

# COUNTY OF GLENN

State of California

## OMB A-87 Cost Allocation Plan

For the Fiscal Year 2018/19

For Use in Fiscal Year 2020/21



Compiled by: HUMBERTO MEDINA, CPA  
Director of Finance



**BETTY T. YEE**  
California State Controller

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Glenn  
Willows, California**

**Date: August 14, 2020  
Filing Ref: GLE21**

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 **2020-21**. 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 **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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     | 10. County Utilities (ISF)      |

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

Direct charges from the above 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 is a total of \$169,925 in adjustments to credit building use charges for Child Support Services and Human Services occupying Federal and State funded buildings and reinstating the County Administrative Office (CAO) central service department must be included when calculating carry-forward in the fiscal year 2022-23 Estimated Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF GLENN**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

BY Humberto Medina  
Humberto Medina

BY Sandeep Singh

Director of Finance  
Name

**SANDEEP SINGH, Manager  
Local Government Policy Section  
Local Govt. Programs & Services Division**

08/14/2020  
Title

08/14/2020  
Date

**Date**

**Date**

**Negotiated by Alex Tran  
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment: Schedule A

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

7/24/2020

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 07/24/2020 to establish cost allocations or billings for 07/01/2020 to 06/30/2021 based on activities from fiscal year 2018-19 are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments" and the Federal award(s) to which they apply. Unallowable costs have been adjusted in allocating costs as indicated in the cost allocation plan. No cost 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.

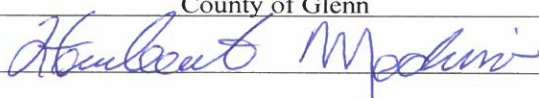
Effective as of June 3, 2019 the Board of Supervisors re-instated the County Administrative Officer service department. County Ordinance #1172 is under consideration and will combine the Clerk of the Board and Personnel functions as divisions of the CAO Department. The CAO position was only filled for one month and start up costs have been classified as General Government. In order to prevent roll forward variances in future years an estimated amount of \$325,000 representing future salary & benefits and operating expenses, is included as an adjustment on Schedule A. An adjustment schedule, allocation basis and supporting documentation is included. This is the second year and final year of this adjustment.

Also included on the adjustment schedule is a one-time credit to Mental Health and Child Support departments to reimburse prior year building use depreciation charges. Upon review of the building use calculations it was discovered that both departments were being charged a depreciation charge on Federal and State funded buildings. The assets have been removed from the building use calculations and the one-time credit of prior year charges is shown on the adjustment schedule.

Other key variances from prior year are noted in the County Counsel and General Insurance narratives.

The 2020-21 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:	<u>County of Glenn</u>
Signature:	<u></u>
Name of Official:	<u>Humberto Medina, CPA</u>
Title:	<u>Director of Finance</u>
Date of Execution:	<u>July 27, 2020</u>

**FY 2018-19 Actual**

**Summary Data**

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

**Summary Pages**

- Summary Narrative
- Adjustment
- Bldg Use Credit - HHSa
- Bldg Use Credit - DCSS
- CAO Adjustment
- 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 2018-19 Actual**

**Summary Data**

- Summary Narrative
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- Detail Allocation - *Adjustment Support*
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- 1.01A
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- 1.08
- 1.09
- 1.10
- 1.11
- 1.12
- 1.13
- 1.14
- 1.15

**FY 2018-19 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>Administration</i>	3.03
Detail Allocation - <i>Direct Services</i>	3.04
Departmental Cost Allocation Summary	3.05

**Department of Finance - #01011040**

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



**FY 2018-19 Actual**

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- 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 2018-19 Actual**

<b>Building Use</b>	<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
<b>Equipment Use</b>	<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
<b>County Administrative Officer - #01011013</b>	<b>Detail Pages</b>
Narrative	3.01
Schedule of Costs to be Allocated by Function	3.02
Detail Allocation - <i>Administration</i>	3.03
Detail Allocation - <i>Direct Services</i>	3.04
Departmental Cost Allocation Summary	3.05
<b>Department of Finance - #01011040</b>	<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 2018-19 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 2018-19 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 & Service Center	189
County Facilities	190
County Services - Data Processing	191
County Utilities	192

COUNTY OF GLENN  
Adjustment

<b>FY 2018-19 Actual</b>		Credit Prior Year Building Use Charges - Schedule 1.15	Credit Prior Year Building Use Charges - Schedule 1.23	Credit Prior Year Building Use Charges - Schedule 1.24	County Administrative Officer Estimate	Total Adjustments
01011010	Board of Supervisors				1,048	1,048
01011020	Clerk of the Board				939	939
01011070	Assessor				2,338	2,338
01011100	Elections				574	574
01011180	Surveyor				85	85
01012040	Court Revenues				1,625	1,625
01012060	Grand Jury				62	62
01012100	Indigent Defense				1,478	1,478
01012170	Flood Control				65	65
01012180	Agriculture Commissioner				2,499	2,499
01012181	Water Resources				635	635
01012220	Recorder				756	756
01012230	Coroner				192	192
01012240	Public Guardian	(306)			588	282
01012285	Planning & Community Development				4,078	4,078
01012290	Animal Control				550	550
01014022	Hospital				49	49
01015180	Veterans' Services				271	271
01016040	Library				360	360
01016050	Cooperative Extension				586	586
01024010	Public Health	(3,186)			9,055	5,869
01024011	Emergency Preparedness				691	691
01024012	Mental Health	(4,920)		(35,079)	19,608	(20,391)
01024014	Alcohol & Drug Abuse				2,967	2,967
01024018	Victim Witness				601	601
01024020	Maternal & Child Health				241	241
01024025	Women, Infants & Children				1,377	1,377

COUNTY OF GLENN  
Adjustment

<b>FY 2018-19 Actual</b>		Credit Prior Year Building Use Charges - Schedule 1.15	Credit Prior Year Building Use Charges - Schedule 1.23	Credit Prior Year Building Use Charges - Schedule 1.24	County Administrative Officer Estimate	Total Adjustments
01024170	California Children's Services				740	740
01024300	Health & Human Services Agency				6,582	6,582
01024400	Health Services Administration				747	747
01025010	Social Services Administration				42,891	42,891
01042090	District Attorney				2,377	2,377
01042110	Sheriff				14,059	14,059
01042113	Sheriff's Dispatch				1,366	1,366
01042135	Sheriff's Civil Division				208	208
01042140	Jail				8,539	8,539
01042150	Probation				1,234	1,234
01042155	Juvenile Hall				1,321	1,321
01042158	Delinquency Prevention				615	615
01042160	Probation Specialized Unit				145	145
01042164	Partnership Grant				89	89
01042168	Juvenile Probation & CAMP				262	262
01042170	JJPCA Grant				271	271
01042360	Boat Patrol				195	195
01052557	Youth Offender Supervision				295	295
01052558	SB678 Community Performance Incentive				686	686
01054012	Mental Health Services Act				6,564	6,564
01054045	Mosquito Abatement Assessment Area				420	420
01054840	Memorial Hall Trust				62	62
01055340	Child Support		(104,584)		1,802	(102,782)
01062136	Trial Court Security				1,498	1,498
01062150	Local Community Corrections				4,042	4,042
01200000	Road				26,290	26,290
01401140	Advertising County Resources				315	315

COUNTY OF GLENN  
Adjustment

<b>FY 2018-19 Actual</b>		Credit Prior Year Building Use Charges - Schedule 1.15	Credit Prior Year Building Use Charges - Schedule 1.23	Credit Prior Year Building Use Charges - Schedule 1.24	County Administrative Officer Estimate	Total Adjustments
01602270	Fish & Game Commission				29	29
01906020	Office of Education				697	697
02000000	Solid Waste				18,284	18,284
02040205	Orland Airport				1,438	1,438
02040207	Willows Airport				1,576	1,576
02200000	Fleet Operations				3,546	3,546
02210000	Underground Storage Tanks				564	564
02220000	Vegetation & Environmental Mgmt				248	248
02224170	Tri-County Bee				11	11
02260000	Public Works Agency				1,771	1,771
02261000	PCDS Permit Center				534	534
02261120	Facilities Internal Service Fund				8,429	8,429
02280000	Data Processing ISF				2,318	2,318
02310000	Utilities ISF				2,097	2,097
04050000	Court				8,141	8,141
04100000	Law Library				20	20
04250000	Local Transportation Trust				2,911	2,911
04260000	Transportation Administration				2,269	2,269
04280000	Glenn County Transit				887	887
04281000	Fixed Route Transit				1,643	1,643
04601000	Local Agency Formation Commission				134	134
04796000	Glenn Groundwater Authority				789	789
04999100	Community Action				8,375	8,375
04999105	Community Development				1,371	1,371
05010000	Artois Fire District				145	145
05022000	Hamilton Fire District				807	807
05022010	Bayliss Fire District				42	42

COUNTY OF GLENN  
Adjustment

<b>FY 2018-19 Actual</b>		Credit Prior Year Building Use Charges - Schedule 1.15	Credit Prior Year Building Use Charges - Schedule 1.23	Credit Prior Year Building Use Charges - Schedule 1.24	County Administrative Officer Estimate	Total Adjustments
05050000	Willows Rural Fire District				344	344
05110000	Storm Drain Maintenance District #1				2	2
05130000	Storm Drain Maintenance District #3				123	123
05140000	North Willows County Service Area				92	92
05210000	Air Pollution District				4,724	4,724
05210241	Air Pollution Vehicle Registration				244	244
05250000	Olive Pest Management District				72	72
06010000	Elk Creek Cemetery District				24	24
06020000	German Cemetery District				4	4
06030000	Marvin-Chapel Cemetery District				33	33
06040000	Newville Cemetery District				5	5
06050000	Orland Cemetery District				749	749
06060000	Willows Cemetery District				548	548
06200000	Glenn-Codora Fire District				295	295
06210000	Elk Creek Fire District				69	69
06220000	Glenn-Colusa Fire District				213	213
06230000	Kanawha Fire District				512	512
06240000	Ord Fire District				47	47
06250000	Orland Fire District				268	268
06300000	Levee District #1				85	85
06310000	Levee District #2				27	27
06320000	Levee District #3				116	116
06500000	Butte City Community Service District				60	60
06510000	BCCSD - Recreation District				7	7
06610000	Elk Creek Community Service District				362	362
06640000	ECCSD - Recreation District				9	9
06650000	ECCSD - Lighting District				4	4



COUNTY OF GLENN  
Adjustment

<b>FY 2018-19 Actual</b>		Credit Prior Year Building Use Charges - Schedule 1.15	Credit Prior Year Building Use Charges - Schedule 1.23	Credit Prior Year Building Use Charges - Schedule 1.24	County Administrative Officer Estimate	Total Adjustments
06700000	Ord Bend Community Service District				54	54
06740000	Artois Community Service District				110	110
06825000	Hamilton City Community Service District				859	859
06830000	HCCSD - Lighting District				31	31
06850000	HCCSD - Library District				47	47
06865000	HCCSD - Edgewater Park				49	49
06870000	HCCSD - Pallisades District				11	11
06880000	N.E. Willows Community Service District				431	431
06920000	Mosquito Abatement District				545	545
06950000	Rice Pest Abatement District				27	27
06960000	HC Reclamation District #2140				3,843	3,843
06970000	Reclamation District #2106				118	118
99999999	Other				56,835	56,835
	Total	(8,412)	(104,584)	(35,079)	318,000	169,925

Basis of Allocation : Adjustment Support Schedules

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

# Note: Building was purchased with Federal & State funds therefore it is disallowed for cost plan purposes

Effective with fiscal year 2018-19 - removing asset value and rebating previous depreciation charges shown in "Allowable Cost" column

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	-	*	*		21					
2	2013-14	-	*	*		22					
3	2014-15	2,103	-	2,103		23					
4	2015-16	2,103	-	2,103		24					
5	2016-17	2,103	-	2,103		25					
6	2017-18	2,103	-	2,103		26					
7	2018-19	(8,412)	# Note	(8,412)		27					
8	2019-20					28					
9	2020-21					29					
10	2021-22					30					
11	2022-23					31					
12	2023-24					32					
13	2024-25					33					
14	2025-26					34					
15	2026-27					35					
16	2027-28					36					
17	2028-29					37					
18	2029-30					38					
19	2030-31					39					
20	2031-32					40					
<hr/>						<hr/>					
						<b>Totals</b>					
						(0)					
						(0)					
						-					

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

# Note: Building was purchased with Federal & State funds therefore it is disallowed for cost plan purposes  
 Effective with fiscal year 2018-19 - removing asset value and rebating previous depreciation charges

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	-	*	*		21	2032-33				
2	2013-14	-	*	*		22	2033-34				
3	2014-15	8,770	-	8,770		23	2034-35				
4	2015-16	8,770		8,770		24	2035-36				
5	2016-17	8,770		8,770		25	2036-37				
6	2017-18	8,770		8,770		26	2037-38				
7	2018-19	(35,079)	# Note	(35,079)		27	2038-39				
8	2019-20			-		28	2039-40				
9	2020-21			-		29	2040-41				
10	2021-22			-		30	2041-42				
11	2022-23			-		31	2042-43				
12	2023-24			-		32	2043-44				
13	2024-25			-		33	2044-45				
14	2025-26			-		34	2045-46				
15	2026-27			-		35	2046-47				
16	2027-28			-		36	2047-48				
17	2028-29			-		37	2048-49				
18	2029-30			-		38	2049-50				
19	2030-31			-		39	2050-51				
20	2031-32			-		40	2051-52				
						<b>Totals</b>					
						-					

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

# Note: Building was purchased with Federal & State funds therefore it is disallowed for cost plan purposes  
Effective with fiscal year 2018-19 - removing asset value and rebating previous depreciation charges shown in "Allowable Cost" column

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				
2	2001-02	\$ 6,719	5,375	5,375		22	2021-22				
3	2002-03	\$ 6,719	5,375	5,375		23	2022-23				
4	2003-04	\$ 6,719	5,375	5,375		24	2023-24				
5	2004-05	\$ 6,719	5,375	5,375		25	2024-25				
6	2005-06	\$ 6,719	5,375	5,375		26	2025-26				
7	2006-07	\$ 6,719	5,375	5,375		27	2026-27				
8	2007-08	\$ 6,719	5,375	5,375		28	2027-28				
9	2008-09	\$ 6,719	5,375	5,375		29	2028-29				
10	2009-10	\$ 6,719	5,375	5,375		30	2029-30				
11	2010-11	\$ 6,719	5,375	5,375		31	2030-31				
12	2011-12	\$ 6,719	5,375	5,375		32	2031-32				
13	2012-13	\$ 6,719	5,375	5,375		33	2032-33				
14	2013-14	\$ 6,719	5,375	5,375		34	2033-34				
15	2014-15	\$ 6,719	-	6,719		35	2034-35				
16	2015-16	\$ 6,719	-	6,719		36	2035-36				
17	2016-17	\$ 6,719	-	6,719		37	2036-37				
18	2017-18	\$ 6,719	-	6,719		38	2037-38				
19	2018-19	\$ (120,948)	# Note	(102,127)		39	2038-39				
20	2019-20			-		40	2039-40				
<hr/>						<hr/>					
						<b>Totals</b>					
						-					
						-					
						-					

Location **120 S. Marshall** \*Additional Value not added until FY 2014/15; no prior year use allowance charged  
 Asset Tag # **5434B - Family Support Modular Improvements**  
 Value \$ 12,285 # Note: Building was purchased with Federal & State funds therefore it is disallowed for cost plan purposes  
 Acq Date 2/23/2007  
 Useful Life 20 Effective with fiscal year 2018-19 - removing asset value and rebating previous depreciation charges shown in "Allowable Cost" column

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	-	614		32	2037-38				
13	2018-19	(7,371)	# Note	(2,457)		33	2038-39				
14	2019-20					34	2039-40				
15	2020-21					35	2040-41				
16	2021-22					36	2041-42				
17	2022-23					37	2042-43				
18	2023-24					38	2043-44				
19	2024-25					39	2044-45				
20	2025-26					40	2045-46				
						<b>Totals</b>					
						-					

**COUNTY OF GLENN**  
**County Admin Officer**  
**Adjustment Support**

Org Key	Agency	Relative Budget Size	Factor	Allocation Amount 325,000
01011013	County Administrative Officer	71	0.00039524	128
01011040	Department of Finance	1,245	0.00693068	2,252
01011051	Annual Audit	88	0.00048988	159
01011080	County Counsel	523	0.00291144	946
01011090	Personnel	546	0.00303948	988
01011150	General Insurance	910	0.00506580	1,646
01011170	Employee Benefits	48	0.00026721	87
01011200	Data Processing	438	0.00243826	792
01011010	Board of Supervisors	579	0.00322318	1,048
01011020	Clerk of the Board	519	0.00288918	939
01011070	Assessor	1,292	0.00719232	2,338
01011100	Elections	317	0.00176468	574
01011180	Surveyor	47	0.00026164	85
01012040	Court Revenues	898	0.00499900	1,625
01012060	Grand Jury	34	0.00018927	62
01012100	Indigent Defense	817	0.00454809	1,478
01012170	Flood Control	36	0.00020041	65
01012180	Agriculture Commissioner	1,381	0.00768777	2,499
01012181	Water Resources	351	0.00195395	635
01012220	Recorder	418	0.00232693	756
01012230	Coroner	106	0.00059008	192
01012240	Public Guardian	325	0.00180921	588
01012285	Planning & Community Development	2,254	0.01254760	4,078
01012290	Animal Control	304	0.00169231	550
01014022	Hospital	27	0.00015030	49
01015180	Veterans' Services	150	0.00083502	271
01016040	Library	199	0.00110780	360
01016050	Cooperative Extension	324	0.00180365	586
01024010	Public Health	5,005	0.02786190	9,055
01024011	Emergency Preparedness	382	0.00212652	691
01024012	Mental Health	10,838	0.06033312	19,608
01024014	Alcohol & Drug Abuse	1,640	0.00912957	2,967
01024018	Drug Court	332	0.00184818	601

**COUNTY OF GLENN**  
**County Admin Officer**  
**Adjustment Support**

Org Key	Agency	Relative Budget Size	Factor	Allocation Amount
				325,000
01024020	Maternal & Child Health	133	0.00074039	241
01024025	Women, Infants & Children	761	0.00423634	1,377
01024170	California Children's Services	409	0.00227683	740
01024300	Health & Human Services Agency	3,638	0.02025207	6,582
01024400	Health Services Administration	413	0.00229909	747
01025010	Social Services Administration	23,707	0.13197243	42,891
01042090	District Attorney	1,314	0.00731479	2,377
01042110	Sheriff	7,771	0.04325970	14,059
01042113	Sheriff's Dispatch	755	0.00420294	1,366
01042135	Sheriff's Civil Division	115	0.00064018	208
01042140	Jail	4,720	0.02627536	8,539
01042150	Probation	682	0.00379657	1,234
01042155	Juvenile Hall	730	0.00406377	1,321
01042158	Delinquency Prevention	340	0.00189272	615
01042160	Probation Specialized Unit	80	0.00044535	145
01042164	Partnership Grant	49	0.00027277	89
01042168	Juvenile Probation & CAMP	145	0.00080719	262
01042170	JJCPA Grant	150	0.00083502	271
01042360	Boat Patrol	108	0.00060122	195
01052557	Youth Offender Supervision	163	0.00090739	295
01052558	SB678 Community Performance Incentive	379	0.00210982	686
01054012	Mental Health Services Act	3,628	0.02019640	6,564
01054045	Mosquito Abatement Assessment Area	232	0.00129150	420
01054840	Memorial Hall Trust	34	0.00018927	62
01055340	Child Support	996	0.00554455	1,802
01062136	Trial Court Security	828	0.00460932	1,498
01062150	Local Community Corrections	2,234	0.01243626	4,042
01200000	Road	14,531	0.08089136	26,290
01401140	Advertising County Resources	174	0.00096863	315
01602270	Fish & Game Commission	16	0.00008907	29
01906020	Office of Education	385	0.00214322	697
02000000	Solid Waste	10,106	0.05625821	18,284
02040205	Orland Airport	795	0.00442562	1,438

**COUNTY OF GLENN**  
**County Admin Officer**  
**Adjustment Support**

Org Key	Agency	Relative Budget Size	Factor	Allocation Amount 325,000
02040207	Willows Airport	871	0.00484869	1,576
02200000	Fleet Operations	1,960	0.01091095	3,546
02210000	Underground Storage Tanks	312	0.00173685	564
02220000	Vegetation & Environmental Mgmt	137	0.00076265	248
02224170	Tri-County Bee	6	0.00003340	11
02260000	Public Works Agency	979	0.00544991	1,771
02261000	PCDS Permit Center	295	0.00164221	534
02261120	Facilities Internal Service Fund	4,659	0.02593578	8,429
02280000	Data Processing ISF	1,281	0.00713109	2,318
02310000	Utilities ISF	1,159	0.00645194	2,097
04050000	Court	4,500	0.02505066	8,141
04100000	Law Library	11	0.00006123	20
04250000	Local Transportation Trust	1,609	0.00895700	2,911
04260000	Transportation Administration	1,254	0.00698078	2,269
04280000	Glenn County Transit	490	0.00272774	887
04281000	Fixed Route Transit	908	0.00505467	1,643
04601000	Local Agency Formation Commission	74	0.00041194	134
04796000	Glenn Groundwater Authority	436	0.00242713	789
04999100	Community Action	4,629	0.02576878	8,375
04999105	Community Development	758	0.00421964	1,371
05010000	Artois Fire District	80	0.00044535	145
05022000	Hamilton Fire District	446	0.00248280	807
05022010	Bayliss Fire District	23	0.00012804	42
05050000	Willows Rural Fire District	190	0.00105769	344
05110000	Storm Drain Maintenance District #1	1	0.00000557	2
05130000	Storm Drain Maintenance District #3	68	0.00037854	123
05140000	North Willows County Service Area	51	0.00028391	92
05210000	Air Pollution District	2,611	0.01453495	4,724
05210241	Air Pollution Vehicle Registration	135	0.00075152	244
05250000	Olive Pest Management District	40	0.00022267	72
06010000	Elk Creek Cemetery District	13	0.00007237	24
06020000	German Cemetery District	2	0.00001113	4
06030000	Marvin-Chapel Cemetery District	18	0.00010020	33



**COUNTY OF GLENN**  
**County Admin Officer**  
**Adjustment Support**

Org Key	Agency	Relative Budget Size	Factor	Allocation Amount 325,000
06040000	Newville Cemetery District	3	0.00001670	5
06050000	Orland Cemetery District	414	0.00230466	749
06060000	Willows Cemetery District	303	0.00168674	548
06200000	Glenn-Codora Fire District	163	0.00090739	295
06210000	Elk Creek Fire District	38	0.00021154	69
06220000	Glenn-Colusa Fire District	118	0.00065688	213
06230000	Kanawha Fire District	283	0.00157541	512
06240000	Ord Fire District	26	0.00014474	47
06250000	Orland Fire District	148	0.00082389	268
06300000	Levee District #1	47	0.00026164	85
06310000	Levee District #2	15	0.00008350	27
06320000	Levee District #3	64	0.00035628	116
06500000	Butte City Community Service District	33	0.00018370	60
06510000	BCCSD - Recreation District	4	0.00002227	7
06610000	Elk Creek Community Service District	200	0.00111336	362
06640000	ECCSD - Recreation District	5	0.00002783	9
06650000	ECCSD - Lighting District	2	0.00001113	4
06700000	Ord Bend Community Service District	30	0.00016700	54
06740000	Artois Community Service District	61	0.00033958	110
06825000	Hamilton City Community Service District	475	0.00264424	859
06830000	HCCSD - Lighting District	17	0.00009464	31
06850000	HCCSD - Library District	26	0.00014474	47
06865000	HCCSD - Edgewater Park	27	0.00015030	49
06870000	HCCSD - Pallasades District	6	0.00003340	11
06880000	N.E. Willows Community Service District	238	0.00132490	431
06920000	Mosquito Abatement District	301	0.00167561	545
06950000	Rice Pest Abatement District	15	0.00008350	27
06960000	HC Reclamation District #2140	2,124	0.01182391	3,843
06970000	Reclamation District #2106	65	0.00036184	118
99999999	Other	31,414	0.17487586	56,835
	<b>Total</b>	<b>179,636</b>	<b>1.00000000</b>	<b>325,000</b>

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

<b>FY 2018-19 Actual</b>		Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080	Personnel 01011090	General Insurance 01011150	Employee Benefits 01011170
01011005	Board Resources	-	-	-	-	4	-	-	-	-
01011010	Board of Supervisors	4,464	-	30	3,662	176	37,132	2,672	8,185	247
01011020	Clerk of the Board	873	-	26	1,972	158	3,711	1,743	1,135	99
01011070	Assessor	3,522	968	66	4,752	394	464	4,820	3,356	296
01011100	Elections	1,847	5,389	16	1,878	97	7,933	871	1,784	49
01011121	In-House Projects	-	6,807	-	-	-	-	-	-	-
01011180	Surveyor	-	-	2	42	14	-	-	65	-
01011195	General Services	174	-	-	1,301	-	-	1,743	83	99
01012040	Court Revenues	-	-	46	389	274	-	-	1,249	-
01012060	Grand Jury	804	-	2	1,765	10	166	-	771	-
01012100	Indigent Defense	-	-	42	570	249	6,461	(585)	1,137	-
01012170	Flood Control	-	-	2	32	11	-	-	50	-
01012180	Agriculture Commissioner	2,534	4,737	70	8,064	421	9,046	9,385	4,827	1,352
01012181	Water Resources	-	-	18	1,795	107	133	1,743	488	99
01012220	Recorder	3,514	1,197	21	2,236	127	1,325	1,743	2,253	99
01012230	Coroner	-	-	5	113	32	-	-	147	-
01012240	Public Guardian	-	-	17	1,899	99	91,598	1,743	607	99
01012285	Planning & Community Development	-	-	115	9,212	687	24,053	11,828	4,088	981
01012290	Animal Control	56	-	15	2,512	93	3,479	2,614	725	148
01014022	Hospital	-	-	1	362	8	-	-	38	-
01015180	Veterans' Services	853	-	8	1,661	46	-	1,743	612	99
01016040	Library	-	-	10	90	61	-	-	277	-
01016050	Cooperative Extension	2,566	-	17	2,228	99	-	2,614	5,499	148
01024010	Public Health	-	-	255	10,963	1,526	34	12,027	8,573	975
01024011	Emergency Preparedness	-	-	19	2,576	118	-	1,740	531	98
01024012	Mental Health	-	-	552	39,362	3,303	2,154	51,831	19,571	6,002
01024014	Alcohol & Drug Abuse	-	-	84	6,735	503	-	8,660	30,698	(819)
01024018	Victim Witness	-	-	17	1,709	101	-	1,740	462	39
01024020	Maternal & Child Health	-	-	7	308	40	-	-	185	-
01024025	Women, Infants & Children	-	-	39	3,572	236	-	4,349	1,059	475
01024170	California Children's Services	-	-	21	1,358	125	-	871	569	49
01024300	Health & Human Services Agency	235	-	185	20,402	1,109	29,511	28,744	25,716	3,011
01024400	Health Services Administration	-	-	21	1,225	126	895	(4,567)	575	(148)

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

FY 2018-19 Actual	Building Use	Equipment Use	County	Dept of	Annual	County	Personnel	General Insurance	Employee Benefits	
			Admin Officer 01011013	Finance 01011040	Audit 01011051	Counsel 01011080				
01025010	Social Services Administration	-	-	1,208	133,815	7,269	4,009	69,743	101,277	4,778
01042090	District Attorney	2,235	-	67	5,857	400	2,339	5,154	59,640	231
01042110	Sheriff	1,766	42,871	396	21,330	2,368	43,156	21,996	143,885	1,260
01042111	Sheriff AB109	-	-	-	337	-	-	871	-	49
01042113	Sheriff's Dispatch	451	-	38	4,411	230	-	4,831	1,496	232
01042122	Office of Emergency Services	-	-	-	2,021	1	199	871	-	49
01042135	Sheriff's Civil Division	-	-	6	1,007	35	3,645	871	160	49
01042140	Jail	130,152	-	241	15,084	1,439	11,863	15,210	54,759	(616)
01042150	Probation	1,798	8,759	35	4,875	208	14,467	3,486	3,064	198
01042155	Juvenile Hall	-	-	37	995	222	-	-	1,016	-
01042158	Delinquency Prevention	-	-	17	1,658	104	-	1,743	473	99
01042160	Probation Specialized Unit	-	-	4	162	24	-	-	111	-
01042164	Partnership Grant	-	-	2	671	15	-	871	68	49
01042168	Juvenile Probation & CAMP	-	-	7	911	44	-	871	202	49
01042170	JJPCA Grant	-	-	8	498	46	-	-	209	-
01042350	DOJ Tobacco Grant	-	-	-	745	-	-	1,743	-	99
01042360	Boat Patrol	-	1,001	6	261	33	133	-	1,792	-
01052550	County SLESF	-	-	-	434	-	-	-	-	-
01052557	Youth Offender Supervision	-	-	8	925	50	-	871	227	49
01052558	SB678 Community Performance Incentive	-	-	19	1,578	116	-	1,164	527	99
01054010	California Waste Management	-	-	-	6	-	-	-	-	-
01054012	Mental Health Services Act	-	-	185	1,475	1,106	431	-	5,048	-
01054021	Superior Reg Workforce Ed	-	-	-	6	-	-	-	-	-
01054045	Mosquito Abatement Assessment Area	-	-	12	228	71	-	-	323	-
01054840	Memorial Hall Trust	17,841	-	2	55	10	-	-	11,605	-
01055011	IHSS Public Authority	-	-	-	984	-	1,226	(183)	-	(6)
01055340	Child Support	-	-	51	7,068	307	5,832	6,467	4,031	135
01062136	Trial Court Security	95	-	42	2,011	252	-	(1,079)	1,260	(682)
01062150	Local Community Corrections	-	-	114	4,259	681	265	4,357	3,108	247
01200000	Road	-	-	741	23,335	4,435	2,319	23,027	233,525	1,045
01401140	Advertising County Resources	-	-	9	828	53	-	871	242	49
01602270	Fish & Game Commission	-	-	1	385	5	-	871	22	49
01906020	Office of Education	-	-	20	97,168	117	-	-	536	-

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

FY 2018-19 Actual		Building Use	Equipment Use	County	Dept of	Annual	County	General	Employee	
				Admin Officer 01011013	Finance 01011040	Audit 01011051	Counsel 01011080	Personnel 01011090	Insurance 01011150	Benefits 01011170
02000000	Solid Waste	-	-	515	11,464	3,080	2,485	6,100	15,721	(166)
02040205	Orland Airport	-	-	41	727	243	1,557	-	1,106	-
02040207	Willows Airport	-	-	44	715	265	6,316	-	1,212	-
02200000	Fleet Operations	-	-	100	3,862	597	-	3,486	3,167	155
02210000	Underground Storage Tanks	-	-	16	255	95	497	(275)	434	(393)
02220000	Vegetation & Environmental Mgmt	-	-	7	103	42	-	-	191	-
02224170	Tri-County Bee	-	-	0	14	2	-	-	8	-
02260000	Public Works Agency	4,798	-	50	7,284	298	35,455	5,600	15,865	297
02261000	PCDS Permit Center	-	-	15	300	90	-	-	410	-
02261120	Facilities Internal Service Fund	964	-	237	12,978	1,420	6,859	15,023	8,091	89
02280000	Data Processing ISF	321	-	65	19,326	390	-	-	1,934	-
02310000	Utilities ISF	-	-	59	(13,895)	353	-	(590)	1,613	(49)
04050000	Court	1,415	-	229	3,780	1,371	5,554	-	7,875	-
04100000	Law Library	92	-	1	48	3	2,409	-	59	-
04250000	Local Transportation Trust	-	-	82	811	490	-	-	2,239	-
04260000	Transportation Administration	-	-	64	685	382	-	-	1,745	-
04280000	Glenn County Transit	-	-	25	404	149	-	-	682	-
04281000	Fixed Route Transit	-	-	46	566	277	-	-	1,263	-
04601000	Local Agency Formation Commission	-	-	4	926	23	630	-	103	-
04796000	Glenn Groundwater Authority	-	-	22	514	133	-	-	607	-
04999100	Community Action	-	-	236	11,271	1,435	4,440	11,329	6,440	1,150
04999105	Community Development	-	-	39	4,009	231	-	5,229	1,055	249
05010000	Artois Fire District	-	-	4	312	24	-	-	-	-
05022000	Hamilton Fire District	-	-	23	779	136	-	-	-	-
05022010	Bayliss Fire District	-	-	1	287	7	66	-	-	-
05050000	Willows Rural Fire District	-	-	10	361	58	-	-	-	-
05110000	Storm Drain Maintenance District #1	-	-	0	299	0	-	-	-	-
05130000	Storm Drain Maintenance District #3	-	-	3	259	21	-	-	-	-
05140000	North Willows County Service Area	-	-	3	294	16	-	-	-	-
05210000	Air Pollution District	1,730	-	133	5,643	796	364	5,826	4,863	(47)
05210241	Air Pollution Vehicle Registration	-	-	7	138	41	199	(52)	188	-
05250000	Olive Pest Management District	-	-	2	34	12	-	-	-	-
06010000	Elk Creek Cemetery District	-	-	1	416	-	-	-	-	-

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FY 2018-19 Actual		Building Use	Equipment Use	County	Dept of	Annual	County	General	Employee
				Admin Officer 01011013	Finance 01011040	Audit 01011051	Counsel 01011080	Personnel 01011090	Insurance 01011150
06020000	German Cemetery District	-	-	0	143	-	-	-	-
06030000	Marvin-Chapel Cemetery District	-	-	1	164	-	-	-	-
06040000	Newville Cemetery District	-	-	0	111	-	-	-	-
06050000	Orland Cemetery District	-	-	21	1,078	-	-	-	-
06060000	Willows Cemetery District	-	-	15	854	-	-	-	-
06200000	Glenn-Codora Fire District	-	-	8	554	-	166	-	-
06210000	Elk Creek Fire District	-	-	2	199	-	-	-	-
06220000	Glenn-Colusa Fire District	-	-	6	324	-	-	-	-
06230000	Kanawha Fire District	-	-	14	496	-	-	-	-
06240000	Ord Fire District	-	-	1	684	-	-	-	-
06250000	Orland Fire District	-	-	8	692	-	-	-	-
06300000	Levee District #1	-	-	2	251	-	-	-	-
06310000	Levee District #2	-	-	1	258	-	-	-	-
06320000	Levee District #3	-	-	3	252	-	-	-	-
06500000	Butte City Community Service District	-	-	2	631	-	-	-	-
06510000	BCCSD - Recreation District	-	-	0	248	-	-	-	-
06610000	Elk Creek Community Service District	-	-	10	1,832	-	-	-	-
06640000	ECCSD - Recreation District	-	-	0	170	-	-	-	-
06650000	ECCSD - Lighting District	-	-	0	58	-	-	-	-
06700000	Ord Bend Community Service District	-	-	2	298	-	-	-	-
06740000	Artois Community Service District	-	-	3	914	-	-	-	-
06825000	Hamilton City Community Service District	-	-	24	1,414	-	-	-	-
06830000	HCCSD - Lighting District	-	-	1	25	-	-	-	-
06850000	HCCSD - Library District	-	-	1	88	-	-	-	-
06865000	HCCSD - Edgewater Park	-	-	1	28	-	-	-	-
06870000	HCCSD - Pallasades District	-	-	0	20	-	-	-	-
06880000	N.E. Willows Community Service District	-	-	12	721	-	-	-	-
06920000	Mosquito Abatement District	-	-	15	609	-	-	-	-
06950000	Rice Pest Abatement District	-	-	1	233	-	-	-	-
06960000	HC Reclamation District #2140	-	-	108	1,184	-	-	-	-
06970000	Reclamation District #2106	-	-	3	240	-	-	-	-
99999999	Other	61,738	-	1,601	30,257	11,185	-	62,275	-
		-	-	-	-	-	-	-	-

**COUNTY OF GLENN**  
**Countywide Cost Allocation Plan**  
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<b>FY 2018-19 Actual</b>	Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080	Personnel 01011090	General Insurance 01011150	Employee Benefits 01011170
Subtotal	246,839	71,729	8,958	590,124	53,662	374,975	366,382	893,066	22,296
Direct Billed	-		-	39,481	23,300	4,347	37,417	-	15,988
Unallocated			21,667	550,951	-	25,720	-	-	-
Total	246,839	71,729	30,625	1,180,557	76,962	405,042	403,799	893,066	38,284

**COUNTY OF GLENN**  
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		Data Processing 01011200	Total Actual Costs FY 2018-19	Roll Forward	Total Actual Costs FY 2018-19 plus Roll Forward	Adjustments	Total Claimable Costs FY 2020-21
<b>FY 2018-19 Actual</b>							
01011005	Board Resources	-	4	-	4	-	4
01011010	Board of Supervisors	777	57,344	4,210	61,553	1,048	62,601
01011020	Clerk of the Board	696	10,413	6,954	17,368	939	18,307
01011070	Assessor	175,369	194,007	(18,424)	175,583	2,338	177,921
01011100	Elections	425	20,290	10,108	30,399	574	30,972
01011121	In-House Projects	-	6,807	837	7,644	-	7,644
01011180	Surveyor	63	187	(61)	127	85	212
01011195	General Services	-	3,400	3,232	6,632	-	6,632
01012040	Court Revenues	1,205	3,163	(725)	2,437	1,625	4,062
01012060	Grand Jury	46	3,564	(1,809)	1,755	62	1,816
01012100	Indigent Defense	1,096	8,969	6,973	15,942	1,478	17,420
01012170	Flood Control	48	143	(218)	(75)	65	(9)
01012180	Agriculture Commissioner	1,853	42,288	17,390	59,679	2,499	62,177
01012181	Water Resources	471	4,853	(14,214)	(9,361)	635	(8,726)
01012220	Recorder	561	13,076	912	13,987	756	14,743
01012230	Coroner	142	441	(728)	(288)	192	(96)
01012240	Public Guardian	436	96,497	81,225	177,722	282	178,004
01012285	Planning & Community Development	3,024	53,986	15,782	69,768	4,078	73,846
01012290	Animal Control	408	10,051	4,511	14,562	550	15,112
01014022	Hospital	36	445	292	737	49	786
01015180	Veterans' Services	201	5,222	796	6,018	271	6,290
01016040	Library	267	705	82	787	360	1,147
01016050	Cooperative Extension	435	13,606	6,044	19,651	586	20,237
01024010	Public Health	6,714	41,068	3,187	44,255	5,869	50,124
01024011	Emergency Preparedness	512	5,597	2,379	7,975	691	8,666
01024012	Mental Health	14,539	137,314	20,435	157,750	(20,391)	137,359
01024014	Alcohol & Drug Abuse	2,200	48,060	14,045	62,106	2,967	65,073
01024018	Victim Witness	445	4,514	964	5,477	601	6,078
01024020	Maternal & Child Health	178	719	(195)	523	241	764
01024025	Women, Infants & Children	1,021	10,751	1,068	11,819	1,377	13,196
01024170	California Children's Services	549	3,542	98	3,641	740	4,381
01024300	Health & Human Services Agency	4,880	113,794	23,832	137,625	6,582	144,207
01024400	Health Services Administration	554	(1,320)	(5,886)	(7,205)	747	(6,458)

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FY 2018-19 Actual		Data	Total Actual	Roll	Total Actual		Total
		Processing 01011200	Costs FY 2018-19	Forward	Costs FY 2018-19 plus Roll Forward	Adjustments	Claimable Costs FY 2020-21
01025010	Social Services Administration	31,802	353,902	50,083	403,985	42,891	446,876
01042090	District Attorney	1,763	77,687	(180,939)	(103,253)	2,377	(100,875)
01042110	Sheriff	10,424	289,452	100,028	389,480	14,059	403,539
01042111	Sheriff AB109	-	1,258	-	1,258	-	1,258
01042113	Sheriff's Dispatch	1,013	12,703	4,445	17,148	1,366	18,514
01042122	Office of Emergency Services	-	3,142	2,120	5,261	-	5,261
01042135	Sheriff's Civil Division	154	5,928	3,656	9,584	208	9,792
01042140	Jail	6,332	234,463	44,660	279,122	8,539	287,662
01042150	Probation	915	37,804	(3,237)	34,568	1,234	35,802
01042155	Juvenile Hall	979	3,250	(48,662)	(45,412)	1,321	(44,091)
01042158	Delinquency Prevention	456	4,550	2,837	7,387	615	8,002
01042160	Probation Specialized Unit	107	409	-	409	145	554
01042164	Partnership Grant	66	1,744	1,537	3,280	89	3,369
01042168	Juvenile Probation & CAMP	195	2,279	320	2,600	262	2,862
01042170	JJPCA Grant	201	962	(1,104)	(143)	271	129
01042350	DOJ Tobacco Grant	-	2,587	-	2,587	-	2,587
01042360	Boat Patrol	145	3,370	24	3,394	195	3,590
01052550	County SLESF	-	434	339	774	-	774
01052557	Youth Offender Supervision	219	2,349	(829)	1,520	295	1,815
01052558	SB678 Community Performance Incentiv	508	4,011	397	4,409	686	5,095
01054010	California Waste Management	-	6	(72)	(66)	-	(66)
01054012	Mental Health Services Act	4,867	13,111	(2,444)	10,667	6,564	17,231
01054021	Superior Reg Workforce Ed	-	6	(7)	(1)	-	(1)
01054045	Mosquito Abatement Assessment Area	311	945	(126)	818	420	1,238
01054840	Memorial Hall Trust	46	29,559	-	29,559	62	29,621
01055011	IHSS Public Authority	-	2,020	-	2,020	-	2,020
01055340	Child Support	1,336	25,227	601	25,828	(102,782)	(76,954)
01062136	Trial Court Security	1,111	3,009	(1,915)	1,094	1,498	2,592
01062150	Local Community Corrections	2,997	16,028	5,307	21,335	4,042	25,377
01200000	Road	19,493	307,919	81,211	389,130	26,290	415,420
01401140	Advertising County Resources	233	2,286	-	2,286	315	2,601
01602270	Fish & Game Commission	21	1,355	143	1,498	29	1,527
01906020	Office of Education	516	98,358	(22,449)	75,908	697	76,605



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		Data Processing 01011200	Total Actual Costs FY 2018-19	Roll Forward	Total Actual Costs FY 2018-19 plus Roll Forward	Adjustments	Total Claimable Costs FY 2020-21
<b>FY 2018-19 Actual</b>							
02000000	Solid Waste	13,557	52,756	(22,384)	30,373	18,284	48,657
02040205	Orland Airport	1,066	4,740	(42)	4,698	1,438	6,137
02040207	Willows Airport	1,168	9,721	1,244	10,964	1,576	12,540
02200000	Fleet Operations	2,629	13,998	2,313	16,310	3,546	19,856
02210000	Underground Storage Tanks	419	1,048	(1,277)	(229)	564	336
02220000	Vegetation & Environmental Mgmt	184	526	(136)	391	248	638
02224170	Tri-County Bee	8	33	(4)	29	11	39
02260000	Public Works Agency	1,313	70,961	38,815	109,776	1,771	111,547
02261000	PCDS Permit Center	396	1,211	-	1,211	534	1,744
02261120	Facilities Internal Service Fund	6,250	51,912	21,151	73,063	8,429	81,492
02280000	Data Processing ISF	1,718	23,756	5,653	29,408	2,318	31,726
02310000	Utilities ISF	1,555	(10,955)	-	(10,955)	2,097	(8,858)
04050000	Court	6,036	26,261	(1,748)	24,512	8,141	32,654
04100000	Law Library	15	2,626	2,517	5,144	20	5,164
04250000	Local Transportation Trust	2,158	5,780	1,363	7,143	2,911	10,054
04260000	Transportation Administration	1,682	4,558	2,074	6,631	2,269	8,900
04280000	Glenn County Transit	657	1,918	750	2,668	887	3,554
04281000	Fixed Route Transit	1,218	3,370	(4,529)	(1,159)	1,643	484
04601000	Local Agency Formation Commission	99	1,784	165	1,948	134	2,082
04796000	Glenn Groundwater Authority	585	1,860	-	1,860	789	2,649
04999100	Community Action	6,210	42,512	(3,731)	38,781	8,375	47,156
04999105	Community Development	1,017	11,828	7,125	18,953	1,371	20,325
05010000	Artois Fire District	107	447	115	563	145	708
05022000	Hamilton Fire District	598	1,535	(842)	694	807	1,500
05022010	Bayliss Fire District	31	392	251	643	42	684
05050000	Willows Rural Fire District	255	683	(227)	457	344	800
05110000	Storm Drain Maintenance District #1	1	301	179	480	2	481
05130000	Storm Drain Maintenance District #3	91	375	114	488	123	611
05140000	North Willows County Service Area	68	381	80	461	92	553
05210000	Air Pollution District	3,503	22,810	9,843	32,653	4,724	37,377
05210241	Air Pollution Vehicle Registration	181	702	298	999	244	1,243
05250000	Olive Pest Management District	54	101	(78)	24	72	96
06010000	Elk Creek Cemetery District	17	434	(190)	244	24	268

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		Data	Total Actual	Roll Forward	Total Actual	Adjustments	Total
		Processing 01011200	Costs FY 2018-19		Costs FY 2018-19 plus Roll Forward		Claimable Costs FY 2020-21
<b>FY 2018-19 Actual</b>							
06020000	German Cemetery District	3	146	(134)	12	4	16
06030000	Marvin-Chapel Cemetery District	24	189	(28)	162	33	194
06040000	Newville Cemetery District	4	115	(59)	56	5	61
06050000	Orland Cemetery District	555	1,654	(1,299)	355	749	1,105
06060000	Willows Cemetery District	406	1,276	125	1,400	548	1,949
06200000	Glenn-Codora Fire District	219	947	547	1,493	295	1,788
06210000	Elk Creek Fire District	51	252	(39)	213	69	282
06220000	Glenn-Colusa Fire District	158	488	349	838	213	1,051
06230000	Kanawha Fire District	380	890	238	1,128	512	1,640
06240000	Ord Fire District	35	720	443	1,164	47	1,211
06250000	Orland Fire District	199	898	(560)	339	268	607
06300000	Levee District #1	63	317	167	483	85	568
06310000	Levee District #2	20	279	63	342	27	369
06320000	Levee District #3	86	341	123	464	116	580
06500000	Butte City Community Service District	44	677	(1,255)	(578)	60	(519)
06510000	BCCSD - Recreation District	5	253	190	444	7	451
06610000	Elk Creek Community Service District	268	2,110	561	2,671	362	3,033
06640000	ECCSD - Recreation District	7	177	-	177	9	186
06650000	ECCSD - Lighting District	3	60	(59)	2	4	6
06700000	Ord Bend Community Service District	40	340	102	441	54	496
06740000	Artois Community Service District	82	999	349	1,349	110	1,459
06825000	Hamilton City Community Service District	637	2,075	(749)	1,327	859	2,186
06830000	HCCSD - Lighting District	23	48	(30)	18	31	49
06850000	HCCSD - Library District	35	124	(65)	59	47	106
06865000	HCCSD - Edgewater Park	36	66	19	85	49	134
06870000	HCCSD - Pallasades District	8	29	(26)	2	11	13
06880000	N.E. Willows Community Service District	319	1,052	202	1,255	431	1,685
06920000	Mosquito Abatement District	404	1,028	(396)	631	545	1,176
06950000	Rice Pest Abatement District	20	253	70	324	27	351
06960000	HC Reclamation District #2140	2,849	4,141	1,042	5,184	3,843	9,027
06970000	Reclamation District #2106	87	331	244	575	118	692
99999999	Other	42,140	209,195	32,027	241,222	56,835	298,057

**COUNTY OF GLENN**  
**Countywide Cost Allocation Plan**  
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<b>FY 2018-19 Actual</b>	Data Processing 01011200	Total Actual Costs FY 2018-19	Roll Forward	Total Actual Costs FY 2018-19 plus Roll Forward	Adjustments	Total Claimable Costs FY 2020-21
Subtotal	409,418	3,037,449	310,045	3,347,494	169,925	3,517,419
Direct Billed	-	120,533		120,533		120,533
Unallocated	79,011	677,348		677,348		677,348
Total	488,428	3,835,331	310,045	4,145,376	169,925	4,315,301

**COUNTY OF GLENN**  
**Countywide Cost Allocation Plan**  
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<b>FY 2018-19 Actual</b>		<b>ACTUAL</b> for FY 2018-19 Final Costs	<b>ESTIMATE</b> 2018-19 Fixed Costs	<b>ROLL</b> <b>FORWARD</b> <b>DIFFERENCE</b>	<b>ADJUSTMENTS</b>	<b>2020-21</b> <b>PROPOSED</b> <b>CHARGE</b>
01011005	Board Resources	4	-	-	-	4
01011010	Board of Supervisors	57,344	53,134	4,210	1,048	62,601
01011020	Clerk of the Board	10,413	3,459	6,954	939	18,307
01011070	Assessor	194,007	212,431	(18,424)	2,338	177,921
01011100	Elections	20,290	10,182	10,108	574	30,972
01011121	In-House Projects	6,807	5,970	837	-	7,644
01011180	Surveyor	187	248	(61)	85	212
01011195	General Services	3,400	168	3,232	-	6,632
01012040	Court Revenues	3,163	3,888	(725)	1,625	4,062
01012060	Grand Jury	3,564	5,373	(1,809)	62	1,816
01012100	Indigent Defense	8,969	1,996	6,973	1,478	17,420
01012170	Flood Control	143	361	(218)	65	(9)
01012180	Agriculture Commissioner	42,288	24,898	17,390	2,499	62,177
01012181	Water Resources	4,853	19,067	(14,214)	635	(8,726)
01012220	Recorder	13,076	12,164	912	756	14,743
01012230	Coroner	441	1,169	(728)	192	(96)
01012240	Public Guardian	96,497	15,272	81,225	282	178,004
01012285	Planning & Community Development	53,986	38,204	15,782	4,078	73,846
01012290	Animal Control	10,051	5,540	4,511	550	15,112
01014022	Hospital	445	153	292	49	786
01015180	Veterans' Services	5,222	4,426	796	271	6,290
01016040	Library	705	623	82	360	1,147
01016050	Cooperative Extension	13,606	7,562	6,044	586	20,237
01024010	Public Health	41,068	37,881	3,187	5,869	50,124
01024011	Emergency Preparedness	5,597	3,218	2,379	691	8,666
01024012	Mental Health	137,314	116,879	20,435	(20,391)	137,359
01024014	Alcohol & Drug Abuse	48,060	34,015	14,045	2,967	65,073
01024018	Victim Witness	4,514	3,550	964	601	6,078
01024020	Maternal & Child Health	719	914	(195)	241	764
01024025	Women, Infants & Children	10,751	9,683	1,068	1,377	13,196

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<b>FY 2018-19 Actual</b>	<b>ACTUAL for FY 2018-19 Final Costs</b>	<b>ESTIMATE 2018-19 Fixed Costs</b>	<b>ROLL FORWARD DIFFERENCE</b>	<b>ADJUSTMENTS</b>	<b>2020-21 PROPOSED CHARGE</b>	
01024170	California Children's Services	3,542	3,444	98	740	4,381
01024300	Health & Human Services Agency	113,794	89,962	23,832	6,582	144,207
01024400	Health Services Administration	(1,320)	4,566	(5,886)	747	(6,458)
01025010	Social Services Administration	353,902	303,819	50,083	42,891	446,876
01042090	District Attorney	77,687	258,626	(180,939)	2,377	(100,875)
01042110	Sheriff	289,452	189,424	100,028	14,059	403,539
01042111	Sheriff AB109	1,258	-	-	-	1,258
01042113	Sheriff's Dispatch	12,703	8,258	4,445	1,366	18,514
01042122	Office of Emergency Services	3,142	1,022	2,120	-	5,261
01042135	Sheriff's Civil Division	5,928	2,272	3,656	208	9,792
01042140	Jail	234,463	189,803	44,660	8,539	287,662
01042150	Probation	37,804	41,041	(3,237)	1,234	35,802
01042155	Juvenile Hall	3,250	51,912	(48,662)	1,321	(44,091)
01042158	Delinquency Prevention	4,550	1,713	2,837	615	8,002
01042160	Probation Specialized Unit	409	-	-	145	554
01042164	Partnership Grant	1,744	207	1,537	89	3,369
01042168	Juvenile Probation & CAMP	2,279	1,959	320	262	2,862
01042170	JJPCA Grant	962	2,066	(1,104)	271	129
01042350	DOJ Tobacco Grant	2,587	-	-	-	2,587
01042360	Boat Patrol	3,370	3,346	24	195	3,590
01052550	County SLESF	434	95	339	-	774
01052557	Youth Offender Supervision	2,349	3,178	(829)	295	1,815
01052558	SB678 Community Performance Incenti	4,011	3,614	397	686	5,095
01054010	California Waste Management	6	78	(72)	-	(66)
01054012	Mental Health Services Act	13,111	15,555	(2,444)	6,564	17,231
01054021	Superior Reg Workforce Ed	6	13	(7)	-	(1)
01054045	Mosquito Abatement Assessment Area	945	1,071	(126)	420	1,238
01054840	Memorial Hall Trust	29,559	-	-	62	29,621
01055011	IHSS Public Authority	2,020	-	-	-	2,020
01055340	Child Support	25,227	24,626	601	(102,782)	(76,954)

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

<b>FY 2018-19 Actual</b>	<b>ACTUAL for FY 2018-19 Final Costs</b>	<b>ESTIMATE 2018-19 Fixed Costs</b>	<b>ROLL FORWARD DIFFERENCE</b>	<b>ADJUSTMENTS</b>	<b>2020-21 PROPOSED CHARGE</b>	
01062136	Trial Court Security	3,009	4,924	(1,915)	1,498	2,592
01062150	Local Community Corrections	16,028	10,721	5,307	4,042	25,377
01200000	Road	307,919	226,708	81,211	26,290	415,420
01401140	Advertising County Resources	2,286	-	-	315	2,601
01602270	Fish & Game Commission	1,355	1,212	143	29	1,527
01906020	Office of Education	98,358	120,807	(22,449)	697	76,605
02000000	Solid Waste	52,756	75,140	(22,384)	18,284	48,657
02040205	Orland Airport	4,740	4,782	(42)	1,438	6,137
02040207	Willows Airport	9,721	8,477	1,244	1,576	12,540
02200000	Fleet Operations	13,998	11,685	2,313	3,546	19,856
02210000	Underground Storage Tanks	1,048	2,325	(1,277)	564	336
02220000	Vegetation & Environmental Mgmt	526	662	(136)	248	638
02224170	Tri-County Bee	33	37	(4)	11	39
02260000	Planning & Public Works Agency	70,961	32,146	38,815	1,771	111,547
02261000	PCDS Permit Center	1,211	-	-	534	1,744
02261120	Public Works Agency	51,912	30,761	21,151	8,429	81,492
02280000	Data Processing ISF	23,756	18,103	5,653	2,318	31,726
02310000	Utilities ISF	(10,955)	-	-	2,097	(8,858)
04050000	Court	26,261	28,009	(1,748)	8,141	32,654
04100000	Law Library	2,626	109	2,517	20	5,164
04250000	Local Transportation Trust	5,780	4,417	1,363	2,911	10,054
04260000	Transportation Administration	4,558	2,484	2,074	2,269	8,900
04280000	Glenn County Transit	1,918	1,168	750	887	3,554
04281000	Fixed Route Transit	3,370	7,899	(4,529)	1,643	484
04601000	Local Agency Formation Commission	1,784	1,619	165	134	2,082
04796000	Glenn Groundwater Authority	1,860	-	-	789	2,649
04999100	Community Action	42,512	46,243	(3,731)	8,375	47,156
04999105	Community Development	11,828	4,703	7,125	1,371	20,325
05010000	Artois Fire District	447	332	115	145	708
05022000	Hamilton Fire District	1,535	2,377	(842)	807	1,500

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

<b>FY 2018-19 Actual</b>		<b>ACTUAL</b> for FY 2018-19 Final Costs	<b>ESTIMATE</b> 2018-19 Fixed Costs	<b>ROLL</b> <b>FORWARD</b> <b>DIFFERENCE</b>	<b>ADJUSTMENTS</b>	<b>2020-21</b> <b>PROPOSED</b> <b>CHARGE</b>
05022010	Bayliss Fire District	392	141	251	42	684
05050000	Willows Rural Fire District	683	910	(227)	344	800
05110000	Storm Drain Maintenance District #1	301	122	179	2	481
05130000	Storm Drain Maintenance District #3	375	261	114	123	611
05140000	North Willows County Service Area	381	301	80	92	553
05210000	Air Pollution District	22,810	12,967	9,843	4,724	37,377
05210241	Air Pollution Vehicle Registration	702	404	298	244	1,243
05250000	Olive Pest Management District	101	179	(78)	72	96
06010000	Elk Creek Cemetery District	434	624	(190)	24	268
06020000	German Cemetery District	146	280	(134)	4	16
06030000	Marvin-Chapel Cemetery District	189	217	(28)	33	194
06040000	Newville Cemetery District	115	174	(59)	5	61
06050000	Orland Cemetery District	1,654	2,953	(1,299)	749	1,105
06060000	Willows Cemetery District	1,276	1,151	125	548	1,949
06200000	Glenn-Codora Fire District	947	400	547	295	1,788
06210000	Elk Creek Fire District	252	291	(39)	69	282
06220000	Glenn-Colusa Fire District	488	139	349	213	1,051
06230000	Kanawha Fire District	890	652	238	512	1,640
06240000	Ord Fire District	720	277	443	47	1,211
06250000	Orland Fire District	898	1,458	(560)	268	607
06300000	Levee District #1	317	150	167	85	568
06310000	Levee District #2	279	216	63	27	369
06320000	Levee District #3	341	218	123	116	580
06500000	Butte City Community Service District	677	1,932	(1,255)	60	(519)
06510000	BCCSD - Recreation District	253	63	190	7	451
06610000	Elk Creek Community Service District	2,110	1,549	561	362	3,033
06640000	ECCSD - Recreation District	177	-	-	9	186
06650000	ECCSD - Lighting District	60	119	(59)	4	6
06700000	Ord Bend Community Service District	340	238	102	54	496
06740000	Artois Community Service District	999	650	349	110	1,459

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

<b>FY 2018-19 Actual</b>		ACTUAL for FY 2018-19 Final Costs	ESTIMATE 2018-19 Fixed Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2020-21 PROPOSED CHARGE
06825000	Hamilton City Community Service Distr	2,075	2,824	(749)	859	2,186
06830000	HCCSD - Lighting District	48	78	(30)	31	49
06850000	HCCSD - Library District	124	189	(65)	47	106
06865000	HCCSD - Edgewater Park	66	47	19	49	134
06870000	HCCSD - Pallisades District	29	55	(26)	11	13
06880000	N.E. Willows Community Service Distri	1,052	850	202	431	1,685
06920000	Mosquito Abatement District	1,028	1,424	(396)	545	1,176
06950000	Rice Pest Abatement District	253	183	70	27	351
06960000	HC Reclamation District #2140	4,141	3,099	1,042	3,843	9,027
06970000	Reclamation District #2106	331	87	244	118	692
99999999	Other	209,195	177,168	32,027	56,835	298,057
	Total	3,037,449	2,696,988	310,045	169,925	3,517,419



County Of Glenn  
Countywide Cost Allocation Plan  
Schedule C

FY 2018-19 Actual		Total Expenditures	Cost Adjustments	Total Allocated
	Building Use	257,556	-	
	Equipment Use	191,755	-	
01011013	County Administrative Officer	28,633	254	
01011040	Department of Finance	1,177,477	(41,402)	
01011051	Annual Audit	77,827	-	
01011080	County Counsel	403,940	605	
01011090	Personnel	472,867	(73,538)	
01011150	General Insurance	902,306	-	
01011170	Employee Benefits	38,091	-	
01011200	Data Processing	305,801	93,158	-
01011005	Board Resources			-
01011010	Board of Supervisors			57,344
01011020	Clerk of the Board			10,413
01011070	Assessor			194,007
01011100	Elections			20,290
01011121	In-House Projects			6,807
01011180	Surveyor			187
01011195	General Services			3,400
01012040	Court Revenues			3,163
01012060	Grand Jury			3,564
01012100	Indigent Defense			8,969
01012170	Flood Control			143
01012180	Agriculture Commissioner			42,288
01012181	Water Resources			4,853
01012220	Recorder			13,076
01012230	Coroner			441

County Of Glenn  
Countywide Cost Allocation Plan  
Schedule C

<b>FY 2018-19 Actual</b>		Total Expenditures	Cost Adjustments	Total Allocated
01012240	Public Guardian			96,497
01012285	Planning & Community Development			53,986
01012290	Animal Control			10,051
01014022	Hospital			445
01015180	Veterans' Services			5,222
01016040	County Library			705
01016050	Cooperative Extension			13,606
01024010	Public Health			41,068
01024011	Emergency Preparedness			5,597
01024012	Mental Health			137,314
01024014	Alcohol & Drug Abuse			48,060
01024018	Victim Witness			4,514
01024020	Maternal & Child Health			719
01024025	Women, Infants & Children			10,751
01024170	California Children's Services			3,542
01024300	Health & Human Services Agency			113,794
01024400	Health Services Administration			(1,320)
01025010	Social Services Administration			353,902
01042090	District Attorney			77,687
01042110	Sheriff			289,452
01042111	Sheriff AB109			1,258
01042113	Sheriff's Dispatch			12,703
01042122	Office of Emergency Services			3,142
01042135	Sheriff's Civil Division			5,928
01042140	Jail			234,463
01042150	Probation			37,804

County Of Glenn  
Countywide Cost Allocation Plan  
Schedule C

<b>FY 2018-19 Actual</b>		Total Expenditures	Cost Adjustments	Total Allocated
01042155	Juvenile Hall			3,250
01042158	Delinquency Prevention			4,550
01042160	Probation Specialized Unit			409
01042164	Partnership Grant			1,744
01042168	Juvenile Probation & CAMP			2,279
01042170	JJPCA Grant			962
01042350	DOJ Tobacco Grant			2,587
01042360	Boat Patrol			3,370
01052550	County SLESF			434
01052557	Youth Offender Supervision			2,349
01052558	SB678 Community Performance Incentive			4,011
01054010	California Waste Management			6
01054012	Mental Health Services Act			13,111
01054021	Superior Reg Workforce Ed			6
01054045	Mosquito Abatement Assessment Area			945
01054840	Memorial Hall Trust			29,559
01055011	IHSS Public Authority			2,020
01055340	Child Support			25,227
01062136	Trial Court Security			3,009
01062150	Local Community Corrections			16,028
01200000	Road			307,919
01401140	Advertising County Resources			2,286
01602270	Fish & Game Commission			1,355
01906020	Office of Education			98,358
02000000	Solid Waste			52,756
02040205	Orland Airport			4,740

County Of Glenn  
Countywide Cost Allocation Plan  
Schedule C

<b>FY 2018-19 Actual</b>		Total Expenditures	Cost Adjustments	Total Allocated
02040207	Willows Airport			9,721
02200000	Fleet Operations			13,998
02210000	Underground Storage Tanks			1,048
02220000	Vegetation & Environmental Mgmt			526
02224170	Tri-County Bee			33
02260000	Planning & Public Works Agency			70,961
02261000	PCDS Permit Center			1,211
02261120	Public Works Agency			51,912
02280000	Data Processing ISF			23,756
02310000	Utilities ISF			(10,955)
04050000	Court			26,261
04100000	Law Library			2,626
04250000	Local Transportation Trust			5,780
04260000	Transportation Administration			4,558
04280000	Glenn County Transit			1,918
04281000	Fixed Route Transit			3,370
04601000	Local Agency Formation Commission			1,784
04796000	Glenn Groundwater Authority			1,860
04999100	Community Action			42,512
04999105	Community Development			11,828
05010000	Artois Fire District			447
05022000	Hamilton Fire District			1,535
05022010	Bayliss Fire District			392
05050000	Willows Rural Fire District			683
05110000	Storm Drain Maintenance District #1			301
05130000	Storm Drain Maintenance District #3			375

County Of Glenn  
Countywide Cost Allocation Plan  
Schedule C

<b>FY 2018-19 Actual</b>		Total Expenditures	Cost Adjustments	Total Allocated
05140000	North Willows County Service Area			381
05210000	Air Pollution District			22,810
05210241	Air Pollution Vehicle Registration			702
05250000	Olive Pest Management District			101
06010000	Elk Creek Cemetery District			434
06020000	German Cemetery District			146
06030000	Marvin-Chapel Cemetery District			189
06040000	Newville Cemetery District			115
06050000	Orland Cemetery District			1,654
06060000	Willows Cemetery District			1,276
06200000	Glenn-Codora Fire District			947
06210000	Elk Creek Fire District			252
06220000	Glenn-Colusa Fire District			488
06230000	Kanawha Fire District			890
06240000	Ord Fire District			720
06250000	Orland Fire District			898
06300000	Levee District #1			317
06310000	Levee District #2			279
06320000	Levee District #3			341
06500000	Butte City Community Service District			677
06510000	BCCSD - Recreation District			253
06610000	Elk Creek Community Service District			2,110
06640000	ECCSD - Recreation District			177
06650000	ECCSD - Lighting District			60
06700000	Ord Bend Community Service District			340
06740000	Artois Community Service District			999

County Of Glenn  
Countywide Cost Allocation Plan  
Schedule C

<b>FY 2018-19 Actual</b>		Total Expenditures	Cost Adjustments	Total Allocated
06825000	Hamilton City Community Service District			2,075
06830000	HCCSD - Lighting District			48
06850000	HCCSD - Library District			124
06865000	HCCSD - Edgewater Park			66
06870000	HCCSD - Pallsades District			29
06880000	N.E. Willows Community Service District			1,052
06920000	Mosquito Abatement District			1,028
06950000	Rice Pest Abatement District			253
06960000	HC Reclamation District #2140			4,141
06970000	Reclamation District #2106			331
99999999	Other			209,195
	Direct Billed			120,533
	Unallocated			677,351
	<b>Total</b>	<u>3,856,253</u>	<u>(20,923)</u>	<u>3,835,330</u>

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

	Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080	Personnel 01011090
<b>FY 2018-19 Actual</b>							
Schedule Referenced	1.25	2.04	3.05	4.07	5.05	6.06	7.06
Building Use							
Equipment Use							
01011013 County Administrative Officer	254	-	3	443	22	-	839
01011040 Department of Finance	7,876	-	59	7,722	378	3,546	7,202
01011051 Annual Audit	-	-	4	38	27	-	-
01011080 County Counsel	1,464	-	25	2,698	159	135,700	(71)
01011090 Personnel	1,123	-	26	4,277	166	4,665	2,517
01011150 General Insurance	-	-	43	525	276	-	-
01011170 Employee Benefits	-	-	2	719	15	-	-
01011200 Data Processing	-	120,026	21	9,440	133	-	-
Total	10,717	120,026	185	25,862	1,174	143,912	10,487
	10,717	120,026	185	25,862	1,174	143,912	10,487
	-	-	-	-	-	-	-

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

	General Insurance 01011150	Employee Benefits 01011170	Data Processing 01011200	Total CSD Allocated
<b>FY 2018-19 Actual</b>				
Schedule Referenced	8.09	9.05	10.05	
Building Use				
Equipment Use				
01011013 County Administrative Officer	218	48	95	1,923
01011040 Department of Finance	5,400	336	37,825	70,343
01011051 Annual Audit	122	-	118	309
01011080 County Counsel	3,586	145	702	144,408
01011090 Personnel	1,305	145	732	14,957
01011150 General Insurance	1,261	-	1,221	3,326
01011170 Employee Benefits	67	-	64	866
01011200 Data Processing	607	-	588	130,814
Total	12,566	673	41,345	366,947
	12,566	673	41,345	366,947
	-	-	-	-



COUNTY OF GLENN  
Countywide Cost Allocation Plan  
Schedule E

**FY 2018-19 Actual**

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

<b>FY 2018-19 Actual</b>		
<b>Department</b>		<b>Basis of Allocation</b>
<b>County Administrative Officer</b>		
3.03	Administration	Relative Budget Size
3.04	Direct Services	Time Study Hours
<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	Direct Costs	Direct Cost Transfer
7.05	Applicant Testing	Direct Cost Transfer

COUNTY OF GLENN  
Countywide Cost Allocation Plan  
Schedule E

**FY 2018-19 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**

7/24/2020

**FY 2018-19 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 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 or reach end of useful life. Detailed asset information and depreciation schedules as shown on schedule 1.01A and 1.01B.

