48	-
01042140	Jail	1,702	1,702	-
01042150	Probation	305	305	-
01042155	Juvenile Hall	594	594	0
01042158	Delinquency Prevention	32	32	-
01042164	Partnership Grant	17	17	-
01042168	Juvenile Probation & CAMP	41	41	-
01042170	JJCPA Grant	44	44	-
01042360	Boat Patrol	52	52	-
01052557	Youth Offender Supervision	53	53	-
01052558	SB678 Community Performance Incentive	84	84	-
01054010	California Waste Management	7	7	-
01054012	Mental Health Services Act	1,567	1,567	-
01054045	Mosquito Abatement Assessment Area	91	91	-
01055340	Child Support	341	332	9
01062136	Trial Court Security	174	174	-
01062150	Local Community Corrections	412	412	-
01200000	Road	3,864	3,858	6
01602270	Fish & Game Commission	7	7	-
01906020	Office of Education	81	81	-
02000000	Solid Waste	2,085	2,085	-
02040205	Orland Airport	408	408	-
02040207	Willows Airport	410	410	-
02200000	Fleet Operations	535	535	-
02210000	Underground Storage Tanks	115	115	1
02220000	Vegetation & Environmental Mgmt	57	57	-
02224170	Tri-County Bee	3	3	-
02260000	Planning & Public Works Agency	773	773	-
02261120	Facilities Internal Service Fund	1,407	1,407	-
02270000	Central Services	12	12	-

COUNTY OF GLENN  
ANNUAL AUDIT

<b>FY 16/17 Actual</b>	<b>Total</b>	<b>Countywide Audit</b>	<b>Special Audits</b>
02280000 Data Processing ISF	375	375	-
04050000 Court	1,880	1,880	-
04100000 Law Library	4	4	-
04250000 Local Transportation Trust	436	436	-
04260000 Transportation Administration	120	120	-
04280000 Glenn County Transit	81	81	-
04281000 Fixed Route Transit	770	770	-
04601000 Local Agency Formation Commission	23	23	-
04999100 Community Action	2,336	2,260	77
04999105 Community Development	51	51	-
05010000 Artois Fire District	33	33	-
05022000 Hamilton Fire District	139	139	-
05022010 Bayliss Fire District	10	10	-
05050000 Willows Rural Fire District	106	106	-
05110000 Storm Drain Maintenance District #1	4	4	-
05130000 Storm Drain Maintenance District #3	28	28	-
05140000 North Willows County Service Area	28	28	-
05210000 Air Pollution District	417	417	-
05210241 Air Pollution Vehicle Registration	55	55	-
05250000 Olive Pest Management District	21	21	-
99999999 Other	13,942	13,942	-
<b>Total</b>	<b>60,196</b>	<b>59,917</b>	<b>279</b>

COUNTY OF GLENN  
COUNTY COUNSEL

1/29/2018

**FY 16/17 Actual**

The County Counsel acts as the legal advisor to the Board of Supervisors, County Schools, all County Departments and Special Districts under the Board of Supervisor's control. 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 2016/17 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. County Counsel has spent additional time working on landfill closure projects. Time study hours have been recorded directly to the Solid Waste program in fiscal year 2016-17. In the prior year time was recorded to the Public Works Agency.
2. **LEGISLATIVE:** This function consists of County Counsel's time spent working for the Board of Supervisors on various legislative topics.
3. **DIRECT CONTRACT SERVICES:** The function "Direct Contract Services" includes charges for specific contract services that require an independent, external opinion. Direct costs are allocated to the departments covered by the specific contract services.
4. **GENERAL GOVERNMENT:** The General Government function is unallowable and has been excluded from plan calculations.

The County Counsel direct billed departments, specifically Public Guardian, for services in fiscal year 2016-17. Credit has been applied for those items that were direct billed.

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
COUNTY COUNSEL

1/29/2018

<b>FY 16/17 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Legal Services</b>	<b>Legislative Services</b>	<b>Direct Contract Services</b>	<b>General Government</b>
Time %	100.04%	9.62%	68.88%	9.07%	0.53%	11.94%
<b>Wages &amp; Benefits</b>						
Salaries & Wages	149,091	14,045	103,531	13,598		17,917
Benefits	83,870	7,901	58,240	7,650		10,079
<b>Services &amp; Supplies</b>						
Communications	670	62	466	61	-	81
Memberships	2,871	270	1,994	262	-	345
Office Expense	6,337	596	4,401	578	-	762
Professional Services	1,365	-	-	-	1,365	-
Special Dept. Expense	3,344	315	2,322	305	-	402
Special Dept Training	150	14	104	14	-	18
IT Expenses	327	31	227	30	-	39
Food & Lodging	123	12	85	11	-	15
Mileage	45	4	32	4	-	5
Other Travel	845	79	587	77	-	102
Vehicle Rental	19	2	13	2	-	2
Utilities	793	76	550	72	-	95
ISF Allocation	7,060	665	4,903	644	-	848
Operating Trsf Out-Debt Service	196	196	-	-	-	-
		-				
<b>Expenditures Per Financial Statements</b>	<b>257,106</b>	<b>24,268</b>	<b>177,455</b>	<b>23,308</b>	<b>1,365</b>	<b>30,710</b>
<b>Cost Adjustments</b>						
Building Use to Service Depts.	716	716	-	-	-	-
Debt Service-Capital Assets	(196)	(196)				
<b>Functional Cost</b>	<b>257,626</b>	<b>24,788</b>	<b>177,455</b>	<b>23,308</b>	<b>1,365</b>	<b>30,710</b>

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
COUNTY COUNSEL

1/29/2018

	Total	General & Admin	Legal Services	Legislative Services	Direct Contract Services	General Government
<b>FY 16/17 Actual</b>						
Time %	100.04%	9.62%	68.88%	9.07%	0.53%	11.94%
<b>Additions - 1st Allocation</b>						
Other	-	-				
Reallocate Admin	-	(24,788)	18,883	2,485	146	3,274
Allocable Costs	257,626	-	196,338	25,793	1,511	33,984
Unallocated	(33,984)					(33,984)
1st Allocation	<u>223,642</u>	<u>-</u>	<u>196,338</u>	<u>25,793</u>	<u>1,511</u>	<u>-</u>
<b>Additions - 2nd Allocation</b>						
Other	85,420	85,420				
Reallocate Admin	-	(85,420)	65,071	8,564	502	11,284
Allocable Costs	85,420		65,071	8,564	502	11,284
Unallocated	(11,785)		-		(502)	(11,284)
2nd Allocation	<u>73,635</u>	<u>-</u>	<u>65,071</u>	<u>8,564</u>	<u>-</u>	<u>-</u>
<b>Total Allocated</b>	<u><u>297,276</u></u>	<u><u>-</u></u>	<u><u>261,408</u></u>	<u><u>34,357</u></u>	<u><u>1,511</u></u>	<u><u>-</u></u>

COUNTY OF GLENN  
COUNTY COUNSEL

FY 16/17 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	21.89	0.01493586	2,932	-	-	2,932
01011080	County Counsel	593.28	0.40480349	79,478	-	-	79,478
01011090	Personnel	15.50	0.01057587	2,076	-	-	2,076
01011020	Clerk of the Board	0.67	0.00045715	90	-	52	142
01011070	Assessor	1.43	0.00097571	192	-	111	303
01011100	Elections	12.91	0.00880868	1,729	-	1,006	2,736
01012170	Flood Control	0.67	0.00045715	90	-	52	142
01012180	Agriculture Commissioner	14.19	0.00968204	1,901	-	1,106	3,007
01012181	Water Resources	68.90	0.04701146	9,230	-	5,370	14,600
01012200	Building Inspector	1.00	0.00068231	134	-	78	212
01012220	Recorder	0.55	0.00037527	74	-	43	117
01012230	Coroner	3.00	0.00204694	402	-	234	636
01012240	Public Guardian	64.74	0.04417303	8,673	(3,101)	5,046	10,617
01012280	Planning	93.71	0.06393968	12,554	-	7,303	19,857
01024012	Mental Health	22.81	0.01556359	3,056	-	1,778	4,833
01024170	California Children's Services	1.00	0.00068231	134	-	78	212
01024300	Health & Human Services Agency	151.85	0.10360944	20,342	-	11,835	32,177
01024400	Health Services Administration	20.69	0.01411709	2,772	-	1,612	4,384
01025010	Social Services Administration	8.39	0.00572462	1,124	-	654	1,778
01042090	District Attorney	47.63	0.03249864	6,381	-	3,712	10,093
01042110	Sheriff	44.16	0.03013100	5,916	-	3,442	9,357
01042135	Sheriff's Civil Division	0.83	0.00056632	111	-	65	176
01042140	Jail	22.53	0.01537254	3,018	-	1,756	4,774
01042150	Probation	7.60	0.00518559	1,018	-	592	1,610
01042155	Juvenile Hall	1.55	0.00105759	208	-	121	328
01054012	Mental Health Services Act	1.25	0.00085289	167	-	97	265
01055340	Child Support	8.49	0.00579285	1,137	-	662	1,799
01200000	Road	19.60	0.01337336	2,626	-	1,528	4,153
01906020	Office of Education	2.00	0.00136463	268	-	156	424
02000000	Solid Waste	148.72	0.10147380	19,923	-	11,591	31,514
02040205	Orland Airport	2.25	0.00153521	301	-	175	477
02040207	Willows Airport	19.06	0.01300491	2,553	-	1,485	4,039
02210000	Underground Storage Tanks	11.88	0.00810590	1,591	-	926	2,517
02260000	Planning & Public Works Agency	18.56	0.01266376	2,486	-	1,446	3,933
02261120	Facilities Internal Service Fund	0.17	0.00011599	23	-	13	36

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
04260000	Transportation Administration	3.65	0.00249045	489	-	284	773
04280000	Glenn County Transit	0.57	0.00038892	76	-	44	121
04281000	Fixed Route Transit	0.17	0.00011599	23	-	13	36
04601000	Local Agency Formation Commission	1.80	0.00122817	241	-	140	381
04999100	Community Action	4.24	0.00289301	568	-	330	898
05210000	Air Pollution District	1.36	0.00092795	182	-	106	288
06950000	Rice Pest Abatement District	0.35	0.00023881	47	-	27	74
	<b>Total</b>	<b>1,465.60</b>	<b>1.00000000</b>	<b>196,338</b>	<b>(3,101)</b>	<b>65,071</b>	<b>258,307</b>

Basis of Allocation : Time Study Hours

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011010	Board of Supervisors	192.50	1.00000000	25,793	-	8,564	34,357
Total		<u>192.50</u>	<u>1.00000000</u>	<u>25,793</u>	<u>-</u>	<u>8,564</u>	<u>34,357</u>

Basis of Allocation : Time Study Hours

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	45.00	0.03296703	50	-	-	50
01011080	County Counsel	1,320.00	0.96703297	1,461	-	-	1,461
<b>Total</b>		<b>1,365.00</b>	<b>1.00000000</b>	<b>1,511</b>	<b>-</b>	<b>-</b>	<b>1,511</b>

Basis of Allocation : Direct Cost Transfer

<b>FY 16/17 Actual</b>		<b>Total</b>	<b>Legal Services</b>	<b>Legislative Services</b>	<b>Direct Contract Services</b>
01011040	Department of Finance	2,982	2,932	-	50
01011080	County Counsel	80,939	79,478	-	1,461
01011090	Personnel	2,076	2,076	-	-
01011010	Board of Supervisors	34,357	-	34,357	-
01011020	Clerk of the Board	142	142	-	-
01011070	Assessor	303	303	-	-
01011100	Elections	2,736	2,736	-	-
01012170	Flood Control	142	142	-	-
01012180	Agriculture Commissioner	3,007	3,007	-	-
01012181	Water Resources	14,600	14,600	-	-
01012200	Building Inspector	212	212	-	-
01012220	Recorder	117	117	-	-
01012230	Coroner	636	636	-	-
01012240	Public Guardian	10,617	10,617	-	-
01012280	Planning	19,857	19,857	-	-
01024012	Mental Health	4,833	4,833	-	-
01024170	California Children's Services	212	212	-	-
01024300	Health & Human Services Agency	32,177	32,177	-	-
01024400	Health Services Administration	4,384	4,384	-	-
01025010	Social Services Administration	1,778	1,778	-	-
01042090	District Attorney	10,093	10,093	-	-
01042110	Sheriff	9,357	9,357	-	-
01042135	Sheriff's Civil Division	176	176	-	-
01042140	Jail	4,774	4,774	-	-
01042150	Probation	1,610	1,610	-	-
01042155	Juvenile Hall	328	328	-	-
01054012	Mental Health Services Act	265	265	-	-
01055340	Child Support	1,799	1,799	-	-
01200000	Road	4,153	4,153	-	-
01906020	Office of Education	424	424	-	-

<b>FY 16/17 Actual</b>	<b>Total</b>	<b>Legal Services</b>	<b>Legislative Services</b>	<b>Direct Contract Services</b>
02000000 Solid Waste	31,514	31,514	-	-
02040205 Orland Airport	477	477	-	-
02040207 Willows Airport	4,039	4,039	-	-
02210000 Underground Storage Tanks	2,517	2,517	-	-
02260000 Planning & Public Works Agency	3,933	3,933	-	-
02261120 Facilities Internal Service Fund	36	36	-	-
04260000 Transportation Administration	773	773	-	-
04280000 Glenn County Transit	121	121	-	-
04281000 Fixed Route Transit	36	36	-	-
04601000 Local Agency Formation Commission	381	381	-	-
04999100 Community Action	898	898	-	-
05210000 Air Pollution District	288	288	-	-
06950000 Rice Pest Abatement District	74	74	-	-
<b>Total</b>	<b>294,175</b>	<b>258,307</b>	<b>34,357</b>	<b>1,511</b>

**COUNTY OF GLENN  
PERSONNEL**

1/29/2018

**FY 16/17 Actual**

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

1. PERSONNEL: Personnel services are allocated based on the number of employees working in each department. The employee count information is taken from payroll reports.
2. ARBITRATION: A separate function has been created to allocate arbitration costs to the specific department(s) receiving the services.
3. APPLICANT TESTING: A separate function has been created to allocate applicant testing expenses to the specific departments such as law enforcement and merit system programs that require specialized pre-employment testing of applicants. This function is allocated to departments based on actual costs of the function. Departments are direct billed to cover the cost of testing materials.

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

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
PERSONNEL

1/29/2018

<b>FY 16/17 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Personnel Services</b>	<b>Arbitration</b>	<b>Applicant Testing</b>
Time %	100.00%	-13.79%	113.25%		0.54%
<b>Wages &amp; Benefits</b>					
Salaries & Wages	107,512		107,512	-	-
Benefits	86,921		86,921	-	-
<b>Services &amp; Supplies</b>					
Communications	1,124		1,124	-	-
Memberships	190		190	-	-
Office Expense	7,859		7,859	-	-
Professional Services	93,866		92,230	-	1,636
Publications & Legal	18,443		18,443	-	-
Special Dept Training	11,080		11,080	-	-
IT Expenses	(1,000)		(1,000)	-	-
Food & Lodging	1,198		1,198	-	-
Mileage	1,040		1,040	-	-
Utilities	2,602		2,602	-	-
ISF Allocation	15,765		15,765	-	-
Operating Trsf Out-Debt Service	782		782	-	-
<b>Expenditures Per Financial Statements</b>	<b>347,382</b>	<b>-</b>	<b>345,746</b>	<b>-</b>	<b>1,636</b>
<b>Cost Adjustments</b>					
Building Use to Service Depts.	1,144	1,144			
Debt Service-Capital Assets	(782)	(782)			
Interfund Revenue	(42,458)	(42,458)			
<b>Functional Cost</b>	<b>305,286</b>	<b>(42,096)</b>	<b>345,746</b>	<b>-</b>	<b>1,636</b>

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
PERSONNEL

1/29/2018

<b>FY 16/17 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Personnel Services</b>	<b>Arbitration</b>	<b>Applicant Testing</b>
<b>Additions - 1st Allocation</b>					
Other	-	-			
Reallocate Admin	(0)	42,096	(41,898)	-	(198)
Allocable Costs	305,286	-	303,848	-	1,438
Unallocated	-				
1st Allocation	<u>305,286</u>	<u>-</u>	<u>303,848</u>	<u>-</u>	<u>1,438</u>
<b>Additions - 2nd Allocation</b>					
Other	13,268	13,268			
Reallocate Admin	0	(13,268)	13,206	-	62
Allocable Costs	13,268	-	13,206	-	62
Unallocated	-				
2nd Allocation	<u>13,268</u>	<u>-</u>	<u>13,206</u>	<u>-</u>	<u>62</u>
<b>Total Allocated</b>	<b><u>318,554</u></b>	<b><u>-</u></b>	<b><u>317,053</u></b>	<b><u>-</u></b>	<b><u>1,500</u></b>

COUNTY OF GLENN  
PERSONNEL

FY 16/17 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	9.00	0.02088167	6,345	(187)	-	6,158
01011080	County Counsel	1.50	0.00348028	1,057	-	-	1,057
01011090	Personnel	2.00	0.00464037	1,410	-	-	1,410
01011010	Board of Supervisors	5.00	0.01160093	3,525	-	158	3,683
01011020	Clerk of the Board	1.50	0.00348028	1,057	-	47	1,105
01011070	Assessor	8.00	0.01856148	5,640	(1,486)	252	4,406
01011100	Elections	1.00	0.00232019	705	-	32	737
01012180	Agriculture Commissioner	10.00	0.02320186	7,050	(2,323)	316	5,042
01012181	Water Resources	3.00	0.00696056	2,115	-	95	2,210
01012200	Building Inspector	5.00	0.01160093	3,525	(251)	158	3,431
01012220	Recorder	3.00	0.00696056	2,115	-	95	2,210
01012240	Public Guardian	2.00	0.00464037	1,410	-	63	1,473
01012280	Planning	3.00	0.00696056	2,115	(149)	95	2,061
01012290	Animal Control	3.00	0.00696056	2,115	(239)	95	1,970
01015180	Veterans' Services	2.00	0.00464037	1,410	-	63	1,473
01016050	Cooperative Extension	3.00	0.00696056	2,115	-	95	2,210
01024010	Public Health	16.00	0.03712297	11,280	(108)	505	11,677
01024011	Emergency Preparedness	1.00	0.00232019	705	(277)	32	459
01024012	Mental Health	53.00	0.12296984	37,364	(4,162)	1,672	34,875
01024014	Alcohol & Drug Abuse	8.00	0.01856148	5,640	-	252	5,892
01024018	Victim Witness	2.00	0.00464037	1,410	(300)	63	1,173
01024025	Women, Infants & Children	5.00	0.01160093	3,525	-	158	3,683
01024170	California Children's Services	1.00	0.00232019	705	-	32	737
01024300	Health & Human Services Agency	23.00	0.05336427	16,215	(1,875)	726	15,065
01024400	Health Services Administration	-	-	-	(1,724)	-	(1,724)
01025010	Social Services Administration	83.00	0.19257541	58,514	(2,230)	2,619	58,902
01042090	District Attorney	9.00	0.02088167	6,345	(647)	284	5,982
01042110	Sheriff	25.00	0.05800464	17,625	(2,575)	789	15,839
01042113	Sheriff's Dispatch	5.00	0.01160093	3,525	(1,348)	158	2,334
01042122	Office of Emergency Services	1.00	0.00232019	705	-	32	737
01042135	Sheriff's Civil Division	1.00	0.00232019	705	-	32	737
01042140	Jail	20.00	0.04640371	14,100	(504)	631	14,227
01042150	Probation	5.00	0.01160093	3,525	-	158	3,683
01042155	Juvenile Hall	-	-	-	(534)	-	(534)
01042158	Delinquency Prevention	1.00	0.00232019	705	-	32	737
01042168	Juvenile Probation & CAMP	1.00	0.00232019	705	-	32	737

COUNTY OF GLENN  
PERSONNEL

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042170	JJCPA Grant	1.00	0.00232019	705	-	32	737
01052557	Youth Offender Supervision	2.00	0.00464037	1,410	-	63	1,473
01052558	SB678 Community Performance Incentive	2.00	0.00464037	1,410	-	63	1,473
01055340	Child Support	8.00	0.01856148	5,640	-	252	5,892
01062136	Trial Court Security	2.00	0.00464037	1,410	-	63	1,473
01062150	Local Community Corrections	5.00	0.01160093	3,525	-	158	3,683
01200000	Road	35.00	0.08120650	24,674	(148)	1,104	25,631
01602270	Fish & Game Commission	1.00	0.00232019	705	-	32	737
02000000	Solid Waste	6.00	0.01392111	4,230	-	189	4,419
02200000	Fleet Operations	4.00	0.00928074	2,820	-	126	2,946
02210000	Underground Storage Tanks	-	-	-	(1,313)	-	(1,313)
02260000	Planning & Public Works Agency	6.00	0.01392111	4,230	(1,000)	189	3,419
02261120	Facilities Internal Service Fund	11.00	0.02552204	7,755	-	347	8,102
04999100	Community Action	15.00	0.03480278	10,575	(343)	473	10,705
04999105	Community Development	4.00	0.00928074	2,820	-	126	2,946
05210000	Air Pollution District	7.00	0.01624130	4,935	(1,348)	221	3,807
<b>Total</b>		<b>431.00</b>	<b>1.00000000</b>	<b>303,848</b>	<b>(25,073)</b>	<b>13,206</b>	<b>291,980</b>

Basis of Allocation : Number of Employees

COUNTY OF GLENN  
PERSONNEL

<b>FY 16/17 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
Total	-	-	-	-	-	-

Basis of Allocation : Direct Cost Transfer

COUNTY OF GLENN  
PERSONNEL

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042113	Sheriff's Dispatch	-	-	-	(282)	-	(282)
01042140	Jail	1,461	0.89300125	1,284	(1,178)	56	161
01042150	Probation	175	0.10699875	154	-	7	161
01042155	Juvenile Hall	-	-	-	(175)	-	(175)
Total		<u>1,636</u>	<u>1.00000000</u>	<u>1,438</u>	<u>(1,636)</u>	<u>62</u>	<u>(135)</u>

Basis of Allocation : Direct Cost Transfer

COUNTY OF GLENN  
PERSONNEL

FY 16/17 Actual		Total	Personnel Services	Arbitration	Applicant Testing
01011040	Department of Finance	6,158	6,158	-	-
01011080	County Counsel	1,057	1,057	-	-
01011090	Personnel	1,410	1,410	-	-
01011010	Board of Supervisors	3,683	3,683	-	-
01011020	Clerk of the Board	1,105	1,105	-	-
01011070	Assessor	4,406	4,406	-	-
01011100	Elections	737	737	-	-
01012180	Agriculture Commissioner	5,042	5,042	-	-
01012181	Water Resources	2,210	2,210	-	-
01012200	Building Inspector	3,431	3,431	-	-
01012220	Recorder	2,210	2,210	-	-
01012240	Public Guardian	1,473	1,473	-	-
01012280	Planning	2,061	2,061	-	-
01012290	Animal Control	1,970	1,970	-	-
01015180	Veterans' Services	1,473	1,473	-	-
01016050	Cooperative Extension	2,210	2,210	-	-
01024010	Public Health	11,677	11,677	-	-
01024011	Emergency Preparedness	459	459	-	-
01024012	Mental Health	34,875	34,875	-	-
01024014	Alcohol & Drug Abuse	5,892	5,892	-	-
01024018	Victim Witness	1,173	1,173	-	-
01024025	Women, Infants & Children	3,683	3,683	-	-
01024170	California Children's Services	737	737	-	-
01024300	Health & Human Services Agency	15,065	15,065	-	-
01024400	Health Services Administration	(1,724)	(1,724)	-	-
01025010	Social Services Administration	58,902	58,902	-	-
01042090	District Attorney	5,982	5,982	-	-
01042110	Sheriff	15,839	15,839	-	-
01042113	Sheriff's Dispatch	2,052	2,334	-	(282)
01042122	Office of Emergency Services	737	737	-	-
01042135	Sheriff's Civil Division	737	737	-	-
01042140	Jail	14,388	14,227	-	161
01042150	Probation	3,843	3,683	-	161
01042155	Juvenile Hall	(709)	(534)	-	(175)
01042158	Delinquency Prevention	737	737	-	-
01042168	Juvenile Probation & CAMP	737	737	-	-
01042170	JJCPA Grant	737	737	-	-

COUNTY OF GLENN  
PERSONNEL

<b>FY 16/17 Actual</b>		<b>Total</b>	<b>Personnel Services</b>	<b>Arbitration</b>	<b>Applicant Testing</b>
01052557	Youth Offender Supervision	1,473	1,473	-	-
01052558	SB678 Community Performance Incentive	1,473	1,473	-	-
01055340	Child Support	5,892	5,892	-	-
01062136	Trial Court Security	1,473	1,473	-	-
01062150	Local Community Corrections	3,683	3,683	-	-
01200000	Road	25,631	25,631	-	-
01602270	Fish & Game Commission	737	737	-	-
02000000	Solid Waste	4,419	4,419	-	-
02200000	Fleet Operations	2,946	2,946	-	-
02210000	Underground Storage Tanks	(1,313)	(1,313)	-	-
02260000	Planning & Public Works Agency	3,419	3,419	-	-
02261120	Facilities Internal Service Fund	8,102	8,102	-	-
04999100	Community Action	10,705	10,705	-	-
04999105	Community Development	2,946	2,946	-	-
05210000	Air Pollution District	3,807	3,807	-	-
		-	-	-	-
	<b>Total</b>	<b>291,845</b>	<b>291,980</b>	<b>-</b>	<b>(135)</b>

**COUNTY OF GLENN  
GENERAL INSURANCE**

1/29/2018

**FY 16/17 Actual**

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

1. **GENERAL LIABILITY (EXPOSURE):** The experience / exposure split for fiscal year 2016-17 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. The Road Department filed a large liability claim in fiscal year 2016/17 and this will inflate charges to the Road fund throughout the 7-year average. Charges to the District Attorney are lower than prior years due to the prior years' roll forward true-up adjustment and lower factor due to the increased costs to the Road fund.
3. **BUILDINGS:** Building insurance costs are distributed based on the departmental square footage occupied by each department.
4. **AUTO PREMIUM:** The auto premium is a separate policy specifically covering Human Resource Agency owned vehicles. This is allocated to the Human Resource Agency based on direct costs of the premium.
5. **WATERCRAFT EQUIPMENT:** The watercraft equipment premium is also a separate policy specifically covering Sheriff's Boat Patrol equipment. This is allocated to the Boat Patrol program based on direct costs of the premium.
6. **MOBILE EQUIPMENT:** The mobile equipment premium is a separate policy specifically covering Road Department equipment. This is allocated to the Planning & Public Works Agency based on direct costs of the premium.

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

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

The County did not direct bill for these services in fiscal year 2016-17.

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
GENERAL INSURANCE

1/29/2018

	Total	General & Admin	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment	Mobile Equipment
<b>FY 16/17 Actual</b>								
Time %	100.000%		27.71%	63.76%	6.77%	0.56%	0.18%	1.02%
<b>Services &amp; Supplies</b>								
Insurance	881,188	-	244,195	561,820	59,676	4,902	1,599	8,996
<b>Expenditures Per Financial Statements</b>	<u>881,188</u>	<u>-</u>	<u>244,195</u>	<u>561,820</u>	<u>59,676</u>	<u>4,902</u>	<u>1,599</u>	<u>8,996</u>
<b>Cost Adjustments</b>								
Insurance Reimbursement	(42,759)	(42,759)	-	-	-	-	-	-
<b>Functional Cost</b>	<u>838,429</u>	<u>(42,759)</u>	<u>244,195</u>	<u>561,820</u>	<u>59,676</u>	<u>4,902</u>	<u>1,599</u>	<u>8,996</u>
<b>Additions - 1st Allocation</b>								
Other	-	-	-	-	-	-	-	-
Reallocate Admin	(0)	42,759	(11,849)	(27,262)	(2,896)	(238)	(78)	(437)
Allocable Costs	838,429	-	232,346	534,558	56,780	4,664	1,521	8,559
Unallocated	-	-	-	-	-	-	-	-
1st Allocation	<u>838,429</u>	<u>-</u>	<u>232,346</u>	<u>534,558</u>	<u>56,780</u>	<u>4,664</u>	<u>1,521</u>	<u>8,559</u>
<b>Additions - 2nd Allocation</b>								
Other	3,746	3,746	-	-	-	-	-	-
Reallocate Admin	0	(3,746)	1,038	2,389	254	21	7	38
Allocable Costs	3,746	-	1,038	2,389	254	21	7	38
Unallocated	-	-	-	-	-	-	-	-
2nd Allocation	<u>3,746</u>	<u>-</u>	<u>1,038</u>	<u>2,389</u>	<u>254</u>	<u>21</u>	<u>7</u>	<u>38</u>
<b>Total Allocated</b>	<u><u>842,175</u></u>	<u><u>-</u></u>	<u><u>233,384</u></u>	<u><u>536,947</u></u>	<u><u>57,034</u></u>	<u><u>4,685</u></u>	<u><u>1,528</u></u>	<u><u>8,598</u></u>

COUNTY OF GLENN  
GENERAL INSURANCE

FY 16/17 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	15	0.00010457	24	-	-	24
01011040	Department of Finance	1,073	0.00748048	1,738	-	-	1,738
01011051	Annual Audit	90	0.00062744	146	-	-	146
01011080	County Counsel	269	0.00187535	436	-	-	436
01011090	Personnel	397	0.00276771	643	-	-	643
01011150	General Insurance	885	0.00616983	1,434	-	-	1,434
01011170	Employee Benefits	34	0.00023703	55	-	-	55
01011200	Data Processing	538	0.00375070	871	-	-	871
01011010	Board of Supervisors	509	0.00354852	824	-	4	828
01011020	Clerk of the Board	204	0.00142220	330	-	2	332
01011070	Assessor	1,056	0.00736196	1,711	-	8	1,718
01011100	Elections	266	0.00185443	431	-	2	433
01011180	Surveyor	50	0.00034858	81	-	0	81
01012040	Court Revenues	945	0.00658812	1,531	-	7	1,538
01012060	Grand Jury	16	0.00011154	26	-	0	26
01012100	Indigent Defense	457	0.00318600	740	-	3	744
01012170	Flood Control	30	0.00020915	49	-	0	49
01012180	Agriculture Commissioner	1,121	0.00781511	1,816	-	8	1,824
01012181	Water Resources	201	0.00140128	326	-	1	327
01012200	Building Inspector	335	0.00233547	543	-	2	545
01012220	Recorder	385	0.00268405	624	-	3	626
01012230	Coroner	114	0.00079476	185	-	1	186
01012240	Public Guardian	252	0.00175683	408	-	2	410
01012280	Planning	902	0.00628834	1,461	-	7	1,468
01012290	Animal Control	293	0.00204267	475	-	2	477
01014022	Hospital	33	0.00023006	53	-	0	54
01015180	Veterans' Services	112	0.00078081	181	-	1	182
01016040	Library	150	0.00104573	243	-	1	244
01016050	Cooperative Extension	257	0.00179169	416	-	2	418
01024010	Public Health	3,642	0.02539041	5,899	-	27	5,926
01024011	Emergency Preparedness	373	0.00260039	604	-	3	607
01024012	Mental Health	8,861	0.06177496	14,353	-	66	14,419
01024014	Alcohol & Drug Abuse	1,248	0.00870050	2,022	-	9	2,031
01024018	Victim Witness	247	0.00172197	400	-	2	402
01024020	Maternal & Child Health	134	0.00093419	217	-	1	218

