

# COUNTY OF GLENN

State of California

## OMB A-87 Cost Allocation Plan

For the Fiscal Year 2019/20

For Use in Fiscal Year 2021/22



Compiled by: HUMBERTO MEDINA, CPA  
Director of Finance

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

1/27/2021

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

- (1) All costs included in this proposal dated 01/27/2021 to establish cost allocations or billings for 07/01/2021 to 06/30/2022 based on activities from fiscal year 2019-2 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.

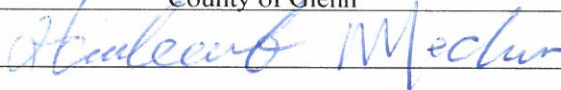
Effective with fiscal year 2021-22 the County is transitioning the General Insurance service department out of the cost allocation plan and moving that to a fully direct-billed department or internal service fund. Costs of insurance function were calculated in the Schedule 8 section of the cost plan and then removed as an adjustment on Schedule A. Roll forward adjustments will continue to be charged during the two-year adjustment period. This is the first year of two for the transition and Schedule A adjustments will continue in to the 2022-23 cost allocation plan. The adjustment has resulted in significant reductions to Road and Social Services charges.

Also included on the adjustment schedule is a one-time credit to the Sheriff's Department to reimburse prior year equipment use depreciation charges. Upon review of the equipment use calculations it was discovered that Sheriff had not updated the inventory listing and was being charged depreciation on assets that had been previously disposed or that were also Federal and State-owned assets. These assets have been removed from the equipment use calculation and the one-time credit of prior year charges is shown on the adjustment schedule.

Child Support received a large one-time credit adjustment in the 2020-21 cost plan to rebate prior year building use depreciation charges that were charged to a State-owned building. Since this was a one-time adjustment in the prior year it has resulted in a key variance in the 2021-22 plan.

The 2021-22 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>January 27, 2021</u>



**FY 2019-20 Actual**

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- Detail Allocation - *Adjustment*
- Detail Allocation - *Adjustment Support*
- Detail Allocation - *Adjustment Support*
- Detail Allocation - *General Insurance Removal Adjustment*
- Allocated Costs by Department
- Summary of Roll Forward
- Summary of Allocated Costs
- Detail of Costs Allocated to Service Departments
- Summary of Allocation Basis

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- Building Use Allowance Conversion to Depreciation Basis
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- 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*
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**FY 2019-20 Actual**

**Building Use**

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**Department of Finance - #01011040**

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**FY 2019-20 Actual**

**Department of Finance - #01011040**

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**FY 2019-20 Actual**

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COUNTY OF GLENN  
Adjustment

		Credit Prior Year Equipment Use Charges (Disposed) - Schedule 2.01	Credit Prior Year Equipment Use Charges (State Owned) - Schedule 2.01	Remove Estimated General Insurance Schedule 8.09	Total Adjustments
<b>FY 2019-20 Actual</b>					
01011005	Board Resources			(3,686)	(3,686)
01011010	Board of Supervisors			(11,627)	(11,627)
01011020	Clerk of the Board			(845)	(845)
01011070	Assessor			(3,848)	(3,848)
01011100	Elections			(1,704)	(1,704)
01011180	Surveyor			(64)	(64)
01012040	Court Revenues			(1,287)	(1,287)
01012060	Grand Jury			(919)	(919)
01012100	Indigent Defense			(1,057)	(1,057)
01012170	Flood Control			(17)	(17)
01012180	Agriculture Commissioner			(5,761)	(5,761)
01012181	Water Resources			(1,425)	(1,425)
01012220	Recorder			(2,064)	(2,064)
01012230	Coroner			(168)	(168)
01012240	Public Guardian			(651)	(651)
01012285	Planning & Community Development			(5,135)	(5,135)
01012290	Animal Control			(1,177)	(1,177)
01014022	Hospital			(46)	(46)
01015180	Veterans' Services			(308)	(308)
01016040	Library			(223)	(223)
01016050	Cooperative Extension			(5,206)	(5,206)
01024010	Public Health			(8,595)	(8,595)
01024011	Emergency Preparedness			(551)	(551)
01024012	Mental Health			(49,047)	(49,047)
01024014	Alcohol & Drug Abuse			(35,604)	(35,604)
01024018	Victim Witness			(425)	(425)

COUNTY OF GLENN  
Adjustment

<b>FY 2019-20 Actual</b>		Credit Prior Year Equipment Use Charges (Disposed) - Schedule 2.01	Credit Prior Year Equipment Use Charges (State Owned) - Schedule 2.01	Remove Estimated General Insurance Schedule 8.09	Total Adjustments
01024020	Maternal & Child Health			(130)	(130)
01024025	Women, Infants & Children			(1,057)	(1,057)
01024170	California Children's Services			(494)	(494)
01024300	Health & Human Services Agency			(17,281)	(17,281)
01025010	Social Services Administration			(40,469)	(40,469)
01042090	District Attorney			(77,789)	(77,789)
01042110	Sheriff	(6,641)	(54,895)	(176,129)	(237,665)
01042111	Sheriff AB109			(438)	(438)
01042113	Sheriff's Dispatch			(1,657)	(1,657)
01042135	Sheriff's Civil Division			(172)	(172)
01042140	Jail			(84,621)	(84,621)
01042150	Probation			(3,170)	(3,170)
01042155	Juvenile Hall			(6,389)	(6,389)
01042158	Delinquency Prevention			(175)	(175)
01042160	Probation Specialized Unit			(14)	(14)
01042164	Partnership Grant			(64)	(64)
01042168	Juvenile Probation & CAMP			(183)	(183)
01042170	JJPCA Grant			(173)	(173)
01042350	DOJ Tobacco Grant			(740)	(740)
01042360	Boat Patrol		(2,835)	(2,022)	(4,857)
01051195	General Services			(767)	(767)
01052557	Youth Offender Supervision			(402)	(402)
01052558	SB678 Community Performance Incentive			(743)	(743)
01054012	Mental Health Services Act			(6,252)	(6,252)
01054045	Mosquito Abatement Assessment Area			(329)	(329)
01054840	Memorial Hall Trust			(17,779)	(17,779)



COUNTY OF GLENN  
Adjustment

<b>FY 2019-20 Actual</b>		Credit Prior Year Equipment Use Charges (Disposed) - Schedule 2.01	Credit Prior Year Equipment Use Charges (State Owned) - Schedule 2.01	Remove Estimated General Insurance Schedule 8.09	Total Adjustments
01055011	IHSS Public Authority			(613)	(613)
01055340	Child Support			(4,597)	(4,597)
01062136	Trial Court Security			(1,170)	(1,170)
01062150	Local Community Corrections			(3,057)	(3,057)
01200000	Road			(289,867)	(289,867)
01401140	Advertising County Resources			(357)	(357)
01602270	Fish & Game Commission			(23)	(23)
01906020	Office of Education			(409)	(409)
02000000	Solid Waste			(23,942)	(23,942)
02040205	Orland Airport			(682)	(682)
02040207	Willows Airport			(1,024)	(1,024)
02200000	Fleet Operations			(3,729)	(3,729)
02210000	Underground Storage Tanks			(442)	(442)
02220000	Vegetation & Environmental Mgmt			(196)	(196)
02260000	Public Works Agency			(16,203)	(16,203)
02261000	PCDS Permit Center			(521)	(521)
02261120	Facilities Internal Service Fund			(8,542)	(8,542)
02280000	Data Processing ISF			(1,986)	(1,986)
02310000	Utilities ISF			(2,202)	(2,202)
04050000	Court			(8,431)	(8,431)
04100000	Law Library			(72)	(72)
04250000	Local Transportation Trust			(2,345)	(2,345)
04260000	Transportation Administration			(1,359)	(1,359)
04280000	Glenn County Transit			(782)	(782)
04281000	Fixed Route Transit			(1,422)	(1,422)
04282500	Transportation Prop 1B			(4)	(4)

COUNTY OF GLENN  
Adjustment

<b>FY 2019-20 Actual</b>		Credit Prior Year Equipment Use Charges (Disposed) - Schedule 2.01	Credit Prior Year Equipment Use Charges (State Owned) - Schedule 2.01	Remove Estimated General Insurance Schedule 8.09	Total Adjustments
04601000	Local Agency Formation Commission			(103)	(103)
04796000	Glenn Groundwater Authority			(729)	(729)
04999100	Community Action			(9,488)	(9,488)
05210000	Air Pollution District			(1,515)	(1,515)
99999999	Other			(66,375)	(66,375)
	Total	<u>(6,641)</u>	<u>(57,730)</u>	<u>(1,033,067)</u>	<u>(1,097,438)</u>
	Direct Bill				<u>(1,097,438)</u>
	Less CSD's				
	Total Operating	<u>(6,641)</u>	<u>(57,730)</u>	<u>(1,033,067)</u>	<u>(1,097,438)</u>

Basis of Allocation : Adjustment Support Schedules



Detail Allocation of  
Equipment Use Credit  
for Disposed Assets

COUNTY OF GLENN  
Equipment Use Credit  
Adjustment Support

1/27/2021

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

# Note: Asset was destroyed by fire in November 2016  
Effective with fiscal year 2019-20 - removing asset value and rebating depreciation charges after calamity

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	Rebate 7 mos
6	2017-18	1,254		1,254	Rebate
7	2018-19	1,254		1,254	Rebate
8	2019-20	(3,239)		(3,239)	# Note
9	2020-21	-		-	
10	2021-22	-		-	
<b>Totals</b>		<b>5,538</b>		<b>4,703</b>	<b>835</b>

Detail Allocation of  
Equipment Use Credit  
for Disposed Assets

COUNTY OF GLENN  
Equipment Use Credit  
Adjustment Support

1/27/2021

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

# Note: Asset was transferred to Orland Police Dept in Sept 2015  
Effective with fiscal year 2019-20 - removing asset value and rebating depreciation charged after asset transfer

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	Rebate 10 mos
5	2016-17	888		888	Rebate
6	2017-18	888		888	Rebate
7	2018-19	888		888	Rebate
8	2019-20	(3,402)		(3,402)	# Note
9	2020-21	-		-	
10	2021-22	-		-	
11 (9 mos)	2022-23	-		-	
Totals		2,145		2,219	(75)

Detail Allocation of  
Equipment Use Credit  
for State Owned Assets

COUNTY OF GLENN  
Equipment Use Credit  
Adjustment Support

1/27/2021

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

# Note: Asset was purchased with Federal & State funds therefore it is disallowed for cost plan purposes  
Effective with fiscal year 2019-20 - removing asset value and rebating previous depreciation charges

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	(60,667)		(54,895)	
9	2020-21	-		-	
10	2021-22	-		-	
<b>Totals</b>		<b>-</b>		<b>-</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

# Note: Asset was purchased with Federal & State funds therefore it is disallowed for cost plan purposes  
Effective with fiscal year 2019-20 - removing asset value and rebating previous depreciation charges

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	(2,835)		(2,835)	
5	2020-21	-		-	
6 (2 mos)	2021-22	-		-	
<b>Totals</b>		<b>-</b>		<b>-</b>	<b>-</b>

**COUNTY OF GLENN**  
**General Insurance Removal**  
**Adjustment Support**

Org Key	Agency	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment	Mobile Equipment	Total General Insurance from Schedule 8.09
01011013	County Administrative Officer	(502)	-	(226)	-	-	-	(728)
01011040	Department of Finance	(1,887)	-	(3,565)	-	-	-	(5,452)
01011051	Annual Audit	(131)	-	-	-	-	-	(131)
01011080	County Counsel	(912)	(2,726)	(863)	-	-	-	(4,502)
01011090	Personnel	(865)	-	(826)	-	-	-	(1,691)
01011150	General Insurance	(1,482)	-	-	-	-	-	(1,482)
01011170	Employee Benefits	(68)	-	-	-	-	-	(68)
01011200	Data Processing	(634)	-	-	-	-	-	(634)
01011005	Board Resources	-	-	(3,686)	-	-	-	(3,686)
01011010	Board of Supervisors	(997)	(6,633)	(3,997)	-	-	-	(11,627)
01011020	Clerk of the Board	(326)	-	(518)	-	-	-	(845)
01011070	Assessor	(1,773)	-	(2,076)	-	-	-	(3,848)
01011100	Elections	(513)	-	(1,191)	-	-	-	(1,704)
01011180	Surveyor	(64)	-	-	-	-	-	(64)
01012040	Court Revenues	(1,287)	-	-	-	-	-	(1,287)
01012060	Grand Jury	(59)	-	(860)	-	-	-	(919)
01012100	Indigent Defense	(1,057)	-	-	-	-	-	(1,057)
01012170	Flood Control	(17)	-	-	-	-	-	(17)
01012180	Agriculture Commissioner	(2,182)	-	(3,579)	-	-	-	(5,761)
01012181	Water Resources	(1,425)	-	-	-	-	-	(1,425)
01012220	Recorder	(736)	(151)	(1,177)	-	-	-	(2,064)
01012230	Coroner	(168)	-	-	-	-	-	(168)
01012240	Public Guardian	(651)	-	-	-	-	-	(651)
01012285	Planning & Community Developmen	(3,936)	(1,199)	-	-	-	-	(5,135)
01012290	Animal Control	(484)	(625)	(68)	-	-	-	(1,177)
01014022	Hospital	(46)	-	-	-	-	-	(46)
01015180	Veterans' Services	(206)	-	(102)	-	-	-	(308)
01016040	Library	(223)	-	-	-	-	-	(223)
01016050	Cooperative Extension	(518)	(1,081)	(3,606)	-	-	-	(5,206)
01024010	Public Health	(6,337)	-	(2,258)	-	-	-	(8,595)
01024011	Emergency Preparedness	(551)	-	-	-	-	-	(551)
01024012	Mental Health	(16,577)	(24,494)	(7,977)	-	-	-	(49,047)



COUNTY OF GLENN  
General Insurance Removal  
Adjustment Support

Org Key	Agency	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment	Mobile Equipment	Total General Insurance from Schedule 8.09
01024014	Alcohol & Drug Abuse	(2,411)	(31,936)	(1,258)	-	-	-	(35,604)
01024018	Drug Court	(425)	-	-	-	-	-	(425)
01024020	Maternal & Child Health	(130)	-	-	-	-	-	(130)
01024025	Women, Infants & Children	(1,057)	-	-	-	-	-	(1,057)
01024170	California Children's Services	(494)	-	-	-	-	-	(494)
01024300	Health & Human Services Agency	(6,148)	-	-	(11,134)	-	-	(17,281)
01025010	Social Services Administration	(35,742)	(4,727)	-	-	-	-	(40,469)
01042090	District Attorney	(2,195)	(72,394)	(3,200)	-	-	-	(77,789)
01042110	Sheriff	(10,867)	(157,562)	(7,700)	-	-	-	(176,129)
01042111	Sheriff AB109	(438)	-	-	-	-	-	(438)
01042113	Sheriff's Dispatch	(1,108)	-	(549)	-	-	-	(1,657)
01042135	Sheriff's Civil Division	(172)	-	-	-	-	-	(172)
01042140	Jail	(7,372)	(58,556)	(18,692)	-	-	-	(84,621)
01042150	Probation	(856)	-	(2,314)	-	-	-	(3,170)
01042155	Juvenile Hall	(802)	-	(5,587)	-	-	-	(6,389)
01042158	Delinquency Prevention	(175)	-	-	-	-	-	(175)
01042160	Probation Specialized Unit	(14)	-	-	-	-	-	(14)
01042164	Partnership Grant	(64)	-	-	-	-	-	(64)
01042168	Juvenile Probation & CAMP	(183)	-	-	-	-	-	(183)
01042170	JJCPA Grant	(173)	-	-	-	-	-	(173)
01042350	DOJ Tobacco Grant	(740)	-	-	-	-	-	(740)
01042360	Boat Patrol	(163)	-	-	-	(1,859)	-	(2,022)
01051195	General Services	(401)	-	(366)	-	-	-	(767)
01052557	Youth Offender Supervision	(402)	-	-	-	-	-	(402)
01052558	SB678 Community Performance Ince	(743)	-	-	-	-	-	(743)
01054012	Mental Health Services Act	(6,252)	-	-	-	-	-	(6,252)
01054045	Mosquito Abatement Assessment Arc	(329)	-	-	-	-	-	(329)
01054840	Memorial Hall Trust	(94)	-	(17,685)	-	-	-	(17,779)
01055011	IHSS Public Authority	(613)	-	-	-	-	-	(613)
01055340	Child Support	(1,304)	(1,567)	(1,726)	-	-	-	(4,597)
01062136	Trial Court Security	(1,039)	-	(131)	-	-	-	(1,170)
01062150	Local Community Corrections	(3,057)	-	-	-	-	-	(3,057)

COUNTY OF GLENN  
General Insurance Removal  
Adjustment Support

Org Key	Agency	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment	Mobile Equipment	Total General Insurance from Schedule 8.09
01200000	Road	(18,846)	(269,249)	(1,772)	-	-	-	(289,867)
01401140	Advertising County Resources	(357)	-	-	-	-	-	(357)
01602270	Fish & Game Commission	(23)	-	-	-	-	-	(23)
01906020	Office of Education	(409)	-	-	-	-	-	(409)
02000000	Solid Waste	(21,760)	(2,091)	(91)	-	-	-	(23,942)
02040205	Orland Airport	(682)	-	-	-	-	-	(682)
02040207	Willows Airport	(1,024)	-	-	-	-	-	(1,024)
02200000	Fleet Operations	(3,174)	(555)	-	-	-	-	(3,729)
02210000	Underground Storage Tanks	(442)	-	-	-	-	-	(442)
02220000	Vegetation & Environmental Mgmt	(196)	-	-	-	-	-	(196)
02260000	Public Works Agency	(1,535)	(686)	(946)	-	-	(13,037)	(16,203)
02261000	PCDS Permit Center	(521)	-	-	-	-	-	(521)
02261120	Facilities Internal Service Fund	(6,400)	(153)	(1,989)	-	-	-	(8,542)
02280000	Data Processing ISF	(1,986)	-	-	-	-	-	(1,986)
02310000	Utilities ISF	(2,202)	-	-	-	-	-	(2,202)
04050000	Court	(6,443)	-	(1,989)	-	-	-	(8,431)
04100000	Law Library	(17)	-	(55)	-	-	-	(72)
04250000	Local Transportation Trust	(2,345)	-	-	-	-	-	(2,345)
04260000	Transportation Administration	(1,359)	-	-	-	-	-	(1,359)
04280000	Glenn County Transit	(782)	-	-	-	-	-	(782)
04281000	Fixed Route Transit	(1,422)	-	-	-	-	-	(1,422)
04282500	Transportation Prop 1B	(4)	-	-	-	-	-	(4)
04601000	Local Agency Formation Commission	(103)	-	-	-	-	-	(103)
04796000	Glenn Groundwater Authority	(729)	-	-	-	-	-	(729)
04999100	Community Action	(9,488)	-	-	-	-	-	(9,488)
05210000	Air Pollution District	-	-	(1,515)	-	-	-	(1,515)
99999999	Other	(66,375)	-	-	-	-	-	(66,375)
Total		(281,204)	(636,384)	(104,138)	(11,134)	(1,859)	(13,037)	(1,047,755)

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

<b>FY 2019-20 Actual</b>	<b>Building Use</b>	<b>Equipment Use</b>	<b>County Admin Officer 01011013</b>	<b>Dept of Finance 01011040</b>	<b>Annual Audit 01011051</b>	<b>County Counsel 01011080</b>	<b>Personnel 01011090</b>	<b>General Insurance 01011150</b>
01011005	Board Resources	7,906	-	-	371	-	-	3,686
01011010	Board of Supervisors	11,865	-	12,121	334	31,411	4,862	11,627
01011020	Clerk of the Board	1,538	-	1,799	110	3,024	2,917	845
01011070	Assessor	3,823	968	3,981	595	797	6,806	3,848
01011100	Elections	1,487	5,389	894	172	8,248	972	1,704
01011121	In-House Projects	-	5,989	-	-	82	-	-
01011180	Surveyor	-	-	17	22	27	-	64
01012040	Court Revenues	-	-	330	432	-	-	1,287
01012060	Grand Jury	776	-	492	20	357	-	919
01012100	Indigent Defense	-	-	462	354	1,430	-	1,057
01012170	Flood Control	-	-	4	6	-	-	17
01012180	Agriculture Commissioner	2,534	4,737	6,278	748	4,729	9,956	5,761
01012181	Water Resources	-	-	2,796	478	852	1,945	1,425
01012220	Recorder	2,275	1,197	284	247	962	2,917	2,064
01012230	Coroner	-	-	43	56	-	-	168
01012240	Public Guardian	-	-	167	219	52,454	1,918	651
01012285	Planning & Community Development	-	284	12,447	1,320	20,922	12,526	5,135
01012290	Animal Control	79	-	1,649	162	907	1,930	1,177
01014022	Hospital	-	-	12	15	5,367	-	46
01015180	Veterans' Services	302	-	53	69	137	972	308
01016040	Library	-	-	248	75	-	-	223
01016050	Cooperative Extension	5,135	-	657	174	-	2,917	5,206
01024010	Public Health	-	-	23,451	2,227	5,416	11,428	8,595
01024011	Emergency Preparedness	-	-	809	362	605	1,918	551
01024012	Mental Health	-	-	9,257	5,807	6,323	52,258	49,047
01024014	Alcohol & Drug Abuse	-	-	1,000	1,266	275	8,591	35,604
01024018	Victim Witness	-	-	109	326	110	(370)	425
01024020	Maternal & Child Health	-	-	33	88	-	-	130
01024025	Women, Infants & Children	-	-	271	791	-	4,808	1,057
01024170	California Children's Services	-	-	127	254	27	972	494
01024300	Health & Human Services Agency	-	-	7,248	2,063	23,699	32,071	17,281
01025010	Social Services Administration	-	-	13,460	17,312	34,586	75,615	40,469
01042090	District Attorney	2,347	-	2,803	736	5,086	8,242	77,789

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

<b>FY 2019-20 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
01042110	Sheriff	2,812	77,200	9,221	23,749	3,738	23,286	20,862	176,129
01042111	Sheriff AB109	-	-	112	1,456	147	1,485	1,945	438
01042113	Sheriff's Dispatch	635	-	380	4,838	372	385	5,994	1,657
01042135	Sheriff's Civil Division	-	-	44	1,103	58	687	972	172
01042140	Jail	143,112	-	2,511	15,174	2,473	3,986	16,641	84,621
01042143	Office of Emergency Services	-	-	19,776	1,319	88	110	972	-
01042150	Probation	2,531	-	4,699	4,891	335	2,502	4,862	3,170
01042155	Juvenile Hall	62,427	-	206	596	269	-	-	6,389
01042158	Delinquency Prevention	-	-	235	1,490	59	-	1,945	175
01042160	Probation Specialized Unit	-	-	4	83	5	-	-	14
01042164	Partnership Grant	-	-	17	971	22	-	1,945	64
01042168	Juvenile Probation & CAMP	-	-	47	779	61	-	972	183
01042170	JJPCA Grant	-	-	44	397	58	-	-	173
01042350	DOJ Tobacco Grant	-	-	190	413	248	-	-	740
01042360	Boat Patrol	-	-	42	203	55	-	-	2,022
01051195	General Services	1,088	-	103	1,056	134	605	952	767
01052550	County SLESF	-	-	-	1,142	-	-	1,945	-
01052557	Youth Offender Supervision	-	-	103	1,007	135	-	972	402
01052558	SB678 Community Performance Incentive	-	-	191	1,167	249	-	-	743
01054010	California Waste Management	-	-	-	27	-	-	-	-
01054012	Mental Health Services Act	-	-	1,604	1,441	2,098	660	-	6,252
01054021	Superior Reg Workforce Ed	-	-	-	6	-	-	-	-
01054045	Mosquito Abatement Assessment Area	-	-	84	640	110	-	-	329
01054840	Memorial Hall Trust	26,074	-	24	112	32	55	-	17,779
01055011	IHSS Public Authority	-	-	872	1,048	311	137	(53)	613
01055340	Child Support	-	-	6,101	10,074	847	13,141	9,629	4,597
01062136	Trial Court Security	186	-	267	3,588	349	-	5,834	1,170
01062150	Local Community Corrections	-	-	784	3,678	1,026	-	3,889	3,057
01200000	Road	3,028	-	13,937	26,397	6,881	8,468	29,216	289,867
01401140	Advertising County Resources	-	-	91	551	120	-	-	357
01602270	Fish & Game Commission	-	-	6	36	8	-	-	23
01906020	Office of Education	-	-	105	88,891	137	-	-	409
02000000	Solid Waste	155	-	19,974	11,830	7,300	14,351	6,806	23,942

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

<b>FY 2019-20 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
02040205	Orland Airport	-	-	4,155	549	229	4,756	-	682
02040207	Willows Airport	-	-	3,431	585	475	907	-	1,024
02200000	Fleet Operations	-	-	2,196	3,762	1,065	-	3,889	3,729
02210000	Underground Storage Tanks	-	-	1,067	701	148	137	(357)	442
02220000	Vegetation & Environmental Mgmt	-	-	50	69	66	110	-	196
02224170	Tri-County Bee	-	-	-	-	-	-	-	-
02260000	Public Works Agency	1,615	-	7,351	6,898	515	12,839	3,805	16,203
02261000	PCDS Permit Center	-	-	134	1,221	175	165	-	521
02261120	Facilities Internal Service Fund	1,667	-	7,170	12,338	2,150	1,017	14,063	8,542
02280000	Data Processing ISF	-	-	7,753	13,276	666	-	-	1,986
02310000	Utilities ISF	-	-	565	19,455	739	-	-	2,202
04050000	Court	2,831	-	1,844	2,582	2,162	467	-	8,431
04100000	Law Library	164	-	4	58	6	2,635	-	72
04250000	Local Transportation Trust	-	-	602	706	787	-	-	2,345
04260000	Transportation Administration	-	-	825	509	456	-	-	1,359
04280000	Glenn County Transit	-	-	201	330	262	-	-	782
04281000	Fixed Route Transit	-	-	460	498	477	-	-	1,422
04282500	Transportation Prop 1B	-	-	1	1	1	-	-	4
04601000	Local Agency Formation Commission	-	-	26	340	35	2,172	-	103
04796000	Glenn Groundwater Authority	-	-	187	619	244	-	-	729
04999100	Community Action	-	-	6,723	18,452	4,233	7,368	21,312	9,488
05010000	Artois Fire District	-	-	121	691	158	-	-	-
05022000	Hamilton Fire District	-	-	155	752	262	-	-	-
05022010	Bayliss Fire District	-	-	9	157	12	-	-	-
05050000	Willows Rural Fire District	-	-	77	448	144	-	-	-
05110000	Storm Drain Maintenance District #1	-	-	0	124	0	-	-	-
05130000	Storm Drain Maintenance District #3	-	-	21	155	28	-	-	-
05140000	North Willows County Service Area	-	-	12	252	16	-	-	-
05210000	Air Pollution District	1,730	-	4,046	6,954	1,551	1,430	6,330	1,515
05210241	Air Pollution Vehicle Registration	-	-	50	138	65	-	(357)	-
05250000	Olive Pest Management District	-	-	-	29	-	-	-	-
06010000	Elk Creek Cemetery District	-	-	-	336	-	357	-	-
06020000	German Cemetery District	-	-	-	249	-	-	-	-