Variations: #1 - The County entered in to a 15-year lease financing agreement for energy conservation improvements and solar energy generation systems. This included roof repair, HVAC improvements and solar panel installation on several County buildings. #2 - Upon review of the building use calculations it was discovered that Child Support and Health & Human Services were being charged a building use depreciation charge on Federal & State funded buildings. This depreciation charge has been removed and Mental Health and Child Support agencies are receiving a building use credit on the adjustment schedule to reimburse for all prior year building use charges.

Building Location / Description	Value as of 6/30/2018	Additions	Deletions	Value as of 6/30/2019	Prior YTD Use Allow Charged	2018-19 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	-	193,402	-	193,402	-	(4,835)	188,567
1.07 - 516 W. Sycamore Street	550,348	-	-	550,348	(216,699)	(13,759)	319,890
1.08 - 541 & 543 W. Oak Street	131,493	-	-	131,493	(55,227)	(3,287)	72,979
1.09 - 720 N. Colusa Street	170,569	-	-	170,569	(78,462)	(4,264)	87,843
1.10 - 525 W. Sycamore Street	985,080	624,024	-	1,609,104	(189,375)	(27,423)	1,392,306
1.11 - 132 S. Murdock Street	-	-	-	-	-	-	-
1.12 - 777 N. Colusa Street	191,923	-	-	191,923	(19,330)	(4,798)	167,795
1.13 - 821 E. South Street	5,506	-	-	5,506	(551)	(138)	4,817
1.14 - 720 N. Colusa Street	-	-	-	-	-	-	-
1.15 - 240 & 242 N. Villa Street	84,117	-	(84,117)	-	-	-	-
1.16 - 125 S. Murdock Street	75,775	-	-	75,775	(7,059)	(2,123)	66,593
1.17 - 306 N. Villa Street	2,245,498	125,781	-	2,371,279	(800,682)	(57,186)	1,513,411
1.18 - 1187 E. South Street	-	-	-	-	-	-	-
1.19 - 141 S. Lassen Street	4,994,126	428,177	-	5,422,303	(2,779,018)	(130,152)	2,513,133
1.20 - 327 Fourth Street	383,593	-	-	383,593	(62,555)	(9,591)	311,447
1.21 - 125 County Road G	-	-	-	-	-	-	-
1.22 - 120 S. Marshall Street	281,058	-	(281,058)	-	-	-	-
1.23 - 300 Broadway	-	-	-	-	-	-	-
1.24 - 1167 E. South Street	350,790	-	(350,790)	-	-	-	-
<b>Total</b>	<b>\$ 10,449,876</b>	<b>\$ 1,371,384</b>	<b>\$ (715,965)</b>	<b>\$ 11,105,295</b>	<b>\$ (4,208,958)</b>	<b>\$ (257,556)</b>	<b>\$ 6,638,781</b>

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

7/24/2020

Building	Address	Asset Tag #	Acquisition Date	Useful Life	Cost as of 6/30/2018	Additions	Deletions	Cost as of 6/30/2019	Prior YTD Use Allow Charged	2018-19 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	-	-	-	-	-	-	-
Orland Office Building	821 E. South Street	6585	01/15/19	20	-	193,402	-	193,402	-	(4,835)	188,567
Auditor/Assessor Annex	516 W. Sycamore	5150	05/10/99	40	446,418	-	-	446,418	(187,496)	(11,160)	247,762
Auditor/Assessor Annex	516 W. Sycamore	5152	05/10/99	40	13,630	-	-	13,630	(5,725)	(341)	7,564
Auditor/Assessor Annex	516 W. Sycamore	6013	06/30/06	40	90,300	-	-	90,300	(23,478)	(2,258)	64,564
Sheriff/Justice	541 & 543 W. Oak	5151	05/10/99	40	131,493	-	-	131,493	(55,227)	(3,287)	72,979
Ag/Animal Control	720 N. Colusa	337	06/01/96	40	170,569	-	-	170,569	(78,462)	(4,264)	87,843
Willows Memorial Hall	525 W. Sycamore	6044	06/30/06	40	23,767	-	-	23,767	(6,179)	(594)	16,994
Willows Memorial Hall	525 W. Sycamore	6044B	06/30/07	40	194,696	-	-	194,696	(46,727)	(4,867)	143,102
Willows Memorial Hall	525 W. Sycamore	6044C	06/30/08	40	345,372	-	-	345,372	(75,982)	(8,634)	260,756
Willows Memorial Hall	525 W. Sycamore	6044D	06/30/09	40	188,076	-	-	188,076	(37,615)	(4,702)	145,759
Willows Memorial Hall	525 W. Sycamore	6044E	06/30/10	40	202,096	-	-	202,096	(20,210)	(5,052)	176,834
Willows Memorial Hall	525 W. Sycamore	6044F	06/30/18	15	4,730	-	-	4,730	(26)	(315)	4,389
Willows Memorial Hall	525 W. Sycamore	6044G	05/08/19	40	-	343,247	-	343,247	-	(1,430)	341,817
Willows Memorial Hall	525 W. Sycamore	6044H	06/30/19	20	-	280,777	-	280,777	-	(1,170)	279,607
Willows Memorial Hall	525 W. Sycamore	6465	06/30/14	40	26,343	-	-	26,343	(2,636)	(659)	23,048
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	(827)	(172)	5,894
Planning & Public Works	777 N. Colusa	4308	05/01/96	40	185,030	-	-	185,030	(18,503)	(4,626)	161,901
Metal Building	821 E. South Street-Metal	6116	06/30/07	40	5,506	-	-	5,506	(551)	(138)	4,817
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)	-	-	-	-
Murdock Annex	125 S. Murdock	6462	06/30/14	40	70,292	-	-	70,292	(7,029)	(1,757)	61,506
Murdock Annex	125 S. Murdock	6462B	06/30/18	15	5,483	-	-	5,483	(30)	(366)	5,087
Juvenile Hall	306 N. Villa	4320	01/01/93	40	381,883	-	-	381,883	(206,217)	(9,547)	166,119
Juvenile Hall	306 N. Villa	4320B	06/30/03	40	118,945	-	-	118,945	(38,062)	(2,974)	77,909
Juvenile Hall	306 N. Villa	4320C	06/30/03	40	515,000	-	-	515,000	(164,800)	(12,875)	337,325
Juvenile Hall	306 N. Villa	4320D	05/19/04	40	1,182,384	-	-	1,182,384	(378,363)	(29,560)	774,461
Juvenile Hall	306 N. Villa	4320E	06/30/05	40	47,286	-	-	47,286	(13,240)	(1,182)	32,864
Juvenile Hall	306 N. Villa	4320F	05/01/19	20	-	125,781	-	125,781	-	(1,048)	124,733
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	(2,773,247)	(123,410)	2,039,755
New Jail	141 S. Lassen	326B	06/30/19	40	-	126,006	-	126,006	-	(263)	125,743
New Jail	141 S. Lassen	326C	06/30/19	20	-	302,171	-	302,171	-	(5,036)	297,135
New Jail	141 S. Lassen	5106	03/02/99	40	39,453	-	-	39,453	(3,945)	(986)	34,522
New Jail	141 S. Lassen	6466	06/30/14	40	18,261	-	-	18,261	(1,826)	(457)	15,978

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

7/24/2020

Building	Address	Asset Tag #	Acquisition Date	Useful Life	Cost as of 6/30/2018	Additions	Deletions	Cost as of 6/30/2019	Prior YTD Use Allow Charged	2018-19 Depreciation Use Allow	Net Book Value
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	(3,229)	(404)	12,514
Orland Memorial Hall	327 Fourth Street	6221B	06/30/10	40	282,266	-	-	282,266	(50,808)	(7,057)	224,401
Orland Memorial Hall	327 Fourth Street	6221C	06/30/10	40	85,180	-	-	85,180	(8,518)	(2,130)	74,532
Child Support Modular	120 S. Marshall	5434	06/30/00	40	268,773	-	(268,773)	-	-	-	-
Child Support Modular	120 S. Marshall	5434B	02/23/07	20	12,285	-	(12,285)	-	-	-	-
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)	-	-	-	-
<b>Total</b>					<b>10,449,876</b>	<b>1,371,384</b>	<b>(715,965)</b>	<b>11,105,295</b>	<b>(4,208,958)</b>	<b>(257,556)</b>	<b>6,638,781</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

Location **821 E. South Street**  
 Asset Tag # **6585 - Orland Office Building Solar Project**  
 Value \$ 193,402  
 Acq Date 1/15/2019  
 Useful Life 20

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 (6 mos)	2018-19	4,835	-	4,835		21 (6 mos)	2038-39	4,835	-	-	
2	2019-20	9,670	-	-							
3	2020-21	9,670	-	-							
4	2021-22	9,670	-	-							
5	2022-23	9,670	-	-							
6	2023-24	9,670	-	-							
7	2024-25	9,670	-	-							
8	2025-26	9,670	-	-							
9	2026-27	9,670	-	-							
10	2027-28	9,670	-	-							
11	2028-29	9,670	-	-							
12	2029-30	9,670	-	-							
13	2030-31	9,670	-	-							
14	2031-32	9,670	-	-							
15	2032-33	9,670	-	-							
16	2033-34	9,670	-	-							
17	2034-35	9,670	-	-							
18	2035-36	9,670	-	-							
19	2036-37	9,670	-	-							
20	2037-38	9,670	-	-							
<b>Totals</b>								<b>193,402</b>		<b>4,835</b>	<b>188,567</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

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	-	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	-	11,160		40	2037-38	11,160	-	-	
<b>Totals</b>								<b>446,418</b>		<b>198,656</b>	<b>247,762</b>



**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

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	-	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	-	341		40	2037-38	341	-	-	
<b>Totals</b>								<b>13,630</b>		<b>6,065</b>	<b>7,565</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

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	-	2,258		32	2037-38	2,258	-	-	
13	2018-19	2,258	-	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>25,736</b>		<b>64,565</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

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	-	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	-	3,287		40	2037-38	3,287	-	-	
						<b>Totals</b>		<b>131,493</b>		<b>58,514</b>	<b>72,979</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

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	-	4,264	
3	1998-99	4,264	3,411	3,411		23	2018-19	4,264	-	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>82,726</b>	<b>87,843</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

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	-	594		32	2037-38	594	-	-	
13	2018-19	594	-	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>6,774</b>	<b>16,993</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

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	-	4,867		31	2037-38	4,867	-	-	
12	2018-19	4,867	-	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>		<b>194,696</b>	<b>51,594</b>		<b>143,102</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

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	-	8,634		30	2037-38	8,634	-	-	
11	2018-19	8,634	-	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>84,616</b>		<b>260,756</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

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	-	4,702		29	2037-38	4,702	-	-	
10	2018-19	4,702	-	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	-	-	
<hr/>						<hr/>					
						<b>Totals</b>		188,076		42,317	145,759
						<hr/> <hr/>					



**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

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	-	5,052		28	2037-38	5,052	-	-	
9	2018-19	5,052	-	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>25,262</b>		<b>176,834</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

Location    **525 W. Sycamore**  
 Asset Tag # **6044F - Willows Memorial Hall Improvements**  
 Value        **\$ 4,730**  
 Acq Date    **6/30/2018**  
 Useful Life    **15**

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 (1 mos)	2017-18	26	-	26							
2	2018-19	315	-	315							
3	2019-20	315	-	-							
4	2020-21	315	-	-							
5	2021-22	315	-	-							
6	2022-23	315	-	-							
7	2023-24	315	-	-							
8	2024-25	315	-	-							
9	2025-26	315	-	-							
10	2026-27	315	-	-							
11	2027-28	315	-	-							
12	2028-29	315	-	-							
13	2029-30	315	-	-							
14	2030-31	315	-	-							
15	2031-32	315	-	-							
16 (11 mos)	2032-33	289	-	-							
						<b>Totals</b>		<b>4,730</b>		<b>342</b>	<b>4,388</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

Location **525 W. Sycamore**  
 Asset Tag # **6044G - Willows Memorial Hall Roof**  
 Value **\$ 343,247**  
 Acq Date **5/8/2019**  
 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 (2 mos)	2018-19	1,430	-	1,430		22	2039-40	8,581	-	-	
2	2019-20	8,581	-	-		23	2040-41	8,581	-	-	
3	2020-21	8,581	-	-		24	2041-42	8,581	-	-	
4	2021-22	8,581	-	-		25	2042-43	8,581	-	-	
5	2022-23	8,581	-	-		26	2043-44	8,581	-	-	
6	2023-24	8,581	-	-		27	2044-45	8,581	-	-	
7	2024-25	8,581	-	-		28	2045-46	8,581	-	-	
8	2025-26	8,581	-	-		29	2046-47	8,581	-	-	
9	2026-27	8,581	-	-		30	2047-48	8,581	-	-	
10	2027-28	8,581	-	-		31	2048-49	8,581	-	-	
11	2028-29	8,581	-	-		32	2049-50	8,581	-	-	
12	2029-30	8,581	-	-		33	2050-51	8,581	-	-	
13	2030-31	8,581	-	-		34	2051-52	8,581	-	-	
14	2031-32	8,581	-	-		35	2052-53	8,581	-	-	
15	2032-33	8,581	-	-		36	2053-54	8,581	-	-	
16	2033-34	8,581	-	-		37	2054-55	8,581	-	-	
17	2034-35	8,581	-	-		38	2055-56	8,581	-	-	
18	2035-36	8,581	-	-		39	2056-57	8,581	-	-	
19	2036-37	8,581	-	-		40	2057-58	8,581	-	-	
20	2037-38	8,581	-	-		41 (10 mos)	2058-59	7,151	-	-	
21	2038-39	8,581	-	-							
						<b>Totals</b>		<b>343,247</b>		<b>1,430</b>	<b>341,817</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

Location    **525 W. Sycamore**  
 Asset Tag # **6044H - Willows Memorial Hall Solar Project**  
 Value        **\$ 280,777**  
 Acq Date     **6/30/2019**  
 Useful Life    **20**

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 (1 mos)	2018-19	1,170	-	1,170		21 (11 mos)	2038-39	12,869	-	-	
2	2019-20	14,039	-	-							
3	2020-21	14,039	-	-							
4	2021-22	14,039	-	-							
5	2022-23	14,039	-	-							
6	2023-24	14,039	-	-							
7	2024-25	14,039	-	-							
8	2025-26	14,039	-	-							
9	2026-27	14,039	-	-							
10	2027-28	14,039	-	-							
11	2028-29	14,039	-	-							
12	2029-30	14,039	-	-							
13	2030-31	14,039	-	-							
14	2031-32	14,039	-	-							
15	2032-33	14,039	-	-							
16	2033-34	14,039	-	-							
17	2034-35	14,039	-	-							
18	2035-36	14,039	-	-							
19	2036-37	14,039	-	-							
20	2037-38	14,039	-	-							
<b>Totals</b>								<b>280,777</b>		<b>1,170</b>	<b>279,607</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

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	-	659		24	2037-38	659	-	-	
5	2018-19	659	-	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>3,295</b>	<b>23,048</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

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	-	172		25	2037-38	172	-	-		
6	2018-19	172	-	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>						
						6,893			999		5,894	

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

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	-	4,626	
3	1998-99	4,626	*	*		23	2018-19	4,626	-	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>		<b>185,030</b>		<b>23,129</b>	<b>161,901</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

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	-	138		31	2037-38	138	-	-	
12	2018-19	138	-	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>688</b>	<b>4,818</b>



**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

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

# Note: Building was purchased with Federal & State funds therefore it is disallowed for cost plan purposes  
 Effective with fiscal year 2018-19 - removing asset value and rebating previous depreciation charges

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	-	*	*		21	2032-33				
2	2013-14	-	*	*		22	2033-34				
3	2014-15	2,103	-	2,103		23	2034-35				
4	2015-16	2,103	-	2,103		24	2035-36				
5	2016-17	2,103	-	2,103		25	2036-37				
6	2017-18	2,103	-	2,103		26	2037-38				
7	2018-19	(8,412)	# Note	(8,412)		27	2038-39				
8	2019-20					28	2039-40				
9	2020-21					29	2040-41				
10	2021-22					30	2041-42				
11	2022-23					31	2042-43				
12	2023-24					32	2043-44				
13	2024-25					33	2044-45				
14	2025-26					34	2045-46				
15	2026-27					35	2046-47				
16	2027-28					36	2047-48				
17	2028-29					37	2048-49				
18	2029-30					38	2049-50				
19	2030-31					39	2050-51				
20	2031-32					40	2051-52				
						<b>Totals</b>					
						-					

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

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	-	1,757		24	2037-38	1,757	-	-	
5	2018-19	1,757	-	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>8,787</b>	<b>61,506</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

Location **125 S. Murdock**  
 Asset Tag # **6462B - DA Remodel**  
 Value \$ **5,483**  
 Acq Date **6/30/2018**  
 Useful Life **15**

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 (1 mos)	2017-18	\$ 30	-	30							
2	2018-19	\$ 366	-	366							
3	2019-20	\$ 366	-	-							
4	2020-21	\$ 366	-	-							
5	2021-22	\$ 366	-	-							
6	2022-23	\$ 366	-	-							
7	2023-24	\$ 366	-	-							
8	2024-25	\$ 366	-	-							
9	2025-26	\$ 366	-	-							
10	2026-27	\$ 366	-	-							
11	2027-28	\$ 366	-	-							
12	2028-29	\$ 366	-	-							
13	2029-30	\$ 366	-	-							
14	2030-31	\$ 366	-	-							
15	2031-32	\$ 366	-	-							
16 (11 mos)	2032-33	\$ 335	-	-							
						<b>Totals</b>		<b>5,483</b>		<b>396</b>	<b>5,087</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

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	-	9,547	
7	1998-99	9,547	7,638	7,638		27	2018-19	9,547	-	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>215,764</b>	<b>166,119</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

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	-	2,974		35	2037-38	2,974	-	-	
16	2018-19	2,974	-	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>41,036</b>	<b>77,909</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

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	-	12,875		35	2037-38	12,875	-	-	
16	2018-19	12,875	-	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>177,675</b>		<b>337,325</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

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	-	29,560		35	2037-38	29,560	-	-	
16	2018-19	29,560	-	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>407,922</b>	<b>774,462</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

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	-	1,182		33	2037-38	1,182	-	-	
14	2018-19	1,182	-	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>14,422</b>	<b>32,864</b>



**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

Location    **306 N. Villa**  
 Asset Tag # **4320F - Juvenile Facility Solar Project**  
 Value        **\$ 125,781**  
 Acq Date     **5/1/2019**  
 Useful Life    **20**

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 (2 mos)	2018-19	1,048	-	1,048		21 (10 mos)	2038-39	5,241	-	-	
2	2019-20	6,289	-	-						-	
3	2020-21	6,289	-	-						-	
4	2021-22	6,289	-	-						-	
5	2022-23	6,289	-	-						-	
6	2023-24	6,289	-	-						-	
7	2024-25	6,289	-	-						-	
8	2025-26	6,289	-	-						-	
9	2026-27	6,289	-	-						-	
10	2027-28	6,289	-	-						-	
11	2028-29	6,289	-	-						-	
12	2029-30	6,289	-	-						-	
13	2030-31	6,289	-	-						-	
14	2031-32	6,289	-	-						-	
15	2032-33	6,289	-	-						-	
16	2033-34	6,289	-	-						-	
17	2034-35	6,289	-	-						-	
18	2035-36	6,289	-	-						-	
19	2036-37	6,289	-	-						-	
20	2037-38	6,289	-	-						-	
<b>Totals</b>								<b>125,781</b>		<b>1,048</b>	<b>124,733</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

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	-	123,410	
8	1998-99	123,410	99,093	99,093		28	2018-19	123,410	-	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>2,896,658</b>		<b>2,039,754</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

Location **141 S. Lassen**  
 Asset Tag # **326B - Jail Roof**  
 Value **\$ 126,006**  
 Acq Date **6/30/2019**  
 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 (1 mos)	2018-19	263	-	263		22	2039-40	3,150	-	-	
2	2019-20	3,150	-	-		23	2040-41	3,150	-	-	
3	2020-21	3,150	-	-		24	2041-42	3,150	-	-	
4	2021-22	3,150	-	-		25	2042-43	3,150	-	-	
5	2022-23	3,150	-	-		26	2043-44	3,150	-	-	
6	2023-24	3,150	-	-		27	2044-45	3,150	-	-	
7	2024-25	3,150	-	-		28	2045-46	3,150	-	-	
8	2025-26	3,150	-	-		29	2046-47	3,150	-	-	
9	2026-27	3,150	-	-		30	2047-48	3,150	-	-	
10	2027-28	3,150	-	-		31	2048-49	3,150	-	-	
11	2028-29	3,150	-	-		32	2049-50	3,150	-	-	
12	2029-30	3,150	-	-		33	2050-51	3,150	-	-	
13	2030-31	3,150	-	-		34	2051-52	3,150	-	-	
14	2031-32	3,150	-	-		35	2052-53	3,150	-	-	
15	2032-33	3,150	-	-		36	2053-54	3,150	-	-	
16	2033-34	3,150	-	-		37	2054-55	3,150	-	-	
17	2034-35	3,150	-	-		38	2055-56	3,150	-	-	
18	2035-36	3,150	-	-		39	2056-57	3,150	-	-	
19	2036-37	3,150	-	-		40	2057-58	3,150	-	-	
20	2037-38	3,150	-	-		41 (11 mos)	2058-59	2,888	-	-	
21	2038-39	3,150	-	-							
						<b>Totals</b>		<b>126,006</b>		<b>263</b>	<b>125,743</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

Location **141 S. Lassen**  
 Asset Tag # **326C - Jail Structure Solar Project**  
 Value \$ **302,171**  
 Acq Date **3/19/2019**  
 Useful Life **20**

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 (4 mos)	2018-19	5,036	-	5,036		21 (8 mos)	2038-39	10,072	-	-	
2	2019-20	15,109	-	-							
3	2020-21	15,109	-	-							
4	2021-22	15,109	-	-							
5	2022-23	15,109	-	-							
6	2023-24	15,109	-	-							
7	2024-25	15,109	-	-							
8	2025-26	15,109	-	-							
9	2026-27	15,109	-	-							
10	2027-28	15,109	-	-							
11	2028-29	15,109	-	-							
12	2029-30	15,109	-	-							
13	2030-31	15,109	-	-							
14	2031-32	15,109	-	-							
15	2032-33	15,109	-	-							
16	2033-34	15,109	-	-							
17	2034-35	15,109	-	-							
18	2035-36	15,109	-	-							
19	2036-37	15,109	-	-							
20	2037-38	15,109	-	-							
						<p style="text-align: center;">Totals <span style="float: right;">302,171</span> <span style="float: right;">5,036</span> <span style="float: right;">297,135</span></p>					

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

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	-	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	-		986	40	2037-38	986	-	-	
<b>Totals</b>								<b>39,453</b>		<b>4,932</b>	<b>34,521</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

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	-	457		24	2037-38	457	-	-	
5	2018-19	457	-	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>2,283</b>	<b>15,978</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

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	-	404		29	2037-38	404	-	-	
10	2018-19	404	-	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	-	-	
						<b>Totals</b>		<b>16,147</b>		<b>3,633</b>	<b>12,514</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

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	-	7,057		28	2037-38	7,057	-	-	
9	2018-19	7,057	-	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>57,865</b>	<b>224,401</b>



**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

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	-	2,130		28	2037-38	2,130	-	-	
9	2018-19	2,130	-	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>10,648</b>	<b>74,533</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

Location **120 S. Marshall**

Asset Tag # **5434 - Family Support Modular Project**

Value \$ 268,773

# Note: Building was purchased with Federal & State funds therefore it is disallowed for cost plan purposes

Acq Date 6/30/2000

Effective with fiscal year 2018-19 - removing asset value and rebating previous depreciation charges

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				
2	2001-02	6,719	5,375	5,375		22	2021-22				
3	2002-03	6,719	5,375	5,375		23	2022-23				
4	2003-04	6,719	5,375	5,375		24	2023-24				
5	2004-05	6,719	5,375	5,375		25	2024-25				
6	2005-06	6,719	5,375	5,375		26	2025-26				
7	2006-07	6,719	5,375	5,375		27	2026-27				
8	2007-08	6,719	5,375	5,375		28	2027-28				
9	2008-09	6,719	5,375	5,375		29	2028-29				
10	2009-10	6,719	5,375	5,375		30	2029-30				
11	2010-11	6,719	5,375	5,375		31	2030-31				
12	2011-12	6,719	5,375	5,375		32	2031-32				
13	2012-13	6,719	5,375	5,375		33	2032-33				
14	2013-14	6,719	5,375	5,375		34	2033-34				
15	2014-15	6,719	-	6,719		35	2034-35				
16	2015-16	6,719	-	6,719		36	2035-36				
17	2016-17	6,719	-	6,719		37	2036-37				
18	2017-18	6,719	-	6,719		38	2037-38				
19	2018-19	(120,948)	# Note	(102,134)		39	2038-39				
20	2019-20					40	2039-40				
						<b>Totals</b>					
						-					

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

Location **120 S. Marshall**      \*Additional Value not added until FY 2014/15; no prior year use allowance charged  
 Asset Tag # **5434B - Family Support Modular Improvements**  
 Value \$ **12,285**      # Note: Building was purchased with Federal & State funds therefore it is disallowed for cost plan purposes  
 Acq Date **2/23/2007**      Effective with fiscal year 2018-19 - removing asset value and rebating previous depreciation charges  
 Useful Life **20**

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	-	614		32	2037-38				
13	2018-19	(7,371)	# Note	(2,457)		33	2038-39				
14	2019-20					34	2039-40				
15	2020-21					35	2040-41				
16	2021-22					36	2041-42				
17	2022-23					37	2042-43				
18	2023-24					38	2043-44				
19	2024-25					39	2044-45				
20	2025-26					40	2045-46				
						<b>Totals</b>					
						-					

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

7/24/2020

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

# Note: Building was purchased with Federal & State funds therefore it is disallowed for cost plan purposes  
 Effective with fiscal year 2018-19 - removing asset value and rebating previous depreciation charges

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	-	*	*		21	2032-33				
2	2013-14	-	*	*		22	2033-34				
3	2014-15	8,770	-	8,770		23	2034-35				
4	2015-16	8,770	-	8,770		24	2035-36				
5	2016-17	8,770	-	8,770		25	2036-37				
6	2017-18	8,770	-	8,770		26	2037-38				
7	2018-19	(35,079)	# Note	(35,079)		27	2038-39				
8	2019-20					28	2039-40				
9	2020-21					29	2040-41				
10	2021-22					30	2041-42				
11	2022-23					31	2042-43				
12	2023-24					32	2043-44				
13	2024-25					33	2044-45				
14	2025-26					34	2045-46				
15	2026-27					35	2046-47				
16	2027-28					36	2047-48				
17	2028-29					37	2048-49				
18	2029-30					38	2049-50				
19	2030-31					39	2050-51				
20	2031-32					40	2051-52				
						<b>Totals</b>					
						-					

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
BUILDING USE

7/24/2020

	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 2018-19 Actual</b>								
Time %	100.00%		0.00%	0.00%	0.00%	1.88%	5.34%	1.28%
<b>Other Expenditures &amp; Costs</b>								
Building Use	257,556		-	-	-	4,835	13,759	3,287
Equipment Use								
<b>Expenditures Per Financial Statements</b>	<u>257,556</u>		-	-	-	4,835	13,759	3,287
<b>Cost Adjustments</b>								
<b>Functional Cost</b>	<u>257,556</u>	-	-	-	-	4,835	13,759	3,287
<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>257,556</u></u>	-	-	-	-	4,835	13,759	3,287

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
BUILDING USE

7/24/2020

	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 2018-19 Actual</b>								
Time %	1.66%	10.65%	0.00%	1.86%	0.05%	0.00%	0.00%	0.82%
<b>Other Expenditures &amp; Costs</b>								
Building Use	4,264	27,423	-	4,798	138	-	-	2,123
Equipment Use								
<b>Expenditures Per Financial Statements</b>	<u>4,264</u>	<u>27,423</u>	<u>-</u>	<u>4,798</u>	<u>138</u>	<u>-</u>	<u>-</u>	<u>2,123</u>
<b>Cost Adjustments</b>								
<b>Functional Cost</b>	<u>4,264</u>	<u>27,423</u>	<u>-</u>	<u>4,798</u>	<u>138</u>	<u>-</u>	<u>-</u>	<u>2,123</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>4,264</u>	<u>27,423</u>	<u>-</u>	<u>4,798</u>	<u>138</u>	<u>-</u>	<u>-</u>	<u>2,123</u>

Schedule of Costs  
to be Allocated  
by Function

**COUNTY OF GLENN  
BUILDING USE**

7/24/2020

	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 2018-19 Actual</b>								
Time %	22.20%	0.00%	50.53%	3.72%	0.00%	0.00%	0.00%	0.00%
<b>Other Expenditures &amp; Costs</b>								
Building Use	57,186	-	130,152	9,591	-	-	-	-
Equipment Use								
<b>Expenditures Per Financial Statements</b>	<u>57,186</u>	<u>-</u>	<u>130,152</u>	<u>9,591</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cost Adjustments</b>								
<b>Functional Cost</b>	<u>57,186</u>	<u>-</u>	<u>130,152</u>	<u>9,591</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>57,186</u></u>	<u><u>-</u></u>	<u><u>130,152</u></u>	<u><u>9,591</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

**COUNTY OF GLENN  
BUILDING USE**

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01062136	Trial Court Security	69	0.00317563	-			-
04050000	Court	21,659	0.99682437	-			-
				-			-
	<b>Total</b>	<u>21,728</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 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	<i>Department of Finance</i>	544	0.21900161	-			-
01011070	Assessor	134	0.05394525	-			-
01011100	Elections	581	0.23389694	-			-
01042090	District Attorney	1,225	0.49315620	-			-
Total		<u>2,484</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 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,321	0.25447891	-			-
01042140	Jail	3,870	0.74552109	-			-
	<b>Total</b>	<b>5,191</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 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01016050	Cooperative Extension	4,967	0.53077581	2,566			2,566
01042090	District Attorney	217	0.02318872	112			112
01042110	Sheriff	1,252	0.13378927	647			647
01062136	Trial Court Security	183	0.01955546	95			95
04050000	Court	2,739	0.29269075	1,415			1,415
	<b>Total</b>	<b>9,358</b>	<b>1.00000000</b>	<b>4,835</b>	<b>-</b>	<b>-</b>	<b>4,835</b>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING USE

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	4,828	0.49215087	6,772			6,772
01011070	Assessor	2,511	0.25596330	3,522			3,522
01011100	Elections	977	0.09959225	1,370			1,370
01012220	Recorder	1,494	0.15229358	2,095			2,095
	<b>Total</b>	<b>9,810</b>	<b>1.00000000</b>	<b>13,759</b>	<b>-</b>	<b>-</b>	<b>13,759</b>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN  
BUILDING USE**

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012290	Animal Control	94	0.01707539	56			56
01042110	Sheriff	1,643	0.29845595	981			981
01042113	Sheriff's Dispatch	756	0.13732970	451			451
01042150	Probation	3,012	0.54713896	1,798			1,798
Total		<u>5,505</u>	<u>1.00000000</u>	<u>3,287</u>	<u>-</u>	<u>-</u>	<u>3,287</u>

Basis of Allocation : Square Footage Occupied by Department

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

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012180	Agriculture Commissioner	2,953	0.59416499	2,534			2,534
05210000	Air Pollution District	2,017	0.40583501	1,730			1,730
	<b>Total</b>	<u>4,970</u>	<u>1.00000000</u>	<u>4,264</u>	<u>-</u>	<u>-</u>	<u>4,264</u>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN  
BUILDING USE**

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	204	0.00926220	254			254
01011040	Department of Finance	887	0.04027242	1,104			1,104
01011080	County Counsel	1,176	0.05339387	1,464			1,464
01011090	Personnel	902	0.04095346	1,123			1,123
01011010	Board of Supervisors	3,585	0.16276958	4,464			4,464
01011020	Clerk of the Board	701	0.03182747	873			873
01011100	Elections	383	0.01738933	477			477
01011195	General Services	140	0.00635641	174			174
01012220	Recorder	1,139	0.05171396	1,418			1,418
01015180	Veterans' Services	685	0.03110102	853			853
01024300	Health & Human Services Agency	189	0.00858116	235			235
01054840	Memorial Hall Trust	8,464	0.38429058	10,538			10,538
02261120	Facilities Internal Service Fund	774	0.03514188	964			964
02280000	Data Processing ISF	258	0.01171396	321			321
04100000	Law Library	74	0.00335982	92			92
99999999	Other	2,464	0.11187287	3,068			3,068
<b>Total</b>		<b>22,025</b>	<b>1.00000000</b>	<b>27,423</b>	<b>-</b>	<b>-</b>	<b>27,423</b>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING USE

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011090	<i>Personnel</i>	32	0.00415584	-			-
01042110	Sheriff	3,670	0.47662338	-			-
01042140	Jail	3,406	0.44233766	-			-
01042150	Probation	172	0.02233766	-			-
02261120	Facilities Internal Service Fund	420	0.05454545	-			-
99999999	Other	177	0.02298701	-			-
Total		<u>7,700</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 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02260000	Public Works Agency	3,850	1.00000000	4,798	-		4,798
	Total	<u>3,850</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 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st 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 2018-19 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	-	-	-	-
Total		<u>2,048</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 2018-19 Actual</b>		Allocation Units	Allocated Percent	Ist Allocation	Direct Billed	2nd Allocation	Total
01012240	Public Guardian	262	0.03668440	-	-	-	-
01024010	Public Health	2,732	0.38252590	-	-	-	-
01024012	Mental Health	4,148	0.58078969	-	-	-	-
Total		<u>7,142</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 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042090	District Attorney	2,967	1.00000000	2,123	-		2,123
	Total	<u>2,967</u>	<u>1.00000000</u>	<u>2,123</u>	<u>-</u>	<u>-</u>	<u>2,123</u>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN  
BUILDING USE**

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
99999999	Other	7,699	1.00000000	57,186	-		57,186
	Total	<u>7,699</u>	<u>1.00000000</u>	<u>57,186</u>	<u>-</u>	<u>-</u>	<u>57,186</u>

Basis of Allocation : Square Footage Occupied by Department

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

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024014	Alcohol & Drug Abuse	6,219	1.00000000	-	-	-	-
	Total	<u>6,219</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 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042140	Jail	18,401	1.00000000	130,152	-		130,152
	Total	<u>18,401</u>	<u>1.00000000</u>	<u>130,152</u>	<u>-</u>	<u>-</u>	<u>130,152</u>

Basis of Allocation : Square Footage Occupied by Department



**COUNTY OF GLENN  
BUILDING USE**

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012060	Grand Jury	1,228	0.08386832	804	-		804
01054840	Memorial Hall Trust	11,149	0.76143969	7,303	-		7,303
99999999	Other	2,265	0.15469198	1,484	-		1,484
	<b>Total</b>	<b>14,642</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 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02261120	Facilities Internal Service Fund	1,537	1.00000000	-	-	-	-
	<b>Total</b>	<u>1,537</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 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01055340	Child Support	2,378	1.00000000	-	-		-
	Total	<u>2,378</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 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
99999999	Other	4,307	1.00000000	-	-		-
	<b>Total</b>	<u>4,307</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 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024012	Mental Health	2,448	1.00000000	-	-	-	-
	<b>Total</b>	<b>2,448</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

FY 2018-19 Actual		Total	526 W. Sycamore	540 W. Sycamore	141 S. Lassen (Admin)	821 E. South Street	516 W. Sycamore	541 & 543 W. Oak
01011013	County Administrative Officer	254	-	-	-	-	-	-
01011040	Department of Finance	7,876	-	-	-	-	6,772	-
01011080	County Counsel	1,464	-	-	-	-	-	-
01011090	Personnel	1,123	-	-	-	-	-	-
01011010	Board of Supervisors	4,464	-	-	-	-	-	-
01011020	Clerk of the Board	873	-	-	-	-	-	-
01011070	Assessor	3,522	-	-	-	-	3,522	-
01011100	Elections	1,847	-	-	-	-	1,370	-
01011195	General Services	174	-	-	-	-	-	-
01012060	Grand Jury	804	-	-	-	-	-	-
01012180	Agriculture Commissioner	2,534	-	-	-	-	-	-
01012220	Recorder	3,514	-	-	-	-	2,095	-
01012290	Animal Control	56	-	-	-	-	-	56
01015180	Veterans' Services	853	-	-	-	-	-	-
01016050	Cooperative Extension	2,566	-	-	-	2,566	-	-
01024300	Health & Human Services Agency	235	-	-	-	-	-	-
01042090	District Attorney	2,235	-	-	-	112	-	-
01042110	Sheriff	1,766	-	-	-	647	-	981
01042113	Sheriff's Dispatch	451	-	-	-	-	-	451
01042140	Jail	130,152	-	-	-	-	-	-
01042150	Probation	1,798	-	-	-	-	-	1,798
01054840	Memorial Hall Trust	17,841	-	-	-	-	-	-
01062136	Trial Court Security	95	-	-	-	95	-	-
02260000	Public Works Agency	4,798	-	-	-	-	-	-
02261120	Facilities Internal Service Fund	964	-	-	-	-	-	-
02280000	Data Processing ISF	321	-	-	-	-	-	-
04050000	Court	1,415	-	-	-	1,415	-	-
04100000	Law Library	92	-	-	-	-	-	-
05210000	Air Pollution District	1,730	-	-	-	-	-	-
99999999	Other	61,738	-	-	-	-	-	-
<b>Total</b>		<b>257,556</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,835</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 2018-19 Actual</b>									
01011013 County Administrative Officer	-	254	-	-	-	-	-	-	-
01011040 Department of Finance	-	1,104	-	-	-	-	-	-	-
01011080 County Counsel	-	1,464	-	-	-	-	-	-	-
01011090 Personnel	-	1,123	-	-	-	-	-	-	-
01011010 Board of Supervisors	-	4,464	-	-	-	-	-	-	-
01011020 Clerk of the Board	-	873	-	-	-	-	-	-	-
01011070 Assessor	-	-	-	-	-	-	-	-	-
01011100 Elections	-	477	-	-	-	-	-	-	-
01011195 General Services	-	174	-	-	-	-	-	-	-
01012060 Grand Jury	-	-	-	-	-	-	-	-	-
01012180 Agriculture Commissioner	2,534	-	-	-	-	-	-	-	-
01012220 Recorder	-	1,418	-	-	-	-	-	-	-
01012290 Animal Control	-	-	-	-	-	-	-	-	-
01015180 Veterans' Services	-	853	-	-	-	-	-	-	-
01016050 Cooperative Extension	-	-	-	-	-	-	-	-	-
01024300 Health & Human Services Agency	-	235	-	-	-	-	-	-	-
01042090 District Attorney	-	-	-	-	-	-	-	2,123	-
01042110 Sheriff	-	-	-	-	138	-	-	-	-
01042113 Sheriff's Dispatch	-	-	-	-	-	-	-	-	-
01042140 Jail	-	-	-	-	-	-	-	-	-
01042150 Probation	-	-	-	-	-	-	-	-	-
01054840 Memorial Hall Trust	-	10,538	-	-	-	-	-	-	-
01062136 Trial Court Security	-	-	-	-	-	-	-	-	-
02260000 Public Works Agency	-	-	-	4,798	-	-	-	-	-
02261120 Facilities Internal Service Fund	-	964	-	-	-	-	-	-	-
02280000 Data Processing ISF	-	321	-	-	-	-	-	-	-
04050000 Court	-	-	-	-	-	-	-	-	-
04100000 Law Library	-	92	-	-	-	-	-	-	-
05210000 Air Pollution District	1,730	-	-	-	-	-	-	-	-
99999999 Other	-	3,068	-	-	-	-	-	-	57,186
<b>Total</b>	<b>4,264</b>	<b>27,423</b>	<b>-</b>	<b>4,798</b>	<b>138</b>	<b>-</b>	<b>-</b>	<b>2,123</b>	<b>57,186</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 2018-19 Actual</b>							
01011013 County Administrative Officer	-	-	-	-	-	-	-
01011040 Department of Finance	-	-	-	-	-	-	-
01011080 County Counsel	-	-	-	-	-	-	-
01011090 Personnel	-	-	-	-	-	-	-
01011010 Board of Supervisors	-	-	-	-	-	-	-
01011020 Clerk of the Board	-	-	-	-	-	-	-
01011070 Assessor	-	-	-	-	-	-	-
01011100 Elections	-	-	-	-	-	-	-
01011195 General Services	-	-	-	-	-	-	-
01012060 Grand Jury	-	-	804	-	-	-	-
01012180 Agriculture Commissioner	-	-	-	-	-	-	-
01012220 Recorder	-	-	-	-	-	-	-
01012290 Animal Control	-	-	-	-	-	-	-
01015180 Veterans' Services	-	-	-	-	-	-	-
01016050 Cooperative Extension	-	-	-	-	-	-	-
01024300 Health & Human Services Agency	-	-	-	-	-	-	-
01042090 District Attorney	-	-	-	-	-	-	-
01042110 Sheriff	-	-	-	-	-	-	-
01042113 Sheriff's Dispatch	-	-	-	-	-	-	-
01042140 Jail	-	130,152	-	-	-	-	-
01042150 Probation	-	-	-	-	-	-	-
01054840 Memorial Hall Trust	-	-	7,303	-	-	-	-
01062136 Trial Court Security	-	-	-	-	-	-	-
02260000 Public Works Agency	-	-	-	-	-	-	-
02261120 Facilities Internal Service Fund	-	-	-	-	-	-	-
02280000 Data Processing ISF	-	-	-	-	-	-	-
04050000 Court	-	-	-	-	-	-	-
04100000 Law Library	-	-	-	-	-	-	-
05210000 Air Pollution District	-	-	-	-	-	-	-
99999999 Other	-	-	1,484	-	-	-	-
<b>Total</b>	-	<b>130,152</b>	<b>9,591</b>	-	-	-	-



**COUNTY OF GLENN  
EQUIPMENT USE**

7/24/2020

**FY 2018-19 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 bring the fixed asset system in to balance with audited financial statements. Assets are removed when they have been fully depreciated and/or reach end of useful life. As we are still transitioning from the 6.67% use allowance method to the straight-line method some assets may reach end of useful life and are removed prior to being 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 2018-2019.

Org Key	Department	Cost of Asset as of 6/30/2018	Additions	Deletions	Cost of Asset as of 6/30/2019	Prior YTD Use Allow Charged	2018-19 Depreciation Use Allow	Net Book Value
01011070	Assessor	6,778	-	-	6,778	(1,291)	(968)	4,519
01011100	Elections	26,944	-	-	26,944	(7,185)	(5,389)	14,370
01011121	In-House Projects	69,495	-	-	69,495	(16,661)	(6,807)	46,027
01011201	Data Processing Finance Network	707,414	-	-	707,414	(222,165)	(120,026)	365,223
01012180	Ag Commissioner	23,684	-	-	23,684	(5,132)	(4,737)	13,815
01012220	Recorder	5,986	-	-	5,986	(2,893)	(1,197)	1,896
01042110	Sheriff	280,769	344,651	(83,919)	541,501	(132,054)	(42,871)	366,576
01042150	Probation	73,978	-	(3,537)	70,441	(61,682)	(8,759)	-
01042360	Boat Patrol	5,003	-	-	5,003	(1,834)	(1,001)	2,168
<b>GRAND TOTAL FIXED ASSETS</b>		<b>1,200,051</b>	<b>344,651</b>	<b>(87,456)</b>	<b>1,457,246</b>	<b>(450,897)</b>	<b>(191,755)</b>	<b>814,594</b>

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

7/24/2020

Org Key	Dept	Tag #	Description	Acquisition Date	Useful Life	Cost of Asset as of 06/30/2018	Additions	Deletions	Cost of Asset as of 6/30/2019	Prior YTD Use Allow Charged	2018-19 Depreciation Use Allow	Net Book Value
01011070	Assessor	6517	Mayline File Cabinet	03/27/17	7	6,778	-	-	6,778	(1,291)	(968)	4,519
01011100	Elections	6519	ImageCast Voting System	03/10/17	7	26,944	-	-	26,944	(7,185)	(5,389)	14,370
01011121	In-House Projects	6491	Phone System Server	01/28/15	5	9,821	-	-	9,821	(6,711)	(1,964)	1,146
01011121	In-House Projects	6499	3-Ton Package A/C Unit	02/03/16	5	6,476	-	-	6,476	(3,130)	(1,295)	2,051
01011121	In-House Projects	6509	5-Ton Lennox A/C Unit	05/13/16	15	7,421	-	-	7,421	(1,072)	(495)	5,854
01011121	In-House Projects	6512	Health Dept 5x A/C Units	04/19/16	15	26,605	-	-	26,605	(3,991)	(1,774)	20,840
01011121	In-House Projects	6513	Elections A/C Unit	06/15/16	15	6,624	-	-	6,624	(920)	(442)	5,262
01011121	In-House Projects	6514	Bay Alarm System	07/17/17	15	12,548	-	-	12,548	(837)	(837)	10,874
01011201	DP Finance Network	6415	ONESolution Software	09/19/16	5	131,914	-	-	131,914	(48,368)	(26,383)	57,163
01011201	DP Finance Network	6496	Megabyte Software	03/25/16	5	200,000	-	-	200,000	(93,333)	(40,000)	66,667
01011201	DP Finance Network	6502	Cisco Phone System	01/13/17	7	375,500	-	-	375,500	(80,464)	(53,643)	241,393
01012180	Ag Commissioner	6458	2017 Ford F150	06/30/17	5	23,684	-	-	23,684	(5,132)	(4,737)	13,815
01012220	Recorder	6505	CDW Scanner	02/26/16	5	5,986	-	-	5,986	(2,893)	(1,197)	1,896
01042110	Sheriff	6289	Dell Power Vault	08/01/10	7	6,538	-	(6,538)	-	-	-	-
01042110	Sheriff	6580	Sheriff Virtual Server	01/23/19	5	-	143,427	-	143,427	-	(14,343)	129,084
01042110	Sheriff	6619	ProPhoenix RMS and WDA Mobile	06/05/19	5	-	106,624	-	106,624	-	(1,777)	104,847
01042110	Sheriff	6620	ATIMS Jail Management System	06/05/19	5	-	94,600	-	94,600	-	(1,577)	93,023
01042110	Sheriff	6031	Olympian Standby Generator	06/30/06	12	31,218	-	(31,218)	-	-	-	-
01042110	Sheriff	6129	Air Trailer	06/30/08	10	46,163	-	(46,163)	-	-	-	-
01042110	Sheriff	6327	Red Mountain Voter Enhancement	06/30/12	10	12,539	-	-	12,539	(6,688)	(1,254)	4,597
01042110	Sheriff	6333	CA LE Teletype System (CLETS)	06/30/12	10	86,667	-	-	86,667	(46,228)	(8,667)	31,772
01042110	Sheriff	6354	K-9 Miky	04/04/13	10	8,875	-	-	8,875	(4,734)	(888)	3,253
01042110	Sheriff	6377	2014 Ford Explorer	06/30/14	5	37,954	-	-	37,954	(30,363)	(7,591)	-
01042110	Sheriff	6423	Radio Console	04/25/14	5	50,815	-	-	50,815	(44,041)	(6,774)	-
01042150	Probation	6388	2014 Ford Explorer	03/26/14	5	28,913	-	-	28,913	(25,059)	(3,854)	-
01042150	Probation	6388B	2014 Ford Explorer Police Upgrade	10/20/14	4	6,350	-	-	6,350	(5,807)	(543)	-
01042150	Probation	6388C	2014 Ford Explorer Animal Upgrade	07/31/15	3	3,537	-	(3,537)	-	-	-	-
01042150	Probation	6397	2014 Ford Explorer	04/25/14	5	28,913	-	-	28,913	(25,059)	(3,854)	-
01042150	Probation	6397B	2014 Ford Explorer Police Upgrade	10/20/14	4	6,265	-	-	6,265	(5,757)	(508)	-
01042360	Boat Patrol	5860	Thunderjet Boat Electronic Upgrade	09/30/16	5	5,003	-	-	5,003	(1,834)	(1,001)	2,168
<b>TOTALS</b>						<b>1,200,051</b>	<b>344,651</b>	<b>(87,456)</b>	<b>1,457,246</b>	<b>(450,897)</b>	<b>(191,755)</b>	<b>814,594</b>

EQUIPMENT USE

DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE

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		968	
3	2018-19	968		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>2,259</b>	<b>4,519</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		5,389	
3	2018-19	5,389		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>12,574</b>	<b>14,370</b>

**EQUIPMENT USE  
DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE**

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		1,964	
5	2018-19	1,964		1,964	
6 (7 mos)	2019-20	1,146		-	
<b>Totals</b>		<b>9,821</b>		<b>8,675</b>	<b>1,146</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		1,295	
4	2018-19	1,295		1,295	
5	2019-20	1,295		-	
6 (7 mos)	2020-21	756		-	
<b>Totals</b>		<b>6,476</b>		<b>4,425</b>	<b>2,051</b>

EQUIPMENT USE

DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE

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		495	
4	2018-19	495		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		1,567	5,854

EQUIPMENT USE

DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (3 mos)	2015-16	443		443	
2	2016-17	1,774		1,774	
3	2017-18	1,774		1,774	
4	2018-19	1,774		1,774	
5	2019-20	1,774		-	
6	2020-21	1,774		-	
7	2021-22	1,774		-	
8	2022-23	1,774		-	
9	2023-24	1,774		-	
10	2024-25	1,774		-	
11	2025-26	1,774		-	
12	2026-27	1,774		-	
13	2027-28	1,774		-	
14	2028-29	1,774		-	
15	2029-30	1,774		-	
16 (9 mos)	2030-31	1,330		-	
Totals		26,605		5,764	20,841

EQUIPMENT USE

DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE

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		442	
4	2018-19	442		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		-	
<b>Totals</b>		<b>6,624</b>		<b>1,362</b>	<b>5,262</b>

EQUIPMENT USE

DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE

Dept 01011121 - In-House Projects  
 Asset Tag # 6514 - Bay Alarm System  
 Value \$ 12,548  
 Acq Date 7/1/2017  
 Useful Life 15

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2017-18	837		837	
2	2018-19	837		837	
3	2019-20	837		-	
4	2020-21	837		-	
5	2021-22	837		-	
6	2022-23	837		-	
7	2023-24	837		-	
8	2024-25	837		-	
9	2025-26	837		-	
10	2026-27	837		-	
11	2027-28	837		-	
12	2028-29	837		-	
13	2029-30	837		-	
14	2030-31	837		-	
15	2031-32	837		-	
<b>Totals</b>		<b>12,548</b>		<b>1,673</b>	<b>10,875</b>



EQUIPMENT USE

DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE

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		26,383	
3	2018-19	26,383		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>74,751</b>	<b>57,163</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		40,000	
4	2018-19	40,000		40,000	
5	2019-20	40,000		-	
6 (8 mos)	2020-21	26,667		-	
<b>Totals</b>		<b>200,000</b>		<b>133,333</b>	<b>66,667</b>

EQUIPMENT USE

DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE

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		53,643	
3	2018-19	53,643		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>134,107</b>	<b>241,393</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		4,737	
3	2018-19	4,737		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>9,868</b>	<b>13,816</b>

EQUIPMENT USE

DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE

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		1,197	
4	2018-19	1,197		1,197	
5	2019-20	1,197		-	
6 (7 mos)	2020-21	698		-	
<b>Totals</b>		<b>5,986</b>		<b>4,090</b>	<b>1,896</b>

Dept 01041201 - Sheriff Computer  
 Asset Tag # **6580 - Sheriff Virtual Server**  
 Value \$ 143,427  
 Acq Date 1/23/2019  
 Useful Life 5

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (6 mos)	2018-19	14,343		14,343	
2	2019-20	28,685		-	
3	2020-21	28,685		-	
4	2021-22	28,685		-	
5	2022-23	28,685		-	
6 (6 mos)	2023-24	14,343		-	
<b>Totals</b>		<b>143,427</b>		<b>14,343</b>	<b>129,084</b>

EQUIPMENT USE

DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE

Dept 01041201 - Sheriff Computer  
 Asset Tag # **6619 - ProPhoenix RMS & WDA Mobile**  
 Value \$ 106,624  
 Acq Date 6/5/2019  
 Useful Life 5

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (1 mos)	2018-19	1,777		1,777	
2	2019-20	21,325		-	
3	2020-21	21,325		-	
4	2021-22	21,325		-	
5	2022-23	21,325		-	
6 (11 mos)	2023-24	19,548		-	
<b>Totals</b>		<b>106,624</b>		<b>1,777</b>	<b>104,847</b>

Dept 01041201 - Sheriff Computer  
 Asset Tag # **6620 - ATIMS Jail Management System**  
 Value \$ 94,600  
 Acq Date 6/5/2019  
 Useful Life 5

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (1 mos)	2018-19	1,577		1,577	
2	2019-20	18,920		-	
3	2020-21	18,920		-	
4	2021-22	18,920		-	
5	2022-23	18,920		-	
6 (11 mos)	2023-24	17,343		-	
<b>Totals</b>		<b>94,600</b>		<b>1,577</b>	<b>93,023</b>

EQUIPMENT USE

DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE

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		1,254	
7	2018-19	1,254		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>7,942</b>	<b>4,597</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		8,667	
7	2018-19	8,667		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>54,895</b>	<b>31,772</b>

EQUIPMENT USE

DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE

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		888	
7	2018-19	888		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>5,621</b>	<b>3,254</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		7,591	
5	2018-19	7,591		7,591	
<b>Totals</b>		<b>37,954</b>		<b>37,954</b>	<b>-</b>

**COUNTY OF GLENN  
EQUIPMENT USE  
DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE**

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		10,163	
6 (10 mos)	2018-19	8,469		6,774	
<b>Totals</b>		<b>50,815</b>		<b>50,815</b>	<b>-</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		5,783	
6 (9 mos)	2018-19	4,337		3,854	
<b>Totals</b>		<b>28,913</b>		<b>28,913</b>	<b>-</b>

EQUIPMENT USE

DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE

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		1,588	
5 (4 mos)	2018-19	529		543	
<b>Totals</b>		<b>6,350</b>		<b>6,350</b>	<b>-</b>

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		5,783	
6 (10 mos)	2018-19	4,819		3,854	
<b>Totals</b>		<b>28,913</b>		<b>28,913</b>	<b>-</b>



**COUNTY OF GLENN  
EQUIPMENT USE  
DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE**

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		1,566	
5 (4 mos)	2018-19	522		508	
<b>Totals</b>		<b>6,265</b>		<b>6,265</b>	<b>-</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		1,001	
3	2018-19	1,001		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>2,835</b>	<b>2,168</b>

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
EQUIPMENT USE

7/24/2020

FY 2018-19 Actual	Total	General & Admin	Equipment Use
Time %			
<b>Other Expenditures &amp; Costs</b>			
Equipment Use	191,755		191,755
<b>Expenditures Per Financial Statements</b>	191,755	-	191,755
<b>Cost Adjustments</b>			
<b>Functional Cost</b>	191,755	-	191,755
<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>191,755</b>	<b>-</b>	<b>191,755</b>

COUNTY OF GLENN  
EQUIPMENT USE

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011200	Data Processing	120,026	0.62593413	120,026			120,026
01011070	Assessor	968	0.00504811	968			968
01011100	Elections	5,389	0.02810357	5,389			5,389
01011121	In-House Projects	6,807	0.03549842	6,807			6,807
01012180	Agriculture Commissioner	4,737	0.02470340	4,737			4,737
01012220	Recorder	1,197	0.00624234	1,197			1,197
01042110	Sheriff	42,871	0.22357175	42,871			42,871
01042150	Probation	8,759	0.04567808	8,759			8,759
01042360	Boat Patrol	1,001	0.00522020	1,001			1,001
Total		191,755	1.00000000	191,755	-	-	191,755

Basis of Allocation : Depreciation-Based Use Allowance

COUNTY OF GLENN  
EQUIPMENT USE

<b>FY 2018-19 Actual</b>		<b>Total</b>	<b>Equipment Use</b>
01011200	Data Processing	120,026	120,026
01011070	Assessor	968	968
01011100	Elections	5,389	5,389
01011121	In-House Projects	6,807	6,807
01012180	Agriculture Commissioner	4,737	4,737
01012220	Recorder	1,197	1,197
01042110	Sheriff	42,871	42,871
01042150	Probation	8,759	8,759
01042360	Boat Patrol	1,001	1,001
	<b>Total</b>	<b><u>191,755</u></b>	<b><u>191,755</u></b>

**COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER**

7/24/2020

**FY 2018-19 Actual**

Effective with fiscal year 2018-19 the Board of Supervisors began the process of re-instating the County Administrative Officer service department. County Ordinance #1172 established the duties and structure of the office and recruitment was completed effective June 3, 2019. Expenses for the month of June 2019 are included in the costs to be allocated section on schedule 3.02. To allow for staff orientation time, and in-lieu of time study information, these start-up expenses are considered to be a General Government function and have been excluded from cost plan calculations. On-going retiree health expenses related to a former CAO position have been recorded to the Administration function and are allocated based on relative budget size. Effective with fiscal year 2019-2020 the CAO staff is capturing time study information.