COUNTY OF GLENN  
GENERAL INSURANCE

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024025	Women, Infants & Children	712	0.00496375	1,153	-	5	1,159
01024170	California Children's Services	352	0.00245399	570	-	3	573
01024300	Health & Human Services Agency	2,610	0.01819576	4,228	-	19	4,247
01024400	Health Services Administration	200	0.00139431	324	-	1	325
01025010	Social Services Administration	21,021	0.14654908	34,050	-	156	34,206
01042090	District Attorney	1,525	0.01063162	2,470	-	11	2,482
01042110	Sheriff	4,569	0.03185304	7,401	-	34	7,435
01042113	Sheriff's Dispatch	578	0.00402956	936	-	4	941
01042135	Sheriff's Civil Division	114	0.00079476	185	-	1	186
01042140	Jail	4,073	0.02839515	6,597	-	30	6,628
01042150	Probation	731	0.00509621	1,184	-	5	1,189
01042155	Juvenile Hall	1,422	0.00991355	2,303	-	11	2,314
01042158	Delinquency Prevention	76	0.00052984	123	-	1	124
01042164	Partnership Grant	40	0.00027886	65	-	0	65
01042168	Juvenile Probation & CAMP	99	0.00069018	160	-	1	161
01042170	JJCPA Grant	105	0.00073201	170	-	1	171
01042360	Boat Patrol	124	0.00086447	201	-	1	202
01052557	Youth Offender Supervision	127	0.00088539	206	-	1	207
01052558	SB678 Community Performance Incentive	200	0.00139431	324	-	1	325
01054010	California Waste Management	16	0.00011154	26	-	0	26
01054012	Mental Health Services Act	3,750	0.02614334	6,074	-	28	6,102
01054045	Mosquito Abatement Assessment Area	217	0.00151283	351	-	2	353
01055340	Child Support	795	0.00554239	1,288	-	6	1,294
01062136	Trial Court Security	417	0.00290714	675	-	3	679
01062150	Local Community Corrections	987	0.00688093	1,599	-	7	1,606
01200000	Road	9,234	0.06437535	14,957	-	68	15,026
01602270	Fish & Game Commission	16	0.00011154	26	-	0	26
01906020	Office of Education	194	0.00135248	314	-	1	316
02000000	Solid Waste	4,991	0.03479504	8,084	-	37	8,121
02040205	Orland Airport	976	0.00680424	1,581	-	7	1,588
02040207	Willows Airport	982	0.00684607	1,591	-	7	1,598
02200000	Fleet Operations	1,280	0.00892359	2,073	-	9	2,083
02210000	Underground Storage Tanks	275	0.00191718	445	-	2	447
02220000	Vegetation & Environmental Mgmt	137	0.00095510	222	-	1	223
02224170	Tri-County Bee	6	0.00004183	10	-	0	10

COUNTY OF GLENN  
GENERAL INSURANCE

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02260000	Planning & Public Works Agency	1,850	0.01289738	2,997	-	14	3,010
02261120	Facilities Internal Service Fund	3,367	0.02347323	5,454	-	25	5,479
02270000	Central Services	29	0.00020218	47	-	0	47
02280000	Data Processing ISF	898	0.00626046	1,455	-	7	1,461
04050000	Court	4,500	0.03137200	7,289	-	33	7,322
04100000	Law Library	9	0.00006274	15	-	0	15
04250000	Local Transportation Trust	1,044	0.00727830	1,691	-	8	1,699
04260000	Transportation Administration	288	0.00200781	467	-	2	469
04280000	Glenn County Transit	194	0.00135248	314	-	1	316
04281000	Fixed Route Transit	1,844	0.01285555	2,987	-	14	3,001
04601000	Local Agency Formation Commission	54	0.00037646	87	-	0	88
04999100	Community Action	5,409	0.03770915	8,762	-	40	8,802
04999105	Community Development	121	0.00084356	196	-	1	197
99999999	Other	35,388	0.24670943	57,322	-	262	57,584
	<b>Total</b>	<b>143,440</b>	<b>1.00000000</b>	<b>232,346</b>	<b>-</b>	<b>1,038</b>	<b>233,384</b>

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN  
GENERAL INSURANCE

<b>FY 16/17 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011010 Board of Supervisors	5,040.17	0.00606781	3,244	-	14	3,258
01011100 Elections	201.53	0.00024262	130	-	1	130
01012220 Recorder	120.92	0.00014557	78	-	0	78
01024012 Mental Health	60.60	0.00007296	39	-	0	39
01024014 Alcohol & Drug Abuse	24,840.45	0.02990516	15,986	-	71	16,057
01024300 Health & Human Services Agency	16,189.44	0.01949030	10,419	-	47	10,465
01025010 Social Services Administration	69,044.94	0.08312248	44,434	-	199	44,632
01042090 District Attorney	350,918.53	0.42246714	225,833	-	1,009	226,842
01042110 Sheriff	136,028.39	0.16376315	87,541	-	391	87,932
01042140 Jail	13,646.62	0.01642902	8,782	-	39	8,822
01042150 Probation	241.67	0.00029094	156	-	1	156
01200000 Road	213,093.59	0.25654114	137,136	-	613	137,749
02200000 Fleet Operations	445.20	0.00053597	287	-	1	288
02260000 Planning & Public Works Agency	711.78	0.00085690	458	-	2	460
02261120 Facilities Internal Service Fund	57.17	0.00006883	37	-	0	37
<b>Total</b>	<b>830,641.00</b>	<b>1.00000000</b>	<b>534,558</b>	<b>-</b>	<b>2,389</b>	<b>536,947</b>

Basis of Allocation : Ratio of Claim Liability

COUNTY OF GLENN  
GENERAL INSURANCE

FY 16/17 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	5,534	0.03248873	1,845	-	-	1,845
01011080	County Counsel	643	0.00377489	214	-	-	214
01011090	Personnel	1,052	0.00617603	351	-	-	351
01011010	Board of Supervisors	4,356	0.02557299	1,452	-	7	1,459
01011070	Assessor	2,353	0.01381387	784	-	4	788
01011100	Elections	1,321	0.00775526	440	-	2	442
01012060	Grand Jury	4,939	0.02899563	1,646	-	8	1,654
01012180	Agriculture Commissioner	4,926	0.02891931	1,642	-	8	1,650
01012200	Building Inspector	810	0.00475531	270	-	1	271
01012220	Recorder	3,127	0.01835783	1,042	-	5	1,047
01012240	Public Guardian	284	0.00166729	95	-	0	95
01012280	Planning	336	0.00197257	112	-	1	113
01015180	Veterans' Services	713	0.00418584	238	-	1	239
01016050	Cooperative Extension	5,046	0.02962380	1,682	-	8	1,690
01024010	Public Health	2,951	0.01732458	984	-	5	988
01024012	Mental Health	6,381	0.03746125	2,127	-	10	2,137
01024014	Alcohol & Drug Abuse	6,156	0.03614033	2,052	-	10	2,062
01024300	Health & Human Services Agency	301	0.00176710	100	-	0	101
01042090	District Attorney	5,682	0.03335760	1,894	-	9	1,903
01042110	Sheriff	11,816	0.06936878	3,939	-	18	3,957
01042113	Sheriff's Dispatch	737	0.00432674	246	-	1	247
01042140	Jail	28,877	0.16952964	9,626	-	45	9,671
01042150	Probation	3,219	0.01889794	1,073	-	5	1,078
01042155	Juvenile Hall	6,723	0.03946905	2,241	-	10	2,252
01055340	Child Support	2,379	0.01396651	793	-	4	797
01062136	Trial Court Security	253	0.00148530	84	-	0	85
01200000	Road	1,661	0.00975132	554	-	3	556
01906020	Office of Education	877	0.00514865	292	-	1	294
02000000	Solid Waste	298	0.00174948	99	-	0	100
02260000	Planning & Public Works Agency	529	0.00310563	176	-	1	177
02261120	Facilities Internal Service Fund	4,068	0.02388221	1,356	-	6	1,362
02280000	Data Processing ISF	231	0.00135614	77	-	0	77

COUNTY OF GLENN  
GENERAL INSURANCE

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
04050000	Court	24,656	0.14474920	8,219	-	38	8,257
04260000	Transportation Administration	256	0.00150291	85	-	0	86
05210000	Air Pollution District	2,084	0.01223464	695	-	3	698
99999999	Other	24,761	0.14536563	8,254	-	39	8,292
Total		<u>170,336</u>	<u>1.00000000</u>	<u>56,780</u>	<u>-</u>	<u>254</u>	<u>57,034</u>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN  
GENERAL INSURANCE**

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024300	Health & Human Services Agency	4,902	1.00000000	4,664	-	21	4,685
Total		<u>4,902</u>	<u>1.00000000</u>	<u>4,664</u>	<u>-</u>	<u>21</u>	<u>4,685</u>

Basis of Allocation : Direct Cost of Premium

**COUNTY OF GLENN  
GENERAL INSURANCE**

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042360	Boat Patrol	1,599	1.00000000	1,521	-	7	1,528
	Total	<u>1,599</u>	<u>1.00000000</u>	<u>1,521</u>	<u>-</u>	<u>7</u>	<u>1,528</u>

Basis of Allocation : Direct Cost of Premium

COUNTY OF GLENN  
GENERAL INSURANCE

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02260000	Planning & Public Works Agency	8,996	1.00000000	8,559	-	38	8,598
Total		<u>8,996</u>	<u>1.00000000</u>	<u>8,559</u>	<u>-</u>	<u>38</u>	<u>8,598</u>

Basis of Allocation : Direct Cost of Premium

COUNTY OF GLENN  
GENERAL INSURANCE

FY 16/17 Actual		Total	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment	Mobile Equipment
01011013	County Administrative Officer	24	24	-	-	-	-	-
01011040	Department of Finance	3,583	1,738	-	1,845	-	-	-
01011051	Annual Audit	146	146	-	-	-	-	-
01011080	County Counsel	650	436	-	214	-	-	-
01011090	Personnel	994	643	-	351	-	-	-
01011150	General Insurance	1,434	1,434	-	-	-	-	-
01011170	Employee Benefits	55	55	-	-	-	-	-
01011200	Data Processing	871	871	-	-	-	-	-
01011010	Board of Supervisors	5,545	828	3,258	1,459	-	-	-
01011020	Clerk of the Board	332	332	-	-	-	-	-
01011070	Assessor	2,506	1,718	-	788	-	-	-
01011100	Elections	1,006	433	130	442	-	-	-
01011180	Surveyor	81	81	-	-	-	-	-
01012040	Court Revenues	1,538	1,538	-	-	-	-	-
01012060	Grand Jury	1,680	26	-	1,654	-	-	-
01012100	Indigent Defense	744	744	-	-	-	-	-
01012170	Flood Control	49	49	-	-	-	-	-
01012180	Agriculture Commissioner	3,474	1,824	-	1,650	-	-	-
01012181	Water Resources	327	327	-	-	-	-	-
01012200	Building Inspector	816	545	-	271	-	-	-
01012220	Recorder	1,752	626	78	1,047	-	-	-
01012230	Coroner	186	186	-	-	-	-	-
01012240	Public Guardian	505	410	-	95	-	-	-
01012280	Planning	1,580	1,468	-	113	-	-	-
01012290	Animal Control	477	477	-	-	-	-	-
01014022	Hospital	54	54	-	-	-	-	-
01015180	Veterans' Services	421	182	-	239	-	-	-
01016040	Library	244	244	-	-	-	-	-
01016050	Cooperative Extension	2,108	418	-	1,690	-	-	-
01024010	Public Health	6,915	5,926	-	988	-	-	-
01024011	Emergency Preparedness	607	607	-	-	-	-	-
01024012	Mental Health	16,595	14,419	39	2,137	-	-	-
01024014	Alcohol & Drug Abuse	20,150	2,031	16,057	2,062	-	-	-
01024018	Victim Witness	402	402	-	-	-	-	-
01024020	Maternal & Child Health	218	218	-	-	-	-	-
01024025	Women, Infants & Children	1,159	1,159	-	-	-	-	-
01024170	California Children's Services	573	573	-	-	-	-	-

COUNTY OF GLENN  
GENERAL INSURANCE

FY 16/17 Actual		Total	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment	Mobile Equipment
01024300	Health & Human Services Agency	19,498	4,247	10,465	101	4,685	-	-
01024400	Health Services Administration	325	325	-	-	-	-	-
01025010	Social Services Administration	78,838	34,206	44,632	-	-	-	-
01042090	District Attorney	231,227	2,482	226,842	1,903	-	-	-
01042110	Sheriff	99,324	7,435	87,932	3,957	-	-	-
01042113	Sheriff's Dispatch	1,187	941	-	247	-	-	-
01042135	Sheriff's Civil Division	186	186	-	-	-	-	-
01042140	Jail	25,120	6,628	8,822	9,671	-	-	-
01042150	Probation	2,424	1,189	156	1,078	-	-	-
01042155	Juvenile Hall	4,565	2,314	-	2,252	-	-	-
01042158	Delinquency Prevention	124	124	-	-	-	-	-
01042164	Partnership Grant	65	65	-	-	-	-	-
01042168	Juvenile Probation & CAMP	161	161	-	-	-	-	-
01042170	JJCPA Grant	171	171	-	-	-	-	-
01042360	Boat Patrol	1,730	202	-	-	-	1,528	-
01052557	Youth Offender Supervision	207	207	-	-	-	-	-
01052558	SB678 Community Performance Incentive	325	325	-	-	-	-	-
01054010	California Waste Management	26	26	-	-	-	-	-
01054012	Mental Health Services Act	6,102	6,102	-	-	-	-	-
01054045	Mosquito Abatement Assessment Area	353	353	-	-	-	-	-
01055340	Child Support	2,090	1,294	-	797	-	-	-
01062136	Trial Court Security	763	679	-	85	-	-	-
01062150	Local Community Corrections	1,606	1,606	-	-	-	-	-
01200000	Road	153,331	15,026	137,749	556	-	-	-
01602270	Fish & Game Commission	26	26	-	-	-	-	-
01906020	Office of Education	609	316	-	294	-	-	-
02000000	Solid Waste	8,221	8,121	-	100	-	-	-
02040205	Orland Airport	1,588	1,588	-	-	-	-	-
02040207	Willows Airport	1,598	1,598	-	-	-	-	-
02200000	Fleet Operations	2,371	2,083	288	-	-	-	-
02210000	Underground Storage Tanks	447	447	-	-	-	-	-
02220000	Vegetation & Environmental Mgmt	223	223	-	-	-	-	-
02224170	Tri-County Bee	10	10	-	-	-	-	-
02260000	Planning & Public Works Agency	12,245	3,010	460	177	-	-	8,598
02261120	Facilities Internal Service Fund	6,878	5,479	37	1,362	-	-	-
02270000	Central Services	47	47	-	-	-	-	-
02280000	Data Processing ISF	1,539	1,461	-	77	-	-	-

COUNTY OF GLENN  
GENERAL INSURANCE

FY 16/17 Actual		Total	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment	Mobile Equipment
04050000	Court	15,580	7,322	-	8,257	-	-	-
04100000	Law Library	15	15	-	-	-	-	-
04250000	Local Transportation Trust	1,699	1,699	-	-	-	-	-
04260000	Transportation Administration	554	469	-	86	-	-	-
04280000	Glenn County Transit	316	316	-	-	-	-	-
04281000	Fixed Route Transit	3,001	3,001	-	-	-	-	-
04601000	Local Agency Formation Commission	88	88	-	-	-	-	-
04999100	Community Action	8,802	8,802	-	-	-	-	-
04999105	Community Development	197	197	-	-	-	-	-
05210000	Air Pollution District	698	-	-	698	-	-	-
99999999	Other	65,876	57,584	-	8,292	-	-	-
		-	-	-	-	-	-	-
	<b>Total</b>	<b>842,175</b>	<b>233,384</b>	<b>536,947</b>	<b>57,034</b>	<b>4,685</b>	<b>1,528</b>	<b>8,598</b>

**COUNTY OF GLENN  
EMPLOYEE BENEFITS**

1/29/2018

**FY 16/17 Actual**

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

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

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

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
EMPLOYEE BENEFITS

1/29/2018

<b>FY 16/17 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Pre-Employment Physicals</b>	<b>Employee Assistance</b>
Time %	100.00%		44.69%	55.31%
<b>Services &amp; Supplies</b>				
Medical, Dental, Lab	13,733	-	13,733	-
Professional Services	19,306	-	1,031	18,275
		-	-	-
<b>Expenditures Per Financial Statements</b>	<u>33,039</u>	<u>-</u>	<u>14,764</u>	<u>18,275</u>
<b>Cost Adjustments</b>				
	-	-		
<b>Functional Cost</b>	<u>33,039</u>	<u>-</u>	<u>14,764</u>	<u>18,275</u>
<b>Additions - 1st Allocation</b>				
Other	-	-		
Reallocate Admin	-	-	-	-
Allocable Costs	33,039	-	14,764	18,275
Unallocated	-			
1st Allocation	<u>33,039</u>	<u>-</u>	<u>14,764</u>	<u>18,275</u>
<b>Additions - 2nd Allocation</b>				
Other	2,314	2,314		
Reallocate Admin	-	(2,314)	1,034	1,280
Allocable Costs	2,314	-	1,034	1,280
Unallocated	-			
2nd Allocation	<u>2,314</u>	<u>-</u>	<u>1,034</u>	<u>1,280</u>
<b>Total Allocated</b>	<u><u>35,353</u></u>	<u><u>-</u></u>	<u><u>15,798</u></u>	<u><u>19,555</u></u>

COUNTY OF GLENN  
EMPLOYEE BENEFITS

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	1	0.01538462	227	(133)	-	94
01012180	Agriculture Commissioner	5	0.07692308	1,136	(772)	81	444
01012181	Water Resources	-	-	-	(367)	-	(367)
01016050	Cooperative Extension	1	0.01538462	227	(57)	16	186
01024010	Public Health	2	0.03076923	454	-	32	487
01024012	Mental Health	16	0.24615385	3,634	(2,194)	259	1,699
01024014	Alcohol & Drug Abuse	1	0.01538462	227	(57)	16	186
01024018	Victim Witness	-	-	-	(57)	-	(57)
01024025	Women, Infants & Children	-	-	-	(57)	-	(57)
01024300	Health & Human Services Agency	4	0.06153846	909	(125)	65	849
01025010	Social Services Administration	14	0.21538462	3,180	(1,102)	226	2,304
01042110	Sheriff	4	0.06153846	909	(2,037)	65	(1,064)
01042113	Sheriff's Dispatch	2	0.03076923	454	(336)	32	151
01042140	Jail	5	0.07692308	1,136	(1,254)	81	(38)
01042155	Juvenile Hall	1	0.01538462	227	-	16	243
01055340	Child Support	3	0.04615385	681	(271)	48	459
01200000	Road	3	0.04615385	681	(746)	48	(16)
02210000	Underground Storage Tanks	-	-	-	(142)	-	(142)
02260000	Planning & Public Works Agency	1	0.01538462	227	-	16	243
04999100	Community Action	2	0.03076923	454	(504)	32	(17)
05210000	Air Pollution District	-	-	-	(142)	-	(142)
	<b>Total</b>	<b>65</b>	<b>1.00000000</b>	<b>14,764</b>	<b>(10,351)</b>	<b>1,034</b>	<b>5,447</b>

Basis of Allocation : Number of Physicals

COUNTY OF GLENN  
EMPLOYEE BENEFITS

FY 16/17 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	9.00	0.02088167	382	-	-	382
01011080	County Counsel	1.50	0.00348028	64	-	-	64
01011090	Personnel	2.00	0.00464037	85	-	-	85
01011010	Board of Supervisors	5.00	0.01160093	212	-	15	227
01011020	Clerk of the Board	1.50	0.00348028	64	-	5	68
01011070	Assessor	8.00	0.01856148	339	-	24	364
01011100	Elections	1.00	0.00232019	42	-	3	45
01012180	Agriculture Commissioner	10.00	0.02320186	424	-	31	455
01012181	Water Resources	3.00	0.00696056	127	-	9	136
01012200	Building Inspector	5.00	0.01160093	212	-	15	227
01012220	Recorder	3.00	0.00696056	127	-	9	136
01012240	Public Guardian	2.00	0.00464037	85	-	6	91
01012280	Planning	3.00	0.00696056	127	-	9	136
01012290	Animal Control	3.00	0.00696056	127	-	9	136
01015180	Veterans' Services	2.00	0.00464037	85	-	6	91
01016050	Cooperative Extension	3.00	0.00696056	127	-	9	136
01024010	Public Health	16.00	0.03712297	678	-	49	727
01024011	Emergency Preparedness	1.00	0.00232019	42	-	3	45
01024012	Mental Health	53.00	0.12296984	2,247	-	162	2,409
01024014	Alcohol & Drug Abuse	8.00	0.01856148	339	-	24	364
01024018	Victim Witness	2.00	0.00464037	85	-	6	91
01024025	Women, Infants & Children	5.00	0.01160093	212	-	15	227
01024170	California Children's Services	1.00	0.00232019	42	-	3	45
01024300	Health & Human Services Agency	23.00	0.05336427	975	-	70	1,046
01025010	Social Services Administration	83.00	0.19257541	3,519	-	254	3,773
01042090	District Attorney	9.00	0.02088167	382	-	28	409
01042110	Sheriff	25.00	0.05800464	1,060	-	76	1,137
01042113	Sheriff's Dispatch	5.00	0.01160093	212	-	15	227
01042122	Office of Emergency Services	1.00	0.00232019	42	-	3	45
01042135	Sheriff's Civil Division	1.00	0.00232019	42	-	3	45
01042140	Jail	20.00	0.04640371	848	-	61	909
01042150	Probation	5.00	0.01160093	212	-	15	227

COUNTY OF GLENN  
EMPLOYEE BENEFITS

<b>FY 16/17 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042158 Delinquency Prevention	1.00	0.00232019	42	-	3	45
01042168 Juvenile Probation & CAMP	1.00	0.00232019	42	-	3	45
01042170 JJCPA Grant	1.00	0.00232019	42	-	3	45
01052557 Youth Offender Supervision	2.00	0.00464037	85	-	6	91
01052558 SB678 Community Performance Incentive	2.00	0.00464037	85	-	6	91
01055340 Child Support	8.00	0.01856148	339	-	24	364
01062136 Trial Court Security	2.00	0.00464037	85	-	6	91
01062150 Local Community Corrections	5.00	0.01160093	212	-	15	227
01200000 Road	35.00	0.08120650	1,484	-	107	1,591
01602270 Fish & Game Commission	1.00	0.00232019	42	-	3	45
02000000 Solid Waste	6.00	0.01392111	254	-	18	273
02200000 Fleet Operations	4.00	0.00928074	170	-	12	182
02260000 Planning & Public Works Agency	6.00	0.01392111	254	-	18	273
02261120 Facilities Internal Service Fund	11.00	0.02552204	466	-	34	500
04999100 Community Action	15.00	0.03480278	636	-	46	682
04999105 Community Development	4.00	0.00928074	170	-	12	182
05210000 Air Pollution District	7.00	0.01624130	297	-	21	318
<b>Total</b>	<b>431.00</b>	<b>1.00000000</b>	<b>18,275</b>	<b>-</b>	<b>1,280</b>	<b>19,555</b>

Basis of Allocation : Number of Employees

COUNTY OF GLENN  
EMPLOYEE BENEFITS

FY 16/17 Actual		Total	Pre-Employment Physicals	Employee Assistance
01011040	Department of Finance	476	94	382
01011080	County Counsel	64	-	64
01011090	Personnel	85	-	85
01011010	Board of Supervisors	227	-	227
01011020	Clerk of the Board	68	-	68
01011070	Assessor	364	-	364
01011100	Elections	45	-	45
01012180	Agriculture Commissioner	899	444	455
01012181	Water Resources	(231)	(367)	136
01012200	Building Inspector	227	-	227
01012220	Recorder	136	-	136
01012240	Public Guardian	91	-	91
01012280	Planning	136	-	136
01012290	Animal Control	136	-	136
01015180	Veterans' Services	91	-	91
01016050	Cooperative Extension	323	186	136
01024010	Public Health	1,214	487	727
01024011	Emergency Preparedness	45	-	45
01024012	Mental Health	4,108	1,699	2,409
01024014	Alcohol & Drug Abuse	550	186	364
01024018	Victim Witness	34	(57)	91
01024025	Women, Infants & Children	170	(57)	227
01024170	California Children's Services	45	-	45
01024300	Health & Human Services Agency	1,894	849	1,046
01025010	Social Services Administration	6,078	2,304	3,773
01042090	District Attorney	409	-	409
01042110	Sheriff	73	(1,064)	1,137
01042113	Sheriff's Dispatch	378	151	227
01042122	Office of Emergency Services	45	-	45
01042135	Sheriff's Civil Division	45	-	45
01042140	Jail	872	(38)	909
01042150	Probation	227	-	227
01042155	Juvenile Hall	243	243	-
01042158	Delinquency Prevention	45	-	45
01042168	Juvenile Probation & CAMP	45	-	45
01042170	JJCPA Grant	45	-	45
01052557	Youth Offender Supervision	91	-	91
01052558	SB678 Community Performance Incentive	91	-	91
01055340	Child Support	823	459	364

COUNTY OF GLENN  
EMPLOYEE BENEFITS

<b>FY 16/17 Actual</b>		<b>Total</b>	<b>Pre-Employment Physicals</b>	<b>Employee Assistance</b>
01062136	Trial Court Security	91	-	91
01062150	Local Community Corrections	227	-	227
01200000	Road	1,575	(16)	1,591
01602270	Fish & Game Commission	45	-	45
02000000	Solid Waste	273	-	273
02200000	Fleet Operations	182	-	182
02210000	Underground Storage Tanks	(142)	(142)	-
02260000	Planning & Public Works Agency	516	243	273
02261120	Facilities Internal Service Fund	500	-	500
04999100	Community Action	665	(17)	682
04999105	Community Development	182	-	182
05210000	Air Pollution District	177	(142)	318
	<b>Total</b>	<b>25,002</b>	<b>5,447</b>	<b>19,555</b>

**COUNTY OF GLENN  
DATA PROCESSING SERVICES**

1/29/2018

**FY 16/17 Actual**

The Data Processing service department contains two major data processing applications: Property Taxes and Finance ONESolution Accounting System .

1. **PROPERTY TAX NETWORK:** The County uses the Megabyte Property Tax System software for the property functions of the Assessor and Department of Finance, which is a combined Auditor-Controller and Treasurer-Tax Collector department. Costs associated with the property tax function are transferred to the Department of Finance and Assessor based on tax related direct salaries and benefits in each department.
2. **ONESOLUTION ACCOUNTING SYSTEM:** The Department of Finance uses the Superior ONESolution accounting system software for all accounting related functions such as accounts payable, accounts receivable, budget, payroll, etc. The cost allocation basis for the ONESolution Accounting System portion of data processing costs has been changed in this cost allocation plan. Costs associated with the ONESolution System are now allocated to all agencies based on relative budget size. In prior years, costs were allocated 100% to the Department of Finance service department and then re-allocated through the second allocation calculation on Schedule D. Changing the allocation basis to relative budget size will prevent costs related specifically to accounting software function from being incorrectly allocated to property tax functions.

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

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
DATA PROCESSING

1/29/2018

	Total	General & Admin	Property Tax Network	ONESolution Accounting System
<b>FY 16/17 Actual</b>				
Allocation Factor (%)	100.00%	8.32%	41.64%	50.04%
<b>Services &amp; Supplies</b>				
Maint-Equipment	7,146		4,033	3,113
Office Expense	12,083		12,083	-
Professional Services	265,142		122,181	142,961
Special Dept. Expense	15,544		7,384	8,160
ISF Allocation	20,800		-	20,800
Fixed Assets	3,907	3,907		
Operating Trsf Out-Debt Service	25,200	25,200		
<b>Expenditures Per Financial Statements</b>	<u>349,822</u>	<u>29,107</u>	<u>145,681</u>	<u>175,034</u>
<b>Cost Adjustments</b>				
Equipment Use to Service Depts.	88,807	88,807		
Fixed Assets	(3,907)	(3,907)		
Debt Service-Capital Assets	(25,200)	(25,200)		
<b>Functional Cost</b>	<u>409,522</u>	<u>88,807</u>	<u>145,681</u>	<u>175,034</u>
<b>Additions - 1st Allocation</b>				
Other	-	-		
Reallocate Admin	-	(88,807)	40,335	48,472
Allocable Costs	409,522	-	186,016	223,506
Unallocated	-			
1st Allocation	<u>409,522</u>	<u>-</u>	<u>186,016</u>	<u>223,506</u>
<b>Additions - 2nd Allocation</b>				
Other	108,911	108,911		
Reallocate Admin	-	(108,911)	49,466	59,445
Allocable Costs	108,911	-	49,466	59,445
Unallocated	(59,445)			(59,445)
2nd Allocation	<u>49,466</u>	<u>-</u>	<u>49,466</u>	<u>-</u>
<b>Total Allocated</b>	<u>458,988</u>	<u>-</u>	<u>235,482</u>	<u>223,506</u>

COUNTY OF GLENN  
DATA PROCESSING SERVICES

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	195,217	0.21985407	40,896	-	-	40,896
01011070	Assessor	692,722	0.78014593	145,120	-	49,466	194,586
				-			
	Total	<u>887,939</u>	<u>1.00000000</u>	<u>186,016</u>	<u>-</u>	<u>49,466</u>	<u>235,482</u>

Basis of Allocation : Direct Cost Transfer

COUNTY OF GLENN  
 DATA PROCESSING SERVICES

<b>FY 16/17 Actual</b>		Allocation	Allocated	1st	Direct	2nd	Total
		Units	Percent	Allocation	Billed	Allocation	
01011013	County Administrative Officer	15	0.00010457	23	-	-	23
01011040	Department of Finance	1,073	0.00748048	1,672	-	-	1,672
01011051	Annual Audit	90	0.00062744	140	-	-	140
01011080	County Counsel	269	0.00187535	419	-	-	419
01011090	Personnel	397	0.00276771	619	-	-	619
01011150	General Insurance	885	0.00616983	1,379	-	-	1,379
01011170	Employee Benefits	34	0.00023703	53	-	-	53
01011200	Data Processing	538	0.00375070	838	-	-	838
01011010	Board of Supervisors	509	0.00354852	793	-	-	793
01011020	Clerk of the Board	204	0.00142220	318	-	-	318
01011070	Assessor	1,056	0.00736196	1,645	-	-	1,645
01011100	Elections	266	0.00185443	414	-	-	414
01011180	Surveyor	50	0.00034858	78	-	-	78
01012040	Court Revenues	945	0.00658812	1,472	-	-	1,472
01012060	Grand Jury	16	0.00011154	25	-	-	25
01012100	Indigent Defense	457	0.00318600	712	-	-	712
01012170	Flood Control	30	0.00020915	47	-	-	47
01012180	Agriculture Commissioner	1,121	0.00781511	1,747	-	-	1,747
01012181	Water Resources	201	0.00140128	313	-	-	313
01012200	Building Inspector	335	0.00233547	522	-	-	522
01012220	Recorder	385	0.00268405	600	-	-	600
01012230	Coroner	114	0.00079476	178	-	-	178
01012240	Public Guardian	252	0.00175683	393	-	-	393
01012280	Planning	902	0.00628834	1,405	-	-	1,405
01012290	Animal Control	293	0.00204267	457	-	-	457
01014022	Hospital	33	0.00023006	51	-	-	51
01015180	Veterans' Services	112	0.00078081	175	-	-	175
01016040	Library	150	0.00104573	234	-	-	234
01016050	Cooperative Extension	257	0.00179169	400	-	-	400
01024010	Public Health	3,642	0.02539041	5,675	-	-	5,675
01024011	Emergency Preparedness	373	0.00260039	581	-	-	581
01024012	Mental Health	8,861	0.06177496	13,807	-	-	13,807
01024014	Alcohol & Drug Abuse	1,248	0.00870050	1,945	-	-	1,945

COUNTY OF GLENN  
 DATA PROCESSING SERVICES

<b>FY 16/17 Actual</b>		Allocation	Allocated	1st	Direct	2nd	Total
		Units	Percent	Allocation	Billed	Allocation	
01024018	Victim Witness	247	0.00172197	385	-	-	385
01024020	Maternal & Child Health	134	0.00093419	209	-	-	209
01024025	Women, Infants & Children	712	0.00496375	1,109	-	-	1,109
01024170	California Children's Services	352	0.00245399	548	-	-	548
01024300	Health & Human Services Agency	2,610	0.01819576	4,067	-	-	4,067
01024400	Health Services Administration	200	0.00139431	312	-	-	312
01025010	Social Services Administration	21,021	0.14654908	32,755	-	-	32,755
01042090	District Attorney	1,525	0.01063162	2,376	-	-	2,376
01042110	Sheriff	4,569	0.03185304	7,119	-	-	7,119
01042113	Sheriff's Dispatch	578	0.00402956	901	-	-	901
01042135	Sheriff's Civil Division	114	0.00079476	178	-	-	178
01042140	Jail	4,073	0.02839515	6,346	-	-	6,346
01042150	Probation	731	0.00509621	1,139	-	-	1,139
01042155	Juvenile Hall	1,422	0.00991355	2,216	-	-	2,216
01042158	Delinquency Prevention	76	0.00052984	118	-	-	118
01042164	Partnership Grant	40	0.00027886	62	-	-	62
01042168	Juvenile Probation & CAMP	99	0.00069018	154	-	-	154
01042170	JJCPA Grant	105	0.00073201	164	-	-	164
01042360	Boat Patrol	124	0.00086447	193	-	-	193
01052557	Youth Offender Supervision	127	0.00088539	198	-	-	198
01052558	SB678 Community Performance Incentive	200	0.00139431	312	-	-	312
01054010	California Waste Management	16	0.00011154	25	-	-	25
01054012	Mental Health Services Act	3,750	0.02614334	5,843	-	-	5,843
01054045	Mosquito Abatement Assessment Area	217	0.00151283	338	-	-	338
01055340	Child Support	795	0.00554239	1,239	-	-	1,239
01062136	Trial Court Security	417	0.00290714	650	-	-	650
01062150	Local Community Corrections	987	0.00688093	1,538	-	-	1,538
01200000	Road	9,234	0.06437535	14,388	-	-	14,388
01602270	Fish & Game Commission	16	0.00011154	25	-	-	25
01906020	Office of Education	194	0.00135248	302	-	-	302
02000000	Solid Waste	4,991	0.03479504	7,777	-	-	7,777
02040205	Orland Airport	976	0.00680424	1,521	-	-	1,521
02040207	Willows Airport	982	0.00684607	1,530	-	-	1,530