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

<b>FY 2019-20 Actual</b>	<b>Building Use</b>	<b>Equipment Use</b>	<b>County Admin Officer 01011013</b>	<b>Dept of Finance 01011040</b>	<b>Annual Audit 01011051</b>	<b>County Counsel 01011080</b>	<b>Personnel 01011090</b>	<b>General Insurance 01011150</b>	
06030000	Marvin-Chapel Cemetery District	-	-	239	-	-	-	-	
06040000	Newville Cemetery District	-	-	111	-	-	-	-	
06050000	Orland Cemetery District	-	-	1,662	-	-	-	-	
06060000	Willows Cemetery District	-	-	646	-	-	-	-	
06200000	Glenn-Codora Fire District	-	-	452	-	-	-	-	
06210000	Elk Creek Fire District	-	-	491	-	-	-	-	
06220000	Glenn-Colusa Fire District	-	-	187	-	-	-	-	
06230000	Kanawha Fire District	-	-	418	-	-	-	-	
06240000	Ord Fire District	-	-	193	-	-	-	-	
06250000	Orland Fire District	-	-	451	-	220	-	-	
06300000	Levee District #1	-	-	165	-	-	-	-	
06310000	Levee District #2	-	-	141	-	-	-	-	
06320000	Levee District #3	-	-	178	-	-	-	-	
06500000	Butte City Community Service District	-	-	804	-	27	-	-	
06510000	BCCSD - Recreation District	-	-	9	-	-	-	-	
06610000	Elk Creek Community Service District	-	-	1,472	-	220	-	-	
06640000	ECCSD - Recreation District	-	-	13	-	-	-	-	
06650000	ECCSD - Lighting District	-	-	13	-	-	-	-	
06700000	Ord Bend Community Service District	-	-	200	-	-	-	-	
06740000	Artois Community Service District	-	-	442	-	-	-	-	
06825000	Hamilton City Community Service District	-	-	1,106	-	55	-	-	
06830000	HCCSD - Lighting District	-	-	24	-	-	-	-	
06850000	HCCSD - Library District	-	-	69	-	-	-	-	
06865000	HCCSD - Edgewater Park	-	-	10	-	-	-	-	
06870000	HCCSD - Pallasades District	-	-	56	-	27	-	-	
06880000	N.E. Willows Community Service District	-	-	419	-	-	-	-	
06920000	Mosquito Abatement District	-	-	514	-	-	-	-	
06950000	Rice Pest Abatement District	-	-	141	-	-	-	-	
06960000	HC Reclamation District #2140	-	-	2,829	-	-	-	-	
06970000	Reclamation District #2106	-	-	207	-	-	-	-	
99999999	Other	-	15,399	42,568	20,135	25,376	-	66,375	
	Subtotal	290,123	95,764	249,713	640,210	102,195	337,981	411,157	1,033,067



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

<b>FY 2019-20 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
Direct Billed	-		-	54,503	23,800	1,298	36,895	-
Unallocated			55,181	476,756	-	123,345	-	-
<b>Total</b>	<b>290,123</b>	<b>95,764</b>	<b>304,894</b>	<b>1,171,469</b>	<b>125,995</b>	<b>462,625</b>	<b>448,052</b>	<b>1,033,067</b>

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

<b>FY 2019-20 Actual</b>		Employee Benefits 01011170	Data Processing 01011200	Total Actual Costs FY 2019-20	Roll Forward	Total Actual Costs FY 2019-20 plus Roll Forward	Adjustments	Total Claimable Costs FY 2021-22
01011005	Board Resources	-	-	11,963	-	11,963	(3,686)	8,277
01011010	Board of Supervisors	235	928	81,262	32,138	113,399	(11,627)	101,773
01011020	Clerk of the Board	141	304	13,121	6,588	19,709	(845)	18,865
01011070	Assessor	280	185,703	212,318	13,221	225,538	(3,848)	221,690
01011100	Elections	47	477	21,085	(2,221)	18,865	(1,704)	17,161
01011121	In-House Projects	-	-	6,071	(736)	5,336	-	5,336
01011180	Surveyor	-	60	223	(98)	125	(64)	61
01012040	Court Revenues	-	1,199	3,568	(1,677)	1,891	(1,287)	604
01012060	Grand Jury	-	55	3,267	(4,610)	(1,343)	(919)	(2,262)
01012100	Indigent Defense	-	984	4,573	(511)	4,063	(1,057)	3,006
01012170	Flood Control	-	16	60	(117)	(58)	(17)	(75)
01012180	Agriculture Commissioner	677	2,033	46,030	12,284	58,314	(5,761)	52,554
01012181	Water Resources	94	1,327	10,825	4,005	14,831	(1,425)	13,406
01012220	Recorder	92	686	13,418	(3,019)	10,400	(2,064)	8,336
01012230	Coroner	-	156	557	(12)	546	(168)	378
01012240	Public Guardian	94	607	58,753	38,243	96,996	(651)	96,345
01012285	Planning & Community Development	601	3,666	67,045	6,020	73,066	(5,135)	67,931
01012290	Animal Control	84	451	8,424	790	9,214	(1,177)	8,037
01014022	Hospital	-	43	5,888	2,898	8,787	(46)	8,741
01015180	Veterans' Services	47	192	3,256	(1,858)	1,397	(308)	1,089
01016040	Library	-	208	821	(15)	807	(223)	583
01016050	Cooperative Extension	141	483	17,164	7,448	24,612	(5,206)	19,407
01024010	Public Health	865	5,903	68,998	26,970	95,969	(8,595)	87,374
01024011	Emergency Preparedness	94	513	7,702	2,369	10,071	(551)	9,520
01024012	Mental Health	4,723	15,442	183,645	32,872	216,518	(49,047)	167,470
01024014	Alcohol & Drug Abuse	(1,007)	2,246	55,694	14,069	69,762	(35,604)	34,158
01024018	Victim Witness	-	396	2,009	(1,006)	1,002	(425)	577
01024020	Maternal & Child Health	-	121	617	(417)	200	(130)	69
01024025	Women, Infants & Children	234	984	12,456	546	13,002	(1,057)	11,946
01024170	California Children's Services	47	460	3,836	(94)	3,742	(494)	3,248
01024300	Health & Human Services Agency	1,553	5,727	112,763	14,792	127,556	(17,281)	110,274
01025010	Social Services Administration	4,596	33,295	349,151	(14,052)	335,099	(40,469)	294,630
01042090	District Attorney	(197)	2,045	105,985	(212,119)	(106,134)	(77,789)	(183,923)

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

FY 2019-20 Actual		Employee	Data	Total Actual	Roll Forward	Total Actual	Adjustments	Total
		Benefits 01011170	Processing 01011200	Costs FY 2019-20		Costs FY 2019-20 plus Roll Forward		Claimable Costs FY 2021-22
01042110	Sheriff	1,713	10,123	348,834	206,578	555,412	(237,665)	317,748
01042111	Sheriff AB109	94	408	6,085	-	6,085	(438)	5,647
01042113	Sheriff's Dispatch	77	1,032	15,370	4,234	19,604	(1,657)	17,947
01042135	Sheriff's Civil Division	47	160	3,244	1,017	4,260	(172)	4,088
01042140	Jail	504	6,867	275,890	65,155	341,044	(84,621)	256,424
01042143	Office of Emergency Services	47	-	22,312	19,737	42,049	-	42,049
01042150	Probation	235	798	24,022	(24,381)	(360)	(3,170)	(3,530)
01042155	Juvenile Hall	-	747	70,634	69,490	140,125	(6,389)	133,735
01042158	Delinquency Prevention	94	163	4,160	(1,087)	3,073	(175)	2,898
01042160	Probation Specialized Unit	-	13	120	-	120	(14)	105
01042164	Partnership Grant	94	60	3,173	1,425	4,597	(64)	4,533
01042168	Juvenile Probation & CAMP	47	171	2,261	(95)	2,165	(183)	1,982
01042170	JJPCA Grant	-	161	834	(281)	553	(173)	380
01042350	DOJ Tobacco Grant	-	690	2,281	-	2,281	(740)	1,541
01042360	Boat Patrol	-	152	2,474	(1,232)	1,243	(4,857)	(3,615)
01051195	General Services	(178)	373	4,901	4,569	9,471	(767)	8,703
01052550	County SLESF	94	-	3,181	(17)	3,163	-	3,163
01052557	Youth Offender Supervision	47	375	3,042	180	3,221	(402)	2,819
01052558	SB678 Community Performance Incentiv	-	692	3,042	(982)	2,060	(743)	1,317
01054010	California Waste Management	-	-	27	(78)	(51)	-	(51)
01054012	Mental Health Services Act	-	5,824	17,879	(2,745)	15,134	(6,252)	8,882
01054021	Superior Reg Workforce Ed	-	-	6	(5,414)	(5,408)	-	(5,408)
01054045	Mosquito Abatement Assessment Area	-	307	1,471	62	1,533	(329)	1,204
01054840	Memorial Hall Trust	-	88	44,164	43,881	88,046	(17,779)	70,266
01055011	IHSS Public Authority	(1)	571	3,498	(2,254)	1,244	(613)	631
01055340	Child Support	963	1,215	46,569	16,485	63,053	(4,597)	58,456
01062136	Trial Court Security	(135)	968	12,227	5,268	17,494	(1,170)	16,324
01062150	Local Community Corrections	188	2,848	15,470	(2,950)	12,520	(3,057)	9,463
01200000	Road	18	17,556	395,367	77,037	472,404	(289,867)	182,537
01401140	Advertising County Resources	-	332	1,451	1,374	2,825	(357)	2,468
01602270	Fish & Game Commission	-	21	94	(58)	36	(23)	13
01906020	Office of Education	-	381	89,924	(6,388)	83,536	(409)	83,126
02000000	Solid Waste	666	20,270	105,295	51,026	156,320	(23,942)	132,379

**COUNTY OF GLENN**  
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<b>FY 2019-20 Actual</b>		Employee Benefits 01011170	Data Processing 01011200	Total Actual Costs FY 2019-20	Roll Forward	Total Actual Costs FY 2019-20 plus Roll Forward	Adjustments	Total Claimable Costs FY 2021-22
02040205	Orland Airport	-	635	11,005	7,444	18,449	(682)	17,767
02040207	Willows Airport	-	954	7,375	(1,178)	6,197	(1,024)	5,174
02200000	Fleet Operations	188	2,957	17,786	(1,940)	15,847	(3,729)	12,118
02210000	Underground Storage Tanks	(126)	412	2,426	142	2,568	(442)	2,125
02220000	Vegetation & Environmental Mgmt	-	183	674	(157)	516	(196)	320
02224170	Tri-County Bee	-	-	-	(44)	(44)	-	(44)
02260000	Public Works Agency	329	1,430	50,985	7,786	58,772	(16,203)	42,569
02261000	PCDS Permit Center	-	485	2,701	862	3,564	(521)	3,043
02261120	Facilities Internal Service Fund	902	5,962	53,810	3,561	57,372	(8,542)	48,830
02280000	Data Processing ISF	-	1,850	25,530	9,157	34,688	(1,986)	32,702
02310000	Utilities ISF	-	2,051	25,012	-	25,012	(2,202)	22,810
04050000	Court	-	6,002	24,320	(14,909)	9,410	(8,431)	979
04100000	Law Library	-	16	2,955	2,457	5,411	(72)	5,339
04250000	Local Transportation Trust	-	2,185	6,624	(729)	5,895	(2,345)	3,550
04260000	Transportation Administration	-	1,266	4,415	(3,079)	1,336	(1,359)	(23)
04280000	Glenn County Transit	-	728	2,303	(562)	1,740	(782)	958
04281000	Fixed Route Transit	-	1,324	4,181	(2,116)	2,066	(1,422)	644
04282500	Transportation Prop 1B	-	4	12	(2,836)	(2,824)	(4)	(2,829)
04601000	Local Agency Formation Commission	-	96	2,772	1,665	4,436	(103)	4,333
04796000	Glenn Groundwater Authority	-	679	2,458	59	2,517	(729)	1,789
04999100	Community Action	2,781	8,839	79,197	22,106	101,302	(9,488)	91,814
05010000	Artois Fire District	-	439	1,409	863	2,271	-	2,271
05022000	Hamilton Fire District	-	562	1,731	(608)	1,122	-	1,122
05022010	Bayliss Fire District	-	32	209	(216)	(7)	-	(7)
05050000	Willows Rural Fire District	-	280	949	(401)	547	-	547
05110000	Storm Drain Maintenance District #1	-	1	127	(62)	64	-	64
05130000	Storm Drain Maintenance District #3	-	77	282	(166)	115	-	115
05140000	North Willows County Service Area	-	44	324	(108)	217	-	217
05210000	Air Pollution District	162	4,308	28,027	8,199	36,226	(1,515)	34,711
05210241	Air Pollution Vehicle Registration	(126)	180	(49)	(663)	(713)	-	(713)
05250000	Olive Pest Management District	-	71	100	(135)	(35)	-	(35)
06010000	Elk Creek Cemetery District	-	20	713	244	957	-	957
06020000	German Cemetery District	-	3	252	18	269	-	269

**COUNTY OF GLENN**  
**Countywide Cost Allocation Plan**  
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FY 2019-20 Actual	Employee Benefits 01011170	Data Processing 01011200	Total Actual Costs FY 2019-20	Roll Forward	Total Actual Costs FY		Total Claimable Costs FY 2021-22		
					2019-20 plus Roll Forward	Adjustments			
06030000	Marvin-Chapel Cemetery District	-	24	263	(112)	151	-	151	
06040000	Newville Cemetery District	-	7	118	(76)	42	-	42	
06050000	Orland Cemetery District	-	674	2,335	(163)	2,172	-	2,172	
06060000	Willows Cemetery District	-	463	1,108	(486)	623	-	623	
06200000	Glenn-Codora Fire District	-	83	535	(208)	326	-	326	
06210000	Elk Creek Fire District	-	203	694	334	1,028	-	1,028	
06220000	Glenn-Colusa Fire District	-	157	344	89	433	-	433	
06230000	Kanawha Fire District	-	228	646	(329)	318	-	318	
06240000	Ord Fire District	-	36	229	(81)	147	-	147	
06250000	Orland Fire District	-	199	870	(299)	570	-	570	
06300000	Levee District #1	-	33	199	(305)	(107)	-	(107)	
06310000	Levee District #2	-	20	161	(115)	47	-	47	
06320000	Levee District #3	-	85	263	(141)	122	-	122	
06500000	Butte City Community Service District	-	48	879	(756)	123	-	123	
06510000	BCCSD - Recreation District	-	11	19	(17)	3	-	3	
06610000	Elk Creek Community Service District	-	241	1,934	447	2,380	-	2,380	
06640000	ECCSD - Recreation District	-	1	14	(43)	(29)	-	(29)	
06650000	ECCSD - Lighting District	-	1	14	(10)	4	-	4	
06700000	Ord Bend Community Service District	-	41	241	(125)	116	-	116	
06740000	Artois Community Service District	-	77	520	(81)	438	-	438	
06825000	Hamilton City Community Service District	-	806	1,967	(683)	1,284	-	1,284	
06830000	HCCSD - Lighting District	-	23	47	(34)	12	-	12	
06850000	HCCSD - Library District	-	29	98	(58)	40	-	40	
06865000	HCCSD - Edgewater Park	-	16	26	(11)	15	-	15	
06870000	HCCSD - Pallasades District	-	8	91	47	138	-	138	
06880000	N.E. Willows Community Service District	-	272	691	(432)	259	-	259	
06920000	Mosquito Abatement District	-	404	918	(633)	286	-	286	
06950000	Rice Pest Abatement District	-	20	161	(53)	109	-	109	
06960000	HC Reclamation District #2140	-	10,789	13,618	4,602	18,219	-	18,219	
06970000	Reclamation District #2106	-	-	207	(27)	180	-	180	
99999999	Other	-	40,815	210,668	(63,806)	146,861	(66,375)	80,486	
Subtotal			22,166	439,966	3,622,341	463,334	4,085,676	(1,097,438)	2,988,237

**COUNTY OF GLENN**  
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	Employee Benefits 01011170	Data Processing 01011200	Total Actual Costs FY 2019-20	Roll Forward	Total Actual Costs FY 2019-20 plus Roll Forward	Adjustments	Total Claimable Costs FY 2021-22
<b>FY 2019-20 Actual</b>							
Direct Billed	21,645	-	138,141		138,141		138,141
Unallocated	-	79,094	734,377		734,377		734,377
<b>Total</b>	<b>43,811</b>	<b>519,060</b>	<b>4,494,859</b>	<b>463,334</b>	<b>4,958,194</b>	<b>(1,097,438)</b>	<b>3,860,756</b>



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FY 2019-20 Actual		ACTUAL for FY 2019-20 Final Costs	ESTIMATE 2019-20 Fixed Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2021-22 PROPOSED CHARGE
01011005	Board Resources	11,963	-	-	(3,686)	8,277
01011010	Board of Supervisors	81,262	49,124	32,138	(11,627)	101,773
01011020	Clerk of the Board	13,121	6,533	6,588	(845)	18,865
01011070	Assessor	212,318	199,097	13,221	(3,848)	221,690
01011100	Elections	21,085	23,306	(2,221)	(1,704)	17,161
01011121	In-House Projects	6,071	6,807	(736)	-	5,336
01011180	Surveyor	223	321	(98)	(64)	61
01012040	Court Revenues	3,568	5,245	(1,677)	(1,287)	604
01012060	Grand Jury	3,267	7,877	(4,610)	(919)	(2,262)
01012100	Indigent Defense	4,573	5,084	(511)	(1,057)	3,006
01012170	Flood Control	60	177	(117)	(17)	(75)
01012180	Agriculture Commissioner	46,030	33,746	12,284	(5,761)	52,554
01012181	Water Resources	10,825	6,820	4,005	(1,425)	13,406
01012220	Recorder	13,418	16,437	(3,019)	(2,064)	8,336
01012230	Coroner	557	569	(12)	(168)	378
01012240	Public Guardian	58,753	20,510	38,243	(651)	96,345
01012285	Planning & Community Development	67,045	61,025	6,020	(5,135)	67,931
01012290	Animal Control	8,424	7,634	790	(1,177)	8,037
01014022	Hospital	5,888	2,990	2,898	(46)	8,741
01015180	Veterans' Services	3,256	5,114	(1,858)	(308)	1,089
01016040	Library	821	836	(15)	(223)	583
01016050	Cooperative Extension	17,164	9,716	7,448	(5,206)	19,407
01024010	Public Health	68,998	42,028	26,970	(8,595)	87,374
01024011	Emergency Preparedness	7,702	5,333	2,369	(551)	9,520
01024012	Mental Health	183,645	150,773	32,872	(49,047)	167,470
01024014	Alcohol & Drug Abuse	55,694	41,625	14,069	(35,604)	34,158
01024018	Victim Witness	2,009	3,015	(1,006)	(425)	577
01024020	Maternal & Child Health	617	1,034	(417)	(130)	69
01024025	Women, Infants & Children	12,456	11,910	546	(1,057)	11,946
01024170	California Children's Services	3,836	3,930	(94)	(494)	3,248

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<b>FY 2019-20 Actual</b>		<b>ACTUAL</b> for FY 2019-20 Final Costs	<b>ESTIMATE</b> 2019-20 Fixed Costs	<b>ROLL</b> <b>FORWARD</b> <b>DIFFERENCE</b>	<b>ADJUSTMENTS</b>	<b>2021-22</b> <b>PROPOSED</b> <b>CHARGE</b>
01024300	Health & Human Services Agency	112,763	97,971	14,792	(17,281)	110,274
01025010	Social Services Administration	349,151	363,203	(14,052)	(40,469)	294,630
01042090	District Attorney	105,985	318,104	(212,119)	(77,789)	(183,923)
01042110	Sheriff	348,834	142,256	206,578	(237,665)	317,748
01042111	Sheriff AB109	6,085	-	-	(438)	5,647
01042113	Sheriff's Dispatch	15,370	11,136	4,234	(1,657)	17,947
01042135	Sheriff's Civil Division	3,244	2,227	1,017	(172)	4,088
01042140	Jail	275,890	210,735	65,155	(84,621)	256,424
01042143	Office of Emergency Services	22,312	2,575	19,737	-	42,049
01042150	Probation	24,022	48,403	(24,381)	(3,170)	(3,530)
01042155	Juvenile Hall	70,634	1,144	69,490	(6,389)	133,735
01042158	Delinquency Prevention	4,160	5,247	(1,087)	(175)	2,898
01042160	Probation Specialized Unit	120	-	-	(14)	105
01042164	Partnership Grant	3,173	1,748	1,425	(64)	4,533
01042168	Juvenile Probation & CAMP	2,261	2,356	(95)	(183)	1,982
01042170	JJPCA Grant	834	1,115	(281)	(173)	380
01042350	DOJ Tobacco Grant	2,281	-	-	(740)	1,541
01042360	Boat Patrol	2,474	3,706	(1,232)	(4,857)	(3,615)
01051195	General Services	4,901	332	4,569	(767)	8,703
01052550	County SLESF	3,181	3,198	(17)	-	3,163
01052557	Youth Offender Supervision	3,042	2,862	180	(402)	2,819
01052558	SB678 Community Performance Incenti	3,042	4,024	(982)	(743)	1,317
01054010	California Waste Management	27	105	(78)	-	(51)
01054012	Mental Health Services Act	17,879	20,624	(2,745)	(6,252)	8,882
01054021	Superior Reg Workforce Ed	6	5,420	(5,414)	-	(5,408)
01054045	Mosquito Abatement Assessment Area	1,471	1,409	62	(329)	1,204
01054840	Memorial Hall Trust	44,164	283	43,881	(17,779)	70,266
01055011	IHSS Public Authority	3,498	5,752	(2,254)	(613)	631
01055340	Child Support	46,569	30,084	16,485	(4,597)	58,456
01062136	Trial Court Security	12,227	6,959	5,268	(1,170)	16,324

**COUNTY OF GLENN**  
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<b>FY 2019-20 Actual</b>		<b>ACTUAL</b> for FY 2019-20 Final Costs	<b>ESTIMATE</b> 2019-20 Fixed Costs	<b>ROLL</b> <b>FORWARD</b> <b>DIFFERENCE</b>	<b>ADJUSTMENTS</b>	<b>2021-22</b> <b>PROPOSED</b> <b>CHARGE</b>
01062150	Local Community Corrections	15,470	18,420	(2,950)	(3,057)	9,463
01200000	Road	395,367	318,330	77,037	(289,867)	182,537
01401140	Advertising County Resources	1,451	77	1,374	(357)	2,468
01602270	Fish & Game Commission	94	152	(58)	(23)	13
01906020	Office of Education	89,924	96,312	(6,388)	(409)	83,126
02000000	Solid Waste	105,295	54,269	51,026	(23,942)	132,379
02040205	Orland Airport	11,005	3,561	7,444	(682)	17,767
02040207	Willows Airport	7,375	8,553	(1,178)	(1,024)	5,174
02200000	Fleet Operations	17,786	19,726	(1,940)	(3,729)	12,118
02210000	Underground Storage Tanks	2,426	2,284	142	(442)	2,125
02220000	Vegetation & Environmental Mgmt	674	831	(157)	(196)	320
02224170	Tri-County Bee	-	44	(44)	-	(44)
02260000	Planning & Public Works Agency	50,985	43,199	7,786	(16,203)	42,569
02261000	PCDS Permit Center	2,701	1,839	862	(521)	3,043
02261120	Public Works Agency	53,810	50,249	3,561	(8,542)	48,830
02280000	Data Processing ISF	25,530	16,373	9,157	(1,986)	32,702
02310000	Utilities ISF	25,012	-	-	(2,202)	22,810
04050000	Court	24,320	39,229	(14,909)	(8,431)	979
04100000	Law Library	2,955	498	2,457	(72)	5,339
04250000	Local Transportation Trust	6,624	7,353	(729)	(2,345)	3,550
04260000	Transportation Administration	4,415	7,494	(3,079)	(1,359)	(23)
04280000	Glenn County Transit	2,303	2,865	(562)	(782)	958
04281000	Fixed Route Transit	4,181	6,297	(2,116)	(1,422)	644
04282500	Transportation Prop 1B	12	2,848	(2,836)	(4)	(2,829)
04601000	Local Agency Formation Commission	2,772	1,107	1,665	(103)	4,333
04796000	Glenn Groundwater Authority	2,458	2,399	59	(729)	1,789
04999100	Community Action	79,197	57,091	22,106	(9,488)	91,814
05010000	Artois Fire District	1,409	546	863	-	2,271
05022000	Hamilton Fire District	1,731	2,339	(608)	-	1,122
05022010	Bayliss Fire District	209	425	(216)	-	(7)

**COUNTY OF GLENN**  
**Countywide Cost Allocation Plan**  
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<b>FY 2019-20 Actual</b>		<b>ACTUAL</b> for FY 2019-20 Final Costs	<b>ESTIMATE</b> 2019-20 Fixed Costs	<b>ROLL</b> <b>FORWARD</b> <b>DIFFERENCE</b>	<b>ADJUSTMENTS</b>	<b>2021-22</b> <b>PROPOSED</b> <b>CHARGE</b>
05050000	Willows Rural Fire District	949	1,350	(401)	-	547
05110000	Storm Drain Maintenance District #1	127	189	(62)	-	64
05130000	Storm Drain Maintenance District #3	282	448	(166)	-	115
05140000	North Willows County Service Area	324	432	(108)	-	217
05210000	Air Pollution District	28,027	19,828	8,199	(1,515)	34,711
05210241	Air Pollution Vehicle Registration	(49)	614	(663)	-	(713)
05250000	Olive Pest Management District	100	235	(135)	-	(35)
06010000	Elk Creek Cemetery District	713	469	244	-	957
06020000	German Cemetery District	252	234	18	-	269
06030000	Marvin-Chapel Cemetery District	263	375	(112)	-	151
06040000	Newville Cemetery District	118	194	(76)	-	42
06050000	Orland Cemetery District	2,335	2,498	(163)	-	2,172
06060000	Willows Cemetery District	1,108	1,594	(486)	-	623
06200000	Glenn-Codora Fire District	535	743	(208)	-	326
06210000	Elk Creek Fire District	694	360	334	-	1,028
06220000	Glenn-Colusa Fire District	344	255	89	-	433
06230000	Kanawha Fire District	646	975	(329)	-	318
06240000	Ord Fire District	229	310	(81)	-	147
06250000	Orland Fire District	870	1,169	(299)	-	570
06300000	Levee District #1	199	504	(305)	-	(107)
06310000	Levee District #2	161	276	(115)	-	47
06320000	Levee District #3	263	404	(141)	-	122
06500000	Butte City Community Service District	879	1,635	(756)	-	123
06510000	BCCSD - Recreation District	19	36	(17)	-	3
06610000	Elk Creek Community Service District	1,934	1,487	447	-	2,380
06640000	ECCSD - Recreation District	14	57	(43)	-	(29)
06650000	ECCSD - Lighting District	14	24	(10)	-	4
06700000	Ord Bend Community Service District	241	366	(125)	-	116
06740000	Artois Community Service District	520	601	(81)	-	438
06825000	Hamilton City Community Service Distri	1,967	2,650	(683)	-	1,284