Since the CAO position was only filled for one month and in order to prevent roll forward variances in future years an estimated budget in the amount of \$325,000 representing salary and benefits plus operating expenses, is included as an adjustment on Schedule A. An adjustment schedule, allocation basis and supporting documentation is included. This is the second year of this adjustment

Functions of the County Administrative Officer include:

1. **ADMINISTRATION:** This function is allowable for plan purposes and is allocated based on the relative budget size of the final year-end working budget. For the 2020-21 cost allocation plan, this function includes on-going retiree health premiums for the former CAO position.
2. **DIRECT SERVICES:** This function is eliminated from the 2020-21 cost allocation plan due to lack of time study information but will be included in the 2021-22 cost allocation plan.
3. **GENERAL GOVERNMENT:** This function is unallowable and has been excluded from plan calculations.

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

<b>FY 2018-19 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Administration</b>	<b>Direct Services</b>	<b>General Government</b>
Time %	100.00%		29.68%		70.32%
<b>Wages &amp; Benefits</b>					
Salaries & Wages	16,058	-	-	-	16,058
Benefits	12,575	-	8,497	-	4,078
<b>Expenditures Per Financial Statements</b>	<b>28,633</b>	<b>-</b>	<b>8,497</b>	<b>-</b>	<b>20,136</b>
<b>Cost Adjustments</b>					
Building Use to Service Depts.	254	254			
<b>Functional Cost</b>	<b>28,887</b>	<b>254</b>	<b>8,497</b>	<b>-</b>	<b>20,136</b>
<b>Additions - 1st Allocation</b>					
Other					
Reallocate Admin		(254)	75	-	179
Allocable Costs	28,887		8,572	-	20,315
Unallocated	(20,315)				(20,315)
1st Allocation	8,572	-	8,572	-	-
<b>Additions - 2nd Allocation</b>					
Other	1,923	1,923			
Reallocate Admin		(1,923)	571	-	1,352
Allocable Costs	1,923	-	571	-	1,352
Unallocated	(1,352)				(1,352)
2nd Allocation	571	-	571	-	-

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

<b>FY 2018-19 Actual</b>	Total	General & Admin	Administration	Direct Services	General Government
<b>Total Allocated</b>	<b>9,143</b>	-	9,143	-	-

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	71	0.00039524	3	-		3
01011040	Department of Finance	1,245	0.00693068	59	-		59
01011051	Annual Audit	88	0.00048988	4	-		4
01011080	County Counsel	523	0.00291144	25	-		25
01011090	Personnel	546	0.00303948	26	-		26
01011150	General Insurance	910	0.00506580	43	-		43
01011170	Employee Benefits	48	0.00026721	2	-		2
01011200	Data Processing	438	0.00243826	21	-		21
01011010	Board of Supervisors	579	0.00322318	28	-	2	30
01011020	Clerk of the Board	519	0.00288918	25	-	2	26
01011070	Assessor	1,292	0.00719232	62	-	4	66
01011100	Elections	317	0.00176468	15	-	1	16
01011180	Surveyor	47	0.00026164	2	-	0	2
01012040	Court Revenues	898	0.00499900	43	-	3	46
01012060	Grand Jury	34	0.00018927	2	-	0	2
01012100	Indigent Defense	817	0.00454809	39	-	3	42
01012170	Flood Control	36	0.00020041	2	-	0	2
01012180	Agriculture Commissioner	1,381	0.00768777	66	-	4	70
01012181	Water Resources	351	0.00195395	17	-	1	18
01012220	Recorder	418	0.00232693	20	-	1	21
01012230	Coroner	106	0.00059008	5	-	0	5
01012240	Public Guardian	325	0.00180921	16	-	1	17
01012285	Planning & Community Development	2,254	0.01254760	108	-	7	115
01012290	Animal Control	304	0.00169231	15	-	1	15
01014022	Hospital	27	0.00015030	1	-	0	1
01015180	Veterans' Services	150	0.00083502	7	-	0	8
01016040	Library	199	0.00110780	9	-	1	10
01016050	Cooperative Extension	324	0.00180365	15	-	1	17
01024010	Public Health	5,005	0.02786190	239	-	16	255
01024011	Emergency Preparedness	382	0.00212652	18	-	1	19
01024012	Mental Health	10,838	0.06033312	517	-	35	552
01024014	Alcohol & Drug Abuse	1,640	0.00912957	78	-	5	84



COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

FY 2018-19 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024018	Drug Court	332	0.00184818	16	-	1	17
01024020	Maternal & Child Health	133	0.00074039	6	-	0	7
01024025	Women, Infants & Children	761	0.00423634	36	-	2	39
01024170	California Children's Services	409	0.00227683	20	-	1	21
01024300	Health & Human Services Agency	3,638	0.02025207	174	-	12	185
01024400	Health Services Administration	413	0.00229909	20	-	1	21
01025010	Social Services Administration	23,707	0.13197243	1,131	-	77	1,208
01042090	District Attorney	1,314	0.00731479	63	-	4	67
01042110	Sheriff	7,771	0.04325970	371	-	25	396
01042113	Sheriff's Dispatch	755	0.00420294	36	-	2	38
01042135	Sheriff's Civil Division	115	0.00064018	5	-	0	6
01042140	Jail	4,720	0.02627536	225	-	15	241
01042150	Probation	682	0.00379657	33	-	2	35
01042155	Juvenile Hall	730	0.00406377	35	-	2	37
01042158	Delinquency Prevention	340	0.00189272	16	-	1	17
01042160	Probation Specialized Unit	80	0.00044535	4	-	0	4
01042164	Partnership Grant	49	0.00027277	2	-	0	2
01042168	Juvenile Probation & CAMP	145	0.00080719	7	-	0	7
01042170	JJCPA Grant	150	0.00083502	7	-	0	8
01042360	Boat Patrol	108	0.00060122	5	-	0	6
01052557	Youth Offender Supervision	163	0.00090739	8	-	1	8
01052558	SB678 Community Performance Incentive	379	0.00210982	18	-	1	19
01054012	Mental Health Services Act	3,628	0.02019640	173	-	12	185
01054045	Mosquito Abatement Assessment Area	232	0.00129150	11	-	1	12
01054840	Memorial Hall Trust	34	0.00018927	2	-	0	2
01055340	Child Support	996	0.00554455	48	-	3	51
01062136	Trial Court Security	828	0.00460932	40	-	3	42
01062150	Local Community Corrections	2,234	0.01243626	107	-	7	114
01200000	Road	14,531	0.08089136	693	-	47	741
01401140	Advertising County Resources	174	0.00096863	8	-	1	9
01602270	Fish & Game Commission	16	0.00008907	1	-	0	1
01906020	Office of Education	385	0.00214322	18	-	1	20

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02000000	Solid Waste	10,106	0.05625821	482	-	33	515
02040205	Orland Airport	795	0.00442562	38	-	3	41
02040207	Willows Airport	871	0.00484869	42	-	3	44
02200000	Fleet Operations	1,960	0.01091095	94	-	6	100
02210000	Underground Storage Tanks	312	0.00173685	15	-	1	16
02220000	Vegetation & Environmental Mgmt	137	0.00076265	7	-	0	7
02224170	Tri-County Bee	6	0.00003340	0	-	0	0
02260000	Public Works Agency	979	0.00544991	47	-	3	50
02261000	PCDS Permit Center	295	0.00164221	14	-	1	15
02261120	Facilities Internal Service Fund	4,659	0.02593578	222	-	15	237
02280000	Data Processing ISF	1,281	0.00713109	61	-	4	65
02310000	Utilities ISF	1,159	0.00645194	55	-	4	59
04050000	Court	4,500	0.02505066	215	-	15	229
04100000	Law Library	11	0.00006123	1	-	0	1
04250000	Local Transportation Trust	1,609	0.00895700	77	-	5	82
04260000	Transportation Administration	1,254	0.00698078	60	-	4	64
04280000	Glenn County Transit	490	0.00272774	23	-	2	25
04281000	Fixed Route Transit	908	0.00505467	43	-	3	46
04601000	Local Agency Formation Commission	74	0.00041194	4	-	0	4
04796000	Glenn Groundwater Authority	436	0.00242713	21	-	1	22
04999100	Community Action	4,629	0.02576878	221	-	15	236
04999105	Community Development	758	0.00421964	36	-	2	39
05010000	Artois Fire District	80	0.00044535	4	-	0	4
05022000	Hamilton Fire District	446	0.00248280	21	-	1	23
05022010	Bayliss Fire District	23	0.00012804	1	-	0	1
05050000	Willows Rural Fire District	190	0.00105769	9	-	1	10
05110000	Storm Drain Maintenance District #1	1	0.00000557	0	-	0	0
05130000	Storm Drain Maintenance District #3	68	0.00037854	3	-	0	3
05140000	North Willows County Service Area	51	0.00028391	2	-	0	3
05210000	Air Pollution District	2,611	0.01453495	125	-	8	133
05210241	Air Pollution Vehicle Registration	135	0.00075152	6	-	0	7
05250000	Olive Pest Management District	40	0.00022267	2	-	0	2

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06010000	Elk Creek Cemetery District	13	0.00007237	1	-	0	1
06020000	German Cemetery District	2	0.00001113	0	-	0	0
06030000	Marvin-Chapel Cemetery District	18	0.00010020	1	-	0	1
06040000	Newville Cemetery District	3	0.00001670	0	-	0	0
06050000	Orland Cemetery District	414	0.00230466	20	-	1	21
06060000	Willows Cemetery District	303	0.00168674	14	-	1	15
06200000	Glenn-Codora Fire District	163	0.00090739	8	-	1	8
06210000	Elk Creek Fire District	38	0.00021154	2	-	0	2
06220000	Glenn-Colusa Fire District	118	0.00065688	6	-	0	6
06230000	Kanawha Fire District	283	0.00157541	14	-	1	14
06240000	Ord Fire District	26	0.00014474	1	-	0	1
06250000	Orland Fire District	148	0.00082389	7	-	0	8
06300000	Levee District #1	47	0.00026164	2	-	0	2
06310000	Levee District #2	15	0.00008350	1	-	0	1
06320000	Levee District #3	64	0.00035628	3	-	0	3
06500000	Butte City Community Service District	33	0.00018370	2	-	0	2
06510000	BCCSD - Recreation District	4	0.00002227	0	-	0	0
06610000	Elk Creek Community Service District	200	0.00111336	10	-	1	10
06640000	ECCSD - Recreation District	5	0.00002783	0	-	0	0
06650000	ECCSD - Lighting District	2	0.00001113	0	-	0	0
06700000	Ord Bend Community Service District	30	0.00016700	1	-	0	2
06740000	Artois Community Service District	61	0.00033958	3	-	0	3
06825000	Hamilton City Community Service District	475	0.00264424	23	-	2	24
06830000	HCCSD - Lighting District	17	0.00009464	1	-	0	1
06850000	HCCSD - Library District	26	0.00014474	1	-	0	1
06865000	HCCSD - Edgewater Park	27	0.00015030	1	-	0	1
06870000	HCCSD - Pallasades District	6	0.00003340	0	-	0	0
06880000	N.E. Willows Community Service District	238	0.00132490	11	-	1	12
06920000	Mosquito Abatement District	301	0.00167561	14	-	1	15
06950000	Rice Pest Abatement District	15	0.00008350	1	-	0	1
06960000	HC Reclamation District #2140	2,124	0.01182391	101	-	7	108
06970000	Reclamation District #2106	65	0.00036184	3	-	0	3

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
99999999	Other	31,414	0.17487586	1,499	-	102	1,601
	Total	<u>179,636</u>	<u>1.00000000</u>	<u>8,572</u>	<u>-</u>	<u>571</u>	<u>9,143</u>

Basis of Allocation : Time Study Hours

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

<b>FY 2018-19 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
Total	-	-	-	-	-	-

Basis of Allocation : Time Study Hours

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

FY 2018-19 Actual		Total	Administration
01011013	County Administrative Officer	3	3
01011040	Department of Finance	59	59
01011051	Annual Audit	4	4
01011080	County Counsel	25	25
01011090	Personnel	26	26
01011150	General Insurance	43	43
01011170	Employee Benefits	2	2
01011200	Data Processing	21	21
01011010	Board of Supervisors	30	30
01011020	Clerk of the Board	26	26
01011070	Assessor	66	66
01011100	Elections	16	16
01011180	Surveyor	2	2
01012040	Court Revenues	46	46
01012060	Grand Jury	2	2
01012100	Indigent Defense	42	42
01012170	Flood Control	2	2
01012180	Agriculture Commissioner	70	70
01012181	Water Resources	18	18
01012220	Recorder	21	21
01012230	Coroner	5	5
01012240	Public Guardian	17	17
01012285	Planning & Community Development	115	115
01012290	Animal Control	15	15
01014022	Hospital	1	1
01015180	Veterans' Services	8	8
01016040	Library	10	10
01016050	Cooperative Extension	17	17
01024010	Public Health	255	255
01024011	Emergency Preparedness	19	19
01024012	Mental Health	552	552
01024014	Alcohol & Drug Abuse	84	84

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

<b>FY 2018-19 Actual</b>		<b>Total</b>	<b>Administration</b>
01024018	Drug Court	17	17
01024020	Maternal & Child Health	7	7
01024025	Women, Infants & Children	39	39
01024170	California Children's Services	21	21
01024300	Health & Human Services Agency	185	185
01024400	Health Services Administration	21	21
01025010	Social Services Administration	1,208	1,208
01042090	District Attorney	67	67
01042110	Sheriff	396	396
01042113	Sheriff's Dispatch	38	38
01042135	Sheriff's Civil Division	6	6
01042140	Jail	241	241
01042150	Probation	35	35
01042155	Juvenile Hall	37	37
01042158	Delinquency Prevention	17	17
01042160	Probation Specialized Unit	4	4
01042164	Partnership Grant	2	2
01042168	Juvenile Probation & CAMP	7	7
01042170	JJCPA Grant	8	8
01042360	Boat Patrol	6	6
01052557	Youth Offender Supervision	8	8
01052558	SB678 Community Performance Incentive	19	19
01054012	Mental Health Services Act	185	185
01054045	Mosquito Abatement Assessment Area	12	12
01054840	Memorial Hall Trust	2	2
01055340	Child Support	51	51
01062136	Trial Court Security	42	42
01062150	Local Community Corrections	114	114
01200000	Road	741	741
01401140	Advertising County Resources	9	9
01602270	Fish & Game Commission	1	1
01906020	Office of Education	20	20

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

FY 2018-19 Actual		Total	Administration
02000000	Solid Waste	515	515
02040205	Orland Airport	41	41
02040207	Willows Airport	44	44
02200000	Fleet Operations	100	100
02210000	Underground Storage Tanks	16	16
02220000	Vegetation & Environmental Mgmt	7	7
02224170	Tri-County Bee	0	0
02260000	Public Works Agency	50	50
02261000	PCDS Permit Center	15	15
02261120	Facilities Internal Service Fund	237	237
02280000	Data Processing ISF	65	65
02310000	Utilities ISF	59	59
04050000	Court	229	229
04100000	Law Library	1	1
04250000	Local Transportation Trust	82	82
04260000	Transportation Administration	64	64
04280000	Glenn County Transit	25	25
04281000	Fixed Route Transit	46	46
04601000	Local Agency Formation Commission	4	4
04796000	Glenn Groundwater Authority	22	22
04999100	Community Action	236	236
04999105	Community Development	39	39
05010000	Artois Fire District	4	4
05022000	Hamilton Fire District	23	23
05022010	Bayliss Fire District	1	1
05050000	Willows Rural Fire District	10	10
05110000	Storm Drain Maintenance District #1	0	0
05130000	Storm Drain Maintenance District #3	3	3
05140000	North Willows County Service Area	3	3
05210000	Air Pollution District	133	133
05210241	Air Pollution Vehicle Registration	7	7
05250000	Olive Pest Management District	2	2



COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

FY 2018-19 Actual		Total	Administration
06010000	Elk Creek Cemetery District	1	1
06020000	German Cemetery District	0	0
06030000	Marvin-Chapel Cemetery District	1	1
06040000	Newville Cemetery District	0	0
06050000	Orland Cemetery District	21	21
06060000	Willows Cemetery District	15	15
06200000	Glenn-Codora Fire District	8	8
06210000	Elk Creek Fire District	2	2
06220000	Glenn-Colusa Fire District	6	6
06230000	Kanawha Fire District	14	14
06240000	Ord Fire District	1	1
06250000	Orland Fire District	8	8
06300000	Levee District #1	2	2
06310000	Levee District #2	1	1
06320000	Levee District #3	3	3
06500000	Butte City Community Service District	2	2
06510000	BCCSD - Recreation District	0	0
06610000	Elk Creek Community Service District	10	10
06640000	ECCSD - Recreation District	0	0
06650000	ECCSD - Lighting District	0	0
06700000	Ord Bend Community Service District	2	2
06740000	Artois Community Service District	3	3
06825000	Hamilton City Community Service District	24	24
06830000	HCCSD - Lighting District	1	1
06850000	HCCSD - Library District	1	1
06865000	HCCSD - Edgewater Park	1	1
06870000	HCCSD - Pallasades District	0	0
06880000	N.E. Willows Community Service District	12	12
06920000	Mosquito Abatement District	15	15
06950000	Rice Pest Abatement District	1	1
06960000	HC Reclamation District #2140	108	108
06970000	Reclamation District #2106	3	3

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

<u>FY 2018-19 Actual</u>	<u>Total</u>	<u>Administration</u>
99999999 Other	1,601	1,601
<b>Total</b>	<b><u>9,143</u></b>	<b><u>9,143</u></b>

**COUNTY OF GLENN  
DEPARTMENT OF FINANCE**

7/24/2020

**FY 2018-19 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 including property tax roll calculations. The Treasurer-Tax Collector division provides property tax collections, court collections and investing services.

The department maintained time records during fiscal year 2018-19 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 statistical information is taken from payroll reports.
3. **ACCOUNTING:** This function consists of actual time related to auditing and accounting functions, grant accounting, general supervision and compilation of financial statement information, managing the countywide financial information system, etc. Preparation of the County Financial Reports is also included in this function. Allocation is based on time study records.
4. **CHECK PROCESSING:** Checks often contain transactions affecting multiple departments, districts or budget units. There is not a one-to-one relationship between the department and a single check so the total number of checks and electronic benefits processed are allocated to departments based on a ratio of the number of transaction units related to the issuance of those checks and electronic benefits. Social Services check count is discounted 25% due to electronic benefit issuance records being generated and uploaded from State servers.
5. **TAX ADMINISTRATION:** The tax administration function is unallowable for A-87 distribution and is shown in the plan for memorandum purposes only.
6. **GENERAL GOVERNMENT:** The General Government function is unallowable and has been excluded from cost plan calculations.

Credit has been applied for those items that were direct billed during fiscal year 2018-19.

Variiances: The number of checks and electronic benefits issued for Social Services clients has increased over the prior year activity. As stated above, the Social Services check count is discounted 25% due to less labor involved in processing records which are uploaded rather than data entered, however, the overall volume of client transactions has increased.

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

7/24/2020

<b>FY 2018-19 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Accounting</b>	<b>Budget &amp; Cost Plan</b>	<b>Check Processing</b>	<b>Payroll</b>
Time %	100.00%	21.74%	7.30%	4.58%	20.33%	10.31%
<b>Wages &amp; Benefits</b>						
Salaries & Wages	648,407	140,964	47,334	29,697	131,821	66,851
Benefits	401,185	87,217	29,287	18,374	81,561	41,362
<b>Services &amp; Supplies</b>						
Agricultural	-	-	-	-	-	-
Clothing	-	-	-	-	-	-
Communications	759	165	55	35	154	78
Food	-	-	-	-	-	-
Household Expense	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Maint-Equipment	-	-	-	-	-	-
Maint-Structures	-	-	-	-	-	-
Maint-Electrical	-	-	-	-	-	-
Medical, Dental, Lab	-	-	-	-	-	-
Memberships	825	180	60	38	168	85
Miscellaneous Exp	454	99	33	21	92	47
Office Expense	26,827	5,832	1,958	1,229	5,454	2,766
Professional Services	5,560	1,209	406	255	1,130	573
Publications & Legal	2,187	474	160	100	445	225
Rent/Lease Equipment	4,098	891	299	188	833	423
Rent/Lease Buildings	-	-	-	-	-	-
Small Tools & Instruments	-	-	-	-	-	-
Special Dept. Expense	1,326	289	97	61	270	137
Special Dept Training	2,185	476	160	100	444	225
IT Expenses	-	-	-	-	-	-
Food & Lodging	5,622	1,223	410	257	1,143	580
Gas & Oil	-	-	-	-	-	-

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

7/24/2020

<b>FY 2018-19 Actual</b>	Total	General & Admin	Accounting	Budget & Cost Plan	Check Processing	Payroll
Time %	100.00%	21.74%	7.30%	4.58%	20.33%	10.31%
Mileage	1,843	400	135	84	375	190
Other Travel	370	80	27	17	75	38
Vehicle Rental	836	182	61	38	170	86
Utilities	-	(1)	-	-	-	-
Bad Check Expense	250	53	18	11	51	26
Judgments & Damages	-	-	-	-	-	-
ISF Allocation	71,788	15,607	5,241	3,288	14,595	7,401
Interfund Expenses	-	-	-	-	-	-
Fixed Assets	-	-	-	-	-	-
Operating Trsf Out-Debt Service	2,955	642	216	135	601	305
<b>Expenditures Per Financial Statements</b>	<b>1,177,477</b>	<b>255,982</b>	<b>85,956</b>	<b>53,928</b>	<b>239,381</b>	<b>121,398</b>

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

7/24/2020

<b>FY 2018-19 Actual</b>	Total	General & Admin	Accounting	Budget & Cost Plan	Check Processing	Payroll
Time %	100.00%	21.74%	7.30%	4.58%	20.33%	10.31%
<b>Cost Adjustments</b>						
Building Use to Service Depts.	7,876	7,876				
Debt Service-Capital Assets	(2,955)	(2,955)				
Other Charges for Services	(733)	(733)				
Bad Check Recovery	(727)	(727)				
Refunds & Rebates	(22,143)	(22,143)				
Interfund Revenue	(15,335)	(15,335)				
Miscellaneous Revenues	(7,385)	(7,385)				
			-	-	-	-
<b>Functional Cost</b>	<u>1,136,075</u>	<u>214,580</u>	<u>85,956</u>	<u>53,928</u>	<u>239,381</u>	<u>121,398</u>
<b>Additions - 1st Allocation</b>						
Other	-	-				
Reallocate Admin	0	(214,580)	20,017	12,558	55,743	28,269
Allocable Costs	1,136,075	-	105,973	66,486	295,124	149,667
Unallocated	(518,825)					
1st Allocation	<u>617,249</u>	<u>-</u>	<u>105,973</u>	<u>66,486</u>	<u>295,124</u>	<u>149,667</u>
<b>Additions - 2nd Allocation</b>						
Other	70,343	70,343				
Reallocate Admin	-	(70,343)	6,562	4,117	18,273	9,267
Allocable Costs	70,343	-	6,562	4,117	18,273	9,267
Unallocated	(32,124)					
2nd Allocation	<u>38,219</u>	<u>-</u>	<u>6,562</u>	<u>4,117</u>	<u>18,273</u>	<u>9,267</u>
<b>Total Allocated</b>	<u><b>655,468</b></u>	<u><b>-</b></u>	<u><b>112,534</b></u>	<u><b>70,603</b></u>	<u><b>313,397</b></u>	<u><b>158,934</b></u>

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

7/24/2020

<b>FY 2018-19 Actual</b>	Tax Administration	Treasury Services	General Government
Time %	19.08%	6.04%	10.62%
<b>Wages &amp; Benefits</b>			
Salaries & Wages	123,716	39,164	68,861
Benefits	76,546	24,232	42,606
<b>Services &amp; Supplies</b>			
Agricultural	-	-	-
Clothing	-	-	-
Communications	145	46	81
Food	-	-	-
Household Expense	-	-	-
Insurance	-	-	-
Maint-Equipment	-	-	-
Maint-Structures	-	-	-
Maint-Electrical	-	-	-
Medical, Dental, Lab	-	-	-
Memberships	157	50	88
Miscellaneous Exp	87	27	48
Office Expense	5,119	1,620	2,849
Professional Services	1,061	336	590
Publications & Legal	417	132	232
Rent/Lease Equipment	782	248	435
Rent/Lease Buildings	-	-	-
Small Tools & Instruments	-	-	-
Special Dept. Expense	253	80	141
Special Dept Training	417	132	232
IT Expenses	-	-	-
Food & Lodging	1,073	340	597
Gas & Oil	-	-	-

*Schedule of Costs  
to be Allocated  
by Function*

**COUNTY OF GLENN  
DEPARTMENT OF FINANCE**

7/24/2020

<b>FY 2018-19 Actual</b>	Tax Administration	Treasury Services	General Government
Time %	19.08%	6.04%	10.62%
Mileage	352	111	196
Other Travel	71	22	39
Vehicle Rental	160	50	89
Utilities	-	-	-
Bad Check Expense	48	15	27
Judgments & Damages	-	-	-
ISF Allocation	13,697	4,336	7,624
Interfund Expenses	-	-	-
Fixed Assets	-	-	-
Operating Trsf Out-Debt Service	564	178	314
<b>Expenditures Per Financial Statements</b>	<b>224,663</b>	<b>71,120</b>	<b>125,048</b>



Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

7/24/2020

<b>FY 2018-19 Actual</b>	Tax Administration	Treasury Services	General Government
Time %	19.08%	6.04%	10.62%
<b>Cost Adjustments</b>			
Building Use to Service Depts.			
Debt Service-Capital Assets			
Other Charges for Services			
Bad Check Recovery			
Refunds & Rebates			
Interfund Revenue			
Miscellaneous Revenues			
	-	-	-
<b>Functional Cost</b>	224,663	71,120	125,048
<b>Additions - 1st Allocation</b>			
Other			
Reallocate Admin	52,315	16,561	29,119
Allocable Costs	276,978	87,681	154,167
Unallocated	(276,978)	(87,681)	(154,167)
1st Allocation	-	-	-
<b>Additions - 2nd Allocation</b>			
Other			
Reallocate Admin	17,150	5,429	9,546
Allocable Costs	17,150	5,429	9,546
Unallocated	(17,150)	(5,429)	(9,546)
2nd Allocation	-	-	-
<b>Total Allocated</b>	-	-	-

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 2018-19 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	18.88	0.01298505	1,376	-	-	1,376
01011080	County Counsel	6.75	0.00464243	492	-	-	492
01011090	Personnel	26.76	0.01840465	1,950	-	-	1,950
01011150	General Insurance	2.50	0.00171942	182	-	-	182
01011170	Employee Benefits	9.00	0.00618991	656	-	-	656
01011200	Data Processing	126.60	0.08707135	9,227	-	-	9,227
01011010	Board of Supervisors	2.75	0.00189136	200	-	14	215
01011020	Clerk of the Board	2.50	0.00171942	182	-	13	195
01011070	Assessor	2.41	0.00165752	176	-	13	188
01011100	Elections	3.21	0.00220773	234	-	17	251
01011195	General Services	4.00	0.00275107	292	-	21	312
01012060	Grand Jury	15.50	0.01066039	1,130	-	80	1,210
01012100	Indigent Defense	1.50	0.00103165	109	-	8	117
01012180	Agriculture Commissioner	9.25	0.00636185	674	-	48	722
01012181	Water Resources	3.75	0.00257913	273	-	19	293
01012220	Recorder	2.58	0.00177444	188	-	13	201
01012240	Public Guardian	2.25	0.00154748	164	-	12	176
01012285	Planning & Community Development	6.00	0.00412660	437	-	31	468
01012290	Animal Control	3.75	0.00257913	273	-	19	293
01015180	Veterans' Services	1.75	0.00120359	128	-	9	137
01016050	Cooperative Extension	1.62	0.00111418	118	-	8	126
01024011	Emergency Preparedness	8.50	0.00584602	620	-	44	664
01024012	Mental Health	1.50	0.00103165	109	-	8	117
01024170	California Children's Services	0.50	0.00034388	36	-	3	39
01024300	Health & Human Services Agency	14.75	0.01014457	1,075	-	77	1,152
01024400	Health Services Administration	0.50	0.00034388	36	-	3	39
01025010	Social Services Administration	218.75	0.15044911	15,943	-	1,136	17,079
01042090	District Attorney	5.00	0.00343884	364	-	26	390
01042110	Sheriff	8.50	0.00584602	620	-	44	664
01042113	Sheriff's Dispatch	0.75	0.00051583	55	-	4	59
01042122	Office of Emergency Services	17.00	0.01169205	1,239	-	88	1,327
01042140	Jail	10.50	0.00722156	765	-	55	820
01042150	Probation	20.25	0.01392729	1,476	-	105	1,581
01042168	Juvenile Probation & CAMP	0.75	0.00051583	55	-	4	59
01042170	JJCPA Grant	0.75	0.00051583	55	-	4	59

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 2018-19 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042360	Boat Patrol	0.13	0.00008941	9	-	1	10
01055011	IHSS Public Authority	0.25	0.00017194	18	-	1	20
01055340	Child Support	24.86	0.01709790	1,812	-	129	1,941
01200000	Road	7.00	0.00481437	510	-	36	547
01906020	Office of Education	23.25	0.01599059	1,695	-	121	1,815
02000000	Solid Waste	37.50	0.02579128	2,733	-	195	2,928
02040205	Orland Airport	2.25	0.00154748	164	-	12	176
02040207	Willows Airport	2.25	0.00154748	164	-	12	176
02200000	Fleet Operations	2.75	0.00189136	200	-	14	215
02210000	Underground Storage Tanks	0.25	0.00017194	18	-	1	20
02220000	Vegetation & Environmental Mgmt	0.25	0.00017194	18	-	1	20
02260000	Public Works Agency	30.50	0.02097690	2,223	-	158	2,381
02261000	PCDS Permit Center	0.75	0.00051583	55	-	4	59
02261120	Facilities Internal Service Fund	8.25	0.00567408	601	-	43	644
02280000	Data Processing ISF	238.55	0.16406691	17,387	-	1,239	18,625
02310000	Utilities ISF	317.00	0.21802226	23,104	(39,310)	1,646	(14,560)
04050000	Court	13.00	0.00894098	948	-	68	1,015
04100000	Law Library	0.25	0.00017194	18	-	1	20
04250000	Local Transportation Trust	0.75	0.00051583	55	-	4	59
04260000	Transportation Administration	1.00	0.00068777	73	-	5	78
04280000	Glenn County Transit	0.50	0.00034388	36	-	3	39
04601000	Local Agency Formation Commission	9.50	0.00653379	692	-	49	742
04796000	Glenn Groundwater Authority	4.00	0.00275107	292	-	21	312
04999100	Community Action	16.13	0.01109369	1,176	-	84	1,259
05010000	Artois Fire District	2.75	0.00189136	200	-	14	215
05022000	Hamilton Fire District	3.00	0.00206330	219	-	16	234
05022010	Bayliss Fire District	3.25	0.00223524	237	-	17	254
05050000	Willows Rural Fire District	2.75	0.00189136	200	-	14	215
05110000	Storm Drain Maintenance District #1	3.75	0.00257913	273	-	19	293
05130000	Storm Drain Maintenance District #3	2.75	0.00189136	200	-	14	215
05140000	North Willows County Service Area	2.75	0.00189136	200	-	14	215
05210000	Air Pollution District	5.75	0.00395466	419	-	30	449
05210241	Air Pollution Vehicle Registration	0.25	0.00017194	18	-	1	20
06010000	Elk Creek Cemetery District	4.50	0.00309495	328	-	23	351
06020000	German Cemetery District	1.75	0.00120359	128	-	9	137

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06030000	Marvin-Chapel Cemetery District	1.25	0.00085971	91	-	6	98
06040000	Newville Cemetery District	1.25	0.00085971	91	-	6	98
06050000	Orland Cemetery District	5.62	0.00386525	410	-	29	439
06060000	Willows Cemetery District	5.75	0.00395466	419	-	30	449
06200000	Glenn-Codora Fire District	4.75	0.00326690	346	-	25	371
06210000	Elk Creek Fire District	1.37	0.00094224	100	-	7	107
06220000	Glenn-Colusa Fire District	3.25	0.00223524	237	-	17	254
06230000	Kanawha Fire District	3.25	0.00223524	237	-	17	254
06240000	Ord Fire District	8.25	0.00567408	601	-	43	644
06250000	Orland Fire District	6.75	0.00464243	492	-	35	527
06300000	Levee District #1	2.75	0.00189136	200	-	14	215
06310000	Levee District #2	3.00	0.00206330	219	-	16	234
06320000	Levee District #3	2.75	0.00189136	200	-	14	215
06500000	Butte City Community Service District	7.00	0.00481437	510	-	36	547
06510000	BCCSD - Recreation District	3.00	0.00206330	219	-	16	234
06610000	Elk Creek Community Service District	13.38	0.00920233	975	-	69	1,045
06640000	ECCSD - Recreation District	2.00	0.00137553	146	-	10	156
06650000	ECCSD - Lighting District	0.50	0.00034388	36	-	3	39
06700000	Ord Bend Community Service District	2.75	0.00189136	200	-	14	215
06740000	Artois Community Service District	9.88	0.00679514	720	-	51	771
06825000	Hamilton City Community Service District	10.00	0.00687767	729	-	52	781
06880000	N.E. Willows Community Service District	7.50	0.00515826	547	-	39	586
06920000	Mosquito Abatement District	3.00	0.00206330	219	-	16	234
06950000	Rice Pest Abatement District	2.75	0.00189136	200	-	14	215
06960000	HC Reclamation District #2140	4.00	0.00275107	292	-	21	312
06970000	Reclamation District #2106	2.75	0.00189136	200	-	14	215
Total		1,453.98	1.00000000	105,973	(39,310)	6,562	73,224

Basis of Allocation : Time Study Hours

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 2018-19 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	71	0.00039524	26	-	-	26
01011040	Department of Finance	1,245	0.00693068	461	-	-	461
01011051	Annual Audit	88	0.00048988	33	-	-	33
01011080	County Counsel	523	0.00291144	194	-	-	194
01011090	Personnel	546	0.00303948	202	-	-	202
01011150	General Insurance	910	0.00506580	337	-	-	337
01011170	Employee Benefits	48	0.00026721	18	-	-	18
01011200	Data Processing	438	0.00243826	162	-	-	162
01011010	Board of Supervisors	579	0.00322318	214	-	14	228
01011020	Clerk of the Board	519	0.00288918	192	-	12	204
01011070	Assessor	1,292	0.00719232	478	-	30	508
01011100	Elections	317	0.00176468	117	-	7	125
01011180	Surveyor	47	0.00026164	17	-	1	18
01012040	Court Revenues	898	0.00499900	332	-	21	353
01012060	Grand Jury	34	0.00018927	13	-	1	13
01012100	Indigent Defense	817	0.00454809	302	-	19	322
01012170	Flood Control	36	0.00020041	13	-	1	14
01012180	Agriculture Commissioner	1,381	0.00768777	511	-	32	543
01012181	Water Resources	351	0.00195395	130	-	8	138
01012220	Recorder	418	0.00232693	155	-	10	164
01012230	Coroner	106	0.00059008	39	-	2	42
01012240	Public Guardian	325	0.00180921	120	-	8	128
01012285	Planning & Community Development	2,254	0.01254760	834	-	53	887
01012290	Animal Control	304	0.00169231	113	-	7	120
01014022	Hospital	27	0.00015030	10	-	1	11
01015180	Veterans' Services	150	0.00083502	56	-	4	59
01016040	Library	199	0.00110780	74	-	5	78
01016050	Cooperative Extension	324	0.00180365	120	-	8	128
01024010	Public Health	5,005	0.02786190	1,852	-	117	1,970
01024011	Emergency Preparedness	382	0.00212652	141	-	9	150
01024012	Mental Health	10,838	0.06033312	4,011	-	254	4,265
01024014	Alcohol & Drug Abuse	1,640	0.00912957	607	-	38	645
01024018	Victim Witness	332	0.00184818	123	-	8	131

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024020	Maternal & Child Health	133	0.00074039	49	-	3	52
01024025	Women, Infants & Children	761	0.00423634	282	-	18	299
01024170	California Children's Services	409	0.00227683	151	-	10	161
01024300	Health & Human Services Agency	3,638	0.02025207	1,346	-	85	1,432
01024400	Health Services Administration	413	0.00229909	153	-	10	163
01025010	Social Services Administration	23,707	0.13197243	8,774	-	555	9,330
01042090	District Attorney	1,314	0.00731479	486	-	31	517
01042110	Sheriff	7,771	0.04325970	2,876	-	182	3,058
01042113	Sheriff's Dispatch	755	0.00420294	279	-	18	297
01042135	Sheriff's Civil Division	115	0.00064018	43	-	3	45
01042140	Jail	4,720	0.02627536	1,747	-	111	1,857
01042150	Probation	682	0.00379657	252	-	16	268
01042155	Juvenile Hall	730	0.00406377	270	-	17	287
01042158	Delinquency Prevention	340	0.00189272	126	-	8	134
01042160	Probation Specialized Unit	80	0.00044535	30	-	2	31
01042164	Partnership Grant	49	0.00027277	18	-	1	19
01042168	Juvenile Probation & CAMP	145	0.00080719	54	-	3	57
01042170	JJCPA Grant	150	0.00083502	56	-	4	59
01042360	Boat Patrol	108	0.00060122	40	-	3	43
01052557	Youth Offender Supervision	163	0.00090739	60	-	4	64
01052558	SB678 Community Performance Incentive	379	0.00210982	140	-	9	149
01054012	Mental Health Services Act	3,628	0.02019640	1,343	-	85	1,428
01054045	Mosquito Abatement Assessment Area	232	0.00129150	86	-	5	91
01054840	Memorial Hall Trust	34	0.00018927	13	-	1	13
01055340	Child Support	996	0.00554455	369	-	23	392
01062136	Trial Court Security	828	0.00460932	306	-	19	326
01062150	Local Community Corrections	2,234	0.01243626	827	-	52	879
01200000	Road	14,531	0.08089136	5,378	-	340	5,719
01401140	Advertising County Resources	174	0.00096863	64	-	4	68
01602270	Fish & Game Commission	16	0.00008907	6	-	0	6
01906020	Office of Education	385	0.00214322	142	-	9	152
02000000	Solid Waste	10,106	0.05625821	3,740	-	237	3,977
02040205	Orland Airport	795	0.00442562	294	-	19	313

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02040207	Willows Airport	871	0.00484869	322	-	20	343
02200000	Fleet Operations	1,960	0.01091095	725	-	46	771
02210000	Underground Storage Tanks	312	0.00173685	115	-	7	123
02220000	Vegetation & Environmental Mgmt	137	0.00076265	51	-	3	54
02224170	Tri-County Bee	6	0.00003340	2	-	0	2
02260000	Public Works Agency	979	0.00544991	362	-	23	385
02261000	PCDS Permit Center	295	0.00164221	109	-	7	116
02261120	Facilities Internal Service Fund	4,659	0.02593578	1,724	-	109	1,833
02280000	Data Processing ISF	1,281	0.00713109	474	-	30	504
02310000	Utilities ISF	1,159	0.00645194	429	-	27	456
04050000	Court	4,500	0.02505066	1,666	-	105	1,771
04100000	Law Library	11	0.00006123	4	-	0	4
04250000	Local Transportation Trust	1,609	0.00895700	596	-	38	633
04260000	Transportation Administration	1,254	0.00698078	464	-	29	493
04280000	Glenn County Transit	490	0.00272774	181	-	11	193
04281000	Fixed Route Transit	908	0.00505467	336	-	21	357
04601000	Local Agency Formation Commission	74	0.00041194	27	-	2	29
04796000	Glenn Groundwater Authority	436	0.00242713	161	-	10	172
04999100	Community Action	4,629	0.02576878	1,713	-	108	1,822
04999105	Community Development	758	0.00421964	281	-	18	298
05010000	Artois Fire District	80	0.00044535	30	-	2	31
05022000	Hamilton Fire District	446	0.00248280	165	-	10	176
05022010	Bayliss Fire District	23	0.00012804	9	-	1	9
05050000	Willows Rural Fire District	190	0.00105769	70	-	4	75
05110000	Storm Drain Maintenance District #1	1	0.00000557	0	-	0	0
05130000	Storm Drain Maintenance District #3	68	0.00037854	25	-	2	27
05140000	North Willows County Service Area	51	0.00028391	19	-	1	20
05210000	Air Pollution District	2,611	0.01453495	966	-	61	1,028
05210241	Air Pollution Vehicle Registration	135	0.00075152	50	-	3	53
05250000	Olive Pest Management District	40	0.00022267	15	-	1	16
06010000	Elk Creek Cemetery District	13	0.00007237	5	-	0	5
06020000	German Cemetery District	2	0.00001113	1	-	0	1
06030000	Marvin-Chapel Cemetery District	18	0.00010020	7	-	0	7

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 2018-19 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06040000	Newville Cemetery District	3	0.00001670	1	-	0	1
06050000	Orland Cemetery District	414	0.00230466	153	-	10	163
06060000	Willows Cemetery District	303	0.00168674	112	-	7	119
06200000	Glenn-Codora Fire District	163	0.00090739	60	-	4	64
06210000	Elk Creek Fire District	38	0.00021154	14	-	1	15
06220000	Glenn-Colusa Fire District	118	0.00065688	44	-	3	46
06230000	Kanawha Fire District	283	0.00157541	105	-	7	111
06240000	Ord Fire District	26	0.00014474	10	-	1	10
06250000	Orland Fire District	148	0.00082389	55	-	3	58
06300000	Levee District #1	47	0.00026164	17	-	1	18
06310000	Levee District #2	15	0.00008350	6	-	0	6
06320000	Levee District #3	64	0.00035628	24	-	1	25
06500000	Butte City Community Service District	33	0.00018370	12	-	1	13
06510000	BCCSD - Recreation District	4	0.00002227	1	-	0	2
06610000	Elk Creek Community Service District	200	0.00111336	74	-	5	79
06640000	ECCSD - Recreation District	5	0.00002783	2	-	0	2
06650000	ECCSD - Lighting District	2	0.00001113	1	-	0	1
06700000	Ord Bend Community Service District	30	0.00016700	11	-	1	12
06740000	Artois Community Service District	61	0.00033958	23	-	1	24
06825000	Hamilton City Community Service District	475	0.00264424	176	-	11	187
06830000	HCCSD - Lighting District	17	0.00009464	6	-	0	7
06850000	HCCSD - Library District	26	0.00014474	10	-	1	10
06865000	HCCSD - Edgewater Park	27	0.00015030	10	-	1	11
06870000	HCCSD - Pallisades District	6	0.00003340	2	-	0	2
06880000	N.E. Willows Community Service District	238	0.00132490	88	-	6	94
06920000	Mosquito Abatement District	301	0.00167561	111	-	7	118
06950000	Rice Pest Abatement District	15	0.00008350	6	-	0	6
06960000	HC Reclamation District #2140	2,124	0.01182391	786	-	50	836
06970000	Reclamation District #2106	65	0.00036184	24	-	2	26
99999999	Other	31,414	0.17487586	11,627	-	736	12,363
Total		179,636	1.00000000	66,486	-	4,117	70,603



COUNTY OF GLENN  
DEPARTMENT OF FINANCE

<u>FY 2018-19 Actual</u>	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>1st Allocation</u>	<u>Direct Billed</u>	<u>2nd Allocation</u>	<u>Total</u>
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Basis of Allocation : Relative Budget Size

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	18	0.00034143	101	-	-	101
01011040	Department of Finance	486	0.00921869	2,721	-	-	2,721
01011051	Annual Audit	1	0.00001897	6	-	-	6
01011080	County Counsel	190	0.00360401	1,064	-	-	1,064
01011090	Personnel	210	0.00398338	1,176	-	-	1,176
01011150	General Insurance	1	0.00001897	6	-	-	6
01011170	Employee Benefits	8	0.00015175	45	-	-	45
01011200	Data Processing	9	0.00017072	50	-	-	50
01011010	Board of Supervisors	258	0.00489387	1,444	-	91	1,535
01011020	Clerk of the Board	151	0.00286424	845	-	53	899
01011070	Assessor	342	0.00648722	1,915	-	121	2,035
01011100	Elections	196	0.00371782	1,097	-	69	1,166
01011180	Surveyor	4	0.00007587	22	-	1	24
01011195	General Services	53	0.00100533	297	-	19	315
01012040	Court Revenues	6	0.00011381	34	-	2	36
01012060	Grand Jury	91	0.00172613	509	-	32	542
01012100	Indigent Defense	22	0.00041731	123	-	8	131
01012170	Flood Control	3	0.00005691	17	-	1	18
01012180	Agriculture Commissioner	520	0.00986362	2,911	-	183	3,094
01012181	Water Resources	116	0.00220035	649	-	41	690
01012220	Recorder	201	0.00381267	1,125	-	71	1,196
01012230	Coroner	12	0.00022762	67	-	4	71
01012240	Public Guardian	155	0.00294012	868	-	55	922
01012285	Planning & Community Development	528	0.01001536	2,956	-	186	3,142
01012290	Animal Control	183	0.00347123	1,024	-	65	1,089
01014022	Hospital	59	0.00111914	330	-	21	351
01015180	Veterans' Services	133	0.00252281	745	-	47	791
01016040	Library	2	0.00003794	11	-	1	12
01016050	Cooperative Extension	162	0.00307290	907	-	57	964
01024010	Public Health	719	0.01363835	4,025	-	254	4,279
01024011	Emergency Preparedness	183	0.00347123	1,024	-	65	1,089
01024012	Mental Health	2,265	0.04296364	12,680	-	799	13,479
01024014	Alcohol & Drug Abuse	514	0.00974981	2,877	-	181	3,059

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024018	Victim Witness	152	0.00288321	851	-	54	905
01024020	Maternal & Child Health	43	0.00081565	241	-	15	256
01024025	Women, Infants & Children	267	0.00506459	1,495	-	94	1,589
01024170	California Children's Services	138	0.00261765	773	-	49	821
01024300	Health & Human Services Agency	1,127	0.02137749	6,309	-	398	6,707
01024400	Health Services Administration	172	0.00326258	963	-	61	1,024
01025010	Social Services Administration	13,239	0.25112388	74,113	-	4,671	78,783
01042090	District Attorney	379	0.00718906	2,122	-	134	2,255
01042110	Sheriff	1,431	0.02714391	8,011	-	505	8,516
01042113	Sheriff's Dispatch	342	0.00648722	1,915	-	121	2,035
01042122	Office of Emergency Services	60	0.00113811	336	-	21	357
01042135	Sheriff's Civil Division	105	0.00199169	588	-	37	625
01042140	Jail	840	0.01593353	4,702	-	296	4,999
01042150	Probation	282	0.00534912	1,579	-	99	1,678
01042155	Juvenile Hall	119	0.00225725	666	-	42	708
01042158	Delinquency Prevention	143	0.00271249	801	-	50	851
01042160	Probation Specialized Unit	22	0.00041731	123	-	8	131
01042164	Partnership Grant	53	0.00100533	297	-	19	315
01042168	Juvenile Probation & CAMP	77	0.00146057	431	-	27	458
01042170	JJCPA Grant	64	0.00121398	358	-	23	381
01042350	DOJ Tobacco Grant	12	0.00022762	67	-	4	71
01042360	Boat Patrol	35	0.00066390	196	-	12	208
01052550	County SLESF	73	0.00138470	409	-	26	434
01052557	Youth Offender Supervision	88	0.00166923	493	-	31	524
01052558	SB678 Community Performance Incentive	127	0.00240900	711	-	45	756
01054010	California Waste Management	1	0.00001897	6	-	0	6
01054012	Mental Health Services Act	8	0.00015175	45	-	3	48
01054021	Superior Reg Workforce Ed	1	0.00001897	6	-	0	6
01054045	Mosquito Abatement Assessment Area	23	0.00043628	129	-	8	137
01054840	Memorial Hall Trust	7	0.00013278	39	-	2	42
01055011	IHSS Public Authority	162	0.00307290	907	-	57	964
01055340	Child Support	343	0.00650619	1,920	-	121	2,041
01062136	Trial Court Security	170	0.00322464	952	-	60	1,012

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01062150	Local Community Corrections	285	0.00540602	1,595	-	101	1,696
01200000	Road	1,284	0.02435555	7,188	-	453	7,641
01401140	Advertising County Resources	71	0.00134676	397	-	25	423
01602270	Fish & Game Commission	7	0.00013278	39	-	2	42
01906020	Office of Education	15,998	0.30345796	89,558	-	5,644	95,202
02000000	Solid Waste	370	0.00701834	2,071	-	131	2,202
02040205	Orland Airport	40	0.00075874	224	-	14	238
02040207	Willows Airport	33	0.00062596	185	-	12	196
02200000	Fleet Operations	257	0.00487490	1,439	-	91	1,529
02210000	Underground Storage Tanks	19	0.00036040	106	-	7	113
02220000	Vegetation & Environmental Mgmt	5	0.00009484	28	-	2	30
02224170	Tri-County Bee	2	0.00003794	11	-	1	12
02260000	Public Works Agency	363	0.00688556	2,032	-	128	2,160
02261000	PCDS Permit Center	21	0.00039834	118	-	7	125
02261120	Facilities Internal Service Fund	746	0.01415050	4,176	-	263	4,439
02280000	Data Processing ISF	33	0.00062596	185	-	12	196
02310000	Utilities ISF	35	0.00066390	196	-	12	208
04050000	Court	167	0.00316774	935	-	59	994
04100000	Law Library	4	0.00007587	22	-	1	24
04250000	Local Transportation Trust	20	0.00037937	112	-	7	119
04260000	Transportation Administration	19	0.00036040	106	-	7	113
04280000	Glenn County Transit	29	0.00055009	162	-	10	173
04281000	Fixed Route Transit	35	0.00066390	196	-	12	208
04601000	Local Agency Formation Commission	26	0.00049318	146	-	9	155
04796000	Glenn Groundwater Authority	5	0.00009484	28	-	2	30
04999100	Community Action	661	0.01253817	3,700	-	233	3,934
04999105	Community Development	284	0.00538705	1,590	-	100	1,690
05010000	Artois Fire District	11	0.00020865	62	-	4	65
05022000	Hamilton Fire District	62	0.00117605	347	-	22	369
05022010	Bayliss Fire District	4	0.00007587	22	-	1	24
05050000	Willows Rural Fire District	12	0.00022762	67	-	4	71
05110000	Storm Drain Maintenance District #1	1	0.00001897	6	-	0	6
05130000	Storm Drain Maintenance District #3	3	0.00005691	17	-	1	18

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
05140000	North Willows County Service Area	10	0.00018968	56	-	4	60
05210000	Air Pollution District	304	0.00576642	1,702	-	107	1,809
05210241	Air Pollution Vehicle Registration	11	0.00020865	62	-	4	65
05250000	Olive Pest Management District	3	0.00005691	17	-	1	18
06010000	Elk Creek Cemetery District	10	0.00018968	56	-	4	60
06020000	German Cemetery District	1	0.00001897	6	-	0	6
06030000	Marvin-Chapel Cemetery District	10	0.00018968	56	-	4	60
06040000	Newville Cemetery District	2	0.00003794	11	-	1	12
06050000	Orland Cemetery District	80	0.00151748	448	-	28	476
06060000	Willows Cemetery District	48	0.00091049	269	-	17	286
06200000	Glenn-Codora Fire District	20	0.00037937	112	-	7	119
06210000	Elk Creek Fire District	13	0.00024659	73	-	5	77
06220000	Glenn-Colusa Fire District	4	0.00007587	22	-	1	24
06230000	Kanawha Fire District	22	0.00041731	123	-	8	131
06240000	Ord Fire District	5	0.00009484	28	-	2	30
06250000	Orland Fire District	18	0.00034143	101	-	6	107
06300000	Levee District #1	3	0.00005691	17	-	1	18
06310000	Levee District #2	3	0.00005691	17	-	1	18
06320000	Levee District #3	2	0.00003794	11	-	1	12
06500000	Butte City Community Service District	12	0.00022762	67	-	4	71
06510000	BCCSD - Recreation District	2	0.00003794	11	-	1	12
06610000	Elk Creek Community Service District	119	0.00225725	666	-	42	708
06640000	ECCSD - Recreation District	2	0.00003794	11	-	1	12
06650000	ECCSD - Lighting District	3	0.00005691	17	-	1	18
06700000	Ord Bend Community Service District	12	0.00022762	67	-	4	71
06740000	Artois Community Service District	20	0.00037937	112	-	7	119
06825000	Hamilton City Community Service District	75	0.00142264	420	-	26	446
06830000	HCCSD - Lighting District	3	0.00005691	17	-	1	18
06850000	HCCSD - Library District	13	0.00024659	73	-	5	77
06865000	HCCSD - Edgewater Park	3	0.00005691	17	-	1	18
06870000	HCCSD - Pallisades District	3	0.00005691	17	-	1	18
06880000	N.E. Willows Community Service District	7	0.00013278	39	-	2	42
06920000	Mosquito Abatement District	43	0.00081565	241	-	15	256

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06950000	Rice Pest Abatement District	2	0.00003794	11	-	1	12
06960000	HC Reclamation District #2140	6	0.00011381	34	-	2	36
99999999	Other	3,007	0.05703826	16,833	-	1,061	17,894
	Total	<u>52,719</u>	<u>1.00000000</u>	<u>295,124</u>	<u>-</u>	<u>18,273</u>	<u>313,397</u>

Basis of Allocation : Number of Checks Written

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

<b>FY 2018-19 Actual</b>		Allocation	Allocated	1st	Direct	2nd	Total
		Units	Percent	Allocation	Billed	Allocation	
01011013	<i>County Administrative Officer</i>	1.00	0.00211416	316	-	-	316
01011040	<i>Department of Finance</i>	10.00	0.02114165	3,164	-	-	3,164
01011080	<i>County Counsel</i>	3.00	0.00634249	949	-	-	949
01011090	<i>Personnel</i>	3.00	0.00634249	949	-	-	949
01011010	Board of Supervisors	5.00	0.01057082	1,582	-	102	1,684
01011020	Clerk of the Board	2.00	0.00422833	633	-	41	673
01011070	Assessor	6.00	0.01268499	1,899	-	122	2,020
01011100	Elections	1.00	0.00211416	316	-	20	337
01011195	General Services	2.00	0.00422833	633	-	41	673
01012180	Agriculture Commissioner	11.00	0.02325581	3,481	-	224	3,704
01012181	Water Resources	2.00	0.00422833	633	-	41	673
01012220	Recorder	2.00	0.00422833	633	-	41	673
01012240	Public Guardian	2.00	0.00422833	633	-	41	673
01012285	Planning & Community Development	14.00	0.02959831	4,430	-	285	4,714
01012290	Animal Control	3.00	0.00634249	949	-	61	1,010
01015180	Veterans' Services	2.00	0.00422833	633	-	41	673
01016050	Cooperative Extension	3.00	0.00634249	949	-	61	1,010
01024010	Public Health	14.00	0.02959831	4,430	-	285	4,714
01024011	Emergency Preparedness	2.00	0.00422833	633	-	41	673
01024012	Mental Health	64.00	0.13530655	20,251	(50)	1,301	21,501
01024014	Alcohol & Drug Abuse	9.00	0.01902748	2,848	-	183	3,031
01024018	Victim Witness	2.00	0.00422833	633	-	41	673
01024025	Women, Infants & Children	5.00	0.01057082	1,582	-	102	1,684
01024170	California Children's Services	1.00	0.00211416	316	-	20	337
01024300	Health & Human Services Agency	33.00	0.06976744	10,442	-	671	11,113
01025010	Social Services Administration	85.00	0.17970402	26,896	-	1,727	28,623
01042090	District Attorney	8.00	0.01691332	2,531	-	163	2,694
01042110	Sheriff	27.00	0.05708245	8,543	-	549	9,092
01042111	Sheriff AB109	1.00	0.00211416	316	-	20	337
01042113	Sheriff's Dispatch	6.00	0.01268499	1,899	-	122	2,020
01042122	Office of Emergency Services	1.00	0.00211416	316	-	20	337
01042135	Sheriff's Civil Division	1.00	0.00211416	316	-	20	337
01042140	Jail	22.00	0.04651163	6,961	-	447	7,408
01042150	Probation	4.00	0.00845666	1,266	-	81	1,347

**COUNTY OF GLENN  
DEPARTMENT OF FINANCE**

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042158	Delinquency Prevention	2.00	0.00422833	633	-	41	673
01042164	Partnership Grant	1.00	0.00211416	316	-	20	337
01042168	Juvenile Probation & CAMP	1.00	0.00211416	316	-	20	337
01042350	DOJ Tobacco Grant	2.00	0.00422833	633	-	41	673
01052557	Youth Offender Supervision	1.00	0.00211416	316	-	20	337
01052558	SB678 Community Performance Incentive	2.00	0.00422833	633	-	41	673
01055340	Child Support	8.00	0.01691332	2,531	-	163	2,694
01062136	Trial Court Security	2.00	0.00422833	633	-	41	673
01062150	Local Community Corrections	5.00	0.01057082	1,582	-	102	1,684
01200000	Road	28.00	0.05919662	8,860	-	569	9,429
01401140	Advertising County Resources	1.00	0.00211416	316	-	20	337
01602270	Fish & Game Commission	1.00	0.00211416	316	-	20	337
02000000	Solid Waste	7.00	0.01479915	2,215	-	142	2,357
02200000	Fleet Operations	4.00	0.00845666	1,266	-	81	1,347
02260000	Public Works Agency	7.00	0.01479915	2,215	-	142	2,357
02261120	Facilities Internal Service Fund	18.00	0.03805497	5,696	-	366	6,061
04999100	Community Action	13.00	0.02748414	4,113	(121)	264	4,257
04999105	Community Development	6.00	0.01268499	1,899	-	122	2,020
05210000	Air Pollution District	7.00	0.01479915	2,215	-	142	2,357
<b>Total</b>		<b>473.00</b>	<b>1.00000000</b>	<b>149,667</b>	<b>(171)</b>	<b>9,267</b>	<b>158,763</b>

Basis of Allocation : Number of Employees



COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 2018-19 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
01011013	County Administrative Officer	443	-	26	101	316
01011040	Department of Finance	7,722	1,376	461	2,721	3,164
01011051	Annual Audit	38	-	33	6	-
01011080	County Counsel	2,698	492	194	1,064	949
01011090	Personnel	4,277	1,950	202	1,176	949
01011150	General Insurance	525	182	337	6	-
01011170	Employee Benefits	719	656	18	45	-
01011200	Data Processing	9,440	9,227	162	50	-
01011010	Board of Supervisors	3,662	215	228	1,535	1,684
01011020	Clerk of the Board	1,972	195	204	899	673
01011070	Assessor	4,752	188	508	2,035	2,020
01011100	Elections	1,878	251	125	1,166	337
01011180	Surveyor	42	-	18	24	-
01011195	General Services	1,301	312	-	315	673
01012040	Court Revenues	389	-	353	36	-
01012060	Grand Jury	1,765	1,210	13	542	-
01012100	Indigent Defense	570	117	322	131	-
01012170	Flood Control	32	-	14	18	-
01012180	Agriculture Commissioner	8,064	722	543	3,094	3,704
01012181	Water Resources	1,795	293	138	690	673
01012220	Recorder	2,236	201	164	1,196	673
01012230	Coroner	113	-	42	71	-
01012240	Public Guardian	1,899	176	128	922	673
01012285	Planning & Community Development	9,212	468	887	3,142	4,714
01012290	Animal Control	2,512	293	120	1,089	1,010
01014022	Hospital	362	-	11	351	-
01015180	Veterans' Services	1,661	137	59	791	673
01016040	Library	90	-	78	12	-
01016050	Cooperative Extension	2,228	126	128	964	1,010
01024010	Public Health	10,963	-	1,970	4,279	4,714
01024011	Emergency Preparedness	2,576	664	150	1,089	673
01024012	Mental Health	39,362	117	4,265	13,479	21,501
01024014	Alcohol & Drug Abuse	6,735	-	645	3,059	3,031