COUNTY OF GLENN  
 DATA PROCESSING SERVICES

FY 16/17 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02200000	Fleet Operations	1,280	0.00892359	1,994	-	-	1,994
02210000	Underground Storage Tanks	275	0.00191718	429	-	-	429
02220000	Vegetation & Environmental Mgmt	137	0.00095510	213	-	-	213
02224170	Tri-County Bee	6	0.00004183	9	-	-	9
02260000	Planning & Public Works Agency	1,850	0.01289738	2,883	-	-	2,883
02261120	Facilities Internal Service Fund	3,367	0.02347323	5,246	-	-	5,246
02270000	Central Services	29	0.00020218	45	-	-	45
02280000	Data Processing ISF	898	0.00626046	1,399	-	-	1,399
04050000	Court	4,500	0.03137200	7,012	-	-	7,012
04100000	Law Library	9	0.00006274	14	-	-	14
04250000	Local Transportation Trust	1,044	0.00727830	1,627	-	-	1,627
04260000	Transportation Administration	288	0.00200781	449	-	-	449
04280000	Glenn County Transit	194	0.00135248	302	-	-	302
04281000	Fixed Route Transit	1,844	0.01285555	2,873	-	-	2,873
04601000	Local Agency Formation Commission	54	0.00037646	84	-	-	84
04999100	Community Action	5,409	0.03770915	8,428	-	-	8,428
04999105	Community Development	121	0.00084356	189	-	-	189
05010000	Artois Fire District	78	0.00054378	122	-	-	122
05022000	Hamilton Fire District	333	0.00232153	519	-	-	519
05022010	Bayliss Fire District	23	0.00016035	36	-	-	36
05050000	Willows Rural Fire District	253	0.00176380	394	-	-	394
05110000	Storm Drain Maintenance District #1	10	0.00006972	16	-	-	16
05130000	Storm Drain Maintenance District #3	67	0.00046709	104	-	-	104
05140000	North Willows County Service Area	68	0.00047407	106	-	-	106
05210000	Air Pollution District	999	0.00696458	1,557	-	-	1,557
05210241	Air Pollution Vehicle Registration	132	0.00092025	206	-	-	206
05250000	Olive Pest Management District	51	0.00035555	79	-	-	79
06010000	Elk Creek Cemetery District	16	0.00011154	25	-	-	25
06020000	German Cemetery District	2	0.00001394	3	-	-	3
06030000	Marvin-Chapel Cemetery District	16	0.00011154	25	-	-	25
06040000	Newville Cemetery District	3	0.00002091	5	-	-	5
06050000	Orland Cemetery District	390	0.00271891	608	-	-	608
06060000	Willows Cemetery District	275	0.00191718	429	-	-	429

COUNTY OF GLENN  
 DATA PROCESSING SERVICES

<b>FY 16/17 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06200000	Glenn-Codora Fire District	103	0.00071807	160	-	-	160
06210000	Elk Creek Fire District	36	0.00025098	56	-	-	56
06220000	Glenn-Colusa Fire District	24	0.00016732	37	-	-	37
06230000	Kanawha Fire District	174	0.00121305	271	-	-	271
06240000	Ord Fire District	46	0.00032069	72	-	-	72
06250000	Orland Fire District	613	0.00427356	955	-	-	955
06300000	Levee District #1	18	0.00012549	28	-	-	28
06310000	Levee District #2	15	0.00010457	23	-	-	23
06320000	Levee District #3	63	0.00043921	98	-	-	98
06500000	Butte City Community Service District	63	0.00043921	98	-	-	98
06510000	BCCSD - Recreation District	7	0.00004880	11	-	-	11
06610000	Elk Creek Community Service District	209	0.00145706	326	-	-	326
06650000	ECCSD - Lighting District	2	0.00001394	3	-	-	3
06700000	Ord Bend Community Service District	30	0.00020915	47	-	-	47
06740000	Artois Community Service District	60	0.00041829	93	-	-	93
06800000	Hamilton City Community Service District	446	0.00310931	695	-	-	695
06830000	HCCSD - Lighting District	17	0.00011852	26	-	-	26
06850000	HCCSD - Library District	16	0.00011154	25	-	-	25
06865000	HCCSD - Edgewater Park	2	0.00001394	3	-	-	3
06870000	HCCSD - Pallsades District	6	0.00004183	9	-	-	9
06880000	N.E. Willows Community Service District	238	0.00165923	371	-	-	371
06920000	Mosquito Abatement District	297	0.00207055	463	-	-	463
06950000	Rice Pest Abatement District	15	0.00010457	23	-	-	23
06960000	HC Reclamation District #2140	1,332	0.00928611	2,076	-	-	2,076
06970000	Reclamation District #2106	1	0.00000697	2	-	-	2
99999999	Other	28,839	0.20105270	44,936	-	-	44,936
				-			
	<b>Total</b>	<b>143,440</b>	<b>1.00000000</b>	<b>223,506</b>	<b>-</b>	<b>-</b>	<b>223,506</b>

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN  
DATA PROCESSING SERVICES

<b>FY 16/17 Actual</b>		<b>Total</b>	<b>Property Tax Network</b>	<b>ONESolution Accounting System</b>
01011013	County Administrative Officer	23	-	23
01011040	Department of Finance	42,568	40,896	1,672
01011051	Annual Audit	140	-	140
01011080	County Counsel	419	-	419
01011090	Personnel	619	-	619
01011150	General Insurance	1,379	-	1,379
01011170	Employee Benefits	53	-	53
01011200	Data Processing	838	-	838
01011010	Board of Supervisors	793	-	793
01011020	Clerk of the Board	318	-	318
01011070	Assessor	196,231	194,586	1,645
01011100	Elections	414	-	414
01011180	Surveyor	78	-	78
01012040	Court Revenues	1,472	-	1,472
01012060	Grand Jury	25	-	25
01012100	Indigent Defense	712	-	712
01012170	Flood Control	47	-	47
01012180	Agriculture Commissioner	1,747	-	1,747
01012181	Water Resources	313	-	313
01012200	Building Inspector	522	-	522
01012220	Recorder	600	-	600
01012230	Coroner	178	-	178
01012240	Public Guardian	393	-	393
01012280	Planning	1,405	-	1,405
01012290	Animal Control	457	-	457
01014022	Hospital	51	-	51
01015180	Veterans' Services	175	-	175
01016040	Library	234	-	234
01016050	Cooperative Extension	400	-	400
01024010	Public Health	5,675	-	5,675
01024011	Emergency Preparedness	581	-	581
01024012	Mental Health	13,807	-	13,807
01024014	Alcohol & Drug Abuse	1,945	-	1,945
01024018	Victim Witness	385	-	385

COUNTY OF GLENN  
DATA PROCESSING SERVICES

<u>FY 16/17 Actual</u>	<u>Total</u>	<u>Property Tax Network</u>	<u>ONESolution Accounting System</u>	
01024020	Maternal & Child Health	209	-	209
01024025	Women, Infants & Children	1,109	-	1,109
01024170	California Children's Services	548	-	548
01024300	Health & Human Services Agency	4,067	-	4,067
01024400	Health Services Administration	312	-	312
01025010	Social Services Administration	32,755	-	32,755
01042090	District Attorney	2,376	-	2,376
01042110	Sheriff	7,119	-	7,119
01042113	Sheriff's Dispatch	901	-	901
01042135	Sheriff's Civil Division	178	-	178
01042140	Jail	6,346	-	6,346
01042150	Probation	1,139	-	1,139
01042155	Juvenile Hall	2,216	-	2,216
01042158	Delinquency Prevention	118	-	118
01042164	Partnership Grant	62	-	62
01042168	Juvenile Probation & CAMP	154	-	154
01042170	JJCPA Grant	164	-	164
01042360	Boat Patrol	193	-	193
01052557	Youth Offender Supervision	198	-	198
01052558	SB678 Community Performance Incentive	312	-	312
01054010	California Waste Management	25	-	25
01054012	Mental Health Services Act	5,843	-	5,843
01054045	Mosquito Abatement Assessment Area	338	-	338
01055340	Child Support	1,239	-	1,239
01062136	Trial Court Security	650	-	650
01062150	Local Community Corrections	1,538	-	1,538
01200000	Road	14,388	-	14,388
01602270	Fish & Game Commission	25	-	25
01906020	Office of Education	302	-	302
02000000	Solid Waste	7,777	-	7,777
02040205	Orland Airport	1,521	-	1,521
02040207	Willows Airport	1,530	-	1,530
02200000	Fleet Operations	1,994	-	1,994
02210000	Underground Storage Tanks	429	-	429

COUNTY OF GLENN  
DATA PROCESSING SERVICES

<b>FY 16/17 Actual</b>	<b>Total</b>	<b>Property Tax Network</b>	<b>ONESolution Accounting System</b>	
02220000	Vegetation & Environmental Mgmt	213	-	213
02224170	Tri-County Bee	9	-	9
02260000	Planning & Public Works Agency	2,883	-	2,883
02261120	Facilities Internal Service Fund	5,246	-	5,246
02270000	Central Services	45	-	45
02280000	Data Processing ISF	1,399	-	1,399
04050000	Court	7,012	-	7,012
04100000	Law Library	14	-	14
04250000	Local Transportation Trust	1,627	-	1,627
04260000	Transportation Administration	449	-	449
04280000	Glenn County Transit	302	-	302
04281000	Fixed Route Transit	2,873	-	2,873
04601000	Local Agency Formation Commission	84	-	84
04999100	Community Action	8,428	-	8,428
04999105	Community Development	189	-	189
05010000	Artois Fire District	122	-	122
05022000	Hamilton Fire District	519	-	519
05022010	Bayliss Fire District	36	-	36
05050000	Willows Rural Fire District	394	-	394
05110000	Storm Drain Maintenance District #1	16	-	16
05130000	Storm Drain Maintenance District #3	104	-	104
05140000	North Willows County Service Area	106	-	106
05210000	Air Pollution District	1,557	-	1,557
05210241	Air Pollution Vehicle Registration	206	-	206
05250000	Olive Pest Management District	79	-	79
06010000	Elk Creek Cemetery District	25	-	25
06020000	German Cemetery District	3	-	3
06030000	Marvin-Chapel Cemetery District	25	-	25
06040000	Newville Cemetery District	5	-	5
06050000	Orland Cemetery District	608	-	608
06060000	Willows Cemetery District	429	-	429
06200000	Glenn-Codora Fire District	160	-	160
06210000	Elk Creek Fire District	56	-	56
06220000	Glenn-Colusa Fire District	37	-	37

COUNTY OF GLENN  
DATA PROCESSING SERVICES

<b>FY 16/17 Actual</b>		<b>Total</b>	<b>Property Tax Network</b>	<b>ONESolution Accounting System</b>
06230000	Kanawha Fire District	271	-	271
06240000	Ord Fire District	72	-	72
06250000	Orland Fire District	955	-	955
06300000	Levee District #1	28	-	28
06310000	Levee District #2	23	-	23
06320000	Levee District #3	98	-	98
06500000	Butte City Community Service District	98	-	98
06510000	BCCSD - Recreation District	11	-	11
06610000	Elk Creek Community Service District	326	-	326
06650000	ECCSD - Lighting District	3	-	3
06700000	Ord Bend Community Service District	47	-	47
06740000	Artois Community Service District	93	-	93
06800000	Hamilton City Community Service District	695	-	695
06830000	HCCSD - Lighting District	26	-	26
06850000	HCCSD - Library District	25	-	25
06865000	HCCSD - Edgewater Park	3	-	3
06870000	HCCSD - Pallisades District	9	-	9
06880000	N.E. Willows Community Service District	371	-	371
06920000	Mosquito Abatement District	463	-	463
06950000	Rice Pest Abatement District	23	-	23
06960000	HC Reclamation District #2140	2,076	-	2,076
06970000	Reclamation District #2106	2	-	2
99999999	Other	44,936	-	44,936
	<b>Total</b>	<b>458,988</b>	<b>235,482</b>	<b>223,506</b>

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

1/29/2018

**FY 16/17 Actual**

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

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

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

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

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

COUNTY OF GLENN

General Ledger Summary  
 Balance Sheet Accounts  
 For the Period Ending:  
 06/30/17

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
=====	
02190000 SERVICE CENTER EQUIP RESERVE	
CURRENT ASSETS	
00100 CASH IN TREASURY	\$1,381,325.67
00299 INTEREST RECEIVABLE	4,812.27
	<hr/>
TOTAL CURRENT ASSETS	\$1,386,137.94
	<hr/>
FIXED ASSETS	
00630 EQUIPMENT	\$2,764,167.18
00631 ACCUM DEPREC-EQUIPMENT	(1,821,481.00)
	<hr/>
TOTAL FIXED ASSETS	\$942,686.18
	<hr/>
FUND EQUITY	
00974 UNRESERVED RETAINED EARNINGS	\$1,088,252.84
00975 NET INV IN CAPITAL ASSETS	1,170,083.13
	<hr/>
TOTAL FUND EQUITY	\$2,258,335.97
	<hr/>
BUDGETARY ACCOUNTS	
00997 ESTIMATED REVENUES	\$ (342,000.00)
00999 APPROPRIATIONS	331,000.00
	<hr/>
TOTAL BUDGETARY ACCOUNTS	\$ (11,000.00)
	<hr/>

COUNTY OF GLENN

General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/17

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
02190000 SER ICE CENTER E UIP RESER E				
Re enue				
USE OF MONEY PROPERTY				
44300 INTEREST	\$0.00	\$8,634.36	\$(8,634.36)	0.00
TOTAL USE OF MONEY PROPERTY	\$0.00	\$8,634.36	\$(8,634.36)	0.00
GRAND TOTAL Re enue	\$0.00	\$8,634.36	\$(8,634.36)	0.00
Expense				
OT ER C ARGES				
05510 DEPRECIATION	\$3,442.00	\$3,442.00	\$0.00	100.00
TOTAL OT ER C ARGES	\$3,442.00	\$3,442.00	\$0.00	100.00
GRAND TOTAL Expense	\$3,442.00	\$3,442.00	\$0.00	100.00
NET RETURN/(COST)	\$(3,442.00)	\$5,192.36	\$(8,634.36)	(100.00)

COUNTY OF GLENN

General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/17

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
02190001 FLEET RSR GEN FUND REPLACEMNT				
Re enue				
C ARGES FOR CURRENT SER ICES				
68004 E ICLE REPLACEMENT	\$23,000.00	\$25,437.11	\$(2,437.11)	110.60
TOTAL C ARGES FOR CURRENT SER ICES	\$23,000.00	\$25,437.11	\$(2,437.11)	110.60
GRAND TOTAL Re enue	\$23,000.00	\$25,437.11	\$(2,437.11)	110.60
Expense				
OT ER C ARGES				
05700 ADMINISTRATI E EXPENSE	\$5,000.00	\$5,000.00	\$0.00	100.00
TOTAL OT ER C ARGES	\$5,000.00	\$5,000.00	\$0.00	100.00
GRAND TOTAL Expense	\$5,000.00	\$5,000.00	\$0.00	100.00
NET RETURN/(COST)	\$18,000.00	\$20,437.11	\$(2,437.11)	10.60

COUNTY OF GLENN

General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/17

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
02190002 FLEET RSRV-NON GEN REPLACEMNT				
Revenue				
CHARGES FOR CURRENT SERVICES				
68004 VEHICLE REPLACEMENT	\$240,000.00	\$223,225.28	\$16,774.72	93.01
TOTAL CHARGES FOR CURRENT SERVICES	\$240,000.00	\$223,225.28	\$16,774.72	93.01
MISCELLANEOUS REVENUES				
74124 INSURANCE REIMB	\$0.00	\$3,019.31	\$(3,019.31)	0.00
TOTAL MISCELLANEOUS REVENUES	\$0.00	\$3,019.31	\$(3,019.31)	0.00
OTHER FINANCING SOURCES				
78100 SALE OF FIXED ASSETS	\$10,000.00	\$463.50	\$9,536.50	4.64
TOTAL OTHER FINANCING SOURCES	\$10,000.00	\$463.50	\$9,536.50	4.64
GRAND TOTAL Revenue	\$250,000.00	\$226,708.09	\$23,291.91	90.68
Expense				
OTHER CHARGES				
05700 ADMINISTRATIVE EXPENSE	\$5,000.00	\$5,000.00	\$0.00	100.00
TOTAL OTHER CHARGES	\$5,000.00	\$5,000.00	\$0.00	100.00
FIXED ASSETS				

COUNTY OF GLENN

General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/17

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
07350 VEHICLES	\$237,000.00	\$223,084.09	\$13,915.91	94.13
TOTAL FIXED ASSETS	\$237,000.00	\$223,084.09	\$13,915.91	94.13
GRAND TOTAL Expense	\$242,000.00	\$228,084.09	\$13,915.91	94.25
NET RETURN/(COST)	\$8,000.00	\$(1,376.00)	\$9,376.00	(3.57)

COUNTY OF GLENN

General Ledger Summary  
Balance Sheet Accounts  
For the Period Ending:  
06/30/17

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
<hr/>	
02195963 FLEET RESERVE-ORLAND	
CURRENT ASSETS	
00230 ACCOUNTS RECEIVABLE	\$21,656.31
	<hr/>
TOTAL CURRENT ASSETS	\$21,656.31
	<hr/>

COUNTY OF GLENN

General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/17

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
=====				
02195963 FLEET RESERVE ORLAND				
Re enue				
CHARGES FOR CURRENT SERVICES				
68004 VEHICLE REPLACEMENT	\$36,000.00	\$50,910.10	\$(14,910.10)	141.42
TOTAL CHARGES FOR CURRENT SERVICES	<u>\$36,000.00</u>	<u>\$50,910.10</u>	<u>\$(14,910.10)</u>	<u>141.42</u>
OTHER FINANCING SOURCES				
78100 SALE OF FIXED ASSETS	\$1,500.00	\$0.00	\$1,500.00	0.00
TOTAL OTHER FINANCING SOURCES	<u>\$1,500.00</u>	<u>\$0.00</u>	<u>\$1,500.00</u>	<u>0.00</u>
GRAND TOTAL Re enue	\$37,500.00	\$50,910.10	\$(13,410.10)	135.76
Expense				
FIXED ASSETS				
07350 VEHICLES	\$38,558.00	\$0.00	\$38,558.00	0.00
TOTAL FIXED ASSETS	<u>\$38,558.00</u>	<u>\$0.00</u>	<u>\$38,558.00</u>	<u>0.00</u>
GRAND TOTAL Expense	\$38,558.00	\$0.00	\$38,558.00	0.00
NET RETURN/(COST)	\$(1,058.00)	\$50,910.10	\$(51,968.10)	135.76

COUNTY OF GLENN

General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/17

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
02195988 FLEET RESERVE ILLS				
Re enue				
CHARGES FOR CURRENT SERVICES				
68004 VEHICLE REPLACEMENT	\$30,000.00	\$32,294.12	\$(2,294.12)	107.65
TOTAL CHARGES FOR CURRENT SERVICES	\$30,000.00	\$32,294.12	\$(2,294.12)	107.65
OTHER FINANCING SOURCES				
78100 SALE OF FIXED ASSETS	\$1,500.00	\$0.00	\$1,500.00	0.00
TOTAL OTHER FINANCING SOURCES	\$1,500.00	\$0.00	\$1,500.00	0.00
GRAND TOTAL Re enue	\$31,500.00	\$32,294.12	\$(794.12)	102.52
Expense				
FIXED ASSETS				
07350 VEHICLES	\$42,000.00	\$4,313.23	\$37,686.77	10.27
TOTAL FIXED ASSETS	\$42,000.00	\$4,313.23	\$37,686.77	10.27
GRAND TOTAL Expense	\$42,000.00	\$4,313.23	\$37,686.77	10.27
NET RETURN/(COST)	\$(10,500.00)	\$27,980.89	\$(38,480.89)	92.25

COUNTY OF GLENN

General Ledger Summary  
 Balance Sheet Accounts  
 For the Period Ending:  
 06/30/17

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
=====	
02200000 FLEET OPERATIONS	
CURRENT ASSETS	
00100 CASH IN TREASURY	\$181,332.64
00230 ACCOUNTS RECEIVABLE	22,775.18
00299 INTEREST RECEIVABLE	547.05
00320 INVENTORY	24,777.89
00351 DUE FROM GENERAL FUND-1000	518.29
00354 DUE FROM CAA FUND-1100	593.51
00409 DUE FROM SR PUBLIC AYS-1160	640.37
00580 PREPAID EXPENSE	79.94
	<hr/>
TOTAL CURRENT ASSETS	\$231,264.87
	<hr/>
FIXED ASSETS	
00610 BUILDINGS IMPROVEMENTS	\$206,638.00
00611 ACCUM DEPREC-BLDG IMPROVE	(123,980.00)
00630 EQUIPMENT	22,914.00
00631 ACCUM DEPREC-EQUIPMENT	(16,267.00)
	<hr/>
TOTAL FIXED ASSETS	\$89,305.00
	<hr/>
CURRENT LIABILITIES	
00670 CHECKS PAYABLE	\$4,055.46
00680 DUE TO SR PUBLIC AYS-1160	16,853.30
00689 DUE TO GENERAL FUND-1000	72.70
00700 DUE TO COUNTY SERVS ISF-2130	0.70
	<hr/>
TOTAL CURRENT LIABILITIES	\$20,982.16
	<hr/>
FUND EQUITY	
00974 UNRESERVED RETAINED EARNINGS	\$180,045.95
00975 NET INV IN CAPITAL ASSETS	88,334.00
	<hr/>
TOTAL FUND EQUITY	\$268,379.95
	<hr/>
BUDGETARY ACCOUNTS	
00997 ESTIMATED REVENUES	\$(515,500.00)
00999 APPROPRIATIONS	569,699.00
	<hr/>
TOTAL BUDGETARY ACCOUNTS	\$54,199.00
	<hr/>

COUNTY OF GLENN

General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/17

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
=====				
02200000 FLEET OPERATIONS				
Re enue				
USE OF MONEY    PROPERTY				
44300 INTEREST	\$0.00	\$985.42	\$(985.42)	0.00
44320 RENTS    CONCESSIONS	3,000.00	3,000.00	0.00	100.00
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL USE OF MONEY    PROPERTY	\$3,000.00	\$3,985.42	\$(985.42)	132.85
CHARGES FOR CURRENT SERVICES				
66550 OTHER CHARGES FOR SERVICES	\$410,000.00	\$411,004.20	\$(1,004.20)	100.24
66551 ADMINISTRATION FEES	10,000.00	10,000.00	0.00	100.00
68001 MAINTENANCE SERVICE	70,000.00	55,058.80	14,941.20	78.66
74126 SALARY REIMB	2,500.00	0.00	2,500.00	0.00
74138 FUEL DIRECT COSTS	20,000.00	11,550.85	8,449.15	57.75
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL CHARGES FOR CURRENT SERVICES	\$512,500.00	\$487,613.85	\$24,886.15	95.14
GRAND TOTAL Re enue				
	\$515,500.00	\$491,599.27	\$23,900.73	95.36
Expense				
SERVICES    SUPPLIES				
03110 CLOTHING    PERSONAL SUPPLIES	\$400.00	\$407.57	\$(7.57)	101.89
03120 COMMUNICATIONS	2,000.00	1,023.37	976.63	51.17
03140 HOUSEHOLD EXPENSE	2,000.00	1,821.53	178.47	91.08
03170 MAINT E UIPMENT	80,000.00	71,144.99	8,855.01	88.93
03180 MAINT STRUCTURES    IMPROVEMENT	3,000.00	0.00	3,000.00	0.00
03190 MEDICAL    LAB SUPPLIES	150.00	0.00	150.00	0.00
03200 MEMBERSHIPS	100.00	0.00	100.00	0.00

COUNTY OF GLENN

General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/17

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
03220 OFFICE EXPENSE	0.00	97.38	(97.38)	0.00
03230 PROFESSIONAL SERVICES	2,000.00	1,507.42	492.58	75.37
03240 PUBLICATIONS	400.00	59.40	340.60	14.85
03250 RENTS & LEASES-EQUIP	2,000.00	1,496.01	503.99	74.80
03270 SMALL TOOLS & INSTRUMENTS	3,000.00	1,899.64	1,100.36	63.32
03280 SPECIAL DEPT EXPENSE	2,500.00	770.10	1,729.90	30.80
03281 SPEC DEPT-TRAINING	1,000.00	75.67	924.33	7.57
03283 SHOP SUPPLIES	2,000.00	748.83	1,251.17	37.44
03286 IT EXPENSES	2,500.00	1,274.27	1,225.73	50.97
03292 PW ISF ALLOCATION	27,000.00	15,244.16	11,755.84	56.46
04291 FOOD & LODGING	500.00	13.16	486.84	2.63
04292 GAS & OIL	20,000.00	13,530.33	6,469.67	67.65
04295 OTHER TRAVEL	500.00	590.00	(90.00)	118.00
04296 VEHICLE RENTAL	5,800.00	5,101.95	698.05	87.96
04300 UTILITIES	7,000.00	5,882.28	1,117.72	84.03
04500 OPERATING EXPENSES	371,721.00	374,648.89	(2,927.89)	100.79
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$535,571.00</b>	<b>\$497,336.95</b>	<b>\$38,234.05</b>	<b>92.86</b>
<b>OTHER CHARGES</b>				
05510 DEPRECIATION	\$15,000.00	\$4,754.00	\$10,246.00	31.69
05715 DATA PROCESSING ISF ALLOCATION	0.00	3,371.56	(3,371.56)	0.00
05730 A-87 COST ALLOCATION	9,128.00	9,128.00	0.00	100.00
<b>TOTAL OTHER CHARGES</b>	<b>\$24,128.00</b>	<b>\$17,253.56</b>	<b>\$6,874.44</b>	<b>71.51</b>
<b>FIXED ASSETS</b>				
07300 MISC EQUIPMENT	\$10,000.00	\$0.00	\$10,000.00	0.00
<b>TOTAL FIXED ASSETS</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>0.00</b>
<b>GRAND TOTAL Expense</b>	<b>\$569,699.00</b>	<b>\$514,590.51</b>	<b>\$55,108.49</b>	<b>90.33</b>
<b>NET RETURN/(COST)</b>	<b>\$(54,199.00)</b>	<b>\$(22,991.24)</b>	<b>\$(31,207.76)</b>	<b>5.04</b>

**COUNTY OF GLENN  
FACILITIES INTERNAL SERVICE FUND**

1/29/2018

**FY 16/17 Actual**

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

Cost Distribution Factors include the following:

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

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

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

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

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
=====	
02261120 COUNTY FACILITIES ISF	
CURRENT ASSETS	
00100 CASH IN TREASURY	\$295,856.47
00230 ACCOUNTS RECEIVABLE	9,263.13
00299 INTEREST RECEIVABLE	628.10
00351 DUE FROM GENERAL FUND-1000	2,693.15
00407 DUE FROM SR GENERAL GOVT-1150	263.70
00409 DUE FROM SR PUBLIC WAYS-1160	42,793.70
00580 PREPAID EXPENSE	259.79
	<hr/>
TOTAL CURRENT ASSETS	\$351,758.04
	<hr/>
CURRENT LIABILITIES	
00670 CHECKS PAYABLE	\$4,406.23
00680 DUE TO SR PUBLIC WAYS-1160	41,766.74
00689 DUE TO GENERAL FUND-1000	8,622.55
00690 DUE TO ROAD FUND-1105	1,819.49
00700 DUE TO COUNTY SERVS ISF-2130	2.28
00702 DUE TO AGENCY-3300	230.43
	<hr/>
TOTAL CURRENT LIABILITIES	\$56,847.72
	<hr/>
DEFERRED INFLOWS	
00890 DEFERRED INFLOWS-UNAVAIL REV	\$9,263.13
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TOTAL DEFERRED INFLOWS	\$9,263.13
	<hr/>
FUND EQUITY	
00900 RESERVE-ENCUMBRANCES	\$1,178.83
00974 UNRESERVED RETAINED EARNINGS	197,940.71
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TOTAL FUND EQUITY	\$199,119.54
	<hr/>
BUDGETARY ACCOUNTS	
00997 ESTIMATED REVENUES	\$(1,138,204.00)
00999 APPROPRIATIONS	1,173,598.17
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TOTAL BUDGETARY ACCOUNTS	\$35,394.17
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COUNTY OF GLENN

General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/17

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
=====				
02261120 COUNTY FACILITIES ISF				
Re enue				
USE OF MONEY & PROPERTY				
44300 INTEREST	\$0.00	\$1,088.50	\$(1,088.50)	0.00
TOTAL USE OF MONEY & PROPERTY	\$0.00	\$1,088.50	\$(1,088.50)	0.00
CHARGES FOR CURRENT SERVICES				
66251 FACILITIES COST ALLOCATION	\$782,297.00	\$782,256.00	\$41.00	99.99
67000 INTER REV- 101 GENERAL	355,907.00	355,907.00	0.00	100.00
74126 SALARY REIMB	0.00	547.10	(547.10)	0.00
TOTAL CHARGES FOR CURRENT SERVICES	\$1,138,204.00	\$1,138,710.10	\$(506.10)	100.04
GRAND TOTAL Re enue	\$1,138,204.00	\$1,139,798.60	\$(1,594.60)	100.14
Expense				
SERVICES & SUPPLIES				
03110 CLOTHING & PERSONAL SUPPLIES	\$1,200.00	\$804.79	\$395.21	67.07
03120 COMMUNICATIONS	7,500.00	6,196.11	1,303.89	82.61
03140 HOUSEHOLD EXPENSE	5,000.00	8,298.92	(3,298.92)	165.98
03170 MAINT-EQUIPMENT	12,500.00	11,592.88	907.12	92.74
03180 MAINT-STRUCTURES & IMPROVEMENT	0.00	908.87	(908.87)	0.00
03182 BUILDING MAINTENANCE	45,000.00	38,054.76	6,945.24	84.57
03220 OFFICE EXPENSE	2,500.00	12,033.03	(9,533.03)	481.32
03230 PROFESSIONAL SERVICES	15,239.00	19,524.89	(4,285.89)	128.12
03240 PUBLICATIONS	100.00	155.82	(55.82)	155.82
03250 RENTS & LEASES-EQUIP	250.00	21.80	228.20	8.72