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<b>FY 2019-20 Actual</b>	<b>ACTUAL for FY 2019-20 Final Costs</b>	<b>ESTIMATE 2019-20 Fixed Costs</b>	<b>ROLL FORWARD DIFFERENCE</b>	<b>ADJUSTMENTS</b>	<b>2021-22 PROPOSED CHARGE</b>	
06830000	HCCSD - Lighting District	47	81	(34)	-	12
06850000	HCCSD - Library District	98	156	(58)	-	40
06865000	HCCSD - Edgewater Park	26	37	(11)	-	15
06870000	HCCSD - Pallisades District	91	44	47	-	138
06880000	N.E. Willows Community Service Distri	691	1,123	(432)	-	259
06920000	Mosquito Abatement District	918	1,551	(633)	-	286
06950000	Rice Pest Abatement District	161	214	(53)	-	109
06960000	HC Reclamation District #2140	13,618	9,016	4,602	-	18,219
06970000	Reclamation District #2106	207	234	(27)	-	180
99999999	Other	210,668	274,474	(63,806)	(66,375)	80,486
	<b>Total</b>	<b>3,622,341</b>	<b>3,113,546</b>	<b>463,334</b>	<b>(1,097,438)</b>	<b>2,988,237</b>

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<b>FY 2019-20 Actual</b>		Total Expenditures	Cost Adjustments	Total Allocated
	Building Use	301,951	-	
	Equipment Use	215,790	-	
01011013	County Administrative Officer	309,122	(4,048)	
01011040	Department of Finance	1,204,284	(41,571)	
01011051	Annual Audit	89,654	(5,200)	
01011080	County Counsel	521,418	(44,720)	
01011090	Personnel	511,720	(78,798)	
01011150	General Insurance	1,040,930	-	
01011170	Employee Benefits	44,086	-	
01011200	Data Processing	337,294	92,946	-
01011005	Board Resources			11,963
01011010	Board of Supervisors			81,262
01011020	Clerk of the Board			13,121
01011070	Assessor			212,318
01011100	Elections			21,085
01011121	In-House Projects			6,071
01011180	Surveyor			223
01012040	Court Revenues			3,568
01012060	Grand Jury			3,267
01012100	Indigent Defense			4,573
01012170	Flood Control			60
01012180	Agriculture Commissioner			46,030
01012181	Water Resources			10,825
01012220	Recorder			13,418
01012230	Coroner			557
01012240	Public Guardian			58,753



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<b>FY 2019-20 Actual</b>		Total Expenditures	Cost Adjustments	Total Allocated
01012285	Planning & Community Development			67,045
01012290	Animal Control			8,424
01014022	Hospital			5,888
01015180	Veterans' Services			3,256
01016040	County Library			821
01016050	Cooperative Extension			17,164
01024010	Public Health			68,998
01024011	Emergency Preparedness			7,702
01024012	Mental Health			183,645
01024014	Alcohol & Drug Abuse			55,694
01024018	Victim Witness			2,009
01024020	Maternal & Child Health			617
01024025	Women, Infants & Children			12,456
01024170	California Children's Services			3,836
01024300	Health & Human Services Agency			112,763
01025010	Social Services Administration			349,151
01042090	District Attorney			105,985
01042110	Sheriff			348,834
01042111	Sheriff AB109			6,085
01042113	Sheriff's Dispatch			15,370
01042135	Sheriff's Civil Division			3,244
01042140	Jail			275,890
01042143	Office of Emergency Services			22,312
01042150	Probation			24,022
01042155	Juvenile Hall			70,634
01042158	Delinquency Prevention			4,160

County Of Glenn  
Countywide Cost Allocation Plan  
Schedule C

<b>FY 2019-20 Actual</b>		Total Expenditures	Cost Adjustments	Total Allocated
01042160	Probation Specialized Unit			120
01042164	Partnership Grant			3,173
01042168	Juvenile Probation & CAMP			2,261
01042170	JJPCA Grant			834
01042350	DOJ Tobacco Grant			2,281
01042360	Boat Patrol			2,474
01051195	General Services			4,901
01052550	County SLESF			3,181
01052557	Youth Offender Supervision			3,042
01052558	SB678 Community Performance Incentive			3,042
01054010	California Waste Management			27
01054012	Mental Health Services Act			17,879
01054021	Superior Reg Workforce Ed			6
01054045	Mosquito Abatement Assessment Area			1,471
01054840	Memorial Hall Trust			44,164
01055011	IHSS Public Authority			3,498
01055340	Child Support			46,569
01062136	Trial Court Security			12,227
01062150	Local Community Corrections			15,470
01200000	Road			395,367
01401140	Advertising County Resources			1,451
01602270	Fish & Game Commission			94
01906020	Office of Education			89,924
02000000	Solid Waste			105,295
02040205	Orland Airport			11,005
02040207	Willows Airport			7,375

County Of Glenn  
Countywide Cost Allocation Plan  
Schedule C

<b>FY 2019-20 Actual</b>		Total Expenditures	Cost Adjustments	Total Allocated
02200000	Fleet Operations			17,786
02210000	Underground Storage Tanks			2,426
02220000	Vegetation & Environmental Mgmt			674
02260000	Planning & Public Works Agency			50,985
02261000	PCDS Permit Center			2,701
02261120	Public Works Agency			53,810
02280000	Data Processing ISF			25,530
02310000	Utilities ISF			25,012
04050000	Court			24,320
04100000	Law Library			2,955
04250000	Local Transportation Trust			6,624
04260000	Transportation Administration			4,415
04280000	Glenn County Transit			2,303
04281000	Fixed Route Transit			4,181
04282500	Transportation Prop 1B			12
04601000	Local Agency Formation Commission			2,772
04796000	Glenn Groundwater Authority			2,458
04999100	Community Action			79,197
05010000	Artois Fire District			1,409
05022000	Hamilton Fire District			1,731
05022010	Bayliss Fire District			209
05050000	Willows Rural Fire District			949
05110000	Storm Drain Maintenance District #1			127
05130000	Storm Drain Maintenance District #3			282
05140000	North Willows County Service Area			324
05210000	Air Pollution District			28,027

County Of Glenn  
Countywide Cost Allocation Plan  
Schedule C

<b>FY 2019-20 Actual</b>		Total Expenditures	Cost Adjustments	Total Allocated
05210241	Air Pollution Vehicle Registration			(49)
05250000	Olive Pest Management District			100
06010000	Elk Creek Cemetery District			713
06020000	German Cemetery District			252
06030000	Marvin-Chapel Cemetery District			263
06040000	Newville Cemetery District			118
06050000	Orland Cemetery District			2,335
06060000	Willows Cemetery District			1,108
06200000	Glenn-Codora Fire District			535
06210000	Elk Creek Fire District			694
06220000	Glenn-Colusa Fire District			344
06230000	Kanawha Fire District			646
06240000	Ord Fire District			229
06250000	Orland Fire District			870
06300000	Levee District #1			199
06310000	Levee District #2			161
06320000	Levee District #3			263
06500000	Butte City Community Service District			879
06510000	BCCSD - Recreation District			19
06610000	Elk Creek Community Service District			1,934
06640000	ECCSD - Recreation District			14
06650000	ECCSD - Lighting District			14
06700000	Ord Bend Community Service District			241
06740000	Artois Community Service District			520
06825000	Hamilton City Community Service District			1,967
06830000	HCCSD - Lighting District			47

County Of Glenn  
Countywide Cost Allocation Plan  
Schedule C

FY 2019-20 Actual		Total Expenditures	Cost Adjustments	Total Allocated
06850000	HCCSD - Library District			98
06865000	HCCSD - Edgewater Park			26
06870000	HCCSD - Pallsades District			91
06880000	N.E. Willows Community Service District			691
06920000	Mosquito Abatement District			918
06950000	Rice Pest Abatement District			161
06960000	HC Reclamation District #2140			13,618
06970000	Reclamation District #2106			207
99999999	Other			210,668
	Direct Billed			138,141
	Unallocated			734,377
	Total	4,576,249	(81,390)	4,494,859

Detail of  
Costs Allocated  
To Service Departments

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

1/27/2021

<b>FY 2019-20 Actual</b>		Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080	Personnel 01011090
Schedule Referenced		1.24	2.04	3.05	4.07	5.05	6.06	7.06
Building Use								
Equipment Use								
01011013	County Administrative Officer	676	-	1,617	3,133	111	14,627	921
01011040	Department of Finance	6,174	-	6,661	7,723	419	9,562	5,482
01011051	Annual Audit	-	-	31	42,666	29	-	-
01011080	County Counsel	2,581	-	3,697	3,099	202	71,410	(900)
01011090	Personnel	2,397	-	7,163	4,134	192	4,104	2,762
01011150	General Insurance	-	-	3,174	451	329	-	-
01011170	Employee Benefits	-	-	16	351	15	-	-
01011200	Data Processing	-	120,026	152	9,404	141	-	-
<b>Total</b>		<b>11,828</b>	<b>120,026</b>	<b>22,512</b>	<b>70,961</b>	<b>1,439</b>	<b>99,704</b>	<b>8,264</b>

COUNTY OF GLENN  
Countywide Cost Allocation Plan  
Schedule D

<b>FY 2019-20 Actual</b>		General Insurance 01011150	Employee Benefits 01011170	Data Processing 01011200	Total CSD Allocated
Schedule Referenced		8.09	9.05	10.05	
Building Use					
Equipment Use					
01011013	County Administrative Officer	728	46	471	22,332
01011040	Department of Finance	5,452	418	37,825	79,716
01011051	Annual Audit	131	-	123	42,980
01011080	County Counsel	4,502	186	855	85,631
01011090	Personnel	1,691	139	811	23,394
01011150	General Insurance	1,482	-	1,390	6,825
01011170	Employee Benefits	68	-	64	515
01011200	Data Processing	634	-	595	130,953
Total		14,688	790	42,133	392,346

COUNTY OF GLENN  
Countywide Cost Allocation Plan  
Schedule E

**FY 2019-20 Actual**

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

**Equipment Use**

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

**FY 2019-20 Actual**

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

COUNTY OF GLENN  
Countywide Cost Allocation Plan  
Schedule E

**FY 2019-20 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
<b>Internal Service Funds</b>	
Fleet Operations ISF	Number of Miles Driven
County Facilities ISF	Square Footage Occupied by Department
Data Processing ISF	Number of Licenses / Users
Utilities	Square Footage Occupied by Department

**COUNTY OF GLENN  
BUILDING USE**

1/27/2021

**FY 2019-20 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. The County did not direct bill for these costs in fiscal year 2019-20.

Building Location / Description	Value as of 6/30/2019	Additions	Deletions	Value as of 6/30/2020	Prior YTD Use Allow Charged	2019-20 Depreciation Use Allow	Net Book Value
1.03 - 540 W. Sycamore Street	-	-	-	-	-	-	-
1.04 - 141 S. Lassen Street	-	-	-	-	-	-	-
1.05 - 821 E. South Street	193,402	-	-	193,402	(4,835)	(9,670)	178,897
1.06 - 516 W. Sycamore Street	550,348	-	-	550,348	(230,458)	(13,759)	306,131
1.07 - 541 & 543 W. Oak Street	131,493	64,291	-	195,784	(58,514)	(4,626)	132,644
1.08 - 720 N. Colusa Street	170,569	-	-	170,569	(82,726)	(4,264)	83,579
1.09 - 525 W. Sycamore Street	1,609,104	-	-	1,609,104	(216,798)	(47,443)	1,344,863
1.10 - 132 S. Murdock Street	-	-	-	-	-	-	-
1.11 - 777 N. Colusa Street	191,923	-	-	191,923	(24,128)	(4,798)	162,997
1.12 - 821 E. South Street	5,506	-	-	5,506	(689)	(138)	4,679
1.13 - 720 N. Colusa Street	-	-	-	-	-	-	-
1.14 - 240 & 242 N. Villa Street	-	-	-	-	-	-	-
1.15 - 125 S. Murdock Street	75,775	-	-	75,775	(9,182)	(2,123)	64,470
1.16 - 306 N. Villa Street	2,371,279	-	-	2,371,279	(857,868)	(62,427)	1,450,984
1.17 - 1187 E. South Street	-	-	-	-	-	-	-
1.18 - 141 S. Lassen Street	5,422,303	-	-	5,422,303	(2,909,170)	(143,112)	2,370,021
1.19 - 327 Fourth Street	383,593	-	-	383,593	(72,146)	(9,591)	301,856
1.20 - 125 County Road G	-	-	-	-	-	-	-
1.21 - 120 S. Marshall Street	-	-	-	-	-	-	-
1.22 - 300 Broadway	-	-	-	-	-	-	-
1.23 - 1167 E. South Street	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 11,105,295</b>	<b>\$ 64,291</b>	<b>\$ -</b>	<b>\$ 11,169,586</b>	<b>\$ (4,466,514)</b>	<b>\$ (301,951)</b>	<b>\$ 6,401,121</b>

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

1/27/2021

Building	Address	Asset Tag #	Acquisition Date	Useful Life	Cost as of 6/30/2019	Additions	Deletions	Cost as of 6/30/2020	Prior YTD Use Allow Charged	2019-20 Depreciation Use Allow	Net Book Value
Orland Office Building	821 E. South Street	313	07/01/1900	40	-	-	-	-	-	-	-
Orland Office Building	821 E. South Street	6585	01/15/2019	20	193,402	-	-	193,402	(4,835)	(9,670)	178,897
Auditor/Assessor Annex	516 W. Sycamore	5150	05/10/1999	40	446,418	-	-	446,418	(198,656)	(11,160)	236,602
Auditor/Assessor Annex	516 W. Sycamore	5152	05/10/1999	40	13,630	-	-	13,630	(6,066)	(341)	7,223
Auditor/Assessor Annex	516 W. Sycamore	6013	06/30/2006	40	90,300	-	-	90,300	(25,736)	(2,258)	62,306
Sheriff/Justice	541 & 543 W. Oak	5151	05/10/1999	40	131,493	-	-	131,493	(58,514)	(3,287)	69,692
Sheriff/Justice	541 & 543 W. Oak	6627	09/19/2019	40	-	64,291	-	64,291	-	(1,339)	62,952
Ag/Animal Control	720 N. Colusa	337	06/01/1996	40	170,569	-	-	170,569	(82,726)	(4,264)	83,579
Willows Memorial Hall	525 W. Sycamore	6044	06/30/2006	40	23,767	-	-	23,767	(6,773)	(594)	16,400
Willows Memorial Hall	525 W. Sycamore	6044B	06/30/2007	40	194,696	-	-	194,696	(51,594)	(4,867)	138,235
Willows Memorial Hall	525 W. Sycamore	6044C	06/30/2008	40	345,372	-	-	345,372	(84,616)	(8,634)	252,122
Willows Memorial Hall	525 W. Sycamore	6044D	06/30/2009	40	188,076	-	-	188,076	(42,317)	(4,702)	141,057
Willows Memorial Hall	525 W. Sycamore	6044E	06/30/2010	40	202,096	-	-	202,096	(25,262)	(5,052)	171,782
Willows Memorial Hall	525 W. Sycamore	6044F	06/30/2018	15	4,730	-	-	4,730	(341)	(315)	4,074
Willows Memorial Hall	525 W. Sycamore	6044G	05/08/2019	40	343,247	-	-	343,247	(1,430)	(8,581)	333,236
Willows Memorial Hall	525 W. Sycamore	6044H	06/30/2019	20	280,777	-	-	280,777	(1,170)	(14,039)	265,568
Willows Memorial Hall	525 W. Sycamore	6465	06/30/2014	40	26,343	-	-	26,343	(3,295)	(659)	22,389
Planning & Public Works	777 N. Colusa	323	07/01/1900	40	-	-	-	-	-	-	-
Planning & Public Works	777 N. Colusa	323B	07/01/2013	40	6,893	-	-	6,893	(999)	(172)	5,722
Planning & Public Works	777 N. Colusa	4308	05/01/1996	40	185,030	-	-	185,030	(23,129)	(4,626)	157,275
Metal Building	821 E. South Street-Metal	6116	06/30/2007	40	5,506	-	-	5,506	(689)	(138)	4,679
Health Services	240 & 242 N. Villa	320	07/01/1900	40	-	-	-	-	-	-	-
Health Services	240 & 242 N. Villa	6384	06/30/2012	40	-	-	-	-	-	-	-
Murdock Annex	125 S. Murdock	6462	06/30/2014	40	70,292	-	-	70,292	(8,786)	(1,757)	59,749
Murdock Annex	125 S. Murdock	6462B	06/30/2018	15	5,483	-	-	5,483	(396)	(366)	4,721
Juvenile Hall	306 N. Villa	4320	01/01/1993	40	381,883	-	-	381,883	(215,764)	(9,547)	156,572
Juvenile Hall	306 N. Villa	4320B	06/30/2003	40	118,945	-	-	118,945	(41,036)	(2,974)	74,935
Juvenile Hall	306 N. Villa	4320C	06/30/2003	40	515,000	-	-	515,000	(177,675)	(12,875)	324,450
Juvenile Hall	306 N. Villa	4320D	05/19/2004	40	1,182,384	-	-	1,182,384	(407,923)	(29,560)	744,901
Juvenile Hall	306 N. Villa	4320E	06/30/2005	40	47,286	-	-	47,286	(14,422)	(1,182)	31,682
Juvenile Hall	306 N. Villa	4320F	05/01/2019	20	125,781	-	-	125,781	(1,048)	(6,289)	118,444
Glenn County Svcs Building	1187 E. South Street	324	07/01/1900	40	-	-	-	-	-	-	-
New Jail	141 S. Lassen	326	06/30/1991	40	4,936,412	-	-	4,936,412	(2,896,657)	(123,410)	1,916,345
New Jail	141 S. Lassen	326B	06/30/2019	40	126,006	-	-	126,006	(263)	(3,150)	122,593
New Jail	141 S. Lassen	326C	06/30/2019	20	302,171	-	-	302,171	(5,036)	(15,109)	282,026
New Jail	141 S. Lassen	5106	03/02/1999	40	39,453	-	-	39,453	(4,931)	(986)	33,536
New Jail	141 S. Lassen	6466	06/30/2014	40	18,261	-	-	18,261	(2,283)	(457)	15,521

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

1/27/2021

Building	Address	Asset Tag #	Acquisition Date	Useful Life	Cost as of 6/30/2019	Additions	Deletions	Cost as of 6/30/2020	Prior YTD Use Allow Charged	2019-20 Depreciation Use Allow	Net Book Value
Orland Memorial Hall	327 Fourth Street	312	07/01/1900	40	-	-	-	-	-	-	-
Orland Memorial Hall	327 Fourth Street	6221	06/30/2009	40	16,147	-	-	16,147	(3,633)	(404)	12,110
Orland Memorial Hall	327 Fourth Street	6221B	06/30/2010	40	282,266	-	-	282,266	(57,865)	(7,057)	217,344
Orland Memorial Hall	327 Fourth Street	6221C	06/30/2010	40	85,180	-	-	85,180	(10,648)	(2,130)	72,402
Child Support Modular	120 S. Marshall	5434	06/30/2000	40							
Child Support Modular	120 S. Marshall	5434B	02/23/2007	20							
Hamilton City Community Ha	300 Broadway	5567	07/01/1900	40	-	-	-	-	-	-	-
CRWC Annex Modular	1167 E. South Street	6334	06/30/2012	40							
<b>Total</b>					<b>11,105,295</b>	<b>64,291</b>	<b>-</b>	<b>11,169,586</b>	<b>(4,466,514)</b>	<b>(301,951)</b>	<b>6,401,121</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

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	-	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>14,505</b>	<b>178,897</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

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	-	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>209,816</b>	<b>236,602</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

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	-	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>6,406</b>	<b>7,224</b>



**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

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	-	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>27,993</b>	<b>62,307</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

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	-	3,287	
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>61,802</b>	<b>69,691</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

Location **541 & 543 W. Oak**  
 Asset Tag # **6627 - Dispatch Station**  
 Value \$ **64,291**  
 Acq Date **9/19/2019**  
 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 {10 mos}	2019-20	1,339	-	1,339		21	2039-40	1,607	-	-	
2	2020-21	1,607	-	-		22	2040-41	1,607	-	-	
3	2021-22	1,607	-	-		23	2041-42	1,607	-	-	
4	2022-23	1,607	-	-		24	2042-43	1,607	-	-	
5	2023-24	1,607	-	-		25	2043-44	1,607	-	-	
6	2024-25	1,607	-	-		26	2044-45	1,607	-	-	
7	2025-26	1,607	-	-		27	2045-46	1,607	-	-	
8	2026-27	1,607	-	-		28	2046-47	1,607	-	-	
9	2027-28	1,607	-	-		29	2047-48	1,607	-	-	
10	2028-29	1,607	-	-		30	2048-49	1,607	-	-	
11	2029-30	1,607	-	-		31	2049-50	1,607	-	-	
12	2030-31	1,607	-	-		32	2050-51	1,607	-	-	
13	2031-32	1,607	-	-		33	2051-52	1,607	-	-	
14	2032-33	1,607	-	-		34	2052-53	1,607	-	-	
15	2033-34	1,607	-	-		35	2053-54	1,607	-	-	
16	2034-35	1,607	-	-		36	2054-55	1,607	-	-	
17	2035-36	1,607	-	-		37	2055-56	1,607	-	-	
18	2036-37	1,607	-	-		38	2056-57	1,607	-	-	
19	2037-38	1,607	-	-		39	2057-58	1,607	-	-	
20	2038-39	1,607	-	-		40	2058-59	1,607	-	-	
						41 {2 mos}	2059-60	268	-	-	
						<b>Totals</b>		<b>64,291</b>		<b>1,339</b>	<b>62,952</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

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	-	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>86,990</b>	<b>83,579</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

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	-	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>7,368</b>	<b>16,399</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

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	-	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>56,462</b>	<b>138,234</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

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	-	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>93,250</b>	<b>252,122</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

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	-	4,702		31	2039-40	4,702	-	-	
12	2020-21	4,702	-	-		32	2040-41	4,702	-	-	
13	2021-22	4,702	-	-		33	2041-42	4,702	-	-	
14	2022-23	4,702	-	-		34	2042-43	4,702	-	-	
15	2023-24	4,702	-	-		35	2043-44	4,702	-	-	
16	2024-25	4,702	-	-		36	2044-45	4,702	-	-	
17	2025-26	4,702	-	-		37	2045-46	4,702	-	-	
18	2026-27	4,702	-	-		38	2046-47	4,702	-	-	
19	2027-28	4,702	-	-		39	2047-48	4,702	-	-	
20	2028-29	4,702	-	-		40	2048-49	4,702	-	-	
						<b>Totals</b>		<b>188,076</b>	<b>47,019</b>		<b>141,057</b>



**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

Location 525 W. Sycamore

Asset Tag # 6044E - Willows Memorial Hall Improvements

Value \$ 202,096

Acq Date 6/30/2010

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

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	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	-	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>30,314</b>	<b>171,782</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

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	-	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>657</b>	<b>4,073</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

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	-	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>10,011    333,236</b>	

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

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	-	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>15,209</b>	<b>265,568</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

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	-	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>3,954</b>	<b>22,389</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

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	-	172		27	2039-40	172	-	-	
8	2020-21	172	-	-		28	2040-41	172	-	-	
9	2021-22	172	-	-		29	2041-42	172	-	-	
10	2022-23	172	-	-		30	2042-43	172	-	-	
11	2023-24	172	-	-		31	2043-44	172	-	-	
12	2024-25	172	-	-		32	2044-45	172	-	-	
13	2025-26	172	-	-		33	2045-46	172	-	-	
14	2026-27	172	-	-		34	2046-47	172	-	-	
15	2027-28	172	-	-		35	2047-48	172	-	-	
16	2028-29	172	-	-		36	2048-49	172	-	-	
17	2029-30	172	-	-		37	2049-50	172	-	-	
18	2030-31	172	-	-		38	2050-51	172	-	-	
19	2031-32	172	-	-		39	2051-52	172	-	-	
20	2032-33	172	-	-		40	2052-53	172	-	-	
						<b>Totals</b>		<b>6,893</b>		<b>1,172</b>	<b>5,721</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

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	-	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>27,755</b>	<b>157,276</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

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	-	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>826</b>	<b>4,680</b>



**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

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	-	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>10,544</b>	<b>59,748</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

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	-	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>762</b>		<b>4,721</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

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	-	9,547	
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>225,311</b>	<b>156,572</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

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	-	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>44,010</b>	<b>74,935</b>		

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

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	-	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>190,550</b>		<b>324,450</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

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	-	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>437,482</b>	<b>744,902</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

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	-	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>15,604</b>	<b>31,682</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

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	-	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>7,337</b>	<b>118,444</b>



**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

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	-	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>3,020,068</b>	<b>1,916,344</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

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	-	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>3,413</b>	<b>122,593</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

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	-	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	-	-							
						<b>Totals</b>					
						<b>302,171</b>		<b>20,145</b>		<b>282,026</b>	

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

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	-	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>5,918</b>	<b>33,535</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

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	-	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>2,739</b>	<b>15,522</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

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	-	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>4,037</b>	<b>12,110</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

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	-	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>64,921</b>	<b>217,345</b>

**BUILDING USE  
DEPRECIATION BASIS USE ALLOWANCE**

1/27/2021

Location 327 Fourth Street

Asset Tag # 6221C - Orland Memorial Hall ADA Improvements

Value \$ 85,180

Acq Date 6/30/2010

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

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	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	-	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>12,777</b>	<b>72,403</b>



Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
BUILDING USE

1/27/2021

	Total	General & Admin	540 W. Sycamore	141 S. Lassen (Admin)	821 E. South Street	516 W. Sycamore	541 & 543 W. Oak	720 N. Colusa Street
<b>FY 2019-20 Actual</b>								
Time %	100.00%		0.00%	0.00%	3.20%	4.56%	1.53%	1.41%
<b>Other Expenditures &amp; Costs</b>								
Building Use	301,951		-	-	9,670	13,759	4,626	4,264
Equipment Use								
<b>Expenditures Per Financial Statements</b>	<u>301,951</u>		<u>-</u>	<u>-</u>	<u>9,670</u>	<u>13,759</u>	<u>4,626</u>	<u>4,264</u>
<b>Cost Adjustments</b>								
<b>Functional Cost</b>	<u>301,951</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,670</u>	<u>13,759</u>	<u>4,626</u>	<u>4,264</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>301,951</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>9,670</u></u>	<u><u>13,759</u></u>	<u><u>4,626</u></u>	<u><u>4,264</u></u>

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
BUILDING USE

1/27/2021

	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 2019-20 Actual</b>								
Time %	15.71%	0.00%	1.59%	0.05%	0.00%	0.00%	0.70%	20.67%
<b>Other Expenditures &amp; Costs</b>								
Building Use	47,443	-	4,798	138	-	-	2,123	62,427
Equipment Use								
<b>Expenditures Per Financial Statements</b>	47,443	-	4,798	138	-	-	2,123	62,427
<b>Cost Adjustments</b>								
<b>Functional Cost</b>	47,443	-	4,798	138	-	-	2,123	62,427
<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>47,443</b>	<b>-</b>	<b>4,798</b>	<b>138</b>	<b>-</b>	<b>-</b>	<b>2,123</b>	<b>62,427</b>