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

<b>FY 2018-19 Actual</b>		<b>Total</b>	<b>Accounting</b>	<b>Budget &amp; Cost Plan</b>	<b>Check Processing</b>	<b>Payroll</b>
01024018	Victim Witness	1,709	-	131	905	673
01024020	Maternal & Child Health	308	-	52	256	-
01024025	Women, Infants & Children	3,572	-	299	1,589	1,684
01024170	California Children's Services	1,358	39	161	821	337
01024300	Health & Human Services Agency	20,402	1,152	1,432	6,707	11,113
01024400	Health Services Administration	1,225	39	163	1,024	-
01025010	Social Services Administration	133,815	17,079	9,330	78,783	28,623
01042090	District Attorney	5,857	390	517	2,255	2,694
01042110	Sheriff	21,330	664	3,058	8,516	9,092
01042111	Sheriff AB109	337	-	-	-	337
01042113	Sheriff's Dispatch	4,411	59	297	2,035	2,020
01042122	Office of Emergency Services	2,021	1,327	-	357	337
01042135	Sheriff's Civil Division	1,007	-	45	625	337
01042140	Jail	15,084	820	1,857	4,999	7,408
01042150	Probation	4,875	1,581	268	1,678	1,347
01042155	Juvenile Hall	995	-	287	708	-
01042158	Delinquency Prevention	1,658	-	134	851	673
01042160	Probation Specialized Unit	162	-	31	131	-
01042164	Partnership Grant	671	-	19	315	337
01042168	Juvenile Probation & CAMP	911	59	57	458	337
01042170	JJCPA Grant	498	59	59	381	-
01042350	DOJ Tobacco Grant	745	-	-	71	673
01042360	Boat Patrol	261	10	43	208	-
01052550	County SLESF	434	-	-	434	-
01052557	Youth Offender Supervision	925	-	64	524	337
01052558	SB678 Community Performance Incentive	1,578	-	149	756	673
01054010	California Waste Management	6	-	-	6	-
01054012	Mental Health Services Act	1,475	-	1,428	48	-
01054021	Superior Reg Workforce Ed	6	-	-	6	-
01054045	Mosquito Abatement Assessment Area	228	-	91	137	-
01054840	Memorial Hall Trust	55	-	13	42	-
01055011	IHSS Public Authority	984	20	-	964	-
01055340	Child Support	7,068	1,941	392	2,041	2,694

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 2018-19 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
01062136	Trial Court Security	2,011	-	326	1,012	673
01062150	Local Community Corrections	4,259	-	879	1,696	1,684
01200000	Road	23,335	547	5,719	7,641	9,429
01401140	Advertising County Resources	828	-	68	423	337
01602270	Fish & Game Commission	385	-	6	42	337
01906020	Office of Education	97,168	1,815	152	95,202	-
02000000	Solid Waste	11,464	2,928	3,977	2,202	2,357
02040205	Orland Airport	727	176	313	238	-
02040207	Willows Airport	715	176	343	196	-
02200000	Fleet Operations	3,862	215	771	1,529	1,347
02210000	Underground Storage Tanks	255	20	123	113	-
02220000	Vegetation & Environmental Mgmt	103	20	54	30	-
02224170	Tri-County Bee	14	-	2	12	-
02260000	Public Works Agency	7,284	2,381	385	2,160	2,357
02261000	PCDS Permit Center	300	59	116	125	-
02261120	Facilities Internal Service Fund	12,978	644	1,833	4,439	6,061
02280000	Data Processing ISF	19,326	18,625	504	196	-
02310000	Utilities ISF	(13,895)	(14,560)	456	208	-
04050000	Court	3,780	1,015	1,771	994	-
04100000	Law Library	48	20	4	24	-
04250000	Local Transportation Trust	811	59	633	119	-
04260000	Transportation Administration	685	78	493	113	-
04280000	Glenn County Transit	404	39	193	173	-
04281000	Fixed Route Transit	566	-	357	208	-
04601000	Local Agency Formation Commission	926	742	29	155	-
04796000	Glenn Groundwater Authority	514	312	172	30	-
04999100	Community Action	11,271	1,259	1,822	3,934	4,257
04999105	Community Development	4,009	-	298	1,690	2,020
05010000	Artois Fire District	312	215	31	65	-
05022000	Hamilton Fire District	779	234	176	369	-
05022010	Bayliss Fire District	287	254	9	24	-
05050000	Willows Rural Fire District	361	215	75	71	-
05110000	Storm Drain Maintenance District #1	299	293	0	6	-

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 2018-19 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
05130000	Storm Drain Maintenance District #3	259	215	27	18	-
05140000	North Willows County Service Area	294	215	20	60	-
05210000	Air Pollution District	5,643	449	1,028	1,809	2,357
05210241	Air Pollution Vehicle Registration	138	20	53	65	-
05250000	Olive Pest Management District	34	-	16	18	-
06010000	Elk Creek Cemetery District	416	351	5	60	-
06020000	German Cemetery District	143	137	1	6	-
06030000	Marvin-Chapel Cemetery District	164	98	7	60	-
06040000	Newville Cemetery District	111	98	1	12	-
06050000	Orland Cemetery District	1,078	439	163	476	-
06060000	Willows Cemetery District	854	449	119	286	-
06200000	Glenn-Codora Fire District	554	371	64	119	-
06210000	Elk Creek Fire District	199	107	15	77	-
06220000	Glenn-Colusa Fire District	324	254	46	24	-
06230000	Kanawha Fire District	496	254	111	131	-
06240000	Ord Fire District	684	644	10	30	-
06250000	Orland Fire District	692	527	58	107	-
06300000	Levee District #1	251	215	18	18	-
06310000	Levee District #2	258	234	6	18	-
06320000	Levee District #3	252	215	25	12	-
06500000	Butte City Community Service District	631	547	13	71	-
06510000	BCCSD - Recreation District	248	234	2	12	-
06610000	Elk Creek Community Service District	1,832	1,045	79	708	-
06640000	ECCSD - Recreation District	170	156	2	12	-
06650000	ECCSD - Lighting District	58	39	1	18	-
06700000	Ord Bend Community Service District	298	215	12	71	-
06740000	Artois Community Service District	914	771	24	119	-
06825000	Hamilton City Community Service District	1,414	781	187	446	-
06830000	HCCSD - Lighting District	25	-	7	18	-
06850000	HCCSD - Library District	88	-	10	77	-
06865000	HCCSD - Edgewater Park	28	-	11	18	-
06870000	HCCSD - Pallisades District	20	-	2	18	-
06880000	N.E. Willows Community Service District	721	586	94	42	-

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

<b>FY 2018-19 Actual</b>		<b>Total</b>	<b>Accounting</b>	<b>Budget &amp; Cost Plan</b>	<b>Check Processing</b>	<b>Payroll</b>
06920000	Mosquito Abatement District	609	234	118	256	-
06950000	Rice Pest Abatement District	233	215	6	12	-
06960000	HC Reclamation District #2140	1,184	312	836	36	-
06970000	Reclamation District #2106	240	215	26	-	-
99999999	Other	30,257	-	12,363	17,894	-
<b>Total</b>		<b>615,986</b>	<b>73,224</b>	<b>70,603</b>	<b>313,397</b>	<b>158,763</b>

**COUNTY OF GLENN  
ANNUAL AUDIT**

7/24/2020

**FY 2018-19 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.

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 final working budget at the fiscal year-end.
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

7/24/2020

<b>FY 2018-19 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Countywide Audit</b>	<b>Special Audits</b>
Time %	100.00%		70.06%	29.94%
<b>Services &amp; Supplies</b>				
Memberships	545	-	545	-
Professional Services	77,282	-	53,982	23,300
<b>Expenditures Per Financial Statements</b>	<u>77,827</u>	<u>-</u>	<u>54,527</u>	<u>23,300</u>
<b>Cost Adjustments</b>				
<b>Functional Cost</b>	<u>77,827</u>	<u>-</u>	<u>54,527</u>	<u>23,300</u>
<b>Additions - 1st Allocation</b>				
Other	-	-	-	-
Reallocate Admin	-	-	-	-
Allocable Costs	77,827		54,527	23,300
Unallocated	-			
<b>1st Allocation</b>	<u>77,827</u>	<u>-</u>	<u>54,527</u>	<u>23,300</u>
<b>Additions - 2nd Allocation</b>				
Other	309	309		
Reallocate Admin	-	(309)	217	93
Allocable Costs	309		217	93
Unallocated	-			
<b>2nd Allocation</b>	<u>309</u>	<u>-</u>	<u>217</u>	<u>93</u>
<b>Total Allocated</b>	<u><u>78,136</u></u>	<u><u>-</u></u>	<u><u>54,744</u></u>	<u><u>23,393</u></u>

COUNTY OF GLENN  
ANNUAL AUDIT

<b>FY 2018-19 Actual</b>		Allocation	Allocated	1st	Direct	2nd	Total
		Units	Percent	Allocation	Billed	Allocation	
01011013	County Administrative Officer	71	0.00039524	22	-	-	22
01011040	Department of Finance	1,245	0.00693068	378	-	-	378
01011051	Annual Audit	88	0.00048988	27	-	-	27
01011080	County Counsel	523	0.00291144	159	-	-	159
01011090	Personnel	546	0.00303948	166	-	-	166
01011150	General Insurance	910	0.00506580	276	-	-	276
01011170	Employee Benefits	48	0.00026721	15	-	-	15
01011200	Data Processing	438	0.00243826	133	-	-	133
01011010	Board of Supervisors	579	0.00322318	176	-	1	176
01011020	Clerk of the Board	519	0.00288918	158	-	1	158
01011070	Assessor	1,292	0.00719232	392	-	2	394
01011100	Elections	317	0.00176468	96	-	0	97
01011180	Surveyor	47	0.00026164	14	-	0	14
01012040	Court Revenues	898	0.00499900	273	-	1	274
01012060	Grand Jury	34	0.00018927	10	-	0	10
01012100	Indigent Defense	817	0.00454809	248	-	1	249
01012170	Flood Control	36	0.00020041	11	-	0	11
01012180	Agriculture Commissioner	1,381	0.00768777	419	-	2	421
01012181	Water Resources	351	0.00195395	107	-	0	107
01012220	Recorder	418	0.00232693	127	-	1	127
01012230	Coroner	106	0.00059008	32	-	0	32
01012240	Public Guardian	325	0.00180921	99	-	0	99
01012285	Planning & Community Development	2,254	0.01254760	684	-	3	687
01012290	Animal Control	304	0.00169231	92	-	0	93
01014022	Hospital	27	0.00015030	8	-	0	8
01015180	Veterans' Services	150	0.00083502	46	-	0	46
01016040	Library	199	0.00110780	60	-	0	61
01016050	Cooperative Extension	324	0.00180365	98	-	0	99
01024010	Public Health	5,005	0.02786190	1,519	-	6	1,525
01024011	Emergency Preparedness	382	0.00212652	116	-	0	116
01024012	Mental Health	10,838	0.06033312	3,290	-	13	3,303
01024014	Alcohol & Drug Abuse	1,640	0.00912957	498	-	2	500
01024018	Victim Witness	332	0.00184818	101	-	0	101
01024020	Maternal & Child Health	133	0.00074039	40	-	0	41
01024025	Women, Infants & Children	761	0.00423634	231	-	1	232
01024170	California Children's Services	409	0.00227683	124	-	1	125
01024300	Health & Human Services Agency	3,638	0.02025207	1,104	-	4	1,109



COUNTY OF GLENN  
ANNUAL AUDIT

FY 2018-19 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024400	Health Services Administration	413	0.00229909	125	-	1	126
01025010	Social Services Administration	23,707	0.13197243	7,196	-	29	7,225
01042090	District Attorney	1,314	0.00731479	399	-	2	400
01042110	Sheriff	7,771	0.04325970	2,359	-	10	2,368
01042113	Sheriff's Dispatch	755	0.00420294	229	-	1	230
01042135	Sheriff's Civil Division	115	0.00064018	35	-	0	35
01042140	Jail	4,720	0.02627536	1,433	-	6	1,439
01042150	Probation	682	0.00379657	207	-	1	208
01042155	Juvenile Hall	730	0.00406377	222	-	1	222
01042158	Delinquency Prevention	340	0.00189272	103	-	0	104
01042160	Probation Specialized Unit	80	0.00044535	24	-	0	24
01042164	Partnership Grant	49	0.00027277	15	-	0	15
01042168	Juvenile Probation & CAMP	145	0.00080719	44	-	0	44
01042170	JJCPA Grant	150	0.00083502	46	-	0	46
01042360	Boat Patrol	108	0.00060122	33	-	0	33
01052557	Youth Offender Supervision	163	0.00090739	49	-	0	50
01052558	SB678 Community Performance Incentive	379	0.00210982	115	-	0	116
01054012	Mental Health Services Act	3,628	0.02019640	1,101	-	4	1,106
01054045	Mosquito Abatement Assessment Area	232	0.00129150	70	-	0	71
01054840	Memorial Hall Trust	34	0.00018927	10	-	0	10
01055340	Child Support	996	0.00554455	302	-	1	304
01062136	Trial Court Security	828	0.00460932	251	-	1	252
01062150	Local Community Corrections	2,234	0.01243626	678	-	3	681
01200000	Road	14,531	0.08089136	4,411	-	18	4,429
01401140	Advertising County Resources	174	0.00096863	53	-	0	53
01602270	Fish & Game Commission	16	0.00008907	5	-	0	5
01906020	Office of Education	385	0.00214322	117	-	0	117
02000000	Solid Waste	10,106	0.05625821	3,068	-	12	3,080
02040205	Orland Airport	795	0.00442562	241	-	1	242
02040207	Willows Airport	871	0.00484869	264	-	1	265
02200000	Fleet Operations	1,960	0.01091095	595	-	2	597
02210000	Underground Storage Tanks	312	0.00173685	95	-	0	95
02220000	Vegetation & Environmental Mgmt	137	0.00076265	42	-	0	42
02224170	Tri-County Bee	6	0.00003340	2	-	0	2
02260000	Public Works Agency	979	0.00544991	297	-	1	298
02261000	PCDS Permit Center	295	0.00164221	90	-	0	90
02261120	Facilities Internal Service Fund	4,659	0.02593578	1,414	-	6	1,420

COUNTY OF GLENN  
ANNUAL AUDIT

FY 2018-19 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02280000	Data Processing ISF	1,281	0.00713109	389	-	2	390
02310000	Utilities ISF	1,159	0.00645194	352	-	1	353
04050000	Court	4,500	0.02505066	1,366	-	6	1,371
04100000	Law Library	11	0.00006123	3	-	0	3
04250000	Local Transportation Trust	1,609	0.00895700	488	-	2	490
04260000	Transportation Administration	1,254	0.00698078	381	-	2	382
04280000	Glenn County Transit	490	0.00272774	149	-	1	149
04281000	Fixed Route Transit	908	0.00505467	276	-	1	277
04601000	Local Agency Formation Commission	74	0.00041194	22	-	0	23
04796000	Glenn Groundwater Authority	436	0.00242713	132	-	1	133
04999100	Community Action	4,629	0.02576878	1,405	-	6	1,411
04999105	Community Development	758	0.00421964	230	-	1	231
05010000	Artois Fire District	80	0.00044535	24	-	0	24
05022000	Hamilton Fire District	446	0.00248280	135	-	1	136
05022010	Bayliss Fire District	23	0.00012804	7	-	0	7
05050000	Willows Rural Fire District	190	0.00105769	58	-	0	58
05110000	Storm Drain Maintenance District #1	1	0.00000557	0	-	0	0
05130000	Storm Drain Maintenance District #3	68	0.00037854	21	-	0	21
05140000	North Willows County Service Area	51	0.00028391	15	-	0	16
05210000	Air Pollution District	2,611	0.01453495	793	-	3	796
05210241	Air Pollution Vehicle Registration	135	0.00075152	41	-	0	41
05250000	Olive Pest Management District	40	0.00022267	12	-	0	12
99999999	Other	36,698	0.20429090	11,139	-	45	11,185
Total		179,636	1.00000000	54,527	-	217	54,744

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN  
ANNUAL AUDIT

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011005	Board Resources	693	0.04195931	978	(977)	4	4
01012180	Agriculture Commissioner	22	0.00133204	31	(31)	0	0
01024010	Public Health	283	0.01713490	399	(400)	2	1
01024011	Emergency Preparedness	228	0.01380480	322	(321)	1	2
01024014	Alcohol & Drug Abuse	562	0.03402761	793	(793)	3	3
01024020	Maternal & Child Health	59	0.00357229	83	(84)	0	(0)
01024025	Women, Infants & Children	671	0.04062727	947	(947)	4	4
01024170	California Children's Services	118	0.00714459	166	(167)	1	0
01025010	Social Services Administration	7,687	0.46542746	10,844	(10,844)	43	43
01042110	Sheriff	112	0.00678130	158	(159)	1	0
01042122	Office of Emergency Services	153	0.00926374	216	(216)	1	1
01055340	Child Support	489	0.02960765	690	(689)	3	3
01200000	Road	969	0.05867038	1,367	(1,366)	5	6
02040205	Orland Airport	108	0.00653911	152	(152)	1	1
04999100	Community Action	4,306	0.26071688	6,075	(6,074)	24	25
05022000	Hamilton Fire District	56	0.00339065	79	(80)	0	(0)
<b>Total</b>		<b>16,516</b>	<b>1.00000000</b>	<b>23,300</b>	<b>(23,300)</b>	<b>93</b>	<b>93</b>

Basis of Allocation : Relative Single Audit Report Size

COUNTY OF GLENN  
ANNUAL AUDIT

<b>FY 2018-19 Actual</b>		<b>Total</b>	<b>Countywide Audit</b>	<b>Special Audits</b>
01011013	County Administrative Officer	22	22	-
01011040	Department of Finance	378	378	-
01011051	Annual Audit	27	27	-
01011080	County Counsel	159	159	-
01011090	Personnel	166	166	-
01011150	General Insurance	276	276	-
01011170	Employee Benefits	15	15	-
01011200	Data Processing	133	133	-
01011005	Board Resources	4	-	4
01011010	Board of Supervisors	176	176	-
01011020	Clerk of the Board	158	158	-
01011070	Assessor	394	394	-
01011100	Elections	97	97	-
01011180	Surveyor	14	14	-
01012040	Court Revenues	274	274	-
01012060	Grand Jury	10	10	-
01012100	Indigent Defense	249	249	-
01012170	Flood Control	11	11	-
01012180	Agriculture Commissioner	421	421	0
01012181	Water Resources	107	107	-
01012220	Recorder	127	127	-
01012230	Coroner	32	32	-
01012240	Public Guardian	99	99	-
01012285	Planning & Community Development	687	687	-
01012290	Animal Control	93	93	-
01014022	Hospital	8	8	-
01015180	Veterans' Services	46	46	-
01016040	Library	61	61	-
01016050	Cooperative Extension	99	99	-
01024010	Public Health	1,526	1,525	1
01024011	Emergency Preparedness	118	116	2
01024012	Mental Health	3,303	3,303	-
01024014	Alcohol & Drug Abuse	503	500	3
01024018	Victim Witness	101	101	-
01024020	Maternal & Child Health	40	41	(0)

COUNTY OF GLENN  
ANNUAL AUDIT

<b>FY 2018-19 Actual</b>	<b>Total</b>	<b>Countywide Audit</b>	<b>Special Audits</b>
01024025 Women, Infants & Children	236	232	4
01024170 California Children's Services	125	125	0
01024300 Health & Human Services Agency	1,109	1,109	-
01024400 Health Services Administration	126	126	-
01025010 Social Services Administration	7,269	7,225	43
01042090 District Attorney	400	400	-
01042110 Sheriff	2,368	2,368	0
01042113 Sheriff's Dispatch	230	230	-
01042122 Office of Emergency Services	1	-	1
01042135 Sheriff's Civil Division	35	35	-
01042140 Jail	1,439	1,439	-
01042150 Probation	208	208	-
01042155 Juvenile Hall	222	222	-
01042158 Delinquency Prevention	104	104	-
01042160 Probation Specialized Unit	24	24	-
01042164 Partnership Grant	15	15	-
01042168 Juvenile Probation & CAMP	44	44	-
01042170 JJCPA Grant	46	46	-
01042360 Boat Patrol	33	33	-
01052557 Youth Offender Supervision	50	50	-
01052558 SB678 Community Performance Incentive	116	116	-
01054012 Mental Health Services Act	1,106	1,106	-
01054045 Mosquito Abatement Assessment Area	71	71	-
01054840 Memorial Hall Trust	10	10	-
01055340 Child Support	307	304	3
01062136 Trial Court Security	252	252	-
01062150 Local Community Corrections	681	681	-
01200000 Road	4,435	4,429	6
01401140 Advertising County Resources	53	53	-
01602270 Fish & Game Commission	5	5	-
01906020 Office of Education	117	117	-
02000000 Solid Waste	3,080	3,080	-
02040205 Orland Airport	243	242	1
02040207 Willows Airport	265	265	-
02200000 Fleet Operations	597	597	-
02210000 Underground Storage Tanks	95	95	-

COUNTY OF GLENN  
ANNUAL AUDIT

<b>FY 2018-19 Actual</b>		<b>Total</b>	<b>Countywide Audit</b>	<b>Special Audits</b>
02220000	Vegetation & Environmental Mgmt	42	42	-
02224170	Tri-County Bee	2	2	-
02260000	Public Works Agency	298	298	-
02261000	PCDS Permit Center	90	90	-
02261120	Facilities Internal Service Fund	1,420	1,420	-
02280000	Data Processing ISF	390	390	-
02310000	Utilities ISF	353	353	-
04050000	Court	1,371	1,371	-
04100000	Law Library	3	3	-
04250000	Local Transportation Trust	490	490	-
04260000	Transportation Administration	382	382	-
04280000	Glenn County Transit	149	149	-
04281000	Fixed Route Transit	277	277	-
04601000	Local Agency Formation Commission	23	23	-
04796000	Glenn Groundwater Authority	133	133	-
04999100	Community Action	1,435	1,411	25
04999105	Community Development	231	231	-
05010000	Artois Fire District	24	24	-
05022000	Hamilton Fire District	136	136	(0)
05022010	Bayliss Fire District	7	7	-
05050000	Willows Rural Fire District	58	58	-
05110000	Storm Drain Maintenance District #1	0	0	-
05130000	Storm Drain Maintenance District #3	21	21	-
05140000	North Willows County Service Area	16	16	-
05210000	Air Pollution District	796	796	-
05210241	Air Pollution Vehicle Registration	41	41	-
05250000	Olive Pest Management District	12	12	-
99999999	Other	11,185	11,185	-
<b>Total</b>		<b>54,836</b>	<b>54,744</b>	<b>93</b>

COUNTY OF GLENN  
COUNTY COUNSEL

7/24/2020

**FY 2018-19 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 2018-19 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 performing various legal services, research and opinions.
2. LEGISLATIVE: This function consists of County Counsel's time spent working with 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 2018-19 and credit has been applied for those items that were direct billed.

Variiances: The overall costs to be allocated for County Counsel have increased over prior years due to the hiring of a new Deputy County Counsel position effective mid-year in fiscal year 2018-19. County Counsel also received less direct billed revenue from Public Guardian in fiscal year 2018-19. This resulted in an increase to the roll forward adjustment in comparison to prior year activities.

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
COUNTY COUNSEL

7/24/2020

<b>FY 2018-19 Actual</b>	Total	General & Admin	Legal Services	Legislative Services	Direct Contract Services	General Government
Time %	100.02%	10.59%	78.89%	6.05%	0.40%	4.09%
<b>Wages &amp; Benefits</b>						
Salaries & Wages	254,641	26,730	201,979	15,477	-	10,455
Benefits	100,521	10,552	79,732	6,110	-	4,127
<b>Services &amp; Supplies</b>						
Communications	160	16	127	10	-	7
Memberships	4,074	428	3,231	248	-	167
Office Expense	4,818	506	3,822	293	-	197
Professional Services	9,964	878	6,637	509	1,596	344
Special Dept. Expense	6,554	688	5,199	398	-	269
Special Dept Training	4,430	465	3,514	269	-	182
IT Expenses	429	45	340	26	-	18
Food & Lodging	1,682	177	1,334	102	-	69
Mileage	474	50	376	29	-	19
Other Travel	165	17	131	10	-	7
ISF Allocation	15,831	1,661	12,558	962	-	650
Operating Trsf Out-Debt Service	197	21	156	12	-	8
<b>Expenditures Per Financial Statements</b>	<b>403,940</b>	<b>42,234</b>	<b>319,136</b>	<b>24,455</b>	<b>1,596</b>	<b>16,519</b>
<b>Cost Adjustments</b>						
Building Use to Service Depts.	1,464	1,464	-	-	-	-
Debt Service-Capital Assets	(197)	(197)				
Refunds & Rebates	(662)	(662)				
<b>Functional Cost</b>	<b>404,545</b>	<b>42,839</b>	<b>319,136</b>	<b>24,455</b>	<b>1,596</b>	<b>16,519</b>



Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
COUNTY COUNSEL

7/24/2020

	Total	General & Admin	Legal Services	Legislative Services	Direct Contract Services	General Government
<b>FY 2018-19 Actual</b>						
Time %	100.02%	10.59%	78.89%	6.05%	0.40%	4.09%
<b>Additions - 1st Allocation</b>						
Other	-	-				
Reallocate Admin	(0)	(42,839)	37,791	2,900	189	1,959
Allocable Costs	404,545	-	356,927	27,355	1,785	18,478
Unallocated	(18,478)					(18,478)
1st Allocation	<u>386,067</u>	<u>-</u>	<u>356,927</u>	<u>27,355</u>	<u>1,785</u>	<u>-</u>
<b>Additions - 2nd Allocation</b>						
Other	144,408	144,408				
Reallocate Admin	(0)	(144,408)	127,390	9,776	638	6,604
Allocable Costs	144,408		127,390	9,776	638	6,604
Unallocated	(7,242)		-		(638)	(6,604)
2nd Allocation	<u>137,167</u>	<u>-</u>	<u>127,390</u>	<u>9,776</u>	<u>-</u>	<u>-</u>
<b>Total Allocated</b>	<b><u>523,234</u></b>	<b><u>-</u></b>	<b><u>484,317</u></b>	<b><u>37,132</u></b>	<b><u>1,785</u></b>	<b><u>-</u></b>

COUNTY OF GLENN  
COUNTY COUNSEL

FY 2018-19 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	42.75	0.00993410	3,546	-	-	3,546
01011080	County Counsel	1,636.10	0.38019129	135,700	-	-	135,700
01011090	Personnel	56.25	0.01307118	4,665	-	-	4,665
01011020	Clerk of the Board	28.00	0.00650654	2,322	-	1,389	3,711
01011070	Assessor	3.50	0.00081332	290	-	174	464
01011100	Elections	59.85	0.01390774	4,964	-	2,969	7,933
01012060	Grand Jury	1.25	0.00029047	104	-	62	166
01012100	Indigent Defense	48.75	0.01132836	4,043	-	2,418	6,461
01012180	Agriculture Commissioner	68.25	0.01585970	5,661	-	3,385	9,046
01012181	Water Resources	1.00	0.00023238	83	-	50	133
01012220	Recorder	10.00	0.00232377	829	-	496	1,325
01012240	Public Guardian	719.80	0.16726465	59,701	(3,807)	35,703	91,598
01012285	Planning & Community Development	168.00	0.03903926	13,934	-	8,333	22,267
01012290	Animal Control	26.25	0.00609988	2,177	-	1,302	3,479
01024010	Public Health	0.26	0.00006042	22	-	13	34
01024012	Mental Health	16.25	0.00377612	1,348	-	806	2,154
01024300	Health & Human Services Agency	222.65	0.05173864	18,467	-	11,044	29,511
01024400	Health Services Administration	6.75	0.00156854	560	-	335	895
01025010	Social Services Administration	30.25	0.00702939	2,509	-	1,500	4,009
01042090	District Attorney	17.65	0.00410145	1,464	-	875	2,339
01042110	Sheriff	325.60	0.07566181	27,006	-	16,150	43,156
01042122	Office of Emergency Services	1.50	0.00034856	124	-	74	199
01042135	Sheriff's Civil Division	27.50	0.00639036	2,281	-	1,364	3,645
01042140	Jail	89.50	0.02079770	7,423	-	4,439	11,863
01042150	Probation	109.15	0.02536390	9,053	-	5,414	14,467
01042360	Boat Patrol	1.00	0.00023238	83	-	50	133
01054012	Mental Health Services Act	3.25	0.00075522	270	-	161	431
01055011	IHSS Public Authority	9.25	0.00214948	767	-	459	1,226
01055340	Child Support	44.00	0.01022457	3,649	-	2,182	5,832
01062150	Local Community Corrections	2.00	0.00046475	166	-	99	265
01200000	Road	17.50	0.00406659	1,451	-	868	2,319
02000000	Solid Waste	18.75	0.00435706	1,555	-	930	2,485
02040205	Orland Airport	11.75	0.00273042	975	-	583	1,557
02040207	Willows Airport	47.65	0.01107274	3,952	-	2,364	6,316

<b>FY 2018-19 Actual</b>		Allocation	Allocated	1st	Direct	2nd	Total
		Units	Percent	Allocation	Billed	Allocation	
02210000	Underground Storage Tanks	3.75	0.00087141	311	-	186	497
02260000	Public Works Agency	267.50	0.06216073	22,187	-	13,268	35,455
02261120	Facilities Internal Service Fund	51.75	0.01202549	4,292	-	2,567	6,859
04050000	Court	41.90	0.00973658	3,475	-	2,078	5,554
04100000	Law Library	22.25	0.00517038	1,845	(540)	1,104	2,409
04601000	Local Agency Formation Commission	4.75	0.00110379	394	-	236	630
04999100	Community Action	33.50	0.00778461	2,779	-	1,662	4,440
05022010	Bayliss Fire District	0.50	0.00011619	41	-	25	66
05210000	Air Pollution District	2.75	0.00063904	228	-	136	364
05210241	Air Pollution Vehicle Registration	1.50	0.00034856	124	-	74	199
06200000	Glenn-Codora Fire District	1.25	0.00029047	104	-	62	166
<b>Total</b>		<b>4,303.36</b>	<b>1.00000000</b>	<b>356,927</b>	<b>(4,347)</b>	<b>127,390</b>	<b>479,970</b>

Basis of Allocation : Time Study Hours

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011010	Board of Supervisors	329.75	1.00000000	27,355	-	9,776	37,132
	Total	<u>329.75</u>	<u>1.00000000</u>	<u>27,355</u>	<u>-</u>	<u>9,776</u>	<u>37,132</u>

Basis of Allocation : Time Study Hours

COUNTY OF GLENN  
COUNTY COUNSEL

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012285	Planning & Community Development	1,596.00	1.00000000	1,785	-	-	1,785
Total		<u>1,596.00</u>	<u>1.00000000</u>	<u>1,785</u>	<u>-</u>	<u>-</u>	<u>1,785</u>

Basis of Allocation : Direct Cost Transfer

<b>FY 2018-19 Actual</b>		<b>Total</b>	<b>Legal Services</b>	<b>Legislative Services</b>	<b>Direct Contract Services</b>
01011040	Department of Finance	3,546	3,546	-	-
01011080	County Counsel	135,700	135,700	-	-
01011090	Personnel	4,665	4,665	-	-
01011010	Board of Supervisors	37,132	-	37,132	-
01011020	Clerk of the Board	3,711	3,711	-	-
01011070	Assessor	464	464	-	-
01011100	Elections	7,933	7,933	-	-
01012060	Grand Jury	166	166	-	-
01012100	Indigent Defense	6,461	6,461	-	-
01012180	Agriculture Commissioner	9,046	9,046	-	-
01012181	Water Resources	133	133	-	-
01012220	Recorder	1,325	1,325	-	-
01012240	Public Guardian	91,598	91,598	-	-
01012285	Planning & Community Development	24,053	22,267	-	1,785
01012290	Animal Control	3,479	3,479	-	-
01024010	Public Health	34	34	-	-
01024012	Mental Health	2,154	2,154	-	-
01024300	Health & Human Services Agency	29,511	29,511	-	-
01024400	Health Services Administration	895	895	-	-
01025010	Social Services Administration	4,009	4,009	-	-
01042090	District Attorney	2,339	2,339	-	-
01042110	Sheriff	43,156	43,156	-	-
01042122	Office of Emergency Services	199	199	-	-
01042135	Sheriff's Civil Division	3,645	3,645	-	-
01042140	Jail	11,863	11,863	-	-
01042150	Probation	14,467	14,467	-	-
01042360	Boat Patrol	133	133	-	-
01054012	Mental Health Services Act	431	431	-	-
01055011	IHSS Public Authority	1,226	1,226	-	-

<b>FY 2018-19 Actual</b>		<b>Total</b>	<b>Legal Services</b>	<b>Legislative Services</b>	<b>Direct Contract Services</b>
01055340	Child Support	5,832	5,832	-	-
01062150	Local Community Corrections	265	265	-	-
01200000	Road	2,319	2,319	-	-
02000000	Solid Waste	2,485	2,485	-	-
02040205	Orland Airport	1,557	1,557	-	-
02040207	Willows Airport	6,316	6,316	-	-
02210000	Underground Storage Tanks	497	497	-	-
02260000	Public Works Agency	35,455	35,455	-	-
02261120	Facilities Internal Service Fund	6,859	6,859	-	-
04050000	Court	5,554	5,554	-	-
04100000	Law Library	2,409	2,409	-	-
04601000	Local Agency Formation Commission	630	630	-	-
04999100	Community Action	4,440	4,440	-	-
05022010	Bayliss Fire District	66	66	-	-
05210000	Air Pollution District	364	364	-	-
05210241	Air Pollution Vehicle Registration	199	199	-	-
06200000	Glenn-Codora Fire District	166	166	-	-
<b>Total</b>		<b>518,887</b>	<b>479,970</b>	<b>37,132</b>	<b>1,785</b>

**COUNTY OF GLENN  
PERSONNEL**

7/24/2020

**FY 2018-19 Actual**

The Personnel Department costs are allowable for cost plan purposes. There are three functions within the Personnel department: Personnel Direct Costs 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 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. Employee statistical information is taken from payroll reports.
2. **DIRECT COSTS:** A separate function has been created to allocate direct costs unique to the specific department(s) receiving the services. This function is used for items such as arbitration or services provided that are unique to a specific department rather than countywide services.
3. **APPLICANT TESTING:** A separate function allocates applicant testing expenses to the specific departments such as law enforcement and merit system programs which require specialized pre-employment testing of applicants. This function is allocated to departments based on actual costs of the function. Departments may be direct billed to cover the cost of testing materials.

The Personnel department bills departments directly throughout the year for various services including advertising, recruitment, direct costs 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

7/24/2020

<b>FY 2018-19 Actual</b>	Total	General & Admin	Personnel Services	Direct Costs	Applicant Testing
Time %	100.00%	-18.42%	117.67%	0.31%	0.44%
<b>Wages &amp; Benefits</b>					
Salaries & Wages	247,124		247,124	-	-
Benefits	138,490		138,490	-	-
<b>Services &amp; Supplies</b>					
Communications	251		251	-	-
Memberships	686		686	-	-
Office Expense	4,359		4,359	-	-
Professional Services	5,550		4,300	1,250	-
Publications & Legal	38,089		36,347	-	1,742
Special Dept Training	7,000		7,000	-	-
Food & Lodging	4,398		4,398	-	-
Mileage	1,551		1,551	-	-
ISF Allocation	24,581		24,581	-	-
Operating Trsf Out-Debt Service	788		788	-	-
<b>Expenditures Per Financial Statements</b>	<b>472,867</b>	<b>-</b>	<b>469,875</b>	<b>1,250</b>	<b>1,742</b>
<b>Cost Adjustments</b>					
Building Use to Service Depts.	1,123	1,123			
Debt Service-Capital Assets	(788)	(788)			
Refunds & Rebates	(441)	(441)			
Interfund Revenue	(73,432)	(73,432)			
<b>Functional Cost</b>	<b>399,329</b>	<b>(73,538)</b>	<b>469,875</b>	<b>1,250</b>	<b>1,742</b>

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
PERSONNEL

7/24/2020

<b>FY 2018-19 Actual</b>	Total	General & Admin	Personnel Services	Direct Costs	Applicant Testing
<b>Additions - 1st Allocation</b>					
Other	-	-			
Reallocate Admin	(0)	73,538	(73,073)	(194)	(271)
Allocable Costs	399,329	-	396,802	1,056	1,471
Unallocated	-				
1st Allocation	<u>399,329</u>	<u>-</u>	<u>396,802</u>	<u>1,056</u>	<u>1,471</u>
<b>Additions - 2nd Allocation</b>					
Other	14,957	14,957			
Reallocate Admin	0	(14,957)	14,862	40	55
Allocable Costs	14,957	-	14,862	40	55
Unallocated	-				
2nd Allocation	<u>14,957</u>	<u>-</u>	<u>14,862</u>	<u>40</u>	<u>55</u>
<b>Total Allocated</b>	<b><u>414,286</u></b>	<b><u>-</u></b>	<b><u>411,664</u></b>	<b><u>1,095</u></b>	<b><u>1,526</u></b>

COUNTY OF GLENN  
PERSONNEL

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	1.00	0.00211416	839	-	-	839
01011040	Department of Finance	10.00	0.02114165	8,389	(1,187)	-	7,202
01011080	County Counsel	3.00	0.00634249	2,517	(2,588)	-	(71)
01011090	Personnel	3.00	0.00634249	2,517	-	-	2,517
01011010	Board of Supervisors	5.00	0.01057082	4,195	(1,685)	163	2,672
01011020	Clerk of the Board	2.00	0.00422833	1,678	-	65	1,743
01011070	Assessor	6.00	0.01268499	5,033	(409)	196	4,820
01011100	Elections	1.00	0.00211416	839	-	33	871
01011195	General Services	2.00	0.00422833	1,678	-	65	1,743
01012100	Indigent Defense	-	-	-	(585)	-	(585)
01012180	Agriculture Commissioner	11.00	0.02325581	9,228	(202)	359	9,385
01012181	Water Resources	2.00	0.00422833	1,678	-	65	1,743
01012220	Recorder	2.00	0.00422833	1,678	-	65	1,743
01012240	Public Guardian	2.00	0.00422833	1,678	-	65	1,743
01012285	Planning & Community Development	14.00	0.02959831	11,745	(373)	456	11,828
01012290	Animal Control	3.00	0.00634249	2,517	-	98	2,614
01015180	Veterans' Services	2.00	0.00422833	1,678	-	65	1,743
01016050	Cooperative Extension	3.00	0.00634249	2,517	-	98	2,614
01024010	Public Health	14.00	0.02959831	11,745	(174)	456	12,027
01024011	Emergency Preparedness	2.00	0.00422833	1,678	(3)	65	1,740
01024012	Mental Health	64.00	0.13530655	53,690	(3,945)	2,086	51,831
01024014	Alcohol & Drug Abuse	9.00	0.01902748	7,550	(278)	293	7,565
01024018	Victim Witness	2.00	0.00422833	1,678	(3)	65	1,740
01024025	Women, Infants & Children	5.00	0.01057082	4,195	(8)	163	4,349
01024170	California Children's Services	1.00	0.00211416	839	-	33	871
01024300	Health & Human Services Agency	33.00	0.06976744	27,684	(16)	1,076	28,744
01024400	Health Services Administration	-	-	-	(4,567)	-	(4,567)
01025010	Social Services Administration	85.00	0.17970402	71,307	(4,334)	2,770	69,743
01042090	District Attorney	8.00	0.01691332	6,711	(1,818)	261	5,154
01042110	Sheriff	27.00	0.05708245	22,650	(1,534)	880	21,996
01042111	Sheriff AB109	1.00	0.00211416	839	-	33	871
01042113	Sheriff's Dispatch	6.00	0.01268499	5,033	(398)	196	4,831
01042122	Office of Emergency Services	1.00	0.00211416	839	-	33	871
01042135	Sheriff's Civil Division	1.00	0.00211416	839	-	33	871
01042140	Jail	22.00	0.04651163	18,456	(4,390)	717	14,783

COUNTY OF GLENN  
PERSONNEL

FY 2018-19 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042150	Probation	4.00	0.00845666	3,356	-	130	3,486
01042158	Delinquency Prevention	2.00	0.00422833	1,678	-	65	1,743
01042164	Partnership Grant	1.00	0.00211416	839	-	33	871
01042168	Juvenile Probation & CAMP	1.00	0.00211416	839	-	33	871
01042350	DOJ Tobacco Grant	2.00	0.00422833	1,678	-	65	1,743
01052557	Youth Offender Supervision	1.00	0.00211416	839	-	33	871
01052558	SB678 Community Performance Incentive	2.00	0.00422833	1,678	(579)	65	1,164
01055011	IHSS Public Authority	-	-	-	(183)	-	(183)
01055340	Child Support	8.00	0.01691332	6,711	(505)	261	6,467
01062136	Trial Court Security	2.00	0.00422833	1,678	(2,801)	65	(1,058)
01062150	Local Community Corrections	5.00	0.01057082	4,195	-	163	4,357
01200000	Road	28.00	0.05919662	23,489	(1,375)	913	23,027
01401140	Advertising County Resources	1.00	0.00211416	839	-	33	871
01602270	Fish & Game Commission	1.00	0.00211416	839	-	33	871
02000000	Solid Waste	7.00	0.01479915	5,872	-	228	6,100
02200000	Fleet Operations	4.00	0.00845666	3,356	-	130	3,486
02210000	Underground Storage Tanks	-	-	-	(275)	-	(275)
02260000	Public Works Agency	7.00	0.01479915	5,872	(500)	228	5,600
02261120	Facilities Internal Service Fund	18.00	0.03805497	15,100	(663)	587	15,023
02310000	Utilities ISF	-	-	-	(590)	-	(590)
04999100	Community Action	13.00	0.02748414	10,906	-	424	11,329
04999105	Community Development	6.00	0.01268499	5,033	-	196	5,229
05210000	Air Pollution District	7.00	0.01479915	5,872	(275)	228	5,826
05210241	Air Pollution Vehicle Registration	-	-	-	(52)	-	(52)
Total		473.00	1.00000000	396,802	(36,296)	14,862	375,368

Basis of Allocation : Number of Employees

COUNTY OF GLENN  
PERSONNEL

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024014	Alcohol & Drug Abuse	1,250	1.00000000	1,056	-	39.54	1,095
	Total	<u>1,250</u>	<u>1.00000000</u>	<u>1,056</u>	<u>-</u>	<u>40</u>	<u>1,095</u>

Basis of Allocation : Direct Cost Transfer

COUNTY OF GLENN  
PERSONNEL

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042140	Jail	1,574	0.90327468	1,329	(952)	50	427
01062136	Trial Court Security	169	0.09672532	142	(169)	5	(21)
Total		<u>1,742</u>	<u>1.00000000</u>	<u>1,471</u>	<u>(1,120)</u>	<u>55</u>	<u>406</u>

Basis of Allocation : Direct Cost Transfer

COUNTY OF GLENN  
PERSONNEL

FY 2018-19 Actual		Total	Personnel Services	Direct Costs	Applicant Testing
01011013	County Administrative Officer	839	839	-	-
01011040	Department of Finance	7,202	7,202	-	-
01011080	County Counsel	(71)	(71)	-	-
01011090	Personnel	2,517	2,517	-	-
01011010	Board of Supervisors	2,672	2,672	-	-
01011020	Clerk of the Board	1,743	1,743	-	-
01011070	Assessor	4,820	4,820	-	-
01011100	Elections	871	871	-	-
01011195	General Services	1,743	1,743	-	-
01012100	Indigent Defense	(585)	(585)	-	-
01012180	Agriculture Commissioner	9,385	9,385	-	-
01012181	Water Resources	1,743	1,743	-	-
01012220	Recorder	1,743	1,743	-	-
01012240	Public Guardian	1,743	1,743	-	-
01012285	Planning & Community Development	11,828	11,828	-	-
01012290	Animal Control	2,614	2,614	-	-
01015180	Veterans' Services	1,743	1,743	-	-
01016050	Cooperative Extension	2,614	2,614	-	-
01024010	Public Health	12,027	12,027	-	-
01024011	Emergency Preparedness	1,740	1,740	-	-
01024012	Mental Health	51,831	51,831	-	-
01024014	Alcohol & Drug Abuse	8,660	7,565	1,095	-
01024018	Victim Witness	1,740	1,740	-	-
01024025	Women, Infants & Children	4,349	4,349	-	-
01024170	California Children's Services	871	871	-	-
01024300	Health & Human Services Agency	28,744	28,744	-	-
01024400	Health Services Administration	(4,567)	(4,567)	-	-
01025010	Social Services Administration	69,743	69,743	-	-
01042090	District Attorney	5,154	5,154	-	-
01042110	Sheriff	21,996	21,996	-	-
01042111	Sheriff AB109	871	871	-	-
01042113	Sheriff's Dispatch	4,831	4,831	-	-
01042122	Office of Emergency Services	871	871	-	-
01042135	Sheriff's Civil Division	871	871	-	-
01042140	Jail	15,210	14,783	-	427
01042150	Probation	3,486	3,486	-	-

COUNTY OF GLENN  
PERSONNEL

<b>FY 2018-19 Actual</b>		<b>Total</b>	<b>Personnel Services</b>	<b>Direct Costs</b>	<b>Applicant Testing</b>
01042158	Delinquency Prevention	1,743	1,743	-	-
01042164	Partnership Grant	871	871	-	-
01042168	Juvenile Probation & CAMP	871	871	-	-
01042350	DOJ Tobacco Grant	1,743	1,743	-	-
01052557	Youth Offender Supervision	871	871	-	-
01052558	SB678 Community Performance Incentive	1,164	1,164	-	-
01055011	IHSS Public Authority	(183)	(183)	-	-
01055340	Child Support	6,467	6,467	-	-
01062136	Trial Court Security	(1,079)	(1,058)	-	(21)
01062150	Local Community Corrections	4,357	4,357	-	-
01200000	Road	23,027	23,027	-	-
01401140	Advertising County Resources	871	871	-	-
01602270	Fish & Game Commission	871	871	-	-
02000000	Solid Waste	6,100	6,100	-	-
02200000	Fleet Operations	3,486	3,486	-	-
02210000	Underground Storage Tanks	(275)	(275)	-	-
02260000	Public Works Agency	5,600	5,600	-	-
02261120	Facilities Internal Service Fund	15,023	15,023	-	-
02310000	Utilities ISF	(590)	(590)	-	-
04999100	Community Action	11,329	11,329	-	-
04999105	Community Development	5,229	5,229	-	-
05210000	Air Pollution District	5,826	5,826	-	-
05210241	Air Pollution Vehicle Registration	(52)	(52)	-	-
		-	-	-	-
	<b>Total</b>	<b>376,869</b>	<b>375,368</b>	<b>1,095</b>	<b>406</b>



**COUNTY OF GLENN  
GENERAL INSURANCE**

7/24/2020

**FY 2018-19 Actual**

The General Insurance service department is charged with the cost of the County's insurance 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 and the County has transferred any and all risk to Golden State Risk Management Authority. All administration is done by GSRMA and the County does not receive an annual actuarial report.

These costs are allowable for plan purposes. The department's insurance cost is summarized and distributed between five functions such as: General Liability (exposure), Claims Liability (experience), Buildings, Auto and Watercraft Equipment.

1. **GENERAL LIABILITY (EXPOSURE):** The experience / exposure split for fiscal year 2018-19 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 final year-end working 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 event will inflate charges to the Road fund throughout the 7-year average.
3. **BUILDINGS:** Building insurance costs are distributed based on the square footage occupancy 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 radio and cellular phone equipment. This is allocated to the Public Works Agency based on direct costs of the premium.

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

The County did not direct bill for these services in fiscal year 2018-19.

Variations: Prior year claim experience for the District Attorney has reached the end of the 7-year average claims history, therefore, charges to the District Attorney are dramatically lower than in prior years. The Sheriff and Jail both experienced new liability claims in fiscal year 2018-19. These claims are beginning their 7-year average claims history lifespan and insurance charges to both of these departments will be larger than normal throughout this cycle.

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
GENERAL INSURANCE

7/24/2020

	Total	General & Admin	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment	Mobile Equipment
<b>FY 2018-19 Actual</b>								
Time %	100.000%		27.59%	61.21%	9.34%	0.50%	0.18%	1.18%
<b>Services &amp; Supplies</b>								
Insurance	902,306	-	248,990	552,301	84,232	4,513	1,636	10,634
<b>Expenditures Per Financial Statements</b>	<u>902,306</u>	<u>-</u>	<u>248,990</u>	<u>552,301</u>	<u>84,232</u>	<u>4,513</u>	<u>1,636</u>	<u>10,634</u>
<b>Cost Adjustments</b>								
<b>Functional Cost</b>	<u>902,306</u>	<u>-</u>	<u>248,990</u>	<u>552,301</u>	<u>84,232</u>	<u>4,513</u>	<u>1,636</u>	<u>10,634</u>
<b>Additions - 1st Allocation</b>								
Other	-	-	-	-	-	-	-	-
Reallocate Admin	-	-	-	-	-	-	-	-
Allocable Costs	902,306	-	248,990	552,301	84,232	4,513	1,636	10,634
Unallocated	-	-	-	-	-	-	-	-
1st Allocation	<u>902,306</u>	<u>-</u>	<u>248,990</u>	<u>552,301</u>	<u>84,232</u>	<u>4,513</u>	<u>1,636</u>	<u>10,634</u>
<b>Additions - 2nd Allocation</b>								
Other	3,326	3,326	-	-	-	-	-	-
Reallocate Admin	0	(3,326)	918	2,036	311	17	6	39
Allocable Costs	3,326	-	918	2,036	311	17	6	39
Unallocated	-	-	-	-	-	-	-	-
2nd Allocation	<u>3,326</u>	<u>-</u>	<u>918</u>	<u>2,036</u>	<u>311</u>	<u>17</u>	<u>6</u>	<u>39</u>
<b>Total Allocated</b>	<u><u>905,632</u></u>	<u><u>-</u></u>	<u><u>249,908</u></u>	<u><u>554,337</u></u>	<u><u>84,543</u></u>	<u><u>4,530</u></u>	<u><u>1,642</u></u>	<u><u>10,673</u></u>

COUNTY OF GLENN  
GENERAL INSURANCE

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	71	0.00039524	98	-	-	98
01011040	Department of Finance	1,245	0.00693068	1,726	-	-	1,726
01011051	Annual Audit	88	0.00048988	122	-	-	122
01011080	County Counsel	523	0.00291144	725	-	-	725
01011090	Personnel	546	0.00303948	757	-	-	757
01011150	General Insurance	910	0.00506580	1,261	-	-	1,261
01011170	Employee Benefits	48	0.00026721	67	-	-	67
01011200	Data Processing	438	0.00243826	607	-	-	607
01011010	Board of Supervisors	579	0.00322318	803	-	3	806
01011020	Clerk of the Board	519	0.00288918	719	-	3	722
01011070	Assessor	1,292	0.00719232	1,791	-	7	1,798
01011100	Elections	317	0.00176468	439	-	2	441
01011180	Surveyor	47	0.00026164	65	-	0	65
01012040	Court Revenues	898	0.00499900	1,245	-	5	1,249
01012060	Grand Jury	34	0.00018927	47	-	0	47
01012100	Indigent Defense	817	0.00454809	1,132	-	4	1,137
01012170	Flood Control	36	0.00020041	50	-	0	50
01012180	Agriculture Commissioner	1,381	0.00768777	1,914	-	7	1,921
01012181	Water Resources	351	0.00195395	487	-	2	488
01012220	Recorder	418	0.00232693	579	-	2	582
01012230	Coroner	106	0.00059008	147	-	1	147
01012240	Public Guardian	325	0.00180921	450	-	2	452
01012285	Planning & Community Development	2,254	0.01254760	3,124	-	12	3,136
01012290	Animal Control	304	0.00169231	421	-	2	423
01014022	Hospital	27	0.00015030	37	-	0	38
01015180	Veterans' Services	150	0.00083502	208	-	1	209
01016040	Library	199	0.00110780	276	-	1	277
01016050	Cooperative Extension	324	0.00180365	449	-	2	451
01024010	Public Health	5,005	0.02786190	6,937	-	26	6,963
01024011	Emergency Preparedness	382	0.00212652	529	-	2	531
01024012	Mental Health	10,838	0.06033312	15,022	-	57	15,079
01024014	Alcohol & Drug Abuse	1,640	0.00912957	2,273	-	9	2,282
01024018	Victim Witness	332	0.00184818	460	-	2	462
01024020	Maternal & Child Health	133	0.00074039	184	-	1	185

COUNTY OF GLENN  
GENERAL INSURANCE

FY 2018-19 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024025	Women, Infants & Children	761	0.00423634	1,055	-	4	1,059
01024170	California Children's Services	409	0.00227683	567	-	2	569
01024300	Health & Human Services Agency	3,638	0.02025207	5,043	-	19	5,062
01024400	Health Services Administration	413	0.00229909	572	-	2	575
01025010	Social Services Administration	23,707	0.13197243	32,860	-	124	32,984
01042090	District Attorney	1,314	0.00731479	1,821	-	7	1,828
01042110	Sheriff	7,771	0.04325970	10,771	-	41	10,812
01042113	Sheriff's Dispatch	755	0.00420294	1,046	-	4	1,050
01042135	Sheriff's Civil Division	115	0.00064018	159	-	1	160
01042140	Jail	4,720	0.02627536	6,542	-	25	6,567
01042150	Probation	682	0.00379657	945	-	4	949
01042155	Juvenile Hall	730	0.00406377	1,012	-	4	1,016
01042158	Delinquency Prevention	340	0.00189272	471	-	2	473
01042160	Probation Specialized Unit	80	0.00044535	111	-	0	111
01042164	Partnership Grant	49	0.00027277	68	-	0	68
01042168	Juvenile Probation & CAMP	145	0.00080719	201	-	1	202
01042170	JJCPA Grant	150	0.00083502	208	-	1	209
01042360	Boat Patrol	108	0.00060122	150	-	1	150
01052557	Youth Offender Supervision	163	0.00090739	226	-	1	227
01052558	SB678 Community Performance Incentive	379	0.00210982	525	-	2	527
01054012	Mental Health Services Act	3,628	0.02019640	5,029	-	19	5,048
01054045	Mosquito Abatement Assessment Area	232	0.00129150	322	-	1	323
01054840	Memorial Hall Trust	34	0.00018927	47	-	0	47
01055340	Child Support	996	0.00554455	1,381	-	5	1,386
01062136	Trial Court Security	828	0.00460932	1,148	-	4	1,152
01062150	Local Community Corrections	2,234	0.01243626	3,097	-	12	3,108
01200000	Road	14,531	0.08089136	20,141	-	76	20,217
01401140	Advertising County Resources	174	0.00096863	241	-	1	242
01602270	Fish & Game Commission	16	0.00008907	22	-	0	22
01906020	Office of Education	385	0.00214322	534	-	2	536
02000000	Solid Waste	10,106	0.05625821	14,008	-	53	14,061
02040205	Orland Airport	795	0.00442562	1,102	-	4	1,106
02040207	Willows Airport	871	0.00484869	1,207	-	5	1,212
02200000	Fleet Operations	1,960	0.01091095	2,717	-	10	2,727

COUNTY OF GLENN  
GENERAL INSURANCE

<b>FY 2018-19 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total	
02210000	Underground Storage Tanks	312	0.00173685	432	-	2	434
02220000	Vegetation & Environmental Mgmt	137	0.00076265	190	-	1	191
02224170	Tri-County Bee	6	0.00003340	8	-	0	8
02260000	Public Works Agency	979	0.00544991	1,357	-	5	1,362
02261000	PCDS Permit Center	295	0.00164221	409	-	2	410
02261120	Facilities Internal Service Fund	4,659	0.02593578	6,458	-	24	6,482
02280000	Data Processing ISF	1,281	0.00713109	1,776	-	7	1,782
02310000	Utilities ISF	1,159	0.00645194	1,606	-	6	1,613
04050000	Court	4,500	0.02505066	6,237	-	23	6,261
04100000	Law Library	11	0.00006123	15	-	0	15
04250000	Local Transportation Trust	1,609	0.00895700	2,230	-	8	2,239
04260000	Transportation Administration	1,254	0.00698078	1,738	-	7	1,745
04280000	Glenn County Transit	490	0.00272774	679	-	3	682
04281000	Fixed Route Transit	908	0.00505467	1,259	-	5	1,263
04601000	Local Agency Formation Commission	74	0.00041194	103	-	0	103
04796000	Glenn Groundwater Authority	436	0.00242713	604	-	2	607
04999100	Community Action	4,629	0.02576878	6,416	-	24	6,440
04999105	Community Development	758	0.00421964	1,051	-	4	1,055
05210000	Air Pollution District	2,611	0.01453495	3,619	-	14	3,633
05210241	Air Pollution Vehicle Registration	135	0.00075152	187	-	1	188
99999999	Other	37,597	0.20929546	52,112	-	196	52,309
	<b>Total</b>	<b>179,636</b>	<b>1.00000000</b>	<b>248,990</b>	<b>-</b>	<b>918</b>	<b>249,908</b>

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN  
GENERAL INSURANCE

FY 2018-19 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011080	County Counsel	3,502.21	0.00393089	2,171	-	-	2,171
01011010	Board of Supervisors	8,464.14	0.00950017	5,247	-	19	5,266
01011100	Elections	320.37	0.00035958	199	-	1	199
01012220	Recorder	192.22	0.00021575	119	-	0	120
01012285	Planning & Community Development	1,529.80	0.00171705	948	-	4	952
01012290	Animal Control	397.17	0.00044578	246	-	1	247
01016050	Cooperative Extension	3,409.54	0.00382688	2,114	-	8	2,121
01024012	Mental Health	972.65	0.00109170	603	-	2	605
01024014	Alcohol & Drug Abuse	39,780.69	0.04464995	24,660	-	91	24,751
01024300	Health & Human Services Agency	25,736.58	0.02888680	15,954	-	59	16,013
01025010	Social Services Administration	109,761.70	0.12319680	68,042	-	252	68,294
01042090	District Attorney	88,739.96	0.09960195	55,010	-	204	55,214
01042110	Sheriff	203,905.77	0.22886434	126,402	-	468	126,870
01042140	Jail	53,135.36	0.05963926	32,939	-	122	33,061
01042150	Probation	384.18	0.00043120	238	-	1	239
01055340	Child Support	1,999.49	0.00224423	1,239	-	5	1,244
01200000	Road	342,829.45	0.38479262	212,521	-	787	213,308
02000000	Solid Waste	2,668.70	0.00299536	1,654	-	6	1,660
02200000	Fleet Operations	707.74	0.00079437	439	-	2	440
02260000	Public Works Agency	2,508.28	0.00281530	1,555	-	6	1,561
Total		890,946.00	1.00000000	552,301	-	2,036	554,337

Basis of Allocation : Ratio of Claim Liability

COUNTY OF GLENN  
GENERAL INSURANCE

FY 2018-19 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	204	0.00142162	120	-	-	120
01011040	Department of Finance	6,259	0.04361733	3,674	-	-	3,674
01011080	County Counsel	1,176	0.00819524	690	-	-	690
01011090	Personnel	934	0.00650880	548	-	-	548
01011010	Board of Supervisors	3,585	0.02498293	2,104	-	8	2,113
01011020	Clerk of the Board	701	0.00488509	411	-	2	413
01011070	Assessor	2,645	0.01843231	1,553	-	6	1,559
01011100	Elections	1,941	0.01352632	1,139	-	4	1,144
01011195	General Services	140	0.00097562	82	-	0	83
01012060	Grand Jury	1,228	0.00855761	721	-	3	724
01012180	Agriculture Commissioner	4,931	0.03436285	2,894	-	11	2,906
01012220	Recorder	2,633	0.01834869	1,546	-	6	1,552
01012240	Public Guardian	262	0.00182581	154	-	1	154
01012290	Animal Control	94	0.00065506	55	-	0	55
01015180	Veterans' Services	685	0.00477359	402	-	2	404
01016050	Cooperative Extension	4,967	0.03461372	2,916	-	11	2,927
01024010	Public Health	2,732	0.01903859	1,604	-	6	1,610
01024012	Mental Health	6,596	0.04596580	3,872	-	15	3,887
01024014	Alcohol & Drug Abuse	6,219	0.04333858	3,650	-	14	3,665
01024300	Health & Human Services Agency	189	0.00131709	111	-	0	111
01042090	District Attorney	4,409	0.03072517	2,588	-	10	2,598
01042110	Sheriff	10,526	0.07335294	6,179	-	24	6,203
01042113	Sheriff's Dispatch	756	0.00526837	444	-	2	446
01042140	Jail	25,677	0.17893629	15,072	-	59	15,131
01042150	Probation	3,184	0.02218846	1,869	-	7	1,876
01054840	Memorial Hall Trust	19,613	0.13667786	11,513	-	45	11,558
01055340	Child Support	2,378	0.01657166	1,396	-	5	1,401
01062136	Trial Court Security	183	0.00127528	107	-	0	108
02260000	Public Works Agency	3,850	0.02682964	2,260	-	9	2,269
02261120	Facilities Internal Service Fund	2,731	0.01903162	1,603	-	6	1,609
02280000	Data Processing ISF	258	0.00179793	151	-	1	152

COUNTY OF GLENN  
GENERAL INSURANCE

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
04050000	Court	2,739	0.01908737	1,608	-	6	1,614
04100000	Law Library	74	0.00051569	43	-	0	44
05210000	Air Pollution District	2,087	0.01454376	1,225	-	5	1,230
99999999	Other	16,912	0.11785530	9,927	-	39	9,966
Total		<u>143,498</u>	<u>1.00000000</u>	<u>84,232</u>	<u>-</u>	<u>311</u>	<u>84,543</u>

Basis of Allocation : Square Footage Occupied by Department



**COUNTY OF GLENN  
GENERAL INSURANCE**

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024300	Health & Human Services Agency	4,494	1.00000000	4,513	-	17	4,530
Total		<u>4,494</u>	<u>1.00000000</u>	<u>4,513</u>	<u>-</u>	<u>17</u>	<u>4,530</u>

Basis of Allocation : Direct Cost of Premium

**COUNTY OF GLENN  
GENERAL INSURANCE**

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042360	Boat Patrol	1,629	1.00000000	1,636	-	6	1,642
	Total	<u>1,629</u>	<u>1.00000000</u>	<u>1,636</u>	<u>-</u>	<u>6</u>	<u>1,642</u>

Basis of Allocation : Direct Cost of Premium

COUNTY OF GLENN  
GENERAL INSURANCE

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02260000	Public Works Agency	10,589	1.00000000	10,634	-	39	10,673
	Total	<u>10,589</u>	<u>1.00000000</u>	<u>10,634</u>	<u>-</u>	<u>39</u>	<u>10,673</u>

Basis of Allocation : Direct Cost of Premium

COUNTY OF GLENN  
GENERAL INSURANCE

FY 2018-19 Actual		Total	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment	Mobile Equipment
01011013	County Administrative Officer	218	98	-	120	-	-	-
01011040	Department of Finance	5,400	1,726	-	3,674	-	-	-
01011051	Annual Audit	122	122	-	-	-	-	-
01011080	County Counsel	3,586	725	2,171	690	-	-	-
01011090	Personnel	1,305	757	-	548	-	-	-
01011150	General Insurance	1,261	1,261	-	-	-	-	-
01011170	Employee Benefits	67	67	-	-	-	-	-
01011200	Data Processing	607	607	-	-	-	-	-
01011010	Board of Supervisors	8,185	806	5,266	2,113	-	-	-
01011020	Clerk of the Board	1,135	722	-	413	-	-	-
01011070	Assessor	3,356	1,798	-	1,559	-	-	-
01011100	Elections	1,784	441	199	1,144	-	-	-
01011180	Surveyor	65	65	-	-	-	-	-
01011195	General Services	83	-	-	83	-	-	-
01012040	Court Revenues	1,249	1,249	-	-	-	-	-
01012060	Grand Jury	771	47	-	724	-	-	-
01012100	Indigent Defense	1,137	1,137	-	-	-	-	-
01012170	Flood Control	50	50	-	-	-	-	-
01012180	Agriculture Commissioner	4,827	1,921	-	2,906	-	-	-
01012181	Water Resources	488	488	-	-	-	-	-
01012220	Recorder	2,253	582	120	1,552	-	-	-
01012230	Coroner	147	147	-	-	-	-	-
01012240	Public Guardian	607	452	-	154	-	-	-
01012285	Planning & Community Development	4,088	3,136	952	-	-	-	-
01012290	Animal Control	725	423	247	55	-	-	-
01014022	Hospital	38	38	-	-	-	-	-
01015180	Veterans' Services	612	209	-	404	-	-	-
01016040	Library	277	277	-	-	-	-	-
01016050	Cooperative Extension	5,499	451	2,121	2,927	-	-	-
01024010	Public Health	8,573	6,963	-	1,610	-	-	-
01024011	Emergency Preparedness	531	531	-	-	-	-	-
01024012	Mental Health	19,571	15,079	605	3,887	-	-	-
01024014	Alcohol & Drug Abuse	30,698	2,282	24,751	3,665	-	-	-
01024018	Victim Witness	462	462	-	-	-	-	-
01024020	Maternal & Child Health	185	185	-	-	-	-	-
01024025	Women, Infants & Children	1,059	1,059	-	-	-	-	-

COUNTY OF GLENN  
GENERAL INSURANCE

FY 2018-19 Actual		Total	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment	Mobile Equipment
01024170	California Children's Services	569	569	-	-	-	-	-
01024300	Health & Human Services Agency	25,716	5,062	16,013	111	4,530	-	-
01024400	Health Services Administration	575	575	-	-	-	-	-
01025010	Social Services Administration	101,277	32,984	68,294	-	-	-	-
01042090	District Attorney	59,640	1,828	55,214	2,598	-	-	-
01042110	Sheriff	143,885	10,812	126,870	6,203	-	-	-
01042113	Sheriff's Dispatch	1,496	1,050	-	446	-	-	-
01042135	Sheriff's Civil Division	160	160	-	-	-	-	-
01042140	Jail	54,759	6,567	33,061	15,131	-	-	-
01042150	Probation	3,064	949	239	1,876	-	-	-
01042155	Juvenile Hall	1,016	1,016	-	-	-	-	-
01042158	Delinquency Prevention	473	473	-	-	-	-	-
01042160	Probation Specialized Unit	111	111	-	-	-	-	-
01042164	Partnership Grant	68	68	-	-	-	-	-
01042168	Juvenile Probation & CAMP	202	202	-	-	-	-	-
01042170	JJCPA Grant	209	209	-	-	-	-	-
01042360	Boat Patrol	1,792	150	-	-	-	1,642	-
01052557	Youth Offender Supervision	227	227	-	-	-	-	-
01052558	SB678 Community Performance Incentive	527	527	-	-	-	-	-
01054012	Mental Health Services Act	5,048	5,048	-	-	-	-	-
01054045	Mosquito Abatement Assessment Area	323	323	-	-	-	-	-
01054840	Memorial Hall Trust	11,605	47	-	11,558	-	-	-
01055340	Child Support	4,031	1,386	1,244	1,401	-	-	-
01062136	Trial Court Security	1,260	1,152	-	108	-	-	-
01062150	Local Community Corrections	3,108	3,108	-	-	-	-	-
01200000	Road	233,525	20,217	213,308	-	-	-	-
01401140	Advertising County Resources	242	242	-	-	-	-	-
01602270	Fish & Game Commission	22	22	-	-	-	-	-
01906020	Office of Education	536	536	-	-	-	-	-
02000000	Solid Waste	15,721	14,061	1,660	-	-	-	-
02040205	Orland Airport	1,106	1,106	-	-	-	-	-
02040207	Willows Airport	1,212	1,212	-	-	-	-	-
02200000	Fleet Operations	3,167	2,727	440	-	-	-	-
02210000	Underground Storage Tanks	434	434	-	-	-	-	-
02220000	Vegetation & Environmental Mgmt	191	191	-	-	-	-	-
02224170	Tri-County Bee	8	8	-	-	-	-	-

COUNTY OF GLENN  
GENERAL INSURANCE

FY 2018-19 Actual		Total	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment	Mobile Equipment
02260000	Public Works Agency	15,865	1,362	1,561	2,269	-	-	10,673
02261000	PCDS Permit Center	410	410	-	-	-	-	-
02261120	Facilities Internal Service Fund	8,091	6,482	-	1,609	-	-	-
02280000	Data Processing ISF	1,934	1,782	-	152	-	-	-
02310000	Utilities ISF	1,613	1,613	-	-	-	-	-
04050000	Court	7,875	6,261	-	1,614	-	-	-
04100000	Law Library	59	15	-	44	-	-	-
04250000	Local Transportation Trust	2,239	2,239	-	-	-	-	-
04260000	Transportation Administration	1,745	1,745	-	-	-	-	-
04280000	Glenn County Transit	682	682	-	-	-	-	-
04281000	Fixed Route Transit	1,263	1,263	-	-	-	-	-
04601000	Local Agency Formation Commission	103	103	-	-	-	-	-
04796000	Glenn Groundwater Authority	607	607	-	-	-	-	-
04999100	Community Action	6,440	6,440	-	-	-	-	-
04999105	Community Development	1,055	1,055	-	-	-	-	-
05210000	Air Pollution District	4,863	3,633	-	1,230	-	-	-
05210241	Air Pollution Vehicle Registration	188	188	-	-	-	-	-
99999999	Other	62,275	52,309	-	9,966	-	-	-
		-	-	-	-	-	-	-
	<b>Total</b>	<b>905,632</b>	<b>249,908</b>	<b>554,337</b>	<b>84,543</b>	<b>4,530</b>	<b>1,642</b>	<b>10,673</b>

**COUNTY OF GLENN  
EMPLOYEE BENEFITS**

7/24/2020

**FY 2018-19 Actual**

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

1. PRE-EMPLOYMENT PHYSICALS – Costs related specifically to pre-employment medical physicals are allocated to departments based on the number of physicals performed. Statistical information is provided by the Personnel Department.
2. EMPLOYEE ASSISTANCE PROGRAM – The County provides an employee assistance program where employees may receive counseling services related to personal or work-related issues. Costs are distributed based on the number of employees per department. Employee statistical data is taken from payroll reports.