COUNTY OF GLENN

General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/17

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
03270 SMALL TOOLS & INSTRUMENTS	2,000.00	2,712.19	(712.19)	135.61
03280 SPECIAL DEPT EXPENSE	5,000.00	2,426.83	2,573.17	48.54
03281 SPEC DEPT-TRAINING	500.00	1,165.23	(665.23)	233.05
03286 IT EXPENSES	6,500.00	2,533.02	3,966.98	38.97
04291 FOOD & LODGING	0.00	35.12	(35.12)	0.00
04292 GAS & OIL	12,250.00	9,287.50	2,962.50	75.82
04295 OTHER TRAVEL	200.00	0.00	200.00	0.00
04296 VEHICLE RENTAL	14,000.00	17,402.02	(3,402.02)	124.30
04300 UTILITIES	45,000.00	51,430.24	(6,430.24)	114.29
04500 OPERATING EXPENSES	963,717.00	871,814.69	91,902.31	90.46
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$1,138,456.00</b>	<b>\$1,056,398.71</b>	<b>\$82,057.29</b>	<b>92.79</b>
<b>OTHER CHARGES</b>				
05715 DATA PROCESSING ISF ALLOCATION	\$13,858.17	\$10,982.41	\$2,875.76	79.25
05730 A-87 COST ALLOCATION	21,284.00	21,284.00	0.00	100.00
<b>TOTAL OTHER CHARGES</b>	<b>\$35,142.17</b>	<b>\$32,266.41</b>	<b>\$2,875.76</b>	<b>91.82</b>
<b>GRAND TOTAL Expense</b>	<b>\$1,173,598.17</b>	<b>\$1,088,665.12</b>	<b>\$84,933.05</b>	<b>92.76</b>
<b>NET RETURN/(COST)</b>	<b>\$(35,394.17)</b>	<b>\$51,133.48</b>	<b>\$(86,527.65)</b>	<b>7.38</b>

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

1/29/2018

**FY 16/17 Actual**

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

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

COUNTY OF GLENN

General Ledger Summary  
Balance Sheet Accounts  
For the Period Ending:  
06/30/17

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
=====	
02270000 CENTRAL SERVICES ISF	
FUND EQUITY	
00974 UNRESERVED RETAINED EARNINGS	\$303.40
	<hr/>
TOTAL FUND EQUITY	\$303.40
	<hr/>
BUDGETARY ACCOUNTS	
00997 ESTIMATED REVENUES	\$ (28,569.00)
00999 APPROPRIATIONS	28,569.00
	<hr/>
TOTAL BUDGETARY ACCOUNTS	\$0.00
	<hr/>

COUNTY OF GLENN

General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/17

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
=====				
02270000 CENTRAL SERVICES ISF				
Revenue				
CHARGES FOR CURRENT SERVICES				
67000 INTER REV-#101 GENERAL	\$3,569.00	\$3,296.76	\$272.24	92.37
TOTAL CHARGES FOR CURRENT SERVICES	<u>\$3,569.00</u>	<u>\$3,296.76</u>	<u>\$272.24</u>	<u>92.37</u>
MISCELLANEOUS REVENUES				
74141 ATS-COMMUNICATIONS REVENUE	\$25,000.00	\$18,390.67	\$6,609.33	73.56
TOTAL MISCELLANEOUS REVENUES	<u>\$25,000.00</u>	<u>\$18,390.67</u>	<u>\$6,609.33</u>	<u>73.56</u>
GRAND TOTAL Revenue	\$28,569.00	\$21,687.43	\$6,881.57	75.91
Expense				
SERVICES & SUPPLIES				
03120 COMMUNICATIONS	\$25,000.00	\$0.00	\$25,000.00	0.00
03121 COMMUNICATIONS-ATS	0.00	18,390.77	(18,390.77)	0.00
03220 OFFICE EXPENSE	500.00	558.96	(58.96)	111.79
03250 RENTS & LEASES-EQUIP	2,958.00	2,930.10	27.90	99.06
TOTAL SERVICES & SUPPLIES	<u>\$28,458.00</u>	<u>\$21,879.83</u>	<u>\$6,578.17</u>	<u>76.88</u>
OTHER CHARGES				
05730 A-87 COST ALLOCATION	\$111.00	\$111.00	\$0.00	100.00
TOTAL OTHER CHARGES	<u>\$111.00</u>	<u>\$111.00</u>	<u>\$0.00</u>	<u>100.00</u>

COUNTY OF GLENN

General Ledger Summary  
Budget to Actuals  
For the Period Ending:  
06/30/17

ORGANIZATION KEY OBJECT CODE =====	CURRENT YEAR BUDGET =====	CURRENT YEAR ACTUAL =====	REMAINING BUDGET =====	% OF BUDGET USED =====
GRAND TOTAL Expense	\$28,569.00	\$21,990.83	\$6,578.17	76.97
NET RETURN/(COST)	\$0.00	\$(303.40)	\$303.40	(1.06)

**COUNTY OF GLENN  
DATA PROCESSING INTERNAL SERVICE FUND**

1/29/2018

**FY 16/17 Actual**

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

COUNTY OF GLENN

General Ledger Summary  
 Balance Sheet Accounts  
 For the Period Ending:  
 06/30/17

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
=====	
02280000 DATA PROCESSING ISF	
CURRENT ASSETS	
00100 CASH IN TREASURY	\$28,276.46
00230 ACCOUNTS RECEIVABLE	131.34
00351 DUE FROM GENERAL FUND-1000	23,047.09
00352 DUE FROM ROAD FUND-1105	1.93
00354 DUE FROM CAA FUND-1100	2.99
00358 DUE FROM SOLID WASTE-2010	1.23
00361 DUE FROM FLEET ISF-2110	0.70
00362 DUE FROM FACILITIES ISF-2120	2.28
00369 DUE FROM CLR2011-1115	0.70
00409 DUE FROM SR PUBLIC WAYS-1160	3,942.30
00413 DUE FROM SD GOV BOS-1185	395.04
00580 PREPAID EXPENSE	43,908.68
TOTAL CURRENT ASSETS	<u>\$99,710.74</u>
FIXED ASSETS	
00630 EQUIPMENT	\$285,325.00
00631 ACCUM DEPREC-EQUIPMENT	(173,874.00)
TOTAL FIXED ASSETS	<u>\$111,451.00</u>
CURRENT LIABILITIES	
00670 CHECKS PAYABLE	\$28,352.06
00763 UNEARNED REVENUE	43,908.68
TOTAL CURRENT LIABILITIES	<u>\$72,260.74</u>
LONG-TERM LIABILITIES	
00815 ADV FROM GENERAL FUND	\$27,450.00
TOTAL LONG-TERM LIABILITIES	<u>\$27,450.00</u>
FUND EQUITY	
00900 RESERVE-ENCUMBRANCES	\$39,019.23
00974 UNRESERVED RETAINED EARNINGS	(34,250.00)
00975 NET INV IN CAPITAL ASSETS	124,792.00
TOTAL FUND EQUITY	<u>\$129,561.23</u>

COUNTY OF GLENN

General Ledger Summary  
Balance Sheet Accounts  
For the Period Ending:  
06/30/17

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
BUDGETARY ACCOUNTS	
00997 ESTIMATED REVENUES	\$ (879,267.00)
00999 APPROPRIATIONS	897,531.77
TOTAL BUDGETARY ACCOUNTS	<hr/> \$18,264.77 <hr/>

COUNTY OF GLENN

General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/17

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
02280000 DATA PROCESSING ISF				
Revenue				
CHARGES FOR CURRENT SERVICES				
66252 DATA PROCESSING ISF ALLOCATION	\$879,267.00	\$824,077.05	\$55,189.95	93.72
TOTAL CHARGES FOR CURRENT SERVICES	\$879,267.00	\$824,077.05	\$55,189.95	93.72
GRAND TOTAL Revenue	\$879,267.00	\$824,077.05	\$55,189.95	93.72
Expense				
SERVICES & SUPPLIES				
03120 COMMUNICATIONS	\$142,928.95	\$132,929.00	\$9,999.95	93.00
03230 PROFESSIONAL SERVICES	331,098.00	331,098.00	0.00	100.00
03240 PUBLICATIONS	0.00	75.60	(75.60)	0.00
03286 IT EXPENSES	344,382.42	340,825.70	3,556.72	98.97
TOTAL SERVICES & SUPPLIES	\$818,409.37	\$804,928.30	\$13,481.07	98.35
OTHER CHARGES				
05510 DEPRECIATION	\$57,284.00	\$36,375.00	\$20,909.00	63.50
05730 A-87 COST ALLOCATION	5,808.00	5,808.00	0.00	100.00
TOTAL OTHER CHARGES	\$63,092.00	\$42,183.00	\$20,909.00	66.86
FIXED ASSETS				
07320 COMPUTER EQUIPMENT	\$16,030.40	\$13,340.75	\$2,689.65	83.22

COUNTY OF GLENN

General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/17

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
TOTAL FIXED ASSETS	\$16,030.40	\$13,340.75	\$2,689.65	83.22
GRAND TOTAL Expense	\$897,531.77	\$860,452.05	\$37,079.72	95.87
NET RETURN/ (COST)	\$(18,264.77)	\$(36,375.00)	\$18,110.23	(2.14)

A-87 COST ALLOCATION DETAIL & COMPARISON

01011010 - BOARD OF SUPERVISORS

	2016-17				2017-18				2018-19				Prior Year
	A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			
	Schedule A	2014-15	2014-15	Difference	Schedule A	2015-16	2015-16	Difference	Schedule A	2016-17	2016-17	Difference	Variance
		Estimate	Actual			Estimate	Actual			Estimate	Actual		
Service Departments:													
Building Use	4,443	3,064	4,443	1,379	4,443	2,786	4,443	1,657	4,850	4,443	4,850	407	407
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	39	80	39	(41)	44	54	44	(10)	50	39	50	11	6
Dept of Finance	2,766	2,695	2,766	71	3,117	2,522	3,117	595	3,407	2,766	3,407	641	290
Annual Audit	159	135	159	24	190	97	190	93	221	159	221	62	31
County Counsel	24,870	26,446	24,870	(1,576)	23,226	22,061	23,226	1,165	34,357	24,870	34,357	9,487	11,131
Personnel	4,138	3,437	4,138	701	3,694	3,758	3,694	(64)	3,683	4,138	3,683	(455)	(11)
Facilities Maint	-	1,745	-	(1,745)	-	1,329	-	(1,329)	-	-	-	-	-
Building Maint	-	23,382	-	(23,382)	-	17,525	-	(17,525)	-	-	-	-	-
Janitorial Services	-	9,900	-	(9,900)	-	4,666	-	(4,666)	-	-	-	-	-
General Insurance	22,681	39,105	22,681	(16,424)	23,939	32,746	23,939	(8,807)	5,545	22,681	5,545	(17,136)	(18,394)
Employee Benefits	210	238	210	(28)	202	215	202	(13)	227	210	227	17	25
DP-Property Tax	-	(675)	-	675	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	15,580	-	(15,580)	-	-	-	-	793	-	793	793	793
Adjustments	50,607	-	50,607	50,607	-	(23,520)	-	23,520	-	-	-	-	-
Subtotal	109,913	125,132	109,913	(15,219)	58,855	64,239	58,855	(5,384)	53,133	59,306	53,133	(6,173)	(5,722)
Roll Forward	(15,219)				(5,384)				(6,173)				(789)
Adjustments:	1	Rounding Adj			-	Rounding Adj			4	Rounding Adj			4
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Reb:	<u>94,695</u>				<u>53,471</u>				<u>46,964</u>				<u>(6,507)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01011020 - CLERK OF THE BOARD

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	424	-	(424)	-	424	-	(424)	-	-	-	-	-
CAO	18	40	18	(22)	22	34	22	(12)	20	18	20	2	(2)
Dept of Finance	628	1,016	628	(388)	1,266	796	1,266	470	1,389	628	1,389	761	123
Annual Audit	73	68	73	5	94	60	94	34	85	73	85	12	(9)
County Counsel	9,352	13,667	9,352	(4,315)	12,781	20,705	12,781	(7,924)	142	9,352	142	(9,210)	(12,639)
Personnel	828	1,375	828	(547)	1,478	1,127	1,478	351	1,105	828	1,105	277	(373)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	348	347	348	1	383	320	383	63	332	348	332	(16)	(51)
Employee Benefits	42	95	42	(53)	81	65	81	16	68	42	68	26	(13)
DP-Property Tax	-	74	-	(74)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	318	-	318	318	318
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	11,289	17,106	11,289	(5,817)	16,105	23,531	16,105	(7,426)	3,459	11,289	3,459	(7,830)	(12,646)
Roll Forward	(5,817)				(7,426)				(7,830)				(404)
Adjustments:	(3)	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	-				-				-				-
Total A-87 Charge/(Reb)	<u>5,469</u>				<u>8,679</u>				<u>(4,371)</u>				<u>(13,050)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01011070 - ASSESSOR

	2016-17				2017-18				2018-19				Prior Year
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	3,322	2,847	3,322	475	3,322	2,657	3,322	665	3,322	3,322	3,322	-	-
Equipment Use	-	4,899	-	(4,899)	-	4,899	-	(4,899)	323	-	323	323	323
CAO	87	171	87	(84)	97	152	97	(55)	104	87	104	17	7
Dept of Finance	4,451	4,141	4,451	310	4,069	4,062	4,069	7	4,431	4,451	4,431	(20)	362
Annual Audit	351	290	351	61	412	268	412	144	441	351	441	90	29
County Counsel	2,662	1,822	2,662	840	-	730	-	(730)	303	2,662	303	(2,359)	303
Personnel	6,620	5,499	6,620	1,121	4,500	5,259	4,500	(759)	4,406	6,620	4,406	(2,214)	(94)
Facilities Maint	-	981	-	(981)	-	784	-	(784)	-	-	-	-	-
Building Maint	-	9,911	-	(9,911)	-	4,209	-	(4,209)	-	-	-	-	-
Janitorial Services	-	12,179	-	(12,179)	-	5,822	-	(5,822)	-	-	-	-	-
General Insurance	2,483	2,392	2,483	91	2,415	2,279	2,415	136	2,506	2,483	2,506	23	91
Employee Benefits	335	380	335	(45)	323	345	323	(22)	364	335	364	29	41
DP-Property Tax	81,935	53,999	81,935	27,936	98,910	94,287	98,910	4,623	194,586	81,935	194,586	112,651	95,676
DP-ONESolution	-	13,496	-	(13,496)	-	-	-	-	1,645	-	1,645	1,645	1,645
Adjustments	36,567	-	36,567	36,567	-	(10,815)	-	10,815	-	-	-	-	-
Subtotal	138,813	113,007	138,813	25,806	114,048	114,938	114,048	(890)	212,431	102,246	212,431	110,185	98,383
Roll Forward	25,806				(890)				110,185				111,075
Adjustments:	(1)	Rounding Adj			1	Rounding Adj			-	Rounding Adj			(1)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>164,618</u>				<u>113,159</u>				<u>322,616</u>				<u>209,457</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01011100 - ELECTIONS

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	1,743	1,285	1,743	458	1,743	1,315	1,743	428	1,743	1,743	1,743	-	-
Equipment Use	3,916	33,661	3,916	(29,745)	-	33,661	-	(33,661)	1,796	3,916	1,796	(2,120)	1,796
CAO	25	49	25	(24)	30	39	30	(9)	26	25	26	1	(4)
Dept of Finance	923	979	923	(56)	1,054	1,009	1,054	45	1,568	923	1,568	645	514
Annual Audit	103	83	103	20	128	68	128	60	112	103	112	9	(16)
County Counsel	11,494	15,034	11,494	(3,540)	8,771	7,054	8,771	1,717	2,736	11,494	2,736	(8,758)	(6,035)
Personnel	828	687	828	141	739	752	739	(13)	737	828	737	(91)	(2)
Facilities Maint	-	496	-	(496)	-	440	-	(440)	-	-	-	-	-
Building Maint	-	5,481	-	(5,481)	-	3,431	-	(3,431)	-	-	-	-	-
Janitorial Services	-	5,086	-	(5,086)	-	2,733	-	(2,733)	-	-	-	-	-
General Insurance	1,091	1,078	1,091	13	1,076	1,057	1,076	19	1,006	1,091	1,006	(85)	(70)
Employee Benefits	42	48	42	(6)	40	44	40	(4)	45	42	45	3	5
DP-Property Tax	-	(104)	-	104	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	14,452	-	(14,452)	-	-	-	-	414	-	414	414	414
Adjustments	25,515	-	25,515	25,515	-	(6,604)	-	6,604	-	-	-	-	-
Subtotal	45,680	78,315	45,680	(32,635)	13,581	44,999	13,581	(31,418)	10,183	20,165	10,183	(9,982)	(3,398)
Roll Forward	(32,635)				(31,418)				(9,982)				21,436
Adjustments:	-	Rounding Adj			1	Rounding Adj			(3)	Rounding Adj			(4)
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>13,045</u>				<u>(17,836)</u>				<u>198</u>				<u>18,034</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01011121 - IN-HOUSE PROJECTS

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	6,516	-	-	-	9,903	-	-	-	5,970	6,516	5,970	(546)	(3,933)
CAO	4	-	-	-	33	-	-	-	-	4	-	(4)	(33)
Dept of Finance	25	-	-	-	212	-	-	-	-	25	-	(25)	(212)
Annual Audit	15	-	-	-	140	-	-	-	-	15	-	(15)	(140)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	70	-	-	-	569	-	-	-	-	70	-	(70)	(569)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>6,630</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,857</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,970</u>	<u>6,630</u>	<u>5,970</u>	<u>(660)</u>	<u>(4,887)</u>
Roll Forward	-				-				(660)				(660)
Adjustments:	(1)	Rounding Adj			-	Rounding Adj			1	Rounding Adj			1
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>6,629</u></u>				<u><u>10,857</u></u>				<u><u>5,311</u></u>				<u><u>(5,546)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01011180 - SURVEYOR

	2016-17				2017-18				2018-19				Prior Year
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4	12	4	(8)	5	8	5	(3)	5	4	5	1	-
Dept of Finance	98	82	98	16	75	87	75	(12)	63	98	63	(35)	(12)
Annual Audit	18	21	18	(3)	20	14	20	6	21	18	21	3	1
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	86	106	86	(20)	1,627	76	1,627	1,551	81	86	81	(5)	(1,546)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	23	-	(23)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	78	-	78	78	78
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>206</u>	<u>244</u>	<u>206</u>	<u>(38)</u>	<u>1,727</u>	<u>185</u>	<u>1,727</u>	<u>1,542</u>	<u>248</u>	<u>206</u>	<u>248</u>	<u>42</u>	<u>(1,479)</u>
Roll Forward	(38)				1,542				42				(1,500)
Adjustments:	1	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>169</u></u>				<u><u>3,269</u></u>				<u><u>290</u></u>				<u><u>(2,979)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012040 - COURT REVENUES

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	84	191	84	(107)	91	159	91	(68)	93	84	93	9	2
Dept of Finance	632	649	632	(17)	625	633	625	(8)	390	632	390	(242)	(235)
Annual Audit	342	325	342	17	387	280	387	107	395	342	395	53	8
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,625	1,660	1,625	(35)	1,576	1,490	1,576	86	1,538	1,625	1,538	(87)	(38)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	355	-	(355)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	1,472	-	1,472	1,472	1,472
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	2,683	3,180	2,683	(497)	2,679	2,562	2,679	117	3,888	2,683	3,888	1,205	1,209
Roll Forward	(497)				117				1,205				1,088
Adjustments:		Rounding Adj			(1) Rounding Adj				1 Rounding Adj				2
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>2,186</u>				<u>2,795</u>				<u>5,094</u>				<u>2,299</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012060 - GRAND JURY

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	3,368	-	3,368	3,368	3,368
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	2	1	(1)	1	2	1	(1)	2	1	2	1	1
Dept of Finance	522	435	522	87	8,969	792	8,969	8,177	291	522	291	(231)	(8,678)
Annual Audit	3	4	3	(1)	5	3	5	2	7	3	7	4	2
County Counsel	1,452	-	1,452	1,452	-	-	-	-	-	1,452	-	(1,452)	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	14	18	14	(4)	22	17	22	5	1,680	14	1,680	1,666	1,658
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	4	-	(4)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	25	-	25	25	25
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,992	463	1,992	1,529	8,997	814	8,997	8,183	5,373	1,992	5,373	3,381	(3,624)
Roll Forward	1,529				8,183				3,381				(4,802)
Adjustments:	-	Rounding Adj			(1)	Rounding Adj			(1)	Rounding Adj			-
Total A-87 Charge/(Reb:	<u>3,521</u>				<u>17,179</u>				<u>8,753</u>				<u>(8,426)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012100 - INDIGENT DEFENSE

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	40	74	40	(34)	45	72	45	(27)	45	40	45	5	-
Dept of Finance	455	319	455	136	381	360	381	21	305	455	305	(150)	(76)
Annual Audit	160	125	160	35	191	127	191	64	191	160	191	31	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	761	641	761	120	778	677	778	101	744	761	744	(17)	(34)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	137	-	(137)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	712	-	712	712	712
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,416	1,296	1,416	120	1,395	1,236	1,395	159	1,997	1,416	1,997	581	602
Roll Forward	120				159				581				422
Adjustments:	(1)	Rounding Adj			-	Rounding Adj			(1)	Rounding Adj			(1)
	-				-				-				-
Total A-87 Charge/(Reb):	<u>1,535</u>				<u>1,554</u>				<u>2,577</u>				<u>1,023</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012170 - FLOOD CONTROL

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior Year
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	745	-	(745)	-	745	-	(745)	-	-	-	-	-
CAO	1	5	1	(4)	3	-	3	3	3	1	3	2	-
Dept of Finance	14	15	14	(1)	34	1	34	33	108	14	108	94	74
Annual Audit	6	8	6	(2)	13	-	13	13	13	6	13	7	-
County Counsel	-	-	-	-	-	-	-	-	142	-	142	142	142
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	27	41	27	(14)	51	2	51	49	49	27	49	22	(2)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	9	-	(9)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	47	-	47	47	47
Subtotal	<u>48</u>	<u>823</u>	<u>48</u>	<u>(775)</u>	<u>101</u>	<u>748</u>	<u>101</u>	<u>(647)</u>	<u>362</u>	<u>48</u>	<u>362</u>	<u>314</u>	<u>261</u>
Roll Forward	(775)				(647)				314				961
Adjustments:	2	Rounding Adj			1	Rounding Adj			(2)	Rounding Adj			(3)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>(725)</u>				<u>(545)</u>				<u>674</u>				<u>1,219</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012180 - AG COMMISSIONER

	2016-17				2017-18				2018-19				Prior Year Variance
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	2,533	2,027	2,533	506	2,533	2,027	2,533	506	2,533	2,533	2,533	-	-
Equipment Use	1,299	9,150	1,299	(7,851)	-	9,150	-	(9,150)	395	1,299	395	(904)	395
CAO	112	264	112	(152)	94	212	94	(118)	110	112	110	(2)	16
Dept of Finance	5,265	6,751	5,265	(1,486)	5,099	5,569	5,099	(470)	7,219	5,265	7,219	1,954	2,120
Annual Audit	452	451	452	1	402	374	402	28	471	452	471	19	69
County Counsel	9,921	4,556	9,921	5,365	39,094	3,162	39,094	35,932	3,007	9,921	3,007	(6,914)	(36,087)
Personnel	5,846	8,612	5,846	(2,766)	5,767	8,214	5,767	(2,447)	5,042	5,846	5,042	(804)	(725)
Facilities Maint	-	1,892	-	(1,892)	-	1,641	-	(1,641)	-	-	-	-	-
Building Maint	-	5,844	-	(5,844)	-	4,609	-	(4,609)	-	-	-	-	-
Janitorial Services	-	19,659	-	(19,659)	-	8,812	-	(8,812)	-	-	-	-	-
General Insurance	3,859	4,046	3,859	(187)	1,635	3,779	1,635	(2,144)	3,474	3,859	3,474	(385)	1,839
Employee Benefits	590	823	590	(233)	579	474	579	105	899	590	899	309	320
DP-Property Tax	-	(1,011)	-	1,011	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	14,136	-	(14,136)	-	-	-	-	1,747	-	1,747	1,747	1,747
Adjustments	41,531	-	41,531	41,531	-	(15,062)	-	15,062	-	-	-	-	-
Subtotal	71,408	77,200	71,408	(5,792)	55,203	32,961	55,203	22,242	24,897	29,877	24,897	(4,980)	(30,306)
Roll Forward Adjustments:	(5,792)				22,242				(4,980)				(27,222)
	3	Rounding Adj			2	Rounding Adj			1	Rounding Adj			(1)
	-				-				-				-
	-				-				-				-
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>65,619</u>				<u>77,447</u>				<u>19,918</u>				<u>(57,529)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012181 - WATER RESOURCES

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	12	-	12	12	20	-	-	-	8
Dept of Finance	-	-	-	-	544	-	544	544	1,744	-	-	-	1,200
Annual Audit	-	-	-	-	50	-	50	50	84	-	-	-	34
County Counsel	-	-	-	-	-	-	-	-	14,600	-	-	-	14,600
Personnel	-	-	-	-	739	-	739	739	2,210	-	-	-	1,471
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	201	-	201	201	327	-	-	-	126
Employee Benefits	-	-	-	-	40	-	40	40	(231)	-	-	-	(271)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	313	-	-	-	313
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	844	-	-	1,586	-	1,586	1,586	19,067	-	-	-	17,481
Roll Forward	-				1,586				-				(1,586)
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	-				-				-				-
Total A-87 Charge/(Rebate)	-				3,172				19,067				15,895

A-87 COST ALLOCATION DETAIL & COMPARISON

01012200 - BUILDING INSPECTOR

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	495	135	495	360	922	135	922	787	922	495	922	427	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	25	58	25	(33)	25	42	25	(17)	33	25	33	8	8
Dept of Finance	1,801	1,395	1,801	406	1,773	1,791	1,773	(18)	2,480	1,801	2,480	679	707
Annual Audit	101	99	101	2	108	74	108	34	140	101	140	39	32
County Counsel	-	-	-	-	-	-	-	-	212	-	212	212	212
Personnel	2,476	1,372	2,476	1,104	163	2,255	163	(2,092)	3,431	2,476	3,431	955	3,268
Facilities Maint	-	236	-	(236)	-	218	-	(218)	-	-	-	-	-
Building Maint	-	255	-	(255)	-	26	-	(26)	-	-	-	-	-
Janitorial Services	-	12	-	(12)	-	7	-	(7)	-	-	-	-	-
General Insurance	640	668	640	(28)	694	564	694	130	816	640	816	176	122
Employee Benefits	126	95	126	31	121	130	121	(9)	227	126	227	101	106
DP-Property Tax	-	108	-	(108)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	522	-	522	522	522
Adjustments	503	-	503	503	-	(251)	-	251	(8,784)	-	-	-	(8,784)
Subtotal	<u>6,167</u>	<u>4,433</u>	<u>6,167</u>	<u>1,734</u>	<u>3,806</u>	<u>4,991</u>	<u>3,806</u>	<u>(1,185)</u>	<u>(1)</u>	<u>5,664</u>	<u>8,783</u>	<u>3,119</u>	<u>(3,807)</u>
Roll Forward	1,734				(1,185)				3,119				4,304
Adjustments:	-				1				2				1
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>7,901</u></u>				<u><u>2,622</u></u>				<u><u>3,120</u></u>				<u><u>498</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012220 - RECORDER

	2016-17				2017-18				2018-19				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	Roll Forward Detail 2014-15 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	Roll Forward Detail 2015-16 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	Roll Forward Detail 2016-17 Estimate	Roll Forward Detail 2016-17 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	4,056	2,926	4,056	1,130	4,056	3,013	4,056	1,043	4,056	4,056	4,056	-	-
Equipment Use	-	15,062	-	(15,062)	499	15,062	499	(14,563)	1,197	-	1,197	1,197	698
CAO	33	80	33	(47)	35	73	35	(38)	38	33	38	5	3
Dept of Finance	1,649	2,721	1,649	(1,072)	1,823	1,616	1,823	207	1,898	1,649	1,898	249	75
Annual Audit	135	135	135	-	151	130	151	21	161	135	161	26	10
County Counsel	484	2,733	484	(2,249)	-	1,460	-	(1,460)	117	484	117	(367)	117
Personnel	2,483	2,750	2,483	(267)	2,217	1,991	2,217	226	2,210	2,483	2,210	(273)	(7)
Facilities Maint	-	1,168	-	(1,168)	-	1,042	-	(1,042)	-	-	-	-	-
Building Maint	-	13,188	-	(13,188)	-	8,723	-	(8,723)	-	-	-	-	-
Janitorial Services	-	11,428	-	(11,428)	-	6,168	-	(6,168)	-	-	-	-	-
General Insurance	1,813	1,775	1,813	38	1,677	1,955	1,677	(278)	1,752	1,813	1,752	(61)	75
Employee Benefits	126	190	126	(64)	121	129	121	(8)	136	126	136	10	15
DP-Property Tax	-	(405)	-	405	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	9,688	-	(9,688)	-	-	-	-	600	-	600	600	600
Adjustments	35,472	-	35,472	35,472	-	(15,933)	-	15,933	-	-	-	-	-
Subtotal	46,251	63,439	46,251	(17,188)	10,579	25,429	10,579	(14,850)	12,165	10,779	12,165	1,386	1,586
Roll Forward Adjustments:	(17,188)				(14,850)				1,386				16,236
Rounding Adj	-	Rounding Adj			-	Rounding Adj			(2)	Rounding Adj			(2)
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>29,063</u>				<u>(4,271)</u>				<u>13,549</u>				<u>17,820</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012230 - CORONER

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	6	10	6	(4)	10	22	10	(12)	11	6	11	5	1
Dept of Finance	547	90	547	457	136	225	136	(89)	112	547	112	(435)	(24)
Annual Audit	25	17	25	8	42	39	42	3	48	25	48	23	6
County Counsel	-	-	-	-	501	-	501	501	636	-	636	636	135
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	117	86	117	31	172	204	172	(32)	186	117	186	69	14
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	19	-	(19)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	178	-	178	178	178
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>695</u>	<u>222</u>	<u>695</u>	<u>473</u>	<u>861</u>	<u>490</u>	<u>861</u>	<u>371</u>	<u>1,171</u>	<u>695</u>	<u>1,171</u>	<u>476</u>	<u>310</u>
Roll Forward	473				371				476				105
Adjustments:	(2)	Rounding Adj			-	Rounding Adj			(3)	Rounding Adj			(3)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>1,166</u></u>				<u><u>1,232</u></u>				<u><u>1,644</u></u>				<u><u>412</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012240 - PUBLIC GUARDIAN

	2016-17				2017-18				2018-19				Prior Year
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	636	-	636	636	585	399	585	186	83	636	83	(553)	(502)
Equipment Use	-	725	-	(725)	-	725	-	(725)	-	-	-	-	-
CAO	18	33	18	(15)	23	35	23	(12)	25	18	25	7	2
Dept of Finance	1,149	1,032	1,149	117	1,434	1,067	1,434	367	1,979	1,149	1,979	830	545
Annual Audit	74	56	74	18	98	61	98	37	105	74	105	31	7
County Counsel	16,704	2,975	16,704	13,729	(1,758)	11,076	(1,758)	(12,834)	10,617	16,704	10,617	(6,087)	12,375
Personnel	1,655	1,375	1,655	280	1,478	1,503	1,478	(25)	1,473	1,655	1,473	(182)	(5)
Facilities Maint	-	281	-	(281)	-	2,056	-	(2,056)	-	-	-	-	-
Building Maint	-	-	-	-	-	2,508	-	(2,508)	-	-	-	-	-
Janitorial Services	-	-	-	-	-	668	-	(668)	-	-	-	-	-
General Insurance	551	287	551	264	563	534	563	29	505	551	505	(46)	(58)
Employee Benefits	84	95	84	(11)	81	87	81	(6)	91	84	91	7	10
DP-Property Tax	-	(445)	-	445	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	3,580	-	(3,580)	-	-	-	-	393	-	393	393	393
Adjustments	3,861	-	3,861	3,861	-	(5,232)	-	5,232	-	-	-	-	-
Subtotal	24,732	9,994	24,732	14,738	2,504	15,487	2,504	(12,983)	15,271	20,871	15,271	(5,600)	12,767
Roll Forward	14,738				(12,983)				(5,600)				7,383
Adjustments:	-				1				1				-
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>39,470</u>				<u>(10,478)</u>				<u>9,672</u>				<u>20,150</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012280 - PLANNING