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
BUILDING USE

1/27/2021

	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 2019-20 Actual</b>							
Time %	0.00%	47.40%	3.18%	0.00%	0.00%	0.00%	0.00%
<b>Other Expenditures &amp; Costs</b>							
Building Use	-	143,112	9,591	-	-	-	-
Equipment Use							
<b>Expenditures Per Financial Statements</b>	-	143,112	9,591	-	-	-	-
<b>Cost Adjustments</b>							
<b>Functional Cost</b>	-	143,112	9,591	-	-	-	-
<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>	-	143,112	9,591	-	-	-	-

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

<b>FY 2019-20 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	-			-
<b>Total</b>	<b>2,484</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 2019-20 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 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01016050	Cooperative Extension	4,969	0.53098953	5,135			5,135
01042090	District Attorney	217	0.02318872	224			224
01042110	Sheriff	1,252	0.13378927	1,294			1,294
01062136	Trial Court Security	180	0.01923488	186			186
04050000	Court	2,740	0.29279761	2,831			2,831
Total		9,358	1.00000000	9,670	-	-	9,670

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING USE

<b>FY 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	4,402	0.44872579	6,174			6,174
01011070	Assessor	2,726	0.27787971	3,823			3,823
01011100	Elections	1,060	0.10805301	1,487			1,487
01012220	Recorder	1,622	0.16534149	2,275			2,275
Total		<u>9,810</u>	<u>1.00000000</u>	<u>13,759</u>	<u>-</u>	<u>-</u>	<u>13,759</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING USE

<b>FY 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012290	Animal Control	94	0.01707539	79			79
01042110	Sheriff	1,643	0.29845595	1,381			1,381
01042113	Sheriff's Dispatch	756	0.13732970	635			635
01042150	Probation	3,012	0.54713896	2,531			2,531
Total		<u>5,505</u>	<u>1.00000000</u>	<u>4,626</u>	<u>-</u>	<u>-</u>	<u>4,626</u>

Basis of Allocation : Square Footage Occupied by Department



**COUNTY OF GLENN  
BUILDING USE**

<b>FY 2019-20 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
Total		<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 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	314	0.01425653	676			676
01011080	County Counsel	1,198	0.05439274	2,581			2,581
01011090	Personnel	1,113	0.05053348	2,397			2,397
01011005	Board Resources	3,055	0.13870602	6,581			6,581
01011010	Board of Supervisors	5,508	0.25007946	11,865			11,865
01011020	Clerk of the Board	714	0.03241771	1,538			1,538
01015180	Veterans' Services	140	0.00635641	302			302
01051195	General Services	505	0.02292849	1,088			1,088
01054840	Memorial Hall Trust	8,628	0.39173666	18,585			18,585
02261120	Facilities Internal Service Fund	774	0.03514188	1,667			1,667
04100000	Law Library	76	0.00345062	164			164
Total		22,025	1.00000000	47,443	-	-	47,443

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING USE

<b>FY 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011090	<i>Personnel</i>	33	0.00418888	-			-
01042110	Sheriff	3,754	0.47651688	-			-
01042140	Jail	3,485	0.44237116	-			-
01042150	Probation	176	0.02234070	-			-
02261120	Facilities Internal Service Fund	430	0.05458238	-			-
Total		<u>7,878</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 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01200000	Road	2,442	0.63100775	3,028	-		3,028
02000000	Solid Waste	125	0.03229974	155	-		155
02260000	Public Works Agency	1,303	0.33669251	1,615	-		1,615
Total		<u>3,870</u>	<u>1.00000000</u>	<u>4,798</u>	<u>-</u>	<u>-</u>	<u>4,798</u>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN  
BUILDING USE**

<b>FY 2019-20 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 2019-20 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 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024010	Public Health	3,111	0.43401228	-	-	-	-
01024012	Mental Health	3,903	0.54450335	-	-	-	-
01024014	Alcohol & Drug Abuse	154	0.02148438	-	-	-	-
Total		<u>7,168</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 2019-20 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 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042155	Juvenile Hall	7,699	1.00000000	62,427	-		62,427
	Total	<u>7,699</u>	<u>1.00000000</u>	<u>62,427</u>	<u>-</u>	<u>-</u>	<u>62,427</u>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN  
BUILDING USE**

<b>FY 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024012	Mental Health	4,640	0.74610066	-	-		-
01024014	Alcohol & Drug Abuse	1,579	0.25389934	-	-		-
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 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042140	Jail	18,401	1.00000000	143,112	-		143,112
	Total	<u>18,401</u>	<u>1.00000000</u>	<u>143,112</u>	<u>-</u>	<u>-</u>	<u>143,112</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
BUILDING USE

<b>FY 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011005	<b>Board Resources</b>	2,024	0.13823248	1,326	-		1,326
01012060	Grand Jury	1,185	0.08093157	776	-		776
01054840	Memorial Hall Trust	11,433	0.78083595	7,489	-		7,489
Total		<u>14,642</u>	<u>1.00000000</u>	<u>9,591</u>	<u>-</u>	<u>-</u>	<u>9,591</u>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN  
BUILDING USE**

<b>FY 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02261120	Facilities Internal Service Fund	1,537	1.00000000	-	-	-	-
Total		<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 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01055340	Child Support	2,378	1.00000000	-	-	-	-
	<b>Total</b>	<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 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01054840	Memorial Hall Trust	4,307	1.00000000	-	-	-	-
	<b>Total</b>	<b>4,307</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 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024012	Mental Health	2,448	1.00000000	-	-		-
	<b>Total</b>	<u>2,448</u>	<u>1.00000000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Basis of Allocation : Square Footage Occupied by Department



COUNTY OF GLENN  
BUILDING USE

FY 2019-20 Actual		Total	540 W.	141 S.	821 E.	516 W.	541 & 543	720 N.	525 W.
			Sycamore	(Admin)	Street	Sycamore	W. Oak	Colusa Street	Sycamore
01011013	County Administrative Officer	676	-	-	-	-	-	-	676
01011040	Department of Finance	6,174	-	-	-	6,174	-	-	-
01011080	County Counsel	2,581	-	-	-	-	-	-	2,581
01011090	Personnel	2,397	-	-	-	-	-	-	2,397
01011005	Board Resources	7,906	-	-	-	-	-	-	6,581
01011010	Board of Supervisors	11,865	-	-	-	-	-	-	11,865
01011020	Clerk of the Board	1,538	-	-	-	-	-	-	1,538
01011070	Assessor	3,823	-	-	-	3,823	-	-	-
01011100	Elections	1,487	-	-	-	1,487	-	-	-
01012060	Grand Jury	776	-	-	-	-	-	-	-
01012180	Agriculture Commissioner	2,534	-	-	-	-	-	2,534	-
01012220	Recorder	2,275	-	-	-	2,275	-	-	-
01012290	Animal Control	79	-	-	-	-	79	-	-
01015180	Veterans' Services	302	-	-	-	-	-	-	302
01016050	Cooperative Extension	5,135	-	-	5,135	-	-	-	-
01042090	District Attorney	2,347	-	-	224	-	-	-	-
01042110	Sheriff	2,812	-	-	1,294	-	1,381	-	-
01042113	Sheriff's Dispatch	635	-	-	-	-	635	-	-
01042140	Jail	143,112	-	-	-	-	-	-	-
01042150	Probation	2,531	-	-	-	-	2,531	-	-
01042155	Juvenile Hall	62,427	-	-	-	-	-	-	-
01051195	General Services	1,088	-	-	-	-	-	-	1,088
01054840	Memorial Hall Trust	26,074	-	-	-	-	-	-	18,585
01062136	Trial Court Security	186	-	-	186	-	-	-	-
01200000	Road	3,028	-	-	-	-	-	-	-
02000000	Solid Waste	155	-	-	-	-	-	-	-
02260000	Public Works Agency	1,615	-	-	-	-	-	-	-
02261120	Facilities Internal Service Fund	1,667	-	-	-	-	-	-	1,667
04050000	Court	2,831	-	-	2,831	-	-	-	-
04100000	Law Library	164	-	-	-	-	-	-	164
05210000	Air Pollution District	1,730	-	-	-	-	-	1,730	-
<b>Total</b>		<b>301,951</b>	<b>-</b>	<b>-</b>	<b>9,670</b>	<b>13,759</b>	<b>4,626</b>	<b>4,264</b>	<b>47,443</b>

COUNTY OF GLENN  
BUILDING USE

	132 S. Murdock	777 N. Colusa	821 E. South (Metal)	720 N. Colusa (Weed)	240 & 242 N. Villa	125 S. Murdock	306 N. Villa	1187 E. South Street	141 S. Lassen (Jail)
<b>FY 2019-20 Actual</b>									
01011013 County Administrative Officer	-	-	-	-	-	-	-	-	-
01011040 Department of Finance	-	-	-	-	-	-	-	-	-
01011080 County Counsel	-	-	-	-	-	-	-	-	-
01011090 Personnel	-	-	-	-	-	-	-	-	-
01011005 Board Resources	-	-	-	-	-	-	-	-	-
01011010 Board of Supervisors	-	-	-	-	-	-	-	-	-
01011020 Clerk of the Board	-	-	-	-	-	-	-	-	-
01011070 Assessor	-	-	-	-	-	-	-	-	-
01011100 Elections	-	-	-	-	-	-	-	-	-
01012060 Grand Jury	-	-	-	-	-	-	-	-	-
01012180 Agriculture Commissioner	-	-	-	-	-	-	-	-	-
01012220 Recorder	-	-	-	-	-	-	-	-	-
01012290 Animal Control	-	-	-	-	-	-	-	-	-
01015180 Veterans' Services	-	-	-	-	-	-	-	-	-
01016050 Cooperative Extension	-	-	-	-	-	-	-	-	-
01042090 District Attorney	-	-	-	-	-	2,123	-	-	-
01042110 Sheriff	-	-	138	-	-	-	-	-	-
01042113 Sheriff's Dispatch	-	-	-	-	-	-	-	-	-
01042140 Jail	-	-	-	-	-	-	-	-	143,112
01042150 Probation	-	-	-	-	-	-	-	-	-
01042155 Juvenile Hall	-	-	-	-	-	-	62,427	-	-
01051195 General Services	-	-	-	-	-	-	-	-	-
01054840 Memorial Hall Trust	-	-	-	-	-	-	-	-	-
01062136 Trial Court Security	-	-	-	-	-	-	-	-	-
01200000 Road	-	3,028	-	-	-	-	-	-	-
02000000 Solid Waste	-	155	-	-	-	-	-	-	-
02260000 Public Works Agency	-	1,615	-	-	-	-	-	-	-
02261120 Facilities Internal Service Fund	-	-	-	-	-	-	-	-	-
04050000 Court	-	-	-	-	-	-	-	-	-
04100000 Law Library	-	-	-	-	-	-	-	-	-
05210000 Air Pollution District	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>4,798</b>	<b>138</b>	<b>-</b>	<b>-</b>	<b>2,123</b>	<b>62,427</b>	<b>-</b>	<b>143,112</b>

COUNTY OF GLENN  
BUILDING USE

		125				
		327 Fourth	County	120 S.	300	1167 E.
<b>FY 2019-20 Actual</b>		Street	Road G	Marshall	Broadway	South
01011013	County Administrative Officer	-	-	-	-	-
01011040	Department of Finance	-	-	-	-	-
01011080	County Counsel	-	-	-	-	-
01011090	Personnel	-	-	-	-	-
01011005	Board Resources	1,326	-	-	-	-
01011010	Board of Supervisors	-	-	-	-	-
01011020	Clerk of the Board	-	-	-	-	-
01011070	Assessor	-	-	-	-	-
01011100	Elections	-	-	-	-	-
01012060	Grand Jury	776	-	-	-	-
01012180	Agriculture Commissioner	-	-	-	-	-
01012220	Recorder	-	-	-	-	-
01012290	Animal Control	-	-	-	-	-
01015180	Veterans' Services	-	-	-	-	-
01016050	Cooperative Extension	-	-	-	-	-
01042090	District Attorney	-	-	-	-	-
01042110	Sheriff	-	-	-	-	-
01042113	Sheriff's Dispatch	-	-	-	-	-
01042140	Jail	-	-	-	-	-
01042150	Probation	-	-	-	-	-
01042155	Juvenile Hall	-	-	-	-	-
01051195	General Services	-	-	-	-	-
01054840	Memorial Hall Trust	7,489	-	-	-	-
01062136	Trial Court Security	-	-	-	-	-
01200000	Road	-	-	-	-	-
02000000	Solid Waste	-	-	-	-	-
02260000	Public Works Agency	-	-	-	-	-
02261120	Facilities Internal Service Fund	-	-	-	-	-
04050000	Court	-	-	-	-	-
04100000	Law Library	-	-	-	-	-
05210000	Air Pollution District	-	-	-	-	-
<b>Total</b>		<b>9,591</b>	-	-	-	-

**COUNTY OF GLENN  
EQUIPMENT USE**

1/27/2021

**FY 2019-20 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 2019-2020.

Org Key	Department	Cost of Asset as of 6/30/2019	Additions	Deletions	Cost of Asset as of 6/30/2020	Prior YTD Use Allow Charged	2019-20 Depreciation Use Allow	Net Book Value
01011070	Assessor	6,778	-	-	6,778	(2,259)	(968)	3,551
01011100	Elections	26,944	-	-	26,944	(12,574)	(5,389)	8,981
01011121	In-House Projects	69,495	-	-	69,495	(23,468)	(5,989)	40,038
01011201	Data Processing Finance Network	707,414	-	-	707,414	(342,191)	(120,026)	245,197
01012180	Ag Commissioner	23,684	-	-	23,684	(9,869)	(4,737)	9,078
01012220	Recorder	5,986	-	-	5,986	(4,090)	(1,197)	699
01012285	Planning & Community Development	-	8,506	-	8,506	-	(284)	8,222
01042110	Sheriff	541,501	276,407	(196,850)	621,058	(17,697)	(77,200)	526,161
01042150	Probation	70,441	-	(70,441)	-	-	-	-
01042360	Boat Patrol	5,003	-	(5,003)	-	-	-	-
<b>GRAND TOTAL FIXED ASSETS</b>		<b>1,457,246</b>	<b>284,913</b>	<b>(272,294)</b>	<b>1,469,865</b>	<b>(412,148)</b>	<b>(215,790)</b>	<b>841,927</b>

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

1/27/2021

Org Key	Dept	Tag #	Description	Acquisition Date	Useful Life	Cost of Asset as of 06/30/2019	Additions	Deletions	Cost of Asset as of 6/30/2020	Prior YTD Use Allow Charged	2019-20 Depreciation Use Allow	Net Book Value
01011070	Assessor	6517	Mayline File Cabinet	03/27/17	7	6,778	-	-	6,778	(2,259)	(968)	3,551
01011100	Elections	6519	ImageCast Voting System	03/10/17	7	26,944	-	-	26,944	(12,574)	(5,389)	8,981
01011121	In-House Projects	6491	Phone System Server	01/28/15	5	9,821	-	-	9,821	(8,675)	(1,146)	-
01011121	In-House Projects	6499	3-Ton Package A/C Unit	02/03/16	5	6,476	-	-	6,476	(4,425)	(1,295)	756
01011121	In-House Projects	6509	5-Ton Lennox A/C Unit	05/13/16	15	7,421	-	-	7,421	(1,567)	(495)	5,359
01011121	In-House Projects	6512	Health Dept 5x A/C Units	04/19/16	15	26,605	-	-	26,605	(5,765)	(1,774)	19,066
01011121	In-House Projects	6513	Elections A/C Unit	06/15/16	15	6,624	-	-	6,624	(1,362)	(442)	4,820
01011121	In-House Projects	6514	Bay Alarm System	07/17/17	15	12,548	-	-	12,548	(1,674)	(837)	10,037
01011201	DP Finance Network	6415	ONESolution Software	09/19/16	5	131,914	-	-	131,914	(74,751)	(26,383)	30,780
01011201	DP Finance Network	6496	Megabyte Software	03/25/16	5	200,000	-	-	200,000	(133,333)	(40,000)	26,667
01011201	DP Finance Network	6502	Cisco Phone System	01/13/17	7	375,500	-	-	375,500	(134,107)	(53,643)	187,750
01012180	Ag Commissioner	6458	2017 Ford F150	06/30/17	5	23,684	-	-	23,684	(9,869)	(4,737)	9,078
01012220	Recorder	6505	CDW Scanner	02/26/16	5	5,986	-	-	5,986	(4,090)	(1,197)	699
01012285	Planning & Comm Dev	6640	HP DesignJet T2600	05/28/20	5	-	8,506	-	8,506	-	(284)	8,222
01042110	Sheriff	6580	Sheriff Virtual Server	01/23/19	5	143,427	-	-	143,427	(14,343)	(28,685)	100,399
01042110	Sheriff	6619	ProPhoenix RMS and WDA Mobile	06/05/19	5	106,624	-	-	106,624	(1,777)	(21,325)	83,522
01042110	Sheriff	6619B	ProPhoenix Expansion	04/09/20	5	-	143,205	-	143,205	-	(7,160)	136,045
01042110	Sheriff	6620	ATIMS Jail Management System	06/05/19	5	94,600	-	-	94,600	(1,577)	(18,920)	74,103
01042110	Sheriff	6327	Red Mountain Voter Enhancement	06/30/12	10	12,539	-	(12,539)	-	-	-	-
01042110	Sheriff	6333	CA LE Teletype System (CLETS)	06/30/12	10	86,667	-	(86,667)	-	-	-	-
01042110	Sheriff	6354	K-9 Miky	04/04/13	10	8,875	-	(8,875)	-	-	-	-
01042110	Sheriff	6377	2014 Ford Explorer	06/30/14	5	37,954	-	(37,954)	-	-	-	-
01042110	Sheriff	6423	Radio Console	04/25/14	5	50,815	-	(50,815)	-	-	-	-
01042110	Sheriff	6641	Countywide Public Safety Radio System	06/23/20	10	-	133,202	-	133,202	-	(1,110)	132,092
01042150	Probation	6388	2014 Ford Explorer	03/26/14	5	28,913	-	(28,913)	-	-	-	-
01042150	Probation	6388B	2014 Ford Explorer Police Upgrade	10/20/14	4	6,350	-	(6,350)	-	-	-	-
01042150	Probation	6397	2014 Ford Explorer	04/25/14	5	28,913	-	(28,913)	-	-	-	-
01042150	Probation	6397B	2014 Ford Explorer Police Upgrade	10/20/14	4	6,265	-	(6,265)	-	-	-	-
01042360	Boat Patrol	5860	Thunderjet Boat Electronic Upgrade	09/30/16	5	5,003	-	(5,003)	-	-	-	-
<b>TOTALS</b>						<b>1,457,246</b>	<b>284,913</b>	<b>(272,294)</b>	<b>1,469,865</b>	<b>(412,148)</b>	<b>(215,790)</b>	<b>841,927</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		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>3,228</b>	<b>3,550</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		5,389	
5	2020-21	5,389		-	
6 (8 mos)	2021-22	3,593		-	
<b>Totals</b>		<b>26,944</b>		<b>17,963</b>	<b>8,981</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		1,146	
<b>Totals</b>		<b>9,821</b>		<b>9,821</b>	<b>-</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		1,295	
6 (7 mos)	2020-21	756		-	
<b>Totals</b>		<b>6,476</b>		<b>5,720</b>	<b>756</b>

**COUNTY OF GLENN  
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		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		-	
<b>Totals</b>		<b>7,421</b>		<b>2,061</b>	<b>5,360</b>



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		1,774	
6	2020-21	1,774		-	
7	2021-22	1,774		-	
8	2022-23	1,774		-	
9	2023-24	1,774		-	
10	2024-25	1,774		-	
11	2025-26	1,774		-	
12	2026-27	1,774		-	
13	2027-28	1,774		-	
14	2028-29	1,774		-	
15	2029-30	1,774		-	
16 (9 mos)	2030-31	1,330		-	
<b>Totals</b>		<b>26,605</b>		<b>7,538</b>	<b>19,067</b>

**COUNTY OF GLENN  
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		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>1,803</b>	<b>4,821</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		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>2,510</b>	<b>10,038</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		26,383	
5	2020-21	26,383		-	
6 (2 mos)	2021-22	4,397		-	
<b>Totals</b>		<b>131,914</b>		<b>101,134</b>	<b>30,780</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		40,000	
6 (8 mos)	2020-21	26,667		-	
<b>Totals</b>		<b>200,000</b>		<b>173,333</b>	<b>26,667</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		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>187,750</b>	<b>187,750</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		4,737	
5	2020-21	4,737		-	
6 (11 mos)	2021-22	4,342		-	
<b>Totals</b>		<b>23,684</b>		<b>14,605</b>	<b>9,079</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		1,197	
6 (7 mos)	2020-21	698		-	
<b>Totals</b>		<b>5,986</b>		<b>5,288</b>	<b>698</b>

Dept 01012285 - Planning & Community Development  
 Asset Tag # **6640 - HP DesignJet T2600**  
 Value \$ 8,506  
 Acq Date 5/28/2020  
 Useful Life 5

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (2 mos)	2019-20	284		284	
2	2020-21	1,701		-	
3	2021-22	1,701		-	
4	2022-23	1,701		-	
5	2023-24	1,701		-	
6 (10 mos)	2024-25	1,418		-	
<b>Totals</b>		<b>8,506</b>		<b>284</b>	<b>8,222</b>

EQUIPMENT USE

DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE

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		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>43,028</b>	<b>100,399</b>

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		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>23,102</b>	<b>83,522</b>

EQUIPMENT USE

DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE

Dept 01041201 - Sheriff Computer  
 Asset Tag # **6619B - ProPhoenix Expansion**  
 Value \$ 143,205  
 Acq Date 4/9/2020  
 Useful Life 5

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (3 mos)	2019-20	7,160		7,160	
2	2020-21	28,641		-	
3	2021-22	28,641		-	
4	2022-23	28,641		-	
5	2023-24	28,641		-	
6 (9 mos)	2024-25	21,481		-	
<b>Totals</b>		<b>143,205</b>		<b>7,160</b>	<b>136,045</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		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>20,497</b>	<b>74,103</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

# Note: Asset was destroyed by fire in November 2016  
 Effective with fiscal year 2019-20 - removing asset value and rebating depreciation charges after calamity

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	<i>Rebate 7 mos</i>	1,254	
6	2017-18	1,254	<i>Rebate</i>	1,254	
7	2018-19	1,254	<i>Rebate</i>	1,254	
8	2019-20	(3,239)	# Note	(3,239)	
9	2020-21	-		-	
10	2021-22	-		-	
<b>Totals</b>		<b>5,538</b>		<b>4,703</b>	<b>835</b>

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

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

# Note: Asset was purchased with Federal & State funds therefore it is disallowed for cost plan purposes  
 Effective with fiscal year 2019-20 - removing asset value and rebating previous depreciation charges

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	(60,667)	# Note	(54,895)	
9	2020-21	-		-	
10	2021-22	-		-	
<b>Totals</b>		-		-	-

**COUNTY OF GLENN  
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

# Note: Asset was transferred to Orland Police Dept in Sept 2015  
 Effective with fiscal year 2019-20 - removing asset value and rebating depreciation charged after asset transfer

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	<i>Rebate 10 mos</i>	888	
5	2016-17	888	<i>Rebate</i>	888	
6	2017-18	888	<i>Rebate</i>	888	
7	2018-19	888	<i>Rebate</i>	888	
8	2019-20	(3,402)	# Note	(3,402)	
9	2020-21	-		-	
10	2021-22	-		-	
11 (9 mos)	2022-23	-		-	
<b>Totals</b>		<b>2,145</b>		<b>2,219</b>	<b>(74)</b>

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

Dept 01042110 - Sheriff  
 Asset Tag # **6641 - Countywide Public Safety Radio System**  
 Value \$ 133,202  
 Acq Date 6/23/2020  
 Useful Life 10

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (1 mos)	2019-20	1,110		1,110	
2	2020-21	13,320		-	
3	2021-22	13,320		-	
4	2022-23	13,320		-	
5	2023-24	13,320		-	
6	2024-25	13,320		-	
7	2025-26	13,320		-	
8	2026-27	13,320		-	
9	2027-28	13,320		-	
10	2028-29	13,320		-	
11 (11 mos)	2029-30	12,210		-	
<b>Totals</b>		<b>133,202</b>		<b>1,110</b>	<b>132,092</b>

EQUIPMENT USE

DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE

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

# Note: Asset was purchased with Federal & State funds therefore it is disallowed for cost plan purposes  
 Effective with fiscal year 2019-20 - removing asset value and rebating previous depreciation charges

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	(2,835)	# Note	(2,835)	
5	2020-21	-		-	
6 (2 mos)	2021-22	-		-	
<b>Totals</b>		-		-	-

COUNTY OF GLENN  
EQUIPMENT USE

<b>FY 2019-20 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Equipment Use</b>
Time %			
<b>Other Expenditures &amp; Costs</b>			
Building Use			
Equipment Use	215,790		215,790
<b>Expenditures Per Financial Statements</b>	<u>215,790</u>	<u>-</u>	<u>215,790</u>
<b>Cost Adjustments</b>			
<b>Functional Cost</b>	<u>215,790</u>	<u>-</u>	<u>215,790</u>
<b>Additions - 1st Allocation</b>			
Other			
Reallocate Admin			
Allocable Costs			
Unallocated			
1st Allocation	<u>-</u>	<u>-</u>	<u>-</u>
<b>Additions - 2nd Allocation</b>			
Other			
Reallocate Admin			
Allocable Costs			
Unallocated			
2nd Allocation	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Allocated</b>	<u><u>215,790</u></u>	<u><u>-</u></u>	<u><u>215,790</u></u>

COUNTY OF GLENN  
EQUIPMENT USE

<b>FY 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011200	Data Processing	120,026	0.55621669	120,026			120,026
01011070	Assessor	968	0.00448584	968			968
01011100	Elections	5,389	0.02497335	5,389			5,389
01011121	In-House Projects	5,989	0.02775383	5,989			5,989
01012180	Agriculture Commissioner	4,737	0.02195190	4,737			4,737
01012220	Recorder	1,197	0.00554706	1,197			1,197
01012285	Planning & Community Development	284	0.00131609	284			284
01042110	Sheriff	77,200	0.35775522	77,200			77,200
Total		<u>215,790</u>	<u>1.00000000</u>	<u>215,790</u>	<u>-</u>	<u>-</u>	<u>215,790</u>

Basis of Allocation : Depreciation-Based Use Allowance

COUNTY OF GLENN  
EQUIPMENT USE

<b>FY 2019-20 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	5,989	5,989
01012180	Agriculture Commissioner	4,737	4,737
01012220	Recorder	1,197	1,197
01012285	Planning & Community Development	284	284
01042110	Sheriff	77,200	77,200
	<b>Total</b>	<b>215,790</b>	<b>215,790</b>



**COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER**

1/27/2021

**FY 2019-20 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. The County Administrative Officer is accountable for the effective administration and management of all governmental affairs of the County which may legally be placed in the charge and control of the County Administrative Officer. The primary duties and responsibilities of the County Administrative Officer are to implement the directives of the Board; plan, organize, control and direct the overall operation of the County; set the agenda for each regular and special meeting of the Board and each of the Board Committees; prepare, present and monitor the County budget; promote County activities and affairs with government and private entities, community organizations, industry and the general public; and, serve on various committees and agencies.