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

COUNTY OF GLENN  
EMPLOYEE BENEFITS

<b>FY 2018-19 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Pre-Employment Physicals</b>	<b>Employee Assistance</b>
Time %	100.00%		40.07%	59.93%
<b>Services &amp; Supplies</b>				
Medical, Dental, Lab	14,543	-	14,543	-
Professional Services	23,553	-	724	22,829
Publications & Legal	(5)	-	(5)	-
		-	-	-
<b>Expenditures Per Financial Statements</b>	<b>38,091</b>	<b>-</b>	<b>15,262</b>	<b>22,829</b>
<b>Cost Adjustments</b>				
<b>Functional Cost</b>	<b>38,091</b>	<b>-</b>	<b>15,262</b>	<b>22,829</b>
<b>Additions - 1st Allocation</b>				
Other	-	-	-	-
Reallocate Admin	-	-	-	-
Allocable Costs	38,091	-	15,262	22,829
Unallocated	-	-	-	-
<b>1st Allocation</b>	<b>38,091</b>	<b>-</b>	<b>15,262</b>	<b>22,829</b>
<b>Additions - 2nd Allocation</b>				
Other	866	866	-	-
Reallocate Admin	-	(866)	347	519
Allocable Costs	866	-	347	519
Unallocated	-	-	-	-
<b>2nd Allocation</b>	<b>866</b>	<b>-</b>	<b>347</b>	<b>519</b>
<b>Total Allocated</b>	<b>38,957</b>	<b>-</b>	<b>15,609</b>	<b>23,348</b>



COUNTY OF GLENN  
EMPLOYEE BENEFITS

FY 2018-19 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	-	-	-	(147)	-	(147)
01012180	Agriculture Commissioner	3	0.05555556	848	(59)	19	808
01012285	Planning & Community Development	1	0.01851852	283	-	6	289
01024010	Public Health	1	0.01851852	283	(6)	6	283
01024011	Emergency Preparedness	-	-	-	(1)	-	(1)
01024012	Mental Health	13	0.24074074	3,674	(917)	84	2,840
01024014	Alcohol & Drug Abuse	1	0.01851852	283	(1,553)	6	(1,264)
01024018	Victim Witness	-	-	-	(60)	-	(60)
01024025	Women, Infants & Children	1	0.01851852	283	(61)	6	228
01024300	Health & Human Services Agency	5	0.09259259	1,413	(64)	32	1,381
01024400	Health Services Administration	-	-	-	(148)	-	(148)
01025010	Social Services Administration	4	0.07407407	1,131	(577)	26	579
01042090	District Attorney	1	0.01851852	283	(453)	6	(164)
01042110	Sheriff	3	0.05555556	848	(941)	19	(74)
01042113	Sheriff's Dispatch	2	0.03703704	565	(643)	13	(65)
01042140	Jail	7	0.12962963	1,978	(3,726)	45	(1,703)
01055011	IHSS Public Authority	-	-	-	(6)	-	(6)
01055340	Child Support	1	0.01851852	283	(549)	6	(260)
01062136	Trial Court Security	-	-	-	(781)	-	(781)
01200000	Road	-	-	-	(338)	-	(338)
02000000	Solid Waste	-	-	-	(512)	-	(512)
02200000	Fleet Operations	-	-	-	(42)	-	(42)
02210000	Underground Storage Tanks	-	-	-	(393)	-	(393)
02260000	Public Works Agency	-	-	-	(49)	-	(49)
02261120	Facilities Internal Service Fund	9	0.16666667	2,544	(3,402)	58	(800)
02310000	Utilities ISF	-	-	-	(49)	-	(49)
04999100	Community Action	2	0.03703704	565	(71)	13	507
04999105	Community Development	-	-	-	(47)	-	(47)
05210000	Air Pollution District	-	-	-	(393)	-	(393)
Total		54	1.00000000	15,262	(15,988)	347	(379)

Basis of Allocation : Number of Physicals

COUNTY OF GLENN  
EMPLOYEE BENEFITS

FY 2018-19 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	1.00	0.00211416	48	-	-	48
01011040	Department of Finance	10.00	0.02114165	483	-	-	483
01011080	County Counsel	3.00	0.00634249	145	-	-	145
01011090	Personnel	3.00	0.00634249	145	-	-	145
01011010	Board of Supervisors	5.00	0.01057082	241	-	6	247
01011020	Clerk of the Board	2.00	0.00422833	97	-	2	99
01011070	Assessor	6.00	0.01268499	290	-	7	296
01011100	Elections	1.00	0.00211416	48	-	1	49
01011195	General Services	2.00	0.00422833	97	-	2	99
01012180	Agriculture Commissioner	11.00	0.02325581	531	-	13	543
01012181	Water Resources	2.00	0.00422833	97	-	2	99
01012220	Recorder	2.00	0.00422833	97	-	2	99
01012240	Public Guardian	2.00	0.00422833	97	-	2	99
01012285	Planning & Community Development	14.00	0.02959831	676	-	16	692
01012290	Animal Control	3.00	0.00634249	145	-	3	148
01015180	Veterans' Services	2.00	0.00422833	97	-	2	99
01016050	Cooperative Extension	3.00	0.00634249	145	-	3	148
01024010	Public Health	14.00	0.02959831	676	-	16	692
01024011	Emergency Preparedness	2.00	0.00422833	97	-	2	99
01024012	Mental Health	64.00	0.13530655	3,089	-	73	3,162
01024014	Alcohol & Drug Abuse	9.00	0.01902748	434	-	10	445
01024018	Victim Witness	2.00	0.00422833	97	-	2	99
01024025	Women, Infants & Children	5.00	0.01057082	241	-	6	247
01024170	California Children's Services	1.00	0.00211416	48	-	1	49
01024300	Health & Human Services Agency	33.00	0.06976744	1,593	-	38	1,630
01025010	Social Services Administration	85.00	0.17970402	4,102	-	97	4,199
01042090	District Attorney	8.00	0.01691332	386	-	9	395
01042110	Sheriff	27.00	0.05708245	1,303	-	31	1,334
01042111	Sheriff AB109	1.00	0.00211416	48	-	1	49
01042113	Sheriff's Dispatch	6.00	0.01268499	290	-	7	296
01042122	Office of Emergency Services	1.00	0.00211416	48	-	1	49

**COUNTY OF GLENN  
EMPLOYEE BENEFITS**

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042135	Sheriff's Civil Division	1.00	0.00211416	48	-	1	49
01042140	Jail	22.00	0.04651163	1,062	-	25	1,087
01042150	Probation	4.00	0.00845666	193	-	5	198
01042158	Delinquency Prevention	2.00	0.00422833	97	-	2	99
01042164	Partnership Grant	1.00	0.00211416	48	-	1	49
01042168	Juvenile Probation & CAMP	1.00	0.00211416	48	-	1	49
01042350	DOJ Tobacco Grant	2.00	0.00422833	97	-	2	99
01052557	Youth Offender Supervision	1.00	0.00211416	48	-	1	49
01052558	SB678 Community Performance Incentive	2.00	0.00422833	97	-	2	99
01055340	Child Support	8.00	0.01691332	386	-	9	395
01062136	Trial Court Security	2.00	0.00422833	97	-	2	99
01062150	Local Community Corrections	5.00	0.01057082	241	-	6	247
01200000	Road	28.00	0.05919662	1,351	-	32	1,383
01401140	Advertising County Resources	1.00	0.00211416	48	-	1	49
01602270	Fish & Game Commission	1.00	0.00211416	48	-	1	49
02000000	Solid Waste	7.00	0.01479915	338	-	8	346
02200000	Fleet Operations	4.00	0.00845666	193	-	5	198
02260000	Public Works Agency	7.00	0.01479915	338	-	8	346
02261120	Facilities Internal Service Fund	18.00	0.03805497	869	-	20	889
04999100	Community Action	13.00	0.02748414	627	-	15	642
04999105	Community Development	6.00	0.01268499	290	-	7	296
05210000	Air Pollution District	7.00	0.01479915	338	-	8	346
<b>Total</b>		<b>473.00</b>	<b>1.00000000</b>	<b>22,829</b>	<b>-</b>	<b>519</b>	<b>23,348</b>

Basis of Allocation : Number of Employees

COUNTY OF GLENN  
EMPLOYEE BENEFITS

FY 2018-19 Actual		Total	Pre-Employment Physicals	Employee Assistance
01011013	County Administrative Officer	48	-	48
01011040	Department of Finance	336	(147)	483
01011080	County Counsel	145	-	145
01011090	Personnel	145	-	145
01011010	Board of Supervisors	247	-	247
01011020	Clerk of the Board	99	-	99
01011070	Assessor	296	-	296
01011100	Elections	49	-	49
01011195	General Services	99	-	99
01012180	Agriculture Commissioner	1,352	808	543
01012181	Water Resources	99	-	99
01012220	Recorder	99	-	99
01012240	Public Guardian	99	-	99
01012285	Planning & Community Development	981	289	692
01012290	Animal Control	148	-	148
01015180	Veterans' Services	99	-	99
01016050	Cooperative Extension	148	-	148
01024010	Public Health	975	283	692
01024011	Emergency Preparedness	98	(1)	99
01024012	Mental Health	6,002	2,840	3,162
01024014	Alcohol & Drug Abuse	(819)	(1,264)	445
01024018	Victim Witness	39	(60)	99
01024025	Women, Infants & Children	475	228	247
01024170	California Children's Services	49	-	49
01024300	Health & Human Services Agency	3,011	1,381	1,630
01024400	Health Services Administration	(148)	(148)	-
01025010	Social Services Administration	4,778	579	4,199
01042090	District Attorney	231	(164)	395
01042110	Sheriff	1,260	(74)	1,334
01042111	Sheriff AB109	49	-	49
01042113	Sheriff's Dispatch	232	(65)	296
01042122	Office of Emergency Services	49	-	49
01042135	Sheriff's Civil Division	49	-	49
01042140	Jail	(616)	(1,703)	1,087
01042150	Probation	198	-	198
01042158	Delinquency Prevention	99	-	99
01042164	Partnership Grant	49	-	49
01042168	Juvenile Probation & CAMP	49	-	49

COUNTY OF GLENN  
EMPLOYEE BENEFITS

<b>FY 2018-19 Actual</b>		<b>Total</b>	<b>Pre-Employment Physicals</b>	<b>Employee Assistance</b>
01042350	DOJ Tobacco Grant	99	-	99
01052557	Youth Offender Supervision	49	-	49
01052558	SB678 Community Performance Incentive	99	-	99
01055011	IHSS Public Authority	(6)	(6)	-
01055340	Child Support	135	(260)	395
01062136	Trial Court Security	(682)	(781)	99
01062150	Local Community Corrections	247	-	247
01200000	Road	1,045	(338)	1,383
01401140	Advertising County Resources	49	-	49
01602270	Fish & Game Commission	49	-	49
02000000	Solid Waste	(166)	(512)	346
02200000	Fleet Operations	155	(42)	198
02210000	Underground Storage Tanks	(393)	(393)	-
02260000	Public Works Agency	297	(49)	346
02261120	Facilities Internal Service Fund	89	(800)	889
02310000	Utilities ISF	(49)	(49)	-
04999100	Community Action	1,150	507	642
04999105	Community Development	249	(47)	296
05210000	Air Pollution District	(47)	(393)	346
	<b>Total</b>	<b>22,969</b>	<b>(379)</b>	<b>23,348</b>

**COUNTY OF GLENN  
DATA PROCESSING SERVICES**

7/24/2020

**FY 2018-19 Actual**

The Data Processing service department contains two major data processing applications: Property Tax Network 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. The Department of Finance includes both the Auditor-Controller and Tax Collector property tax functions. Costs associated with the property tax function are transferred to the Department of Finance and Assessor based on tax related salaries and benefits in each department.
2. ONESOLUTION ACCOUNTING SYSTEM: The Department of Finance uses CentralSquare Superior ONESolution accounting system software for all accounting related functions such as accounts payable, accounts receivable, budget, payroll, etc. Costs associated with the ONESolution System are 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.

The County did not direct bill for these data processing services in fiscal year 2018-19.

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
DATA PROCESSING

7/24/2020

		General &	Property Tax	ONESolution
	Total	Admin	Network	Accounting
<b>FY 2018-19 Actual</b>				System
Allocation Factor (%)	100.00%	8.79%	36.12%	55.09%
<b>Services &amp; Supplies</b>				
Office Expense	10,942	-	10,942	-
Professional Services	231,689	-	98,914	132,775
Special Dept. Expense	1,635	-	600	1,035
ISF Allocation	34,667	-	-	34,667
Operating Trsf Out-Debt Service	26,868	26,868	-	-
<b>Expenditures Per Financial Statements</b>	<b>305,801</b>	<b>26,868</b>	<b>110,456</b>	<b>168,477</b>
<b>Cost Adjustments</b>				
Equipment Use to Service Depts.	120,026	120,026		
Debt Service-Capital Assets	(26,868)	(26,868)		
<b>Functional Cost</b>	<b>398,959</b>	<b>120,026</b>	<b>110,456</b>	<b>168,477</b>
<b>Additions - 1st Allocation</b>				
Other	-	-		
Reallocate Admin	-	(120,026)	47,531	72,495
Allocable Costs	398,959	-	157,987	240,972
Unallocated	-			
1st Allocation	<b>398,959</b>	<b>-</b>	<b>157,987</b>	<b>240,972</b>
<b>Additions - 2nd Allocation</b>				
Other	130,814	130,814		
Reallocate Admin	-	(130,814)	51,804	79,011
Allocable Costs	130,814	-	51,804	79,011
Unallocated	(79,011)			(79,011)
2nd Allocation	<b>51,804</b>	<b>-</b>	<b>51,804</b>	<b>-</b>
<b>Total Allocated</b>	<b>450,763</b>	<b>-</b>	<b>209,791</b>	<b>240,972</b>

COUNTY OF GLENN  
DATA PROCESSING SERVICES

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	200,259	0.22884755	36,155	-	-	36,155
01011070	Assessor	674,817	0.77115245	121,832	-	51,804	173,636
				-			
	Total	<u>875,076</u>	<u>1.00000000</u>	<u>157,987</u>	<u>-</u>	<u>51,804</u>	<u>209,791</u>

Basis of Allocation : Direct Cost Transfer



COUNTY OF GLENN  
 DATA PROCESSING SERVICES

FY 2018-19 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	71	0.00039524	95	-	-	95
01011040	Department of Finance	1,245	0.00693068	1,670	-	-	1,670
01011051	Annual Audit	88	0.00048988	118	-	-	118
01011080	County Counsel	523	0.00291144	702	-	-	702
01011090	Personnel	546	0.00303948	732	-	-	732
01011150	General Insurance	910	0.00506580	1,221	-	-	1,221
01011170	Employee Benefits	48	0.00026721	64	-	-	64
01011200	Data Processing	438	0.00243826	588	-	-	588
01011010	Board of Supervisors	579	0.00322318	777	-	-	777
01011020	Clerk of the Board	519	0.00288918	696	-	-	696
01011070	Assessor	1,292	0.00719232	1,733	-	-	1,733
01011100	Elections	317	0.00176468	425	-	-	425
01011180	Surveyor	47	0.00026164	63	-	-	63
01012040	Court Revenues	898	0.00499900	1,205	-	-	1,205
01012060	Grand Jury	34	0.00018927	46	-	-	46
01012100	Indigent Defense	817	0.00454809	1,096	-	-	1,096
01012170	Flood Control	36	0.00020041	48	-	-	48
01012180	Agriculture Commissioner	1,381	0.00768777	1,853	-	-	1,853
01012181	Water Resources	351	0.00195395	471	-	-	471
01012220	Recorder	418	0.00232693	561	-	-	561
01012230	Coroner	106	0.00059008	142	-	-	142
01012240	Public Guardian	325	0.00180921	436	-	-	436
01012285	Planning & Community Development	2,254	0.01254760	3,024	-	-	3,024
01012290	Animal Control	304	0.00169231	408	-	-	408
01014022	Hospital	27	0.00015030	36	-	-	36
01015180	Veterans' Services	150	0.00083502	201	-	-	201
01016040	Library	199	0.00110780	267	-	-	267
01016050	Cooperative Extension	324	0.00180365	435	-	-	435
01024010	Public Health	5,005	0.02786190	6,714	-	-	6,714
01024011	Emergency Preparedness	382	0.00212652	512	-	-	512
01024012	Mental Health	10,838	0.06033312	14,539	-	-	14,539

COUNTY OF GLENN  
 DATA PROCESSING SERVICES

FY 2018-19 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024014	Alcohol & Drug Abuse	1,640	0.00912957	2,200	-	-	2,200
01024018	Victim Witness	332	0.00184818	445	-	-	445
01024020	Maternal & Child Health	133	0.00074039	178	-	-	178
01024025	Women, Infants & Children	761	0.00423634	1,021	-	-	1,021
01024170	California Children's Services	409	0.00227683	549	-	-	549
01024300	Health & Human Services Agency	3,638	0.02025207	4,880	-	-	4,880
01024400	Health Services Administration	413	0.00229909	554	-	-	554
01025010	Social Services Administration	23,707	0.13197243	31,802	-	-	31,802
01042090	District Attorney	1,314	0.00731479	1,763	-	-	1,763
01042110	Sheriff	7,771	0.04325970	10,424	-	-	10,424
01042113	Sheriff's Dispatch	755	0.00420294	1,013	-	-	1,013
01042135	Sheriff's Civil Division	115	0.00064018	154	-	-	154
01042140	Jail	4,720	0.02627536	6,332	-	-	6,332
01042150	Probation	682	0.00379657	915	-	-	915
01042155	Juvenile Hall	730	0.00406377	979	-	-	979
01042158	Delinquency Prevention	340	0.00189272	456	-	-	456
01042160	Probation Specialized Unit	80	0.00044535	107	-	-	107
01042164	Partnership Grant	49	0.00027277	66	-	-	66
01042168	Juvenile Probation & CAMP	145	0.00080719	195	-	-	195
01042170	JJCPA Grant	150	0.00083502	201	-	-	201
01042360	Boat Patrol	108	0.00060122	145	-	-	145
01052557	Youth Offender Supervision	163	0.00090739	219	-	-	219
01052558	SB678 Community Performance Incentive	379	0.00210982	508	-	-	508
01054012	Mental Health Services Act	3,628	0.02019640	4,867	-	-	4,867
01054045	Mosquito Abatement Assessment Area	232	0.00129150	311	-	-	311
01054840	Memorial Hall Trust	34	0.00018927	46	-	-	46
01055340	Child Support	996	0.00554455	1,336	-	-	1,336
01062136	Trial Court Security	828	0.00460932	1,111	-	-	1,111
01062150	Local Community Corrections	2,234	0.01243626	2,997	-	-	2,997
01200000	Road	14,531	0.08089136	19,493	-	-	19,493
01401140	Advertising County Resources	174	0.00096863	233	-	-	233

COUNTY OF GLENN  
 DATA PROCESSING SERVICES

FY 2018-19 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01602270	Fish & Game Commission	16	0.00008907	21	-	-	21
01906020	Office of Education	385	0.00214322	516	-	-	516
02000000	Solid Waste	10,106	0.05625821	13,557	-	-	13,557
02040205	Orland Airport	795	0.00442562	1,066	-	-	1,066
02040207	Willows Airport	871	0.00484869	1,168	-	-	1,168
02200000	Fleet Operations	1,960	0.01091095	2,629	-	-	2,629
02210000	Underground Storage Tanks	312	0.00173685	419	-	-	419
02220000	Vegetation & Environmental Mgmt	137	0.00076265	184	-	-	184
02224170	Tri-County Bee	6	0.00003340	8	-	-	8
02260000	Public Works Agency	979	0.00544991	1,313	-	-	1,313
02261000	PCDS Permit Center	295	0.00164221	396	-	-	396
02261120	Facilities Internal Service Fund	4,659	0.02593578	6,250	-	-	6,250
02280000	Data Processing ISF	1,281	0.00713109	1,718	-	-	1,718
02310000	Utilities ISF	1,159	0.00645194	1,555	-	-	1,555
04050000	Court	4,500	0.02505066	6,036	-	-	6,036
04100000	Law Library	11	0.00006123	15	-	-	15
04250000	Local Transportation Trust	1,609	0.00895700	2,158	-	-	2,158
04260000	Transportation Administration	1,254	0.00698078	1,682	-	-	1,682
04280000	Glenn County Transit	490	0.00272774	657	-	-	657
04281000	Fixed Route Transit	908	0.00505467	1,218	-	-	1,218
04601000	Local Agency Formation Commission	74	0.00041194	99	-	-	99
04796000	Glenn Groundwater Authority	436	0.00242713	585	-	-	585
04999100	Community Action	4,629	0.02576878	6,210	-	-	6,210
04999105	Community Development	758	0.00421964	1,017	-	-	1,017
05010000	Artois Fire District	80	0.00044535	107	-	-	107
05022000	Hamilton Fire District	446	0.00248280	598	-	-	598
05022010	Bayliss Fire District	23	0.00012804	31	-	-	31
05050000	Willows Rural Fire District	190	0.00105769	255	-	-	255
05110000	Storm Drain Maintenance District #1	1	0.00000557	1	-	-	1
05130000	Storm Drain Maintenance District #3	68	0.00037854	91	-	-	91
05140000	North Willows County Service Area	51	0.00028391	68	-	-	68

COUNTY OF GLENN  
 DATA PROCESSING SERVICES

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
05210000	Air Pollution District	2,611	0.01453495	3,503	-	-	3,503
05210241	Air Pollution Vehicle Registration	135	0.00075152	181	-	-	181
05250000	Olive Pest Management District	40	0.00022267	54	-	-	54
06010000	Elk Creek Cemetery District	13	0.00007237	17	-	-	17
06020000	German Cemetery District	2	0.00001113	3	-	-	3
06030000	Marvin-Chapel Cemetery District	18	0.00010020	24	-	-	24
06040000	Newville Cemetery District	3	0.00001670	4	-	-	4
06050000	Orland Cemetery District	414	0.00230466	555	-	-	555
06060000	Willows Cemetery District	303	0.00168674	406	-	-	406
06200000	Glenn-Codora Fire District	163	0.00090739	219	-	-	219
06210000	Elk Creek Fire District	38	0.00021154	51	-	-	51
06220000	Glenn-Colusa Fire District	118	0.00065688	158	-	-	158
06230000	Kanawha Fire District	283	0.00157541	380	-	-	380
06240000	Ord Fire District	26	0.00014474	35	-	-	35
06250000	Orland Fire District	148	0.00082389	199	-	-	199
06300000	Levee District #1	47	0.00026164	63	-	-	63
06310000	Levee District #2	15	0.00008350	20	-	-	20
06320000	Levee District #3	64	0.00035628	86	-	-	86
06500000	Butte City Community Service District	33	0.00018370	44	-	-	44
06510000	BCCSD - Recreation District	4	0.00002227	5	-	-	5
06610000	Elk Creek Community Service District	200	0.00111336	268	-	-	268
06640000	ECCSD - Recreation District	5	0.00002783	7	-	-	7
06650000	ECCSD - Lighting District	2	0.00001113	3	-	-	3
06700000	Ord Bend Community Service District	30	0.00016700	40	-	-	40
06740000	Artois Community Service District	61	0.00033958	82	-	-	82
06825000	Hamilton City Community Service District	475	0.00264424	637	-	-	637
06830000	HCCSD - Lighting District	17	0.00009464	23	-	-	23
06850000	HCCSD - Library District	26	0.00014474	35	-	-	35
06865000	HCCSD - Edgewater Park	27	0.00015030	36	-	-	36
06870000	HCCSD - Pallisades District	6	0.00003340	8	-	-	8
06880000	N.E. Willows Community Service District	238	0.00132490	319	-	-	319

**COUNTY OF GLENN**  
**DATA PROCESSING SERVICES**

<b>FY 2018-19 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06920000	Mosquito Abatement District	301	0.00167561	404	-	-	404
06950000	Rice Pest Abatement District	15	0.00008350	20	-	-	20
06960000	HC Reclamation District #2140	2,124	0.01182391	2,849	-	-	2,849
06970000	Reclamation District #2106	65	0.00036184	87	-	-	87
99999999	Other	31,414	0.17487586	42,140	-	-	42,140
				-			
	Total	179,636	1.00000000	240,972	-	-	240,972

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN  
DATA PROCESSING SERVICES

FY 2018-19 Actual		Total	Property Tax Network	ONESolution Accounting System
01011013	County Administrative Officer	95	-	95
01011040	Department of Finance	37,825	36,155	1,670
01011051	Annual Audit	118	-	118
01011080	County Counsel	702	-	702
01011090	Personnel	732	-	732
01011150	General Insurance	1,221	-	1,221
01011170	Employee Benefits	64	-	64
01011200	Data Processing	588	-	588
01011010	Board of Supervisors	777	-	777
01011020	Clerk of the Board	696	-	696
01011070	Assessor	175,369	173,636	1,733
01011100	Elections	425	-	425
01011180	Surveyor	63	-	63
01012040	Court Revenues	1,205	-	1,205
01012060	Grand Jury	46	-	46
01012100	Indigent Defense	1,096	-	1,096
01012170	Flood Control	48	-	48
01012180	Agriculture Commissioner	1,853	-	1,853
01012181	Water Resources	471	-	471
01012220	Recorder	561	-	561
01012230	Coroner	142	-	142
01012240	Public Guardian	436	-	436
01012285	Planning & Community Development	3,024	-	3,024
01012290	Animal Control	408	-	408
01014022	Hospital	36	-	36
01015180	Veterans' Services	201	-	201
01016040	Library	267	-	267
01016050	Cooperative Extension	435	-	435
01024010	Public Health	6,714	-	6,714
01024011	Emergency Preparedness	512	-	512
01024012	Mental Health	14,539	-	14,539
01024014	Alcohol & Drug Abuse	2,200	-	2,200
01024018	Victim Witness	445	-	445

COUNTY OF GLENN  
DATA PROCESSING SERVICES

FY 2018-19 Actual		Total	Property Tax Network	ONESolution Accounting System
01024020	Maternal & Child Health	178	-	178
01024025	Women, Infants & Children	1,021	-	1,021
01024170	California Children's Services	549	-	549
01024300	Health & Human Services Agency	4,880	-	4,880
01024400	Health Services Administration	554	-	554
01025010	Social Services Administration	31,802	-	31,802
01042090	District Attorney	1,763	-	1,763
01042110	Sheriff	10,424	-	10,424
01042113	Sheriff's Dispatch	1,013	-	1,013
01042135	Sheriff's Civil Division	154	-	154
01042140	Jail	6,332	-	6,332
01042150	Probation	915	-	915
01042155	Juvenile Hall	979	-	979
01042158	Delinquency Prevention	456	-	456
01042160	Probation Specialized Unit	107	-	107
01042164	Partnership Grant	66	-	66
01042168	Juvenile Probation & CAMP	195	-	195
01042170	JJCPA Grant	201	-	201
01042360	Boat Patrol	145	-	145
01052557	Youth Offender Supervision	219	-	219
01052558	SB678 Community Performance Incentive	508	-	508
01054012	Mental Health Services Act	4,867	-	4,867
01054045	Mosquito Abatement Assessment Area	311	-	311
01054840	Memorial Hall Trust	46	-	46
01055340	Child Support	1,336	-	1,336
01062136	Trial Court Security	1,111	-	1,111
01062150	Local Community Corrections	2,997	-	2,997
01200000	Road	19,493	-	19,493
01401140	Advertising County Resources	233	-	233
01602270	Fish & Game Commission	21	-	21
01906020	Office of Education	516	-	516
02000000	Solid Waste	13,557	-	13,557
02040205	Orland Airport	1,066	-	1,066

COUNTY OF GLENN  
DATA PROCESSING SERVICES

FY 2018-19 Actual		Total	Property Tax Network	ONESolution Accounting System
02040207	Willows Airport	1,168	-	1,168
02200000	Fleet Operations	2,629	-	2,629
02210000	Underground Storage Tanks	419	-	419
02220000	Vegetation & Environmental Mgmt	184	-	184
02224170	Tri-County Bee	8	-	8
02260000	Public Works Agency	1,313	-	1,313
02261000	PCDS Permit Center	396	-	396
02261120	Facilities Internal Service Fund	6,250	-	6,250
02280000	Data Processing ISF	1,718	-	1,718
02310000	Utilities ISF	1,555	-	1,555
04050000	Court	6,036	-	6,036
04100000	Law Library	15	-	15
04250000	Local Transportation Trust	2,158	-	2,158
04260000	Transportation Administration	1,682	-	1,682
04280000	Glenn County Transit	657	-	657
04281000	Fixed Route Transit	1,218	-	1,218
04601000	Local Agency Formation Commission	99	-	99
04796000	Glenn Groundwater Authority	585	-	585
04999100	Community Action	6,210	-	6,210
04999105	Community Development	1,017	-	1,017
05010000	Artois Fire District	107	-	107
05022000	Hamilton Fire District	598	-	598
05022010	Bayliss Fire District	31	-	31
05050000	Willows Rural Fire District	255	-	255
05110000	Storm Drain Maintenance District #1	1	-	1
05130000	Storm Drain Maintenance District #3	91	-	91
05140000	North Willows County Service Area	68	-	68
05210000	Air Pollution District	3,503	-	3,503
05210241	Air Pollution Vehicle Registration	181	-	181
05250000	Olive Pest Management District	54	-	54
06010000	Elk Creek Cemetery District	17	-	17
06020000	German Cemetery District	3	-	3
06030000	Marvin-Chapel Cemetery District	24	-	24



COUNTY OF GLENN  
DATA PROCESSING SERVICES

<b>FY 2018-19 Actual</b>		<b>Total</b>	<b>Property Tax Network</b>	<b>ONESolution Accounting System</b>
06040000	Newville Cemetery District	4	-	4
06050000	Orland Cemetery District	555	-	555
06060000	Willows Cemetery District	406	-	406
06200000	Glenn-Codora Fire District	219	-	219
06210000	Elk Creek Fire District	51	-	51
06220000	Glenn-Colusa Fire District	158	-	158
06230000	Kanawha Fire District	380	-	380
06240000	Ord Fire District	35	-	35
06250000	Orland Fire District	199	-	199
06300000	Levee District #1	63	-	63
06310000	Levee District #2	20	-	20
06320000	Levee District #3	86	-	86
06500000	Butte City Community Service District	44	-	44
06510000	BCCSD - Recreation District	5	-	5
06610000	Elk Creek Community Service District	268	-	268
06640000	ECCSD - Recreation District	7	-	7
06650000	ECCSD - Lighting District	3	-	3
06700000	Ord Bend Community Service District	40	-	40
06740000	Artois Community Service District	82	-	82
06825000	Hamilton City Community Service District	637	-	637
06830000	HCCSD - Lighting District	23	-	23
06850000	HCCSD - Library District	35	-	35
06865000	HCCSD - Edgewater Park	36	-	36
06870000	HCCSD - Pallisades District	8	-	8
06880000	N.E. Willows Community Service District	319	-	319
06920000	Mosquito Abatement District	404	-	404
06950000	Rice Pest Abatement District	20	-	20
06960000	HC Reclamation District #2140	2,849	-	2,849
06970000	Reclamation District #2106	87	-	87
99999999	Other	42,140	-	42,140
	<b>Total</b>	<b>450,763</b>	<b>209,791</b>	<b>240,972</b>

**COUNTY OF GLENN**  
**FLEET AND SERVICE CENTER INTERNAL SERVICE FUND**

7/24/2020

**FY 2018-19 Actual**

The County Fleet and Service Center Internal Service Fund is composed of two accounts: Fleet Operations and Service Center Equipment Reserve. The 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. Cost of pool vehicles kept in the County yard and used by departments are set at a rate competitive with renting a vehicle from commercial vendors. Rates are also established annually by Fleet Management and approved by the Board of Supervisors by resolution.

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

The ISF shows a total net position balance of \$3,203,893 as of June 30, 2019. Approximately \$1,842,659 of this balance is restricted and represents the net investment in capital assets-net of related debt. The remainder, which may appear to be in excess of the 60-day working capital, is in compliance with the County's fleet management vehicle replacement policy in Title 14 of the County Administrative Manual. The policy's goal is to ensure that the County has the funds available to replace vehicles that meet the vehicle replacement criteria. The ISF net position is analyzed each year to determine reasonableness and rates are adjusted as necessary in the following fiscal year.

INTERNAL SERVICE FUND ANALYSIS  
BRIDGING DOCUMENT - GENERAL LEDGER VS. CAFR

	02190000 Service Center Rsrv	02190001 Fleet Reserve General Fund	02190002 Fleet Reserve Non-General	02195988 Fleet Reserve Willows	02200000 Fleet Operations	Total Fleet & Service Center
<b>General Ledger</b>						
00900 Reserve for Encumbrances	-	-	-	-	2,340.13	2,340.13
00974 Unreserved Retained Earnings	558,744.30	-	-	-	57,119.66	615,863.96
00975 Net Investment in Capital Assets	1,765,291.00	-	-	-	77,492.00	1,842,783.00 *
00997 Estimated Revenues {Budget}	(458,700.00)	-	-	-	(453,500.00)	(912,200.00)
00998 Unanticipated Revenues { Budget}	(26,850.18)	-	-	-	-	(26,850.18)
00999 Appropriations {Budget}	1,005,602.18	-	-	-	563,655.87	1,569,258.05
Total Revenues {Actual}	22,580.16	39,249.19	276,782.46	48,791.10	488,701.41	876,104.32
Total Expenditures {Actual}	(240,909.00)	(5,000.00)	(5,000.00)	-	(512,372.52)	(763,281.52)
Total Net Position Per General Ledger	<u>2,625,758.46</u>	<u>34,249.19</u>	<u>271,782.46</u>	<u>48,791.10</u>	<u>223,436.55</u>	<u>3,204,017.76</u>

**CAFR**

Net Investment in Capital Assets	1,842,659.00 *
Unrestricted	<u>1,361,234.00</u>
Total Net Position Per CAFR	<u><u>3,203,893.00</u></u>

**Difference**

124.76 *
Net Inv Diff

COUNTY OF GLENN

General Ledger Summary  
 Balance Sheet Accounts  
 For the Period Ending:  
 06/30/19

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
=====	
02190000 SERVICE CENTER EQUIP RESERVE	
CURRENT ASSETS	
00100 CASH IN TREASURY	\$1,206,505.72
00299 INTEREST RECEIVABLE	9,469.80
	<hr/>
TOTAL CURRENT ASSETS	\$1,215,975.52
	<hr/>
FIXED ASSETS	
00630 EQUIPMENT	\$3,509,969.00
00631 ACCUM DEPREC-EQUIPMENT	(1,744,678.00)
	<hr/>
TOTAL FIXED ASSETS	\$1,765,291.00
	<hr/>
CURRENT LIABILITIES	
00670 CHECKS PAYABLE	\$685.31
	<hr/>
TOTAL CURRENT LIABILITIES	\$685.31
	<hr/>
FUND EQUITY	
00974 UNRESERVED RETAINED EARNINGS	\$558,744.30
00975 NET INV IN CAPITAL ASSETS	1,765,291.00
	<hr/>
TOTAL FUND EQUITY	\$2,324,035.30
	<hr/>
BUDGETARY ACCOUNTS	
00997 ESTIMATED REVENUES	\$(458,700.00)
00998 UNANTICIPATED REVENUES	(26,850.18)
00999 APPROPRIATIONS	1,005,602.18
	<hr/>
TOTAL BUDGETARY ACCOUNTS	\$520,052.00
	<hr/>

COUNTY OF GLENN

General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/19

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
02190000 SERVICE CENTER EQUIP RESERVE				
Revenue				
USE OF MONEY & PROPERTY				
44300 INTEREST	\$10,000.00	\$22,580.16	\$(12,580.16)	225.80
TOTAL USE OF MONEY & PROPERTY	\$10,000.00	\$22,580.16	\$(12,580.16)	225.80
GRAND TOTAL Revenue	\$10,000.00	\$22,580.16	\$(12,580.16)	225.80
Expense				
OTHER CHARGES				
05510 DEPRECIATION	\$304,500.00	\$240,909.00	\$63,591.00	79.12
TOTAL OTHER CHARGES	\$304,500.00	\$240,909.00	\$63,591.00	79.12
GRAND TOTAL Expense	\$304,500.00	\$240,909.00	\$63,591.00	79.12
NET RETURN/(COST)	\$(294,500.00)	\$(218,328.84)	\$(76,171.16)	146.69

COUNTY OF GLENN

General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/19

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
02190001 FLEET RSRV-GEN FUND REPLACEMNT				
Revenue				
CHARGES FOR CURRENT SERVICES				
67000 INTER REV-#101 GENERAL	\$26,850.18	\$0.00	\$26,850.18	0.00
68004 VEHICLE REPLACEMENT	30,000.00	31,756.69	(1,756.69)	105.86
TOTAL CHARGES FOR CURRENT SERVICES	\$56,850.18	\$31,756.69	\$25,093.49	55.86
OTHER FINANCING SOURCES				
78100 SALE OF FIXED ASSETS	\$20,000.00	\$7,492.50	\$12,507.50	37.46
TOTAL OTHER FINANCING SOURCES	\$20,000.00	\$7,492.50	\$12,507.50	37.46
GRAND TOTAL Revenue	\$76,850.18	\$39,249.19	\$37,600.99	51.07
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				
07350 VEHICLES	\$76,850.18	\$0.00	\$76,850.18	0.00
TOTAL FIXED ASSETS	\$76,850.18	\$0.00	\$76,850.18	0.00
GRAND TOTAL Expense	\$81,850.18	\$5,000.00	\$76,850.18	6.11

COUNTY OF GLENN

General Ledger Summary  
Budget to Actuals  
For the Period Ending:  
06/30/19

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
NET RETURN/(COST)	\$ (5,000.00)	\$34,249.19	\$ (39,249.19)	44.96

COUNTY OF GLENN

General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/19

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				
67054 INTER REVENUE	\$0.00	\$6,494.43	\$(6,494.43)	0.00
68004 VEHICLE REPLACEMENT	253,000.00	254,397.60	(1,397.60)	100.55
TOTAL CHARGES FOR CURRENT SERVICES	\$253,000.00	\$260,892.03	\$(7,892.03)	103.12
OTHER FINANCING SOURCES				
78100 SALE OF FIXED ASSETS	\$93,000.00	\$15,890.43	\$77,109.57	17.09
TOTAL OTHER FINANCING SOURCES	\$93,000.00	\$15,890.43	\$77,109.57	17.09
GRAND TOTAL Revenue	\$346,000.00	\$276,782.46	\$69,217.54	79.99
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				
07350 VEHICLES	\$527,252.00	\$0.00	\$527,252.00	0.00
TOTAL FIXED ASSETS	\$527,252.00	\$0.00	\$527,252.00	0.00
GRAND TOTAL Expense	\$532,252.00	\$5,000.00	\$527,252.00	0.94



COUNTY OF GLENN

General Ledger Summary  
Budget to Actuals  
For the Period Ending:  
06/30/19

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
NET RETURN/(COST)	\$ (186,252.00)	\$271,782.46	\$ (458,034.46)	79.06

COUNTY OF GLENN  
 General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/19

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
=====				
02195988 FLEET RESERVE-WILLOWS				
Revenue				
CHARGES FOR CURRENT SERVICES				
68004 VEHICLE REPLACEMENT	\$47,000.00	\$48,602.79	\$ (1,602.79)	103.41
	-----	-----	-----	-----
TOTAL CHARGES FOR CURRENT SERVICES	\$47,000.00	\$48,602.79	\$ (1,602.79)	103.41
	-----	-----	-----	-----
OTHER FINANCING SOURCES				
78100 SALE OF FIXED ASSETS	\$5,700.00	\$188.31	\$5,511.69	3.30
	-----	-----	-----	-----
TOTAL OTHER FINANCING SOURCES	\$5,700.00	\$188.31	\$5,511.69	3.30
	-----	-----	-----	-----
GRAND TOTAL Revenue	\$52,700.00	\$48,791.10	\$3,908.90	92.58
Expense				
FIXED ASSETS				
07350 VEHICLES	\$87,000.00	\$0.00	\$87,000.00	0.00
	-----	-----	-----	-----
TOTAL FIXED ASSETS	\$87,000.00	\$0.00	\$87,000.00	0.00
	-----	-----	-----	-----
GRAND TOTAL Expense	\$87,000.00	\$0.00	\$87,000.00	0.00
NET RETURN/(COST)	\$ (34,300.00)	\$48,791.10	\$ (83,091.10)	92.58

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
=====	
02200000 FLEET OPERATIONS	
CURRENT ASSETS	
00100 CASH IN TREASURY	\$111,385.35
00230 ACCOUNTS RECEIVABLE	3,901.09
00299 INTEREST RECEIVABLE	609.02
00320 INVENTORY	11,625.87
00351 DUE FROM GENERAL FUND-1000	7,508.86
00354 DUE FROM CAA FUND-1100	1,419.70
00356 DUE FROM CAP PROJ FUND-1200	5.12
00362 DUE FROM FACILITIES ISF-2120	1,371.45
00414 DUE FROM UTILITIES ISF-2140	15.30
00450 DUE FROM STATE	26,110.97
00580 PREPAID EXPENSE	1,332.26
	<hr/>
TOTAL CURRENT ASSETS	\$165,284.99
	<hr/>
FIXED ASSETS	
00610 BUILDINGS & IMPROVEMENTS	\$206,638.00
00611 ACCUM DEPREC-BLDG & IMPROVE	(133,577.00)
00630 EQUIPMENT	22,914.00
00631 ACCUM DEPREC-EQUIPMENT	(18,482.00)
	<hr/>
TOTAL FIXED ASSETS	\$77,493.00
	<hr/>
CURRENT LIABILITIES	
00670 CHECKS PAYABLE	\$3,546.45
00678 DUE TO SR GENERAL GOVT-1150	15,405.95
00685 DUE TO UTILITIES-2140	389.04
	<hr/>
TOTAL CURRENT LIABILITIES	\$19,341.44
	<hr/>
FUND EQUITY	
00900 RESERVE-ENCUMBRANCES	\$2,340.13
00974 UNRESERVED RETAINED EARNINGS	57,119.66
00975 NET INV IN CAPITAL ASSETS	77,492.00
	<hr/>
TOTAL FUND EQUITY	\$136,951.79
	<hr/>
BUDGETARY ACCOUNTS	
00997 ESTIMATED REVENUES	\$(453,500.00)

COUNTY OF GLENN

General Ledger Summary  
Balance Sheet Accounts  
For the Period Ending:  
06/30/19

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
00999 APPROPRIATIONS	563,655.87
TOTAL BUDGETARY ACCOUNTS	<u>\$110,155.87</u>

COUNTY OF GLENN

General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/19

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
02200000 FLEET OPERATIONS				
Revenue				
USE OF MONEY & PROPERTY				
44300 INTEREST	\$1,000.00	\$1,682.52	\$(682.52)	168.25
TOTAL USE OF MONEY & PROPERTY	\$1,000.00	\$1,682.52	\$(682.52)	168.25
CHARGES FOR CURRENT SERVICES				
66550 OTHER CHARGES FOR SERVICES	\$375,000.00	\$405,103.09	\$(30,103.09)	108.03
66551 ADMINISTRATION FEES	10,000.00	10,000.00	0.00	100.00
68001 MAINTENANCE SERVICE	45,000.00	64,332.95	(19,332.95)	142.96
74126 SALARY REIMB	2,500.00	0.00	2,500.00	0.00
74138 FUEL DIRECT COSTS	20,000.00	7,582.85	12,417.15	37.91
TOTAL CHARGES FOR CURRENT SERVICES	\$452,500.00	\$487,018.89	\$(34,518.89)	107.63
GRAND TOTAL Revenue	\$453,500.00	\$488,701.41	\$(35,201.41)	107.76
Expense				
SERVICES & SUPPLIES				
03110 CLOTHING & PERSONAL SUPPLIES	\$600.00	\$400.00	\$200.00	66.67
03120 COMMUNICATIONS	1,000.00	1,100.06	(100.06)	110.01
03140 HOUSEHOLD EXPENSE	2,000.00	1,966.28	33.72	98.31
03170 MAINT-EQUIPMENT	77,197.00	75,426.18	1,770.82	97.71
03180 MAINT-STRUCTURES & IMPROVEMENT	3,000.00	2,562.20	437.80	85.41
03190 MEDICAL & LAB SUPPLIES	250.00	42.25	207.75	16.90
03200 MEMBERSHIPS	100.00	0.00	100.00	0.00
03220 OFFICE EXPENSE	500.00	433.18	66.82	86.64

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COUNTY OF GLENN

General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/19

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
03230 PROFESSIONAL SERVICES	2,000.00	0.00	2,000.00	0.00
03240 PUBLICATIONS	150.00	188.44	(38.44)	125.63
03250 RENTS & LEASES-EQUIP	2,500.00	1,706.72	793.28	68.27
03270 SMALL TOOLS & INSTRUMENTS	2,500.00	2,464.89	35.11	98.60
03280 SPECIAL DEPT EXPENSE	1,750.00	628.00	1,122.00	35.89
03281 SPEC DEPT-TRAINING	1,500.00	2,028.28	(528.28)	135.22
03283 SHOP SUPPLIES	2,000.00	1,533.56	466.44	76.68
03286 IT EXPENSES	2,500.00	2,846.57	(346.57)	113.86
04291 FOOD & LODGING	250.00	530.94	(280.94)	212.38
04292 GAS & OIL	17,250.00	11,327.41	5,922.59	65.67
04295 OTHER TRAVEL	750.00	0.00	750.00	0.00
04296 VEHICLE RENTAL	6,000.00	5,250.59	749.41	87.51
04500 OPERATING EXPENSES	406,399.00	368,977.53	37,421.47	90.79
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$530,196.00</b>	<b>\$479,413.08</b>	<b>\$50,782.92</b>	<b>90.42</b>
<b>OTHER CHARGES</b>				
05510 DEPRECIATION	\$5,000.00	\$5,421.00	\$(421.00)	108.42
05715 DATA PROCESSING ISF ALLOCATION	5,159.87	6,559.39	(1,399.52)	127.12
05717 UTILITIES ISF ALLOC	10,000.00	7,679.05	2,320.95	76.79
05730 A-87 COST ALLOCATION	13,300.00	13,300.00	0.00	100.00
<b>TOTAL OTHER CHARGES</b>	<b>\$33,459.87</b>	<b>\$32,959.44</b>	<b>\$500.43</b>	<b>98.50</b>
<b>GRAND TOTAL Expense</b>	<b>\$563,655.87</b>	<b>\$512,372.52</b>	<b>\$51,283.35</b>	<b>90.90</b>
<b>NET RETURN/(COST)</b>	<b>\$(110,155.87)</b>	<b>\$(23,671.11)</b>	<b>\$(86,484.76)</b>	<b>16.86</b>

**COUNTY OF GLENN**  
**COUNTY FACILITIES INTERNAL SERVICE FUND**

7/24/2020

**FY 2018-19 Actual**

This fund is used to account for costs incurred for the County Facilities Internal Service Fund. 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, function, fund, 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 special revenue fund beginning in fiscal year 2014-15 to comply with GASB and GAAP reporting requirements.

The County's practice is to maintain a cash reserve of between 60 to 90 days at the end of the year since the County Facilities department relies on cash on hand to meet its daily operating expenses. Excess charges are included in the following fiscal year budget cycle process.

INTERNAL SERVICE FUND ANALYSIS  
BRIDGING DOCUMENT - GENERAL LEDGER VS. CAFR

02260000  
County  
Facilities

**General Ledger**

00900 Reserve for Encumbrances	-
00974 Unreserved Retained Earnings	166,593.82
00975 Net Investment in Capital Assets	32,022.00
00997 Estimated Revenues {Budget}	(1,146,751.00)
00998 Unanticipated Revenues { Budget}	(147,563.00)
00999 Appropriations {Budget}	1,469,270.28
Total Revenues {Actual}	1,103,058.66
Total Expenditures {Actual}	<u>(1,237,539.20)</u>
Total Net Position Per General Ledger	<u><u>239,091.56</u></u>

**CAFR**

Net Investment in Capital Assets	32,022.00
Unrestricted	<u>207,071.00</u>
Total Net Position Per CAFR	<u><u>239,093.00</u></u>

**Difference**

(1.44)
Rounding Diff



COUNTY OF GLENN

General Ledger Summary  
 Balance Sheet Accounts  
 For the Period Ending:  
 06/30/19

Page 7

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
=====	
02261120 COUNTY FACILITIES ISF	
CURRENT ASSETS	
00100 CASH IN TREASURY	\$185,939.96
00299 INTEREST RECEIVABLE	1,594.56
00351 DUE FROM GENERAL FUND-1000	1,700.38
00358 DUE FROM SOLID WASTE-2010	449.98
00407 DUE FROM SR GENERAL GOVT-1150	46,236.24
00414 DUE FROM UTILITIES ISF-2140	1,659.73
00580 PREPAID EXPENSE	694.48
	<hr/>
TOTAL CURRENT ASSETS	\$238,275.33
	<hr/>
FIXED ASSETS	
00610 BUILDINGS & IMPROVEMENTS	\$7,536.00
00611 ACCUM DEPREC-BLDG & IMPROVE	(1,005.00)
00630 EQUIPMENT	31,538.00
00631 ACCUM DEPREC-EQUIPMENT	(6,047.00)
	<hr/>
TOTAL FIXED ASSETS	\$32,022.00
	<hr/>
CURRENT LIABILITIES	
00670 CHECKS PAYABLE	\$11,653.22
00685 DUE TO UTILITIES-2140	10,784.16
00689 DUE TO GENERAL FUND-1000	6,174.62
00693 DUE TO CAP PROJ FUNDS-1200	938.20
00698 DUE TO FLEET ISF-2110	1,371.45
00700 DUE TO COUNTY SERVS ISF-2130	284.12
	<hr/>
TOTAL CURRENT LIABILITIES	\$31,205.77
	<hr/>
FUND EQUITY	
00974 UNRESERVED RETAINED EARNINGS	\$166,593.82
00975 NET INV IN CAPITAL ASSETS	32,022.00
	<hr/>
TOTAL FUND EQUITY	\$198,615.82
	<hr/>
BUDGETARY ACCOUNTS	
00997 ESTIMATED REVENUES	\$(1,146,751.00)
00998 UNANTICIPATED REVENUES	(147,563.00)
00999 APPROPRIATIONS	1,469,270.28
	<hr/>

COUNTY OF GLENN

General Ledger Summary  
Balance Sheet Accounts  
For the Period Ending:  
06/30/19

ORGANIZATION KEY  
OBJECT CODE

ACCOUNT  
BALANCE

=====

TOTAL BUDGETARY ACCOUNTS

=====

\$174,956.28

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COUNTY OF GLENN

General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/19

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
=====				
02261120 COUNTY FACILITIES ISF				
Revenue				
USE OF MONEY & PROPERTY				
44300 INTEREST	\$0.00	\$4,945.82	\$(4,945.82)	0.00
TOTAL USE OF MONEY & PROPERTY	\$0.00	\$4,945.82	\$(4,945.82)	0.00
CHARGES FOR CURRENT SERVICES				
66250 INTERNAL COST ALLOCATION	\$0.00	\$612.88	\$(612.88)	0.00
66251 FACILITIES COST ALLOCATION	1,294,314.00	1,064,210.32	230,103.68	82.22
66550 OTHER CHARGES FOR SERVICES	0.00	31,078.75	(31,078.75)	0.00
74126 SALARY REIMB	0.00	2,202.79	(2,202.79)	0.00
TOTAL CHARGES FOR CURRENT SERVICES	\$1,294,314.00	\$1,098,104.74	\$196,209.26	84.84
OTHER FINANCING SOURCES				
78103 AUCTION PROCEEDS	\$0.00	\$8.10	\$(8.10)	0.00
TOTAL OTHER FINANCING SOURCES	\$0.00	\$8.10	\$(8.10)	0.00
GRAND TOTAL Revenue	\$1,294,314.00	\$1,103,058.66	\$191,255.34	85.22
Expense				
SERVICES & SUPPLIES				
03110 CLOTHING & PERSONAL SUPPLIES	\$1,200.00	\$6,983.30	\$(5,783.30)	581.94
03120 COMMUNICATIONS	7,500.00	4,808.84	2,691.16	64.12
03140 HOUSEHOLD EXPENSE	25,000.00	23,202.95	1,797.05	92.81

COUNTY OF GLENN

General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/19

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
03170 MAINT-EQUIPMENT	12,500.00	19,091.60	(6,591.60)	152.73
03180 MAINT-STRUCTURES & IMPROVEMENT	152.00	1,596.91	(1,444.91)	1,050.60
03182 BUILDING MAINTENANCE	46,000.00	41,613.54	4,386.46	90.46
03190 MEDICAL & LAB SUPPLIES	0.00	3,157.00	(3,157.00)	0.00
03200 MEMBERSHIPS	0.00	42.55	(42.55)	0.00
03220 OFFICE EXPENSE	2,500.00	4,894.11	(2,394.11)	195.76
03230 PROFESSIONAL SERVICES	12,813.00	1,599.03	11,213.97	12.48
03236 PROFESSIONAL SERVICES-IT SVCS	0.00	2,882.92	(2,882.92)	0.00
03240 PUBLICATIONS	100.00	654.80	(554.80)	654.80
03250 RENTS & LEASES-EQUIP	250.00	0.00	250.00	0.00
03270 SMALL TOOLS & INSTRUMENTS	2,000.00	8,042.24	(6,042.24)	402.11
03280 SPECIAL DEPT EXPENSE	5,000.00	12,703.39	(7,703.39)	254.07
03281 SPEC DEPT-TRAINING	500.00	2,585.04	(2,085.04)	517.01
03286 IT EXPENSES	6,500.00	6,667.11	(167.11)	102.57
04291 FOOD & LODGING	0.00	1,086.77	(1,086.77)	0.00
04292 GAS & OIL	18,250.00	16,383.20	1,866.80	89.77
04294 MILEAGE	0.00	70.18	(70.18)	0.00
04295 OTHER TRAVEL	200.00	8.00	192.00	4.00
04296 VEHICLE RENTAL	14,000.00	24,523.04	(10,523.04)	175.16
04500 OPERATING EXPENSES	1,095,987.25	884,716.93	211,270.32	80.72
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$1,250,452.25</b>	<b>\$1,067,313.45</b>	<b>\$183,138.80</b>	<b>85.35</b>
<b>OTHER CHARGES</b>				
05510 DEPRECIATION	\$6,500.00	\$6,416.00	\$84.00	98.71
05715 DATA PROCESSING ISF ALLOCATION	24,338.00	23,908.86	429.14	98.24
05717 UTILITIES ISF ALLOC	98,921.75	99,434.89	(513.14)	100.52
05730 A-87 COST ALLOCATION	40,466.00	40,466.00	0.00	100.00
<b>TOTAL OTHER CHARGES</b>	<b>\$170,225.75</b>	<b>\$170,225.75</b>	<b>\$0.00</b>	<b>100.00</b>
<b>FIXED ASSETS</b>				
07200 BUILDINGS & IMPROVEMENTS	\$25,000.00	\$0.00	\$25,000.00	0.00
07360 SPECIAL DEPT EQUIPMENT	23,592.28	0.00	23,592.28	0.00

COUNTY OF GLENN

General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/19

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
TOTAL FIXED ASSETS	\$48,592.28	\$0.00	\$48,592.28	0.00
GRAND TOTAL Expense	\$1,469,270.28	\$1,237,539.20	\$231,731.08	84.23
NET RETURN/(COST)	\$(174,956.28)	\$(134,480.54)	\$(40,475.74)	1.00

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

7/24/2020

**FY 2018-19 Actual**

The County Services - 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, licenses or users in each department, relative budget size and/or time study hours. This fund includes a cash advance from the General Fund to provide cash flow to cover one month of the monthly third-party IT consultant contract payment. Due to a timing delay the contract payment is due prior to receiving the time study hours to allocate the prior month payment.