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior Year Variance
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	338	92	338	246	335	92	335	243	335	338	335	(3)	-
Equipment Use	-	800	-	(800)	-	-	-	-	-	-	-	-	-
CAO	32	320	32	(288)	40	299	40	(259)	89	32	89	57	49
Dept of Finance	1,952	2,858	1,952	(906)	2,151	3,038	2,151	(887)	3,560	1,952	3,560	1,608	1,409
Annual Audit	131	544	131	(413)	171	528	171	(357)	377	131	377	246	206
County Counsel	4,840	4,859	4,840	(19)	39,596	2,676	39,596	36,920	19,857	4,840	19,857	15,017	(19,739)
Personnel	2,476	2,059	2,476	417	2,217	3,006	2,217	(789)	2,061	2,476	2,061	(415)	(156)
Facilities Maint	-	838	-	(838)	-	113	-	(113)	-	-	-	-	-
Building Maint	-	114	-	(114)	-	26	-	(26)	-	-	-	-	-
Janitorial Services	-	12	-	(12)	-	7	-	(7)	-	-	-	-	-
General Insurance	742	2,895	742	(2,153)	799	2,928	799	(2,129)	1,580	742	1,580	838	781
Employee Benefits	126	143	126	(17)	121	172	121	(51)	136	126	136	10	15
DP-Property Tax	-	594	-	(594)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	1,405	-	1,405	1,405	1,405
Adjustments	964	-	964	964	-	(146)	-	146	(29,401)	-	-	-	(29,401)
Subtotal	11,601	16,128	11,601	(4,527)	45,430	12,739	45,430	32,691	(1)	10,637	29,400	18,763	(45,431)
Roll Forward Adjustments:	(4,527)				32,691				18,763				(13,928)
	(3)	Rounding Adj			(3)	Rounding Adj			4	Rounding Adj			7
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>7,071</u>				<u>78,118</u>				<u>18,766</u>				<u>(59,352)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012285 - COMMUNITY DEVELOPMENT SERVICES

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	-	-	-	-	-	-	-	-	19	-	-	-	19
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	38,185	-	-	-	38,185
									38,204				38,204
Roll Forward	-				-				-				-
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	-				-				-				-
Total A-87 Charge/(Rebate)	-				-				38,204				38,204

A-87 COST ALLOCATION DETAIL & COMPARISON

01012290 - ANIMAL CONTROL

	2016-17				2017-18				2018-19				Prior Year
	A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			
	Schedule A	2014-15 Estimate	2014-15 Actual	Difference	Schedule A	2015-16 Estimate	2015-16 Actual	Difference	Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	511	-	(511)	-	511	-	(511)	-	-	-	-	-
CAO	24	56	24	(32)	26	52	26	(26)	29	24	29	5	3
Dept of Finance	1,373	1,605	1,373	(232)	2,105	1,548	2,105	557	2,349	1,373	2,349	976	244
Annual Audit	96	96	96	-	109	91	109	18	122	96	122	26	13
County Counsel	968	-	968	968	501	-	501	501	-	968	-	(968)	(501)
Personnel	1,108	1,375	1,108	(267)	2,187	1,225	2,187	962	1,970	1,108	1,970	862	(217)
Facilities Maint	-	581	-	(581)	-	-	-	-	-	-	-	-	-
Building Maint	-	3,658	-	(3,658)	-	-	-	-	-	-	-	-	-
Janitorial Services	-	1,997	-	(1,997)	-	-	-	-	-	-	-	-	-
General Insurance	454	1,029	454	(575)	442	484	442	(42)	477	454	477	23	35
Employee Benefits	84	95	84	(11)	121	86	121	35	136	84	136	52	15
DP-Property Tax	-	104	-	(104)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	341	-	(341)	-	-	-	-	457	-	457	457	457
Adjustments	6,577	-	6,577	6,577	-	-	-	-	-	-	-	-	-
Subtotal	<u>10,684</u>	<u>11,448</u>	<u>10,684</u>	<u>(764)</u>	<u>5,491</u>	<u>3,997</u>	<u>5,491</u>	<u>1,494</u>	<u>5,540</u>	<u>4,107</u>	<u>5,540</u>	<u>1,433</u>	<u>49</u>
Roll Forward	(764)				1,494				1,433				(61)
Adjustments:	(3)	Rounding Adj			-	Rounding Adj			1	Rounding Adj			1
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>9,917</u></u>				<u><u>6,985</u></u>				<u><u>6,974</u></u>				<u><u>(11)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01014022 - HOSPITAL

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	8	2	(6)	3	6	3	(3)	3	2	3	1	-
Dept of Finance	38	40	38	(2)	39	41	39	(2)	31	38	31	(7)	(8)
Annual Audit	10	14	10	(4)	13	11	13	2	14	10	14	4	1
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	48	73	48	(25)	51	57	51	(6)	54	48	54	6	3
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	16	-	(16)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	51	-	51	51	51
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>98</u>	<u>151</u>	<u>98</u>	<u>(53)</u>	<u>106</u>	<u>115</u>	<u>106</u>	<u>(9)</u>	<u>153</u>	<u>98</u>	<u>153</u>	<u>55</u>	<u>47</u>
Roll Forward	(53)				(9)				55				64
Adjustments:	1	Rounding Adj			1	Rounding Adj			-	Rounding Adj			(1)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>46</u></u>				<u><u>98</u></u>				<u><u>208</u></u>				<u><u>110</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01015180 - VETERAN'S SERVICES

	2016-17				2017-18				2018-19				Prior Year Variance
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	801	487	801	314	804	502	804	302	794	801	794	(7)	(10)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	11	14	11	(3)	11	17	11	(6)	11	11	11	-	-
Dept of Finance	638	554	638	84	849	556	849	293	1,415	638	1,415	777	566
Annual Audit	43	23	43	20	47	30	47	17	47	43	47	4	-
County Counsel	-	-	-	-	1,253	-	1,253	1,253	-	-	-	-	(1,253)
Personnel	828	687	828	141	739	752	739	(13)	1,473	828	1,473	645	734
Facilities Maint	-	277	-	(277)	-	240	-	(240)	-	-	-	-	-
Building Maint	-	3,716	-	(3,716)	-	3,158	-	(3,158)	-	-	-	-	-
Janitorial Services	-	1,573	-	(1,573)	-	841	-	(841)	-	-	-	-	-
General Insurance	455	375	455	80	416	419	416	(3)	421	455	421	(34)	5
Employee Benefits	42	48	42	(6)	40	43	40	(3)	91	42	91	49	51
DP-Property Tax	-	(74)	-	74	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	9,113	-	(9,113)	-	-	-	-	175	-	175	175	175
Adjustments	14,679	-	14,679	14,679	-	(4,239)	-	4,239	-	-	-	-	-
Subtotal	17,497	16,793	17,497	704	4,159	2,319	4,159	1,840	4,427	2,818	4,427	1,609	268
Roll Forward	704				1,840				1,609				(231)
Adjustments:	(2)	Rounding Adj			(1)	Rounding Adj			(1)	Rounding Adj			-
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	18,199				5,998				6,035				37

A-87 COST ALLOCATION DETAIL & COMPARISON

01016040 - LIBRARY

	2016-17				2017-18				2018-19				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	Roll Forward Detail 2014-15 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	Roll Forward Detail 2015-16 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	Roll Forward Detail 2016-17 Estimate	Roll Forward Detail 2016-17 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	13	26	13	(13)	14	23	14	(9)	15	13	15	2	1
Dept of Finance	97	88	97	9	106	89	106	17	68	97	68	(29)	(38)
Annual Audit	53	44	53	9	61	41	61	20	63	53	63	10	2
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	254	227	254	27	247	217	247	30	244	254	244	(10)	(3)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	48	-	(48)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	234	-	234	234	234
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	417	433	417	(16)	428	370	428	58	624	417	624	207	196
Roll Forward Adjustments:	(16)				58				207				149
	-				(2)				(2)				-
	-				-				-				-
Total A-87 Charge/(Reb:	401				484				829				345

A-87 COST ALLOCATION DETAIL & COMPARISON

01016050 - COOPERATIVE EXTENSION

	2016-17				2017-18				2018-19				Prior Year
	A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			
	Schedule A	2014-15	2014-15	Difference	Schedule A	2015-16	2015-16	Difference	Schedule A	2016-17	2016-17	Difference	Variance
		Estimate	Actual			Estimate	Actual			Estimate	Actual		
Service Departments:													
Building Use	-	4,708	-	(4,708)	-	4,708	-	(4,708)	-	-	-	-	-
Equipment Use	-	1,569	-	(1,569)	-	1,569	-	(1,569)	-	-	-	-	-
CAO	22	48	22	(26)	25	41	25	(16)	25	22	25	3	-
Dept of Finance	1,244	1,544	1,244	(300)	1,701	1,109	1,701	592	2,389	1,244	2,389	1,145	688
Annual Audit	90	81	90	9	104	72	104	32	107	90	107	17	3
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	1,097	1,347	1,097	(250)	1,892	1,503	1,892	389	2,210	1,097	2,210	1,113	318
Facilities Maint	-	1,930	-	(1,930)	-	1,674	-	(1,674)	-	-	-	-	-
Building Maint	-	20,048	-	(20,048)	-	11,026	-	(11,026)	-	-	-	-	-
Janitorial Services	-	29,370	-	(29,370)	-	19,325	-	(19,325)	-	-	-	-	-
General Insurance	2,171	2,210	2,171	(39)	2,000	2,210	2,000	(210)	2,108	2,171	2,108	(63)	108
Employee Benefits	84	143	84	(59)	121	85	121	36	323	84	323	239	202
DP-Property Tax	-	89	-	(89)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	46	-	(46)	-	-	-	-	400	-	400	400	400
Adjustments	51,394	-	51,394	51,394	-	(32,025)	-	32,025	-	-	-	-	-
Subtotal	56,102	63,133	56,102	(7,031)	5,843	11,297	5,843	(5,454)	7,562	4,708	7,562	2,854	1,719
Roll Forward	(7,031)				(5,454)				2,854				8,308
Adjustments:	2	Rounding Adj			(2)	Rounding Adj			-	Rounding Adj			2
	-				-				-				-
	-				-				-				-
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>49,073</u>				<u>387</u>				<u>10,416</u>				<u>10,029</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024010 - PUBLIC HEALTH

	2016-17				2017-18				2018-19				Prior Year
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	949	5,090	949	(4,141)	949	5,090	949	(4,141)	866	949	866	(83)	(83)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	186	625	186	(439)	344	594	344	(250)	359	186	359	173	15
Dept of Finance	10,770	10,470	10,770	300	9,904	9,158	9,904	746	9,652	10,770	9,652	(1,118)	(252)
Annual Audit	755	1,119	755	(364)	1,464	1,049	1,464	415	1,524	755	1,524	769	60
County Counsel	3,872	13,364	3,872	(9,492)	501	6,081	501	(5,580)	-	3,872	-	(3,872)	(501)
Personnel	14,361	11,352	14,361	3,009	11,617	10,936	11,617	681	11,677	14,361	11,677	(2,684)	60
Facilities Maint	-	1,243	-	(1,243)	-	2,908	-	(2,908)	-	-	-	-	-
Building Maint	-	6,357	-	(6,357)	-	19,334	-	(19,334)	-	-	-	-	-
Janitorial Services	-	-	-	-	-	15,082	-	(15,082)	-	-	-	-	-
General Insurance	4,709	6,579	4,709	(1,870)	6,970	6,753	6,970	217	6,915	4,709	6,915	2,206	(55)
Employee Benefits	703	776	703	(73)	645	648	645	(3)	1,214	703	1,214	511	569
DP-Property Tax	-	1,160	-	(1,160)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	5,675	-	5,675	5,675	5,675
Adjustments	7,600	-	7,600	7,600	-	(37,324)	-	37,324	-	-	-	-	-
Subtotal	43,905	58,135	43,905	(14,230)	32,394	40,309	32,394	(7,915)	32,882	36,305	37,882	1,577	5,488
Roll Forward	(14,230)				(7,915)				1,577				9,492
Adjustments:	(1)	Rounding Adj			2	Rounding Adj			(1)	Rounding Adj			(3)
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	29,674				24,481				39,458				14,977

A-87 COST ALLOCATION DETAIL & COMPARISON

01024011 - EMERGENCY PREPAREDNESS GRANT

	2016-17				2017-18				2018-19				Prior Year
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	24	63	24	(39)	32	50	32	(18)	37	24	37	13	5
Dept of Finance	473	292	473	181	980	437	980	543	1,327	473	1,327	854	347
Annual Audit	97	182	97	(85)	138	88	138	50	161	97	161	64	23
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	739	-	739	739	459	-	459	459	(280)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	461	548	461	(87)	554	466	554	88	607	461	607	146	53
Employee Benefits	-	(80)	-	80	40	-	40	40	45	-	45	45	5
DP-Property Tax	-	117	-	(117)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	581	-	581	581	581
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,055</u>	<u>444</u>	<u>1,055</u>	<u>(67)</u>	<u>2,483</u>	<u>1,041</u>	<u>2,483</u>	<u>1,442</u>	<u>3,217</u>	<u>1,055</u>	<u>3,217</u>	<u>2,162</u>	<u>734</u>
Roll Forward	(67)				1,442				2,162				720
Adjustments:					1				2				1
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>988</u></u>				<u><u>3,926</u></u>				<u><u>5,381</u></u>				<u><u>1,455</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024012 - MENTAL HEALTH

	2016-17				2017-18				2018-19				Prior Year
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	9,924	6,189	9,924	3,735	9,924	6,189	9,924	3,735	9,924	9,924	9,924	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	640	1,202	640	(562)	751	1,091	751	(340)	873	598	873	275	122
Dept of Finance	28,218	21,017	28,218	7,201	28,196	22,566	28,196	5,630	28,162	28,057	28,162	105	(34)
Annual Audit	2,590	2,263	2,590	327	3,200	1,930	3,200	1,270	3,702	2,519	3,702	1,183	502
County Counsel	-	-	-	-	-	487	-	(487)	4,833	-	4,833	4,833	4,833
Personnel	38,388	24,795	38,388	13,593	39,203	29,024	39,203	10,179	34,875	38,388	34,875	(3,513)	(4,328)
Facilities Maint	-	1,511	-	(1,511)	-	2,304	-	(2,304)	-	-	-	-	-
Building Maint	-	7,729	-	(7,729)	-	27,684	-	(27,684)	-	-	-	-	-
Janitorial Services	-	-	-	-	-	34,378	-	(34,378)	-	-	-	-	-
General Insurance	14,757	12,144	14,757	2,613	15,244	12,945	15,244	2,299	16,595	14,395	16,595	2,200	1,351
Employee Benefits	2,970	1,439	2,970	1,531	1,485	1,016	1,485	469	4,108	2,970	4,108	1,138	2,623
DP-Property Tax	-	2,229	-	(2,229)	-	(77)	-	77	-	(77)	-	77	-
DP-ONESolution	-	-	-	-	-	-	-	-	13,807	-	13,807	13,807	13,807
Adjustments	(6,218)	-	(6,218)	(6,218)	-	(64,027)	-	64,027	-	713	-	(713)	-
Subtotal	91,269	80,518	91,269	10,751	98,003	75,510	98,003	22,493	116,879	97,487	116,879	19,392	18,876
Roll Forward	10,751				22,493				19,392				(3,101)
Adjustments:	-				-				(1)				(1)
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>102,020</u>				<u>120,496</u>				<u>136,270</u>				<u>15,774</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024014 - ALCOHOL & DRUG ABUSE

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	4,528	-	(4,528)	-	4,528	-	(4,528)	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	105	264	105	(159)	121	177	121	(56)	123	105	123	18	2
Dept of Finance	4,735	4,806	4,735	(71)	4,607	3,821	4,607	786	4,823	4,735	4,823	88	216
Annual Audit	426	642	426	(216)	518	313	518	205	533	426	533	107	15
County Counsel	-	911	-	(911)	-	730	-	(730)	-	-	-	-	-
Personnel	5,772	5,499	5,772	273	3,336	4,768	3,336	(1,432)	5,892	5,772	5,892	120	2,556
Facilities Maint	-	2,364	-	(2,364)	-	2,051	-	(2,051)	-	-	-	-	-
Building Maint	-	3,460	-	(3,460)	-	19,822	-	(19,822)	-	-	-	-	-
Janitorial Services	-	-	-	-	-	24,286	-	(24,286)	-	-	-	-	-
General Insurance	5,396	4,492	5,396	904	5,238	5,758	5,238	(520)	20,150	5,396	20,150	14,754	14,912
Employee Benefits	887	380	887	507	331	250	331	81	550	887	550	(337)	219
DP-Property Tax	-	491	-	(491)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	1,945	-	1,945	1,945	1,945
Adjustments	5,824	-	5,824	5,824	-	(46,159)	-	46,159	-	-	-	-	-
Subtotal	<u>23,145</u>	<u>27,837</u>	<u>23,145</u>	<u>(4,692)</u>	<u>14,151</u>	<u>20,345</u>	<u>14,151</u>	<u>(6,194)</u>	<u>34,016</u>	<u>17,321</u>	<u>34,016</u>	<u>16,695</u>	<u>19,865</u>
Roll Forward	(4,692)				(6,194)				16,695				22,889
Adjustments:	(1)	Rounding Adj			(1)	Rounding Adj			(1)	Rounding Adj			-
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>18,452</u>				<u>7,956</u>				<u>50,710</u>				<u>42,754</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024018 - VICTIM WITNESS

	2016-17				2017-18				2018-19				Prior Year
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	10	-	-	-	13	-	-	-	24	10	24	14	11
Dept of Finance	667	-	-	-	870	-	-	-	1,429	667	1,429	762	559
Annual Audit	40	-	-	-	54	-	-	-	103	40	103	63	49
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	828	-	-	-	739	-	-	-	1,173	828	1,173	345	434
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	190	-	-	-	222	-	-	-	402	190	402	212	180
Employee Benefits	42	-	-	-	40	-	-	-	34	42	34	(8)	(6)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	385	-	385	385	385
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,777</u>	-	-	-	<u>1,938</u>	-	-	-	<u>3,550</u>	<u>1,777</u>	<u>3,550</u>	<u>1,773</u>	<u>1,612</u>
Roll Forward Adjustments:	(1)	Rounding Adj			-	Rounding Adj			1,773	Rounding Adj			1,773
	-				-				1				1
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>1,776</u></u>				<u><u>1,938</u></u>				<u><u>5,324</u></u>				<u><u>3,386</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024020 - MATERNAL & CHILD HEALTH

	2016-17				2017-18				2018-19				Prior Year Variance
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	10	15	10	(5)	12	21	12	(9)	13	10	13	3	1
Dept of Finance	258	147	258	111	384	278	384	106	417	258	417	159	33
Annual Audit	42	33	42	9	49	36	49	13	56	42	56	14	7
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	311	279	311	32	307	359	307	(52)	218	311	218	(93)	(89)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	28	-	(28)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	209	-	209	209	209
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>621</u>	<u>502</u>	<u>621</u>	<u>119</u>	<u>752</u>	<u>694</u>	<u>752</u>	<u>58</u>	<u>913</u>	<u>621</u>	<u>913</u>	<u>292</u>	<u>161</u>
Roll Forward	119				58				292				234
Adjustments:	(1)	Rounding Adj			-	Rounding Adj			2	Rounding Adj			2
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>739</u></u>				<u><u>810</u></u>				<u><u>1,207</u></u>				<u><u>397</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024025 - WOMEN, INFANTS & CHILDREN

	2016-17				2017-18				2018-19				Prior Year
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	54	120	54	(66)	67	105	67	(38)	70	54	70	16	3
Dept of Finance	2,919	2,763	2,919	156	2,858	2,725	2,858	133	3,183	2,919	3,183	264	325
Annual Audit	219	388	219	(169)	288	186	288	102	310	219	310	91	22
County Counsel	-	607	-	(607)	-	-	-	-	-	-	-	-	-
Personnel	4,138	3,437	4,138	701	3,694	3,758	3,694	(64)	3,683	4,138	3,683	(455)	(11)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,037	1,045	1,037	(8)	1,161	990	1,161	171	1,159	1,037	1,159	122	(2)
Employee Benefits	210	238	210	(28)	202	215	202	(13)	170	210	170	(40)	(32)
DP-Property Tax	-	224	-	(224)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	1,109	-	1,109	1,109	1,109
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	8,577	8,822	8,577	(245)	8,270	7,979	8,270	291	9,684	8,577	9,684	1,107	1,414
Roll Forward	(245)				291				1,107				816
Adjustments:	(2)	Rounding Adj			(1)	Rounding Adj			-	Rounding Adj			1
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>8,330</u>				<u>8,560</u>				<u>10,791</u>				<u>2,231</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024170 - CALIFORNIA CHILDREN'S SERVICES

	2016-17				2017-18				2018-19				Prior Year Variance
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	34	81	34	(47)	34	65	34	(31)	35	34	35	1	1
Dept of Finance	762	1,504	762	(742)	1,205	728	1,205	477	1,146	762	1,146	384	(59)
Annual Audit	136	166	136	(30)	147	114	147	33	148	136	148	12	1
County Counsel	-	-	-	-	-	-	-	-	212	-	212	212	212
Personnel	828	687	828	141	739	752	739	(13)	737	828	737	(91)	(2)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	646	703	646	(57)	599	607	599	(8)	573	646	573	(73)	(28)
Employee Benefits	42	48	42	(6)	40	42	40	(2)	45	42	45	3	5
DP-Property Tax	-	150	-	(150)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	548	-	548	548	548
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>2,448</u>	<u>3,339</u>	<u>2,448</u>	<u>(891)</u>	<u>2,764</u>	<u>2,308</u>	<u>2,764</u>	<u>456</u>	<u>3,444</u>	<u>2,448</u>	<u>3,444</u>	<u>996</u>	<u>680</u>
Roll Forward	(891)				456				996				540
Adjustments:	(2)	Rounding Adj			1	Rounding Adj			1	Rounding Adj			-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>1,555</u></u>				<u><u>3,221</u></u>				<u><u>4,441</u></u>				<u><u>1,220</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

A-87 COST ALLOCATION DETAIL & COMPARISON

01024300 - HEALTH & HUMAN SERVICES AGENCY

	2016-17				2017-18				2018-19				Prior Year Variance
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	335	-	335	335	335
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	241	639	241	(398)	183	1,229	183	(1,046)	257	241	257	16	74
Dept of Finance	9,925	13,710	9,925	(3,785)	12,691	16,219	12,691	(3,528)	15,578	9,925	15,578	5,653	2,887
Annual Audit	977	1,085	977	(108)	781	2,169	781	(1,388)	1,090	977	1,090	113	309
County Counsel	55,536	48,595	55,536	6,941	41,099	35,272	41,099	5,827	32,177	55,536	32,177	(23,359)	(8,922)
Personnel	12,040	16,497	12,040	(4,457)	15,342	16,534	15,342	(1,192)	15,065	12,040	15,065	3,025	(277)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	21,191	25,166	21,191	(3,975)	19,598	33,138	19,598	(13,540)	19,498	21,191	19,498	(1,693)	(100)
Employee Benefits	3,982	1,142	3,982	2,840	2,636	4,015	2,636	(1,379)	1,894	3,982	1,894	(2,088)	(742)
DP-Property Tax	-	(4,280)	-	4,280	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	53,901	-	(53,901)	-	-	-	-	4,067	-	4,067	4,067	4,067
Adjustments	-	-	-	-	-	(9,777)	-	9,777	-	-	-	-	-
Subtotal	103,892	156,455	103,892	(52,563)	92,330	98,799	92,330	(6,469)	89,961	103,892	89,961	(13,931)	(2,369)
Roll Forward	(52,563)				(6,469)				(13,931)				(7,462)
Adjustments:	3	Rounding Adj			3	Rounding Adj			1	Rounding Adj			(2)
	-				-				-				-
Total A-87 Charge/(Rebate)	51,332				85,864				76,031				(9,833)

A-87 COST ALLOCATION DETAIL & COMPARISON

01024400 - HEALTH SERVICES ADMIN

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	26	276	26	(250)	52	187	52	(135)	20	26	20	(6)	(32)
Dept of Finance	1,613	5,094	1,613	(3,481)	1,328	1,213	1,328	115	1,165	1,613	1,165	(448)	(163)
Annual Audit	106	469	106	(363)	220	331	220	(111)	84	106	84	(22)	(136)
County Counsel	-	5,163	-	(5,163)	-	1,946	-	(1,946)	4,384	-	4,384	4,384	4,384
Personnel	-	6,186	-	(6,186)	(2,585)	(498)	(2,585)	(2,087)	(1,724)	-	(1,724)	(1,724)	861
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	504	2,395	504	(1,891)	894	1,758	894	(864)	325	504	325	(179)	(569)
Employee Benefits	-	1,659	-	(1,659)	(126)	-	(126)	(126)	-	-	-	-	126
DP-Property Tax	-	(6,896)	-	6,896	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	115,217	-	(115,217)	-	-	-	-	312	-	312	312	312
Adjustments	115,217	-	115,217	115,217	-	-	-	-	-	-	-	-	-
Subtotal	117,466	129,563	117,466	(12,097)	(217)	4,937	(217)	(5,154)	4,566	2,249	4,566	2,317	4,783
Roll Forward	(12,097)				(5,154)				2,317				7,471
Adjustments:	-				-				1				1
Total A-87 Charge/(Rebate)	<u>105,369</u>				<u>(5,371)</u>				<u>6,884</u>				<u>12,255</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

**01025010 - SOCIAL SERVICES**

	2016-17				2017-18				2018-19				Prior Year
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1,738	4,197	1,738	(2,459)	1,862	3,446	1,862	(1,584)	2,071	1,738	2,071	333	209
Dept of Finance	107,901	79,575	107,901	28,326	108,461	85,923	108,461	22,538	114,479	107,901	114,479	6,578	6,018
Annual Audit	7,045	10,850	7,045	(3,805)	7,970	6,098	7,970	1,872	8,919	7,045	8,919	1,874	949
County Counsel	7,744	3,341	7,744	4,403	1,504	2,189	1,504	(685)	1,778	7,744	1,778	(5,966)	274
Personnel	66,541	48,804	66,541	17,737	58,444	56,197	58,444	2,247	58,902	66,541	58,902	(7,639)	458
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	121,258	120,741	121,258	517	131,373	138,740	131,373	(7,367)	78,838	121,258	78,838	(42,420)	(52,535)
Employee Benefits	2,616	4,197	2,616	(1,581)	4,153	2,452	4,153	1,701	6,078	2,616	6,078	3,462	1,925
DP-Property Tax	-	7,786	-	(7,786)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	32,755	-	32,755	32,755	32,755
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>314,843</u>	<u>279,491</u>	<u>314,843</u>	<u>35,352</u>	<u>313,767</u>	<u>295,045</u>	<u>313,767</u>	<u>18,722</u>	<u>303,820</u>	<u>314,843</u>	<u>303,820</u>	<u>(11,023)</u>	<u>(9,947)</u>
Roll Forward	35,352				18,722				(11,023)				(29,745)
Adjustments:	-				(1)				(2)				(1)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>350,195</u></u>				<u><u>332,488</u></u>				<u><u>292,795</u></u>				<u><u>(39,693)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042090 - DISTRICT ATTORNEY

	2016-17				2017-18				2018-19				Prior Year Variance
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	1,757	206	1,757	1,551	1,757	1,612	1,757	145	1,757	1,757	1,757	-	-
Equipment Use	-	4,119	-	(4,119)	-	4,119	-	(4,119)	-	-	-	-	-
CAO	126	159	126	(33)	123	183	123	(60)	150	126	150	24	27
Dept of Finance	5,473	4,227	5,473	1,246	5,998	5,132	5,998	866	5,994	5,473	5,994	521	(4)
Annual Audit	509	270	509	239	523	324	523	199	637	509	637	128	114
County Counsel	1,694	20,661	1,694	(18,967)	41,671	15,812	41,671	25,859	10,093	1,694	10,093	8,399	(31,578)
Personnel	14,080	12,684	14,080	1,396	6,736	9,746	6,736	(3,010)	5,982	14,080	5,982	(8,098)	(754)
Facilities Maint	-	2,424	-	(2,424)	-	1,966	-	(1,966)	-	-	-	-	-
Building Maint	-	80,866	-	(80,866)	-	56,330	-	(56,330)	-	-	-	-	-
Janitorial Services	-	30,674	-	(30,674)	-	14,075	-	(14,075)	-	-	-	-	-
General Insurance	253,715	32,750	253,715	220,965	247,903	94,074	247,903	153,829	231,227	253,715	231,227	(22,488)	(16,676)
Employee Benefits	377	380	377	(3)	403	387	403	16	409	377	409	32	6
DP-Property Tax	-	(84)	-	84	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	7,687	-	(7,687)	-	-	-	-	2,376	-	2,376	2,376	2,376
Adjustments	121,651	-	121,651	121,651	-	(72,371)	-	72,371	-	-	-	-	-
Subtotal	399,382	197,023	399,382	202,359	305,114	131,389	305,114	173,725	258,625	277,731	258,625	(19,106)	(46,489)
Roll Forward	202,359				173,725				(19,106)				(192,831)
Adjustments:	(1)	Rounding Adj			1	Rounding Adj			2	Rounding Adj			1
	-				-				-				-
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	601,740				478,840				239,521				(239,319)

A-87 COST ALLOCATION DETAIL & COMPARISON

01042110 - SHERIFF

	2016-17				2017-18				2018-19				Prior Year
	A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			
	Schedule A	2014-15	2014-15	Difference	Schedule A	2015-16	2015-16	Difference	Schedule A	2016-17	2016-17	Difference	
		Estimate	Actual			Estimate	Actual			Estimate	Actual		
Service Departments:													
Building Use	1,178	1,909	1,178	(731)	1,178	1,910	1,178	(732)	1,178	1,178	1,178	-	-
Equipment Use	58,847	113,132	58,847	(54,285)	57,758	116,521	57,758	(58,763)	37,287	58,847	37,287	(21,560)	(20,471)
CAO	386	847	386	(461)	413	730	413	(317)	450	386	450	64	37
Dept of Finance	15,996	16,211	15,996	(215)	15,992	14,853	15,992	1,139	16,884	15,996	16,884	888	892
Annual Audit	1,564	1,545	1,564	19	1,759	1,288	1,759	471	1,913	1,564	1,913	349	154
County Counsel	9,679	12,756	9,679	(3,077)	6,015	4,743	6,015	1,272	9,357	9,679	9,357	(322)	3,342
Personnel	23,171	17,689	23,171	5,482	19,950	19,986	19,950	(36)	15,839	23,171	15,839	(7,332)	(4,111)
Facilities Maint	-	3,691	-	(3,691)	-	3,799	-	(3,799)	-	-	-	-	-
Building Maint	-	21,588	-	(21,588)	-	11,413	-	(11,413)	-	-	-	-	-
Janitorial Services	-	30,514	-	(30,514)	-	14,360	-	(14,360)	-	-	-	-	-
General Insurance	82,417	11,246	82,417	71,171	104,583	58,121	104,583	46,462	99,324	82,417	99,324	16,907	(5,259)
Employee Benefits	943	1,563	943	(620)	696	1,165	696	(469)	73	943	73	(870)	(623)
DP-Property Tax	-	(2,293)	-	2,293	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	55,972	-	(55,972)	-	-	-	-	7,119	-	7,119	7,119	7,119
Adjustments	111,765	-	111,765	111,765	-	(29,572)	-	29,572	-	-	-	-	-
Subtotal	<u>305,946</u>	<u>285,952</u>	<u>305,946</u>	<u>19,576</u>	<u>208,344</u>	<u>219,317</u>	<u>208,344</u>	<u>(10,973)</u>	<u>189,424</u>	<u>194,181</u>	<u>189,424</u>	<u>(4,757)</u>	<u>(18,920)</u>
Roll Forward	19,576				(10,973)				(4,757)				6,216
Adjustments:	(1)	Rounding Adj			2	Rounding Adj			-	Rounding Adj			(2)
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>325,521</u>				<u>197,373</u>				<u>184,667</u>				<u>(12,706)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042113 - SHERIFF'S DISPATCH

	2016-17				2017-18				2018-19				Prior Year Variance
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	440	352	440	88	440	352	440	88	440	440	440	-	-
Equipment Use	-	1,112	-	(1,112)	-	1,112	-	(1,112)	-	-	-	-	-
CAO	49	103	49	(54)	55	84	55	(29)	57	49	57	8	2
Dept of Finance	3,316	3,593	3,316	(277)	4,115	3,150	4,115	965	3,001	3,316	3,001	(315)	(1,114)
Annual Audit	197	174	197	23	236	148	236	88	241	197	241	44	5
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	5,793	3,604	5,793	2,189	5,172	3,383	5,172	1,789	2,052	5,793	2,052	(3,741)	(3,120)
Facilities Maint	-	283	-	(283)	-	245	-	(245)	-	-	-	-	-
Building Maint	-	2,986	-	(2,986)	-	1,753	-	(1,753)	-	-	-	-	-
Janitorial Services	-	6,430	-	(6,430)	-	2,731	-	(2,731)	-	-	-	-	-
General Insurance	1,191	1,153	1,191	38	1,194	1,053	1,194	141	1,187	1,191	1,187	(4)	(7)
Employee Benefits	478	(1,094)	478	1,572	(349)	756	(349)	(1,105)	378	478	378	(100)	727
DP-Property Tax	-	191	-	(191)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	901	-	901	901	901
Adjustments	9,699	-	9,699	9,699	-	(4,729)	-	4,729	-	-	-	-	-
Subtotal	21,163	18,887	21,163	2,276	10,863	10,038	10,863	825	8,257	11,464	8,257	(3,207)	(2,606)
Roll Forward Adjustments:	2,276				825				(3,207)				(4,032)
	(2)	Rounding Adj			(1)	Rounding Adj			4	Rounding Adj			5
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>23,437</u>				<u>11,687</u>				<u>5,054</u>				<u>(6,633)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042122 - OFFICE OF EMERGENCY SERVICES