Ongoing post-retirement benefits for the former County Administrative Officer position are recorded in this budget unit and are allocated to the various county departments and agencies through the annual countywide A-87 cost allocation plan based on the relative budget size of each department.

Functions of the County Administrative Officer include:

1. **ADMINISTRATION:** This function is allowable for plan purposes and captures the administrative services performed by the CAO to specific departments. Costs are allocated based on monthly time study records.
2. **BUDGET & DEVELOPMENT:** This function captures the specific budget and economic development administrative services performed by the CAO. Costs are allocated to departments based on the relative budget size of the final year-end working budget.
3. **GENERAL GOVERNMENT:** This function is unallowable and has been excluded from plan calculations.

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

1/27/2021

<b>FY 2019-20 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Administration</b>	<b>Budget &amp; Development</b>	<b>General Government</b>
Time %	100.00%	13.07%	53.15%	19.13%	14.65%
<b>Wages &amp; Benefits</b>					
Salaries & Wages	218,946	28,618	116,367	41,883	32,078
Benefits	72,575	9,486	38,573	13,883	10,633
<b>Services &amp; Supplies</b>					
Office Expense	1,479	193	786	283	217
Professional Services	2,641	345	1,404	505	387
Publications & Legal	246	32	131	47	36
Rent/Lease Equipment	462	60	246	88	68
Special Dept Training	4,724	617	2,511	904	692
IT Expenses	3,162	413	1,681	605	463
Food & Lodging	839	110	446	160	123
Other Travel	808	106	429	155	118
Vehicle Rental	789	103	419	151	116
ISF Allocation - Data Processing	1,320	173	702	253	193
ISF Allocation - Facilities	410	54	218	78	60
ISF Allocation - Utilities	721	94	383	138	106
<b>Expenditures Per Financial Statements</b>	<b>309,122</b>	<b>40,405</b>	<b>164,295</b>	<b>59,133</b>	<b>45,290</b>
<b>Cost Adjustments</b>					
Building Use to Service Depts.	676	676			
Refunds & Rebates	(4,724)	(4,724)			
<b>Functional Cost</b>	<b>305,074</b>	<b>36,357</b>	<b>164,295</b>	<b>59,133</b>	<b>45,290</b>

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

<b>FY 2019-20 Actual</b>	Total	General & Admin	Administration	Budget & Development	General Government
<b>Additions - 1st Allocation</b>					
Other					
Reallocate Admin		(36,357)	22,229	8,001	6,128
Allocable Costs	305,074		186,523	67,134	51,417
Unallocated	(51,417)				(51,417)
1st Allocation	<u>253,657</u>	<u>-</u>	<u>186,523</u>	<u>67,134</u>	<u>-</u>
<b>Additions - 2nd Allocation</b>					
Other	22,332	22,332			
Reallocate Admin		(22,332)	13,654	4,914	3,764
Allocable Costs	22,332	-	13,654	4,914	3,764
Unallocated	(3,764)				(3,764)
2nd Allocation	<u>18,568</u>	<u>-</u>	<u>13,654</u>	<u>4,914</u>	<u>-</u>
<b>Total Allocated</b>	<b><u>272,225</u></b>	<b><u>-</u></b>	<b><u>200,177</u></b>	<b><u>72,048</u></b>	<b><u>-</u></b>

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

FY 2019-20 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	8.50	0.00802455	1,497	-		1,497
01011040	Department of Finance	35.25	0.03327826	6,207	-		6,207
01011080	County Counsel	19.75	0.01864527	3,478	-		3,478
01011090	Personnel	39.50	0.03729054	6,956	-		6,956
01011150	General Insurance	16.00	0.01510503	2,817	-		2,817
01011010	Board of Supervisors	62.25	0.05876800	10,962	-	904	11,866
01011020	Clerk of the Board	9.00	0.00849658	1,585	-	131	1,716
01011070	Assessor	18.50	0.01746519	3,258	-	269	3,526
01011100	Elections	4.00	0.00377626	704	-	58	762
01012060	Grand Jury	2.50	0.00236016	440	-	36	477
01012100	Indigent Defense	1.00	0.00094406	176	-	15	191
01012180	Agriculture Commissioner	30.00	0.02832193	5,283	-	436	5,718
01012181	Water Resources	12.75	0.01203682	2,245	-	185	2,430
01012220	Recorder	0.50	0.00047203	88	-	7	95
01012285	Planning & Community Development	60.00	0.05664385	10,565	-	871	11,437
01012290	Animal Control	8.00	0.00755251	1,409	-	116	1,525
01016040	Library	1.00	0.00094406	176	-	15	191
01016050	Cooperative Extension	2.75	0.00259618	484	-	40	524
01024010	Public Health	114.50	0.10809535	20,162	-	1,663	21,825
01024011	Emergency Preparedness	3.50	0.00330422	616	-	51	667
01024012	Mental Health	26.25	0.02478169	4,622	-	381	5,004
01024014	Alcohol & Drug Abuse	2.00	0.00188813	352	-	29	381
01024300	Health & Human Services Agency	29.75	0.02808591	5,239	-	432	5,671
01025010	Social Services Administration	22.50	0.02124144	3,962	-	327	4,289
01042090	District Attorney	11.75	0.01109275	2,069	-	171	2,240
01042110	Sheriff	33.75	0.03186217	5,943	-	490	6,433
01042113	Sheriff's Dispatch	0.50	0.00047203	88	-	7	95
01042140	Jail	3.25	0.00306821	572	-	47	619
01042143	Office of Emergency Services	103.75	0.09794666	18,269	-	1,507	19,776
01042150	Probation	23.50	0.02218551	4,138	-	341	4,479
01042158	Delinquency Prevention	1.00	0.00094406	176	-	15	191
01055011	IHSS Public Authority	3.75	0.00354024	660	-	54	715

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

FY 2019-20 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01055340	Child Support	30.25	0.02855794	5,327	-	439	5,766
01200000	Road	47.75	0.04507907	8,408	-	693	9,102
02000000	Solid Waste	75.50	0.07127685	13,295	-	1,096	14,391
02040205	Orland Airport	20.88	0.01971206	3,677	-	303	3,980
02040207	Willows Airport	16.62	0.01569035	2,927	-	241	3,168
02200000	Fleet Operations	7.25	0.00684447	1,277	-	105	1,382
02210000	Underground Storage Tanks	5.00	0.00472032	880	-	73	953
02260000	Public Works Agency	36.50	0.03445834	6,427	-	530	6,957
02261120	Facilities Internal Service Fund	29.00	0.02737786	5,107	-	421	5,528
02280000	Data Processing ISF	38.00	0.03587444	6,691	-	552	7,243
04050000	Court	1.00	0.00094406	176	-	15	191
04260000	Transportation Administration	2.50	0.00236016	440	-	36	477
04281000	Fixed Route Transit	0.50	0.00047203	88	-	7	95
04999100	Community Action	22.50	0.02124144	3,962	-	327	4,289
05210000	Air Pollution District	15.00	0.01416096	2,641	-	218	2,859
Total		<u>1,059.25</u>	<u>1.00000000</u>	<u>186,523</u>	<u>-</u>	<u>13,654</u>	<u>200,177</u>

Basis of Allocation : Time Study Hours

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

FY 2019-20 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	353	0.00179703	121	-		121
01011040	Department of Finance	1,327	0.00675542	454	-		454
01011051	Annual Audit	92	0.00046835	31	-		31
01011080	County Counsel	641	0.00326317	219	-		219
01011090	Personnel	608	0.00309517	208	-		208
01011150	General Insurance	1,042	0.00530455	356	-		356
01011170	Employee Benefits	48	0.00024436	16	-		16
01011200	Data Processing	446	0.00227047	152	-		152
01011010	Board of Supervisors	696	0.00354316	238	-	18	256
01011020	Clerk of the Board	228	0.00116069	78	-	6	84
01011070	Assessor	1,238	0.00630234	423	-	32	455
01011100	Elections	358	0.00182249	122	-	9	132
01011180	Surveyor	45	0.00022908	15	-	1	17
01012040	Court Revenues	899	0.00457658	307	-	23	330
01012060	Grand Jury	41	0.00020872	14	-	1	15
01012100	Indigent Defense	738	0.00375697	252	-	19	271
01012170	Flood Control	12	0.00006109	4	-	0	4
01012180	Agriculture Commissioner	1,524	0.00775829	521	-	39	560
01012181	Water Resources	995	0.00506529	340	-	25	366
01012220	Recorder	514	0.00261664	176	-	13	189
01012230	Coroner	117	0.00059562	40	-	3	43
01012240	Public Guardian	455	0.00231629	156	-	12	167
01012285	Planning & Community Development	2,749	0.01399445	939	-	70	1,010
01012290	Animal Control	338	0.00172067	116	-	9	124
01014022	Hospital	32	0.00016290	11	-	1	12
01015180	Veterans' Services	144	0.00073307	49	-	4	53
01016040	Library	156	0.00079416	53	-	4	57
01016050	Cooperative Extension	362	0.00184285	124	-	9	133
01024010	Public Health	4,426	0.02253163	1,513	-	113	1,626
01024011	Emergency Preparedness	385	0.00195994	132	-	10	141
01024012	Mental Health	11,578	0.05894062	3,957	-	297	4,253
01024014	Alcohol & Drug Abuse	1,684	0.00857281	576	-	43	619

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

FY 2019-20 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024018	Drug Court	297	0.00151195	102	-	8	109
01024020	Maternal & Child Health	91	0.00046326	31	-	2	33
01024025	Women, Infants & Children	738	0.00375697	252	-	19	271
01024170	California Children's Services	345	0.00175631	118	-	9	127
01024300	Health & Human Services Agency	4,294	0.02185965	1,468	-	110	1,577
01025010	Social Services Administration	24,964	0.12708530	8,532	-	639	9,171
01042090	District Attorney	1,533	0.00780411	524	-	39	563
01042110	Sheriff	7,590	0.03863874	2,594	-	194	2,788
01042111	Sheriff AB109	306	0.00155777	105	-	8	112
01042113	Sheriff's Dispatch	774	0.00394023	265	-	20	284
01042135	Sheriff's Civil Division	120	0.00061089	41	-	3	44
01042140	Jail	5,149	0.02621223	1,760	-	132	1,892
01042150	Probation	598	0.00304426	204	-	15	220
01042155	Juvenile Hall	560	0.00285082	191	-	14	206
01042158	Delinquency Prevention	122	0.00062107	42	-	3	45
01042160	Probation Specialized Unit	10	0.00005091	3	-	0	4
01042164	Partnership Grant	45	0.00022908	15	-	1	17
01042168	Juvenile Probation & CAMP	128	0.00065162	44	-	3	47
01042170	JJCPA Grant	121	0.00061598	41	-	3	44
01042350	DOJ Tobacco Grant	517	0.00263191	177	-	13	190
01042360	Boat Patrol	114	0.00058034	39	-	3	42
01051195	General Services	280	0.00142541	96	-	7	103
01052557	Youth Offender Supervision	281	0.00143050	96	-	7	103
01052558	SB678 Community Performance Incentive	519	0.00264210	177	-	13	191
01054012	Mental Health Services Act	4,367	0.02223127	1,492	-	112	1,604
01054045	Mosquito Abatement Assessment Area	230	0.00117087	79	-	6	84
01054840	Memorial Hall Trust	66	0.00033599	23	-	2	24
01055011	IHSS Public Authority	428	0.00217884	146	-	11	157
01055340	Child Support	911	0.00463767	311	-	23	335
01062136	Trial Court Security	726	0.00369588	248	-	19	267
01062150	Local Community Corrections	2,135	0.01086874	730	-	55	784
01200000	Road	13,163	0.06700944	4,499	-	337	4,836

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

FY 2019-20 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01401140	Advertising County Resources	249	0.00126759	85	-	6	91
01602270	Fish & Game Commission	16	0.00008145	5	-	0	6
01906020	Office of Education	286	0.00145595	98	-	7	105
02000000	Solid Waste	15,198	0.07736910	5,194	-	389	5,583
02040205	Orland Airport	476	0.00242319	163	-	12	175
02040207	Willows Airport	715	0.00363988	244	-	18	263
02200000	Fleet Operations	2,217	0.01128618	758	-	57	814
02210000	Underground Storage Tanks	309	0.00157304	106	-	8	114
02220000	Vegetation & Environmental Mgmt	137	0.00069743	47	-	4	50
02260000	Public Works Agency	1,072	0.00545728	366	-	27	394
02261000	PCDS Permit Center	364	0.00185303	124	-	9	134
02261120	Facilities Internal Service Fund	4,470	0.02275562	1,528	-	114	1,642
02280000	Data Processing ISF	1,387	0.00706086	474	-	36	510
02310000	Utilities ISF	1,538	0.00782956	526	-	39	565
04050000	Court	4,500	0.02290834	1,538	-	115	1,653
04100000	Law Library	12	0.00006109	4	-	0	4
04250000	Local Transportation Trust	1,638	0.00833864	560	-	42	602
04260000	Transportation Administration	949	0.00483111	324	-	24	349
04280000	Glenn County Transit	546	0.00277955	187	-	14	201
04281000	Fixed Route Transit	993	0.00505511	339	-	25	365
04282500	Transportation Prop 1B	3	0.00001527	1	-	0	1
04601000	Local Agency Formation Commission	72	0.00036653	25	-	2	26
04796000	Glenn Groundwater Authority	509	0.00259119	174	-	13	187
04999100	Community Action	6,627	0.03373635	2,265	-	170	2,435
05010000	Artois Fire District	329	0.00167485	112	-	8	121
05022000	Hamilton Fire District	421	0.00214320	144	-	11	155
05022010	Bayliss Fire District	24	0.00012218	8	-	1	9
05050000	Willows Rural Fire District	210	0.00106906	72	-	5	77
05110000	Storm Drain Maintenance District #1	1	0.00000509	0	-	0	0
05130000	Storm Drain Maintenance District #3	58	0.00029526	20	-	1	21
05140000	North Willows County Service Area	33	0.00016799	11	-	1	12
05210000	Air Pollution District	3,230	0.01644310	1,104	-	83	1,187



COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

<b>FY 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
05210241	Air Pollution Vehicle Registration	135	0.00068725	46	-	3	50
99999999	Other	41,918	0.21339374	14,326	-	1,074	15,399
	<b>Total</b>	<b>196,435</b>	<b>1.00000000</b>	<b>67,134</b>	<b>-</b>	<b>4,914</b>	<b>72,048</b>

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

<b>FY 2019-20 Actual</b>		<b>Total</b>	<b>Administration</b>
01011013	County Administrative Officer	1,617	1,497
01011040	Department of Finance	6,661	6,207
01011051	Annual Audit	31	-
01011080	County Counsel	3,697	3,478
01011090	Personnel	7,163	6,956
01011150	General Insurance	3,174	2,817
01011170	Employee Benefits	16	-
01011200	Data Processing	152	-
01011010	Board of Supervisors	12,121	11,866
01011020	Clerk of the Board	1,799	1,716
01011070	Assessor	3,981	3,526
01011100	Elections	894	762
01011180	Surveyor	17	-
01012040	Court Revenues	330	-
01012060	Grand Jury	492	477
01012100	Indigent Defense	462	191
01012170	Flood Control	4	-
01012180	Agriculture Commissioner	6,278	5,718
01012181	Water Resources	2,796	2,430
01012220	Recorder	284	95
01012230	Coroner	43	-
01012240	Public Guardian	167	-
01012285	Planning & Community Development	12,447	11,437
01012290	Animal Control	1,649	1,525
01014022	Hospital	12	-
01015180	Veterans' Services	53	-
01016040	Library	248	191
01016050	Cooperative Extension	657	524
01024010	Public Health	23,451	21,825
01024011	Emergency Preparedness	809	667
01024012	Mental Health	9,257	5,004

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

<b>FY 2019-20 Actual</b>		<b>Total</b>	<b>Administration</b>
01024014	Alcohol & Drug Abuse	1,000	381
01024018	Drug Court	109	-
01024020	Maternal & Child Health	33	-
01024025	Women, Infants & Children	271	-
01024170	California Children's Services	127	-
01024300	Health & Human Services Agency	7,248	5,671
01025010	Social Services Administration	13,460	4,289
01042090	District Attorney	2,803	2,240
01042110	Sheriff	9,221	6,433
01042111	Sheriff AB109	112	-
01042113	Sheriff's Dispatch	380	95
01042135	Sheriff's Civil Division	44	-
01042140	Jail	2,511	619
01042143	Office of Emergency Services	19,776	19,776
01042150	Probation	4,699	4,479
01042155	Juvenile Hall	206	-
01042158	Delinquency Prevention	235	191
01042160	Probation Specialized Unit	4	-
01042164	Partnership Grant	17	-
01042168	Juvenile Probation & CAMP	47	-
01042170	JJCPA Grant	44	-
01042350	DOJ Tobacco Grant	190	-
01042360	Boat Patrol	42	-
01051195	General Services	103	-
01052557	Youth Offender Supervision	103	-
01052558	SB678 Community Performance Incentive	191	-
01054012	Mental Health Services Act	1,604	-
01054045	Mosquito Abatement Assessment Area	84	-
01054840	Memorial Hall Trust	24	-
01055011	IHSS Public Authority	872	715
01055340	Child Support	6,101	5,766

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

<b>FY 2019-20 Actual</b>		<b>Total</b>	<b>Administration</b>
01062136	Trial Court Security	267	-
01062150	Local Community Corrections	784	-
01200000	Road	13,937	9,102
01401140	Advertising County Resources	91	-
01602270	Fish & Game Commission	6	-
01906020	Office of Education	105	-
02000000	Solid Waste	19,974	14,391
02040205	Orland Airport	4,155	3,980
02040207	Willows Airport	3,431	3,168
02200000	Fleet Operations	2,196	1,382
02210000	Underground Storage Tanks	1,067	953
02220000	Vegetation & Environmental Mgmt	50	-
02260000	Public Works Agency	7,351	6,957
02261000	PCDS Permit Center	134	-
02261120	Facilities Internal Service Fund	7,170	5,528
02280000	Data Processing ISF	7,753	7,243
02310000	Utilities ISF	565	-
04050000	Court	1,844	191
04100000	Law Library	4	-
04250000	Local Transportation Trust	602	-
04260000	Transportation Administration	825	477
04280000	Glenn County Transit	201	-
04281000	Fixed Route Transit	460	95
04282500	Transportation Prop 1B	1	-
04601000	Local Agency Formation Commission	26	-
04796000	Glenn Groundwater Authority	187	-
04999100	Community Action	6,723	4,289
05010000	Artois Fire District	121	-
05022000	Hamilton Fire District	155	-
05022010	Bayliss Fire District	9	-
05050000	Willows Rural Fire District	77	-

COUNTY OF GLENN  
COUNTY ADMINISTRATIVE OFFICER

<b>FY 2019-20 Actual</b>		<u>Total</u>	<u>Administration</u>
05110000	Storm Drain Maintenance District #1	0	-
05130000	Storm Drain Maintenance District #3	21	-
05140000	North Willows County Service Area	12	-
05210000	Air Pollution District	4,046	2,859
05210241	Air Pollution Vehicle Registration	50	-
99999999	Other	15,399	-
	<b>Total</b>	<u><u>272,225</u></u>	<u><u>200,177</u></u>

**COUNTY OF GLENN  
DEPARTMENT OF FINANCE**

1/27/2021

**FY 2019-20 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 2019-20 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 2019-20.

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

1/27/2021

<b>FY 2019-20 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%	21.95%	13.83%	3.96%	18.97%	11.34%
<b>Wages &amp; Benefits</b>						
Salaries & Wages	636,328	139,674	88,004	25,199	120,711	72,160
Benefits	418,963	91,962	57,943	16,591	79,477	47,510
<b>Services &amp; Supplies</b>						
Maint-Equipment	452	99	63	18	86	51
Memberships	980	215	136	39	186	111
Miscellaneous Exp	402	88	56	16	76	46
Office Expense	23,576	5,175	3,261	934	4,472	2,674
Publications & Legal	4,000	878	553	158	759	454
Rent/Lease Equipment	3,224	708	446	128	612	366
Special Dept. Expense	796	175	110	32	151	90
Special Dept Training	1,481	325	205	59	281	168
Food & Lodging	2,995	657	414	119	568	340
Mileage	1,176	258	163	47	223	133
Vehicle Rental	296	65	41	12	56	34
Bad Check Expense	275	60	38	11	52	31
ISF Allocation - Data Processing	13,649	2,996	1,888	541	2,589	1,548
ISF Allocation - Facilities	63,381	13,912	8,766	2,510	12,023	7,187
ISF Allocation - Utilities	24,312	5,336	3,362	963	4,612	2,757
Interfund Expenses	5,200	1,141	719	206	986	590
Operating Trsf Out-Debt Service	2,798	2,798	-	-	-	-
<b>Expenditures Per Financial Statements</b>	<b>1,204,284</b>	<b>266,524</b>	<b>166,166</b>	<b>47,579</b>	<b>227,922</b>	<b>136,249</b>

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

1/27/2021

<b>FY 2019-20 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%	21.95%	13.83%	3.96%	18.97%	11.34%
<b>Cost Adjustments</b>						
Building Use to Service Depts.	6,174	6,174				
Debt Service-Capital Assets	(2,798)	(2,798)				
Other Charges for Services	(565)	(565)				
Bad Check Recovery	(351)	(351)				
Refunds & Rebates	(38,156)	(38,156)				
Interfund Revenue	(5,044)	(5,044)				
Miscellaneous Revenues	(831)	(831)				
			-	-	-	-
<b>Functional Cost</b>	<b>1,162,713</b>	<b>224,953</b>	<b>166,166</b>	<b>47,579</b>	<b>227,922</b>	<b>136,249</b>
<b>Additions - 1st Allocation</b>						
Other	-	-				
Reallocate Admin	-	(224,953)	39,860	11,413	54,675	32,684
Allocable Costs	1,162,713	-	206,026	58,992	282,597	168,932
Unallocated	(446,166)					
1st Allocation	716,547	-	206,026	58,992	282,597	168,932
<b>Additions - 2nd Allocation</b>						
Other	79,716	79,716				
Reallocate Admin	(0)	(79,716)	14,125	4,045	19,375	11,582
Allocable Costs	79,716	-	14,125	4,045	19,375	11,582
Unallocated	(30,589)					
2nd Allocation	49,127	-	14,125	4,045	19,375	11,582
<b>Total Allocated</b>	<b>765,674</b>	<b>-</b>	<b>220,151</b>	<b>63,037</b>	<b>301,972</b>	<b>180,514</b>



Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

1/27/2021

<b>FY 2019-20 Actual</b>	Tax Administration	Treasury Services	General Government
Time %	18.14%	5.26%	6.55%
<b>Wages &amp; Benefits</b>			
Salaries & Wages	115,430	33,471	41,679
Benefits	76,000	22,037	27,442
<b>Services &amp; Supplies</b>			
Maint-Equipment	82	24	30
Memberships	178	52	64
Miscellaneous Exp	73	21	26
Office Expense	4,277	1,240	1,544
Publications & Legal	726	210	262
Rent/Lease Equipment	585	170	211
Special Dept. Expense	144	42	52
Special Dept Training	269	78	97
Food & Lodging	543	158	196
Mileage	213	62	77
Vehicle Rental	54	16	19
Bad Check Expense	50	14	18
ISF Allocation - Data Processing	2,476	718	894
ISF Allocation - Facilities	11,497	3,334	4,151
ISF Allocation - Utilities	4,410	1,279	1,592
Interfund Expenses	943	274	341
Operating Trsf Out-Debt Service	-	-	-
<b>Expenditures Per Financial Statements</b>	<b>217,950</b>	<b>63,198</b>	<b>78,697</b>

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

1/27/2021

<b>FY 2019-20 Actual</b>	Tax Administration	Treasury Services	General Government
Time %	18.14%	5.26%	6.55%
<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>	<u>217,950</u>	<u>63,198</u>	<u>78,697</u>
<b>Additions - 1st Allocation</b>			
Other			
Reallocate Admin	52,283	15,160	18,878
Allocable Costs	270,232	78,358	97,576
Unallocated	(270,232)	(78,358)	(97,576)
1st Allocation	<u>-</u>	<u>-</u>	<u>-</u>
<b>Additions - 2nd Allocation</b>			
Other			
Reallocate Admin	18,527	5,372	6,690
Allocable Costs	18,527	5,372	6,690
Unallocated	(18,527)	(5,372)	(6,690)
2nd Allocation	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Allocated</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

<b>FY 2019-20 Actual</b>		Allocation	Allocated	1st	Direct	2nd	Total
		Units	Percent	Allocation	Billed	Allocation	
01011013	County Administrative Officer	27.50	0.01008590	2,078	-	-	2,078
01011040	Department of Finance	18.38	0.00674105	1,389	-	-	1,389
01011051	Annual Audit	564.13	0.20690022	42,627	-	-	42,627
01011080	County Counsel	4.13	0.00151472	312	-	-	312
01011090	Personnel	22.87	0.00838780	1,728	-	-	1,728
01011150	General Insurance	1.75	0.00064183	132	-	-	132
01011170	Employee Benefits	4.00	0.00146704	302	-	-	302
01011200	Data Processing	122.00	0.04474470	9,219	-	-	9,219
01011010	Board of Supervisors	50.25	0.01842968	3,797	-	362	4,159
01011020	Clerk of the Board	1.75	0.00064183	132	-	13	145
01011070	Assessor	3.25	0.00119197	246	-	23	269
01011100	Elections	3.25	0.00119197	246	-	23	269
01012060	Grand Jury	3.50	0.00128366	264	-	25	290
01012180	Agriculture Commissioner	6.63	0.00243162	501	-	48	549
01012181	Water Resources	1.75	0.00064183	132	-	13	145
01012220	Recorder	2.88	0.00105627	218	-	21	238
01012230	Coroner	0.50	0.00018338	38	-	4	41
01012240	Public Guardian	3.25	0.00119197	246	-	23	269
01012285	Planning & Community Development	10.50	0.00385098	793	-	76	869
01015180	Veterans' Services	1.00	0.00036676	76	-	7	83
01016040	Library	0.13	0.00004768	10	-	1	11
01016050	Cooperative Extension	2.75	0.00100859	208	-	20	228
01024010	Public Health	3.50	0.00128366	264	-	25	290
01024011	Emergency Preparedness	1.25	0.00045845	94	-	9	103
01024012	Mental Health	11.25	0.00412605	850	-	81	931
01024014	Alcohol & Drug Abuse	2.25	0.00082521	170	-	16	186
01024018	Victim Witness	1.75	0.00064183	132	-	13	145
01024020	Maternal & Child Health	1.25	0.00045845	94	-	9	103
01024025	Women, Infants & Children	1.00	0.00036676	76	-	7	83
01024170	California Children's Services	2.25	0.00082521	170	-	16	186
01024300	Health & Human Services Agency	21.38	0.00784133	1,616	-	154	1,769
01025010	Social Services Administration	218.38	0.08009301	16,501	-	1,572	18,074
01042090	District Attorney	6.00	0.00220056	453	-	43	497
01042110	Sheriff	20.25	0.00742689	1,530	-	146	1,676
01042140	Jail	4.00	0.00146704	302	-	29	331