The County continues to move in the direction of direct billing as much of the IT services as possible, therefore, volume and activity in this fund will fluctuate from year-to-year as the expenses for the countywide support services contracts and other IT related expenses are transferred from the individual departments 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.

Allocation occurs at the time expenses are recorded, therefore, retained earnings balances at fiscal year end are minimal.

INTERNAL SERVICE FUND ANALYSIS  
BRIDGING DOCUMENT - GENERAL LEDGER VS. CAFR

02280000  
Data  
Processing

**General Ledger**

00900 Reserve for Encumbrances	-
00974 Unreserved Retained Earnings	(99,044.04)
00975 Net Investment in Capital Assets	243,099.00
00997 Estimated Revenues {Budget}	(1,173,898.00)
00998 Unanticipated Revenues { Budget}	36,272.01
00999 Appropriations {Budget}	1,197,625.99
Total Revenues {Actual}	1,078,762.04
Total Expenditures {Actual}	(1,039,718.00)
Total Net Position Per General Ledger	<u>243,099.00</u>

**CAFR**

Net Investment in Capital Assets	243,099.00
Unrestricted	-
Total Net Position Per CAFR	<u>243,099.00</u>

**Difference**

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COUNTY OF GLENN

General Ledger Summary  
 Balance Sheet Accounts  
 For the Period Ending:  
 06/30/19

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
=====	
02280000 DATA PROCESSING ISF	
CURRENT ASSETS	
00100 CASH IN TREASURY	\$38,819.47
00351 DUE FROM GENERAL FUND-1000	27,370.55
00354 DUE FROM CAA FUND-1100	899.72
00362 DUE FROM FACILITIES ISF-2120	284.12
00409 DUE FROM SR PUBLIC WAYS-1160	994.43
00413 DUE FROM SD GOV BOS-1185	426.18
	<hr/>
TOTAL CURRENT ASSETS	\$68,794.47
	<hr/>
FIXED ASSETS	
00630 EQUIPMENT	\$401,925.00
00631 ACCUM DEPREC-EQUIPMENT	(158,826.00)
	<hr/>
TOTAL FIXED ASSETS	\$243,099.00
	<hr/>
CURRENT LIABILITIES	
00670 CHECKS PAYABLE	\$38,808.38
00689 DUE TO GENERAL FUND-1000	11.09
	<hr/>
TOTAL CURRENT LIABILITIES	\$38,819.47
	<hr/>
LONG-TERM LIABILITIES	
00815 ADV FROM GENERAL FUND	\$29,975.00
	<hr/>
TOTAL LONG-TERM LIABILITIES	\$29,975.00
	<hr/>
FUND EQUITY	
00974 UNRESERVED RETAINED EARNINGS	\$(99,044.04)
00975 NET INV IN CAPITAL ASSETS	243,099.00
	<hr/>
TOTAL FUND EQUITY	\$144,054.96
	<hr/>
BUDGETARY ACCOUNTS	
00997 ESTIMATED REVENUES	\$(1,173,898.00)
00998 UNANTICIPATED REVENUES	36,272.01
00999 APPROPRIATIONS	1,197,625.99
	<hr/>



COUNTY OF GLENN

General Ledger Summary  
Balance Sheet Accounts  
For the Period Ending:  
06/30/19

Page 2

ORGANIZATION KEY  
OBJECT CODE

ACCOUNT  
BALANCE

=====

TOTAL BUDGETARY ACCOUNTS

=====

\$60,000.00

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COUNTY OF GLENN

General Ledger Summary  
Budget to Actuals  
For the Period Ending:  
06/30/19

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	\$1,137,625.99	\$1,078,762.04	\$58,863.95	94.83
TOTAL CHARGES FOR CURRENT SERVICES	\$1,137,625.99	\$1,078,762.04	\$58,863.95	94.83
GRAND TOTAL Revenue	\$1,137,625.99	\$1,078,762.04	\$58,863.95	94.83
Expense				
SERVICES & SUPPLIES				
03120 COMMUNICATIONS	\$148,742.00	\$110,704.24	\$38,037.76	74.43
03230 PROFESSIONAL SERVICES	357,950.00	360,389.50	(2,439.50)	100.68
03286 IT EXPENSES	490,535.99	482,404.26	8,131.73	98.34
TOTAL SERVICES & SUPPLIES	\$997,227.99	\$953,498.00	\$43,729.99	95.61
OTHER CHARGES				
05510 DEPRECIATION	\$60,000.00	\$55,822.00	\$4,178.00	93.04
05730 A-87 COST ALLOCATION	30,398.00	30,398.00	0.00	100.00
TOTAL OTHER CHARGES	\$90,398.00	\$86,220.00	\$4,178.00	95.38
FIXED ASSETS				
07320 COMPUTER EQUIPMENT	\$110,000.00	\$0.00	\$110,000.00	0.00
TOTAL FIXED ASSETS	\$110,000.00	\$0.00	\$110,000.00	0.00

COUNTY OF GLENN  
 General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/19

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
=====	=====	=====	=====	=====
GRAND TOTAL Expense	\$1,197,625.99	\$1,039,718.00	\$157,907.99	86.81
NET RETURN/(COST)	\$(60,000.00)	\$39,044.04	\$(99,044.04)	8.01

**COUNTY OF GLENN  
COUNTY UTILITIES INTERNAL SERVICE FUND**

7/24/2020

**FY 2018-19 Actual**

The County Utilities internal service fund is used to centralize the payment of countywide utilities such as: gas & electricity, sewer, water, pest control, alarm systems, etc. The County has entered in to a 15-year lease financing agreement for energy conservation improvements and solar energy generation systems. Converting to a centralized payment process has allowed for improved tracking of energy savings from the solar panels.

Costs are allocated based on meter readings, billing information and square footage occupancy of each location at the time expenses are recorded, therefore, retained earnings balances at fiscal year-end are minimal.

INTERNAL SERVICE FUND ANALYSIS  
BRIDGING DOCUMENT - GENERAL LEDGER VS. CAFR

02310000

Utilities

**General Ledger**

00900 Reserve for Encumbrances	-
00974 Unreserved Retained Earnings	-
00975 Net Investment in Capital Assets	-
00997 Estimated Revenues {Budget}	(1,005,966.00)
00998 Unanticipated Revenues { Budget}	-
00999 Appropriations {Budget}	1,005,966.00
Total Revenues {Actual}	941,931.40
Total Expenditures {Actual}	<u>(941,931.40)</u>
Total Net Position Per General Ledger	<u><u>-</u></u>

**CAFR**

Net Investment in Capital Assets	-
Unrestricted	-
Total Net Position Per CAFR	<u><u>-</u></u>

**Difference**

-
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COUNTY OF GLENN

General Ledger Summary  
 Balance Sheet Accounts  
 For the Period Ending:  
 06/30/19

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
=====	
02310000 UTILITIES ISF	
CURRENT ASSETS	
00100 CASH IN TREASURY	\$1,105.81
00351 DUE FROM GENERAL FUND-1000	105,871.21
00352 DUE FROM ROAD FUND-1105	6,205.05
00354 DUE FROM CAA FUND-1100	10.57
00358 DUE FROM SOLID WASTE-2010	1,116.08
00360 DUE FROM AIRPORT-2030	911.87
00361 DUE FROM FLEET ISF-2110	389.04
00362 DUE FROM FACILITIES ISF-2120	10,784.16
00367 DUE FROM ITF FUNDS-3100	42.51
00407 DUE FROM SR GENERAL GOVT-1150	435.72
00408 DUE FROM SR PUB PROTECTIO-1155	5.80
00409 DUE FROM SR PUBLIC WAYS-1160	168.85
00410 DUE FROM SR HEALTH & SAN-1165	13.70
00411 DUE FROM SR PUB ASSISTANC-1170	507.96
00413 DUE FROM SD GOV BOS-1185	301.14
TOTAL CURRENT ASSETS	<u>\$127,869.47</u>
CURRENT LIABILITIES	
00670 CHECKS PAYABLE	\$57,003.85
00680 DUE TO SR PUBLIC WAYS-1160	320.84
00681 DUE TO SR HEALTH & SAN-1165	13.24
00682 DUE TO SR PUB ASSISTANCE-1170	366.09
00684 DUE TO SD GOV BOS-1185	852.98
00689 DUE TO GENERAL FUND-1000	67,008.25
00690 DUE TO ROAD FUND-1105	27.97
00695 DUE TO SOLID WASTE-2010	469.13
00698 DUE TO FLEET ISF-2110	15.30
00699 DUE TO FACILITIES ISF-2120	1,659.73
00706 DUE TO ITF FUNDS-3100	135.66
00763 UNEARNED REVENUE	(3.57)
TOTAL CURRENT LIABILITIES	<u>\$127,869.47</u>
BUDGETARY ACCOUNTS	
00997 ESTIMATED REVENUES	\$(1,005,966.00)
00999 APPROPRIATIONS	1,005,966.00
TOTAL BUDGETARY ACCOUNTS	<u>\$0.00</u>

COUNTY OF GLENN

General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/19

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
02310000 UTILITIES ISF				
Revenue				
CHARGES FOR CURRENT SERVICES				
66250 INTERNAL COST ALLOCATION	\$1,005,966.00	\$941,931.40	\$64,034.60	93.63
TOTAL CHARGES FOR CURRENT SERVICES	\$1,005,966.00	\$941,931.40	\$64,034.60	93.63
GRAND TOTAL Revenue	\$1,005,966.00	\$941,931.40	\$64,034.60	93.63
Expense				
SERVICES & SUPPLIES				
03120 COMMUNICATIONS	\$0.00	\$5,095.92	\$(5,095.92)	0.00
03220 OFFICE EXPENSE	0.00	1,348.12	(1,348.12)	0.00
03230 PROFESSIONAL SERVICES	0.00	1,135.00	(1,135.00)	0.00
03240 PUBLICATIONS	0.00	268.18	(268.18)	0.00
04300 UTILITIES	755,965.00	741,913.60	14,051.40	98.14
04500 OPERATING EXPENSES	97,140.00	39,310.40	57,829.60	40.47
TOTAL SERVICES & SUPPLIES	\$853,105.00	\$789,071.22	\$64,033.78	92.49
OTHER CHARGES				
05811 INTER EXP-DEBT SERVICE	\$152,861.00	\$152,860.18	\$0.82	100.00
TOTAL OTHER CHARGES	\$152,861.00	\$152,860.18	\$0.82	100.00
GRAND TOTAL Expense	\$1,005,966.00	\$941,931.40	\$64,034.60	93.63
NET RETURN/(COST)	\$0.00	\$0.00	\$0.00	0.00

A-87 COST ALLOCATION DETAIL & COMPARISON

01011005 - BOARD RESOURCES

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Audit	-	-	-	-	-	-	-	-	4	-	-	-	4
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	4	-	-	-	4
Roll Forward	-				-				-				-
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	-				-	CAO estimate			-	CAO estimate			-
	-				-				-				-
Total A-87 Charge/(Reb:	-				-				4				4



A-87 COST ALLOCATION DETAIL & COMPARISON

01011010 - BOARD OF SUPERVISORS

	2018-19				2019-20				2020-21				Prior Year
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	4,850	4,443	4,850	407	4,855	4,443	4,855	412	4,464	4,850	4,464	(386)	(391)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	50	39	50	11	30	44	30	(14)	30	50	30	(20)	-
Dept of Finance	3,407	2,766	3,407	641	3,030	3,117	3,030	(87)	3,662	3,407	3,662	255	632
Annual Audit	221	159	221	62	213	190	213	23	176	221	176	(45)	(37)
County Counsel	34,357	24,870	34,357	9,487	27,171	23,226	27,171	3,945	37,131	34,357	37,131	2,774	9,960
Personnel	3,683	4,138	3,683	(455)	4,297	3,694	4,297	603	2,672	3,683	2,672	(1,011)	(1,625)
General Insurance	5,545	22,681	5,545	(17,136)	7,446	23,939	7,446	(16,493)	8,184	5,545	8,184	2,639	738
Employee Benefits	227	210	227	17	311	202	311	109	247	227	247	20	(64)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	793	-	793	793	804	-	804	804	777	793	777	(16)	(27)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>53,133</u>	<u>59,306</u>	<u>53,133</u>	<u>(6,173)</u>	<u>48,157</u>	<u>58,855</u>	<u>48,157</u>	<u>(10,698)</u>	<u>57,343</u>	<u>53,133</u>	<u>57,343</u>	<u>4,210</u>	<u>9,186</u>
Roll Forward	(6,173)				(10,698)				4,210				14,908
Adjustments:	4	Rounding Adj			(2)	Rounding Adj			-	Rounding Adj			2
	-				968	CAO estimate			1,048	CAO estimate			80
	-				-				-				-
Total A-87 Charge/(Reb):	<u>46,964</u>				<u>38,425</u>				<u>62,601</u>				<u>24,176</u>



A-87 COST ALLOCATION DETAIL & COMPARISON

01011070 - ASSESSOR

	2018-19				2019-20				2020-21				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			
		2016-17 Estimate	2016-17 Actual	Difference		2017-18 Estimate	2017-18 Actual	Difference		2018-19 Estimate	2018-19 Actual	Difference	
Service Departments:													
Building Use	3,322	3,322	3,322	-	3,322	3,322	3,322	-	3,522	3,322	3,522	200	200
Equipment Use	323	-	323	323	968	-	968	968	968	323	968	645	-
CAO	104	87	104	17	54	97	54	(43)	66	104	66	(38)	12
Dept of Finance	4,431	4,451	4,431	(20)	4,822	4,069	4,822	753	4,752	4,431	4,752	321	(70)
Annual Audit	441	351	441	90	385	412	385	(27)	394	441	394	(47)	9
County Counsel	303	2,662	303	(2,359)	1,823	-	1,823	1,823	464	303	464	161	(1,359)
Personnel	4,406	6,620	4,406	(2,214)	6,875	4,500	6,875	2,375	4,820	4,406	4,820	414	(2,055)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	2,506	2,483	2,506	23	2,660	2,415	2,660	245	3,356	2,506	3,356	850	696
Employee Benefits	364	335	364	29	497	323	497	174	296	364	296	(68)	(201)
DP-Property Tax	194,586	81,935	194,586	112,651	174,454	98,910	174,454	75,544	173,636	194,586	173,636	(20,950)	(818)
DP-ONESolution	1,645	-	1,645	1,645	1,469	-	1,469	1,469	1,733	1,645	1,733	88	264
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	212,431	102,246	212,431	110,185	197,329	114,048	197,329	83,281	194,007	212,431	194,007	(18,424)	(3,322)
Roll Forward	110,185				83,281				(18,424)				(101,705)
Adjustments:	-	Rounding Adj			(2)	Rounding Adj			-	Rotnding Adj			2
	-				1,769	CAO estimate			2,338	CAO estimate			569
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>322,616</u>				<u>282,377</u>				<u>177,921</u>				<u>(104,456)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01011100 - ELECTIONS

	2018-19				2019-20				2020-21				Prior Year
	A-87 Plan Schedule A	Roll Forward Detail 2016-17 Estimate	Roll Forward Detail 2016-17 Actual	Roll Forward Detail 2016-17 Difference	A-87 Plan Schedule A	Roll Forward Detail 2017-18 Estimate	Roll Forward Detail 2017-18 Actual	Roll Forward Detail 2017-18 Difference	A-87 Plan Schedule A	Roll Forward Detail 2018-19 Estimate	Roll Forward Detail 2018-19 Actual	Roll Forward Detail 2018-19 Difference	
Service Departments:													
Building Use	1,743	1,743	1,743	-	1,743	1,743	1,743	-	1,847	1,743	1,847	104	104
Equipment Use	1,796	3,916	1,796	(2,120)	5,389	-	5,389	5,389	5,389	1,796	5,389	3,593	-
CAO	26	25	26	1	16	30	16	(14)	16	26	16	(10)	-
Dept of Finance	1,568	923	1,568	645	1,303	1,054	1,303	249	1,878	1,568	1,878	310	575
Annual Audit	112	103	112	9	112	128	112	(16)	97	112	97	(15)	(15)
County Counsel	2,736	11,494	2,736	(8,758)	11,654	8,771	11,654	2,883	7,933	2,736	7,933	5,197	(3,721)
Personnel	737	828	737	(91)	859	739	859	120	871	737	871	134	12
General Insurance	1,006	1,091	1,006	(85)	1,225	1,076	1,225	149	1,784	1,006	1,784	778	559
Employee Benefits	45	42	45	3	62	40	62	22	49	45	49	4	(13)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	414	-	414	414	428	-	428	428	425	414	425	11	(3)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>10,183</u>	<u>20,165</u>	<u>10,183</u>	<u>(9,982)</u>	<u>22,791</u>	<u>13,581</u>	<u>22,791</u>	<u>9,210</u>	<u>20,289</u>	<u>10,183</u>	<u>20,289</u>	<u>10,106</u>	<u>(2,502)</u>
Roll Forward	(9,982)				9,210				10,106				896
Adjustments:	(3)	Rounding Adj			-	Rounding Adj			3	Rotnding Adj			3
	-				515	CAO estimate			574	CAO estimate			59
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>198</u></u>				<u><u>32,516</u></u>				<u><u>30,972</u></u>				<u><u>(1,544)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01011121 - IN-HOUSE PROJECTS

	2018-19				2019-20				2020-21				Prior Year
	A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			
	Schedule A	2016-17	2016-17	Difference	Schedule A	2017-18	2017-18	Difference	Schedule A	2018-19	2018-19	Difference	Variance
		Estimate	Actual			Estimate	Actual			Estimate	Actual		
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	5,970	6,516	5,970	(546)	6,807	9,903	6,807	(3,096)	6,807	5,970	6,807	837	-
CAO	-	4	-	(4)	-	33	-	(33)	-	-	-	-	-
Dept of Finance	-	25	-	(25)	-	212	-	(212)	-	-	-	-	-
Annual Audit	-	15	-	(15)	-	140	-	(140)	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	70	-	(70)	-	569	-	(569)	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>5,970</u>	<u>6,630</u>	<u>5,970</u>	<u>(660)</u>	<u>6,807</u>	<u>10,857</u>	<u>6,807</u>	<u>(4,050)</u>	<u>6,807</u>	<u>5,970</u>	<u>6,807</u>	<u>837</u>	<u>-</u>
Roll Forward	(660)				(4,050)				837				4,887
Adjustments:	1	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>5,311</u></u>				<u><u>2,757</u></u>				<u><u>7,644</u></u>				<u><u>4,887</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01011180 - SURVEYOR

	2018-19				2019-20				2020-21				Prior Year Variance
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	2016-17 Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	2017-18 Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	2018-19 Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	5	4	5	1	3	5	3	(2)	2	5	2	(3)	(1)
Dept of Finance	63	98	63	(35)	58	75	58	(17)	42	63	42	(21)	(16)
Annual Audit	21	18	21	3	19	20	19	(1)	14	21	14	(7)	(5)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	81	86	81	(5)	80	1,627	80	(1,547)	65	81	65	(16)	(15)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	78	-	78	78	73	-	73	73	63	78	63	(15)	(10)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>248</u>	<u>206</u>	<u>248</u>	<u>42</u>	<u>233</u>	<u>1,727</u>	<u>233</u>	<u>(1,494)</u>	<u>186</u>	<u>248</u>	<u>186</u>	<u>(62)</u>	<u>(47)</u>
Roll Forward	42				(1,494)				(62)				1,432
Adjustments:	-	Rounding Adj			-	Rounding Adj			3	Rounding Adj			3
	-				88	CAO estimate			85	CAO estimate			(3)
Total A-87 Charge/(Rebate)	<u><u>290</u></u>				<u><u>(1,173)</u></u>				<u><u>212</u></u>				<u><u>1,385</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01011195 - GENERAL SERVICES

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	174	-	174	174	174
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	-	-	-	-	-	-	-	-	1,301	-	1,301	1,301	1,301
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	1,743	-	1,574	1,574	1,743
General Insurance	-	-	-	-	-	-	-	-	83	-	83	83	83
Employee Benefits	-	-	-	-	-	-	-	-	99	-	99	99	99
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	3,400	-	3,231	3,231	3,400
Roll Forward	-				-				3,231				3,231
Adjustments:	-	Rounding Adj			-	Rounding Adj			1	Rounding Adj			1
	-				-	CAO estimate			-	CAO estimate			-
Total A-87 Charge/(Rebate)	-				-				6,632				6,632

A-87 COST ALLOCATION DETAIL & COMPARISON

01012040 - COURT REVENUES

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	93	84	93	9	50	91	50	(41)	46	93	46	(47)	(4)
Dept of Finance	390	632	390	(242)	376	625	376	(249)	389	390	389	(1)	13
Annual Audit	395	342	395	53	354	387	354	(33)	274	395	274	(121)	(80)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,538	1,625	1,538	(87)	1,483	1,576	1,483	(93)	1,249	1,538	1,249	(289)	(234)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,472	-	1,472	1,472	1,353	-	1,353	1,353	1,205	1,472	1,205	(267)	(148)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>3,888</u>	<u>2,683</u>	<u>3,888</u>	<u>1,205</u>	<u>3,616</u>	<u>2,679</u>	<u>3,616</u>	<u>937</u>	<u>3,163</u>	<u>3,888</u>	<u>3,163</u>	<u>(725)</u>	<u>(453)</u>
Roll Forward	1,205				937				(725)				(1,662)
Adjustments:	1	Rounding Adj			-	Rounding Adj			(1)	Rounding Adj			(1)
	-				1,630	CAO estimate			1,625	CAO estimate			(5)
Total A-87 Charge/(Rebate)	<u><u>5,094</u></u>				<u><u>6,183</u></u>				<u><u>4,062</u></u>				<u><u>(2,121)</u></u>



A-87 COST ALLOCATION DETAIL & COMPARISON

01012060 - GRAND JURY

	2018-19				2019-20				2020-21				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2016-17 Estimate	Roll Forward Detail 2016-17 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2017-18 Estimate	Roll Forward Detail 2017-18 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2018-19 Estimate	Roll Forward Detail 2018-19 Actual	Difference	
Service Departments:													
Building Use	3,368	-	3,368	3,368	3,368	-	3,368	3,368	804	3,368	804	(2,564)	(2,564)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	1	2	1	2	1	2	1	2	2	2	-	-
Dept of Finance	291	522	291	(231)	1,232	8,969	1,232	(7,737)	1,765	291	1,765	1,474	533
Annual Audit	7	3	7	4	11	5	11	6	10	7	10	3	(1)
County Counsel	-	1,452	-	(1,452)	919	-	919	919	166	-	166	166	(753)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,680	14	1,680	1,666	2,251	22	2,251	2,229	771	1,680	771	(909)	(1,480)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	25	-	25	25	43	-	43	43	46	25	46	21	3
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>5,373</u>	<u>1,992</u>	<u>5,373</u>	<u>3,381</u>	<u>7,826</u>	<u>8,997</u>	<u>7,826</u>	<u>(1,171)</u>	<u>3,564</u>	<u>5,373</u>	<u>3,564</u>	<u>(1,809)</u>	<u>(4,262)</u>
Roll Forward	3,381				(1,171)				(1,809)				(638)
Adjustments:	(1)	Rounding Adj			(2)	Rounding Adj			(1)	Rounding Adj			1
	-				52	CAO estimate			62	CAO estimate			10
Total A-87 Charge/(Reb:	<u><u>8,753</u></u>				<u><u>6,705</u></u>				<u><u>1,816</u></u>				<u><u>(4,889)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012100 - INDIGENT DEFENSE

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	45	40	45	5	29	45	29	(16)	42	45	42	(3)	13
Dept of Finance	305	455	305	(150)	289	381	289	(92)	570	305	570	265	281
Annual Audit	191	160	191	31	208	191	208	17	249	191	249	58	41
County Counsel	-	-	-	-	1,932	-	1,932	1,932	6,461	-	6,461	6,461	4,529
Personnel	-	-	-	-	-	-	-	-	(585)	-	(585)	(585)	(585)
General Insurance	744	761	744	(17)	872	778	872	94	1,137	744	1,137	393	265
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	712	-	712	712	795	-	795	795	1,096	712	1,096	384	301
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,997</u>	<u>1,416</u>	<u>1,997</u>	<u>581</u>	<u>4,125</u>	<u>1,395</u>	<u>4,125</u>	<u>2,730</u>	<u>8,970</u>	<u>1,997</u>	<u>8,970</u>	<u>6,973</u>	<u>4,845</u>
Roll Forward	581				2,730				6,973				4,243
Adjustments:	(1)	Rounding Adj			1	Rounding Adj			(1)	Rounding Adj			(2)
	-				958	CAO estimate			1,478	CAO estimate			520
Total A-87 Charge/(Reb):	<u><u>2,577</u></u>				<u><u>7,814</u></u>				<u><u>17,420</u></u>				<u><u>9,606</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012170 - FLOOD CONTROL

	2018-19				2019-20				2020-21				Prior Year Variance
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	1	3	2	2	3	2	(1)	2	3	2	(1)	-
Dept of Finance	108	14	108	94	22	34	22	(12)	32	108	32	(76)	10
Annual Audit	13	6	13	7	11	13	11	(2)	11	13	11	(2)	-
County Counsel	142	-	142	142	-	-	-	-	-	142	-	(142)	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	49	27	49	22	47	51	47	(4)	50	49	50	1	3
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	47	-	47	47	43	-	43	43	48	47	48	1	5
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>362</u>	<u>48</u>	<u>362</u>	<u>314</u>	<u>125</u>	<u>101</u>	<u>125</u>	<u>24</u>	<u>143</u>	<u>362</u>	<u>143</u>	<u>(219)</u>	<u>18</u>
Roll Forward	314				24				(219)				(243)
Adjustments:	(2)	Rounding Adj			(1)	Rounding Adj			2	Rounding Adj			3
	-				52	CAO estimate			65	CAO estimate			13
Total A-87 Charge/(Rebate)	<u><u>674</u></u>				<u><u>200</u></u>				<u><u>(9)</u></u>				<u><u>(209)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012180 - AG COMMISSIONER

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	2,533	2,533	2,533	-	2,533	2,533	2,533	-	2,534	2,533	2,534	1	1
Equipment Use	395	1,299	395	(904)	4,737	-	4,737	4,737	4,737	395	4,737	4,342	-
CAO	110	112	110	(2)	66	94	66	(28)	70	110	70	(40)	4
Dept of Finance	7,219	5,265	7,219	1,954	6,211	5,099	6,211	1,112	8,064	7,219	8,064	845	1,853
Annual Audit	471	452	471	19	470	402	470	68	421	471	421	(50)	(49)
County Counsel	3,007	9,921	3,007	(6,914)	1,972	39,094	1,972	(37,122)	9,046	3,007	9,046	6,039	7,074
Personnel	5,042	5,846	5,042	(804)	8,594	5,767	8,594	2,827	9,385	5,042	9,385	4,343	791
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	3,474	3,859	3,474	(385)	4,164	1,635	4,164	2,529	4,827	3,474	4,827	1,353	663
Employee Benefits	899	590	899	309	1,044	579	1,044	465	1,352	899	1,352	453	308
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,747	-	1,747	1,747	1,794	-	1,794	1,794	1,853	1,747	1,853	106	59
Adjustments	-	-	-	-	-	2	-	(2)	-	2	-	(2)	-
Subtotal	24,897	29,877	24,897	(4,980)	31,585	55,205	31,585	(23,620)	42,289	24,899	42,289	17,390	10,704
Roll Forward	(4,980)				(23,620)				17,390				41,010
Adjustments:	1	Rounding Adj			-	Rounding Adj			(1)	Rounding Adj			(1)
	-				2,161	CAO estimate			2,499	CAO estimate			338
	-				-				-				-
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	19,918				10,126				62,177				52,051

A-87 COST ALLOCATION DETAIL & COMPARISON

01012181 - WATER RESOURCES

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	20	-	-	-	26	12	26	14	18	20	18	(2)	(8)
Dept of Finance	1,744	-	-	-	1,949	544	1,949	1,405	1,795	1,744	1,795	51	(154)
Annual Audit	84	-	-	-	186	50	186	136	107	84	107	23	(79)
County Counsel	14,600	-	-	-	474	-	474	474	133	14,600	133	(14,467)	(341)
Personnel	2,210	-	-	-	1,719	739	1,719	980	1,743	2,210	1,743	(467)	24
General Insurance	327	-	-	-	777	201	777	576	488	327	488	161	(289)
Employee Benefits	(231)	-	-	-	124	40	124	84	99	(231)	99	330	(25)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	313	-	-	-	709	-	709	709	471	313	471	158	(238)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>19,067</u>	-	-	-	<u>5,964</u>	<u>1,586</u>	<u>5,964</u>	<u>4,378</u>	<u>4,854</u>	<u>19,067</u>	<u>4,854</u>	<u>(14,213)</u>	<u>(1,110)</u>
Roll Forward	-				4,378				(14,213)				(18,591)
Adjustments:	-	Rounding Adj			2	Rounding Adj			(2)	Rounding Adj			(4)
	-				855	CAO estimate			635	CAO estimate			(220)
Total A-87 Charge/(Rebate)	<u>19,067</u>				<u>11,199</u>				<u>(8,726)</u>				<u>(19,925)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012200 - BUILDING INSPECTOR

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	922	495	922	427	-	922	-	(922)	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	33	25	33	8	-	25	-	(25)	-	-	-	-	-
Dept of Finance	2,480	1,801	2,480	679	287	1,773	287	(1,486)	-	-	-	-	(287)
Annual Audit	140	101	140	39	-	108	-	(108)	-	-	-	-	-
County Counsel	212	-	212	212	-	-	-	-	-	-	-	-	-
Personnel	3,431	2,476	3,431	955	-	163	-	(163)	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	816	640	816	176	-	694	-	(694)	-	-	-	-	-
Employee Benefits	227	126	227	101	-	121	-	(121)	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	522	-	522	522	-	-	-	-	-	-	-	-	-
Adjustments	(8,784)	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	(1)	5,664	8,783	3,119	287	3,806	287	(3,519)	-	-	-	-	(287)
Roll Forward	3,119				(3,519)				-				3,519
Adjustments:	2				-				-				-
	-				(287)				-				287
					3,519				-				(3,519)
					-				-				-
Total A-87 Charge/(Rebate)	<u>3,120</u>				<u>-</u>				<u>-</u>				<u>-</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012220 - RECORDER

	2018-19				2019-20				2020-21				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			
		2016-17 Estimate	2016-17 Actual	Difference		2017-18 Estimate	2017-18 Actual	Difference		2018-19 Estimate	2018-19 Actual	Difference	
Service Departments:													
Building Use	4,056	4,056	4,056	-	4,057	4,056	4,057	1	3,514	4,056	3,514	(542)	(543)
Equipment Use	1,197	-	1,197	1,197	1,197	499	1,197	698	1,197	1,197	1,197	-	-
CAO	38	33	38	5	21	35	21	(14)	21	38	21	(17)	-
Dept of Finance	1,898	1,649	1,898	249	2,437	1,823	2,437	614	2,236	1,898	2,236	338	(201)
Annual Audit	161	135	161	26	151	151	151	-	127	161	127	(34)	(24)
County Counsel	117	484	117	(367)	2,406	-	2,406	2,406	1,325	117	1,325	1,208	(1,081)
Personnel	2,210	2,483	2,210	(273)	2,578	2,217	2,578	361	1,743	2,210	1,743	(467)	(835)
General Insurance	1,752	1,813	1,752	(61)	2,129	1,677	2,129	452	2,253	1,752	2,253	501	124
Employee Benefits	136	126	136	10	186	121	186	65	99	136	99	(37)	(87)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	600	-	600	600	578	-	578	578	561	600	561	(39)	(17)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>12,165</u>	<u>10,779</u>	<u>12,165</u>	<u>1,386</u>	<u>15,740</u>	<u>10,579</u>	<u>15,740</u>	<u>5,161</u>	<u>13,076</u>	<u>12,165</u>	<u>13,076</u>	<u>911</u>	<u>(2,664)</u>
Roll Forward	1,386				5,161				911				(4,250)
Adjustments:	(2)	Rounding Adj			3	Rounding Adj			-	Rotnding Adj			(3)
	-				696	CAO estimate			756	CAO estimate			60
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>13,549</u></u>				<u><u>21,600</u></u>				<u><u>14,743</u></u>				<u><u>(6,857)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012230 - CORONER

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	11	6	11	5	5	10	5	(5)	5	11	5	(6)	-
Dept of Finance	112	547	112	(435)	85	136	85	(51)	113	112	113	1	28
Annual Audit	48	25	48	23	35	42	35	(7)	32	48	32	(16)	(3)
County Counsel	636	-	636	636	-	501	-	(501)	-	636	-	(636)	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	186	117	186	69	147	172	147	(25)	147	186	147	(39)	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	178	-	178	178	134	-	134	134	142	178	142	(36)	8
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,171</u>	<u>695</u>	<u>1,171</u>	<u>476</u>	<u>406</u>	<u>861</u>	<u>406</u>	<u>(455)</u>	<u>439</u>	<u>1,171</u>	<u>439</u>	<u>(732)</u>	<u>33</u>
Roll Forward	476				(455)				(732)				(277)
Adjustments:	(3)	Rounding Adj			2	Rounding Adj			5	Rounding Adj			3
	-				162	CAO estimate			192	CAO estimate			30
Total A-87 Charge/(Rebate)	<u><u>1,644</u></u>				<u><u>115</u></u>				<u><u>(96)</u></u>				<u><u>(211)</u></u>



A-87 COST ALLOCATION DETAIL & COMPARISON

01012240 - PUBLIC GUARDIAN

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	83	636	83	(553)	77	585	77	(508)	-	83	-	(83)	(77)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	25	18	25	7	13	23	13	(10)	17	25	17	(8)	4
Dept of Finance	1,979	1,149	1,979	830	1,510	1,434	1,510	76	1,900	1,979	1,900	(79)	390
Annual Audit	105	74	105	31	92	98	92	(6)	99	105	99	(6)	7
County Counsel	10,617	16,704	10,617	(6,087)	15,692	(1,758)	15,692	17,450	91,597	10,617	91,597	80,980	75,905
Personnel	1,473	1,655	1,473	(182)	1,719	1,478	1,719	241	1,743	1,473	1,743	270	24
General Insurance	505	551	505	(46)	504	563	504	(59)	607	505	607	102	103
Employee Benefits	91	84	91	7	124	81	124	43	99	91	99	8	(25)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	393	-	393	393	353	-	353	353	436	393	436	43	83
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>15,271</u>	<u>20,871</u>	<u>15,271</u>	<u>(5,600)</u>	<u>20,084</u>	<u>2,504</u>	<u>20,084</u>	<u>17,580</u>	<u>96,498</u>	<u>15,271</u>	<u>96,498</u>	<u>81,227</u>	<u>76,414</u>
Roll Forward	(5,600)				17,580				81,227				63,647
Adjustments:	1				(2)	Rounding Adj			(3)	Rounding Adj			(1)
	-				426	CAO estimate			282	CAO estimate			(144)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>9,672</u></u>				<u><u>38,088</u></u>				<u><u>178,004</u></u>				<u><u>139,916</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012280 - PLANNING

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	335	338	335	(3)	-	335	-	(335)	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	89	32	89	57	-	40	-	(40)	-	-	-	-	-
Dept of Finance	3,560	1,952	3,560	1,608	305	2,151	305	(1,846)	-	-	-	-	(305)
Annual Audit	377	131	377	246	-	171	-	(171)	-	-	-	-	-
County Counsel	19,857	4,840	19,857	15,017	-	39,596	-	(39,596)	-	-	-	-	-
Personnel	2,061	2,476	2,061	(415)	-	2,217	-	(2,217)	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,580	742	1,580	838	-	799	-	(799)	-	-	-	-	-
Employee Benefits	136	126	136	10	-	121	-	(121)	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,405	-	1,405	1,405	-	-	-	-	-	-	-	-	-
Adjustments	(29,401)	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	(1)	10,637	29,400	18,763	305	45,430	305	(45,125)	-	-	-	-	(305)
Roll Forward	18,763				(45,125)				-				45,125
Adjustments:	4	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	-				(305)	Move A-87 to PCDS			-	Move A-87 to PCDS			305
	-				45,125	Move Roll forward to PCDS			-	Move Roll forward to PCDS			(45,125)
Total A-87 Charge/(Rebate)	<u>18,766</u>				<u>-</u>				<u>-</u>				<u>-</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012285 - COMMUNITY DEVELOPMENT SERVICES

	2018-19				2019-20				2020-21				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2016-17 Estimate	Roll Forward Detail 2016-17 Actual	Roll Forward Detail 2016-17 Difference	A-87 Plan Schedule A	Roll Forward Detail 2017-18 Estimate	Roll Forward Detail 2017-18 Actual	Roll Forward Detail 2017-18 Difference	A-87 Plan Schedule A	Roll Forward Detail 2018-19 Estimate	Roll Forward Detail 2018-19 Actual	Roll Forward Detail 2018-19 Difference	
Service Departments:													
Building Use	-	-	-	-	1,257	-	-	-	-	1,257	-	(1,257)	(1,257)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	79	-	-	-	115	122	115	(7)	36
Dept of Finance	19	-	-	-	5,279	-	-	-	9,212	6,040	9,212	3,172	3,933
Annual Audit	-	-	-	-	563	-	-	-	687	517	687	170	124
County Counsel	-	-	-	-	38,778	-	-	-	24,052	20,069	24,052	3,983	(14,726)
Personnel	-	-	-	-	6,375	-	-	-	11,827	5,492	11,827	6,335	5,452
General Insurance	-	-	-	-	2,863	-	-	-	4,088	1,948	4,088	2,140	1,225
Employee Benefits	-	-	-	-	497	-	-	-	981	-	981	981	484
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	2,151	-	-	-	3,024	2,396	3,024	628	873
Adjustments	38,185	-	-	-	-	-	-	-	-	363	-	(363)	-
Subtotal	<u>38,204</u>	-	-	-	<u>57,842</u>	-	-	-	<u>53,986</u>	<u>38,204</u>	<u>53,986</u>	<u>15,782</u>	<u>(3,856)</u>
Roll Forward Adjustments:	-				-				15,782				15,782
Rounding Adj	-	Rounding Adj			(2)	Rounding Adj			-	Rounding Adj			2
Move Bldg Insp A-87 to PCDS	-				287	Move Bldg Insp A-87 to PCDS			-	Move Bldg Insp A-87 to PCDS			(287)
Move Bldg Insp Roll Fwd	-				(3,519)	Move Bldg Insp Roll Fwd			-	Move Bldg Insp Roll Fwd			3,519
Move Planning A-87 to PCDS	-				305	Move Planning A-87 to PCDS			-	Move Planning A-87 to PCDS			(305)
Move Planning Roll Fwd	-				(45,125)	Move Planning Roll Fwd			-	Move Planning Roll Fwd			45,125
CAO estimate	-				2,591	CAO estimate			4,078	CAO estimate			1,487
Total A-87 Charge/(Rebate)	<u><u>38,204</u></u>				<u><u>12,379</u></u>				<u><u>73,846</u></u>				<u><u>61,467</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012290 - ANIMAL CONTROL

	2018-19				2019-20				2020-21				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			
		2016-17 Estimate	2016-17 Actual	Difference		2017-18 Estimate	2017-18 Actual	Difference		2018-19 Estimate	2018-19 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	56	-	56	56	56
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	29	24	29	5	16	26	16	(10)	15	29	15	(14)	(1)
Dept of Finance	2,349	1,373	2,349	976	1,992	2,105	1,992	(113)	2,512	2,349	2,512	163	520
Annual Audit	122	96	122	26	114	109	114	5	93	122	93	(29)	(21)
County Counsel	-	968	-	(968)	1,313	501	1,313	812	3,479	-	3,479	3,479	2,166
Personnel	1,970	1,108	1,970	862	2,578	2,187	2,578	391	2,614	1,970	2,614	644	36
General Insurance	477	454	477	23	477	442	477	35	725	477	725	248	248
Employee Benefits	136	84	136	52	186	121	186	65	148	136	148	12	(38)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	457	-	457	457	435	-	435	435	408	457	408	(49)	(27)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>5,540</u>	<u>4,107</u>	<u>5,540</u>	<u>1,433</u>	<u>7,111</u>	<u>5,491</u>	<u>7,111</u>	<u>1,620</u>	<u>10,050</u>	<u>5,540</u>	<u>10,050</u>	<u>4,510</u>	<u>2,939</u>
Roll Forward	1,433				1,620				4,510				2,890
Adjustments:	1	Rounding Adj			(2)	Rounding Adj			2	Rounding Adj			4
	-				524	CAO estimate			550	CAO estimate			26
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>6,974</u></u>				<u><u>9,253</u></u>				<u><u>15,112</u></u>				<u><u>5,859</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01014022 - HOSPITAL

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	2	3	1	1	3	1	(2)	1	3	1	(2)	-
Dept of Finance	31	38	31	(7)	2,846	39	2,846	2,807	362	31	362	331	(2,484)
Annual Audit	14	10	14	4	10	13	10	(3)	8	14	8	(6)	(2)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	54	48	54	6	44	51	44	(7)	38	54	38	(16)	(6)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	51	-	51	51	40	-	40	40	36	51	36	(15)	(4)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>153</u>	<u>98</u>	<u>153</u>	<u>55</u>	<u>2,941</u>	<u>106</u>	<u>2,941</u>	<u>2,835</u>	<u>445</u>	<u>153</u>	<u>445</u>	<u>292</u>	<u>(2,496)</u>
Roll Forward	55				2,835				292				(2,543)
Adjustments:	-	Rounding Adj			3	Rounding Adj			-	Rounding Adj			(3)
	-				48	CAO estimate			49	CAO estimate			1
Total A-87 Charge/(Rebate)	<u><u>208</u></u>				<u><u>5,827</u></u>				<u><u>786</u></u>				<u><u>(5,041)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01015180 - VETERAN'S SERVICES

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	794	801	794	(7)	795	804	795	(9)	853	794	853	59	58
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	11	11	11	-	6	11	6	(5)	8	11	8	(3)	2
Dept of Finance	1,415	638	1,415	777	1,478	849	1,478	629	1,661	1,415	1,661	246	183
Annual Audit	47	43	47	4	44	47	44	(3)	46	47	46	(1)	2
County Counsel	-	-	-	-	73	1,253	73	(1,180)	-	-	-	-	(73)
Personnel	1,473	828	1,473	645	1,719	739	1,719	980	1,743	1,473	1,743	270	24
General Insurance	421	455	421	(34)	503	416	503	87	612	421	612	191	109
Employee Benefits	91	42	91	49	124	40	124	84	99	91	99	8	(25)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	175	-	175	175	169	-	169	169	201	175	201	26	32
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>4,427</u>	<u>2,818</u>	<u>4,427</u>	<u>1,609</u>	<u>4,911</u>	<u>4,159</u>	<u>4,911</u>	<u>752</u>	<u>5,223</u>	<u>4,427</u>	<u>5,223</u>	<u>796</u>	<u>312</u>
Roll Forward	1,609				752				796				44
Adjustments:	(1)	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	-				203	CAO estimate			271	CAO estimate			68
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>6,035</u></u>				<u><u>5,866</u></u>				<u><u>6,290</u></u>				<u><u>424</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01016040 - LIBRARY

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	15	13	15	2	8	14	8	(6)	10	15	10	(5)	2
Dept of Finance	68	97	68	(29)	65	106	65	(41)	90	68	90	22	25
Annual Audit	63	53	63	10	56	61	56	(5)	61	63	61	(2)	5
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	244	254	244	(10)	235	247	235	(12)	277	244	277	33	42
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	234	-	234	234	215	-	215	215	267	234	267	33	52
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>624</u>	<u>417</u>	<u>624</u>	<u>207</u>	<u>579</u>	<u>428</u>	<u>579</u>	<u>151</u>	<u>705</u>	<u>624</u>	<u>705</u>	<u>81</u>	<u>126</u>
Roll Forward	207				151				81				(70)
Adjustments:	(2)				-	Rounding Adj			1	Rounding Adj			1
	-				258	CAO estimate			360	CAO estimate			102
													-
Total A-87 Charge/(Reb)	<u><u>829</u></u>				<u><u>988</u></u>				<u><u>1,147</u></u>				<u><u>159</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01016050 - COOPERATIVE EXTENSION

	2018-19				2019-20				2020-21				Prior Year Variance
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	2,566	-	2,566	2,566	2,566
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	25	22	25	3	15	25	15	(10)	17	25	17	(8)	2
Dept of Finance	2,389	1,244	2,389	1,145	2,035	1,701	2,035	334	2,228	2,389	2,228	(161)	193
Annual Audit	107	90	107	17	106	104	106	2	99	107	99	(8)	(7)
County Counsel	-	-	-	-	146	-	146	146	-	-	-	-	(146)
Personnel	2,210	1,097	2,210	1,113	2,578	1,892	2,578	686	2,614	2,210	2,614	404	36
General Insurance	2,108	2,171	2,108	(63)	3,754	2,000	3,754	1,754	5,499	2,108	5,499	3,391	1,745
Employee Benefits	323	84	323	239	186	121	186	65	148	323	148	(175)	(38)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	400	-	400	400	406	-	406	406	435	400	435	35	29
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>7,562</u>	<u>4,708</u>	<u>7,562</u>	<u>2,854</u>	<u>9,226</u>	<u>5,843</u>	<u>9,226</u>	<u>3,383</u>	<u>13,606</u>	<u>7,562</u>	<u>13,606</u>	<u>6,044</u>	<u>4,380</u>
Roll Forward	2,854				3,383				6,044				2,661
Adjustments:	-	Rounding Adj			2	Rounding Adj			1	Rounding Adj			(1)
	-				489	CAO estimate			586	CAO estimate			97
	-				-				-				-
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>10,416</u>				<u>13,100</u>				<u>20,237</u>				<u>7,137</u>



A-87 COST ALLOCATION DETAIL & COMPARISON

01024010 - PUBLIC HEALTH

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
<b>Service Departments:</b>													
Building Use	866	949	866	(83)	797	949	797	(152)	-	866	-	(866)	(797)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	359	186	359	173	150	344	150	(194)	255	359	255	(104)	105
Dept of Finance	9,652	10,770	9,652	(1,118)	10,165	9,904	10,165	261	10,963	9,652	10,963	1,311	798
Annual Audit	1,524	755	1,524	769	1,072	1,464	1,072	(392)	1,526	1,524	1,526	2	454
County Counsel	-	3,872	-	(3,872)	73	501	73	(428)	34	-	34	34	(39)
Personnel	11,677	14,361	11,677	(2,684)	14,033	11,617	14,033	2,416	12,027	11,677	12,027	350	(2,006)
General Insurance	6,915	4,709	6,915	2,206	5,696	6,970	5,696	(1,274)	8,573	6,915	8,573	1,658	2,877
Employee Benefits	1,214	703	1,214	511	1,020	645	1,020	375	975	1,214	975	(239)	(45)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	5,675	-	5,675	5,675	4,092	-	4,092	4,092	6,714	5,675	6,714	1,039	2,622
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>37,882</b>	<b>36,305</b>	<b>37,882</b>	<b>1,577</b>	<b>37,098</b>	<b>32,394</b>	<b>37,098</b>	<b>4,704</b>	<b>41,067</b>	<b>37,882</b>	<b>41,067</b>	<b>3,185</b>	<b>3,969</b>
Roll Forward	1,577				4,704				3,185				(1,519)
Adjustments:	(1)	Rounding Adj			2	Rounding Adj			3	Rounding Adj			1
	-				4,929	CAO estimate			5,869	CAO estimate			940
	-				-				-				-
<b>Total A-87 Charge/(Rebate)</b>	<b>39,458</b>				<b>46,733</b>				<b>50,124</b>				<b>3,391</b>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024011 - EMERGENCY PREPAREDNESS GRANT

	2018-19				2019-20				2020-21				Prior Year
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	37	24	37	13	19	32	19	(13)	19	37	19	(18)	-
Dept of Finance	1,327	473	1,327	854	1,672	980	1,672	692	2,576	1,327	2,576	1,249	904
Annual Audit	161	97	161	64	133	138	133	(5)	118	161	118	(43)	(15)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	459	-	459	459	1,719	739	1,719	980	1,740	459	1,740	1,281	21
General Insurance	607	461	607	146	553	554	553	(1)	531	607	531	(76)	(22)
Employee Benefits	45	-	45	45	124	40	124	84	98	45	98	53	(26)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	581	-	581	581	505	-	505	505	512	581	512	(69)	7
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>3,217</u>	<u>1,055</u>	<u>3,217</u>	<u>2,162</u>	<u>4,725</u>	<u>2,483</u>	<u>4,725</u>	<u>2,242</u>	<u>5,594</u>	<u>3,217</u>	<u>5,594</u>	<u>2,377</u>	<u>869</u>
Roll Forward	2,162				2,242				2,377				135
Adjustments:	2				(1)				4				5
	-				608				691				83
Total A-87 Charge/(Rebate)	<u><u>5,381</u></u>				<u><u>7,574</u></u>				<u><u>8,666</u></u>				<u><u>1,092</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024012 - MENTAL HEALTH

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	9,924	9,924	9,924	-	10,000	9,924	10,000	76	-	9,924	-	(9,924)	(10,000)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	873	598	873	275	496	709	496	(213)	552	831	552	(279)	56
Dept of Finance	28,162	28,057	28,162	105	31,453	28,035	31,453	3,418	39,362	28,001	39,362	11,361	7,909
Annual Audit	3,702	2,519	3,702	1,183	3,531	3,129	3,531	402	3,303	3,631	3,303	(328)	(228)
County Counsel	4,833	-	4,833	4,833	5,338	-	5,338	5,338	2,154	4,833	2,154	(2,679)	(3,184)
Personnel	34,875	38,388	34,875	(3,513)	46,275	39,203	46,275	7,072	51,831	34,875	51,831	16,956	5,556
General Insurance	16,595	15,108	16,595	1,487	18,254	15,595	18,254	2,659	19,571	16,946	19,571	2,625	1,317
Employee Benefits	4,108	2,970	4,108	1,138	5,686	1,485	5,686	4,201	6,002	4,108	6,002	1,894	316
DP-Property Tax	-	(77)	-	77	-	(77)	-	77	-	(77)	-	77	-
DP-ONESolution	13,807	-	13,807	13,807	13,490	-	13,490	13,490	14,539	13,807	14,539	732	1,049
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>116,879</u>	<u>97,487</u>	<u>116,879</u>	<u>19,392</u>	<u>134,523</u>	<u>98,003</u>	<u>134,523</u>	<u>36,520</u>	<u>137,314</u>	<u>116,879</u>	<u>137,314</u>	<u>20,435</u>	<u>2,791</u>
Roll Forward	19,392				36,520				20,435				(16,085)
Adjustments:	(1)				(1)	Rounding Adj			1	Rounding Adj			2
	-				16,250	CAO estimate			(20,391)	CAO estimate			(36,641)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>136,270</u></u>				<u><u>187,292</u></u>				<u><u>137,359</u></u>				<u><u>(49,933)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024014 - ALCOHOL & DRUG ABUSE

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	123	105	123	18	69	121	69	(52)	84	123	84	(39)	15
Dept of Finance	4,823	4,735	4,823	88	5,617	4,607	5,617	1,010	6,735	4,823	6,735	1,912	1,118
Annual Audit	533	426	533	107	494	518	494	(24)	503	533	503	(30)	9
County Counsel	-	-	-	-	36	-	36	36	-	-	-	-	(36)
Personnel	5,892	5,772	5,892	120	5,090	3,336	5,090	1,754	8,660	5,892	8,660	2,768	3,570
General Insurance	20,150	5,396	20,150	14,754	25,524	5,238	25,524	20,286	30,698	20,150	30,698	10,548	5,174
Employee Benefits	550	887	550	(337)	664	331	664	333	(819)	550	(819)	(1,369)	(1,483)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,945	-	1,945	1,945	1,874	-	1,874	1,874	2,200	1,945	2,200	255	326
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>34,016</u>	<u>17,321</u>	<u>34,016</u>	<u>16,695</u>	<u>39,368</u>	<u>14,151</u>	<u>39,368</u>	<u>25,217</u>	<u>48,061</u>	<u>34,016</u>	<u>48,061</u>	<u>14,045</u>	<u>8,693</u>
Roll Forward	16,695				25,217				14,045				(11,172)
Adjustments:	(1)	Rounding Adj			1	Rounding Adj			-	Rounding Adj			(1)
	-				2,257	CAO estimate			2,967	CAO estimate			710
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>50,710</u></u>				<u><u>66,843</u></u>				<u><u>65,073</u></u>				<u><u>(1,770)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024018 - VICTIM WITNESS

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	24	10	24	14	18	13	18	5	17	24	17	(7)	(1)
Dept of Finance	1,429	667	1,429	762	1,152	870	1,152	282	1,709	1,429	1,709	280	557
Annual Audit	103	40	103	63	127	54	127	73	101	103	101	(2)	(26)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	1,173	828	1,173	345	50	739	50	(689)	1,740	1,173	1,740	567	1,690
General Insurance	402	190	402	212	533	222	533	311	462	402	462	60	(71)
Employee Benefits	34	42	34	(8)	62	40	62	22	39	34	39	5	(23)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	385	-	385	385	486	-	486	486	445	385	445	60	(41)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>3,550</u>	<u>1,777</u>	<u>3,550</u>	<u>1,773</u>	<u>2,428</u>	<u>1,938</u>	<u>2,428</u>	<u>490</u>	<u>4,513</u>	<u>3,550</u>	<u>4,513</u>	<u>963</u>	<u>2,085</u>
Roll Forward	1,773				490				963				473
Adjustments:	1	Rounding Adj			2	Rounding Adj			1	Rounding Adj			(1)
	-				586	CAO estimate			601	CAO estimate			15
Total A-87 Charge/(Rebate)	<u><u>5,324</u></u>				<u><u>3,506</u></u>				<u><u>6,078</u></u>				<u><u>2,572</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024020 - MATERNAL & CHILD HEALTH

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	13	10	13	3	8	12	8	(4)	7	13	7	(6)	(1)
Dept of Finance	417	258	417	159	281	384	281	(103)	308	417	308	(109)	27
Annual Audit	56	42	56	14	55	49	55	6	40	56	40	(16)	(15)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	218	311	218	(93)	229	307	229	(78)	185	218	185	(33)	(44)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	209	-	209	209	209	-	209	209	178	209	178	(31)	(31)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>913</u>	<u>621</u>	<u>913</u>	<u>292</u>	<u>782</u>	<u>752</u>	<u>782</u>	<u>30</u>	<u>718</u>	<u>913</u>	<u>718</u>	<u>(195)</u>	<u>(64)</u>
Roll Forward	292				30				(195)				(225)
Adjustments:	2	Rounding Adj			(1)	Rounding Adj			-	Rounding Adj			1
	-				252	CAO estimate			241	CAO estimate			(11)
Total A-87 Charge/(Rebate)	<u><u>1,207</u></u>				<u><u>1,063</u></u>				<u><u>764</u></u>				<u><u>(299)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024025 - WOMEN, INFANTS & CHILDREN

	2018-19				2019-20				2020-21				Prior Year Variance
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	
<b>Service Departments:</b>													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	70	54	70	16	41	67	41	(26)	39	70	39	(31)	(2)
Dept of Finance	3,183	2,919	3,183	264	3,299	2,858	3,299	441	3,572	3,183	3,572	389	273
Annual Audit	310	219	310	91	295	288	295	7	236	310	236	(74)	(59)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	3,683	4,138	3,683	(455)	4,297	3,694	4,297	603	4,349	3,683	4,349	666	52
General Insurance	1,159	1,037	1,159	122	1,218	1,161	1,218	57	1,059	1,159	1,059	(100)	(159)
Employee Benefits	170	210	170	(40)	311	202	311	109	475	170	475	305	164
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,109	-	1,109	1,109	1,111	-	1,111	1,111	1,021	1,109	1,021	(88)	(90)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<u>9,684</u>	<u>8,577</u>	<u>9,684</u>	<u>1,107</u>	<u>10,572</u>	<u>8,270</u>	<u>10,572</u>	<u>2,302</u>	<u>10,751</u>	<u>9,684</u>	<u>10,751</u>	<u>1,067</u>	<u>179</u>
Roll Forward	1,107				2,302				1,067				(1,235)
Adjustments:	-	Rounding Adj			(3)	Rounding Adj			1	Rounding Adj			4
	-				1,339	CAO estimate			1,377	CAO estimate			38
<b>Total A-87 Charge/(Rebate)</b>	<u><u>10,791</u></u>				<u><u>14,210</u></u>				<u><u>13,196</u></u>				<u><u>(1,014)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024170 - CALIFORNIA CHILDREN'S SERVICES

	2018-19				2019-20				2020-21				Prior Year
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	35	34	35	1	19	34	19	(15)	21	35	21	(14)	2
Dept of Finance	1,146	762	1,146	384	1,181	1,205	1,181	(24)	1,358	1,146	1,358	212	177
Annual Audit	148	136	148	12	133	147	133	(14)	125	148	125	(23)	(8)
County Counsel	212	-	212	212	-	-	-	-	-	212	-	(212)	-
Personnel	737	828	737	(91)	859	739	859	120	871	737	871	134	12
General Insurance	573	646	573	(73)	556	599	556	(43)	569	573	569	(4)	13
Employee Benefits	45	42	45	3	62	40	62	22	49	45	49	4	(13)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	548	-	548	548	508	-	508	508	549	548	549	1	41
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>3,444</u>	<u>2,448</u>	<u>3,444</u>	<u>996</u>	<u>3,318</u>	<u>2,764</u>	<u>3,318</u>	<u>554</u>	<u>3,542</u>	<u>3,444</u>	<u>3,542</u>	<u>98</u>	<u>224</u>
Roll Forward	996				554				98				(456)
Adjustments:	1	Rounding Adj			-	Rounding Adj			1	Rounding Adj			1
	-				612	CAO estimate			740	CAO estimate			128
Total A-87 Charge/(Rebate)	<u><u>4,441</u></u>				<u><u>4,484</u></u>				<u><u>4,381</u></u>				<u><u>(103)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON



A-87 COST ALLOCATION DETAIL & COMPARISON

01024300 - HEALTH & HUMAN SERVICES AGENCY

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	335	-	335	335	336	-	336	336	235	335	235	(100)	(101)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	257	241	257	16	143	183	143	(40)	185	257	185	(72)	42
Dept of Finance	15,578	9,925	15,578	5,653	13,363	12,691	13,363	672	20,402	15,578	20,402	4,824	7,039
Annual Audit	1,090	977	1,090	113	1,020	781	1,020	239	1,109	1,090	1,109	19	89
County Counsel	32,177	55,536	32,177	(23,359)	26,411	41,099	26,411	(14,688)	29,511	32,177	29,511	(2,666)	3,100
Personnel	15,065	12,040	15,065	3,025	20,919	15,342	20,919	5,577	28,744	15,065	28,744	13,679	7,825
General Insurance	19,498	21,191	19,498	(1,693)	22,156	19,598	22,156	2,558	25,716	19,498	25,716	6,218	3,560
Employee Benefits	1,894	3,982	1,894	(2,088)	2,436	2,363	2,436	73	3,011	1,894	3,011	1,117	575
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	4,067	-	4,067	4,067	3,895	-	3,895	3,895	4,880	4,067	4,880	813	985
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	89,961	103,892	89,961	(13,931)	90,679	92,057	90,679	(1,378)	113,793	89,961	113,793	23,832	23,114
Roll Forward	(13,931)				(1,378)				23,832				25,210
Adjustments:	1	Rounding Adj			(1)	Rounding Adj			-	Rounding Adj			1
	-				4,691	CAO estimate			6,582	CAO estimate			1,891
Total A-87 Charge/(Rebate)	<u>76,031</u>				<u>93,991</u>				<u>144,207</u>				<u>50,216</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024400 - HEALTH SERVICES ADMIN