	2016-17				2017-18				2018-19				Prior Year
	A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			
	Schedule A	2014-15	2014-15	Difference	Schedule A	2015-16	2015-16	Difference	Schedule A	2016-17	2016-17	Difference	Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	-	-	-	-	-	-	-	-	240	-	-	-	240
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	737	-	-	-	737
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	45	-	-	-	45
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	1,022	-	-	-	1,022
Roll Forward	-				-				-				-
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	-				-				-				-
Total A-87 Charge/(Rebate)	-				-				1,022				1,022

A-87 COST ALLOCATION DETAIL & COMPARISON

01042135 - SHERIFF'S CIVIL DIVISION

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	10	23	10	(13)	18	19	18	(1)	11	10	11	1	(7)
Dept of Finance	605	555	605	50	856	539	856	317	892	605	892	287	36
Annual Audit	39	39	39	-	77	34	77	43	48	39	48	9	(29)
County Counsel	-	-	-	-	501	-	501	501	176	-	176	176	(325)
Personnel	828	687	828	141	739	752	739	(13)	737	828	737	(91)	(2)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	183	197	183	(14)	311	183	311	128	186	183	186	3	(125)
Employee Benefits	42	48	42	(6)	40	43	40	(3)	45	42	45	3	5
DP-Property Tax	-	42	-	(42)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	178	-	178	178	178
Adjustments	-	-	-	-	-	-	-	-	-	(3)	-	3	-
Subtotal	<u>1,707</u>	<u>1,591</u>	<u>1,707</u>	<u>116</u>	<u>2,542</u>	<u>1,570</u>	<u>2,542</u>	<u>972</u>	<u>2,273</u>	<u>1,704</u>	<u>2,273</u>	<u>569</u>	<u>(269)</u>
Roll Forward	116				972				569				(403)
Adjustments:	(3)	Rounding Adj			-	Rounding Adj			(4)	Rounding Adj			(4)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>1,820</u></u>				<u><u>3,514</u></u>				<u><u>2,838</u></u>				<u><u>(676)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042140 - JAIL

	2016-17				2017-18				2018-19				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			
		2014-15 Estimate	2014-15 Actual	Difference		2015-16 Estimate	2015-16 Actual	Difference		2016-17 Estimate	2016-17 Actual	Difference	Variance
Service Departments:													
Building Use	125,310	98,728	125,310	26,582	124,853	98,728	124,853	26,125	124,853	125,310	124,853	(457)	-
Equipment Use	3,362	5,528	3,362	(2,166)	770	6,747	770	(5,977)	-	3,362	-	(3,362)	(770)
CAO	344	759	344	(415)	388	630	388	(242)	401	344	401	57	13
Dept of Finance	12,856	16,523	12,856	(3,667)	11,641	11,865	11,641	(224)	11,347	12,856	11,347	(1,509)	(294)
Annual Audit	1,394	1,289	1,394	105	1,651	1,112	1,651	539	1,702	1,394	1,702	308	51
County Counsel	-	-	-	-	-	-	-	-	4,774	-	4,774	4,774	4,774
Personnel	20,080	14,820	20,080	5,260	16,663	16,444	16,663	219	14,388	20,080	14,388	(5,692)	(2,275)
Facilities Maint	-	11,049	-	(11,049)	-	9,619	-	(9,619)	-	-	-	-	-
Building Maint	-	23,347	-	(23,347)	-	35,792	-	(35,792)	-	-	-	-	-
Janitorial Services	-	29,288	-	(29,288)	-	12,108	-	(12,108)	-	-	-	-	-
General Insurance	68,329	149,797	68,329	(81,468)	27,102	94,262	27,102	(67,160)	25,120	68,329	25,120	(43,209)	(1,982)
Employee Benefits	568	(38)	568	606	(194)	531	(194)	(725)	872	568	872	304	1,066
DP-Property Tax	-	1,409	-	(1,409)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	6,346	-	6,346	6,346	6,346
Adjustments	63,684	-	63,684	63,684	-	(57,519)	-	57,519	-	-	-	-	-
Subtotal	295,927	352,499	295,927	(56,572)	182,874	230,319	182,874	(47,445)	189,803	232,243	189,803	(42,440)	6,929
Roll Forward	(56,572)				(47,445)				(42,440)				5,005
Adjustments:	1	Rounding Adj			-	Rounding Adj			(1)	Rounding Adj			(1)
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>239,356</u>				<u>135,429</u>				<u>147,362</u>				<u>11,933</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042150 - PROBATION

	2016-17				2017-18				2018-19				Prior Year
	A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	Roll Forward Detail 2014-15 Actual	Roll Forward Detail 2014-15 Difference	A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	Roll Forward Detail 2015-16 Actual	Roll Forward Detail 2015-16 Difference	A-87 Plan Schedule A	Roll Forward Detail 2016-17 Estimate	Roll Forward Detail 2016-17 Actual	Roll Forward Detail 2016-17 Difference	
Service Departments:													
Building Use	1,807	1,445	1,807	362	1,807	1,445	1,807	362	1,807	1,807	1,807	-	-
Equipment Use	13,668	5,312	13,668	8,356	15,899	11,700	15,899	4,199	15,899	13,668	15,899	2,231	-
CAO	108	343	108	(235)	167	253	167	(86)	72	108	72	(36)	(95)
Dept of Finance	4,809	8,715	4,809	(3,906)	7,004	5,360	7,004	1,644	4,783	4,809	4,783	(26)	(2,221)
Annual Audit	436	896	436	(460)	712	448	712	264	305	436	305	(131)	(407)
County Counsel	1,452	1,367	1,452	85	752	1,460	752	(708)	1,610	1,452	1,610	158	858
Personnel	5,459	10,094	5,459	(4,635)	6,973	7,515	6,973	(542)	3,843	5,459	3,843	(1,616)	(3,130)
Facilities Maint	-	1,226	-	(1,226)	-	1,072	-	(1,072)	-	-	-	-	-
Building Maint	-	12,462	-	(12,462)	-	7,270	-	(7,270)	-	-	-	-	-
Janitorial Services	-	26,417	-	(26,417)	-	11,226	-	(11,226)	-	-	-	-	-
General Insurance	3,360	4,691	3,360	(1,331)	4,072	4,182	4,072	(110)	2,424	3,360	2,424	(936)	(1,648)
Employee Benefits	(500)	479	(500)	(979)	10	(373)	10	383	227	(500)	227	727	217
DP-Property Tax	-	(565)	-	565	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	9,539	-	(9,539)	-	-	-	-	1,139	-	1,139	1,139	1,139
Adjustments	49,644	-	49,644	49,644	-	(19,568)	-	19,568	8,931	-	-	-	8,931
Subtotal	80,243	82,421	80,243	(2,178)	37,396	31,990	37,396	5,406	41,040	30,599	32,109	1,510	3,644
Roll Forward	(2,178)				5,406				1,510				(3,896)
Adjustments:	(4)	Rounding Adj			(1)	Rounding Adj			3	Rounding Adj			4
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>78,061</u>				<u>42,801</u>				<u>42,553</u>				<u>(248)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042155 - JUVENILE HALL

	2016-17				2017-18				2018-19				Prior Year
	A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			
	Schedule A	2014-15 Estimate	2014-15 Actual	Difference	Schedule A	2015-16 Estimate	2015-16 Actual	Difference	Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Variance
Service Departments:													
Building Use	49,660	39,726	49,660	9,934	49,660	39,726	49,660	9,934	49,660	49,660	49,660	-	-
Equipment Use	5,656	2,691	5,656	2,965	5,656	2,691	5,656	2,965	471	5,656	471	(5,185)	(5,185)
CAO	126	254	126	(128)	146	244	146	(98)	140	126	140	14	(6)
Dept of Finance	6,814	5,922	6,814	892	6,196	6,518	6,196	(322)	3,333	6,814	3,333	(3,481)	(2,863)
Annual Audit	510	437	510	73	624	430	624	194	594	510	594	84	(30)
County Counsel	-	-	-	-	752	-	752	752	328	-	328	328	(424)
Personnel	11,286	6,559	11,286	4,727	8,387	10,521	8,387	(2,134)	(709)	11,286	(709)	(11,995)	(9,096)
Facilities Maint	-	2,582	-	(2,582)	-	2,239	-	(2,239)	-	-	-	-	-
Building Maint	-	45,822	-	(45,822)	-	22,399	-	(22,399)	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	4,756	117,143	4,756	(112,387)	4,646	129,425	4,646	(124,779)	4,565	4,756	4,565	(191)	(81)
Employee Benefits	1,096	651	1,096	445	446	(144)	446	590	243	1,096	243	(853)	(203)
DP-Property Tax	-	383	-	(383)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	8,241	-	(8,241)	-	-	-	-	2,216	-	2,216	2,216	2,216
Adjustments	56,645	-	56,645	56,645	-	(24,638)	-	24,638	(8,931)	-	-	-	(8,931)
Subtotal	136,549	230,411	136,549	(93,862)	76,513	189,411	76,513	(112,898)	51,910	79,904	60,841	(19,063)	(24,603)
Roll Forward	(93,862)				(112,898)				(19,063)				93,835
Adjustments:	1	Rounding Adj			(1)	Rounding Adj			3	Rounding Adj			4
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>42,688</u>				<u>(36,386)</u>				<u>32,850</u>				<u>69,236</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042158 - DELINQUENCY PREVENTION

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	14	3	(11)	10	12	10	(2)	7	3	7	4	(3)
Dept of Finance	444	48	444	396	482	44	482	438	649	444	649	205	167
Annual Audit	14	26	14	(12)	44	22	44	22	32	14	32	18	(12)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	828	-	828	828	-	-	-	-	737	828	737	(91)	737
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	67	132	67	(65)	178	118	178	60	124	67	124	57	(54)
Employee Benefits	42	-	42	42	-	-	-	-	45	42	45	3	45
DP-Property Tax	-	28	-	(28)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	118	-	118	118	118
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,398</u>	<u>248</u>	<u>1,398</u>	<u>1,150</u>	<u>714</u>	<u>196</u>	<u>714</u>	<u>518</u>	<u>1,712</u>	<u>1,398</u>	<u>1,712</u>	<u>314</u>	<u>998</u>
Roll Forward	1,150				518				314				(204)
Adjustments:	(2)	Rounding Adj			2	Rounding Adj			1	Rounding Adj			(1)
													-
Total A-87 Charge/(Rebate)	<u><u>2,546</u></u>				<u><u>1,234</u></u>				<u><u>2,027</u></u>				<u><u>793</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042164 - PARTNERSHIP GRANT

	2016-17				2017-18				2018-19				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	Roll Forward Detail 2014-15 Actual	Roll Forward Detail 2014-15 Difference	A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	Roll Forward Detail 2015-16 Actual	Roll Forward Detail 2015-16 Difference	A-87 Plan Schedule A	Roll Forward Detail 2016-17 Estimate	Roll Forward Detail 2016-17 Actual	Roll Forward Detail 2016-17 Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	4	-	-	-	4
CAO	-	-	-	-	-	-	-	-	59	-	-	-	59
Dept of Finance	-	-	-	-	-	-	-	-	17	-	-	-	17
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	65	-	-	-	65
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	62	-	-	-	62
DP-ONESolution	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	207	-	-	-	207
Roll Forward Adjustments:	-				-				-				-
	-	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
Total A-87 Charge/(Rebate)	-				-				207				207

A-87 COST ALLOCATION DETAIL & COMPARISON

01042168 - JUVENILE PROBATION & CAMP

	2016-17				2017-18				2018-19				Prior Year
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	9	-	-	-	10	-	-	-	1
Dept of Finance	-	-	-	-	747	-	-	-	810	-	-	-	63
Annual Audit	-	-	-	-	40	-	-	-	41	-	-	-	1
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	739	-	-	-	737	-	-	-	(2)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	161	-	-	-	161	-	-	-	-
Employee Benefits	-	-	-	-	40	-	-	-	45	-	-	-	5
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	154	-	-	-	154
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	1,736	-	-	-	1,958	-	-	-	222
Roll Forward	-				-				-				-
Adjustments:	-	Rounding Adj			-	Rounding Adj			1	Rounding Adj			1
													-
Total A-87 Charge/(Rebate)	-				1,736				1,959				223

A-87 COST ALLOCATION DETAIL & COMPARISON

01042170 - JJCPA GRANT

	2016-17				2017-18				2018-19				Prior Year
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	9	-	-	-	10	-	-	-	1
Dept of Finance	-	-	-	-	739	-	-	-	895	-	-	-	156
Annual Audit	-	-	-	-	38	-	-	-	44	-	-	-	6
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	739	-	-	-	737	-	-	-	(2)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	155	-	-	-	171	-	-	-	16
Employee Benefits	-	-	-	-	40	-	-	-	45	-	-	-	5
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	164	-	-	-	164
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	248	-	-	1,720	-	-	-	2,066	-	-	-	346
Roll Forward	-				-				-				-
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
Total A-87 Charge/(Rebate)	-				1,720				2,066				346

A-87 COST ALLOCATION DETAIL & COMPARISON

01042360 - BOAT PATROL

	2016-17				2017-18				2018-19				Prior Year Variance
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	5,304	-	5,304	5,304	834	-	834	834	(4,470)
CAO	11	10	11	1	12	21	12	(9)	12	11	12	1	-
Dept of Finance	194	70	194	124	371	203	371	168	525	194	525	331	154
Annual Audit	44	17	44	27	50	37	50	13	52	44	52	8	2
County Counsel	-	1,822	-	(1,822)	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	3,004	2,848	3,004	156	1,853	2,781	1,853	(928)	1,730	3,004	1,730	(1,274)	(123)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	20	-	(20)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	193	-	193	193	193
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>3,253</u>	<u>4,787</u>	<u>3,253</u>	<u>(1,534)</u>	<u>7,590</u>	<u>3,042</u>	<u>7,590</u>	<u>4,548</u>	<u>3,346</u>	<u>3,253</u>	<u>3,346</u>	<u>93</u>	<u>(4,244)</u>
Roll Forward	(1,534)				4,548				93				(4,455)
Adjustments:	(2)	Rounding Adj			(1)	Rounding Adj			1	Rounding Adj			2
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>1,717</u></u>				<u><u>12,137</u></u>				<u><u>3,440</u></u>				<u><u>(8,697)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01052550 - COUNTY SLESF

	2016-17				2017-18				2018-19				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	Roll Forward Detail 2014-15 Actual	Roll Forward Detail 2014-15 Difference	A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	Roll Forward Detail 2015-16 Actual	Roll Forward Detail 2015-16 Difference	A-87 Plan Schedule A	Roll Forward Detail 2016-17 Estimate	Roll Forward Detail 2016-17 Actual	Roll Forward Detail 2016-17 Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	672	-	-	-	95	-	-	-	(577)
Dept of Finance	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	1,478	-	-	-	-	-	-	-	(1,478)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	80	-	-	-	-	-	-	-	(80)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	2,230	-	-	-	95	-	-	-	(2,135)
Roll Forward Adjustments:	-				-				-				-
	-	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	-				-				-				-
Total A-87 Charge/(Rebate)	-				2,230				95				(2,135)

A-87 COST ALLOCATION DETAIL & COMPARISON

01052557 - YOUTH OFFENDER SUPERVISION

	2016-17				2017-18				2018-19				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	Roll Forward Detail 2014-15 Actual	Roll Forward Detail 2014-15 Difference	A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	Roll Forward Detail 2015-16 Actual	Roll Forward Detail 2015-16 Difference	A-87 Plan Schedule A	Roll Forward Detail 2016-17 Estimate	Roll Forward Detail 2016-17 Actual	Roll Forward Detail 2016-17 Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	12	-	-	-	13	-	-	-	1
Dept of Finance	-	-	-	-	790	-	-	-	1,143	-	-	-	353
Annual Audit	-	-	-	-	52	-	-	-	53	-	-	-	1
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	739	-	-	-	1,473	-	-	-	734
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	214	-	-	-	207	-	-	-	(7)
Employee Benefits	-	-	-	-	40	-	-	-	91	-	-	-	51
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	198	-	-	-	198
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	248	-	-	1,847	-	-	-	3,178	-	-	-	1,331
Roll Forward Adjustments:	-				-				-				-
Rounding Adj	-				-				-				-
Total A-87 Charge/(Rebate)	-				1,847				3,178				1,331

A-87 COST ALLOCATION DETAIL & COMPARISON

01052558 - SB678 COMMUNITY PERFORMANCE INCENTIVE

	2016-17				2017-18				2018-19				Prior Year
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	19	-	-	-	20	-	-	-	1
Dept of Finance	-	-	-	-	1,178	-	-	-	1,310	-	-	-	132
Annual Audit	-	-	-	-	82	-	-	-	84	-	-	-	2
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	1,478	-	-	-	1,473	-	-	-	(5)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	334	-	-	-	325	-	-	-	(9)
Employee Benefits	-	-	-	-	81	-	-	-	91	-	-	-	10
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	312	-	-	-	312
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	248	-	-	3,172	-	-	-	3,615	-	-	-	443
Roll Forward	-				-				-				-
Adjustments:	-	Rounding Adj			(2)	Rounding Adj			(1)	Rounding Adj			1
Total A-87 Charge/(Rebate)	-				3,170				3,614				444

A-87 COST ALLOCATION DETAIL & COMPARISON

01054010 - CA WASTE MANAGEMENT

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	3	1	(2)	2	3	2	(1)	2	1	2	1	-
Dept of Finance	10	27	10	(17)	20	10	20	10	19	10	19	9	(1)
Annual Audit	6	5	6	1	7	5	7	2	7	6	7	1	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	27	26	27	1	26	24	26	2	26	27	26	(1)	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	6	-	(6)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	25	-	25	25	25
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>44</u>	<u>67</u>	<u>44</u>	<u>(23)</u>	<u>55</u>	<u>42</u>	<u>55</u>	<u>13</u>	<u>79</u>	<u>44</u>	<u>79</u>	<u>35</u>	<u>24</u>
Roll Forward	(23)				13				35				22
Adjustments:					(1)				(2)				(1)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>21</u></u>				<u><u>67</u></u>				<u><u>112</u></u>				<u><u>45</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01054012 - MENTAL HEALTH SERVICES ACT

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	251	442	251	(191)	286	401	286	(115)	369	251	369	118	83
Dept of Finance	1,686	1,405	1,686	281	1,879	1,428	1,879	451	1,409	1,686	1,409	(277)	(470)
Annual Audit	1,016	751	1,016	265	1,220	708	1,220	512	1,567	1,016	1,567	551	347
County Counsel	-	-	-	-	-	-	-	-	265	-	265	265	265
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	4,827	3,838	4,827	989	4,962	3,765	4,962	1,197	6,102	4,827	6,102	1,275	1,140
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	821	-	(821)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	5,843	-	5,843	5,843	5,843
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	7,780	7,257	7,780	523	8,347	6,302	8,347	2,045	15,555	7,780	15,555	7,775	7,208
Roll Forward	523				2,045				7,775				5,730
Adjustments:	(1)	Rounding Adj			-	Rounding Adj			1	Rounding Adj			1
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>8,302</u>				<u>10,392</u>				<u>23,331</u>				<u>12,939</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01054021 - SUPERIOR REG WORKFORCE ED

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	54	-	54	54	-	-	-	-	-	54	-	(54)	-
Dept of Finance	369	10	369	359	5	9	5	(4)	13	369	13	(356)	8
Annual Audit	217	-	217	217	-	-	-	-	-	217	-	(217)	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,032	-	1,032	1,032	-	-	-	-	-	1,032	-	(1,032)	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,672</u>	<u>10</u>	<u>1,672</u>	<u>1,662</u>	<u>5</u>	<u>9</u>	<u>5</u>	<u>(4)</u>	<u>13</u>	<u>1,672</u>	<u>13</u>	<u>(1,659)</u>	<u>8</u>
Roll Forward	1,662				(4)				(1,659)				(1,655)
Adjustments:	(2)	Rounding Adj			(1)	Rounding Adj			-	Rounding Adj			1
Total A-87 Charge/(Rebate)	<u><u>3,332</u></u>				<u><u>-</u></u>				<u><u>(1,646)</u></u>				<u><u>(1,646)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01054045 - MOSQUITO ABATEMENT ASSESSMENT AREA

	2016-17				2017-18				2018-19				Prior Year
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	2014-15 Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	2015-16 Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	2016-17 Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	19	33	19	(14)	19	36	19	(17)	21	19	21	2	2
Dept of Finance	164	127	164	37	342	224	342	118	268	164	268	104	(74)
Annual Audit	78	56	78	22	79	63	79	16	91	78	91	13	12
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	372	284	372	88	324	334	324	(10)	353	372	353	(19)	29
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	61	-	(61)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	338	-	338	338	338
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>633</u>	<u>561</u>	<u>633</u>	<u>72</u>	<u>764</u>	<u>657</u>	<u>764</u>	<u>107</u>	<u>1,071</u>	<u>633</u>	<u>1,071</u>	<u>438</u>	<u>307</u>
Roll Forward	72				107				438				331
Adjustments:	3	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>708</u></u>				<u><u>871</u></u>				<u><u>1,509</u></u>				<u><u>638</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01055340 - CHILD SUPPORT

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	7,333	5,375	7,333	1,958	7,333	5,375	7,333	1,958	7,333	7,333	7,333	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	71	148	71	(77)	79	133	79	(54)	78	71	78	7	(1)
Dept of Finance	5,688	5,742	5,688	(54)	5,601	4,809	5,601	792	5,031	5,688	5,031	(657)	(570)
Annual Audit	288	489	288	(201)	337	236	337	101	341	288	341	53	4
County Counsel	968	1,822	968	(854)	501	973	501	(472)	1,799	968	1,799	831	1,298
Personnel	7,448	6,186	7,448	1,262	5,911	6,764	5,911	(853)	5,892	7,448	5,892	(1,556)	(19)
Facilities Maint	-	1,076	-	(1,076)	-	792	-	(792)	-	-	-	-	-
Building Maint	-	14,069	-	(14,069)	-	12,831	-	(12,831)	-	-	-	-	-
Janitorial Services	-	29,046	-	(29,046)	-	13,574	-	(13,574)	-	-	-	-	-
General Insurance	2,189	2,281	2,189	(92)	2,108	2,118	2,108	(10)	2,090	2,189	2,090	(99)	(18)
Employee Benefits	377	428	377	(51)	323	389	323	(66)	823	377	823	446	500
DP-Property Tax	-	274	-	(274)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	724	-	(724)	-	-	-	-	1,239	-	1,239	1,239	1,239
Adjustments	44,915	-	44,915	44,915	-	(27,197)	-	27,197	-	-	-	-	-
Subtotal	69,277	67,660	69,277	1,617	22,193	20,797	22,193	1,396	24,626	24,362	24,626	264	2,433
Roll Forward	1,617				1,396				264				(1,132)
Adjustments:	(2)	Rounding Adj			-	Rounding Adj			1	Rounding Adj			1
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>70,892</u>				<u>23,589</u>				<u>24,891</u>				<u>1,302</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01062136 - COURT SECURITY

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	33	40	33	(7)	38	65	38	(27)	41	33	41	8	3
Dept of Finance	1,891	3,000	1,891	(1,109)	1,968	1,763	1,968	205	1,732	1,891	1,732	(159)	(236)
Annual Audit	133	68	133	65	160	116	160	44	174	133	174	41	14
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	3,310	4,124	3,310	(814)	2,956	3,006	2,956	(50)	1,473	3,310	1,473	(1,837)	(1,483)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	632	347	632	285	675	615	675	60	763	632	763	131	88
Employee Benefits	168	490	168	(322)	161	428	161	(267)	91	168	91	(77)	(70)
DP-Property Tax	-	75	-	(75)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	650	-	650	650	650
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	6,167	8,144	6,167	(1,977)	5,958	5,993	5,958	(35)	4,924	6,167	4,924	(1,243)	(1,034)
Roll Forward	(1,977)				(35)				(1,243)				(1,208)
Adjustments:	1	Rounding Adj			(1)	Rounding Adj			1	Rounding Adj			2
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>4,191</u>				<u>5,922</u>				<u>3,682</u>				<u>(2,240)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01062150 - LOCAL COMMUNITY CORRECTIONS

	2016-17				2017-18				2018-19				Prior Year Variance
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	82	97	82	(15)	93	150	93	(57)	97	82	97	15	4
Dept of Finance	2,923	2,823	2,923	100	3,284	2,913	3,284	371	3,157	2,923	3,157	234	(127)
Annual Audit	331	165	331	166	398	265	398	133	412	331	412	81	14
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	4,138	4,124	4,138	14	4,433	4,509	4,433	(76)	3,683	4,138	3,683	(455)	(750)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,573	844	1,573	729	1,619	1,411	1,619	208	1,606	1,573	1,606	33	(13)
Employee Benefits	210	285	210	(75)	242	260	242	(18)	227	210	227	17	(15)
DP-Property Tax	-	181	-	(181)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	1,538	-	1,538	1,538	1,538
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	9,257	8,519	9,257	738	10,069	9,508	10,069	561	10,720	9,257	10,720	1,463	651
Roll Forward	738				561				1,463				902
Adjustments:	(4)	Rounding Adj			(1)	Rounding Adj			3	Rounding Adj			4
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	9,991				10,629				12,186				1,557

A-87 COST ALLOCATION DETAIL & COMPARISON

01203010 - ROAD

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	1,138	310	1,138	828	2,287	393	2,287	1,894	2,059	1,138	2,059	921	(228)
Equipment Use	-	-	-	-	-	3,191	-	(3,191)	-	-	-	-	-
CAO	1,234	1,913	1,234	(679)	1,247	1,620	1,247	(373)	910	1,234	910	(324)	(337)
Dept of Finance	25,078	19,706	25,078	5,372	23,359	15,401	23,359	7,958	20,797	25,078	20,797	(4,281)	(2,562)
Annual Audit	5,000	3,298	5,000	1,702	5,316	5,609	5,316	(293)	3,864	5,000	3,864	(1,136)	(1,452)
County Counsel	-	-	-	-	-	-	-	-	4,153	-	4,153	4,153	4,153
Personnel	22,773	17,318	22,773	5,455	20,721	14,177	20,721	6,544	25,631	22,773	25,631	2,858	4,910
Facilities Maint	-	1,066	-	(1,066)	-	469	-	(469)	-	-	-	-	-
Building Maint	-	141	-	(141)	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	53,725	54,950	53,725	(1,225)	61,855	26,259	61,855	35,596	153,331	53,725	153,331	99,606	91,476
Employee Benefits	(1,327)	1,156	(1,327)	(2,483)	958	992	958	(34)	1,575	(1,327)	1,575	2,902	617
DP-Property Tax	-	3,548	-	(3,548)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	14,388	-	14,388	14,388	14,388
Adjustments	1,207	-	1,207	1,207	-	(469)	-	469	-	-	-	-	-
Subtotal	108,828	103,406	108,828	5,422	115,743	67,642	115,743	48,101	226,708	107,621	226,708	119,087	110,965
Roll Forward	5,422				48,101				119,087				70,986
Adjustments:	1	Rounding Adj			2	Rounding Adj			-	Rounding Adj			(2)
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>114,251</u>				<u>163,846</u>				<u>345,795</u>				<u>181,949</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01602270 - FISH & GAME COMMISSION

	2016-17				2017-18				2018-19				Prior Year Variance
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	2	1	(1)	1	2	1	(1)	2	1	2	1	1
Dept of Finance	68	407	68	(339)	317	358	317	(41)	371	68	371	303	54
Annual Audit	5	3	5	2	5	3	5	2	7	5	7	2	2
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	687	-	(687)	739	752	739	(13)	737	-	737	737	(2)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	24	15	24	9	22	14	22	8	26	24	26	2	4
Employee Benefits	-	48	-	(48)	40	43	40	(3)	45	-	45	45	5
DP-Property Tax	-	3	-	(3)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	25	-	25	25	25
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	98	1,165	98	(1,067)	1,124	1,172	1,124	(48)	1,213	98	1,213	1,115	89
Roll Forward	(1,067)				(48)				1,115				1,163
Adjustments:	2	Rounding Adj			2	Rounding Adj			(1)	Rounding Adj			(3)
	-				-				-				-
Total A-87 Charge/(Reb	<u>(967)</u>				<u>1,078</u>				<u>2,327</u>				<u>1,249</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01906020 - OFFICE OF EDUCATION

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	6,478	5,182	6,478	1,296	6,478	5,182	6,478	1,296	6,478	6,478	6,478	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	17	29	17	(12)	13	23	13	(10)	19	17	19	2	6
Dept of Finance	93,628	53,849	93,628	39,779	94,436	69,959	94,436	24,477	112,893	93,628	112,893	19,265	18,457
Annual Audit	69	49	69	20	57	41	57	16	81	69	81	12	24
County Counsel	-	-	-	-	-	-	-	-	424	-	424	424	424
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	1,137	-	(1,137)	-	685	-	(685)	-	-	-	-	-
Building Maint	-	5,977	-	(5,977)	-	2,922	-	(2,922)	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	630	566	630	64	508	536	508	(28)	609	630	609	(21)	101
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	54	-	(54)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	302	-	302	302	302
Adjustments	7,114	-	7,114	7,114	-	(3,607)	-	3,607	-	-	-	-	-
Subtotal	107,936	66,843	107,936	41,093	101,492	75,741	101,492	25,751	120,806	100,822	120,806	19,984	19,314
Roll Forward	41,093				25,751				19,984				(5,767)
Adjustments:	(2)	Rounding Adj			2	Rounding Adj			3	Rounding Adj			1
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>149,027</u>				<u>127,245</u>				<u>140,793</u>				<u>13,548</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02000000 - SOLID WASTE

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	156	43	156	113	139	43	139	96	369	156	369	213	230
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	293	529	293	(236)	422	841	422	(419)	492	293	492	199	70
Dept of Finance	6,429	5,470	6,429	959	7,755	7,803	7,755	(48)	19,990	6,429	19,990	13,561	12,235
Annual Audit	1,186	898	1,186	288	1,800	1,486	1,800	314	2,085	1,186	2,085	899	285
County Counsel	-	-	-	-	-	-	-	-	31,514	-	31,514	31,514	31,514
Personnel	4,896	4,115	4,896	781	5,060	5,261	5,060	(201)	4,419	4,896	4,419	(477)	(641)
Facilities Maint	-	2,596	-	(2,596)	-	7,445	-	(7,445)	-	-	-	-	-
Building Maint	-	19	-	(19)	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	5,682	4,676	5,682	1,006	7,357	7,996	7,357	(639)	8,221	5,682	8,221	2,539	864
Employee Benefits	(138)	285	(138)	(423)	282	302	282	(20)	273	(138)	273	411	(9)
DP-Property Tax	-	981	-	(981)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	7,777	-	7,777	7,777	7,777
Adjustments	2,615	-	2,615	2,615	-	(7,445)	-	7,445	-	-	-	-	-
Subtotal	21,119	19,612	21,119	1,507	22,815	23,732	22,815	(917)	75,140	18,504	75,140	56,636	52,325
Roll Forward	1,507				(917)				56,636				57,553
Adjustments:	1	Rounding Adj			2	Rounding Adj			-	Rounding Adj			(2)
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>22,627</u>				<u>21,900</u>				<u>131,776</u>				<u>109,876</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02040205 - ORLAND AIRPORT