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

<b>FY 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042143	Office of Emergency Services	7.25	0.00265901	548	-	52	600
01042150	Probation	12.13	0.00444880	917	-	87	1,004
01042155	Juvenile Hall	1.75	0.00064183	132	-	13	145
01051195	General Services	1.12	0.00041077	85	-	8	93
01054010	California Waste Management	0.25	0.00009169	19	-	2	21
01054045	Mosquito Abatement Assessment Area	5.50	0.00201718	416	-	40	455
01054840	Memorial Hall Trust	0.50	0.00018338	38	-	4	41
01055011	IHSS Public Authority	1.75	0.00064183	132	-	13	145
01055340	Child Support	45.69	0.01675726	3,452	-	329	3,781
01062136	Trial Court Security	1.00	0.00036676	76	-	7	83
01062150	Local Community Corrections	1.25	0.00045845	94	-	9	103
01200000	Road	14.25	0.00522633	1,077	-	103	1,179
01401140	Advertising County Resources	0.25	0.00009169	19	-	2	21
01906020	Office of Education	13.00	0.00476788	982	-	94	1,076
02000000	Solid Waste	26.38	0.00967512	1,993	-	190	2,183
02040205	Orland Airport	2.62	0.00096091	198	-	19	217
02040207	Willows Airport	2.13	0.00078120	161	-	15	176
02210000	Underground Storage Tanks	6.00	0.00220056	453	-	43	497
02260000	Public Works Agency	19.25	0.00706013	1,455	-	139	1,593
02261000	PCDS Permit Center	12.00	0.00440112	907	-	86	993
02261120	Facilities Internal Service Fund	4.25	0.00155873	321	-	31	352
02280000	Data Processing ISF	153.23	0.05619861	11,578	-	1,103	12,682
02310000	Utilities ISF	860.26	0.31550881	65,003	(53,502)	6,194	17,695
04050000	Court	0.75	0.00027507	57	-	5	62
04100000	Law Library	0.50	0.00018338	38	-	4	41
04250000	Local Transportation Trust	0.75	0.00027507	57	-	5	62
04260000	Transportation Administration	1.50	0.00055014	113	-	11	124
04601000	Local Agency Formation Commission	2.63	0.00096458	199	-	19	218
04796000	Glenn Groundwater Authority	5.13	0.00188148	388	-	37	425
04999100	Community Action	14.00	0.00513464	1,058	-	101	1,159
05010000	Artois Fire District	6.25	0.00229225	472	-	45	517
05022000	Hamilton Fire District	3.50	0.00128366	264	-	25	290
05022010	Bayliss Fire District	1.50	0.00055014	113	-	11	124
05050000	Willows Rural Fire District	4.00	0.00146704	302	-	29	331
05110000	Storm Drain Maintenance District #1	1.50	0.00055014	113	-	11	124

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 2019-20 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
05130000	Storm Drain Maintenance District #3	1.50	0.00055014	113	-	11	124
05140000	North Willows County Service Area	2.25	0.00082521	170	-	16	186
05210000	Air Pollution District	28.25	0.01036097	2,135	(894)	203	1,444
05210241	Air Pollution Vehicle Registration	0.25	0.00009169	19	-	2	21
06010000	Elk Creek Cemetery District	3.25	0.00119197	246	-	23	269
06020000	German Cemetery District	3.00	0.00110028	227	-	22	248
06030000	Marvin-Chapel Cemetery District	2.00	0.00073352	151	-	14	166
06040000	Newville Cemetery District	1.25	0.00045845	94	-	9	103
06050000	Orland Cemetery District	13.12	0.00481189	991	-	94	1,086
06060000	Willows Cemetery District	3.62	0.00132767	274	-	26	300
06200000	Glenn-Codora Fire District	4.25	0.00155873	321	-	31	352
06210000	Elk Creek Fire District	4.75	0.00174211	359	-	34	393
06220000	Glenn-Colusa Fire District	1.50	0.00055014	113	-	11	124
06230000	Kanawha Fire District	2.75	0.00100859	208	-	20	228
06240000	Ord Fire District	2.00	0.00073352	151	-	14	166
06250000	Orland Fire District	3.75	0.00137535	283	-	27	310
06300000	Levee District #1	1.75	0.00064183	132	-	13	145
06310000	Levee District #2	1.50	0.00055014	113	-	11	124
06320000	Levee District #3	1.75	0.00064183	132	-	13	145
06500000	Butte City Community Service District	8.75	0.00320915	661	-	63	724
06610000	Elk Creek Community Service District	11.12	0.00407837	840	-	80	920
06700000	Ord Bend Community Service District	1.62	0.00059415	122	-	12	134
06740000	Artois Community Service District	4.00	0.00146704	302	-	29	331
06825000	Hamilton City Community Service District	6.25	0.00229225	472	-	45	517
06870000	HCCSD - Pallasdes District	0.50	0.00018338	38	-	4	41
06880000	N.E. Willows Community Service District	3.75	0.00137535	283	-	27	310
06920000	Mosquito Abatement District	2.50	0.00091690	189	-	18	207
06950000	Rice Pest Abatement District	1.50	0.00055014	113	-	11	124
06960000	HC Reclamation District #2140	2.25	0.00082521	170	-	16	186
06970000	Reclamation District #2106	2.50	0.00091690	189	-	18	207
99999999	Other	214.87	0.07880568	16,236	-	1,547	17,783
Total		2,726.58	1.00000000	206,026	(54,396)	14,125	165,755

Basis of Allocation : Time Study Hours

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

<b>FY 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	353	0.00179703	106	-	-	106
01011040	Department of Finance	1,327	0.00675542	399	-	-	399
01011051	Annual Audit	92	0.00046835	28	-	-	28
01011080	County Counsel	641	0.00326317	193	-	-	193
01011090	Personnel	608	0.00309517	183	-	-	183
01011150	General Insurance	1,042	0.00530455	313	-	-	313
01011170	Employee Benefits	48	0.00024436	14	-	-	14
01011200	Data Processing	446	0.00227047	134	-	-	134
01011010	Board of Supervisors	696	0.00354316	209	-	15	224
01011020	Clerk of the Board	228	0.00116069	68	-	5	73
01011070	Assessor	1,238	0.00630234	372	-	26	398
01011100	Elections	358	0.00182249	108	-	8	115
01011180	Surveyor	45	0.00022908	14	-	1	14
01012040	Court Revenues	899	0.00457658	270	-	19	289
01012060	Grand Jury	41	0.00020872	12	-	1	13
01012100	Indigent Defense	738	0.00375697	222	-	16	237
01012170	Flood Control	12	0.00006109	4	-	0	4
01012180	Agriculture Commissioner	1,524	0.00775829	458	-	32	490
01012181	Water Resources	995	0.00506529	299	-	21	320
01012220	Recorder	514	0.00261664	154	-	11	165
01012230	Coroner	117	0.00059562	35	-	2	38
01012240	Public Guardian	455	0.00231629	137	-	10	146
01012285	Planning & Community Development	2,749	0.01399445	826	-	58	884
01012290	Animal Control	338	0.00172067	102	-	7	109
01014022	Hospital	32	0.00016290	10	-	1	10
01015180	Veterans' Services	144	0.00073307	43	-	3	46
01016040	Library	156	0.00079416	47	-	3	50
01016050	Cooperative Extension	362	0.00184285	109	-	8	116
01024010	Public Health	4,426	0.02253163	1,329	-	93	1,422
01024011	Emergency Preparedness	385	0.00195994	116	-	8	124
01024012	Mental Health	11,578	0.05894062	3,477	-	244	3,721
01024014	Alcohol & Drug Abuse	1,684	0.00857281	506	-	35	541
01024018	Victim Witness	297	0.00151195	89	-	6	95

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

<b>FY 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024020	Maternal & Child Health	91	0.00046326	27	-	2	29
01024025	Women, Infants & Children	738	0.00375697	222	-	16	237
01024170	California Children's Services	345	0.00175631	104	-	7	111
01024300	Health & Human Services Agency	4,294	0.02185965	1,290	-	91	1,380
01025010	Social Services Administration	24,964	0.12708530	7,497	-	526	8,023
01042090	District Attorney	1,533	0.00780411	460	-	32	493
01042110	Sheriff	7,590	0.03863874	2,279	-	160	2,439
01042111	Sheriff AB109	306	0.00155777	92	-	6	98
01042113	Sheriff's Dispatch	774	0.00394023	232	-	16	249
01042135	Sheriff's Civil Division	120	0.00061089	36	-	3	39
01042140	Jail	5,149	0.02621223	1,546	-	109	1,655
01042150	Probation	598	0.00304426	180	-	13	192
01042155	Juvenile Hall	560	0.00285082	168	-	12	180
01042158	Delinquency Prevention	122	0.00062107	37	-	3	39
01042160	Probation Specialized Unit	10	0.00005091	3	-	0	3
01042164	Partnership Grant	45	0.00022908	14	-	1	14
01042168	Juvenile Probation & CAMP	128	0.00065162	38	-	3	41
01042170	JJCPA Grant	121	0.00061598	36	-	3	39
01042350	DOJ Tobacco Grant	517	0.00263191	155	-	11	166
01042360	Boat Patrol	114	0.00058034	34	-	2	37
01051195	General Services	280	0.00142541	84	-	6	90
01052557	Youth Offender Supervision	281	0.00143050	84	-	6	90
01052558	SB678 Community Performance Incentive	519	0.00264210	156	-	11	167
01054012	Mental Health Services Act	4,367	0.02223127	1,311	-	92	1,404
01054045	Mosquito Abatement Assessment Area	230	0.00117087	69	-	5	74
01054840	Memorial Hall Trust	66	0.00033599	20	-	1	21
01055011	IHSS Public Authority	428	0.00217884	129	-	9	138
01055340	Child Support	911	0.00463767	274	-	19	293
01062136	Trial Court Security	726	0.00369588	218	-	15	233
01062150	Local Community Corrections	2,135	0.01086874	641	-	45	686
01200000	Road	13,163	0.06700944	3,953	-	277	4,230
01401140	Advertising County Resources	249	0.00126759	75	-	5	80
01602270	Fish & Game Commission	16	0.00008145	5	-	0	5

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

<b>FY 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01906020	Office of Education	286	0.00145595	86	-	6	92
02000000	Solid Waste	15,198	0.07736910	4,564	-	320	4,885
02040205	Orland Airport	476	0.00242319	143	-	10	153
02040207	Willows Airport	715	0.00363988	215	-	15	230
02200000	Fleet Operations	2,217	0.01128618	666	-	47	713
02210000	Underground Storage Tanks	309	0.00157304	93	-	7	99
02220000	Vegetation & Environmental Mgmt	137	0.00069743	41	-	3	44
02260000	Public Works Agency	1,072	0.00545728	322	-	23	345
02261000	PCDS Permit Center	364	0.00185303	109	-	8	117
02261120	Facilities Internal Service Fund	4,470	0.02275562	1,342	-	94	1,437
02280000	Data Processing ISF	1,387	0.00706086	417	-	29	446
02310000	Utilities ISF	1,538	0.00782956	462	-	32	494
04050000	Court	4,500	0.02290834	1,351	-	95	1,446
04100000	Law Library	12	0.00006109	4	-	0	4
04250000	Local Transportation Trust	1,638	0.00833864	492	-	35	526
04260000	Transportation Administration	949	0.00483111	285	-	20	305
04280000	Glenn County Transit	546	0.00277955	164	-	12	175
04281000	Fixed Route Transit	993	0.00505511	298	-	21	319
04282500	Transportation Prop 1B	3	0.00001527	1	-	0	1
04601000	Local Agency Formation Commission	72	0.00036653	22	-	2	23
04796000	Glenn Groundwater Authority	509	0.00259119	153	-	11	164
04999100	Community Action	6,627	0.03373635	1,990	-	140	2,130
05010000	Artois Fire District	329	0.00167485	99	-	7	106
05022000	Hamilton Fire District	421	0.00214320	126	-	9	135
05022010	Bayliss Fire District	24	0.00012218	7	-	1	8
05050000	Willows Rural Fire District	210	0.00106906	63	-	4	67
05110000	Storm Drain Maintenance District #1	1	0.00000509	0	-	0	0
05130000	Storm Drain Maintenance District #3	58	0.00029526	17	-	1	19
05140000	North Willows County Service Area	33	0.00016799	10	-	1	11
05210000	Air Pollution District	3,230	0.01644310	970	-	68	1,038
05210241	Air Pollution Vehicle Registration	135	0.00068725	41	-	3	43
05250000	Olive Pest Management District	53	0.00026981	16	-	1	17
06010000	Elk Creek Cemetery District	15	0.00007636	5	-	0	5



COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 2019-20 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06020000	German Cemetery District	2	0.00001018	1	-	0	1
06030000	Marvin-Chapel Cemetery District	18	0.00009163	5	-	0	6
06040000	Newville Cemetery District	5	0.00002545	2	-	0	2
06050000	Orland Cemetery District	505	0.00257082	152	-	11	162
06060000	Willows Cemetery District	347	0.00176649	104	-	7	112
06200000	Glenn-Codora Fire District	62	0.00031563	19	-	1	20
06210000	Elk Creek Fire District	152	0.00077379	46	-	3	49
06220000	Glenn-Colusa Fire District	118	0.00060071	35	-	2	38
06230000	Kanawha Fire District	171	0.00087052	51	-	4	55
06240000	Ord Fire District	27	0.00013745	8	-	1	9
06250000	Orland Fire District	149	0.00075852	45	-	3	48
06300000	Levee District #1	25	0.00012727	8	-	1	8
06310000	Levee District #2	15	0.00007636	5	-	0	5
06320000	Levee District #3	64	0.00032581	19	-	1	21
06500000	Butte City Community Service District	36	0.00018327	11	-	1	12
06510000	BCCSD - Recreation District	8	0.00004073	2	-	0	3
06610000	Elk Creek Community Service District	181	0.00092142	54	-	4	58
06640000	ECCSD - Recreation District	1	0.00000509	0	-	0	0
06650000	ECCSD - Lighting District	1	0.00000509	0	-	0	0
06700000	Ord Bend Community Service District	31	0.00015781	9	-	1	10
06740000	Artois Community Service District	58	0.00029526	17	-	1	19
06825000	Hamilton City Community Service District	604	0.00307481	181	-	13	194
06830000	HCCSD - Lighting District	17	0.00008654	5	-	0	5
06850000	HCCSD - Library District	22	0.00011200	7	-	0	7
06865000	HCCSD - Edgewater Park	12	0.00006109	4	-	0	4
06870000	HCCSD - Pallisades District	6	0.00003054	2	-	0	2
06880000	N.E. Willows Community Service District	204	0.00103851	61	-	4	66
06920000	Mosquito Abatement District	303	0.00154249	91	-	6	97
06950000	Rice Pest Abatement District	15	0.00007636	5	-	0	5
06960000	HC Reclamation District #2140	8,089	0.04117902	2,429	-	171	2,600
99999999	Other	30,602	0.15578690	9,190	-	645	9,835
Total		196,435	1.00000000	58,992	-	4,045	63,037

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

<u>FY 2019-20 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

FY 2019-20 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	102	0.00208219	588	-	-	588
01011040	Department of Finance	467	0.00953314	2,694	-	-	2,694
01011051	Annual Audit	2	0.00004083	12	-	-	12
01011080	County Counsel	200	0.00408272	1,154	-	-	1,154
01011090	Personnel	198	0.00404189	1,142	-	-	1,142
01011150	General Insurance	1	0.00002041	6	-	-	6
01011170	Employee Benefits	6	0.00012248	35	-	-	35
01011200	Data Processing	9	0.00018372	52	-	-	52
01011010	Board of Supervisors	254	0.00518505	1,465	-	103	1,568
01011020	Clerk of the Board	173	0.00353155	998	-	70	1,068
01011070	Assessor	348	0.00710393	2,008	-	140	2,148
01011100	Elections	150	0.00306204	865	-	61	926
01011180	Surveyor	3	0.00006124	17	-	1	19
01012040	Court Revenues	5	0.00010207	29	-	2	31
01012060	Grand Jury	56	0.00114316	323	-	23	346
01012100	Indigent Defense	8	0.00016331	46	-	3	49
01012170	Flood Control	2	0.00004083	12	-	1	12
01012180	Agriculture Commissioner	534	0.01090085	3,081	-	216	3,296
01012181	Water Resources	109	0.00222508	629	-	44	673
01012220	Recorder	188	0.00383775	1,085	-	76	1,160
01012230	Coroner	9	0.00018372	52	-	4	56
01012240	Public Guardian	236	0.00481760	1,361	-	95	1,457
01012285	Planning & Community Development	547	0.01116623	3,156	-	221	3,376
01012290	Animal Control	179	0.00365403	1,033	-	72	1,105
01014022	Hospital	64	0.00130647	369	-	26	395
01015180	Veterans' Services	107	0.00218425	617	-	43	660
01016040	Library	1	0.00002041	6	-	0	6
01016050	Cooperative Extension	154	0.00314369	888	-	62	951
01024010	Public Health	773	0.01577970	4,459	-	312	4,771
01024011	Emergency Preparedness	300	0.00612407	1,731	-	121	1,852
01024012	Mental Health	2,229	0.04550187	12,859	-	900	13,758
01024014	Alcohol & Drug Abuse	570	0.01163574	3,288	-	230	3,518
01024018	Victim Witness	125	0.00255170	721	-	50	772

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 2019-20 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024020	Maternal & Child Health	18	0.00036744	104	-	7	111
01024025	Women, Infants & Children	334	0.00681814	1,927	-	135	2,062
01024170	California Children's Services	125	0.00255170	721	-	50	772
01024300	Health & Human Services Agency	1,173	0.02394513	6,767	-	473	7,240
01025010	Social Services Administration	11,866	0.24222753	68,453	-	4,789	73,242
01042090	District Attorney	433	0.00883908	2,498	-	175	2,673
01042110	Sheriff	1,435	0.02929349	8,278	-	579	8,857
01042111	Sheriff AB109	95	0.00193929	548	-	38	586
01042113	Sheriff's Dispatch	306	0.00624656	1,765	-	124	1,889
01042135	Sheriff's Civil Division	110	0.00224549	635	-	44	679
01042140	Jail	824	0.01682079	4,753	-	333	5,086
01042143	Office of Emergency Services	54	0.00110233	312	-	22	333
01042150	Probation	286	0.00583828	1,650	-	115	1,765
01042155	Juvenile Hall	44	0.00089820	254	-	18	272
01042158	Delinquency Prevention	110	0.00224549	635	-	44	679
01042160	Probation Specialized Unit	13	0.00026538	75	-	5	80
01042164	Partnership Grant	30	0.00061241	173	-	12	185
01042168	Juvenile Probation & CAMP	57	0.00116357	329	-	23	352
01042170	JJCPA Grant	58	0.00118399	335	-	23	358
01042350	DOJ Tobacco Grant	40	0.00081654	231	-	16	247
01042360	Boat Patrol	27	0.00055117	156	-	11	167
01051195	General Services	79	0.00161267	456	-	32	488
01052550	County SLESF	60	0.00122481	346	-	24	370
01052557	Youth Offender Supervision	86	0.00175557	496	-	35	531
01052558	SB678 Community Performance Incentive	162	0.00330700	935	-	65	1,000
01054010	California Waste Management	1	0.00002041	6	-	0	6
01054012	Mental Health Services Act	6	0.00012248	35	-	2	37
01054021	Superior Reg Workforce Ed	1	0.00002041	6	-	0	6
01054045	Mosquito Abatement Assessment Area	18	0.00036744	104	-	7	111
01054840	Memorial Hall Trust	8	0.00016331	46	-	3	49
01055011	IHSS Public Authority	124	0.00253128	715	-	50	765
01055340	Child Support	347	0.00708351	2,002	-	140	2,142
01062136	Trial Court Security	155	0.00316410	894	-	63	957

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 2019-20 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01062150	Local Community Corrections	218	0.00445016	1,258	-	88	1,346
01200000	Road	1,346	0.02747668	7,765	-	543	8,308
01401140	Advertising County Resources	73	0.00149019	421	-	29	451
01602270	Fish & Game Commission	5	0.00010207	29	-	2	31
01906020	Office of Education	14,212	0.29011779	81,986	-	5,736	87,723
02000000	Solid Waste	334	0.00681814	1,927	-	135	2,062
02040205	Orland Airport	29	0.00059199	167	-	12	179
02040207	Willows Airport	29	0.00059199	167	-	12	179
02200000	Fleet Operations	244	0.00498091	1,408	-	98	1,506
02210000	Underground Storage Tanks	17	0.00034703	98	-	7	105
02220000	Vegetation & Environmental Mgmt	4	0.00008165	23	-	2	25
02260000	Public Works Agency	366	0.00747137	2,111	-	148	2,259
02261000	PCDS Permit Center	18	0.00036744	104	-	7	111
02261120	Facilities Internal Service Fund	709	0.01447323	4,090	-	286	4,376
02280000	Data Processing ISF	24	0.00048993	138	-	10	148
02310000	Utilities ISF	205	0.00418478	1,183	-	83	1,265
04050000	Court	174	0.00355196	1,004	-	70	1,074
04100000	Law Library	2	0.00004083	12	-	1	12
04250000	Local Transportation Trust	19	0.00038786	110	-	8	117
04260000	Transportation Administration	13	0.00026538	75	-	5	80
04280000	Glenn County Transit	25	0.00051034	144	-	10	154
04281000	Fixed Route Transit	29	0.00059199	167	-	12	179
04601000	Local Agency Formation Commission	16	0.00032662	92	-	6	99
04796000	Glenn Groundwater Authority	5	0.00010207	29	-	2	31
04999100	Community Action	1,019	0.02080144	5,878	-	411	6,290
05010000	Artois Fire District	11	0.00022455	63	-	4	68
05022000	Hamilton Fire District	53	0.00108192	306	-	21	327
05022010	Bayliss Fire District	4	0.00008165	23	-	2	25
05050000	Willows Rural Fire District	8	0.00016331	46	-	3	49
05130000	Storm Drain Maintenance District #3	2	0.00004083	12	-	1	12
05140000	North Willows County Service Area	9	0.00018372	52	-	4	56
05210000	Air Pollution District	287	0.00585870	1,656	-	116	1,771
05210241	Air Pollution Vehicle Registration	12	0.00024496	69	-	5	74

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

<b>FY 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
05250000	Olive Pest Management District	2	0.00004083	12	-	1	12
06010000	Elk Creek Cemetery District	10	0.00020414	58	-	4	62
06030000	Marvin-Chapel Cemetery District	11	0.00022455	63	-	4	68
06040000	Newville Cemetery District	1	0.00002041	6	-	0	6
06050000	Orland Cemetery District	67	0.00136771	387	-	27	414
06060000	Willows Cemetery District	38	0.00077572	219	-	15	235
06200000	Glenn-Codora Fire District	13	0.00026538	75	-	5	80
06210000	Elk Creek Fire District	8	0.00016331	46	-	3	49
06220000	Glenn-Colusa Fire District	4	0.00008165	23	-	2	25
06230000	Kanawha Fire District	22	0.00044910	127	-	9	136
06240000	Ord Fire District	3	0.00006124	17	-	1	19
06250000	Orland Fire District	15	0.00030620	87	-	6	93
06300000	Levee District #1	2	0.00004083	12	-	1	12
06310000	Levee District #2	2	0.00004083	12	-	1	12
06320000	Levee District #3	2	0.00004083	12	-	1	12
06500000	Butte City Community Service District	11	0.00022455	63	-	4	68
06510000	BCCSD - Recreation District	1	0.00002041	6	-	0	6
06610000	Elk Creek Community Service District	80	0.00163309	462	-	32	494
06640000	ECCSD - Recreation District	2	0.00004083	12	-	1	12
06650000	ECCSD - Lighting District	2	0.00004083	12	-	1	12
06700000	Ord Bend Community Service District	9	0.00018372	52	-	4	56
06740000	Artois Community Service District	15	0.00030620	87	-	6	93
06825000	Hamilton City Community Service District	64	0.00130647	369	-	26	395
06830000	HCCSD - Lighting District	3	0.00006124	17	-	1	19
06850000	HCCSD - Library District	10	0.00020414	58	-	4	62
06865000	HCCSD - Edgewater Park	1	0.00002041	6	-	0	6
06870000	HCCSD - Pallasades District	2	0.00004083	12	-	1	12
06880000	N.E. Willows Community Service District	7	0.00014290	40	-	3	43
06920000	Mosquito Abatement District	34	0.00069406	196	-	14	210
06950000	Rice Pest Abatement District	2	0.00004083	12	-	1	12
06960000	HC Reclamation District #2140	7	0.00014290	40	-	3	43
99999999	Other	2,422	0.04944169	13,972	-	978	14,950

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

<b>FY 2019-20 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
Total	48,987	1.00000000	282,597	-	19,375	301,972

Basis of Allocation : Number of Checks Written

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 2019-20 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	1.00	0.00213220	360	-	-	360
01011040	Department of Finance	9.00	0.01918977	3,242	-	-	3,242
01011080	County Counsel	4.00	0.00852878	1,441	-	-	1,441
01011090	Personnel	3.00	0.00639659	1,081	-	-	1,081
01011010	Board of Supervisors	5.00	0.01066098	1,801	-	128	1,929
01011020	Clerk of the Board	3.00	0.00639659	1,081	-	77	1,157
01011070	Assessor	7.00	0.01492537	2,521	-	179	2,701
01011100	Elections	1.00	0.00213220	360	-	26	386
01012180	Agriculture Commissioner	11.00	0.02345416	3,962	-	282	4,244
01012181	Water Resources	2.00	0.00426439	720	-	51	772
01012220	Recorder	3.00	0.00639659	1,081	(27)	77	1,131
01012240	Public Guardian	2.00	0.00426439	720	-	51	772
01012285	Planning & Community Development	13.00	0.02771855	4,683	-	333	5,016
01012290	Animal Control	2.00	0.00426439	720	-	51	772
01015180	Veterans' Services	1.00	0.00213220	360	-	26	386
01016050	Cooperative Extension	3.00	0.00639659	1,081	-	77	1,157
01024010	Public Health	12.00	0.02558635	4,322	-	307	4,630
01024011	Emergency Preparedness	2.00	0.00426439	720	-	51	772
01024012	Mental Health	58.00	0.12366738	20,891	-	1,486	22,378
01024014	Alcohol & Drug Abuse	9.00	0.01918977	3,242	-	231	3,472
01024025	Women, Infants & Children	5.00	0.01066098	1,801	-	128	1,929
01024170	California Children's Services	1.00	0.00213220	360	-	26	386
01024300	Health & Human Services Agency	33.00	0.07036247	11,886	-	846	12,732
01025010	Social Services Administration	79.00	0.16844350	28,456	-	2,024	30,480
01042090	District Attorney	9.00	0.01918977	3,242	-	231	3,472
01042110	Sheriff	28.00	0.05970149	10,086	(27)	717	10,776
01042111	Sheriff AB109	2.00	0.00426439	720	-	51	772
01042113	Sheriff's Dispatch	7.00	0.01492537	2,521	-	179	2,701
01042135	Sheriff's Civil Division	1.00	0.00213220	360	-	26	386
01042140	Jail	21.00	0.04477612	7,564	-	538	8,102
01042143	Office of Emergency Services	1.00	0.00213220	360	-	26	386
01042150	Probation	5.00	0.01066098	1,801	-	128	1,929
01042158	Delinquency Prevention	2.00	0.00426439	720	-	51	772
01042164	Partnership Grant	2.00	0.00426439	720	-	51	772