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	20	26	20	(6)	13	52	13	(39)	21	20	21	1	8
Dept of Finance	1,165	1,613	1,165	(448)	1,067	1,328	1,067	(261)	1,225	1,165	1,225	60	158
Annual Audit	84	106	84	(22)	95	220	95	(125)	126	84	126	42	31
County Counsel	4,384	-	4,384	4,384	6,428	-	6,428	6,428	895	4,384	895	(3,489)	(5,533)
Personnel	(1,724)	-	(1,724)	(1,724)	(6,169)	(2,585)	(6,169)	(3,584)	(4,567)	(1,724)	(4,567)	(2,843)	1,602
General Insurance	325	504	325	(179)	397	894	397	(497)	575	325	575	250	178
Employee Benefits	-	-	-	-	(27)	(126)	(27)	99	(148)	-	(148)	(148)	(121)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	312	-	312	312	362	-	362	362	554	312	554	242	192
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>4,566</u>	<u>2,249</u>	<u>4,566</u>	<u>2,317</u>	<u>2,166</u>	<u>(217)</u>	<u>2,166</u>	<u>2,383</u>	<u>(1,319)</u>	<u>4,566</u>	<u>(1,319)</u>	<u>(5,885)</u>	<u>(3,485)</u>
Roll Forward	2,317				2,383				(5,885)				(8,268)
Adjustments:	1	Rounding Adj			(1)	Rounding Adj			(1)	Rounding Adj			-
					436	CAO estimate			747	CAO estimate			311
Total A-87 Charge/(Rebate)	<u><u>6,884</u></u>				<u><u>4,984</u></u>				<u><u>(6,458)</u></u>				<u><u>(11,442)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01025010 - SOCIAL SERVICES

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2,071	1,738	2,071	333	1,189	1,862	1,189	(673)	1,208	2,071	1,208	(863)	19
Dept of Finance	114,479	107,901	114,479	6,578	112,288	108,461	112,288	3,827	133,815	114,479	133,815	19,336	21,527
Annual Audit	8,919	7,045	8,919	1,874	8,516	7,970	8,516	546	7,269	8,919	7,269	(1,650)	(1,247)
County Counsel	1,778	7,744	1,778	(5,966)	3,938	1,504	3,938	2,434	4,009	1,778	4,009	2,231	71
Personnel	58,902	66,541	58,902	(7,639)	66,518	58,444	66,518	8,074	69,743	58,902	69,743	10,841	3,225
General Insurance	78,838	121,258	78,838	(42,420)	92,661	131,373	92,661	(38,712)	101,277	78,838	101,277	22,439	8,616
Employee Benefits	6,078	2,616	6,078	3,462	6,722	4,153	6,722	2,569	4,778	6,078	4,778	(1,300)	(1,944)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	32,755	-	32,755	32,755	32,373	-	32,373	32,373	31,802	32,755	31,802	(953)	(571)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	303,820	314,843	303,820	(11,023)	324,205	313,767	324,205	10,438	353,901	303,820	353,901	50,081	29,696
Roll Forward	(11,023)				10,438				50,081				39,643
Adjustments:	(2)	Rounding Adj			-	Rounding Adj			3	Rounding Adj			3
	-				38,998	CAO estimate			42,891	CAO estimate			3,893
Total A-87 Charge/(Rebate)	<u>292,795</u>				<u>373,641</u>				<u>446,876</u>				<u>73,235</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042090 - DISTRICT ATTORNEY

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	1,757	1,757	1,757	-	1,787	1,757	1,787	30	2,235	1,757	2,235	478	448
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	150	126	150	24	84	123	84	(39)	67	150	67	(83)	(17)
Dept of Finance	5,994	5,473	5,994	521	6,024	5,998	6,024	26	5,857	5,994	5,857	(137)	(167)
Annual Audit	637	509	637	128	601	523	601	78	400	637	400	(237)	(201)
County Counsel	10,093	1,694	10,093	8,399	4,607	41,671	4,607	(37,064)	2,339	10,093	2,339	(7,754)	(2,268)
Personnel	5,982	14,080	5,982	(8,098)	6,016	6,736	6,016	(720)	5,154	5,982	5,154	(828)	(862)
General Insurance	231,227	253,715	231,227	(22,488)	293,490	247,903	293,490	45,587	59,640	231,227	59,640	(171,587)	(233,850)
Employee Benefits	409	377	409	32	435	403	435	32	231	409	231	(178)	(204)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	2,376	-	2,376	2,376	2,296	-	2,296	2,296	1,763	2,376	1,763	(613)	(533)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>258,625</u>	<u>277,731</u>	<u>258,625</u>	<u>(19,106)</u>	<u>315,340</u>	<u>305,114</u>	<u>315,340</u>	<u>10,226</u>	<u>77,686</u>	<u>258,625</u>	<u>77,686</u>	<u>(180,939)</u>	<u>(237,654)</u>
Roll Forward	(19,106)				10,226				(180,939)				(191,165)
Adjustments:	2	Rounding Adj			(2)	Rounding Adj			1	Rounding Adj			3
	-				2,765	CAO estimate			2,377	CAO estimate			(388)
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>239,521</u></u>				<u><u>328,329</u></u>				<u><u>(100,875)</u></u>				<u><u>(429,204)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042110 - SHERIFF

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	1,178	1,178	1,178	-	1,178	1,178	1,178	-	1,766	1,178	1,766	588	588
Equipment Use	37,287	58,847	37,287	(21,560)	35,859	57,758	35,859	(21,899)	42,871	37,287	42,871	5,584	7,012
CAO	450	386	450	64	322	413	322	(91)	396	450	396	(54)	74
Dept of Finance	16,884	15,996	16,884	888	20,192	15,992	20,192	4,200	21,330	16,884	21,330	4,446	1,138
Annual Audit	1,913	1,564	1,913	349	2,293	1,759	2,293	534	2,368	1,913	2,368	455	75
County Counsel	9,357	9,679	9,357	(322)	16,462	6,015	16,462	10,447	43,156	9,357	43,156	33,799	26,694
Personnel	15,839	23,171	15,839	(7,332)	26,950	19,950	26,950	7,000	21,996	15,839	21,996	6,157	(4,954)
General Insurance	99,324	82,417	99,324	16,907	18,349	104,583	18,349	(86,234)	143,885	99,324	143,885	44,561	125,536
Employee Benefits	73	943	73	(870)	1,352	696	1,352	656	1,260	73	1,260	1,187	(92)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	7,119	-	7,119	7,119	8,754	-	8,754	8,754	10,424	7,119	10,424	3,305	1,670
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>189,424</u>	<u>194,181</u>	<u>189,424</u>	<u>(4,757)</u>	<u>131,711</u>	<u>208,344</u>	<u>131,711</u>	<u>(76,633)</u>	<u>289,452</u>	<u>189,424</u>	<u>289,452</u>	<u>100,028</u>	<u>157,741</u>
Roll Forward	(4,757)				(76,633)				100,028				176,661
Adjustments:	-	Rounding Adj			(2)	Rounding Adj			-	Rounding Adj			2
	-				10,546	CAO estimate			14,059	CAO estimate			3,513
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>184,667</u></u>				<u><u>65,622</u></u>				<u><u>403,539</u></u>				<u><u>337,917</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042111 - SHERIFF AB109

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	-	-	-	-	-	-	-	-	337	-	-	-	337
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	871	-	-	-	871
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	49	-	-	-	49
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	1,257	-	-	-	1,257
Roll Forward	-				-				-				-
Adjustments:	-	Rounding Adj			-	Rounding Adj			1	Rounding Adj			1
	-				-	CAO estimate			-	CAO estimate			-
	-				-				-				-
Total A-87 Charge/(Rebate)	-				-				1,258				1,258

A-87 COST ALLOCATION DETAIL & COMPARISON

01042113 - SHERIFF'S DISPATCH

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	440	440	440	-	440	440	440	-	451	440	451	11	11
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	57	49	57	8	33	55	33	(22)	38	57	38	(19)	5
Dept of Finance	3,001	3,316	3,001	(315)	3,457	4,115	3,457	(658)	4,411	3,001	4,411	1,410	954
Annual Audit	241	197	241	44	236	236	236	-	230	241	230	(11)	(6)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	2,052	5,793	2,052	(3,741)	3,504	5,172	3,504	(1,668)	4,831	2,052	4,831	2,779	1,327
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,187	1,191	1,187	(4)	1,315	1,194	1,315	121	1,496	1,187	1,496	309	181
Employee Benefits	378	478	378	(100)	168	(349)	168	517	232	378	232	(146)	64
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	901	-	901	901	900	-	900	900	1,013	901	1,013	112	113
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>8,257</u>	<u>11,464</u>	<u>8,257</u>	<u>(3,207)</u>	<u>10,053</u>	<u>10,863</u>	<u>10,053</u>	<u>(810)</u>	<u>12,702</u>	<u>8,257</u>	<u>12,702</u>	<u>4,445</u>	<u>2,649</u>
Roll Forward	(3,207)				(810)				4,445				5,255
Adjustments:	4	Rounding Adj			(3)	Rounding Adj			1	Rounding Adj			4
	-				1,084	CAO estimate			1,366	CAO estimate			282
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>5,054</u></u>				<u><u>10,324</u></u>				<u><u>18,514</u></u>				<u><u>8,190</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042122 - OFFICE OF EMERGENCY SERVICES

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	8	-	-	-	-	-	-	-	(8)
Dept of Finance	240	-	-	-	846	-	-	-	2,021	240	2,021	1,781	1,175
Annual Audit	-	-	-	-	59	-	-	-	1	-	1	1	(58)
County Counsel	-	-	-	-	-	-	-	-	199	-	199	199	199
Personnel	737	-	-	-	859	-	-	-	871	737	871	134	12
General Insurance	-	-	-	-	246	-	-	-	-	-	-	-	(246)
Employee Benefits	45	-	-	-	62	-	-	-	49	45	49	4	(13)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	225	-	-	-	-	-	-	-	(225)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,022</u>	-	-	-	<u>2,305</u>	-	-	-	<u>3,141</u>	<u>1,022</u>	<u>3,141</u>	<u>2,119</u>	<u>836</u>
Roll Forward	-				-				2,119				2,119
Adjustments:	-	Rounding Adj			1	Rounding Adj			1	Rounding Adj			-
	-				270	CAO estimate			-	CAO estimate			(270)
Total A-87 Charge/(Rebate)	<u><u>1,022</u></u>				<u><u>2,576</u></u>				<u><u>5,261</u></u>				<u><u>2,685</u></u>



A-87 COST ALLOCATION DETAIL & COMPARISON

01042135 - SHERIFF'S CIVIL DIVISION

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	11	10	11	1	6	18	6	(12)	6	11	6	(5)	-
Dept of Finance	892	605	892	287	714	856	714	(142)	1,007	892	1,007	115	293
Annual Audit	48	39	48	9	44	77	44	(33)	35	48	35	(13)	(9)
County Counsel	176	-	176	176	1,313	501	1,313	812	3,645	176	3,645	3,469	2,332
Personnel	737	828	737	(91)	(406)	739	(406)	(1,145)	871	737	871	134	1,277
General Insurance	186	183	186	3	185	311	185	(126)	160	186	160	(26)	(25)
Employee Benefits	45	42	45	3	-	40	-	(40)	49	45	49	4	49
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	178	-	178	178	169	-	169	169	154	178	154	(24)	(15)
Adjustments	-	(3)	-	3	-	-	-	-	-	(4)	-	4	-
Subtotal	<u>2,273</u>	<u>1,704</u>	<u>2,273</u>	<u>569</u>	<u>2,025</u>	<u>2,542</u>	<u>2,025</u>	<u>(517)</u>	<u>5,927</u>	<u>2,269</u>	<u>5,927</u>	<u>3,658</u>	<u>3,902</u>
Roll Forward	569				(517)				3,658				4,175
Adjustments:	(4)	Rounding Adj			(2)	Rounding Adj			(1)	Rounding Adj			1
	-				203	CAO estimate			208	CAO estimate			5
Total A-87 Charge/(Rebate)	<u><u>2,838</u></u>				<u><u>1,709</u></u>				<u><u>9,792</u></u>				<u><u>8,083</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042140 - JAIL

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	124,853	125,310	124,853	(457)	124,853	124,853	124,853	-	130,152	124,853	130,152	5,299	5,299
Equipment Use	-	3,362	-	(3,362)	-	770	-	(770)	-	-	-	-	-
CAO	401	344	401	57	235	388	235	(153)	241	401	241	(160)	6
Dept of Finance	11,347	12,856	11,347	(1,509)	11,941	11,641	11,941	300	15,084	11,347	15,084	3,737	3,143
Annual Audit	1,702	1,394	1,702	308	1,677	1,651	1,677	26	1,439	1,702	1,439	(263)	(238)
County Counsel	4,774	-	4,774	4,774	12,462	-	12,462	12,462	11,863	4,774	11,863	7,089	(599)
Personnel	14,388	20,080	14,388	(5,692)	12,425	16,663	12,425	(4,238)	15,210	14,388	15,210	822	2,785
General Insurance	25,120	68,329	25,120	(43,209)	32,354	27,102	32,354	5,252	54,759	25,120	54,759	29,639	22,405
Employee Benefits	872	568	872	304	665	(194)	665	859	(616)	872	(616)	(1,488)	(1,281)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	6,346	-	6,346	6,346	6,406	-	6,406	6,406	6,332	6,346	6,332	(14)	(74)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>189,803</u>	<u>232,243</u>	<u>189,803</u>	<u>(42,440)</u>	<u>203,018</u>	<u>182,874</u>	<u>203,018</u>	<u>20,144</u>	<u>234,464</u>	<u>189,803</u>	<u>234,464</u>	<u>44,661</u>	<u>31,446</u>
Roll Forward	(42,440)				20,144				44,661				24,517
Adjustments:	(1)	Rounding Adj			(1)	Rounding Adj			(2)	Rounding Adj			(1)
	-				7,717	CAO estimate			8,539	CAO estimate			822
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>147,362</u></u>				<u><u>230,878</u></u>				<u><u>287,662</u></u>				<u><u>56,784</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042150 - PROBATION

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	1,807	1,807	1,807	-	1,807	1,807	1,807	-	1,798	1,807	1,798	(9)	(9)
Equipment Use	15,899	13,668	15,899	2,231	15,899	15,899	15,899	-	8,759	15,899	8,759	(7,140)	(7,140)
CAO	72	108	72	(36)	43	74	43	(31)	35	72	35	(37)	(8)
Dept of Finance	4,783	4,809	4,783	(26)	5,734	3,720	5,734	2,014	4,875	4,783	4,875	92	(859)
Annual Audit	305	436	305	(131)	308	314	308	(6)	208	305	208	(97)	(100)
County Counsel	1,610	1,452	1,610	158	12,090	752	12,090	11,338	14,467	1,610	14,467	12,857	2,377
Personnel	3,843	5,459	3,843	(1,616)	3,248	2,540	3,248	708	3,486	3,843	3,486	(357)	238
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	2,424	3,360	2,424	(936)	2,917	2,453	2,917	464	3,064	2,424	3,064	640	147
Employee Benefits	227	(500)	227	727	249	(232)	249	481	198	227	198	(29)	(51)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,139	-	1,139	1,139	1,177	-	1,177	1,177	915	1,139	915	(224)	(262)
Adjustments	8,931	-	-	-	-	-	-	-	-	8,931	-	(8,931)	-
Subtotal	<u>41,040</u>	<u>30,599</u>	<u>32,109</u>	<u>1,510</u>	<u>43,472</u>	<u>27,327</u>	<u>43,472</u>	<u>16,145</u>	<u>37,805</u>	<u>41,040</u>	<u>37,805</u>	<u>(3,235)</u>	<u>(5,667)</u>
Roll Forward	1,510				16,145				(3,235)				(19,380)
Adjustments:	3	Rounding Adj			(1)	Rounding Adj			(2)	Rounding Adj			(1)
	-				3,514	Juv Hall reclassify to Probation			-	Juv Hall reclassify to Probation			(3,514)
	-				1,418	CAO estimate			1,234	CAO estimate			(184)
Total A-87 Charge/(Rebate)	<u><u>42,553</u></u>				<u><u>64,548</u></u>				<u><u>35,802</u></u>				<u><u>(28,746)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042155 - JUVENILE HALL

	2018-19				2019-20				2020-21				Prior Year Variance
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	
Service Departments:													
Building Use	49,660	49,660	49,660	-	-	49,660	-	(49,660)	-	49,660	-	(49,660)	-
Equipment Use	471	5,656	471	(5,185)	-	5,656	-	(5,656)	-	471	-	(471)	-
CAO	140	126	140	14	35	146	35	(111)	37	140	37	(103)	2
Dept of Finance	3,333	6,814	3,333	(3,481)	802	6,196	802	(5,394)	995	3,333	995	(2,338)	193
Annual Audit	594	510	594	84	249	624	249	(375)	222	594	222	(372)	(27)
County Counsel	328	-	328	328	438	752	438	(314)	-	328	-	(328)	(438)
Personnel	(709)	11,286	(709)	(11,995)	-	8,387	-	(8,387)	-	(709)	-	709	-
General Insurance	4,565	4,756	4,565	(191)	1,041	4,646	1,041	(3,605)	1,016	4,565	1,016	(3,549)	(25)
Employee Benefits	243	1,096	243	(853)	-	446	-	(446)	-	243	-	(243)	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	2,216	-	2,216	2,216	950	-	950	950	979	2,216	979	(1,237)	29
Adjustments	(8,931)	-	-	-	-	-	-	-	-	(8,931)	-	8,931	-
Subtotal	51,910	79,904	60,841	(19,063)	3,515	76,513	3,515	(72,998)	3,249	51,910	3,249	(48,661)	(266)
Roll Forward	(19,063)				(72,998)				(48,661)				24,337
Adjustments:	3	Rounding Adj			(2)	Rounding Adj			-	Rounding Adj			2
	-				(3,514)	Juv Hall reclassify to Probation			-	Juv Hall reclassify to Probation			3,514
	-				1,144	CAO estimate			1,321	CAO estimate			177
Total A-87 Charge/(Rebate)	<u>32,850</u>				<u>(71,855)</u>				<u>(44,091)</u>				<u>27,764</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042158 - DELINQUENCY PREVENTION

	2018-19				2019-20				2020-21				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2016-17 Estimate	Roll Forward Detail 2016-17 Actual	Roll Forward Detail 2016-17 Difference	A-87 Plan Schedule A	Roll Forward Detail 2017-18 Estimate	Roll Forward Detail 2017-18 Actual	Roll Forward Detail 2017-18 Difference	A-87 Plan Schedule A	Roll Forward Detail 2018-19 Estimate	Roll Forward Detail 2018-19 Actual	Roll Forward Detail 2018-19 Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	7	3	7	4	10	10	10	-	17	7	17	10	7
Dept of Finance	649	444	649	205	1,525	482	1,525	1,043	1,658	649	1,658	1,009	133
Annual Audit	32	14	32	18	70	44	70	26	104	32	104	72	34
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	737	828	737	(91)	2,578	-	2,578	2,578	1,743	737	1,743	1,006	(835)
General Insurance	124	67	124	57	292	178	292	114	473	124	473	349	181
Employee Benefits	45	42	45	3	186	-	186	186	99	45	99	54	(87)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	118	-	118	118	266	-	266	266	456	118	456	338	190
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,712</u>	<u>1,398</u>	<u>1,712</u>	<u>314</u>	<u>4,927</u>	<u>714</u>	<u>4,927</u>	<u>4,213</u>	<u>4,550</u>	<u>1,712</u>	<u>4,550</u>	<u>2,838</u>	<u>(377)</u>
Roll Forward Adjustments:	314				4,213				2,838				(1,375)
	1	Rounding Adj			(1)	Rounding Adj			(1)	Rounding Adj			-
					320	CAO estimate			615	CAO estimate			295
Total A-87 Charge/(Rebate)	<u><u>2,027</u></u>				<u><u>9,459</u></u>				<u><u>8,002</u></u>				<u><u>(1,457)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042160 - PROBATION SPECIALIZED UNIT

	2018-19				2019-20				2020-21				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2016-17 Estimate	Roll Forward Detail 2016-17 Actual	Roll Forward Detail 2016-17 Difference	A-87 Plan Schedule A	Roll Forward Detail 2017-18 Estimate	Roll Forward Detail 2017-18 Actual	Roll Forward Detail 2017-18 Difference	A-87 Plan Schedule A	Roll Forward Detail 2018-19 Estimate	Roll Forward Detail 2018-19 Actual	Roll Forward Detail 2018-19 Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	4	-	-	-	4
Dept of Finance	-	-	-	-	-	-	-	-	162	-	-	-	162
Annual Audit	-	-	-	-	-	-	-	-	24	-	-	-	24
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	111	-	-	-	111
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	107	-	-	-	107
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	408	-	-	-	408
Roll Forward	-				-				-				-
Adjustments:	-	Rounding Adj			-	Rounding Adj			1	Rounding Adj			1
					-	CAO estimate			145	CAO estimate			145
Total A-87 Charge/(Rebate)	-				-				554				554

A-87 COST ALLOCATION DETAIL & COMPARISON

01042164 - PARTNERSHIP GRANT

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4	-	-	-	2	-	-	-	2	4	2	(2)	-
Dept of Finance	59	-	-	-	600	-	-	-	671	59	671	612	71
Annual Audit	17	-	-	-	16	-	-	-	15	17	15	(2)	(1)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	859	-	-	-	871	-	871	871	12
General Insurance	65	-	-	-	69	-	-	-	68	65	68	3	(1)
Employee Benefits	-	-	-	-	62	-	-	-	49	-	49	49	(13)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	62	-	-	-	63	-	-	-	66	62	66	4	3
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>207</u>	-	-	-	<u>1,671</u>	-	-	-	<u>1,742</u>	<u>207</u>	<u>1,742</u>	<u>1,535</u>	<u>71</u>
Roll Forward	-				-				1,535				1,535
Adjustments:	-	Rounding Adj			1	Rounding Adj			3	Rounding Adj			2
					76	CAO estimate			89	CAO estimate			13
Total A-87 Charge/(Rebate)	<u><u>207</u></u>				<u><u>1,748</u></u>				<u><u>3,369</u></u>				<u><u>1,621</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042168 - JUVENILE PROBATION & CAMP

	2018-19				2019-20				2020-21				Prior Year Variance
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	10	-	-	-	6	9	6	(3)	7	10	7	(3)	1
Dept of Finance	810	-	-	-	838	747	838	91	911	810	911	101	73
Annual Audit	41	-	-	-	43	40	43	3	44	41	44	3	1
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	737	-	-	-	859	739	859	120	871	737	871	134	12
General Insurance	161	-	-	-	182	161	182	21	202	161	202	41	20
Employee Benefits	45	-	-	-	62	40	62	22	49	45	49	4	(13)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	154	-	-	-	166	-	166	166	195	154	195	41	29
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,958</u>	-	-	-	<u>2,156</u>	<u>1,736</u>	<u>2,156</u>	<u>420</u>	<u>2,279</u>	<u>1,958</u>	<u>2,279</u>	<u>321</u>	<u>123</u>
Roll Forward Adjustments:	-				420				321				(99)
1 Rounding Adj	1				-	Rounding Adj			-	Rounding Adj			-
200 CAO estimate					200	CAO estimate			262	CAO estimate			62
Total A-87 Charge/(Rebate)	<u><u>1,959</u></u>				<u><u>2,776</u></u>				<u><u>2,862</u></u>				<u><u>86</u></u>



A-87 COST ALLOCATION DETAIL & COMPARISON

01042170 - JJCPA GRANT

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	10	-	-	-	7	9	7	(2)	8	10	8	(2)	1
Dept of Finance	895	-	-	-	416	739	416	(323)	498	895	498	(397)	82
Annual Audit	44	-	-	-	51	38	51	13	46	44	46	2	(5)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	737	-	-	-	-	739	-	(739)	-	737	-	(737)	-
General Insurance	171	-	-	-	213	155	213	58	209	171	209	38	(4)
Employee Benefits	45	-	-	-	-	40	-	(40)	-	45	-	(45)	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	164	-	-	-	195	-	195	195	201	164	201	37	6
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>2,066</u>	-	-	-	<u>882</u>	<u>1,720</u>	<u>882</u>	<u>(838)</u>	<u>962</u>	<u>2,066</u>	<u>962</u>	<u>(1,104)</u>	<u>80</u>
Roll Forward	-				(838)				(1,104)				(266)
Adjustments:	-	Rounding Adj			(1)	Rounding Adj			-	Rounding Adj			1
					234	CAO estimate			271	CAO estimate			37
Total A-87 Charge/(Rebate)	<u><u>2,066</u></u>				<u><u>277</u></u>				<u><u>129</u></u>				<u><u>(148)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042350 - DOJ TOBACCO GRANT

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	-	-	-	-	-	-	-	-	745	-	-	-	745
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	1,743	-	-	-	1,743
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	99	-	-	-	99
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	2,587	-	-	-	2,587
Roll Forward	-				-				-				-
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	-				-	CAO estimate			-	CAO estimate			-
Total A-87 Charge/(Rebate)	-				-				2,587				2,587

A-87 COST ALLOCATION DETAIL & COMPARISON

01042360 - BOAT PATROL

	2018-19				2019-20				2020-21				Prior Year Variance
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	834	-	834	834	1,001	5,304	1,001	(4,303)	1,001	834	1,001	167	-
CAO	12	11	12	1	7	12	7	(5)	6	12	6	(6)	(1)
Dept of Finance	525	194	525	331	292	371	292	(79)	261	525	261	(264)	(31)
Annual Audit	52	44	52	8	48	50	48	(2)	33	52	33	(19)	(15)
County Counsel	-	-	-	-	36	-	36	36	133	-	133	133	97
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,730	3,004	1,730	(1,274)	1,922	1,853	1,922	69	1,792	1,730	1,792	62	(130)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	193	-	193	193	182	-	182	182	145	193	145	(48)	(37)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>3,346</u>	<u>3,253</u>	<u>3,346</u>	<u>93</u>	<u>3,488</u>	<u>7,590</u>	<u>3,488</u>	<u>(4,102)</u>	<u>3,371</u>	<u>3,346</u>	<u>3,371</u>	<u>25</u>	<u>(117)</u>
Roll Forward Adjustments:	93				(4,102)				25				4,127
	1	Rounding Adj			(1)	Rounding Adj			(1)	Rounding Adj			-
	-				219	CAO estimate			195	CAO estimate			(24)
Total A-87 Charge/(Rebate)	<u><u>3,440</u></u>				<u><u>(396)</u></u>				<u><u>3,590</u></u>				<u><u>3,986</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01052550 - COUNTY SLESF

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	5	-	5	5	-	-	-	-	(5)
Dept of Finance	95	-	-	-	825	672	825	153	434	95	434	339	(391)
Annual Audit	-	-	-	-	39	-	39	39	-	-	-	-	(39)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	1,719	1,478	1,719	241	-	-	-	-	(1,719)
General Insurance	-	-	-	-	161	-	161	161	-	-	-	-	(161)
Employee Benefits	-	-	-	-	124	80	124	44	-	-	-	-	(124)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	147	-	147	147	-	-	-	-	(147)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>95</u>	-	-	-	<u>3,020</u>	<u>2,230</u>	<u>3,020</u>	<u>790</u>	<u>434</u>	<u>95</u>	<u>434</u>	<u>339</u>	<u>(2,586)</u>
Roll Forward	-				790				339				(451)
Adjustments:	-	Rounding Adj			3	Rounding Adj			1	Rounding Adj			(2)
	-				177	CAO estimate			-	CAO estimate			(177)
Total A-87 Charge/(Rebate)	<u><u>95</u></u>				<u><u>3,990</u></u>				<u><u>774</u></u>				<u><u>(3,216)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01052557 - YOUTH OFFENDER SUPERVISION

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	13	-	-	-	11	12	11	(1)	8	13	8	(5)	(3)
Dept of Finance	1,143	-	-	-	976	790	976	186	925	1,143	925	(218)	(51)
Annual Audit	53	-	-	-	75	52	75	23	50	53	50	(3)	(25)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	1,473	-	-	-	794	739	794	55	871	1,473	871	(602)	77
General Insurance	207	-	-	-	313	214	313	99	227	207	227	20	(86)
Employee Benefits	91	-	-	-	62	40	62	22	49	91	49	(42)	(13)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	198	-	-	-	286	-	286	286	219	198	219	21	(67)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>3,178</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,517</u>	<u>1,847</u>	<u>2,517</u>	<u>670</u>	<u>2,349</u>	<u>3,178</u>	<u>2,349</u>	<u>(829)</u>	<u>(168)</u>
Roll Forward	-				670				(829)				(1,499)
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
					345	CAO estimate			295	CAO estimate			(50)
Total A-87 Charge/(Rebate)	<u><u>3,178</u></u>				<u><u>3,532</u></u>				<u><u>1,815</u></u>				<u><u>(1,717)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01052558 - SB678 COMMUNITY PERFORMANCE INCENTIVE

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	20	-	-	-	21	19	21	2	19	20	19	(1)	(2)
Dept of Finance	1,310	-	-	-	1,144	1,178	1,144	(34)	1,578	1,310	1,578	268	434
Annual Audit	84	-	-	-	149	82	149	67	116	84	116	32	(33)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	1,473	-	-	-	775	1,478	775	(703)	1,164	1,473	1,164	(309)	389
General Insurance	325	-	-	-	622	334	622	288	527	325	527	202	(95)
Employee Benefits	91	-	-	-	62	81	62	(19)	99	91	99	8	37
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	312	-	-	-	568	-	568	568	508	312	508	196	(60)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>3,615</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,341</u>	<u>3,172</u>	<u>3,341</u>	<u>169</u>	<u>4,011</u>	<u>3,615</u>	<u>4,011</u>	<u>396</u>	<u>670</u>
Roll Forward	-				169				396				227
Adjustments:	(1)	Rounding Adj			1	Rounding Adj			2	Rounding Adj			1
					684	CAO estimate			686	CAO estimate			2
Total A-87 Charge/(Rebate)	<u><u>3,614</u></u>				<u><u>4,195</u></u>				<u><u>5,095</u></u>				<u><u>900</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01054010 - CA WASTE MANAGEMENT

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	1	2	1	1	2	1	(1)	-	2	-	(2)	(1)
Dept of Finance	19	10	19	9	18	20	18	(2)	6	19	6	(13)	(12)
Annual Audit	7	6	7	1	6	7	6	(1)	-	7	-	(7)	(6)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	26	27	26	(1)	27	26	27	1	-	26	-	(26)	(27)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	25	-	25	25	24	-	24	24	-	25	-	(25)	(24)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>79</u>	<u>44</u>	<u>79</u>	<u>35</u>	<u>76</u>	<u>55</u>	<u>76</u>	<u>21</u>	<u>6</u>	<u>79</u>	<u>6</u>	<u>(73)</u>	<u>(70)</u>
Roll Forward	35				21				(73)				(94)
Adjustments:	(2)	Rounding Adj			1	Rounding Adj			1	Rounding Adj			-
	-				29	CAO estimate			-	CAO estimate			(29)
Total A-87 Charge/(Rebate)	<u><u>112</u></u>				<u><u>127</u></u>				<u><u>(66)</u></u>				<u><u>(193)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01054012 - MENTAL HEALTH SERVICES ACT

	2018-19				2019-20				2020-21				Prior Year Variance
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	369	251	369	118	195	286	195	(91)	185	369	185	(184)	(10)
Dept of Finance	1,409	1,686	1,409	(277)	1,381	1,879	1,381	(498)	1,475	1,409	1,475	66	94
Annual Audit	1,567	1,016	1,567	551	1,389	1,220	1,389	169	1,106	1,567	1,106	(461)	(283)
County Counsel	265	-	265	265	146	-	146	146	431	265	431	166	285
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	6,102	4,827	6,102	1,275	5,815	4,962	5,815	853	5,048	6,102	5,048	(1,054)	(767)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	5,843	-	5,843	5,843	5,306	-	5,306	5,306	4,867	5,843	4,867	(976)	(439)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>15,555</u>	<u>7,780</u>	<u>15,555</u>	<u>7,775</u>	<u>14,232</u>	<u>8,347</u>	<u>14,232</u>	<u>5,885</u>	<u>13,112</u>	<u>15,555</u>	<u>13,112</u>	<u>(2,443)</u>	<u>(1,120)</u>
Roll Forward	7,775				5,885				(2,443)				(8,328)
Adjustments:	1	Rounding Adj			1	Rounding Adj			(2)	Rounding Adj			(3)
	-				6,392	CAO estimate			6,564	CAO estimate			172
Total A-87 Charge/(Rebate)	<u><u>23,331</u></u>				<u><u>26,510</u></u>				<u><u>17,231</u></u>				<u><u>(9,279)</u></u>



A-87 COST ALLOCATION DETAIL & COMPARISON

01054021 - SUPERIOR REG WORKFORCE ED

	2018-19				2019-20				2020-21				Prior Year Variance
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	54	-	(54)	52	-	52	52	-	-	-	-	(52)
Dept of Finance	13	369	13	(356)	349	5	349	344	6	13	6	(7)	(343)
Annual Audit	-	217	-	(217)	369	-	369	369	-	-	-	-	(369)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	1,032	-	(1,032)	1,544	-	1,544	1,544	-	-	-	-	(1,544)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	1,409	-	1,409	1,409	-	-	-	-	(1,409)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	13	1,672	13	(1,659)	3,723	5	3,723	3,718	6	13	6	(7)	(3,717)
Roll Forward Adjustments:	(1,659)				3,718				(7)				(3,725)
	-	Rounding Adj			(1)	Rounding Adj			-	Rounding Adj			1
					1,697	CAO estimate			-	CAO estimate			(1,697)
Total A-87 Charge/(Rebate)	<u>(1,646)</u>				<u>9,137</u>				<u>(1)</u>				<u>(9,138)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01054045 - MOSQUITO ABATEMENT ASSESSMENT AREA

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	21	19	21	2	12	19	12	(7)	12	21	12	(9)	-
Dept of Finance	268	164	268	104	214	342	214	(128)	228	268	228	(40)	14
Annual Audit	91	78	91	13	87	79	87	8	71	91	71	(20)	(16)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	353	372	353	(19)	364	324	364	40	323	353	323	(30)	(41)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	338	-	338	338	332	-	332	332	311	338	311	(27)	(21)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,071</u>	<u>633</u>	<u>1,071</u>	<u>438</u>	<u>1,009</u>	<u>764</u>	<u>1,009</u>	<u>245</u>	<u>945</u>	<u>1,071</u>	<u>945</u>	<u>(126)</u>	<u>(64)</u>
Roll Forward	438				245				(126)				(371)
Adjustments:	-	Rounding Adj			-	Rounding Adj			(1)	Rounding Adj			(1)
	-				400	CAO estimate			420	CAO estimate			20
Total A-87 Charge/(Rebate)	<u><u>1,509</u></u>				<u><u>1,654</u></u>				<u><u>1,238</u></u>				<u><u>(416)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01054840 - MEMORIAL HALL TRUST

	2018-19				2019-20				2020-21				Prior Year Variance
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	17,841	-	-	-	17,841
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	2	-	-	-	2	-	-	-	-
Dept of Finance	-	-	-	-	72	-	-	-	55	-	-	-	(17)
Annual Audit	-	-	-	-	15	-	-	-	10	-	-	-	(5)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	64	-	-	-	11,605	-	-	-	11,541
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	59	-	-	-	46	-	-	-	(13)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	212	-	-	-	29,559	-	-	-	29,347
Roll Forward	-				-				-				-
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	-				71	CAO estimate			62	CAO estimate			(9)
	-												
Total A-87 Charge/(Rebate)	-				283				29,621				29,338

A-87 COST ALLOCATION DETAIL & COMPARISON

01055011 - IHSS PUBLIC AUTHORITY

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	23	-	-	-	-	-	-	-	(23)
Dept of Finance	-	-	-	-	1,084	-	-	-	984	-	-	-	(100)
Annual Audit	-	-	-	-	166	-	-	-	-	-	-	-	(166)
County Counsel	-	-	-	-	2,657	-	-	-	1,226	-	-	-	(1,431)
Personnel	-	-	-	-	(268)	-	-	-	(183)	-	-	-	85
General Insurance	-	-	-	-	694	-	-	-	-	-	-	-	(694)
Employee Benefits	-	-	-	-	(1)	-	-	-	(6)	-	-	-	(5)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	634	-	-	-	-	-	-	-	(634)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	4,989	-	-	-	2,021	-	-	-	(2,968)
Roll Forward	-				-				-				-
Adjustments:	-	Rounding Adj			-	Rounding Adj			(1)	Rounding Adj			(1)
	-				763	CAO estimate			-	CAO estimate			(763)
	-												
Total A-87 Charge/(Rebate)	-				5,752				2,020				(3,732)

A-87 COST ALLOCATION DETAIL & COMPARISON

01055340 - CHILD SUPPORT

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	7,333	7,333	7,333	-	7,333	7,333	7,333	-	-	7,333	-	(7,333)	(7,333)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	78	71	78	7	42	79	42	(37)	51	78	51	(27)	9
Dept of Finance	5,031	5,688	5,031	(657)	6,003	5,601	6,003	402	7,068	5,031	7,068	2,037	1,065
Annual Audit	341	288	341	53	301	337	301	(36)	307	341	307	(34)	6
County Counsel	1,799	968	1,799	831	3,172	501	3,172	2,671	5,832	1,799	5,832	4,033	2,660
Personnel	5,892	7,448	5,892	(1,556)	6,875	5,911	6,875	964	6,466	5,892	6,466	574	(409)
General Insurance	2,090	2,189	2,090	(99)	3,351	2,108	3,351	1,243	4,031	2,090	4,031	1,941	680
Employee Benefits	823	377	823	446	497	323	497	174	135	823	135	(688)	(362)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,239	-	1,239	1,239	1,138	-	1,138	1,138	1,336	1,239	1,336	97	198
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>24,626</u>	<u>24,362</u>	<u>24,626</u>	<u>264</u>	<u>28,712</u>	<u>22,193</u>	<u>28,712</u>	<u>6,519</u>	<u>25,226</u>	<u>24,626</u>	<u>25,226</u>	<u>600</u>	<u>(3,486)</u>
Roll Forward	264				6,519				600				(5,919)
Adjustments:	1	Rounding Adj			1	Rounding Adj			2	Rounding Adj			1
	-				1,371	CAO estimate			(102,782)	CAO estimate			(104,153)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>24,891</u></u>				<u><u>36,603</u></u>				<u><u>(76,954)</u></u>				<u><u>(113,557)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01062136 - COURT SECURITY

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	95	-	95	95	95
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	41	33	41	8	27	38	27	(11)	42	41	42	1	15
Dept of Finance	1,732	1,891	1,732	(159)	1,914	1,968	1,914	(54)	2,011	1,732	2,011	279	97
Annual Audit	174	133	174	41	190	160	190	30	252	174	252	78	62
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	1,473	3,310	1,473	(1,837)	2,578	2,956	2,578	(378)	(1,079)	1,473	(1,079)	(2,552)	(3,657)
General Insurance	763	632	763	131	908	675	908	233	1,260	763	1,260	497	352
Employee Benefits	91	168	91	(77)	(257)	161	(257)	(418)	(682)	91	(682)	(773)	(425)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	650	-	650	650	725	-	725	725	1,111	650	1,111	461	386
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>4,924</u>	<u>6,167</u>	<u>4,924</u>	<u>(1,243)</u>	<u>6,085</u>	<u>5,958</u>	<u>6,085</u>	<u>127</u>	<u>3,010</u>	<u>4,924</u>	<u>3,010</u>	<u>(1,914)</u>	<u>(3,075)</u>
Roll Forward	(1,243)				127				(1,914)				(2,041)
Adjustments:	1	Rounding Adj			1	Rounding Adj			(2)	Rounding Adj			(3)
	-				874	CAO estimate			1,498	CAO estimate			624
Total A-87 Charge/(Rebate)	<u><u>3,682</u></u>				<u><u>7,087</u></u>				<u><u>2,592</u></u>				<u><u>(4,495)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01062150 - LOCAL COMMUNITY CORRECTIONS

	2018-19				2019-20				2020-21				Prior Year
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	97	82	97	15	105	93	105	12	114	97	114	17	9
Dept of Finance	3,157	2,923	3,157	234	3,624	3,284	3,624	340	4,259	3,157	4,259	1,102	635
Annual Audit	412	331	412	81	750	398	750	352	681	412	681	269	(69)
County Counsel	-	-	-	-	-	-	-	-	265	-	265	265	265
Personnel	3,683	4,138	3,683	(455)	4,174	4,433	4,174	(259)	4,357	3,683	4,357	674	183
General Insurance	1,606	1,573	1,606	33	3,140	1,619	3,140	1,521	3,108	1,606	3,108	1,502	(32)
Employee Benefits	227	210	227	17	311	242	311	69	247	227	247	20	(64)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,538	-	1,538	1,538	2,865	-	2,865	2,865	2,977	1,538	2,977	1,439	112
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	10,720	9,257	10,720	1,463	14,969	10,069	14,969	4,900	16,008	10,720	16,008	5,288	1,039
Roll Forward	1,463				4,900				5,288				388
Adjustments:	3	Rounding Adj			(1)	Rounding Adj			(1)	Rounding Adj			-
	-				3,451	CAO estimate			4,042	CAO estimate			591
	-				-				-				-
Total A-87 Charge/(Rebate)	12,186				23,319				25,337				2,018

A-87 COST ALLOCATION DETAIL & COMPARISON

01200000 - ROAD

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	2,059	1,138	2,059	921	2,059	2,287	2,059	(228)	-	2,059	-	(2,059)	(2,059)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	910	1,234	910	(324)	832	1,247	832	(415)	741	910	741	(169)	(91)
Dept of Finance	20,797	25,078	20,797	(4,281)	21,757	23,359	21,757	(1,602)	23,335	20,797	23,335	2,538	1,578
Annual Audit	3,864	5,000	3,864	(1,136)	5,930	5,316	5,930	614	4,435	3,864	4,435	571	(1,495)
County Counsel	4,153	-	4,153	4,153	5,505	-	5,505	5,505	2,319	4,153	2,319	(1,834)	(3,186)
Personnel	25,631	22,773	25,631	2,858	24,848	20,721	24,848	4,127	23,027	25,631	23,027	(2,604)	(1,821)
General Insurance	153,331	53,725	153,331	99,606	205,541	61,855	205,541	143,686	233,523	153,331	233,523	80,192	27,982
Employee Benefits	1,575	(1,327)	1,575	2,902	1,943	958	1,943	985	1,045	1,575	1,045	(530)	(898)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	14,388	-	14,388	14,388	22,641	-	22,641	22,641	19,493	14,388	19,493	5,105	(3,148)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>226,708</u>	<u>107,621</u>	<u>226,708</u>	<u>119,087</u>	<u>291,056</u>	<u>115,743</u>	<u>291,056</u>	<u>175,313</u>	<u>307,918</u>	<u>226,708</u>	<u>307,918</u>	<u>81,210</u>	<u>16,862</u>
Roll Forward	119,087				175,313				81,210				(94,103)
Adjustments:	-	Rounding Adj			(1)	Rounding Adj			2	Rounding Adj			3
	-				27,274	CAO estimate			26,290	CAO estimate			(984)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>345,795</u></u>				<u><u>493,642</u></u>				<u><u>415,420</u></u>				<u><u>(78,222)</u></u>



A-87 COST ALLOCATION DETAIL & COMPARISON

01401140 - ADVERTISING COUNTY RESOURCES

	2018-19				2019-20				2020-21				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2018-19 Estimate	2018-19 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	1	-	-	-	9	-	-	-	8
Dept of Finance	-	-	-	-	10	-	-	-	828	-	-	-	818
Annual Audit	-	-	-	-	5	-	-	-	53	-	-	-	48
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	871	-	-	-	871
General Insurance	-	-	-	-	20	-	-	-	242	-	-	-	222
Employee Benefits	-	-	-	-	-	-	-	-	49	-	-	-	49
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	19	-	-	-	233	-	-	-	214
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	55	-	-	-	2,285	-	-	-	2,230
Roll Forward	-				-				-				-
Adjustments:	-	Rounding Adj			-	Rounding Adj			1	Rounding Adj			1
	-				22	CAO estimate			315	CAO estimate			293
	-												
Total A-87 Charge/(Reb:	-				77				2,601				2,524

A-87 COST ALLOCATION DETAIL & COMPARISON

01602270 - FISH & GAME COMMISSION

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	1	2	1	1	1	1	-	1	2	1	(1)	-
Dept of Finance	371	68	371	303	69	317	69	(248)	385	371	385	14	316
Annual Audit	7	5	7	2	6	5	6	1	5	7	5	(2)	(1)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	737	-	737	737	-	739	-	(739)	871	737	871	134	871
General Insurance	26	24	26	2	25	22	25	3	22	26	22	(4)	(3)
Employee Benefits	45	-	45	45	-	40	-	(40)	49	45	49	4	49
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	25	-	25	25	23	-	23	23	21	25	21	(4)	(2)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,213</u>	<u>98</u>	<u>1,213</u>	<u>1,115</u>	<u>124</u>	<u>1,124</u>	<u>124</u>	<u>(1,000)</u>	<u>1,354</u>	<u>1,213</u>	<u>1,354</u>	<u>141</u>	<u>1,230</u>
Roll Forward	1,115				(1,000)				141				1,141
Adjustments:	(1)	Rounding Adj			(2)	Rounding Adj			3	Rounding Adj			5
	-				28	CAO estimate			29	CAO estimate			1
					850	Discharge Adj			-	Discharge Adj			(850)
Total A-87 Charge/(Reb:	<u><u>2,327</u></u>				<u><u>-</u></u>				<u><u>1,527</u></u>				<u><u>1,527</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01906020 - OFFICE OF EDUCATION

	2018-19				2019-20				2020-21				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2016-17 Estimate	Roll Forward Detail 2016-17 Actual	Roll Forward Detail 2016-17 Difference	A-87 Plan Schedule A	Roll Forward Detail 2017-18 Estimate	Roll Forward Detail 2017-18 Actual	Roll Forward Detail 2017-18 Difference	A-87 Plan Schedule A	Roll Forward Detail 2018-19 Estimate	Roll Forward Detail 2018-19 Actual	Roll Forward Detail 2018-19 Difference	
Service Departments:													
Building Use	6,478	6,478	6,478	-	-	6,478	-	(6,478)	-	6,478	-	(6,478)	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	19	17	19	2	15	13	15	2	20	19	20	1	5
Dept of Finance	112,893	93,628	112,893	19,265	94,850	94,436	94,850	414	97,168	112,893	97,168	(15,725)	2,318
Annual Audit	81	69	81	12	106	57	106	49	117	81	117	36	11
County Counsel	424	-	424	424	-	-	-	-	-	424	-	(424)	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	609	630	609	(21)	445	508	445	(63)	536	609	536	(73)	91
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	302	-	302	302	406	-	406	406	516	302	516	214	110
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>120,806</u>	<u>100,822</u>	<u>120,806</u>	<u>19,984</u>	<u>95,822</u>	<u>101,492</u>	<u>95,822</u>	<u>(5,670)</u>	<u>98,357</u>	<u>120,806</u>	<u>98,357</u>	<u>(22,449)</u>	<u>2,535</u>
Roll Forward Adjustments:	19,984				(5,670)				(22,449)				(16,779)
Rounding Adj	3				1				-				(1)
CAO estimate	-				489				697				208
Total A-87 Charge/(Rebate)	<u><u>140,793</u></u>				<u><u>90,642</u></u>				<u><u>76,605</u></u>				<u><u>(14,037)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02000000 - SOLID WASTE

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	369	156	369	213	369	139	369	230	-	369	-	(369)	(369)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	492	293	492	199	389	422	389	(33)	515	492	515	23	126
Dept of Finance	19,990	6,429	19,990	13,561	6,917	7,755	6,917	(838)	11,464	19,990	11,464	(8,526)	4,547
Annual Audit	2,085	1,186	2,085	899	2,770	1,800	2,770	970	3,080	2,085	3,080	995	310
County Counsel	31,514	-	31,514	31,514	3,719	-	3,719	3,719	2,485	31,514	2,485	(29,029)	(1,234)
Personnel	4,419	4,896	4,419	(477)	5,081	5,060	5,081	21	6,100	4,419	6,100	1,681	1,019
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	8,221	5,682	8,221	2,539	11,731	7,357	11,731	4,374	15,721	8,221	15,721	7,500	3,990
Employee Benefits	273	(138)	273	411	(38)	282	(38)	(320)	(166)	273	(166)	(439)	(128)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	7,777	-	7,777	7,777	10,582	-	10,582	10,582	13,557	7,777	13,557	5,780	2,975
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>75,140</u>	<u>18,504</u>	<u>75,140</u>	<u>56,636</u>	<u>41,520</u>	<u>22,815</u>	<u>41,520</u>	<u>18,705</u>	<u>52,756</u>	<u>75,140</u>	<u>52,756</u>	<u>(22,384)</u>	<u>11,236</u>
Roll Forward	56,636				18,705				(22,384)				(41,089)
Adjustments:	-	Rounding Adj			-	Rounding Adj			1	Rounding Adj			1
	-				12,748	CAO estimate			18,284	CAO estimate			5,536
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>131,776</u></u>				<u><u>72,973</u></u>				<u><u>48,657</u></u>				<u><u>(24,316)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02040205 - ORLAND AIRPORT

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
<b>Service Departments:</b>													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	96	41	96	55	28	33	28	(5)	41	96	41	(55)	13
Dept of Finance	692	663	692	29	673	513	673	160	727	692	727	35	54
Annual Audit	408	168	408	240	200	142	200	58	243	408	243	(165)	43
County Counsel	477	-	477	477	134	-	134	134	1,557	477	1,557	1,080	1,423
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,588	797	1,588	791	839	580	839	259	1,106	1,588	1,106	(482)	267
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,521	-	1,521	1,521	765	-	765	765	1,066	1,521	1,066	(455)	301
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<u>4,782</u>	<u>1,669</u>	<u>4,782</u>	<u>3,113</u>	<u>2,639</u>	<u>1,268</u>	<u>2,639</u>	<u>1,371</u>	<u>4,740</u>	<u>4,782</u>	<u>4,740</u>	<u>(42)</u>	<u>2,101</u>
Roll Forward	3,113				1,371				(42)				(1,413)
Adjustments:	-	Rounding Adj			1	Rounding Adj			1	Rounding Adj			-
	-				922	CAO estimate			1,438	CAO estimate			516
	-				-				-				-
<b>Total A-87 Charge/(Rebate)</b>	<u><u>7,895</u></u>				<u><u>4,933</u></u>				<u><u>6,137</u></u>				<u><u>1,204</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02040207 - WILLOWS AIRPORT

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	97	92	97	5	27	35	27	(8)	44	97	44	(53)	17
Dept of Finance	803	1,139	803	(336)	590	627	590	(37)	715	803	715	(88)	125
Annual Audit	410	372	410	38	200	148	200	52	265	410	265	(145)	65
County Counsel	4,039	-	4,039	4,039	5,272	-	5,272	5,272	6,316	4,039	6,316	2,277	1,044
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,598	1,768	1,598	(170)	818	601	818	217	1,212	1,598	1,212	(386)	394
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,530	-	1,530	1,530	747	-	747	747	1,168	1,530	1,168	(362)	421
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>8,477</u>	<u>3,371</u>	<u>8,477</u>	<u>5,106</u>	<u>7,654</u>	<u>1,411</u>	<u>7,654</u>	<u>6,243</u>	<u>9,720</u>	<u>8,477</u>	<u>9,720</u>	<u>1,243</u>	<u>2,066</u>
Roll Forward	5,106				6,243				1,243				(5,000)
Adjustments:	(1)	Rounding Adj			-	Rounding Adj			1	Rounding Adj			1
	-				899	CAO estimate			1,576	CAO estimate			677
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>13,582</u></u>				<u><u>14,796</u></u>				<u><u>12,540</u></u>				<u><u>(2,256)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02200000 - FLEET OPERATIONS

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	126	119	126	7	120	134	120	(14)	100	126	100	(26)	(20)
Dept of Finance	3,531	3,401	3,531	130	3,873	4,467	3,873	(594)	3,862	3,531	3,862	331	(11)
Annual Audit	535	481	535	54	856	570	856	286	597	535	597	62	(259)
County Counsel	-	-	-	-	36	-	36	36	-	-	-	-	(36)
Personnel	2,946	3,301	2,946	(355)	3,438	2,956	3,438	482	3,486	2,946	3,486	540	48
General Insurance	2,371	2,346	2,371	25	3,950	2,374	3,950	1,576	3,167	2,371	3,167	796	(783)
Employee Benefits	182	423	182	(241)	249	161	249	88	155	182	155	(27)	(94)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,994	-	1,994	1,994	3,268	-	3,268	3,268	2,629	1,994	2,629	635	(639)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>11,685</u>	<u>10,071</u>	<u>11,685</u>	<u>1,614</u>	<u>15,790</u>	<u>10,662</u>	<u>15,790</u>	<u>5,128</u>	<u>13,996</u>	<u>11,685</u>	<u>13,996</u>	<u>2,311</u>	<u>(1,794)</u>
Roll Forward	1,614				5,128				2,311				(2,817)
Adjustments:	1	Rounding Adj			(2)	Rounding Adj			3	Rounding Adj			5
	-				3,937	CAO estimate			3,546	CAO estimate			(391)
Total A-87 Charge/(Rebate)	<u><u>13,300</u></u>				<u><u>24,853</u></u>				<u><u>19,856</u></u>				<u><u>(4,997)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02210000 - UNDERGROUND STORAGE TANKS

	2018-19				2019-20				2020-21				Prior Year Variance
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	27	24	27	3	16	26	16	(10)	16	27	16	(11)	-
Dept of Finance	244	372	244	(128)	273	516	273	(243)	255	244	255	11	(18)
Annual Audit	115	96	115	19	116	110	116	6	95	115	95	(20)	(21)
County Counsel	2,517	-	2,517	2,517	1,830	-	1,830	1,830	497	2,517	497	(2,020)	(1,333)
Personnel	(1,313)	(112)	(1,313)	(1,201)	(756)	(220)	(756)	(536)	(275)	(1,313)	(275)	1,038	481
General Insurance	447	458	447	(11)	484	448	484	36	434	447	434	(13)	(50)
Employee Benefits	(142)	-	(142)	(142)	(654)	(118)	(654)	(536)	(393)	(142)	(393)	(251)	261
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	429	-	429	429	442	-	442	442	419	429	419	(10)	(23)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>2,324</u>	<u>838</u>	<u>2,324</u>	<u>1,486</u>	<u>1,751</u>	<u>762</u>	<u>1,751</u>	<u>989</u>	<u>1,048</u>	<u>2,324</u>	<u>1,048</u>	<u>(1,276)</u>	<u>(703)</u>
Roll Forward	1,486				989				(1,276)				(2,265)
Adjustments:	4	Rounding Adj			2	Rounding Adj			-	Rounding Adj			(2)
	-				532	CAO estimate			564	CAO estimate			32
Total A-87 Charge/(Rebate)	<u><u>3,814</u></u>				<u><u>3,274</u></u>				<u><u>336</u></u>				<u><u>(2,938)</u></u>



A-87 COST ALLOCATION DETAIL & COMPARISON

02220000 - VEGETATION & ENVIRONMENTAL MGMT

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior Year Variance
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	13	10	13	3	7	13	7	(6)	7	13	7	(6)	-
Dept of Finance	155	125	155	30	126	289	126	(163)	103	155	103	(52)	(23)
Annual Audit	57	42	57	15	51	56	51	(5)	42	57	42	(15)	(9)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	223	199	223	24	215	229	215	(14)	191	223	191	(32)	(24)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	213	-	213	213	196	-	196	196	184	213	184	(29)	(12)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>661</u>	<u>376</u>	<u>661</u>	<u>285</u>	<u>595</u>	<u>587</u>	<u>595</u>	<u>8</u>	<u>527</u>	<u>661</u>	<u>527</u>	<u>(134)</u>	<u>(68)</u>
Roll Forward	285				8				(134)				(142)
Adjustments:	2	Rounding Adj			1	Rounding Adj			(3)	Rounding Adj			(4)
	-				236	CAO estimate			248	CAO estimate			12
Total A-87 Charge/(Rebate)	<u><u>948</u></u>				<u><u>840</u></u>				<u><u>638</u></u>				<u><u>(202)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02224170 - TRI-COUNTY BEE

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	1	1	-	-	1	-	(1)	-	1	-	(1)	-
Dept of Finance	15	25	15	(10)	14	23	14	(9)	14	15	14	(1)	-
Annual Audit	3	2	3	1	2	2	2	-	2	3	2	(1)	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	10	10	10	-	9	10	9	(1)	8	10	8	(2)	(1)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	9	-	9	9	9	-	9	9	8	9	8	(1)	(1)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>38</u>	<u>38</u>	<u>38</u>	<u>-</u>	<u>34</u>	<u>36</u>	<u>34</u>	<u>(2)</u>	<u>32</u>	<u>38</u>	<u>32</u>	<u>(6)</u>	<u>(2)</u>
Roll Forward	-				(2)				(6)				(4)
Adjustments:	(2)	Rounding Adj			1	Rounding Adj			2	Rounding Adj			1
					10	CAO estimate			11	CAO estimate			1
Total A-87 Charge/(Rebate)	<u><u>36</u></u>				<u><u>43</u></u>				<u><u>39</u></u>				<u><u>(4)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02260000 - PUBLIC WORKS AGENCY

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	656	2,337	656	(1,681)	656	638	656	18	4,798	656	4,798	4,142	4,142
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	182	219	182	(37)	54	167	54	(113)	50	182	50	(132)	(4)
Dept of Finance	7,539	5,581	7,539	1,958	6,536	5,967	6,536	569	7,284	7,539	7,284	(255)	748
Annual Audit	773	888	773	(115)	384	712	384	(328)	298	773	298	(475)	(86)
County Counsel	3,933	66,425	3,933	(62,492)	14,016	44,733	14,016	(30,717)	35,455	3,933	35,455	31,522	21,439
Personnel	3,419	5,586	3,419	(2,167)	6,373	4,182	6,373	2,191	5,600	3,419	5,600	2,181	(773)
General Insurance	12,245	15,051	12,245	(2,806)	11,404	12,315	11,404	(911)	15,865	12,245	15,865	3,620	4,461
Employee Benefits	516	845	516	(329)	544	525	544	19	297	516	297	(219)	(247)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	2,883	-	2,883	2,883	1,466	-	1,466	1,466	1,313	2,883	1,313	(1,570)	(153)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>32,146</u>	<u>96,932</u>	<u>32,146</u>	<u>(64,786)</u>	<u>41,433</u>	<u>69,239</u>	<u>41,433</u>	<u>(27,806)</u>	<u>70,960</u>	<u>32,146</u>	<u>70,960</u>	<u>38,814</u>	<u>29,527</u>
Roll Forward	(64,786)				(27,806)				38,814				66,620
Adjustments:	(2)	Rounding Adj			(1)	Rounding Adj			2	Rounding Adj			3
	-				1,766	CAO estimate			1,771	CAO estimate			5
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>(32,642)</u>				<u>15,392</u>				<u>111,547</u>				<u>96,155</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02261000 - PCDS PERMIT CENTER

	2018-19				2019-20				2020-21				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2016-17 Estimate	Roll Forward Detail 2016-17 Actual	Roll Forward Detail 2016-17 Difference	A-87 Plan Schedule A	Roll Forward Detail 2017-18 Estimate	Roll Forward Detail 2017-18 Actual	Roll Forward Detail 2017-18 Difference	A-87 Plan Schedule A	Roll Forward Detail 2018-19 Estimate	Roll Forward Detail 2018-19 Actual	Roll Forward Detail 2018-19 Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	15	-	-	-	15	-	-	-	-
Dept of Finance	-	-	-	-	180	-	-	-	300	-	-	-	120
Annual Audit	-	-	-	-	105	-	-	-	90	-	-	-	(15)
County Counsel	-	-	-	-	219	-	-	-	-	-	-	-	(219)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	439	-	-	-	410	-	-	-	(29)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	400	-	-	-	396	-	-	-	(4)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	1,358	-	-	-	1,211	-	-	-	(147)
Roll Forward	-				-				-				-
Adjustments:	-	Rounding Adj			-	Rounding Adj			(1)	Rounding Adj			(1)
	-				482	CAO estimate			534	CAO estimate			52
	-												
Total A-87 Charge/(Rebate)	-				1,840				1,744				(96)