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	41	100	41	(59)	33	118	33	(85)	96	41	96	55	63
Dept of Finance	663	817	663	(154)	513	744	513	(231)	692	663	692	29	179
Annual Audit	168	170	168	(2)	142	208	142	(66)	408	168	408	240	266
County Counsel	-	-	-	-	-	-	-	-	477	-	477	477	477
Personnel	-	343	-	(343)	-	-	-	-	-	-	-	-	-
Facilities Maint	-	1,333	-	(1,333)	-	250	-	(250)	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	797	866	797	(69)	580	1,107	580	(527)	1,588	797	1,588	791	1,008
Employee Benefits	-	24	-	(24)	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	185	-	(185)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	1,521	-	1,521	1,521	1,521
Adjustments	1,333	-	1,333	1,333	-	(250)	-	250	-	-	-	-	-
Subtotal	3,002	3,838	3,002	(836)	1,268	2,177	1,268	(909)	4,782	1,669	4,782	3,113	3,514
Roll Forward	(836)				(909)				3,113				4,022
Adjustments:	2	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>2,168</u>				<u>359</u>				<u>7,895</u>				<u>7,536</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02040207 - WILLOWS AIRPORT

	2016-17				2017-18				2018-19				Prior Year
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	92	141	92	(49)	35	134	35	(99)	97	92	97	5	62
Dept of Finance	1,139	1,081	1,139	58	627	950	627	(323)	803	1,139	803	(336)	176
Annual Audit	372	305	372	67	148	236	148	(88)	410	372	410	38	262
County Counsel	-	304	-	(304)	-	-	-	-	4,039	-	4,039	4,039	4,039
Personnel	-	343	-	(343)	-	-	-	-	-	-	-	-	-
Facilities Maint	-	2,710	-	(2,710)	-	1,089	-	(1,089)	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,768	1,226	1,768	542	601	1,254	601	(653)	1,598	1,768	1,598	(170)	997
Employee Benefits	-	24	-	(24)	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	262	-	(262)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	1,530	-	1,530	1,530	1,530
Adjustments	2,710	-	2,710	2,710	-	(1,089)	-	1,089	-	-	-	-	-
Subtotal	6,081	6,396	6,081	(315)	1,411	2,574	1,411	(1,163)	8,477	3,371	8,477	5,106	7,066
Roll Forward	(315)				(1,163)				5,106				6,269
Adjustments:	1	Rounding Adj			(1)	Rounding Adj			(1)	Rounding Adj			-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>5,767</u>				<u>247</u>				<u>13,582</u>				<u>13,335</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02200000 - FLEET OPERATIONS

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	119	321	119	(202)	100	203	100	(103)	126	119	126	7	26
Dept of Finance	3,401	3,261	3,401	140	3,339	2,971	3,339	368	3,531	3,401	3,531	130	192
Annual Audit	481	545	481	(64)	424	359	424	65	535	481	535	54	111
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	3,310	2,745	3,310	565	-	3,006	-	(3,006)	2,946	3,301	2,946	(355)	2,946
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	2,346	2,863	2,346	(517)	1,781	1,993	1,781	(212)	2,371	2,346	2,371	25	590
Employee Benefits	168	190	168	(22)	-	171	-	(171)	182	423	182	(241)	182
DP-Property Tax	-	596	-	(596)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	1,994	-	1,994	1,994	1,994
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>9,825</u>	<u>10,521</u>	<u>9,825</u>	<u>(696)</u>	<u>5,644</u>	<u>8,703</u>	<u>5,644</u>	<u>(3,059)</u>	<u>11,685</u>	<u>10,071</u>	<u>11,685</u>	<u>1,614</u>	<u>6,041</u>
Roll Forward	(696)				(3,059)				1,614				4,673
Adjustments:	(1)	Rounding Adj			-	Rounding Adj			1	Rounding Adj			1
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>9,128</u></u>				<u><u>2,585</u></u>				<u><u>13,300</u></u>				<u><u>10,715</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02210000 - UNDERGROUND STORAGE TANKS

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	24	47	24	(23)	26	44	26	(18)	27	24	27	3	1
Dept of Finance	372	225	372	147	516	282	516	234	244	372	244	(128)	(272)
Annual Audit	96	79	96	17	110	79	110	31	115	96	115	19	5
County Counsel	-	-	-	-	-	-	-	-	2,517	-	2,517	2,517	2,517
Personnel	(112)	-	(112)	(112)	(220)	-	(220)	(220)	(1,313)	(112)	(1,313)	(1,201)	(1,093)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	458	406	458	52	448	417	448	31	447	458	447	(11)	(1)
Employee Benefits	-	-	-	-	(118)	-	(118)	(118)	(142)	-	(142)	(142)	(24)
DP-Property Tax	-	87	-	(87)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	429	-	429	429	429
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>838</u>	<u>844</u>	<u>838</u>	<u>(6)</u>	<u>762</u>	<u>822</u>	<u>762</u>	<u>(60)</u>	<u>2,324</u>	<u>838</u>	<u>2,324</u>	<u>1,486</u>	<u>1,562</u>
Roll Forward	(6)				(60)				1,486				1,546
Adjustments:	(2)	Rounding Adj			(1)	Rounding Adj			4	Rounding Adj			5
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>830</u></u>				<u><u>701</u></u>				<u><u>3,814</u></u>				<u><u>3,113</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02220000 - VEGETATION & ENVIRONMENTAL MGMT

	2016-17				2017-18				2018-19				Prior Year Variance
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	10	23	10	(13)	13	20	13	(7)	13	10	13	3	-
Dept of Finance	125	120	125	5	289	101	289	188	155	125	155	30	(134)
Annual Audit	42	38	42	4	56	36	56	20	57	42	57	15	1
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	199	196	199	3	229	189	229	40	223	199	223	24	(6)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	42	-	(42)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	213	-	213	213	213
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>376</u>	<u>419</u>	<u>376</u>	<u>(43)</u>	<u>587</u>	<u>346</u>	<u>587</u>	<u>241</u>	<u>661</u>	<u>376</u>	<u>661</u>	<u>285</u>	<u>74</u>
Roll Forward	(43)				241				285				44
Adjustments:	1	Rounding Adj			-	Rounding Adj			2	Rounding Adj			2
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>334</u></u>				<u><u>828</u></u>				<u><u>948</u></u>				<u><u>120</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02224170 - TRI-COUNTY BEE

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	1	1	-	1	1	1	-	1	1	1	-	-
Dept of Finance	25	19	25	6	23	20	23	3	15	25	15	(10)	(8)
Annual Audit	2	2	2	-	2	2	2	-	3	2	3	1	1
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	10	10	10	-	10	9	10	1	10	10	10	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	2	-	(2)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	9	-	9	9	9
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>38</u>	<u>34</u>	<u>38</u>	<u>4</u>	<u>36</u>	<u>32</u>	<u>36</u>	<u>4</u>	<u>38</u>	<u>38</u>	<u>38</u>	<u>-</u>	<u>2</u>
Roll Forward	4				4				-				(4)
Adjustments:	-	Rounding Adj			-	Rounding Adj			(2)	Rounding Adj			(2)
Total A-87 Charge/(Rebate)	<u><u>42</u></u>				<u><u>40</u></u>				<u><u>36</u></u>				<u><u>(4)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02260000 - PLANNING & PUBLIC WORKS

	2016-17				2017-18				2018-19				Prior Year Variance
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	2,337	637	2,337	1,700	638	637	638	1	656	2,337	656	(1,681)	18
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	219	245	219	(26)	167	231	167	(64)	182	219	182	(37)	15
Dept of Finance	5,581	4,946	5,581	635	5,967	4,854	5,967	1,113	7,539	5,581	7,539	1,958	1,572
Annual Audit	888	417	888	471	712	409	712	303	773	888	773	(115)	61
County Counsel	66,425	29,916	66,425	36,509	44,733	74,071	44,733	(29,338)	3,933	66,425	3,933	(62,492)	(40,800)
Personnel	5,586	4,812	5,586	774	4,182	5,261	4,182	(1,079)	3,419	5,586	3,419	(2,167)	(763)
Facilities Maint	-	1,365	-	(1,365)	-	632	-	(632)	-	-	-	-	-
Building Maint	-	1,575	-	(1,575)	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	15,051	8,769	15,051	6,282	12,315	9,082	12,315	3,233	12,245	15,051	12,245	(2,806)	(70)
Employee Benefits	845	743	845	102	525	302	525	223	516	845	516	(329)	(9)
DP-Property Tax	-	(2,827)	-	2,827	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	74,403	-	(74,403)	-	-	-	-	2,883	-	2,883	2,883	2,883
Adjustments	77,343	-	77,343	77,343	-	(632)	-	632	-	-	-	-	-
Subtotal	<u>174,275</u>	<u>125,001</u>	<u>174,275</u>	<u>49,274</u>	<u>69,239</u>	<u>94,847</u>	<u>69,239</u>	<u>(25,608)</u>	<u>32,146</u>	<u>96,932</u>	<u>32,146</u>	<u>(64,786)</u>	<u>(37,093)</u>
Roll Forward	49,274				(25,608)				(64,786)				(39,178)
Adjustments:	1	Rounding Adj			1	Rounding Adj			(2)	Rounding Adj			(3)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>223,550</u>				<u>43,632</u>				<u>(32,642)</u>				<u>(76,274)</u>



A-87 COST ALLOCATION DETAIL & COMPARISON

02261120 - COUNTY FACILITIES ISF

	2016-17 A-87 Plan Schedule A	Roll Forward Detail			2017-18 A-87 Plan Schedule A	Roll Forward Detail			2018-19 A-87 Plan Schedule A	Roll Forward Detail			Prior Year Variance
		2014-15 Estimate	2014-15 Actual	Difference		2015-16 Estimate	2015-16 Actual	Difference		2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	1,006	-	-	-	1,008	575	1,008	433	988	1,006	988	(18)	(20)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	6	-	-	-	110	-	110	110	332	6	332	326	222
Dept of Finance	7,229	-	-	-	7,604	6,725	7,604	879	7,272	7,229	7,272	43	(332)
Annual Audit	23	-	-	-	470	-	470	470	1,407	23	1,407	1,384	937
County Counsel	-	-	-	-	-	-	-	-	36	-	36	36	36
Personnel	10,622	-	-	-	10,344	8,786	10,344	1,558	8,102	10,622	8,102	(2,520)	(2,242)
Facilities Maint	-	-	-	-	-	1,359	-	(1,359)	-	-	-	-	-
Building Maint	-	-	-	-	-	4,616	-	(4,616)	-	-	-	-	-
Janitorial Services	-	-	-	-	-	1,248	-	(1,248)	-	-	-	-	-
General Insurance	1,854	-	-	-	3,321	1,484	3,321	1,837	6,878	1,854	6,878	5,024	3,557
Employee Benefits	545	-	-	-	565	775	565	(210)	500	317	500	183	(65)
DP-Property Tax	-	-	-	-	-	-	-	-	5,246	-	5,246	5,246	5,246
DP-ONESolution	-	-	-	-	-	(7,223)	-	7,223	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>21,285</u>	-	-	-	<u>23,422</u>	<u>18,345</u>	<u>23,422</u>	<u>5,077</u>	<u>30,761</u>	<u>21,057</u>	<u>30,761</u>	<u>9,704</u>	<u>7,339</u>
Roll Forward	-				5,077				9,704				4,627
Adjustments:	(1)	Rounding Adj			2	Rounding Adj			1	Rounding Adj			(1)
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>21,284</u>				<u>28,501</u>				<u>40,466</u>				<u>11,965</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02262200 - COUNTY SERVICES - FLEET

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	34	-	-	-	-	-	-	-	(34)
Dept of Finance	-	-	-	-	1,128	-	-	-	-	-	-	-	(1,128)
Annual Audit	-	-	-	-	146	-	-	-	-	-	-	-	(146)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	(9)	-	-	-	2,956	-	-	-	-	-	-	-	(2,956)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	593	-	-	-	-	-	-	-	(593)
Employee Benefits	255	-	-	-	161	-	-	-	-	-	-	-	(161)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	246	-	-	-	5,018	-	-	-	-	-	-	-	(5,018)
Roll Forward	-				-				-				-
Adjustments:	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	246				5,018				-				(5,018)

A-87 COST ALLOCATION DETAIL & COMPARISON

02270000 - CENTRAL SERVICES

	2016-17				2017-18				2018-19				Prior Year
	A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			
	Schedule A	2014-15	2014-15	Difference	Schedule A	2015-16	2015-16	Difference	Schedule A	2016-17	2016-17	Difference	Variance
		Estimate	Actual			Estimate	Actual			Estimate	Actual		
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	5	2	(3)	3	5	3	(2)	3	2	3	1	-
Dept of Finance	51	40	51	11	85	43	85	42	60	51	60	9	(25)
Annual Audit	10	9	10	1	11	8	11	3	12	10	12	2	1
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	48	47	48	1	46	44	46	2	47	48	47	(1)	1
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	10	-	(10)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	45	-	45	45	45
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>111</u>	<u>111</u>	<u>111</u>	-	<u>145</u>	<u>100</u>	<u>145</u>	<u>45</u>	<u>167</u>	<u>111</u>	<u>167</u>	<u>56</u>	<u>22</u>
Roll Forward	-				45				56				11
Adjustments:	-	Rounding Adj			1	Rounding Adj			-	Rounding Adj			(1)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>111</u></u>				<u><u>191</u></u>				<u><u>223</u></u>				<u><u>32</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02280000 - DATA PROCESSING ISF

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	259	-	-	-	261	163	261	98	257	259	257	(2)	(4)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	71	-	-	-	76	132	76	(56)	88	71	88	17	12
Dept of Finance	3,748	-	-	-	5,189	599	5,189	4,590	14,444	3,748	14,444	10,696	9,255
Annual Audit	287	-	-	-	323	234	323	89	375	287	375	88	52
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	78	-	(78)	-	-	-	-	-
Building Maint	-	-	-	-	-	1,023	-	(1,023)	-	-	-	-	-
Janitorial Services	-	-	-	-	-	272	-	(272)	-	-	-	-	-
General Insurance	1,443	-	-	-	1,389	1,327	1,389	62	1,539	1,443	1,539	96	150
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	1,399	-	1,399	1,399	1,399
Adjustments	-	-	-	-	-	(1,373)	-	1,373	-	-	-	-	-
Subtotal	<u>5,808</u>	-	-	-	<u>7,238</u>	<u>2,455</u>	<u>7,238</u>	<u>4,783</u>	<u>18,102</u>	<u>5,808</u>	<u>18,102</u>	<u>12,294</u>	<u>10,864</u>
Roll Forward	-	Rounding Adj			4,783	Rounding Adj			12,294	Rounding Adj			7,511
Adjustments:	-				1				2				1
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>5,808</u></u>				<u><u>12,022</u></u>				<u><u>30,398</u></u>				<u><u>18,376</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

03230000 - FIRE CHIEF'S ASSOCIATION

	2016-17				2017-18				2018-19				Prior Year Variance
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	1	-	(1)	-	-	-	-	-
Dept of Finance	2	-	-	-	-	2	-	(2)	-	2	-	(2)	-
Annual Audit	1	-	-	-	-	1	-	(1)	-	1	-	(1)	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	5	-	-	-	-	4	-	(4)	-	5	-	(5)	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>8</u>	-	-	-	-	<u>8</u>	-	<u>(8)</u>	-	<u>8</u>	-	<u>(8)</u>	-
Roll Forward	-				(8)				(8)				-
Adjustments:	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>8</u></u>				<u><u>(8)</u></u>				<u><u>(8)</u></u>				<u><u>-</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04050000 - COURT

	2016-17	Roll Forward Detail			2017-17	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	58,200	-	(58,200)	-	58,200	-	(58,200)	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	432	-	432	432	443	-	443	443	11
Dept of Finance	574	605	574	(31)	3,677	548	3,677	3,129	3,094	574	3,094	2,520	(583)
Annual Audit	-	-	-	-	1,842	-	1,842	1,842	1,880	-	1,880	1,880	38
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	(94,121)	-	94,121	-	(51,680)	-	51,680	-	-	-	-	-
Building Maint	-	35,615	-	(35,615)	-	30,849	-	(30,849)	-	-	-	-	-
Janitorial Services	-	17,563	-	(17,563)	-	11,556	-	(11,556)	-	-	-	-	-
General Insurance	8,652	8,906	8,652	(254)	15,356	9,072	15,356	6,284	15,580	8,652	15,580	6,928	224
Employee Benefits	-	(469)	-	469	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	7,012	-	7,012	7,012	7,012
Adjustments	(40,943)	-	(40,943)	(40,943)	-	9,275	-	(9,275)	-	-	-	-	-
Subtotal	(31,717)	26,299	(31,717)	(58,016)	21,307	67,820	21,307	(46,513)	28,009	9,226	28,009	18,783	6,702
Roll Forward	(58,016)				(46,513)				18,783				65,296
Adjustments:	1	Rounding Adj			2	Rounding Adj			-	Rounding Adj			(2)
	-				-				-				-
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	(89,732)				(25,204)				46,792				71,996

A-87 COST ALLOCATION DETAIL & COMPARISON

04100000 - LAW LIBRARY

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	2	1	(1)	1	2	1	(1)	1	1	1	-	61
Dept of Finance	20	26	20	(6)	15	7	15	8	76	20	76	56	-
Annual Audit	4	4	4	-	4	4	4	-	4	4	4	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	21	21	21	-	15	18	15	(3)	15	21	15	(6)	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	5	-	(5)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	14	-	14	14	14
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>46</u>	<u>58</u>	<u>46</u>	<u>(12)</u>	<u>35</u>	<u>31</u>	<u>35</u>	<u>4</u>	<u>110</u>	<u>46</u>	<u>110</u>	<u>64</u>	<u>75</u>
Roll Forward	(12)				4				64				60
Adjustments:	-				(1)				(1)				-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>34</u></u>				<u><u>38</u></u>				<u><u>173</u></u>				<u><u>135</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04250000 - LOCAL TRANSPORTATION TRUST

	2016-17				2017-18				2018-19				Prior Year Variance
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	177	48	177	129	-	48	-	(48)	-	177	-	(177)	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	87	194	87	(107)	92	166	92	(74)	103	87	103	16	11
Dept of Finance	882	907	882	(25)	774	873	774	(99)	552	882	552	(330)	(222)
Annual Audit	351	329	351	22	393	293	393	100	436	351	436	85	43
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	(1)	-	1	-	-	-	-	-	-	-	-	-
Facilities Maint	-	55	-	(55)	-	48	-	(48)	-	-	-	-	-
Building Maint	-	(604)	-	604	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,717	1,734	1,717	(17)	1,601	1,607	1,601	(6)	1,699	1,717	1,699	(18)	98
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	360	-	(360)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	1,627	-	1,627	1,627	1,627
Adjustments	(549)	-	(549)	(549)	-	(48)	-	48	-	-	-	-	-
Subtotal	<u>2,665</u>	<u>3,022</u>	<u>2,665</u>	<u>(357)</u>	<u>2,860</u>	<u>2,987</u>	<u>2,860</u>	<u>(127)</u>	<u>4,417</u>	<u>3,214</u>	<u>4,417</u>	<u>1,203</u>	<u>1,557</u>
Roll Forward	(357)				(127)				1,203				1,330
Adjustments:	(1)	Rounding Adj			-	Rounding Adj			(1)	Rounding Adj			(1)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>2,307</u></u>				<u><u>2,733</u></u>				<u><u>5,619</u></u>				<u><u>2,886</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04260000 - TRANSPORTATION ADMIN

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	317	-	317	317	317	-	317	317	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	31	75	31	(44)	33	68	33	(35)	28	31	28	(3)	(5)
Dept of Finance	291	277	291	14	409	291	409	118	242	291	242	(49)	(167)
Annual Audit	127	128	127	(1)	141	120	141	21	120	127	120	(7)	(21)
County Counsel	-	-	-	-	-	-	-	-	773	-	773	773	773
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	601	652	601	(51)	656	641	656	15	554	601	554	(47)	(102)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	139	-	(139)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	449	-	449	449	449
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,050</u>	<u>1,271</u>	<u>1,050</u>	<u>(221)</u>	<u>1,556</u>	<u>1,120</u>	<u>1,556</u>	<u>436</u>	<u>2,483</u>	<u>1,050</u>	<u>2,483</u>	<u>1,433</u>	<u>927</u>
Roll Forward	(221)				436				1,433				997
Adjustments:	-				(1)				2				3
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>829</u></u>				<u><u>1,991</u></u>				<u><u>3,918</u></u>				<u><u>1,927</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04280000 - GLENN COUNTY TRANSIT

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	17	31	17	(14)	16	32	16	(16)	19	17	19	2	3
Dept of Finance	473	790	473	(317)	791	473	791	318	329	473	329	(144)	(462)
Annual Audit	69	53	69	16	69	57	69	12	81	69	81	12	12
County Counsel	968	-	968	968	501	-	501	501	121	968	121	(847)	(380)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	326	272	326	54	279	301	279	(22)	316	326	316	(10)	37
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	58	-	(58)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	302	-	302	302	302
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,853</u>	<u>1,204</u>	<u>1,853</u>	<u>649</u>	<u>1,656</u>	<u>863</u>	<u>1,656</u>	<u>793</u>	<u>1,168</u>	<u>1,853</u>	<u>1,168</u>	<u>(685)</u>	<u>(488)</u>
Roll Forward	649				793				(685)				(1,478)
Adjustments:	(4)	Rounding Adj			1	Rounding Adj			1	Rounding Adj			-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>2,498</u></u>				<u><u>2,450</u></u>				<u><u>484</u></u>				<u><u>(1,966)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04281000 - FIXED ROUTE TRANSIT

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	119	216	119	(97)	137	175	137	(38)	182	119	182	63	45
Dept of Finance	1,275	1,082	1,275	193	1,565	1,056	1,565	509	1,037	1,275	1,037	(238)	(528)
Annual Audit	482	367	482	115	582	309	582	273	770	482	770	288	188
County Counsel	-	-	-	-	-	-	-	-	36	-	36	36	36
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	2,293	1,875	2,293	418	2,365	1,641	2,365	724	3,001	2,293	3,001	708	636
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	401	-	(401)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	2,873	-	2,873	2,873	2,873
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>4,169</u>	<u>3,941</u>	<u>4,169</u>	<u>228</u>	<u>4,649</u>	<u>3,181</u>	<u>4,649</u>	<u>1,468</u>	<u>7,899</u>	<u>4,169</u>	<u>7,899</u>	<u>3,730</u>	<u>3,250</u>
Roll Forward	228				1,468				3,730				2,262
Adjustments:	1	Rounding Adj			2	Rounding Adj			(1)	Rounding Adj			(3)
Total A-87 Charge/(Rebate)	<u><u>4,398</u></u>				<u><u>6,119</u></u>				<u><u>11,628</u></u>				<u><u>5,509</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04354015 - CA REG MH COALITION

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	42	-	(42)	-	23	-	(23)	-	-	-	-	-
Dept of Finance	-	161	-	(161)	-	94	-	(94)	-	-	-	-	-
Annual Audit	-	71	-	(71)	-	40	-	(40)	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	362	-	(362)	-	215	-	(215)	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	77	-	(77)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	713	-	(713)	-	372	-	(372)	-	-	-	-	-
Roll Forward	(713)				(372)				-				-
Adjustments:	-				-				-				-
	-	DP Pro-Support to ISF			-	DP Pro-Support to ISF			-	DP Pro-Support to ISF			-
Total A-87 Charge/(Rebate)	<u>(713)</u>				<u>(372)</u>				<u>-</u>				<u>-</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04601000 - LAFCO

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4	13	4	(9)	6	12	6	(6)	5	4	5	1	(1)
Dept of Finance	165	101	165	64	705	245	705	460	1,038	165	1,038	873	333
Annual Audit	17	23	17	(6)	24	22	24	2	23	17	23	6	(1)
County Counsel	-	-	-	-	-	-	-	-	381	-	381	381	381
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	82	116	82	(34)	98	115	98	(17)	88	82	88	6	(10)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	25	-	(25)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	84	-	84	84	84
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>268</u>	<u>278</u>	<u>268</u>	<u>(10)</u>	<u>833</u>	<u>394</u>	<u>833</u>	<u>439</u>	<u>1,619</u>	<u>268</u>	<u>1,619</u>	<u>1,351</u>	<u>786</u>
Roll Forward	(10)				439				1,351				912
Adjustments:	3	Rounding Adj			1	Rounding Adj			(1)	Rounding Adj			(2)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>261</u></u>				<u><u>1,273</u></u>				<u><u>2,969</u></u>				<u><u>1,696</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04999100 - COMMUNITY ACTION

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	581	1,725	581	(1,144)	493	2,656	493	(2,163)	533	581	533	(48)	40
Dept of Finance	14,555	22,585	14,555	(8,030)	13,436	20,421	13,436	(6,985)	13,876	14,555	13,876	(679)	440
Annual Audit	2,359	5,070	2,359	(2,711)	2,123	4,698	2,123	(2,575)	2,336	2,359	2,336	(23)	213
County Counsel	-	759	-	(759)	-	487	-	(487)	898	-	898	898	898
Personnel	13,355	16,463	13,355	(3,108)	10,372	14,786	10,372	(4,414)	10,705	13,355	10,705	(2,650)	333
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	14,853	44,323	14,853	(29,470)	12,150	30,437	12,150	(18,287)	8,802	14,853	8,802	(6,051)	(3,348)
Employee Benefits	713	1,331	713	(618)	991	859	991	132	665	713	665	(48)	(326)
DP-Property Tax	-	3,200	-	(3,200)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	8,428	-	8,428	8,428	8,428
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	46,416	95,456	46,416	(49,040)	39,565	74,344	39,565	(34,779)	46,243	46,416	46,243	(173)	6,678
Roll Forward	(49,040)				(34,779)				(173)				34,606
Adjustments:	(1)	Rounding Adj			(1)	Rounding Adj			1	Rounding Adj			2
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>(2,625)</u>				<u>4,785</u>				<u>46,071</u>				<u>41,286</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04999105 - COMMUNITY DEVELOPMENT

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	12	-	-	-	12
Dept of Finance	-	-	-	-	-	-	-	-	1,127	-	-	-	1,127
Annual Audit	-	-	-	-	-	-	-	-	51	-	-	-	51
County Counsel	-	-	-	-	-	-	-	-	2,946	-	-	-	2,946
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	197	-	-	-	197
General Insurance	-	-	-	-	-	-	-	-	182	-	-	-	182
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	189	-	-	-	189
DP-ONESolution	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	4,704	-	-	-	4,704
Roll Forward	-				-				-				-
Adjustments:	-	Rounding Adj			-	Rounding Adj			(1)	Rounding Adj			(1)
	-				-				-				-
Total A-87 Charge/(Rebate)	-				-				4,703				4,703

A-87 COST ALLOCATION DETAIL & COMPARISON

05010000 - ARTOIS FIRE DISTRICT

	2016-17				2017-18				2018-19				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	Roll Forward Detail 2014-15 Actual	Roll Forward Detail 2014-15 Difference	A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	Roll Forward Detail 2015-16 Actual	Roll Forward Detail 2015-16 Difference	A-87 Plan Schedule A	Roll Forward Detail 2016-17 Estimate	Roll Forward Detail 2016-17 Actual	Roll Forward Detail 2016-17 Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	6	28	6	(22)	7	12	7	(5)	8	6	8	2	1
Dept of Finance	174	281	174	(107)	216	225	216	(9)	170	174	170	(4)	(46)
Annual Audit	25	48	25	(23)	28	22	28	6	33	25	33	8	5
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	53	-	(53)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	122	-	122	122	122
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>205</u>	<u>410</u>	<u>205</u>	<u>(205)</u>	<u>251</u>	<u>259</u>	<u>251</u>	<u>(8)</u>	<u>333</u>	<u>205</u>	<u>333</u>	<u>128</u>	<u>82</u>
Roll Forward Adjustments:	(205)				(8)				128				136
	-				-				(2)				(2)
Total A-87 Charge/(Rebate)	<u>-</u>				<u>243</u>				<u>459</u>				<u>216</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05022000 - HAMILTON FIRE DISTRICT

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	32	46	32	(14)	34	102	34	(68)	33	32	33	1	(1)
Dept of Finance	1,076	806	1,076	270	714	1,413	714	(699)	1,686	1,076	1,686	610	972
Annual Audit	130	78	130	52	144	181	144	(37)	139	130	139	9	(5)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	85	-	(85)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	519	-	519	519	519
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,238</u>	<u>1,015</u>	<u>1,238</u>	<u>223</u>	<u>892</u>	<u>1,696</u>	<u>892</u>	<u>(804)</u>	<u>2,377</u>	<u>1,238</u>	<u>2,377</u>	<u>1,139</u>	<u>1,485</u>
Roll Forward	223				(804)				1,139				1,943
Adjustments:	1	Rounding Adj			1	Rounding Adj			(1)	Rounding Adj			(2)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>1,462</u></u>				<u><u>89</u></u>				<u><u>3,515</u></u>				<u><u>3,426</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05022010 - BAYLISS FIRE DISTRICT

	2016-17				2017-18				2018-19				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			
		2014-15 Estimate	2014-15 Actual	Difference		2015-16 Estimate	2015-16 Actual	Difference		2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	5	2	(3)	2	4	2	(2)	2	2	2	-	-
Dept of Finance	36	116	36	(80)	145	135	145	10	93	36	93	57	(52)
Annual Audit	9	8	9	1	10	7	10	3	10	9	10	1	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	7	-	(7)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	36	-	36	36	36
Subtotal	<u>47</u>	<u>136</u>	<u>47</u>	<u>(89)</u>	<u>157</u>	<u>146</u>	<u>157</u>	<u>11</u>	<u>141</u>	<u>47</u>	<u>141</u>	<u>94</u>	<u>(16)</u>
Roll Forward	(89)				11				94				83
Adjustments:	(1)	Rounding Adj			-	Rounding Adj			(1)	Rounding Adj			(1)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>(43)</u></u>				<u><u>168</u></u>				<u><u>234</u></u>				<u><u>66</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05050000 - WILLOWS RURAL FIRE DISTRICT

	2016-17				2017-18				2018-19				Prior Year Variance
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	23	35	23	(12)	24	87	24	(63)	25	23	25	2	1
Dept of Finance	352	346	352	6	403	686	403	(283)	385	352	385	33	(18)
Annual Audit	91	60	91	31	104	153	104	(49)	106	91	106	15	2
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	66	-	(66)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	394	-	394	394	394
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>466</u>	<u>507</u>	<u>466</u>	<u>(41)</u>	<u>531</u>	<u>926</u>	<u>531</u>	<u>(395)</u>	<u>910</u>	<u>466</u>	<u>910</u>	<u>444</u>	<u>379</u>
Roll Forward	(41)				(395)				444				839
Adjustments:	-				1				-				(1)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>425</u></u>				<u><u>137</u></u>				<u><u>1,354</u></u>				<u><u>1,217</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05110000 - STORM DRAIN MAINT #1

	2016-17				2017-18				2018-19				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	Roll Forward Detail 2014-15 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	Roll Forward Detail 2015-16 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	Roll Forward Detail 2016-17 Estimate	Roll Forward Detail 2016-17 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	3	1	(2)	-	1	-	(1)	1	1	1	-	1
Dept of Finance	26	112	26	(86)	142	116	142	26	101	26	101	75	(41)
Annual Audit	3	4	3	(1)	2	2	2	-	4	3	4	1	2
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	23	-	(23)	-	13	-	(13)	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	5	-	(5)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	16	-	16	16	16
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>30</u>	<u>147</u>	<u>30</u>	<u>(117)</u>	<u>144</u>	<u>132</u>	<u>144</u>	<u>12</u>	<u>122</u>	<u>30</u>	<u>122</u>	<u>92</u>	<u>(22)</u>
Roll Forward	(117)				12				92				80
Adjustments:	-				-				(1)	Rounding Adj			(1)
Total A-87 Charge/(Rebate)	<u>(87)</u>				<u>156</u>				<u>213</u>				<u>57</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05130000 - STORM DRAIN MAINT #3

	2016-17				2017-18				2018-19				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	Roll Forward Detail 2014-15 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	Roll Forward Detail 2015-16 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	Roll Forward Detail 2016-17 Estimate	Roll Forward Detail 2016-17 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	6	13	6	(7)	7	11	7	(4)	7	6	7	1	-
Dept of Finance	62	162	62	(100)	159	154	159	5	122	62	122	60	(37)
Annual Audit	25	22	25	3	28	20	28	8	28	25	28	3	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	112	-	(112)	-	106	-	(106)	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	24	-	(24)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	104	-	104	104	104
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>93</u>	<u>333</u>	<u>93</u>	<u>(240)</u>	<u>194</u>	<u>291</u>	<u>194</u>	<u>(97)</u>	<u>261</u>	<u>93</u>	<u>261</u>	<u>168</u>	<u>67</u>
Roll Forward Adjustments:	(240)				(97)				168				265
	(2)	Rounding Adj			1	Rounding Adj			(1)	Rounding Adj			(2)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>(149)</u>				<u>98</u>				<u>428</u>				<u>330</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05140000 - N. WILLOWS CO SERVICE AREA