COUNTY OF GLENN  
DEPARTMENT OF FINANCE

<b>FY 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042168	Juvenile Probation & CAMP	1.00	0.00213220	360	-	26	386
01051195	General Services	1.00	0.00213220	360	-	26	386
01052550	County SLESF	2.00	0.00426439	720	-	51	772
01052557	Youth Offender Supervision	1.00	0.00213220	360	-	26	386
01055340	Child Support	10.00	0.02132196	3,602	-	256	3,858
01062136	Trial Court Security	6.00	0.01279318	2,161	-	154	2,315
01062150	Local Community Corrections	4.00	0.00852878	1,441	-	102	1,543
01200000	Road	33.00	0.07036247	11,886	(53)	846	12,679
02000000	Solid Waste	7.00	0.01492537	2,521	-	179	2,701
02200000	Fleet Operations	4.00	0.00852878	1,441	-	102	1,543
02260000	Public Works Agency	7.00	0.01492537	2,521	-	179	2,701
02261120	Facilities Internal Service Fund	16.00	0.03411514	5,763	-	410	6,173
04999100	Community Action	23.00	0.04904051	8,285	-	589	8,874
05210000	Air Pollution District	7.00	0.01492537	2,521	-	179	2,701
Total		469.00	1.00000000	168,932	(107)	11,582	180,408

Basis of Allocation : Number of Employees

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 2019-20 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
01011013	County Administrative Officer	3,133	2,078	106	588	360
01011040	Department of Finance	7,723	1,389	399	2,694	3,242
01011051	Annual Audit	42,666	42,627	28	12	-
01011080	County Counsel	3,099	312	193	1,154	1,441
01011090	Personnel	4,134	1,728	183	1,142	1,081
01011150	General Insurance	451	132	313	6	-
01011170	Employee Benefits	351	302	14	35	-
01011200	Data Processing	9,404	9,219	134	52	-
01011010	Board of Supervisors	7,879	4,159	224	1,568	1,929
01011020	Clerk of the Board	2,443	145	73	1,068	1,157
01011070	Assessor	5,516	269	398	2,148	2,701
01011100	Elections	1,696	269	115	926	386
01011180	Surveyor	33	-	14	19	-
01012040	Court Revenues	320	-	289	31	-
01012060	Grand Jury	649	290	13	346	-
01012100	Indigent Defense	287	-	237	49	-
01012170	Flood Control	16	-	4	12	-
01012180	Agriculture Commissioner	8,579	549	490	3,296	4,244
01012181	Water Resources	1,909	145	320	673	772
01012220	Recorder	2,695	238	165	1,160	1,131
01012230	Coroner	135	41	38	56	-
01012240	Public Guardian	2,644	269	146	1,457	772
01012285	Planning & Community Development	10,145	869	884	3,376	5,016
01012290	Animal Control	1,985	-	109	1,105	772
01014022	Hospital	405	-	10	395	-
01015180	Veterans' Services	1,175	83	46	660	386
01016040	Library	67	11	50	6	-
01016050	Cooperative Extension	2,452	228	116	951	1,157
01024010	Public Health	11,113	290	1,422	4,771	4,630
01024011	Emergency Preparedness	2,851	103	124	1,852	772
01024012	Mental Health	40,788	931	3,721	13,758	22,378
01024014	Alcohol & Drug Abuse	7,718	186	541	3,518	3,472
01024018	Victim Witness	1,012	145	95	772	-

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 2019-20 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
01024020	Maternal & Child Health	244	103	29	111	-
01024025	Women, Infants & Children	4,311	83	237	2,062	1,929
01024170	California Children's Services	1,454	186	111	772	386
01024300	Health & Human Services Agency	23,122	1,769	1,380	7,240	12,732
01025010	Social Services Administration	129,819	18,074	8,023	73,242	30,480
01042090	District Attorney	7,134	497	493	2,673	3,472
01042110	Sheriff	23,749	1,676	2,439	8,857	10,776
01042111	Sheriff AB109	1,456	-	98	586	772
01042113	Sheriff's Dispatch	4,838	-	249	1,889	2,701
01042135	Sheriff's Civil Division	1,103	-	39	679	386
01042140	Jail	15,174	331	1,655	5,086	8,102
01042143	Office of Emergency Services	1,319	600	-	333	386
01042150	Probation	4,891	1,004	192	1,765	1,929
01042155	Juvenile Hall	596	145	180	272	-
01042158	Delinquency Prevention	1,490	-	39	679	772
01042160	Probation Specialized Unit	83	-	3	80	-
01042164	Partnership Grant	971	-	14	185	772
01042168	Juvenile Probation & CAMP	779	-	41	352	386
01042170	JJCPA Grant	397	-	39	358	-
01042350	DOJ Tobacco Grant	413	-	166	247	-
01042360	Boat Patrol	203	-	37	167	-
01051195	General Services	1,056	93	90	488	386
01052550	County SLESF	1,142	-	-	370	772
01052557	Youth Offender Supervision	1,007	-	90	531	386
01052558	SB678 Community Performance Incentive	1,167	-	167	1,000	-
01054010	California Waste Management	27	21	-	6	-
01054012	Mental Health Services Act	1,441	-	1,404	37	-
01054021	Superior Reg Workforce Ed	6	-	-	6	-
01054045	Mosquito Abatement Assessment Area	640	455	74	111	-
01054840	Memorial Hall Trust	112	41	21	49	-
01055011	IHSS Public Authority	1,048	145	138	765	-
01055340	Child Support	10,074	3,781	293	2,142	3,858
01062136	Trial Court Security	3,588	83	233	957	2,315

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 2019-20 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
01062150	Local Community Corrections	3,678	103	686	1,346	1,543
01200000	Road	26,397	1,179	4,230	8,308	12,679
01401140	Advertising County Resources	551	21	80	451	-
01602270	Fish & Game Commission	36	-	5	31	-
01906020	Office of Education	88,891	1,076	92	87,723	-
02000000	Solid Waste	11,830	2,183	4,885	2,062	2,701
02040205	Orland Airport	549	217	153	179	-
02040207	Willows Airport	585	176	230	179	-
02200000	Fleet Operations	3,762	-	713	1,506	1,543
02210000	Underground Storage Tanks	701	497	99	105	-
02220000	Vegetation & Environmental Mgmt	69	-	44	25	-
02260000	Public Works Agency	6,898	1,593	345	2,259	2,701
02261000	PCDS Permit Center	1,221	993	117	111	-
02261120	Facilities Internal Service Fund	12,338	352	1,437	4,376	6,173
02280000	Data Processing ISF	13,276	12,682	446	148	-
02310000	Utilities ISF	19,455	17,695	494	1,265	-
04050000	Court	2,582	62	1,446	1,074	-
04100000	Law Library	58	41	4	12	-
04250000	Local Transportation Trust	706	62	526	117	-
04260000	Transportation Administration	509	124	305	80	-
04280000	Glenn County Transit	330	-	175	154	-
04281000	Fixed Route Transit	498	-	319	179	-
04282500	Transportation Prop 1B	1	-	1	-	-
04601000	Local Agency Formation Commission	340	218	23	99	-
04796000	Glenn Groundwater Authority	619	425	164	31	-
04999100	Community Action	18,452	1,159	2,130	6,290	8,874
05010000	Artois Fire District	691	517	106	68	-
05022000	Hamilton Fire District	752	290	135	327	-
05022010	Bayliss Fire District	157	124	8	25	-
05050000	Willows Rural Fire District	448	331	67	49	-
05110000	Storm Drain Maintenance District #1	124	124	0	-	-
05130000	Storm Drain Maintenance District #3	155	124	19	12	-
05140000	North Willows County Service Area	252	186	11	56	-

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

FY 2019-20 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
05210000	Air Pollution District	6,954	1,444	1,038	1,771	2,701
05210241	Air Pollution Vehicle Registration	138	21	43	74	-
05250000	Olive Pest Management District	29	-	17	12	-
06010000	Elk Creek Cemetery District	336	269	5	62	-
06020000	German Cemetery District	249	248	1	-	-
06030000	Marvin-Chapel Cemetery District	239	166	6	68	-
06040000	Newville Cemetery District	111	103	2	6	-
06050000	Orland Cemetery District	1,662	1,086	162	414	-
06060000	Willows Cemetery District	646	300	112	235	-
06200000	Glenn-Codora Fire District	452	352	20	80	-
06210000	Elk Creek Fire District	491	393	49	49	-
06220000	Glenn-Colusa Fire District	187	124	38	25	-
06230000	Kanawha Fire District	418	228	55	136	-
06240000	Ord Fire District	193	166	9	19	-
06250000	Orland Fire District	451	310	48	93	-
06300000	Levee District #1	165	145	8	12	-
06310000	Levee District #2	141	124	5	12	-
06320000	Levee District #3	178	145	21	12	-
06500000	Butte City Community Service District	804	724	12	68	-
06510000	BCCSD - Recreation District	9	-	3	6	-
06610000	Elk Creek Community Service District	1,472	920	58	494	-
06640000	ECCSD - Recreation District	13	-	0	12	-
06650000	ECCSD - Lighting District	13	-	0	12	-
06700000	Ord Bend Community Service District	200	134	10	56	-
06740000	Artois Community Service District	442	331	19	93	-
06825000	Hamilton City Community Service District	1,106	517	194	395	-
06830000	HCCSD - Lighting District	24	-	5	19	-
06850000	HCCSD - Library District	69	-	7	62	-
06865000	HCCSD - Edgewater Park	10	-	4	6	-
06870000	HCCSD - Pallasades District	56	41	2	12	-
06880000	N.E. Willows Community Service District	419	310	66	43	-
06920000	Mosquito Abatement District	514	207	97	210	-
06950000	Rice Pest Abatement District	141	124	5	12	-

COUNTY OF GLENN  
DEPARTMENT OF FINANCE

<b>FY 2019-20 Actual</b>		<b>Total</b>	<b>Accounting</b>	<b>Budget &amp; Cost Plan</b>	<b>Check Processing</b>	<b>Payroll</b>
06960000	HC Reclamation District #2140	2,829	186	2,600	43	-
06970000	Reclamation District #2106	207	207	-	-	-
99999999	Other	42,568	17,783	9,835	14,950	-
<b>Total</b>		<b>711,171</b>	<b>165,755</b>	<b>63,037</b>	<b>301,972</b>	<b>180,408</b>

**COUNTY OF GLENN  
ANNUAL AUDIT**

1/27/2021

**FY 2019-20 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

1/27/2021

<b>FY 2019-20 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Countywide Audit</b>	<b>Special Audits</b>
Time %	106.16%		77.98%	28.18%
<b>Services &amp; Supplies</b>				
Memberships	285	-	285	-
Professional Services	89,369	-	65,569	23,800
<b>Expenditures Per Financial Statements</b>	<u>89,654</u>	<u>-</u>	<u>65,854</u>	<u>23,800</u>
<b>Cost Adjustments</b>				
Interfund Revenue	(5,200)	(5,200)		
<b>Functional Cost</b>	<u>84,454</u>	<u>(5,200)</u>	<u>65,854</u>	<u>23,800</u>
<b>Additions - 1st Allocation</b>				
Other	-	-		
Reallocate Admin	-	5,200	(3,820)	(1,380)
Allocable Costs	84,454		62,034	22,420
Unallocated	-			
1st Allocation	<u>84,454</u>	<u>-</u>	<u>62,034</u>	<u>22,420</u>
<b>Additions - 2nd Allocation</b>				
Other	42,980	42,980		
Reallocate Admin	-	(42,980)	31,570	11,410
Allocable Costs	42,980		31,570	11,410
Unallocated	-			
2nd Allocation	<u>42,980</u>	<u>-</u>	<u>31,570</u>	<u>11,410</u>
<b>Total Allocated</b>	<u><u>127,434</u></u>	<u><u>-</u></u>	<u><u>93,605</u></u>	<u><u>33,829</u></u>



COUNTY OF GLENN  
ANNUAL AUDIT

<b>FY 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	353	0.00179703	111	-	-	111
01011040	Department of Finance	1,327	0.00675542	419	-	-	419
01011051	Annual Audit	92	0.00046835	29	-	-	29
01011080	County Counsel	641	0.00326317	202	-	-	202
01011090	Personnel	608	0.00309517	192	-	-	192
01011150	General Insurance	1,042	0.00530455	329	-	-	329
01011170	Employee Benefits	48	0.00024436	15	-	-	15
01011200	Data Processing	446	0.00227047	141	-	-	141
01011010	Board of Supervisors	696	0.00354316	220	-	115	334
01011020	Clerk of the Board	228	0.00116069	72	-	38	110
01011070	Assessor	1,238	0.00630234	391	-	204	595
01011100	Elections	358	0.00182249	113	-	59	172
01011180	Surveyor	45	0.00022908	14	-	7	22
01012040	Court Revenues	899	0.00457658	284	-	148	432
01012060	Grand Jury	41	0.00020872	13	-	7	20
01012100	Indigent Defense	738	0.00375697	233	-	121	354
01012170	Flood Control	12	0.00006109	4	-	2	6
01012180	Agriculture Commissioner	1,524	0.00775829	481	-	251	732
01012181	Water Resources	995	0.00506529	314	-	164	478
01012220	Recorder	514	0.00261664	162	-	85	247
01012230	Coroner	117	0.00059562	37	-	19	56
01012240	Public Guardian	455	0.00231629	144	-	75	219
01012285	Planning & Community Development	2,749	0.01399445	868	-	452	1,320
01012290	Animal Control	338	0.00172067	107	-	56	162
01014022	Hospital	32	0.00016290	10	-	5	15
01015180	Veterans' Services	144	0.00073307	45	-	24	69
01016040	Library	156	0.00079416	49	-	26	75
01016050	Cooperative Extension	362	0.00184285	114	-	60	174
01024010	Public Health	4,426	0.02253163	1,398	-	728	2,126
01024011	Emergency Preparedness	385	0.00195994	122	-	63	185
01024012	Mental Health	11,578	0.05894062	3,656	-	1,905	5,561
01024014	Alcohol & Drug Abuse	1,684	0.00857281	532	-	277	809
01024018	Victim Witness	297	0.00151195	94	-	49	143
01024020	Maternal & Child Health	91	0.00046326	29	-	15	44
01024025	Women, Infants & Children	738	0.00375697	233	-	121	354
01024170	California Children's Services	345	0.00175631	109	-	57	166
01024300	Health & Human Services Agency	4,294	0.02185965	1,356	-	707	2,063

COUNTY OF GLENN  
ANNUAL AUDIT

<b>FY 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01025010	Social Services Administration	24,964	0.12708530	7,884	-	4,107	11,991
01042090	District Attorney	1,533	0.00780411	484	-	252	736
01042110	Sheriff	7,590	0.03863874	2,397	-	1,249	3,646
01042111	Sheriff AB109	306	0.00155777	97	-	50	147
01042113	Sheriff's Dispatch	774	0.00394023	244	-	127	372
01042135	Sheriff's Civil Division	120	0.00061089	38	-	20	58
01042140	Jail	5,149	0.02621223	1,626	-	847	2,473
01042150	Probation	598	0.00304426	189	-	98	287
01042155	Juvenile Hall	560	0.00285082	177	-	92	269
01042158	Delinquency Prevention	122	0.00062107	39	-	20	59
01042160	Probation Specialized Unit	10	0.00005091	3	-	2	5
01042164	Partnership Grant	45	0.00022908	14	-	7	22
01042168	Juvenile Probation & CAMP	128	0.00065162	40	-	21	61
01042170	JJCPA Grant	121	0.00061598	38	-	20	58
01042350	DOJ Tobacco Grant	517	0.00263191	163	-	85	248
01042360	Boat Patrol	114	0.00058034	36	-	19	55
01051195	General Services	280	0.00142541	88	-	46	134
01052557	Youth Offender Supervision	281	0.00143050	89	-	46	135
01052558	SB678 Community Performance Incentive	519	0.00264210	164	-	85	249
01054012	Mental Health Services Act	4,367	0.02223127	1,379	-	719	2,098
01054045	Mosquito Abatement Assessment Area	230	0.00117087	73	-	38	110
01054840	Memorial Hall Trust	66	0.00033599	21	-	11	32
01055011	IHSS Public Authority	428	0.00217884	135	-	70	206
01055340	Child Support	911	0.00463767	288	-	150	438
01062136	Trial Court Security	726	0.00369588	229	-	119	349
01062150	Local Community Corrections	2,135	0.01086874	674	-	351	1,026
01200000	Road	13,163	0.06700944	4,157	-	2,166	6,323
01401140	Advertising County Resources	249	0.00126759	79	-	41	120
01602270	Fish & Game Commission	16	0.00008145	5	-	3	8
01906020	Office of Education	286	0.00145595	90	-	47	137
02000000	Solid Waste	15,198	0.07736910	4,800	-	2,501	7,300
02040205	Orland Airport	476	0.00242319	150	-	78	229
02040207	Willows Airport	715	0.00363988	226	-	118	343
02200000	Fleet Operations	2,217	0.01128618	700	-	365	1,065
02210000	Underground Storage Tanks	309	0.00157304	98	-	51	148
02220000	Vegetation & Environmental Mgmt	137	0.00069743	43	-	23	66
02260000	Public Works Agency	1,072	0.00545728	339	-	176	515

COUNTY OF GLENN  
ANNUAL AUDIT

FY 2019-20 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02261000	PCDS Permit Center	364	0.00185303	115	-	60	175
02261120	Facilities Internal Service Fund	4,470	0.02275562	1,412	-	735	2,147
02280000	Data Processing ISF	1,387	0.00706086	438	-	228	666
02310000	Utilities ISF	1,538	0.00782956	486	-	253	739
04050000	Court	4,500	0.02290834	1,421	-	740	2,162
04100000	Law Library	12	0.00006109	4	-	2	6
04250000	Local Transportation Trust	1,638	0.00833864	517	-	270	787
04260000	Transportation Administration	949	0.00483111	300	-	156	456
04280000	Glenn County Transit	546	0.00277955	172	-	90	262
04281000	Fixed Route Transit	993	0.00505511	314	-	163	477
04282500	Transportation Prop 1B	3	0.00001527	1	-	0	1
04601000	Local Agency Formation Commission	72	0.00036653	23	-	12	35
04796000	Glenn Groundwater Authority	509	0.00259119	161	-	84	244
04999100	Community Action	6,627	0.03373635	2,093	-	1,090	3,183
05010000	Artois Fire District	329	0.00167485	104	-	54	158
05022000	Hamilton Fire District	421	0.00214320	133	-	69	202
05022010	Bayliss Fire District	24	0.00012218	8	-	4	12
05050000	Willows Rural Fire District	210	0.00106906	66	-	35	101
05110000	Storm Drain Maintenance District #1	1	0.00000509	0	-	0	0
05130000	Storm Drain Maintenance District #3	58	0.00029526	18	-	10	28
05140000	North Willows County Service Area	33	0.00016799	10	-	5	16
05210000	Air Pollution District	3,230	0.01644310	1,020	-	531	1,551
05210241	Air Pollution Vehicle Registration	135	0.00068725	43	-	22	65
99999999	Other	41,918	0.21339374	13,238	-	6,897	20,135
Total		196,435	1.00000000	62,034	-	31,570	93,605

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN  
ANNUAL AUDIT

FY 2019-20 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011005	Board Resources	879	0.03693277	828	(879)	421	371
01012180	Agriculture Commissioner	37	0.00155462	35	(37)	18	16
01024010	Public Health	241	0.01012605	227	(241)	116	101
01024011	Emergency Preparedness	419	0.01760504	395	(419)	201	177
01024012	Mental Health	583	0.02449580	549	(583)	279	246
01024014	Alcohol & Drug Abuse	1,083	0.04550420	1,020	(1,083)	519	457
01024018	Victim Witness	437	0.01836134	412	(437)	209	184
01024020	Maternal & Child Health	104	0.00436975	98	(104)	50	44
01024025	Women, Infants & Children	1,036	0.04352941	976	(1,036)	497	437
01024170	California Children's Services	210	0.00882353	198	(210)	101	88
01025010	Social Services Administration	12,631	0.53071429	11,898	(12,633)	6,055	5,321
01042110	Sheriff	219	0.00920168	206	(219)	105	93
01042143	Office of Emergency Services	208	0.00873950	196	(208)	100	88
01042150	Probation	112	0.00470588	106	(112)	54	48
01055011	IHSS Public Authority	251	0.01054622	236	(251)	120	106
01055340	Child Support	973	0.04088235	917	(973)	466	410
01200000	Road	1,325	0.05567227	1,248	(1,325)	635	558
02040207	Willows Airport	313	0.01315126	295	(313)	150	131
02261120	Facilities Internal Service Fund	7	0.00029412	7	(7)	3	3
04999100	Community Action	2,489	0.10457983	2,345	(2,488)	1,193	1,050
05022000	Hamilton Fire District	142	0.00596639	134	(142)	68	60
05050000	Willows Rural Fire District	101	0.00424370	95	(101)	48	43
Total		23,800	1.00000000	22,420	(23,800)	11,410	10,029

Basis of Allocation : Relative Single Audit Report Size

COUNTY OF GLENN  
ANNUAL AUDIT

<b>FY 2019-20 Actual</b>		<b>Total</b>	<b>Countywide Audit</b>	<b>Special Audits</b>
01011013	County Administrative Officer	111	111	-
01011040	Department of Finance	419	419	-
01011051	Annual Audit	29	29	-
01011080	County Counsel	202	202	-
01011090	Personnel	192	192	-
01011150	General Insurance	329	329	-
01011170	Employee Benefits	15	15	-
01011200	Data Processing	141	141	-
01011005	Board Resources	371	-	371
01011010	Board of Supervisors	334	334	-
01011020	Clerk of the Board	110	110	-
01011070	Assessor	595	595	-
01011100	Elections	172	172	-
01011180	Surveyor	22	22	-
01012040	Court Revenues	432	432	-
01012060	Grand Jury	20	20	-
01012100	Indigent Defense	354	354	-
01012170	Flood Control	6	6	-
01012180	Agriculture Commissioner	748	732	16
01012181	Water Resources	478	478	-
01012220	Recorder	247	247	-
01012230	Coroner	56	56	-
01012240	Public Guardian	219	219	-
01012285	Planning & Community Development	1,320	1,320	-
01012290	Animal Control	162	162	-
01014022	Hospital	15	15	-
01015180	Veterans' Services	69	69	-
01016040	Library	75	75	-
01016050	Cooperative Extension	174	174	-
01024010	Public Health	2,227	2,126	101
01024011	Emergency Preparedness	362	185	177
01024012	Mental Health	5,807	5,561	246
01024014	Alcohol & Drug Abuse	1,266	809	457
01024018	Victim Witness	326	143	184
01024020	Maternal & Child Health	88	44	44

COUNTY OF GLENN  
ANNUAL AUDIT

<b>FY 2019-20 Actual</b>		<b>Total</b>	<b>Countywide Audit</b>	<b>Special Audits</b>
01024025	Women, Infants & Children	791	354	437
01024170	California Children's Services	254	166	88
01024300	Health & Human Services Agency	2,063	2,063	-
01025010	Social Services Administration	17,312	11,991	5,321
01042090	District Attorney	736	736	-
01042110	Sheriff	3,738	3,646	93
01042111	Sheriff AB109	147	147	-
01042113	Sheriff's Dispatch	372	372	-
01042135	Sheriff's Civil Division	58	58	-
01042140	Jail	2,473	2,473	-
01042143	Office of Emergency Services	88	-	88
01042150	Probation	335	287	48
01042155	Juvenile Hall	269	269	-
01042158	Delinquency Prevention	59	59	-
01042160	Probation Specialized Unit	5	5	-
01042164	Partnership Grant	22	22	-
01042168	Juvenile Probation & CAMP	61	61	-
01042170	JJCPA Grant	58	58	-
01042350	DOJ Tobacco Grant	248	248	-
01042360	Boat Patrol	55	55	-
01051195	General Services	134	134	-
01052557	Youth Offender Supervision	135	135	-
01052558	SB678 Community Performance Incentive	249	249	-
01054012	Mental Health Services Act	2,098	2,098	-
01054045	Mosquito Abatement Assessment Area	110	110	-
01054840	Memorial Hall Trust	32	32	-
01055011	IHSS Public Authority	311	206	106
01055340	Child Support	847	438	410
01062136	Trial Court Security	349	349	-
01062150	Local Community Corrections	1,026	1,026	-
01200000	Road	6,881	6,323	558
01401140	Advertising County Resources	120	120	-
01602270	Fish & Game Commission	8	8	-
01906020	Office of Education	137	137	-
02000000	Solid Waste	7,300	7,300	-
02040205	Orland Airport	229	229	-

COUNTY OF GLENN  
ANNUAL AUDIT

<b>FY 2019-20 Actual</b>		<b>Total</b>	<b>Countywide Audit</b>	<b>Special Audits</b>
02040207	Willows Airport	475	343	131
02200000	Fleet Operations	1,065	1,065	-
02210000	Underground Storage Tanks	148	148	-
02220000	Vegetation & Environmental Mgmt	66	66	-
02260000	Public Works Agency	515	515	-
02261000	PCDS Permit Center	175	175	-
02261120	Facilities Internal Service Fund	2,150	2,147	3
02280000	Data Processing ISF	666	666	-
02310000	Utilities ISF	739	739	-
04050000	Court	2,162	2,162	-
04100000	Law Library	6	6	-
04250000	Local Transportation Trust	787	787	-
04260000	Transportation Administration	456	456	-
04280000	Glenn County Transit	262	262	-
04281000	Fixed Route Transit	477	477	-
04282500	Transportation Prop 1B	1	1	-
04601000	Local Agency Formation Commission	35	35	-
04796000	Glenn Groundwater Authority	244	244	-
04999100	Community Action	4,233	3,183	1,050
05010000	Artois Fire District	158	158	-
05022000	Hamilton Fire District	262	202	60
05022010	Bayliss Fire District	12	12	-
05050000	Willows Rural Fire District	144	101	43
05110000	Storm Drain Maintenance District #1	0	0	-
05130000	Storm Drain Maintenance District #3	28	28	-
05140000	North Willows County Service Area	16	16	-
05210000	Air Pollution District	1,551	1,551	-
05210241	Air Pollution Vehicle Registration	65	65	-
99999999	Other	20,135	20,135	-
<b>Total</b>		<b>103,634</b>	<b>93,605</b>	<b>10,029</b>

**COUNTY OF GLENN  
COUNTY COUNSEL**

1/27/2021

**FY 2019-20 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 2019-20 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 2019-20 and credit has been applied for those items that were direct billed.