A-87 COST ALLOCATION DETAIL & COMPARISON

02261120 - COUNTY FACILITIES ISF

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	988	1,006	988	(18)	989	1,008	989	(19)	964	988	964	(24)	(25)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	332	6	332	326	206	207	206	(1)	237	332	237	(95)	31
Dept of Finance	7,272	7,229	7,272	43	10,920	8,228	10,920	2,692	12,978	7,272	12,978	5,706	2,058
Annual Audit	1,407	23	1,407	1,384	1,471	883	1,471	588	1,420	1,407	1,420	13	(51)
County Counsel	36	-	36	36	3,755	-	3,755	3,755	6,859	36	6,859	6,823	3,104
Personnel	8,102	10,622	8,102	(2,520)	11,827	10,344	11,827	1,483	15,023	8,102	15,023	6,921	3,196
General Insurance	6,878	1,854	6,878	5,024	7,818	5,000	7,818	2,818	8,091	6,878	8,091	1,213	273
Employee Benefits	500	317	500	183	870	565	870	305	89	500	89	(411)	(781)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	5,246	-	5,246	5,246	5,621	-	5,621	5,621	6,250	5,246	6,250	1,004	629
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>30,761</u>	<u>21,057</u>	<u>30,761</u>	<u>9,704</u>	<u>43,477</u>	<u>26,235</u>	<u>43,477</u>	<u>17,242</u>	<u>51,911</u>	<u>30,761</u>	<u>51,911</u>	<u>21,150</u>	<u>8,434</u>
Roll Forward	9,704				17,242				21,150				3,908
Adjustments:	1	Rounding Adj			3	Rounding Adj			2	Rounding Adj			(1)
	-				6,771	CAO estimate			8,429	CAO estimate			1,658
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>40,466</u></u>				<u><u>67,493</u></u>				<u><u>81,492</u></u>				<u><u>13,999</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02270000 - CENTRAL SERVICES

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior Year Variance
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	2	3	1	2	3	2	(1)	-	3	-	(3)	(2)
Dept of Finance	60	51	60	9	183	85	183	98	-	60	-	(60)	(183)
Annual Audit	12	10	12	2	11	11	11	-	-	12	-	(12)	(11)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	47	48	47	(1)	45	46	45	(1)	-	47	-	(47)	(45)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	45	-	45	45	41	-	41	41	-	45	-	(45)	(41)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>167</u>	<u>111</u>	<u>167</u>	<u>56</u>	<u>282</u>	<u>145</u>	<u>282</u>	<u>137</u>	<u>-</u>	<u>167</u>	<u>-</u>	<u>(167)</u>	<u>(282)</u>
Roll Forward	56				137				(167)				(304)
Adjustments:	-	Rounding Adj			(1)	Rounding Adj			-	Rounding Adj			1
	-				50	CAO estimate			-	CAO estimate			(50)
Total A-87 Charge/(Rebate)	<u><u>223</u></u>				<u><u>468</u></u>				<u><u>(167)</u></u>				<u><u>(635)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02280000 - DATA PROCESSING ISF

	2018-19				2019-20				2020-21				Prior Year Variance
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	257	259	257	(2)	257	261	257	(4)	321	257	321	64	64
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	88	71	88	17	61	76	61	(15)	65	88	65	(23)	4
Dept of Finance	14,444	3,748	14,444	10,696	8,271	5,189	8,271	3,082	19,326	14,444	19,326	4,882	11,055
Annual Audit	375	287	375	88	436	323	436	113	390	375	390	15	(46)
County Counsel	-	-	-	-	1,750	-	1,750	1,750	-	-	-	-	(1,750)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,539	1,443	1,539	96	1,928	1,389	1,928	539	1,934	1,539	1,934	395	6
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,399	-	1,399	1,399	1,665	-	1,665	1,665	1,718	1,399	1,718	319	53
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	18,102	5,808	18,102	12,294	14,368	7,238	14,368	7,130	23,754	18,102	23,754	5,652	9,386
Roll Forward	12,294	Rounding Adj			7,130	Rounding Adj			5,652	Rounding Adj			(1,478)
Adjustments:	2				-	CAO estimate			2	CAO estimate			2
	-				2,005				2,318				313
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>30,398</u>				<u>23,503</u>				<u>31,726</u>				<u>8,223</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02310000 - UTILITIES ISF

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	59	-	-	-	59
Dept of Finance	-	-	-	-	-	-	-	-	(13,895)	-	-	-	(13,895)
Annual Audit	-	-	-	-	-	-	-	-	353	-	-	-	353
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	(590)	-	-	-	(590)
General Insurance	-	-	-	-	-	-	-	-	1,613	-	-	-	1,613
Employee Benefits	-	-	-	-	-	-	-	-	(49)	-	-	-	(49)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	1,555	-	-	-	1,555
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	(10,954)	-	-	-	(10,954)
Roll Forward	-	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
Adjustments:	-				-				(1)				(1)
	-				-	CAO estimate			2,097	CAO estimate			2,097
	-				-				-				-
Total A-87 Charge/(Rebate)	-				-				(8,858)				(8,858)



A-87 COST ALLOCATION DETAIL & COMPARISON

03230000 - FIRE CHIEF'S ASSOCIATION

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	-	2	-	(2)	-	-	-	-	-	-	-	-	-
Annual Audit	-	1	-	(1)	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	5	-	(5)	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	8	-	(8)	-	-	-	-	-	-	-	-	-
Roll Forward	(8)				-				-				-
Adjustments:	-				-				-				-
Total A-87 Charge/(Rebate)	<u>(8)</u>				<u>-</u>				<u>-</u>				<u>-</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04050000 - COURT

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	1,415	-	1,415	1,415	1,415
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	443	-	443	443	236	432	236	(196)	229	443	229	(214)	(7)
Dept of Finance	3,094	574	3,094	2,520	4,086	3,677	4,086	409	3,780	3,094	3,780	686	(306)
Annual Audit	1,880	-	1,880	1,880	1,685	1,842	1,685	(157)	1,371	1,880	1,371	(509)	(314)
County Counsel	-	-	-	-	977	-	977	977	5,554	-	5,554	5,554	4,577
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	15,580	8,652	15,580	6,928	18,056	15,356	18,056	2,700	7,875	15,580	7,875	(7,705)	(10,181)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	7,012	-	7,012	7,012	6,436	-	6,436	6,436	6,036	7,012	6,036	(976)	(400)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	28,009	9,226	28,009	18,783	31,476	21,307	31,476	10,169	26,260	28,009	26,260	(1,749)	(5,216)
Roll Forward	18,783				10,169				(1,749)				(11,918)
Adjustments:	-	Rounding Adj			(1)	Rounding Adj			2	Rounding Adj			3
	-				7,753	CAO estimate			8,141	CAO estimate			388
	-				(49,397)	Discharge Adj			(32,654)	Discharge Adj			16,743
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>46,792</u>				<u>-</u>				<u>-</u>				<u>-</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04100000 - LAW LIBRARY

	2018-19				2019-20				2020-21				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			
	Estimate	2016-17 Actual	2016-17 Actual	Difference	Estimate	2017-18 Actual	2017-18 Actual	Difference	Estimate	2018-19 Actual	2018-19 Actual	Difference	
<b>Service Departments:</b>													
Building Use	-	-	-	-	-	-	-	-	92	-	92	92	92
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	1	1	-	1	1	1	-	1	1	1	-	-
Dept of Finance	76	20	76	56	40	15	40	25	48	76	48	(28)	8
Annual Audit	4	4	4	-	4	4	4	-	3	4	3	(1)	(1)
County Counsel	-	-	-	-	401	-	401	401	2,409	-	2,409	2,409	2,008
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	15	21	15	(6)	17	15	17	2	59	15	59	44	42
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	14	-	14	14	16	-	16	16	15	14	15	1	(1)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>110</b>	<b>46</b>	<b>110</b>	<b>64</b>	<b>479</b>	<b>35</b>	<b>479</b>	<b>444</b>	<b>2,627</b>	<b>110</b>	<b>2,627</b>	<b>2,517</b>	<b>2,148</b>
Roll Forward	64				444				2,517				2,517
Adjustments:	(1)				(1)				-				-
	-				19				20				20
													-
<b>Total A-87 Charge/(Rebate)</b>	<b>173</b>				<b>941</b>				<b>5,164</b>				<b>4,685</b>

A-87 COST ALLOCATION DETAIL & COMPARISON

04250000 - LOCAL TRANSPORTATION TRUST

	2018-19				2019-20				2020-21				Prior Year Variance
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	
Service Departments:													
Building Use	-	177	-	(177)	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	103	87	103	16	69	92	69	(23)	82	103	82	(21)	13
Dept of Finance	552	882	552	(330)	610	774	610	(164)	811	552	811	259	201
Annual Audit	436	351	436	85	490	393	490	97	490	436	490	54	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,699	1,717	1,699	(18)	2,053	1,601	2,053	452	2,239	1,699	2,239	540	186
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,627	-	1,627	1,627	1,874	-	1,874	1,874	2,158	1,627	2,158	531	284
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	4,417	3,214	4,417	1,203	5,096	2,860	5,096	2,236	5,780	4,417	5,780	1,363	684
Roll Forward	1,203				2,236				1,363				(873)
Adjustments:	(1)	Rounding Adj			(1)	Rounding Adj			-	Rounding Adj			1
	-				2,257	CAO estimate			2,911	CAO estimate			654
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>5,619</u>				<u>9,588</u>				<u>10,054</u>				<u>466</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04260000 - TRANSPORTATION ADMIN

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	317	-	317	317	317	317	317	-	-	317	-	(317)	(317)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	28	31	28	(3)	66	33	66	33	64	28	64	36	(2)
Dept of Finance	242	291	242	(49)	541	409	541	132	685	242	685	443	144
Annual Audit	120	127	120	(7)	472	141	472	331	382	120	382	262	(90)
County Counsel	773	-	773	773	36	-	36	36	-	773	-	(773)	(36)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	554	601	554	(47)	2,089	656	2,089	1,433	1,745	554	1,745	1,191	(344)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	449	-	449	449	1,802	-	1,802	1,802	1,682	449	1,682	1,233	(120)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>2,483</u>	<u>1,050</u>	<u>2,483</u>	<u>1,433</u>	<u>5,323</u>	<u>1,556</u>	<u>5,323</u>	<u>3,767</u>	<u>4,558</u>	<u>2,483</u>	<u>4,558</u>	<u>2,075</u>	<u>(765)</u>
Roll Forward	1,433				3,767				2,075				(1,692)
Adjustments:	2				2	Rounding Adj			(2)	Rounding Adj			(4)
	-				2,171	CAO estimate			2,269	CAO estimate			98
Total A-87 Charge/(Rebate)	<u><u>3,918</u></u>				<u><u>11,263</u></u>				<u><u>8,900</u></u>				<u><u>(2,363)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04280000 - GLENN COUNTY TRANSIT

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	19	17	19	2	24	16	24	8	25	19	25	6	1
Dept of Finance	329	473	329	(144)	399	791	399	(392)	404	329	404	75	5
Annual Audit	81	69	81	12	174	69	174	105	149	81	149	68	(25)
County Counsel	121	968	121	(847)	73	501	73	(428)	-	121	-	(121)	(73)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	316	326	316	(10)	729	279	729	450	682	316	682	366	(47)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	302	-	302	302	665	-	665	665	657	302	657	355	(8)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,168</u>	<u>1,853</u>	<u>1,168</u>	<u>(685)</u>	<u>2,064</u>	<u>1,656</u>	<u>2,064</u>	<u>408</u>	<u>1,917</u>	<u>1,168</u>	<u>1,917</u>	<u>749</u>	<u>(147)</u>
Roll Forward	(685)				408				749				341
Adjustments:	1	Rounding Adj			-	Rounding Adj			1	Rounding Adj			1
	-				801	CAO estimate			887	CAO estimate			86
Total A-87 Charge/(Rebate)	<u><u>484</u></u>				<u><u>3,273</u></u>				<u><u>3,554</u></u>				<u><u>281</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04281000 - FIXED ROUTE TRANSIT

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	182	119	182	63	58	137	58	(79)	46	182	46	(136)	(12)
Dept of Finance	1,037	1,275	1,037	(238)	645	1,565	645	(920)	566	1,037	566	(471)	(79)
Annual Audit	770	482	770	288	411	582	411	(171)	277	770	277	(493)	(134)
County Counsel	36	-	36	36	-	-	-	-	-	36	-	(36)	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	3,001	2,293	3,001	708	1,721	2,365	1,721	(644)	1,263	3,001	1,263	(1,738)	(458)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	2,873	-	2,873	2,873	1,570	-	1,570	1,570	1,218	2,873	1,218	(1,655)	(352)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>7,899</u>	<u>4,169</u>	<u>7,899</u>	<u>3,730</u>	<u>4,405</u>	<u>4,649</u>	<u>4,405</u>	<u>(244)</u>	<u>3,370</u>	<u>7,899</u>	<u>3,370</u>	<u>(4,529)</u>	<u>(1,035)</u>
Roll Forward	3,730				(244)				(4,529)				(4,285)
Adjustments:	(1)	Rounding Adj			(1)	Rounding Adj			-	Rounding Adj			1
	-				<u>1,892</u>	CAO estimate			<u>1,643</u>	CAO estimate			<u>(249)</u>
Total A-87 Charge/(Rebate)	<u><u>11,628</u></u>				<u><u>6,052</u></u>				<u><u>484</u></u>				<u><u>(5,568)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04282500 - TRANSPORTATION PROP 1B

	2018-19				2019-20				2020-21				Prior Year Variance
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	27	-	-	-	-	-	-	-	(27)
Dept of Finance	-	-	-	-	181	-	-	-	-	-	-	-	(181)
Annual Audit	-	-	-	-	191	-	-	-	-	-	-	-	(191)
County Counsel	-	-	-	-	36	-	-	-	-	-	-	-	(36)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	801	-	-	-	-	-	-	-	(801)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	731	-	-	-	-	-	-	-	(731)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	1,967	-	-	-	-	-	-	-	(1,967)
Roll Forward Adjustments:	-				-				-				-
Rounding Adj	-				1				-				(1)
CAO estimate	-				880				-				(880)
Total A-87 Charge/(Rebate)	-				2,848				-				(2,848)



A-87 COST ALLOCATION DETAIL & COMPARISON

04601000 - LAFCO

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
<b>Service Departments:</b>													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	5	4	5	1	3	6	3	(3)	4	5	4	(1)	1
Dept of Finance	1,038	165	1,038	873	126	705	126	(579)	926	1,038	926	(112)	800
Annual Audit	23	17	23	6	21	24	21	(3)	23	23	23	-	2
County Counsel	381	-	381	381	693	-	693	693	630	381	630	249	(63)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	88	82	88	6	88	98	88	(10)	103	88	103	15	15
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	84	-	84	84	80	-	80	80	99	84	99	15	19
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<u>1,619</u>	<u>268</u>	<u>1,619</u>	<u>1,351</u>	<u>1,011</u>	<u>833</u>	<u>1,011</u>	<u>178</u>	<u>1,785</u>	<u>1,619</u>	<u>1,785</u>	<u>166</u>	<u>774</u>
Roll Forward	1,351				178				166				(12)
Adjustments:	(1)	Rounding Adj			(1)	Rounding Adj			(3)	Rounding Adj			(2)
	-				96	CAO estimate			134	CAO estimate			38
<b>Total A-87 Charge/(Rebate)</b>	<u><u>2,969</u></u>				<u><u>1,284</u></u>				<u><u>2,082</u></u>				<u><u>798</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04796000 - GLENN GROUNDWATER AUTHORITY

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	23	-	-	-	22	-	-	-	(1)
Dept of Finance	-	-	-	-	160	-	-	-	514	-	-	-	354
Annual Audit	-	-	-	-	163	-	-	-	133	-	-	-	(30)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	682	-	-	-	607	-	-	-	(75)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	622	-	-	-	585	-	-	-	(37)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	1,650	-	-	-	1,861	-	-	-	211
Roll Forward	-				-				-				-
Adjustments:	-	Rounding Adj			-	Rounding Adj			(1)	Rounding Adj			(1)
	-				749	CAO estimate			789	CAO estimate			40
	-												-
Total A-87 Charge/(Rebate)	-				2,399				2,649				250

A-87 COST ALLOCATION DETAIL & COMPARISON

04999100 - COMMUNITY ACTION

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	533	581	533	(48)	220	493	220	(273)	236	533	236	(297)	16
Dept of Finance	13,876	14,555	13,876	(679)	10,888	13,436	10,888	(2,548)	11,271	13,876	11,271	(2,605)	383
Annual Audit	2,336	2,359	2,336	(23)	1,593	2,123	1,593	(530)	1,435	2,336	1,435	(901)	(158)
County Counsel	898	-	898	898	1,276	-	1,276	1,276	4,440	898	4,440	3,542	3,164
Personnel	10,705	13,355	10,705	(2,650)	7,362	10,372	7,362	(3,010)	11,329	10,705	11,329	624	3,967
General Insurance	8,802	14,853	8,802	(6,051)	6,563	12,150	6,563	(5,587)	6,440	8,802	6,440	(2,362)	(123)
Employee Benefits	665	713	665	(48)	1,104	991	1,104	113	1,150	665	1,150	485	46
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	8,428	-	8,428	8,428	5,988	-	5,988	5,988	6,210	8,428	6,210	(2,218)	222
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	46,243	46,416	46,243	(173)	34,994	39,565	34,994	(4,571)	42,511	46,243	42,511	(3,732)	7,517
Roll Forward	(173)				(4,571)				(3,732)				839
Adjustments:	1	Rounding Adj			-	Rounding Adj			2	Rounding Adj			2
	-				7,214	CAO estimate			8,375	CAO estimate			1,161
Total A-87 Charge/(Rebate)	<u>46,071</u>				<u>37,637</u>				<u>47,156</u>				<u>9,519</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04999105 - COMMUNITY DEVELOPMENT

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
<b>Service Departments:</b>													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	12	-	-	-	47	-	-	-	39	12	39	27	(8)
Dept of Finance	1,127	-	-	-	4,678	-	-	-	4,009	1,127	4,009	2,882	(669)
Annual Audit	51	-	-	-	332	-	-	-	231	51	231	180	(101)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	2,946	-	-	-	5,206	-	-	-	5,229	2,946	5,229	2,283	23
General Insurance	197	-	-	-	1,390	-	-	-	1,055	197	1,055	858	(335)
Employee Benefits	182	-	-	-	433	-	-	-	249	182	249	67	(184)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	189	-	-	-	1,269	-	-	-	1,017	189	1,017	828	(252)
Adjustments	-	-	-	-	-	-	-	-	-	(1)	-	1	-
<b>Subtotal</b>	<b>4,704</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,355</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,829</b>	<b>4,703</b>	<b>11,829</b>	<b>7,126</b>	<b>(1,526)</b>
Roll Forward	-				-				7,126				7,126
Adjustments:	(1)	Rounding Adj			-	Rounding Adj			(1)	Rounding Adj			(1)
	-				1,528	CAO estimate			1,371	CAO estimate			(157)
<b>Total A-87 Charge/(Rebate)</b>	<b>4,703</b>				<b>14,883</b>				<b>20,325</b>			(6)	<b>5,442</b>

A-87 COST ALLOCATION DETAIL & COMPARISON

05010000 - ARTOIS FIRE DISTRICT

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	8	6	8	2	4	7	4	(3)	4	8	4	(4)	-
Dept of Finance	170	174	170	(4)	259	216	259	43	312	170	312	142	53
Annual Audit	33	25	33	8	30	28	30	2	24	33	24	(9)	(6)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	122	-	122	122	114	-	114	114	107	122	107	(15)	(7)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>333</u>	<u>205</u>	<u>333</u>	<u>128</u>	<u>407</u>	<u>251</u>	<u>407</u>	<u>156</u>	<u>447</u>	<u>333</u>	<u>447</u>	<u>114</u>	<u>40</u>
Roll Forward	128				156				114				(42)
Adjustments:	(2)	Rounding Adj			2	Rounding Adj			2	Rounding Adj			-
	-				138	CAO estimate			145	CAO estimate			7
Total A-87 Charge/(Rebate)	<u><u>459</u></u>				<u><u>703</u></u>				<u><u>708</u></u>				<u><u>5</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05022000 - HAMILTON FIRE DISTRICT

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	33	32	33	1	23	34	23	(11)	23	33	23	(10)	-
Dept of Finance	1,686	1,076	1,686	610	771	714	771	57	779	1,686	779	(907)	8
Annual Audit	139	130	139	9	164	144	164	20	136	139	136	(3)	(28)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	519	-	519	519	626	-	626	626	598	519	598	79	(28)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>2,377</u>	<u>1,238</u>	<u>2,377</u>	<u>1,139</u>	<u>1,584</u>	<u>892</u>	<u>1,584</u>	<u>692</u>	<u>1,536</u>	<u>2,377</u>	<u>1,536</u>	<u>(841)</u>	<u>(48)</u>
Roll Forward	1,139				692				(841)				(1,533)
Adjustments:	(1)	Rounding Adj			-	Rounding Adj			(2)	Rounding Adj			(2)
	-				755	CAO estimate			807	CAO estimate			52
Total A-87 Charge/(Rebate)	<u><u>3,515</u></u>				<u><u>3,031</u></u>				<u><u>1,500</u></u>				<u><u>(1,531)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05022010 - BAYLISS FIRE DISTRICT

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior Year Variance
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	2	2	-	3	2	3	1	1	2	1	(1)	(2)
Dept of Finance	93	36	93	57	217	145	217	72	287	93	287	194	70
Annual Audit	10	9	10	1	22	10	22	12	7	10	7	(3)	(15)
County Counsel	-	-	-	-	-	-	-	-	66	-	66	66	66
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	36	-	36	36	83	-	83	83	31	36	31	(5)	(52)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>141</u>	<u>47</u>	<u>141</u>	<u>94</u>	<u>325</u>	<u>157</u>	<u>325</u>	<u>168</u>	<u>392</u>	<u>141</u>	<u>392</u>	<u>251</u>	<u>67</u>
Roll Forward	94				168				251				83
Adjustments:	(1)	Rounding Adj			-	Rounding Adj			(1)	Rounding Adj			(1)
	-				100	CAO estimate			42	CAO estimate			(58)
Total A-87 Charge/(Rebate)	<u><u>234</u></u>				<u><u>593</u></u>				<u><u>684</u></u>				<u><u>91</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05050000 - WILLOWS RURAL FIRE DISTRICT

	2018-19				2019-20				2020-21				Prior Year Variance
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	25	23	25	2	15	24	15	(9)	10	25	10	(15)	(5)
Dept of Finance	385	352	385	33	359	403	359	(44)	361	385	361	(24)	2
Annual Audit	106	91	106	15	104	104	104	-	58	106	58	(48)	(46)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	394	-	394	394	396	-	396	396	255	394	255	(139)	(141)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>910</u>	<u>466</u>	<u>910</u>	<u>444</u>	<u>874</u>	<u>531</u>	<u>874</u>	<u>343</u>	<u>684</u>	<u>910</u>	<u>684</u>	<u>(226)</u>	<u>(190)</u>
Roll Forward	444				343				(226)				(569)
Adjustments:	-	Rounding Adj			(3)	Rounding Adj			(2)	Rounding Adj			1
	-				477	CAO estimate			344	CAO estimate			(133)
Total A-87 Charge/(Rebate)	<u><u>1,354</u></u>				<u><u>1,691</u></u>				<u><u>800</u></u>				<u><u>(891)</u></u>



A-87 COST ALLOCATION DETAIL & COMPARISON

05110000 - STORM DRAIN MAINT #1

	2018-19				2019-20				2020-21				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2018-19 Estimate	2018-19 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	1	1	-	-	-	-	-	-	1	-	(1)	-
Dept of Finance	101	26	101	75	185	142	185	43	299	101	299	198	114
Annual Audit	4	3	4	1	-	2	-	(2)	-	4	-	(4)	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	16	-	16	16	1	-	1	1	1	16	1	(15)	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>122</u>	<u>30</u>	<u>122</u>	<u>92</u>	<u>186</u>	<u>144</u>	<u>186</u>	<u>42</u>	<u>300</u>	<u>122</u>	<u>300</u>	<u>178</u>	<u>114</u>
Roll Forward	92				42				178				136
Adjustments:	(1)	Rounding Adj			2	Rounding Adj			1	Rounding Adj			(1)
					2	CAO estimate			2	CAO estimate			-
Total A-87 Charge/(Rebate)	<u><u>213</u></u>				<u><u>232</u></u>				<u><u>481</u></u>				<u><u>249</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05130000 - STORM DRAIN MAINT #3

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	7	6	7	1	4	7	4	(3)	3	7	3	(4)	(1)
Dept of Finance	122	62	122	60	209	159	209	50	259	122	259	137	50
Annual Audit	28	25	28	3	25	28	25	(3)	21	28	21	(7)	(4)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	104	-	104	104	96	-	96	96	91	104	91	(13)	(5)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>261</u>	<u>93</u>	<u>261</u>	<u>168</u>	<u>334</u>	<u>194</u>	<u>334</u>	<u>140</u>	<u>374</u>	<u>261</u>	<u>374</u>	<u>113</u>	<u>40</u>
Roll Forward	168				140				113				(27)
Adjustments:	(1)	Rounding Adj			(2)	Rounding Adj			1	Rounding Adj			3
	-				115	CAO estimate			123	CAO estimate			8
Total A-87 Charge/(Rebate)	<u><u>428</u></u>				<u><u>587</u></u>				<u><u>611</u></u>				<u><u>24</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05140000 - N. WILLOWS CO SERVICE AREA

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	7	6	7	1	3	7	3	(4)	3	7	3	(4)	-
Dept of Finance	160	114	160	46	228	226	228	2	294	160	294	134	66
Annual Audit	28	25	28	3	21	28	21	(7)	16	28	16	(12)	(5)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	106	-	106	106	82	-	82	82	68	106	68	(38)	(14)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>301</u>	<u>145</u>	<u>301</u>	<u>156</u>	<u>334</u>	<u>261</u>	<u>334</u>	<u>73</u>	<u>381</u>	<u>301</u>	<u>381</u>	<u>80</u>	<u>47</u>
Roll Forward	156				73				80				7
Adjustments:	-	Rounding Adj			(1)	Rounding Adj			-	Rounding Adj			1
	-				98	CAO estimate			92	CAO estimate			(6)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>457</u></u>				<u><u>504</u></u>				<u><u>553</u></u>				<u><u>49</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05210000 - AIR POLLUTION CONTROL DISTRICT

	2018-19				2019-20				2020-21				Prior Year
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	
Service Departments:													
Building Use	1,731	1,731	1,731	-	1,731	1,731	1,731	-	1,730	1,731	1,730	(1)	(1)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	98	82	98	16	58	107	58	(49)	133	98	133	35	75
Dept of Finance	4,194	3,698	4,194	496	4,461	3,887	4,461	574	5,643	4,194	5,643	1,449	1,182
Annual Audit	417	333	417	84	415	454	415	(39)	796	417	796	379	381
County Counsel	288	-	288	288	1,641	752	1,641	889	364	288	364	76	(1,277)
Personnel	3,807	5,130	3,807	(1,323)	5,250	4,951	5,250	299	5,826	3,807	5,826	2,019	576
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	698	723	698	(25)	2,668	2,500	2,668	168	4,863	698	4,863	4,165	2,195
Employee Benefits	177	293	177	(116)	107	125	107	(18)	(47)	177	(47)	(224)	(154)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,557	-	1,557	1,557	1,586	-	1,586	1,586	3,503	1,557	3,503	1,946	1,917
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	12,967	11,990	12,967	977	17,917	14,507	17,917	3,410	22,811	12,967	22,811	9,844	4,894
Roll Forward	977				3,410				9,844				6,434
Adjustments:	-	Rounding Adj			-	Rounding Adj			(2)	Rounding Adj			(2)
	-				1,911	CAO estimate			4,724	CAO estimate			2,813
	-				-				-				-
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	13,944				23,238				37,377				14,139

A-87 COST ALLOCATION DETAIL & COMPARISON

05210241 - AIR POLLUTION VEHICLE REGISTRATION

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	13	11	13	2	7	10	7	(3)	7	13	7	(6)	-
Dept of Finance	130	165	130	(35)	124	151	124	(27)	138	130	138	8	14
Annual Audit	55	43	55	12	50	45	50	5	41	55	41	(14)	(9)
County Counsel	-	-	-	-	-	-	-	-	199	-	199	199	199
Personnel	-	(112)	-	112	-	(220)	-	220	(52)	-	(52)	(52)	(52)
General Insurance	-	-	-	-	210	182	210	28	188	-	188	188	(22)
Employee Benefits	-	(390)	-	390	(200)	(118)	(200)	(82)	-	-	-	-	200
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	206	-	206	206	192	-	192	192	181	206	181	(25)	(11)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	404	(283)	404	687	383	50	383	333	702	404	702	298	319
Roll Forward	687				333				298				(35)
Adjustments:	(1)	Rounding Adj			(2)	Rounding Adj			(1)	Rounding Adj			1
					231	CAO estimate			244	CAO estimate			13
Total A-87 Charge/(Rebate)	<u>1,090</u>				<u>945</u>				<u>1,243</u>				<u>298</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05250000 - OLIVE PEST MGMT DISTRICT

	2018-19				2019-20				2020-21				Prior Year
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	
<b>Service Departments:</b>													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	5	7	5	(2)	3	7	3	(4)	2	5	2	(3)	(1)
Dept of Finance	74	83	74	(9)	42	239	42	(197)	34	74	34	(40)	(8)
Annual Audit	21	27	21	(6)	20	31	20	(11)	12	21	12	(9)	(8)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	79	-	79	79	77	-	77	77	54	79	54	(25)	(23)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<u>179</u>	<u>117</u>	<u>179</u>	<u>62</u>	<u>142</u>	<u>277</u>	<u>142</u>	<u>(135)</u>	<u>102</u>	<u>179</u>	<u>102</u>	<u>(77)</u>	<u>(40)</u>
Roll Forward	62				(135)				(77)				58
Adjustments:	1	Rounding Adj			-	Rounding Adj			(1)	Rounding Adj			(1)
					93	CAO estimate			72	CAO estimate			(21)
<b>Total A-87 Charge/(Rebate)</b>	<u><u>242</u></u>				<u><u>100</u></u>				<u><u>96</u></u>				<u><u>(4)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06010000 - ELK CREEK CEMETERY

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	1	2	1	1	1	1	-	1	2	1	(1)	-
Dept of Finance	597	245	597	352	428	254	428	174	416	597	416	(181)	(12)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	25	-	25	25	19	-	19	19	17	25	17	(8)	(2)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>624</u>	<u>246</u>	<u>624</u>	<u>378</u>	<u>448</u>	<u>255</u>	<u>448</u>	<u>193</u>	<u>434</u>	<u>624</u>	<u>434</u>	<u>(190)</u>	<u>(14)</u>
Roll Forward	378				193				(190)				(383)
Adjustments:	-				(1)	Rounding Adj			-	Rounding Adj			1
	-				22	CAO estimate			24	CAO estimate			2
Total A-87 Charge/(Rebate)	<u><u>1,002</u></u>				<u><u>662</u></u>				<u><u>268</u></u>				<u><u>(394)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06020000 - GERMAN CEMETERY DISTRICT

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior Year Variance
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	276	6	276	270	212	2,320	212	(2,108)	143	276	143	(133)	(69)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	3	-	3	3	11	-	11	11	3	3	3	-	(8)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>279</u>	<u>6</u>	<u>279</u>	<u>273</u>	<u>223</u>	<u>2,320</u>	<u>223</u>	<u>(2,097)</u>	<u>146</u>	<u>279</u>	<u>146</u>	<u>(133)</u>	<u>(77)</u>
Roll Forward	273				(2,097)				(133)				1,964
Adjustments:	1	Rounding Adj			(1)	Rounding Adj			(1)	Rounding Adj			-
					12	CAO estimate			4	CAO estimate			(8)
Total A-87 Charge/(Rebate)	<u><u>553</u></u>				<u><u>(1,863)</u></u>				<u><u>16</u></u>				<u><u>1,879</u></u>



A-87 COST ALLOCATION DETAIL & COMPARISON

06030000 - MARVIN-CHAPEL CEMETERY

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	1	2	1	1	1	1	-	1	2	1	(1)	-
Dept of Finance	191	210	191	(19)	318	278	318	40	164	191	164	(27)	(154)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	25	-	25	25	25	-	25	25	24	25	24	(1)	(1)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>218</u>	<u>211</u>	<u>218</u>	<u>7</u>	<u>344</u>	<u>279</u>	<u>344</u>	<u>65</u>	<u>189</u>	<u>218</u>	<u>189</u>	<u>(29)</u>	<u>(155)</u>
Roll Forward	7				65				(29)				(94)
Adjustments:	(2)	Rounding Adj			1	Rounding Adj			1	Rounding Adj			-
	-				31	CAO estimate			33	CAO estimate			2
Total A-87 Charge/(Rebate)	<u><u>223</u></u>				<u><u>441</u></u>				<u><u>194</u></u>				<u><u>(247)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06040000 - NEWVILLE CEMETERY

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	169	2	169	167	181	721	181	(540)	111	169	111	(58)	(70)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	5	-	5	5	6	-	6	6	4	5	4	(1)	(2)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>174</u>	<u>2</u>	<u>174</u>	<u>172</u>	<u>187</u>	<u>721</u>	<u>187</u>	<u>(534)</u>	<u>115</u>	<u>174</u>	<u>115</u>	<u>(59)</u>	<u>(72)</u>
Roll Forward	172				(534)				(59)				475
Adjustments:	-				(2)	Rounding Adj			-	Rounding Adj			2
	-				7	CAO estimate			5	CAO estimate			(2)
Total A-87 Charge/(Rebate)	<u><u>346</u></u>				<u><u>(342)</u></u>				<u><u>61</u></u>				<u><u>403</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06050000 - ORLAND CEMETERY

	2018-19				2019-20				2020-21				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2016-17 Estimate	Roll Forward Detail 2016-17 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	Roll Forward Detail 2017-18 Estimate	Roll Forward Detail 2017-18 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	Roll Forward Detail 2018-19 Estimate	Roll Forward Detail 2018-19 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	38	33	38	5	21	37	21	(16)	21	38	21	(17)	-
Dept of Finance	2,307	1,107	2,307	1,200	1,207	1,380	1,207	(173)	1,078	2,307	1,078	(1,229)	(129)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	608	-	608	608	576	-	576	576	555	608	555	(53)	(21)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>2,953</u>	<u>1,140</u>	<u>2,953</u>	<u>1,813</u>	<u>1,804</u>	<u>1,417</u>	<u>1,804</u>	<u>387</u>	<u>1,654</u>	<u>2,953</u>	<u>1,654</u>	<u>(1,299)</u>	<u>(150)</u>
Roll Forward Adjustments:	1,813				387				(1,299)				(1,686)
	1	Rounding Adj			1	Rounding Adj			1	Rounding Adj			-
					694	CAO estimate			749	CAO estimate			55
Total A-87 Charge/(Rebate)	<u><u>4,767</u></u>				<u><u>2,886</u></u>				<u><u>1,105</u></u>				<u><u>(1,781)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06060000 - WILLOWS CEMETERY

	2018-19				2019-20				2020-21				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2016-17 Estimate	Roll Forward Detail 2016-17 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	Roll Forward Detail 2017-18 Estimate	Roll Forward Detail 2017-18 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	Roll Forward Detail 2018-19 Estimate	Roll Forward Detail 2018-19 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	27	24	27	3	15	29	15	(14)	15	27	15	(12)	-
Dept of Finance	696	957	696	(261)	664	851	664	(187)	854	696	854	158	190
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	429	-	429	429	415	-	415	415	406	429	406	(23)	(9)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,152</u>	<u>981</u>	<u>1,152</u>	<u>171</u>	<u>1,094</u>	<u>880</u>	<u>1,094</u>	<u>214</u>	<u>1,275</u>	<u>1,152</u>	<u>1,275</u>	<u>123</u>	<u>181</u>
Roll Forward	171				214				123				(91)
Adjustments:	(1)	Rounding Adj			(1)	Rounding Adj			3	Rounding Adj			4
	-				500	CAO estimate			548	CAO estimate			48
Total A-87 Charge/(Rebate)	<u><u>1,322</u></u>				<u><u>1,807</u></u>				<u><u>1,949</u></u>				<u><u>142</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06200000 - GLENN-CODORA FIRE

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior Year Variance
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	10	6	10	4	7	14	7	(7)	8	10	8	(2)	1
Dept of Finance	229	162	229	67	313	344	313	(31)	554	229	554	325	241
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	484	-	(484)	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	166	-	166	166	166
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	160	-	160	160	192	-	192	192	219	160	219	59	27
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>399</u>	<u>652</u>	<u>399</u>	<u>(253)</u>	<u>512</u>	<u>358</u>	<u>512</u>	<u>154</u>	<u>947</u>	<u>399</u>	<u>947</u>	<u>548</u>	<u>435</u>
Roll Forward	(253)				154				548				394
Adjustments:	1	Rounding Adj			(1)	Rounding Adj			(2)	Rounding Adj			(1)
	-				231	CAO estimate			295	CAO estimate			64
Total A-87 Charge/(Rebate)	<u><u>147</u></u>				<u><u>896</u></u>				<u><u>1,788</u></u>				<u><u>892</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06210000 - ELK CREEK FIRE DISTRICT

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4	2	4	2	2	3	2	(1)	2	4	2	(2)	-
Dept of Finance	232	102	232	130	261	577	261	(316)	199	232	199	(33)	(62)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	56	-	56	56	44	-	44	44	51	56	51	(5)	7
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>292</u>	<u>104</u>	<u>292</u>	<u>188</u>	<u>307</u>	<u>580</u>	<u>307</u>	<u>(273)</u>	<u>252</u>	<u>292</u>	<u>252</u>	<u>(40)</u>	<u>(55)</u>
Roll Forward	188				(273)				(40)				233
Adjustments:	(1)	Rounding Adj			1	Rounding Adj			1	Rounding Adj			-
	-				53	CAO estimate			69	CAO estimate			16
Total A-87 Charge/(Rebate)	<u><u>479</u></u>				<u><u>88</u></u>				<u><u>282</u></u>				<u><u>194</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06220000 - GLENN-COLUSA FIRE DISTRICT

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior Year Variance
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	2	2	-	1	2	1	(1)	6	2	6	4	5
Dept of Finance	100	93	100	7	197	178	197	19	324	100	324	224	127
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	37	-	37	37	26	-	26	26	158	37	158	121	132
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>139</u>	<u>95</u>	<u>139</u>	<u>44</u>	<u>224</u>	<u>180</u>	<u>224</u>	<u>44</u>	<u>488</u>	<u>139</u>	<u>488</u>	<u>349</u>	<u>264</u>
Roll Forward	44				44				349				305
Adjustments:	1	Rounding Adj			-	Rounding Adj			1	Rounding Adj			1
	-				31	CAO estimate			213	CAO estimate			182
Total A-87 Charge/(Rebate)	<u><u>184</u></u>				<u><u>299</u></u>				<u><u>1,051</u></u>				<u><u>752</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06230000 - KANAWHA FIRE DISTRICT

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	17	14	17	3	8	25	8	(17)	14	17	14	(3)	6
Dept of Finance	364	417	364	(53)	487	437	487	50	496	364	496	132	9
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	271	-	271	271	217	-	217	217	380	271	380	109	163
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>652</u>	<u>431</u>	<u>652</u>	<u>221</u>	<u>712</u>	<u>462</u>	<u>712</u>	<u>250</u>	<u>890</u>	<u>652</u>	<u>890</u>	<u>238</u>	<u>178</u>
Roll Forward	221				250				238				(12)
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	-				262	CAO estimate			512	CAO estimate			250
													-
Total A-87 Charge/(Rebate)	<u><u>873</u></u>				<u><u>1,224</u></u>				<u><u>1,640</u></u>				<u><u>416</u></u>



A-87 COST ALLOCATION DETAIL & COMPARISON

06240000 - ORD FIRE DISTRICT

	2018-19				2019-20				2020-21				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2018-19 Estimate	2018-19 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	5	3	5	2	2	4	2	(2)	1	5	1	(4)	(1)
Dept of Finance	201	138	201	63	208	228	208	(20)	684	201	684	483	476
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	72	-	72	72	46	-	46	46	35	72	35	(37)	(11)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>278</u>	<u>141</u>	<u>278</u>	<u>137</u>	<u>256</u>	<u>232</u>	<u>256</u>	<u>24</u>	<u>720</u>	<u>278</u>	<u>720</u>	<u>442</u>	<u>464</u>
Roll Forward	137				24				442				418
Adjustments:	(2)	Rounding Adj			(1)	Rounding Adj			2	Rounding Adj			3
	-				55	CAO estimate			47	CAO estimate			(8)
Total A-87 Charge/(Rebate)	<u><u>413</u></u>				<u><u>334</u></u>				<u><u>1,211</u></u>				<u><u>877</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06250000 - ORLAND FIRE DISTRICT

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	60	13	60	47	8	13	8	(5)	8	60	8	(52)	-
Dept of Finance	442	468	442	(26)	678	437	678	241	692	442	692	250	14
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	955	-	955	955	219	-	219	219	199	955	199	(756)	(20)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,457</u>	<u>481</u>	<u>1,457</u>	<u>976</u>	<u>905</u>	<u>450</u>	<u>905</u>	<u>455</u>	<u>899</u>	<u>1,457</u>	<u>899</u>	<u>(558)</u>	<u>(6)</u>
Roll Forward	976				455				(558)				(1,013)
Adjustments:	1	Rounding Adj			1	Rounding Adj			(2)	Rounding Adj			(3)
	-				264	CAO estimate			268	CAO estimate			4
Total A-87 Charge/(Rebate)	<u><u>2,434</u></u>				<u><u>1,625</u></u>				<u><u>607</u></u>				<u><u>(1,018)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06300000 - LEVEE DISTRICT #1

	2018-19				2019-20				2020-21				Prior Year Variance
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	
<b>Service Departments:</b>													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	2	2	-	1	2	1	(1)	2	2	2	-	1
Dept of Finance	121	28	121	93	430	189	430	241	251	121	251	130	(179)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	28	-	28	28	33	-	33	33	63	28	63	35	30
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<u>151</u>	<u>30</u>	<u>151</u>	<u>121</u>	<u>464</u>	<u>191</u>	<u>464</u>	<u>273</u>	<u>316</u>	<u>151</u>	<u>316</u>	<u>165</u>	<u>(148)</u>
Roll Forward	121				273				165				(108)
Adjustments:	(1)	Rounding Adj			(1)	Rounding Adj			2	Rounding Adj			3
	-				40	CAO estimate			85	CAO estimate			45
<b>Total A-87 Charge/(Rebate)</b>	<u><u>271</u></u>				<u><u>776</u></u>				<u><u>568</u></u>				<u><u>(208)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06310000 - LEVEE DISTRICT #2

	2018-19				2019-20				2020-21				Prior Year Variance
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	1	1	-	1	1	1	-	1	1	1	-	-
Dept of Finance	191	18	191	173	228	102	228	126	258	191	258	67	30
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	23	-	23	23	21	-	21	21	20	23	20	(3)	(1)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>215</u>	<u>19</u>	<u>215</u>	<u>196</u>	<u>250</u>	<u>103</u>	<u>250</u>	<u>147</u>	<u>279</u>	<u>215</u>	<u>279</u>	<u>64</u>	<u>29</u>
Roll Forward	196				147				64				(83)
Adjustments:	2	Rounding Adj			-	Rounding Adj			(1)	Rounding Adj			(1)
	-				26	CAO estimate			27	CAO estimate			1
Total A-87 Charge/(Rebate)	<u><u>413</u></u>				<u><u>423</u></u>				<u><u>369</u></u>				<u><u>(54)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06320000 - LEVEE DISTRICT #3

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior Year Variance
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	6	6	6	-	3	6	3	(3)	3	6	3	(3)	-
Dept of Finance	114	134	114	(20)	202	132	202	70	252	114	252	138	50
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	98	-	98	98	90	-	90	90	85	98	85	(13)	(5)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>218</u>	<u>140</u>	<u>218</u>	<u>78</u>	<u>295</u>	<u>138</u>	<u>295</u>	<u>157</u>	<u>340</u>	<u>218</u>	<u>340</u>	<u>122</u>	<u>45</u>
Roll Forward	78				157				122				(35)
Adjustments:	-	Rounding Adj			1	Rounding Adj			2	Rounding Adj			1
	-				109	CAO estimate			116	CAO estimate			7
Total A-87 Charge/(Rebate)	<u><u>296</u></u>				<u><u>562</u></u>				<u><u>580</u></u>				<u><u>18</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06500000 - BUTTE CITY CSD

	2018-19				2019-20				2020-21				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2016-17 Estimate	Roll Forward Detail 2016-17 Actual	Roll Forward Detail 2016-17 Difference	A-87 Plan Schedule A	Roll Forward Detail 2017-18 Estimate	Roll Forward Detail 2017-18 Actual	Roll Forward Detail 2017-18 Difference	A-87 Plan Schedule A	Roll Forward Detail 2018-19 Estimate	Roll Forward Detail 2018-19 Actual	Roll Forward Detail 2018-19 Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	6	2	6	4	3	5	3	(2)	2	6	2	(4)	(1)
Dept of Finance	1,828	1,618	1,828	210	1,425	1,817	1,425	(392)	631	1,828	631	(1,197)	(794)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	36	-	36	36	-	-	-	-	(36)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	98	-	98	98	77	-	77	77	44	98	44	(54)	(33)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,932</u>	<u>1,620</u>	<u>1,932</u>	<u>312</u>	<u>1,541</u>	<u>1,822</u>	<u>1,541</u>	<u>(281)</u>	<u>677</u>	<u>1,932</u>	<u>677</u>	<u>(1,255)</u>	<u>(864)</u>
Roll Forward	312				(281)				(1,255)				(974)
Adjustments:	-				2	Rounding Adj			(1)	Rounding Adj			(3)
	-				93	CAO estimate			60	CAO estimate			(33)
Total A-87 Charge/(Rebate)	<u><u>2,244</u></u>				<u><u>1,355</u></u>				<u><u>(519)</u></u>				<u><u>(1,874)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06510000 - BUTTE CITY CSD - RECREATION

	2018-19				2019-20				2020-21				Prior Year Variance
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	-	1	1	-	1	-	(1)	-	1	-	(1)	-
Dept of Finance	51	19	51	32	14	136	14	(122)	248	51	248	197	234
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	11	-	11	11	10	-	10	10	5	11	5	(6)	(5)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>63</u>	<u>19</u>	<u>63</u>	<u>44</u>	<u>24</u>	<u>137</u>	<u>24</u>	<u>(113)</u>	<u>253</u>	<u>63</u>	<u>253</u>	<u>190</u>	<u>229</u>
Roll Forward	44				(113)				190				303
Adjustments:	(1)	Rounding Adj			1	Rounding Adj			1	Rounding Adj			-
					12	CAO estimate			7	CAO estimate			(5)
Total A-87 Charge/(Rebate)	<u><u>106</u></u>				<u><u>(76)</u></u>				<u><u>451</u></u>				<u><u>527</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06610000 - ELK CREEK CSD

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	21	16	21	5	11	20	11	(9)	10	21	10	(11)	(1)
Dept of Finance	1,202	960	1,202	242	813	1,160	813	(347)	1,832	1,202	1,832	630	1,019
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	326	-	326	326	300	-	300	300	268	326	268	(58)	(32)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,549</u>	<u>976</u>	<u>1,549</u>	<u>573</u>	<u>1,124</u>	<u>1,180</u>	<u>1,124</u>	<u>(56)</u>	<u>2,110</u>	<u>1,549</u>	<u>2,110</u>	<u>561</u>	<u>986</u>
Roll Forward	573				(56)				561				617
Adjustments:	(1)	Rounding Adj			2	Rounding Adj			-	Rounding Adj			(2)
	-				362	CAO estimate			362	CAO estimate			-
Total A-87 Charge/(Rebate)	<u><u>2,121</u></u>				<u><u>1,432</u></u>				<u><u>3,033</u></u>				<u><u>1,601</u></u>



A-87 COST ALLOCATION DETAIL & COMPARISON

06640000 - ELK CREEK CSD - RECREATION

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	-	-	-	-	2	-	-	-	170	-	-	-	168
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	36	-	-	-	-	-	-	-	(36)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	10	-	-	-	7	-	-	-	(3)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	48	-	-	-	177	-	-	-	129
Roll Forward	-				-				-				-
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	-				10	CAO estimate			9	CAO estimate			(1)
	-				-				-				-
Total A-87 Charge/(Rebate)	-				58				186				128

A-87 COST ALLOCATION DETAIL & COMPARISON

06650000 - ELK CREEK CSD - LIGHTING

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	116	18	116	98	18	43	18	(25)	58	116	58	(58)	40
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	3	-	3	3	3	-	3	3	3	3	3	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>119</u>	<u>18</u>	<u>119</u>	<u>101</u>	<u>21</u>	<u>43</u>	<u>21</u>	<u>(22)</u>	<u>61</u>	<u>119</u>	<u>61</u>	<u>(58)</u>	<u>40</u>
Roll Forward	101				(22)				(58)				(36)
Adjustments:	-	Rounding Adj			1	Rounding Adj			(1)	Rounding Adj			(2)
					3	CAO estimate			4	CAO estimate			1
Total A-87 Charge/(Rebate)	<u><u>220</u></u>				<u><u>3</u></u>				<u><u>6</u></u>				<u><u>3</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06700000 - ORD BEND CSD

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	3	3	-	2	3	2	(1)	2	3	2	(1)	-
Dept of Finance	189	196	189	(7)	270	268	270	2	298	189	298	109	28
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	47	-	47	47	43	-	43	43	40	47	40	(7)	(3)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>239</u>	<u>199</u>	<u>239</u>	<u>40</u>	<u>315</u>	<u>271</u>	<u>315</u>	<u>44</u>	<u>340</u>	<u>239</u>	<u>340</u>	<u>101</u>	<u>25</u>
Roll Forward	40				44				101				57
Adjustments:	(1)	Rounding Adj			-	Rounding Adj			1	Rounding Adj			1
	-				52	CAO estimate			54	CAO estimate			2
Total A-87 Charge/(Rebate)	<u><u>278</u></u>				<u><u>411</u></u>				<u><u>496</u></u>				<u><u>85</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06740000 - ARTOIS CSD

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	6	4	6	2	3	6	3	(3)	3	6	3	(3)	-
Dept of Finance	550	535	550	15	398	1,378	398	(980)	915	550	915	365	517
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	93	-	93	93	90	-	90	90	81	93	81	(12)	(9)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>649</u>	<u>539</u>	<u>649</u>	<u>110</u>	<u>491</u>	<u>1,384</u>	<u>491</u>	<u>(893)</u>	<u>999</u>	<u>649</u>	<u>999</u>	<u>350</u>	<u>508</u>
Roll Forward	110				(893)				350				1,243
Adjustments:	1	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	-				109	CAO estimate			110	CAO estimate			1
Total A-87 Charge/(Rebate)	<u><u>760</u></u>				<u><u>(293)</u></u>				<u><u>1,459</u></u>				<u><u>1,752</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06825000 - HAMILTON CITY CSD

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	44	130	44	(86)	25	91	25	(66)	24	44	24	(20)	(1)
Dept of Finance	2,085	2,244	2,085	(159)	1,125	4,817	1,125	(3,692)	1,414	2,085	1,414	(671)	289
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	695	-	695	695	681	-	681	681	637	695	637	(58)	(44)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>2,824</u>	<u>2,374</u>	<u>2,824</u>	<u>450</u>	<u>1,831</u>	<u>4,908</u>	<u>1,831</u>	<u>(3,077)</u>	<u>2,075</u>	<u>2,824</u>	<u>2,075</u>	<u>(749)</u>	<u>244</u>
Roll Forward	450				(3,077)				(749)				2,328
Adjustments:	-	Rounding Adj			-	Rounding Adj			1	Rounding Adj			1
	-				820	CAO estimate			859	CAO estimate			39
Total A-87 Charge/(Rebate)	<u><u>3,274</u></u>				<u><u>(426)</u></u>				<u><u>2,186</u></u>				<u><u>2,612</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06830000 - HCCSD LIGHTING

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	2	2	-	1	2	1	(1)	1	2	1	(1)	-
Dept of Finance	50	32	50	18	24	47	24	(23)	25	50	25	(25)	1
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	26	-	26	26	26	-	26	26	23	26	23	(3)	(3)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>78</u>	<u>34</u>	<u>78</u>	<u>44</u>	<u>51</u>	<u>49</u>	<u>51</u>	<u>2</u>	<u>49</u>	<u>78</u>	<u>49</u>	<u>(29)</u>	<u>(2)</u>
Roll Forward	44				2				(29)				(31)
Adjustments:	-	Rounding Adj			-	Rounding Adj			(2)	Rounding Adj			(2)
	-				31	CAO estimate			31	CAO estimate			-
Total A-87 Charge/(Rebate)	<u><u>122</u></u>				<u><u>84</u></u>				<u><u>49</u></u>				<u><u>(35)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06850000 - HCCSD LIBRARY

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	1	2	1	1	1	1	-	1	2	1	(1)	-
Dept of Finance	162	201	162	(39)	105	128	105	(23)	88	162	88	(74)	(17)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	25	-	25	25	22	-	22	22	35	25	35	10	13
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>189</u>	<u>202</u>	<u>189</u>	<u>(13)</u>	<u>128</u>	<u>129</u>	<u>128</u>	<u>(1)</u>	<u>124</u>	<u>189</u>	<u>124</u>	<u>(65)</u>	<u>(4)</u>
Roll Forward	(13)				(1)				(65)				(64)
Adjustments:	-	Rounding Adj			1	Rounding Adj			-	Rounding Adj			(1)
	-				28	CAO estimate			47	CAO estimate			19
Total A-87 Charge/(Rebate)	<u><u>176</u></u>				<u><u>156</u></u>				<u><u>106</u></u>				<u><u>(50)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06865000 - HCCSD EDGEWATER PARK

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	1	-	1	1	1
Dept of Finance	44	31	44	13	24	210	24	(186)	28	44	28	(16)	4
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	3	-	3	3	6	-	6	6	36	3	36	33	30
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>47</u>	<u>31</u>	<u>47</u>	<u>16</u>	<u>30</u>	<u>210</u>	<u>30</u>	<u>(180)</u>	<u>65</u>	<u>47</u>	<u>65</u>	<u>18</u>	<u>35</u>
Roll Forward	16				(180)				18				198
Adjustments:	1	Rounding Adj			-	Rounding Adj			2	Rounding Adj			2
	-				7	CAO estimate			49	CAO estimate			42
Total A-87 Charge/(Rebate)	<u><u>64</u></u>				<u><u>(143)</u></u>				<u><u>134</u></u>				<u><u>277</u></u>



A-87 COST ALLOCATION DETAIL & COMPARISON

06870000 - HCCSD PALLISADES

	2018-19				2019-20				2020-21				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail 2016-17 Estimate	Roll Forward Detail 2016-17 Actual	Roll Forward Detail 2016-17 Difference	A-87 Plan Schedule A	Roll Forward Detail 2017-18 Estimate	Roll Forward Detail 2017-18 Actual	Roll Forward Detail 2017-18 Difference	A-87 Plan Schedule A	Roll Forward Detail 2018-19 Estimate	Roll Forward Detail 2018-19 Actual	Roll Forward Detail 2018-19 Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	1	1	-	-	1	-	(1)	-	1	-	(1)	-
Dept of Finance	46	34	46	12	25	243	25	(218)	20	46	20	(26)	(5)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	9	-	9	9	9	-	9	9	8	9	8	(1)	(1)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>56</u>	<u>35</u>	<u>56</u>	<u>21</u>	<u>34</u>	<u>244</u>	<u>34</u>	<u>(210)</u>	<u>28</u>	<u>56</u>	<u>28</u>	<u>(28)</u>	<u>(6)</u>
Roll Forward	21				(210)				(28)				182
Adjustments:	-	Rounding Adj			(1)	Rounding Adj			2	Rounding Adj			3
	-				10	CAO estimate			11	CAO estimate			1
Total A-87 Charge/(Rebate)	<u><u>77</u></u>				<u><u>(167)</u></u>				<u><u>13</u></u>				<u><u>180</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06880000 - N.E. WILLOWS CSD

	2017-18				2017-18				2017-18				Prior Year Variance
	A-87 Plan Schedule A	2015-16 Estimate	2015-16 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	23	22	23	1	13	24	13	(11)	12	23	12	(11)	(1)
Dept of Finance	456	597	456	(141)	360	807	360	(447)	721	456	721	265	361
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	371	-	371	371	340	-	340	340	319	371	319	(52)	(21)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>850</u>	<u>619</u>	<u>850</u>	<u>231</u>	<u>713</u>	<u>831</u>	<u>713</u>	<u>(118)</u>	<u>1,052</u>	<u>850</u>	<u>1,052</u>	<u>202</u>	<u>339</u>
Roll Forward	231				(118)				202				320
Adjustments:	-				-	Rounding Adj			-	Rounding Adj			-
	-				410	CAO estimate			431	CAO estimate			21
Total A-87 Charge/(Rebate)	<u><u>1,081</u></u>				<u><u>1,005</u></u>				<u><u>1,685</u></u>				<u><u>680</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06920000 - MOSQUITO ABATEMENT

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	29	24	29	5	16	30	16	(14)	15	29	15	(14)	(1)
Dept of Finance	932	925	932	7	540	825	540	(285)	609	932	609	(323)	69
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	36	-	36	36	-	-	-	-	(36)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	463	-	463	463	435	-	435	435	404	463	404	(59)	(31)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,424</u>	<u>949</u>	<u>1,424</u>	<u>475</u>	<u>1,027</u>	<u>855</u>	<u>1,027</u>	<u>172</u>	<u>1,028</u>	<u>1,424</u>	<u>1,028</u>	<u>(396)</u>	<u>1</u>
Roll Forward	475				172				(396)				(568)
Adjustments:	-	Rounding Adj			1	Rounding Adj			(1)	Rounding Adj			(2)
	-				524	CAO estimate			545	CAO estimate			21
Total A-87 Charge/(Rebate)	<u><u>1,899</u></u>				<u><u>1,724</u></u>				<u><u>1,176</u></u>				<u><u>(548)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06950000 - RICE PEST ABATEMENT

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	1	1	-	1	1	1	-	1	1	1	-	-
Dept of Finance	84	13	84	71	166	87	166	79	233	84	233	149	67
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	74	-	74	74	-	-	-	-	-	74	-	(74)	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	23	-	23	23	21	-	21	21	20	23	20	(3)	(1)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>182</u>	<u>14</u>	<u>182</u>	<u>168</u>	<u>188</u>	<u>88</u>	<u>188</u>	<u>100</u>	<u>254</u>	<u>182</u>	<u>254</u>	<u>72</u>	<u>66</u>
Roll Forward	168				100				72				(28)
Adjustments:	-	Rounding Adj			(1)	Rounding Adj			(2)	Rounding Adj			(1)
	-				26	CAO estimate			27	CAO estimate			1
Total A-87 Charge/(Rebate)	<u><u>350</u></u>				<u><u>313</u></u>				<u><u>351</u></u>				<u><u>38</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06960000 - HC RECLAMATION #2140

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	131	132	131	(1)	130	93	130	37	108	131	108	(23)	(22)
Dept of Finance	893	1,563	893	(670)	1,086	1,297	1,086	(211)	1,184	893	1,184	291	98
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	1,210	-	(1,210)	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	2,076	-	2,076	2,076	3,538	-	3,538	3,538	2,849	2,076	2,849	773	(689)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>3,100</u>	<u>2,905</u>	<u>3,100</u>	<u>195</u>	<u>4,754</u>	<u>1,390</u>	<u>4,754</u>	<u>3,364</u>	<u>4,141</u>	<u>3,100</u>	<u>4,141</u>	<u>1,041</u>	<u>(613)</u>
Roll Forward	195				3,364				1,041				(2,323)
Adjustments:	(2)	Rounding Adj			-	Rounding Adj			2	Rounding Adj			2
	-				4,262	CAO estimate			3,843	CAO estimate			(419)
Total A-87 Charge/(Rebate)	<u><u>3,293</u></u>				<u><u>12,380</u></u>				<u><u>9,027</u></u>				<u><u>(3,353)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06970000 - RECLAMATION DISTRICT #2106

	2018-19				2019-20				2020-21				Prior Year Variance
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	3	-	3	3	3
Dept of Finance	85	-	-	-	181	78	181	103	240	85	240	155	59
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	36	-	36	36	-	-	-	-	(36)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	2	-	-	-	7	-	7	7	87	2	87	85	80
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>87</u>	-	-	-	<u>224</u>	<u>78</u>	<u>224</u>	<u>146</u>	<u>330</u>	<u>87</u>	<u>330</u>	<u>243</u>	<u>106</u>
Roll Forward	-				146				243				97
Adjustments:	-	Rounding Adj			2	Rounding Adj			1	Rounding Adj			(1)
	-				9	CAO estimate			118	CAO estimate			109
Total A-87 Charge/(Rebate)	<u><u>87</u></u>				<u><u>381</u></u>				<u><u>692</u></u>				<u><u>311</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

99999999 - OTHER

	2018-19	Roll Forward Detail			2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2016-17 Estimate	2016-17 Actual	Difference	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Year Variance
Service Departments:													
Building Use	18,903	22,367	18,903	(3,464)	75,054	22,570	75,054	52,484	61,738	18,903	61,738	42,835	(13,316)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2,841	2,548	2,841	293	1,498	2,549	1,498	(1,051)	1,601	2,841	1,601	(1,240)	103
Dept of Finance	30,669	32,644	30,669	(1,975)	26,355	39,883	26,355	(13,528)	30,257	30,669	30,257	(412)	3,902
Annual Audit	13,942	12,131	13,942	1,811	12,652	12,628	12,652	24	11,185	13,942	11,185	(2,757)	(1,467)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	65,876	71,438	65,876	(5,562)	69,024	62,353	69,024	6,671	62,275	65,876	62,275	(3,601)	(6,749)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	44,936	-	44,936	44,936	40,772	-	40,772	40,772	42,140	44,936	42,140	(2,796)	1,368
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	177,167	141,128	177,167	36,039	225,355	139,983	225,355	85,372	209,196	177,167	209,196	32,029	(16,159)
Roll Forward	36,039				85,372				32,029				(53,343)
Adjustments:	(1)	Rounding Adj			3	Rounding Adj			(3)	Rounding Adj			(6)
	-				49,116	CAO estimate			56,835	CAO estimate			7,719
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>213,205</u>				<u>359,846</u>				<u>298,057</u>				<u>(61,789)</u>