	2016-17				2017-18				2018-19				Prior Year Variance
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	6	13	6	(7)	7	12	7	(5)	7	6	7	1	-
Dept of Finance	114	255	114	(141)	226	233	226	(7)	160	114	160	46	(66)
Annual Audit	25	22	25	3	28	21	28	7	28	25	28	3	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	178	-	(178)	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	114	-	(114)	-	109	-	(109)	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	24	-	(24)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	106	-	106	106	106
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>145</u>	<u>606</u>	<u>145</u>	<u>(461)</u>	<u>261</u>	<u>375</u>	<u>261</u>	<u>(114)</u>	<u>301</u>	<u>145</u>	<u>301</u>	<u>156</u>	<u>40</u>
Roll Forward	(461)				(114)				156				270
Adjustments:													
	(1)	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
Total A-87 Charge/(Rebate)	<u>(317)</u>				<u>147</u>				<u>457</u>				<u>310</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05210000 - AIR POLLUTION CONTROL DISTRICT

	2016-17				2017-18				2018-19				Prior Year Variance
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	1,731	1,385	1,731	346	1,731	1,384	1,731	347	1,731	1,731	1,731	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	82	153	82	(71)	107	246	107	(139)	98	82	98	16	(9)
Dept of Finance	3,698	3,294	3,698	404	3,887	3,830	3,887	57	4,194	3,698	4,194	496	307
Annual Audit	333	260	333	73	454	434	454	20	417	333	417	84	(37)
County Counsel	-	-	-	-	752	-	752	752	288	-	288	288	(464)
Personnel	5,130	4,124	5,130	1,006	4,951	4,509	4,951	442	3,807	5,130	3,807	(1,323)	(1,144)
Facilities Maint	-	800	-	(800)	-	694	-	(694)	-	-	-	-	-
Building Maint	-	3,992	-	(3,992)	-	3,149	-	(3,149)	-	-	-	-	-
Janitorial Services	-	13,431	-	(13,431)	-	6,020	-	(6,020)	-	-	-	-	-
General Insurance	723	2,071	723	(1,348)	2,500	3,065	2,500	(565)	698	723	698	(25)	(1,802)
Employee Benefits	293	285	293	8	125	259	125	(134)	177	293	177	(116)	52
DP-Property Tax	-	(267)	-	267	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	7,939	-	(7,939)	-	-	-	-	1,557	-	1,557	1,557	1,557
Adjustments	26,162	-	26,162	26,162	-	(9,863)	-	9,863	-	-	-	-	-
Subtotal	38,152	37,467	38,152	685	14,507	13,727	14,507	780	12,967	11,990	12,967	977	(1,540)
Roll Forward Adjustments:	685				780				977				197
Rounding Adj	1				1				-				(1)
	-				-				-				-
	-				-				-				-
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>38,838</u>				<u>15,288</u>				<u>13,944</u>				<u>(1,344)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05210241 - AIR POLLUTION VEHICLE REGISTRATION

	2016-17				2017-18				2018-19				Prior Year
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	11	22	11	(11)	10	20	10	(10)	13	11	13	2	3
Dept of Finance	165	140	165	25	151	171	151	(20)	130	165	130	(35)	(21)
Annual Audit	43	37	43	6	45	35	45	10	55	43	55	12	10
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	(112)	-	(112)	(112)	(220)	-	(220)	(220)	-	(112)	-	112	220
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	187	-	(187)	182	186	182	(4)	-	-	-	-	(182)
Employee Benefits	(390)	-	(390)	(390)	(118)	-	(118)	(118)	-	(390)	-	390	118
DP-Property Tax	-	40	-	(40)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	206	-	206	206	206
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	(283)	426	(283)	(709)	50	412	50	(362)	404	(283)	404	687	354
Roll Forward	(709)				(362)				687				1,049
Adjustments:	(1)	Rounding Adj			1	Rounding Adj			(1)	Rounding Adj			(2)
Total A-87 Charge/(Rebate)	(993)				(311)				1,090				1,401

A-87 COST ALLOCATION DETAIL & COMPARISON

05250000 - OLIVE PEST MGMT DISTRICT

	2016-17				2017-18				2018-19				Prior Year Variance
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	7	21	7	(14)	7	13	7	(6)	5	7	5	(2)	(2)
Dept of Finance	83	162	83	(79)	239	97	239	142	74	83	74	(9)	(165)
Annual Audit	27	35	27	(8)	31	22	31	9	21	27	21	(6)	(10)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	181	-	(181)	-	118	-	(118)	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	39	-	(39)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	79	-	79	79	79
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	117	438	117	(321)	277	250	277	27	179	117	179	62	(98)
Roll Forward	(321)				27				62				35
Adjustments:	-				1				1	Rounding Adj			-
Total A-87 Charge/(Rebate)	<u>(204)</u>				<u>305</u>				<u>242</u>				<u>(63)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06010000 - ELK CREEK CEMETERY

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	2	1	(1)	1	2	1	(1)	2	1	2	1	1
Dept of Finance	245	160	245	85	254	336	254	(82)	597	245	597	352	343
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	3	-	(3)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	25	-	25	25	25
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>246</u>	<u>165</u>	<u>246</u>	<u>81</u>	<u>255</u>	<u>338</u>	<u>255</u>	<u>(83)</u>	<u>624</u>	<u>246</u>	<u>624</u>	<u>378</u>	<u>369</u>
Roll Forward	81				(83)				378				461
Adjustments:	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>327</u></u>				<u><u>172</u></u>				<u><u>1,002</u></u>				<u><u>830</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06020000 - GERMAN CEMETERY DISTRICT

	2016-17				2017-18				2018-19				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	Roll Forward Detail 2014-15 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	Roll Forward Detail 2015-16 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2016-17 Estimate	Roll Forward Detail 2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	6	55	6	(49)	2,320	93	2,320	2,227	276	6	276	270	(2,044)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	3	-	3	3	3
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>6</u>	<u>55</u>	<u>6</u>	<u>(49)</u>	<u>2,320</u>	<u>93</u>	<u>2,320</u>	<u>2,227</u>	<u>279</u>	<u>6</u>	<u>279</u>	<u>273</u>	<u>(2,041)</u>
Roll Forward	(49)				2,227				273				(1,954)
Adjustments:	1	Rounding Adj			1	Rounding Adj			1	Rounding Adj			-
Total A-87 Charge/(Rebate)	<u>(42)</u>				<u>4,548</u>				<u>553</u>				<u>(3,995)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06030000 - MARVIN-CHAPEL CEMETERY

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	2	1	(1)	1	2	1	(1)	2	1	2	1	1
Dept of Finance	210	209	210	1	278	249	278	29	191	210	191	(19)	(87)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	3	-	(3)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	25	-	25	25	25
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>211</u>	<u>214</u>	<u>211</u>	<u>(3)</u>	<u>279</u>	<u>251</u>	<u>279</u>	<u>28</u>	<u>218</u>	<u>211</u>	<u>218</u>	<u>7</u>	<u>(61)</u>
Roll Forward	(3)				28				7				(21)
Adjustments:	1	Rounding Adj			(1)	Rounding Adj			(2)	Rounding Adj			(1)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>209</u></u>				<u><u>306</u></u>				<u><u>223</u></u>				<u><u>(83)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06040000 - NEWVILLE CEMETERY

	2016-17				2017-18				2018-19				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	Roll Forward Detail 2014-15 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	Roll Forward Detail 2015-16 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2016-17 Estimate	Roll Forward Detail 2016-17 Actual	Difference	
Service Departments:	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	1	-	(1)	-	-	-	-	-
Dept of Finance	2	107	2	(105)	721	93	721	628	169	2	169	167	(552)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	1	-	(1)	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	5	-	5	5	5
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>2</u>	<u>108</u>	<u>2</u>	<u>(106)</u>	<u>721</u>	<u>94</u>	<u>721</u>	<u>627</u>	<u>174</u>	<u>2</u>	<u>174</u>	<u>172</u>	<u>(547)</u>
Roll Forward	(106)				627				172				(455)
Adjustments:	-				1				-				(1)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>(104)</u>				<u>1,349</u>				<u>346</u>				<u>(1,003)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06050000 - ORLAND CEMETERY

	2016-17				2017-18				2018-19				Prior Year Variance
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	33	65	33	(32)	37	62	37	(25)	38	33	38	5	1
Dept of Finance	1,107	1,347	1,107	(240)	1,380	1,249	1,380	131	2,307	1,107	2,307	1,200	927
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	120	-	(120)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	608	-	608	608	608
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,140</u>	<u>1,532</u>	<u>1,140</u>	<u>(392)</u>	<u>1,417</u>	<u>1,311</u>	<u>1,417</u>	<u>106</u>	<u>2,953</u>	<u>1,140</u>	<u>2,953</u>	<u>1,813</u>	<u>1,536</u>
Roll Forward	(392)				106				1,813				1,707
Adjustments:	-				-				1	Rounding Adj			1
Total A-87 Charge/(Rebate)	<u><u>748</u></u>				<u><u>1,523</u></u>				<u><u>4,767</u></u>				<u><u>3,244</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06060000 - WILLOWS CEMETERY

	2016-17				2017-18				2018-19				Prior Year
	A-87 Plan Schedule A	Roll Forward Detail 2014-15 Estimate	Roll Forward Detail 2014-15 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2015-16 Estimate	Roll Forward Detail 2015-16 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2016-17 Estimate	Roll Forward Detail 2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	24	48	24	(24)	29	46	29	(17)	27	24	27	3	(2)
Dept of Finance	957	745	957	212	851	1,235	851	(384)	696	957	696	(261)	(155)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	89	-	(89)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	429	-	429	429	429
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>981</u>	<u>882</u>	<u>981</u>	<u>99</u>	<u>880</u>	<u>1,281</u>	<u>880</u>	<u>(401)</u>	<u>1,152</u>	<u>981</u>	<u>1,152</u>	<u>171</u>	<u>272</u>
Roll Forward	99				(401)				171				572
Adjustments:	(1)	Rounding Adj			1	Rounding Adj			(1)	Rounding Adj			(2)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>1,079</u></u>				<u><u>480</u></u>				<u><u>1,322</u></u>				<u><u>842</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06200000 - GLENN-CODORA FIRE

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior Year
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	6	13	6	(7)	14	12	14	2	10	6	10	4	(4)
Dept of Finance	162	148	162	14	344	274	344	70	229	162	229	67	(115)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	484	-	484	484	-	-	-	-	-	484	-	(484)	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	24	-	(24)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	160	-	160	160	160
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>652</u>	<u>185</u>	<u>652</u>	<u>467</u>	<u>358</u>	<u>286</u>	<u>358</u>	<u>72</u>	<u>399</u>	<u>652</u>	<u>399</u>	<u>(253)</u>	<u>41</u>
Roll Forward	467				72				(253)				(325)
Adjustments:	1	Rounding Adj			1	Rounding Adj			1	Rounding Adj			-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>1,120</u></u>				<u><u>431</u></u>				<u><u>147</u></u>				<u><u>(284)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06210000 - ELK CREEK FIRE DISTRICT

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	5	2	(3)	3	5	3	(2)	4	2	4	2	1
Dept of Finance	102	224	102	(122)	577	197	577	380	232	102	232	130	(345)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	9	-	(9)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	56	-	56	56	56
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>104</u>	<u>238</u>	<u>104</u>	<u>(134)</u>	<u>580</u>	<u>202</u>	<u>580</u>	<u>378</u>	<u>292</u>	<u>104</u>	<u>292</u>	<u>188</u>	<u>(288)</u>
Roll Forward	(134)				378				188				(190)
Adjustments:	-				(1)				(1)				-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>(30)</u>				<u>957</u>				<u>479</u>				<u>(478)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06220000 - GLENN-COLUSA FIRE DISTRICT

	2016-17				2017-18				2018-19				Prior Year Variance
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	4	2	(2)	2	4	2	(2)	2	2	2	-	-
Dept of Finance	93	654	93	(561)	178	164	178	14	100	93	100	7	(78)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	8	-	(8)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	37	-	37	37	37
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>95</u>	<u>666</u>	<u>95</u>	<u>(571)</u>	<u>180</u>	<u>168</u>	<u>180</u>	<u>12</u>	<u>139</u>	<u>95</u>	<u>139</u>	<u>44</u>	<u>(41)</u>
Roll Forward	(571)				12				44				32
Adjustments:	1	Rounding Adj			-	Rounding Adj			1	Rounding Adj			1
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>(475)</u>				<u>192</u>				<u>184</u>				<u>(8)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06230000 - KANAWHA FIRE DISTRICT

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	14	19	14	(5)	25	23	25	2	17	14	17	3	(8)
Dept of Finance	417	344	417	73	437	448	437	(11)	364	417	364	(53)	(73)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	36	-	(36)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	271	-	271	271	271
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>431</u>	<u>399</u>	<u>431</u>	<u>32</u>	<u>462</u>	<u>471</u>	<u>462</u>	<u>(9)</u>	<u>652</u>	<u>431</u>	<u>652</u>	<u>221</u>	<u>190</u>
Roll Forward	32				(9)				221				230
Adjustments:	1	Rounding Adj			1	Rounding Adj			-	Rounding Adj			(1)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>464</u></u>				<u><u>454</u></u>				<u><u>873</u></u>				<u><u>419</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06240000 - ORD FIRE DISTRICT

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	6	3	(3)	4	7	4	(3)	5	3	5	2	1
Dept of Finance	138	250	138	(112)	228	193	228	35	201	138	201	63	(27)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	11	-	(11)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	72	-	72	72	72
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>141</u>	<u>267</u>	<u>141</u>	<u>(126)</u>	<u>232</u>	<u>200</u>	<u>232</u>	<u>32</u>	<u>278</u>	<u>141</u>	<u>278</u>	<u>137</u>	<u>46</u>
Roll Forward	(126)				32				137				105
Adjustments:	1	Rounding Adj			1	Rounding Adj			(2)	Rounding Adj			(3)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>16</u></u>				<u><u>265</u></u>				<u><u>413</u></u>				<u><u>148</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06250000 - ORLAND FIRE DISTRICT

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	13	20	13	(7)	13	23	13	(10)	60	13	60	47	47
Dept of Finance	468	271	468	197	437	392	437	45	442	468	442	(26)	5
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	37	-	(37)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	955	-	955	955	955
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>481</u>	<u>328</u>	<u>481</u>	<u>153</u>	<u>450</u>	<u>415</u>	<u>450</u>	<u>35</u>	<u>1,457</u>	<u>481</u>	<u>1,457</u>	<u>976</u>	<u>1,007</u>
Roll Forward	153				35				976				941
Adjustments:	-				(1)				1				2
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>634</u></u>				<u><u>484</u></u>				<u><u>2,434</u></u>				<u><u>1,950</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06300000 - LEVEE DISTRICT #1

	2016-17				2017-18				2018-19				Prior Year Variance
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	3	2	(1)	2	3	2	(1)	2	2	2	-	-
Dept of Finance	28	225	28	(197)	189	112	189	77	121	28	121	93	(68)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	6	-	(6)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	28	-	28	28	28
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>30</u>	<u>234</u>	<u>30</u>	<u>(204)</u>	<u>191</u>	<u>115</u>	<u>191</u>	<u>76</u>	<u>151</u>	<u>30</u>	<u>151</u>	<u>121</u>	<u>(40)</u>
Roll Forward	(204)				76				121				45
Adjustments:	-				1				(1)	Rounding Adj			(2)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>(174)</u>				<u>268</u>				<u>271</u>				<u>3</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06310000 - LEVEE DISTRICT #2

	2016-17				2017-18				2018-19				Prior Year
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	3	1	(2)	1	3	1	(2)	1	1	1	-	-
Dept of Finance	18	85	18	(67)	102	106	102	(4)	191	18	191	173	89
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	5	-	(5)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	23	-	23	23	23
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>19</u>	<u>93</u>	<u>19</u>	<u>(74)</u>	<u>103</u>	<u>109</u>	<u>103</u>	<u>(6)</u>	<u>215</u>	<u>19</u>	<u>215</u>	<u>196</u>	<u>112</u>
Roll Forward	(74)				(6)				196				202
Adjustments:	-				(1)				2	Rounding Adj			3
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>(55)</u>				<u>96</u>				<u>413</u>				<u>317</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06320000 - LEVEE DISTRICT #3

	2016-17				2017-18				2018-19				Prior Year
	A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			
	Schedule A	2014-15 Estimate	2014-15 Actual	Difference	Schedule A	2015-16 Estimate	2015-16 Actual	Difference	Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	6	12	6	(6)	6	11	6	(5)	6	6	6	-	-
Dept of Finance	134	178	134	(44)	132	132	132	-	114	134	114	(20)	(18)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	22	-	(22)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	98	-	98	98	98
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	140	212	140	(72)	138	143	138	(5)	218	140	218	78	80
Roll Forward	(72)				(5)				78				83
Adjustments:	-				(1)				-				1
	-				-				-				-
Total A-87 Charge/(Rebate)	68				132				296				164

A-87 COST ALLOCATION DETAIL & COMPARISON

06500000 - BUTTE CITY CSD

	2016-17				2017-18				2018-19				Prior Year
	A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			
	Schedule A	2014-15 Estimate	2014-15 Actual	Difference	Schedule A	2015-16 Estimate	2015-16 Actual	Difference	Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	5	2	(3)	5	4	5	1	6	2	6	4	1
Dept of Finance	1,618	273	1,618	1,345	1,817	552	1,817	1,265	1,828	1,618	1,828	210	11
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	9	-	(9)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	98	-	98	98	98
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,620</u>	<u>287</u>	<u>1,620</u>	<u>1,333</u>	<u>1,822</u>	<u>556</u>	<u>1,822</u>	<u>1,266</u>	<u>1,932</u>	<u>1,620</u>	<u>1,932</u>	<u>312</u>	<u>110</u>
Roll Forward	1,333				1,266				312				(954)
Adjustments:	-				(1)				-				1
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>2,953</u></u>				<u><u>3,087</u></u>				<u><u>2,244</u></u>				<u><u>(843)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06510000 - BUTTE CITY CSD - RECREATION

	2016-17				2017-18				2018-19				Prior Year Variance
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	1	-	(1)	1	1	1	-	1	-	1	1	-
Dept of Finance	19	24	19	(5)	136	28	136	108	51	19	51	32	(85)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	1	-	(1)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	11	-	11	11	11
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>19</u>	<u>26</u>	<u>19</u>	<u>(7)</u>	<u>137</u>	<u>29</u>	<u>137</u>	<u>108</u>	<u>63</u>	<u>19</u>	<u>63</u>	<u>44</u>	<u>(74)</u>
Roll Forward	(7)				108				44				(64)
Adjustments:					1				(1)				(2)
Total A-87 Charge/(Rebate)	<u><u>12</u></u>				<u><u>246</u></u>				<u><u>106</u></u>				<u><u>(140)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06610000 - ELK CREEK CSD

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	16	32	16	(16)	20	29	20	(9)	21	16	21	5	1
Dept of Finance	960	779	960	181	1,160	450	1,160	710	1,202	960	1,202	242	42
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	60	-	(60)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	326	-	326	326	326
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>976</u>	<u>871</u>	<u>976</u>	<u>105</u>	<u>1,180</u>	<u>479</u>	<u>1,180</u>	<u>701</u>	<u>1,549</u>	<u>976</u>	<u>1,549</u>	<u>573</u>	<u>369</u>
Roll Forward	105				701				573				(128)
Adjustments:	-				-				(1)				(1)
Total A-87 Charge/(Rebate)	<u><u>1,081</u></u>				<u><u>1,881</u></u>				<u><u>2,121</u></u>				<u><u>240</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06650000 - ELK CREEK CSD - LIGHTING

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	18	13	18	5	43	17	43	26	116	18	116	98	73
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	3	-	3	3	3
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>18</u>	<u>13</u>	<u>18</u>	<u>5</u>	<u>43</u>	<u>17</u>	<u>43</u>	<u>26</u>	<u>119</u>	<u>18</u>	<u>119</u>	<u>101</u>	<u>76</u>
Roll Forward	5				26				101				75
Adjustments:					(1)				-				1
													-
Total A-87 Charge/(Rebate)	<u><u>23</u></u>				<u><u>68</u></u>				<u><u>220</u></u>				<u><u>152</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06700000 - ORD BEND CSD

	2016-17				2017-18				2018-19				Prior Year
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	6	3	(3)	3	5	3	(2)	3	3	3	-	-
Dept of Finance	196	206	196	(10)	268	209	268	59	189	196	189	(7)	(79)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	11	-	(11)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	47	-	47	47	47
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>199</u>	<u>223</u>	<u>199</u>	<u>(24)</u>	<u>271</u>	<u>214</u>	<u>271</u>	<u>57</u>	<u>239</u>	<u>199</u>	<u>239</u>	<u>40</u>	<u>(32)</u>
Roll Forward	(24)				57				40				(17)
Adjustments:	(2)	Rounding Adj			-	Rounding Adj			(1)	Rounding Adj			(1)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>173</u></u>				<u><u>328</u></u>				<u><u>278</u></u>				<u><u>(50)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06740000 - ARTOIS CSD

	2016-17				2017-18				2018-19				Prior Year
	A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			
	Schedule A	2014-15	2014-15	Difference	Schedule A	2015-16	2015-16	Difference	Schedule A	2016-17	2016-17	Difference	Variance
		Estimate	Actual			Estimate	Actual			Estimate	Actual		
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4	8	4	(4)	6	8	6	(2)	6	4	6	2	-
Dept of Finance	535	1,448	535	(913)	1,378	321	1,378	1,057	550	535	550	15	(828)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	14	-	(14)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	93	-	93	93	93
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>539</u>	<u>1,470</u>	<u>539</u>	<u>(931)</u>	<u>1,384</u>	<u>329</u>	<u>1,384</u>	<u>1,055</u>	<u>649</u>	<u>539</u>	<u>649</u>	<u>110</u>	<u>(735)</u>
Roll Forward	(931)				1,055				110				(945)
Adjustments:	1	Rounding Adj			1	Rounding Adj			1	Rounding Adj			-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>(391)</u>				<u>2,440</u>				<u>760</u>				<u>(1,680)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06800000 - HAMILTON CITY CSD

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	130	50	130	80	91	250	91	(159)	44	130	44	(86)	(47)
Dept of Finance	2,244	2,131	2,244	113	4,817	2,416	4,817	2,401	2,085	2,244	2,085	(159)	(2,732)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	92	-	(92)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	695	-	695	695	695
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>2,374</u>	<u>2,273</u>	<u>2,374</u>	<u>101</u>	<u>4,908</u>	<u>2,666</u>	<u>4,908</u>	<u>2,242</u>	<u>2,824</u>	<u>2,374</u>	<u>2,824</u>	<u>450</u>	<u>(2,084)</u>
Roll Forward	101				2,242				450				(1,792)
Adjustments:	1	Rounding Adj			(1)	Rounding Adj			-	Rounding Adj			1
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>2,476</u></u>				<u><u>7,149</u></u>				<u><u>3,274</u></u>				<u><u>(3,875)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06830000 - HCCSD LIGHTING

	2016-17				2017-18				2018-19				Prior Year
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	3	2	(1)	2	3	2	(1)	2	2	2	-	-
Dept of Finance	32	20	32	12	47	30	47	17	50	32	50	18	3
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	5	-	(5)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	26	-	26	26	26
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>34</u>	<u>28</u>	<u>34</u>	<u>6</u>	<u>49</u>	<u>33</u>	<u>49</u>	<u>16</u>	<u>78</u>	<u>34</u>	<u>78</u>	<u>44</u>	<u>29</u>
Roll Forward	6				16				44				28
Adjustments:	(2)	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>38</u></u>				<u><u>65</u></u>				<u><u>122</u></u>				<u><u>57</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06850000 - HCCSD LIBRARY

	2016-17				2017-18				2018-19				Prior Year
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	3	1	(2)	1	3	1	(2)	2	1	2	1	1
Dept of Finance	201	138	201	63	128	171	128	(43)	162	201	162	(39)	34
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	5	-	(5)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	25	-	25	25	25
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>202</u>	<u>146</u>	<u>202</u>	<u>56</u>	<u>129</u>	<u>174</u>	<u>129</u>	<u>(45)</u>	<u>189</u>	<u>202</u>	<u>189</u>	<u>(13)</u>	<u>60</u>
Roll Forward	56				(45)				(13)				32
Adjustments:	-				(1)				-				1
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>258</u></u>				<u><u>83</u></u>				<u><u>176</u></u>				<u><u>93</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06865000 - HCCSD EDGEWATER PARK

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior Year Variance
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	31	19	31	12	210	25	210	185	44	31	44	13	(166)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	1	-	(1)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	3	-	3	3	3
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>31</u>	<u>20</u>	<u>31</u>	<u>11</u>	<u>210</u>	<u>25</u>	<u>210</u>	<u>185</u>	<u>47</u>	<u>31</u>	<u>47</u>	<u>16</u>	<u>(163)</u>
Roll Forward Adjustments:	11				185				16				(169)
	1	Rounding Adj			2	Rounding Adj			1	Rounding Adj			(1)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>43</u></u>				<u><u>397</u></u>				<u><u>64</u></u>				<u><u>(333)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06870000 - HCCSD PALLISADES

	2016-17				2017-18				2018-19				Prior Year
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	1	1	-	1	1	1	-	1	1	1	-	-
Dept of Finance	34	19	34	15	243	33	243	210	46	34	46	12	(197)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	2	-	(2)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	9	-	9	9	9
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>35</u>	<u>22</u>	<u>35</u>	<u>13</u>	<u>244</u>	<u>34</u>	<u>244</u>	<u>210</u>	<u>56</u>	<u>35</u>	<u>56</u>	<u>21</u>	<u>(188)</u>
Roll Forward	13				210				21				(189)
Adjustments:	(2)	Rounding Adj			1	Rounding Adj			-	Rounding Adj			(1)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>46</u></u>				<u><u>455</u></u>				<u><u>77</u></u>				<u><u>(378)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06880000 - N.E. WILLOWS CSD

	2016-17				2017-18				2017-18				Prior Year
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	22	44	22	(22)	24	41	24	(17)	23	22	23	1	(1)
Dept of Finance	597	1,055	597	(458)	807	390	807	417	456	597	456	(141)	(351)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	82	-	(82)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	371	-	371	371	371
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>619</u>	<u>1,181</u>	<u>619</u>	<u>(562)</u>	<u>831</u>	<u>431</u>	<u>831</u>	<u>400</u>	<u>850</u>	<u>619</u>	<u>850</u>	<u>231</u>	<u>19</u>
Roll Forward	(562)				400				231				(169)
Adjustments:	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>57</u></u>				<u><u>1,231</u></u>				<u><u>1,081</u></u>				<u><u>(150)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06920000 - MOSQUITO ABATEMENT

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	24	51	24	(27)	30	46	30	(16)	29	24	29	5	(1)
Dept of Finance	925	790	925	135	825	875	825	(50)	932	925	932	7	107
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	94	-	(94)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	463	-	463	463	463
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>949</u>	<u>935</u>	<u>949</u>	<u>14</u>	<u>855</u>	<u>921</u>	<u>855</u>	<u>(66)</u>	<u>1,424</u>	<u>949</u>	<u>1,424</u>	<u>475</u>	<u>569</u>
Roll Forward	14				(66)				475				541
Adjustments:	1	Rounding Adj			(1)	Rounding Adj			-	Rounding Adj			1
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>964</u></u>				<u><u>788</u></u>				<u><u>1,899</u></u>				<u><u>1,111</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06950000 - RICE PEST ABATEMENT

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	3	1	(2)	1	3	1	(2)	1	1	1	-	-
Dept of Finance	13	115	13	(102)	87	104	87	(17)	84	13	84	71	(3)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	74	-	74	74	74
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	5	-	(5)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	23	-	23	23	23
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>14</u>	<u>123</u>	<u>14</u>	<u>(109)</u>	<u>88</u>	<u>107</u>	<u>88</u>	<u>(19)</u>	<u>182</u>	<u>14</u>	<u>182</u>	<u>168</u>	<u>94</u>
Roll Forward	(109)				(19)				168				187
Adjustments:	1	Rounding Adj			2	Rounding Adj			-	Rounding Adj			(2)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>(94)</u></u>				<u><u>71</u></u>				<u><u>350</u></u>				<u><u>279</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06960000 - HC RECLAMATION #2140

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	132	14	132	118	93	19	93	74	131	132	131	(1)	38
Dept of Finance	1,563	114	1,563	1,449	1,297	122	1,297	1,175	893	1,563	893	(670)	(404)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	1,210	-	1,210	1,210	-	-	-	-	-	1,210	-	(1,210)	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	25	-	(25)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	2,076	-	2,076	2,076	2,076
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>2,905</u>	<u>153</u>	<u>2,905</u>	<u>2,752</u>	<u>1,390</u>	<u>141</u>	<u>1,390</u>	<u>1,249</u>	<u>3,100</u>	<u>2,905</u>	<u>3,100</u>	<u>195</u>	<u>1,710</u>
Roll Forward	2,752				1,249				195				(1,054)
Adjustments:	1	Rounding Adj			-	Rounding Adj			(2)	Rounding Adj			(2)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>5,658</u></u>				<u><u>2,639</u></u>				<u><u>3,293</u></u>				<u><u>654</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06970000 - RECLAMATION DISTRICT #2106

	2016-17				2017-18				2018-19				Prior Year
	A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			
	Schedule A	2014-15	2014-15	Difference	Schedule A	2015-16	2015-16	Difference	Schedule A	2016-17	2016-17	Difference	Variance
		Estimate	Actual			Estimate	Actual			Estimate	Actual		
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	-	-	-	-	78	-	-	-	85	-	-	-	7
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	2	-	2	2	2
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	153	-	-	78	-	-	-	87	-	2	2	9
Roll Forward	-				-				2				2
Adjustments:	1	Rounding Adj			-	Rounding Adj			(2)	Rounding Adj			(2)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>1</u>				<u>78</u>				<u>87</u>				<u>9</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

99999999 - OTHER

	2016-17	Roll Forward Detail			2017-18	Roll Forward Detail			2018-19	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2014-15 Estimate	2014-15 Actual	Difference	A-87 Plan Schedule A	2015-16 Estimate	2015-16 Actual	Difference	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	Year Variance
Service Departments:													
Building Use	22,367	16,716	22,367	5,651	22,570	16,799	22,570	5,771	18,903	22,367	18,903	(3,464)	(3,667)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2,548	4,603	2,548	(2,055)	2,549	4,849	2,549	(2,300)	2,841	2,548	2,841	293	292
Dept of Finance	32,644	22,176	32,644	10,468	39,883	35,558	39,883	4,325	30,669	32,644	30,669	(1,975)	(9,214)
Annual Audit	12,131	8,649	12,131	3,482	12,628	9,652	12,628	2,976	13,942	12,131	13,942	1,811	1,314
County Counsel	-	-	-	-	-	(365)	-	365	-	-	-	-	-
Personnel	-	(10)	-	10	-	(19)	-	19	-	-	-	-	-
Facilities Maint	-	79,861	-	(79,861)	-	36,831	-	(36,831)	-	-	-	-	-
Building Maint	-	106,221	-	(106,221)	-	77,791	-	(77,791)	-	-	-	-	-
Janitorial Services	-	40,843	-	(40,843)	-	22,466	-	(22,466)	-	-	-	-	-
General Insurance	71,438	55,413	71,438	16,025	62,353	64,170	62,353	(1,817)	65,876	71,438	65,876	(5,562)	3,523
Employee Benefits	-	-	-	-	-	(4)	-	4	-	-	-	-	-
DP-Property Tax	-	8,539	-	(8,539)	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	44,936	-	44,936	44,936	44,936
Adjustments	226,925	-	226,925	226,925	-	(137,073)	-	137,073	-	-	-	-	-
Subtotal	368,053	343,011	368,053	25,042	139,983	130,655	139,983	9,328	177,167	141,128	177,167	36,039	37,184
Roll Forward	25,042				9,328				36,039				26,711
Adjustments:	2	Rounding Adj			-	Rounding Adj			(1)	Rounding Adj			(1)
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>393,097</u>				<u>149,311</u>				<u>213,205</u>				<u>63,894</u>