Variances: 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 2019-20. 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

1/27/2021

<b>FY 2019-20 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Legal Services</b>	<b>Legislative Services</b>	<b>Direct Contract Services</b>	<b>General Government</b>
Time %	97.70%	7.86%	65.35%	4.77%	1.16%	18.57%
<b>Wages &amp; Benefits</b>						
Salaries & Wages	326,700	52,002	197,539	15,773	-	61,386
Benefits	131,881	20,993	79,741	6,367	-	24,780
<b>Services &amp; Supplies</b>						
Maint-Equipment	70	12	42	3	-	13
Memberships	2,519	401	1,523	122	-	473
Office Expense	10,465	1,666	6,328	505	-	1,966
Professional Services	7,338	207	785	63	6,039	244
Special Dept. Expense	18,786	2,990	11,359	907	-	3,530
Special Dept Training	4,033	641	2,439	195	-	758
Food & Lodging	573	91	346	28	-	108
Mileage	459	73	278	22	-	86
Other Travel	24	3	15	1	-	5
ISF Allocation - Data Processing	6,723	1,070	4,065	325	-	1,263
ISF Allocation - Facilities	7,812	1,243	4,724	377	-	1,468
ISF Allocation - Utilities	3,848	613	2,326	186	-	723
Operating Trsf Out-Debt Service	187	187	-	-	-	-
<b>Expenditures Per Financial Statements</b>	<b>521,418</b>	<b>82,192</b>	<b>311,510</b>	<b>24,874</b>	<b>6,039</b>	<b>96,803</b>
<b>Cost Adjustments</b>						
Building Use to Service Depts.	2,581	2,581	-	-	-	-
Debt Service-Capital Assets	(187)	(187)				
Interfund Revenue	(47,114)	(47,114)				
<b>Functional Cost</b>	<b>476,698</b>	<b>37,472</b>	<b>311,510</b>	<b>24,874</b>	<b>6,039</b>	<b>96,803</b>

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
COUNTY COUNSEL

1/27/2021

	Total	General & Admin	Legal Services	Legislative Services	Direct Contract Services	General Government
<b>FY 2019-20 Actual</b>						
Time %	97.70%	7.86%	65.35%	4.77%	1.16%	18.57%
<b>Additions - 1st Allocation</b>						
Other	-	-				
Reallocate Admin	-	(37,472)	27,255	1,990	483	7,743
Allocable Costs	476,698	-	338,765	26,864	6,522	104,546
Unallocated	(104,546)					(104,546)
1st Allocation	<u>372,151</u>	<u>-</u>	<u>338,765</u>	<u>26,864</u>	<u>6,522</u>	<u>-</u>
<b>Additions - 2nd Allocation</b>						
Other	85,631	85,631				
Reallocate Admin	-	(85,631)	62,285	4,547	1,104	17,695
Allocable Costs	85,631		62,285	4,547	1,104	17,695
Unallocated	(18,799)				(1,104)	(17,695)
2nd Allocation	<u>66,832</u>	<u>-</u>	<u>62,285</u>	<u>4,547</u>	<u>-</u>	<u>-</u>
<b>Total Allocated</b>	<b><u>438,983</u></b>	<b><u>-</u></b>	<b><u>401,050</u></b>	<b><u>31,411</u></b>	<b><u>6,522</u></b>	<b><u>-</u></b>

COUNTY OF GLENN  
COUNTY COUNSEL

<b>FY 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	167.50	0.04317845	14,627	-	-	14,627
01011040	Department of Finance	109.50	0.02822711	9,562	-	-	9,562
01011080	County Counsel	804.50	0.20738545	70,255	-	-	70,255
01011090	Personnel	47.00	0.01211574	4,104	-	-	4,104
01011020	Clerk of the Board	27.50	0.00708900	2,402	-	623	3,024
01011070	Assessor	7.25	0.00186892	633	-	164	797
01011100	Elections	75.00	0.01933363	6,550	-	1,698	8,248
01011121	In-House Projects	0.75	0.00019334	66	-	17	82
01011180	Surveyor	0.25	0.00006445	22	-	6	27
01012060	Grand Jury	3.25	0.00083779	284	-	74	357
01012100	Indigent Defense	13.00	0.00335116	1,135	-	294	1,430
01012180	Agriculture Commissioner	43.00	0.01108462	3,755	-	974	4,729
01012181	Water Resources	7.75	0.00199781	677	-	175	852
01012220	Recorder	8.75	0.00225559	764	-	198	962
01012240	Public Guardian	485.25	0.12508861	42,376	(909)	10,987	52,454
01012285	Planning & Community Development	190.25	0.04904299	16,614	-	4,308	20,922
01012290	Animal Control	8.25	0.00212670	720	-	187	907
01015180	Veterans' Services	1.25	0.00032223	109	-	28	137
01024010	Public Health	49.25	0.01269575	4,301	-	1,115	5,416
01024011	Emergency Preparedness	5.50	0.00141780	480	-	125	605
01024012	Mental Health	57.50	0.01482245	5,021	-	1,302	6,323
01024014	Alcohol & Drug Abuse	2.50	0.00064445	218	-	57	275
01024018	Victim Witness	1.00	0.00025778	87	-	23	110
01024170	California Children's Services	0.25	0.00006445	22	-	6	27
01024300	Health & Human Services Agency	215.50	0.05555198	18,819	-	4,880	23,699
01025010	Social Services Administration	314.50	0.08107237	27,465	-	7,121	34,586
01042090	District Attorney	46.25	0.01192241	4,039	-	1,047	5,086
01042110	Sheriff	211.75	0.05458529	18,492	-	4,795	23,286
01042111	Sheriff AB109	13.50	0.00348005	1,179	-	306	1,485
01042113	Sheriff's Dispatch	3.50	0.00090224	306	-	79	385
01042135	Sheriff's Civil Division	6.25	0.00161114	546	-	142	687
01042140	Jail	36.25	0.00934459	3,166	-	821	3,986
01042143	Office of Emergency Services	1.00	0.00025778	87	-	23	110
01042150	Probation	22.75	0.00586454	1,987	-	515	2,502

FY 2019-20 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01051195	General Services	5.50	0.00141780	480	-	125	605
01054012	Mental Health Services Act	6.00	0.00154669	524	-	136	660
01054840	Memorial Hall Trust	0.50	0.00012889	44	-	11	55
01055011	IHSS Public Authority	1.25	0.00032223	109	-	28	137
01055340	Child Support	119.50	0.03080492	10,436	-	2,706	13,141
01200000	Road	77.00	0.01984920	6,724	-	1,744	8,468
02000000	Solid Waste	130.50	0.03364052	11,396	-	2,955	14,351
02040205	Orland Airport	43.25	0.01114906	3,777	-	979	4,756
02040207	Willows Airport	8.25	0.00212670	720	-	187	907
02210000	Underground Storage Tanks	1.25	0.00032223	109	-	28	137
02220000	Vegetation & Environmental Mgmt	1.00	0.00025778	87	-	23	110
02260000	Public Works Agency	116.75	0.03009602	10,195	-	2,644	12,839
02261000	PCDS Permit Center	1.50	0.00038667	131	-	34	165
02261120	Facilities Internal Service Fund	9.25	0.00238448	808	-	209	1,017
04050000	Court	4.25	0.00109557	371	-	96	467
04100000	Law Library	27.50	0.00708900	2,402	(389)	623	2,635
04601000	Local Agency Formation Commission	19.75	0.00509119	1,725	-	447	2,172
04999100	Community Action	67.00	0.01727138	5,851	-	1,517	7,368
05210000	Air Pollution District	13.00	0.00335116	1,135	-	294	1,430
06010000	Elk Creek Cemetery District	3.25	0.00083779	284	-	74	357
06250000	Orland Fire District	2.00	0.00051556	175	-	45	220
06500000	Butte City Community Service District	0.25	0.00006445	22	-	6	27
06610000	Elk Creek Community Service District	2.00	0.00051556	175	-	45	220
06825000	Hamilton City Community Service District	0.50	0.00012889	44	-	11	55
06870000	HCCSD - Pallasades District	0.25	0.00006445	22	-	6	27
99999999	Other	230.75	0.05948315	20,151	-	5,225	25,376
Total		3,879.25	1.00000000	338,765	(1,298)	62,285	399,752

Basis of Allocation : Time Study Hours

<b>FY 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011010	Board of Supervisors	309.75	1.00000000	26,864	-	4,547	31,411
	Total	<u>309.75</u>	<u>1.00000000</u>	<u>26,864</u>	<u>-</u>	<u>4,547</u>	<u>31,411</u>

Basis of Allocation : Time Study Hours

COUNTY OF GLENN  
COUNTY COUNSEL

<b>FY 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011080	County Counsel	1,299.00	0.17702540	1,155	-	-	1,155
01014022	Hospital	6,038.93	0.82297460	5,367	-	-	5,367
Total		<u>7,337.93</u>	<u>1.00000000</u>	<u>6,522</u>	<u>-</u>	<u>-</u>	<u>6,522</u>

Basis of Allocation : Direct Cost Transfer

<b>FY 2019-20 Actual</b>		<b>Total</b>	<b>Legal Services</b>	<b>Legislative Services</b>	<b>Direct Contract Services</b>
01011013	County Administrative Officer	14,627	14,627	-	-
01011040	Department of Finance	9,562	9,562	-	-
01011080	County Counsel	71,410	70,255	-	1,155
01011090	Personnel	4,104	4,104	-	-
01011010	Board of Supervisors	31,411	-	31,411	-
01011020	Clerk of the Board	3,024	3,024	-	-
01011070	Assessor	797	797	-	-
01011100	Elections	8,248	8,248	-	-
01011121	In-House Projects	82	82	-	-
01011180	Surveyor	27	27	-	-
01012060	Grand Jury	357	357	-	-
01012100	Indigent Defense	1,430	1,430	-	-
01012180	Agriculture Commissioner	4,729	4,729	-	-
01012181	Water Resources	852	852	-	-
01012220	Recorder	962	962	-	-
01012240	Public Guardian	52,454	52,454	-	-
01012285	Planning & Community Development	20,922	20,922	-	-
01012290	Animal Control	907	907	-	-
01014022	Hospital	5,367	-	-	5,367
01015180	Veterans' Services	137	137	-	-
01024010	Public Health	5,416	5,416	-	-
01024011	Emergency Preparedness	605	605	-	-
01024012	Mental Health	6,323	6,323	-	-
01024014	Alcohol & Drug Abuse	275	275	-	-
01024018	Victim Witness	110	110	-	-
01024170	California Children's Services	27	27	-	-
01024300	Health & Human Services Agency	23,699	23,699	-	-
01025010	Social Services Administration	34,586	34,586	-	-
01042090	District Attorney	5,086	5,086	-	-

<b>FY 2019-20 Actual</b>		<b>Total</b>	<b>Legal Services</b>	<b>Legislative Services</b>	<b>Direct Contract Services</b>
01042110	Sheriff	23,286	23,286	-	-
01042111	Sheriff AB109	1,485	1,485	-	-
01042113	Sheriff's Dispatch	385	385	-	-
01042135	Sheriff's Civil Division	687	687	-	-
01042140	Jail	3,986	3,986	-	-
01042143	Office of Emergency Services	110	110	-	-
01042150	Probation	2,502	2,502	-	-
01051195	General Services	605	605	-	-
01054012	Mental Health Services Act	660	660	-	-
01054840	Memorial Hall Trust	55	55	-	-
01055011	IHSS Public Authority	137	137	-	-
01055340	Child Support	13,141	13,141	-	-
01200000	Road	8,468	8,468	-	-
02000000	Solid Waste	14,351	14,351	-	-
02040205	Orland Airport	4,756	4,756	-	-
02040207	Willows Airport	907	907	-	-
02210000	Underground Storage Tanks	137	137	-	-
02220000	Vegetation & Environmental Mgmt	110	110	-	-
02260000	Public Works Agency	12,839	12,839	-	-
02261000	PCDS Permit Center	165	165	-	-
02261120	Facilities Internal Service Fund	1,017	1,017	-	-
04050000	Court	467	467	-	-
04100000	Law Library	2,635	2,635	-	-
04601000	Local Agency Formation Commission	2,172	2,172	-	-
04999100	Community Action	7,368	7,368	-	-
05210000	Air Pollution District	1,430	1,430	-	-
06010000	Elk Creek Cemetery District	357	357	-	-
06250000	Orland Fire District	220	220	-	-
06500000	Butte City Community Service District	27	27	-	-



<b>FY 2019-20 Actual</b>		<b>Total</b>	<b>Legal Services</b>	<b>Legislative Services</b>	<b>Direct Contract Services</b>
06610000	Elk Creek Community Service District	220	220	-	-
06825000	Hamilton City Community Service District	55	55	-	-
06870000	HCCSD - Parrisades District	27	27	-	-
99999999	Other	25,376	25,376	-	-
<b>Total</b>		<b>437,685</b>	<b>399,752</b>	<b>31,411</b>	<b>6,522</b>

**COUNTY OF GLENN  
PERSONNEL**

1/27/2021

**FY 2019-20 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

1/27/2021

<b>FY 2019-20 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Personnel Services</b>	<b>Direct Costs</b>	<b>Applicant Testing</b>
Time %	100.00%	-18.20%	117.89%	0.04%	0.27%
<b>Wages &amp; Benefits</b>					
Salaries & Wages	272,622		272,622	-	-
Benefits	152,113		152,113	-	-
				-	-
<b>Services &amp; Supplies</b>					
Maint-Equipment	62		62	-	-
Memberships	189		189	-	-
Office Expense	5,870		5,870	-	-
Professional Services	4,460		4,308	152	-
Publications & Legal	37,489		36,314	-	1,175
Special Dept Training	6,926		6,926	-	-
Food & Lodging	2,527		2,527	-	-
Mileage	659		659	-	-
ISF Allocation - Data Processing	12,223		12,223	-	-
ISF Allocation - Facilities	11,616		11,616	-	-
ISF Allocation - Utilities	4,218		4,218	-	-
Operating Trsf Out-Debt Service	746		746	-	-
<b>Expenditures Per Financial Statements</b>	<b>511,720</b>	<b>-</b>	<b>510,393</b>	<b>152</b>	<b>1,175</b>
<b>Cost Adjustments</b>					
Building Use to Service Depts.	2,397	2,397			
Debt Service-Capital Assets	(746)	(746)			
Interfund Revenue	(80,449)	(80,449)			
<b>Functional Cost</b>	<b>432,922</b>	<b>(78,798)</b>	<b>510,393</b>	<b>152</b>	<b>1,175</b>

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
PERSONNEL

1/27/2021

<b>FY 2019-20 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Personnel Services</b>	<b>Direct Costs</b>	<b>Applicant Testing</b>
<b>Additions - 1st Allocation</b>					
Other	-	-			
Reallocate Admin	0	78,798	(78,593)	(23)	(181)
Allocable Costs	432,922	-	431,800	129	994
Unallocated	-				
1st Allocation	<u>432,922</u>	<u>-</u>	<u>431,800</u>	<u>129</u>	<u>994</u>
<b>Additions - 2nd Allocation</b>					
Other	23,394	23,394			
Reallocate Admin	(0)	(23,394)	23,333	7	54
Allocable Costs	23,394	-	23,333	7	54
Unallocated	-				
2nd Allocation	<u>23,394</u>	<u>-</u>	<u>23,333</u>	<u>7</u>	<u>54</u>
<b>Total Allocated</b>	<b><u>456,316</u></b>	<b><u>-</u></b>	<b><u>455,133</u></b>	<b><u>136</u></b>	<b><u>1,048</u></b>

Engagement WP References:

PT-860

PT-860

PT-860

PT-862

PT-863

COUNTY OF GLENN  
PERSONNEL

FY 2019-20 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	1.00	0.00213220	921	-	-	921
01011040	Department of Finance	9.00	0.01918977	8,286	(2,804)	-	5,482
01011080	County Counsel	4.00	0.00852878	3,683	(4,583)	-	(900)
01011090	Personnel	3.00	0.00639659	2,762	-	-	2,762
01011010	Board of Supervisors	5.00	0.01066098	4,603	-	258	4,862
01011020	Clerk of the Board	3.00	0.00639659	2,762	-	155	2,917
01011070	Assessor	7.00	0.01492537	6,445	-	361	6,806
01011100	Elections	1.00	0.00213220	921	-	52	972
01012180	Agriculture Commissioner	11.00	0.02345416	10,128	(739)	568	9,956
01012181	Water Resources	2.00	0.00426439	1,841	-	103	1,945
01012220	Recorder	3.00	0.00639659	2,762	-	155	2,917
01012240	Public Guardian	2.00	0.00426439	1,841	(27)	103	1,918
01012285	Planning & Community Development	13.00	0.02771855	11,969	(114)	671	12,526
01012290	Animal Control	2.00	0.00426439	1,841	(15)	103	1,930
01015180	Veterans' Services	1.00	0.00213220	921	-	52	972
01016050	Cooperative Extension	3.00	0.00639659	2,762	-	155	2,917
01024010	Public Health	12.00	0.02558635	11,048	(239)	619	11,428
01024011	Emergency Preparedness	2.00	0.00426439	1,841	(27)	103	1,918
01024012	Mental Health	58.00	0.12366738	53,400	(4,136)	2,994	52,258
01024014	Alcohol & Drug Abuse	9.00	0.01918977	8,286	(160)	465	8,591
01024018	Victim Witness	-	-	-	(370)	-	(370)
01024025	Women, Infants & Children	5.00	0.01066098	4,603	(53)	258	4,808
01024170	California Children's Services	1.00	0.00213220	921	-	52	972
01024300	Health & Human Services Agency	33.00	0.07036247	30,383	(15)	1,704	32,071
01025010	Social Services Administration	79.00	0.16844350	72,734	(1,197)	4,078	75,615
01042090	District Attorney	9.00	0.01918977	8,286	(509)	465	8,242
01042110	Sheriff	28.00	0.05970149	25,779	(6,363)	1,445	20,862
01042111	Sheriff AB109	2.00	0.00426439	1,841	-	103	1,945
01042113	Sheriff's Dispatch	7.00	0.01492537	6,445	(812)	361	5,994
01042135	Sheriff's Civil Division	1.00	0.00213220	921	-	52	972
01042140	Jail	21.00	0.04477612	19,334	(3,651)	1,084	16,768
01042143	Office of Emergency Services	1.00	0.00213220	921	-	52	972
01042150	Probation	5.00	0.01066098	4,603	-	258	4,862
01042158	Delinquency Prevention	2.00	0.00426439	1,841	-	103	1,945
01042164	Partnership Grant	2.00	0.00426439	1,841	-	103	1,945

COUNTY OF GLENN  
PERSONNEL

<b>FY 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042168	Juvenile Probation & CAMP	1.00	0.00213220	921	-	52	972
01051195	General Services	1.00	0.00213220	921	(20)	52	952
01052550	County SLESF	2.00	0.00426439	1,841	-	103	1,945
01052557	Youth Offender Supervision	1.00	0.00213220	921	-	52	972
01055011	IHSS Public Authority	-	-	-	(53)	-	(53)
01055340	Child Support	10.00	0.02132196	9,207	(94)	516	9,629
01062136	Trial Court Security	6.00	0.01279318	5,524	-	310	5,834
01062150	Local Community Corrections	4.00	0.00852878	3,683	-	206	3,889
01200000	Road	33.00	0.07036247	30,383	(2,870)	1,704	29,216
02000000	Solid Waste	7.00	0.01492537	6,445	-	361	6,806
02200000	Fleet Operations	4.00	0.00852878	3,683	-	206	3,889
02210000	Underground Storage Tanks	-	-	-	(357)	-	(357)
02260000	Public Works Agency	7.00	0.01492537	6,445	(3,137)	361	3,669
02261120	Facilities Internal Service Fund	16.00	0.03411514	14,731	(1,494)	826	14,063
04999100	Community Action	23.00	0.04904051	21,176	(1,051)	1,187	21,312
05210000	Air Pollution District	7.00	0.01492537	6,445	(476)	361	6,330
05210241	Air Pollution Vehicle Registration	-	-	-	(357)	-	(357)
Total		469.00	1.00000000	431,800	(35,720)	23,333	419,412

Basis of Allocation : Number of Employees

COUNTY OF GLENN  
PERSONNEL

<b>FY 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02260000	Public Works Agency	152	1.00000000	129	-	7	136
	Total	<u>152</u>	<u>1.00000000</u>	<u>129</u>	<u>-</u>	<u>7</u>	<u>136</u>

Basis of Allocation : Direct Cost Transfer

COUNTY OF GLENN  
PERSONNEL

<b>FY 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042140	Jail	1,175	1.00000000	994	(1,175)	54	(127)
	Total	<u>1,175</u>	<u>1.00000000</u>	<u>994</u>	<u>(1,175)</u>	<u>54</u>	<u>(127)</u>

Basis of Allocation : Direct Cost Transfer



COUNTY OF GLENN  
PERSONNEL

FY 2019-20 Actual		Total	Personnel Services	Direct Costs	Applicant Testing
01011013	County Administrative Officer	921	921	-	-
01011040	Department of Finance	5,482	5,482	-	-
01011080	County Counsel	(900)	(900)	-	-
01011090	Personnel	2,762	2,762	-	-
01011010	Board of Supervisors	4,862	4,862	-	-
01011020	Clerk of the Board	2,917	2,917	-	-
01011070	Assessor	6,806	6,806	-	-
01011100	Elections	972	972	-	-
01012180	Agriculture Commissioner	9,956	9,956	-	-
01012181	Water Resources	1,945	1,945	-	-
01012220	Recorder	2,917	2,917	-	-
01012240	Public Guardian	1,918	1,918	-	-
01012285	Planning & Community Development	12,526	12,526	-	-
01012290	Animal Control	1,930	1,930	-	-
01015180	Veterans' Services	972	972	-	-
01016050	Cooperative Extension	2,917	2,917	-	-
01024010	Public Health	11,428	11,428	-	-
01024011	Emergency Preparedness	1,918	1,918	-	-
01024012	Mental Health	52,258	52,258	-	-
01024014	Alcohol & Drug Abuse	8,591	8,591	-	-
01024018	Victim Witness	(370)	(370)	-	-
01024025	Women, Infants & Children	4,808	4,808	-	-
01024170	California Children's Services	972	972	-	-
01024300	Health & Human Services Agency	32,071	32,071	-	-
01025010	Social Services Administration	75,615	75,615	-	-
01042090	District Attorney	8,242	8,242	-	-
01042110	Sheriff	20,862	20,862	-	-
01042111	Sheriff AB109	1,945	1,945	-	-
01042113	Sheriff's Dispatch	5,994	5,994	-	-
01042135	Sheriff's Civil Division	972	972	-	-
01042140	Jail	16,641	16,768	-	(127)
01042143	Office of Emergency Services	972	972	-	-
01042150	Probation	4,862	4,862	-	-
01042158	Delinquency Prevention	1,945	1,945	-	-
01042164	Partnership Grant	1,945	1,945	-	-
01042168	Juvenile Probation & CAMP	972	972	-	-

COUNTY OF GLENN  
PERSONNEL

<b>FY 2019-20 Actual</b>		<b>Total</b>	<b>Personnel Services</b>	<b>Direct Costs</b>	<b>Applicant Testing</b>
01051195	General Services	952	952	-	-
01052550	County SLESF	1,945	1,945	-	-
01052557	Youth Offender Supervision	972	972	-	-
01055011	IHSS Public Authority	(53)	(53)	-	-
01055340	Child Support	9,629	9,629	-	-
01062136	Trial Court Security	5,834	5,834	-	-
01062150	Local Community Corrections	3,889	3,889	-	-
01200000	Road	29,216	29,216	-	-
02000000	Solid Waste	6,806	6,806	-	-
02200000	Fleet Operations	3,889	3,889	-	-
02210000	Underground Storage Tanks	(357)	(357)	-	-
02260000	Public Works Agency	3,805	3,669	136	-
02261120	Facilities Internal Service Fund	14,063	14,063	-	-
04999100	Community Action	21,312	21,312	-	-
05210000	Air Pollution District	6,330	6,330	-	-
05210241	Air Pollution Vehicle Registration	(357)	(357)	-	-
			-	-	-
	<b>Total</b>	<b>419,421</b>	<b>419,412</b>	<b>136</b>	<b>(127)</b>

**COUNTY OF GLENN  
GENERAL INSURANCE**

1/27/2021

**FY 2019-20 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 2019-20.

**Procedure Change:** Effective with fiscal year 2021-22 the County is transitioning the General Insurance service department out of the cost allocation plan and moving that to a fully direct-billed department or ISF. Costs of this department were calculated in the Schedule 8 section of the plan and then removed as an adjustment on Schedule A. Roll forward adjustments will continue to be charged during the two-year adjustment period. Schedule A adjustments to remove function from the plan will continue in to the 2022-23 cost allocation plan.

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
GENERAL INSURANCE

1/27/2021

	Total	General & Admin	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment	Mobile Equipment
<b>FY 2019-20 Actual</b>	100.000%		26.84%	60.74%	9.94%	1.06%	0.18%	1.24%
<b>Time %</b>								
<b>Services &amp; Supplies</b>								
Insurance	1,040,930	-	279,372	632,238	103,460	11,061	1,847	12,952
<b>Expenditures Per Financial Statements</b>	<u>1,040,930</u>	<u>-</u>	<u>279,372</u>	<u>632,238</u>	<u>103,460</u>	<u>11,061</u>	<u>1,847</u>	<u>12,952</u>
<b>Cost Adjustments</b>								
<b>Functional Cost</b>	<u>1,040,930</u>	<u>-</u>	<u>279,372</u>	<u>632,238</u>	<u>103,460</u>	<u>11,061</u>	<u>1,847</u>	<u>12,952</u>
<b>Additions - 1st Allocation</b>								
Other	-	-	-	-	-	-	-	-
Reallocate Admin	-	-	-	-	-	-	-	-
Allocable Costs	1,040,930	-	279,372	632,238	103,460	11,061	1,847	12,952
Unallocated	-	-	-	-	-	-	-	-
1st Allocation	<u>1,040,930</u>	<u>-</u>	<u>279,372</u>	<u>632,238</u>	<u>103,460</u>	<u>11,061</u>	<u>1,847</u>	<u>12,952</u>
<b>Additions - 2nd Allocation</b>								
Other	6,825	6,825						
Reallocate Admin	(0)	(6,825)	1,832	4,146	678	73	12	85
Allocable Costs	6,825	-	1,832	4,146	678	73	12	85
Unallocated	-	-	-	-	-	-	-	-
2nd Allocation	<u>6,825</u>	<u>-</u>	<u>1,832</u>	<u>4,146</u>	<u>678</u>	<u>73</u>	<u>12</u>	<u>85</u>
<b>Total Allocated</b>	<u><u>1,047,755</u></u>	<u><u>-</u></u>	<u><u>281,204</u></u>	<u><u>636,384</u></u>	<u><u>104,138</u></u>	<u><u>11,134</u></u>	<u><u>1,859</u></u>	<u><u>13,037</u></u>

Engagement WP References:

PT-880

PT-882

PT-882

PT-882

PT-882

PT-882

PT-882

COUNTY OF GLENN  
GENERAL INSURANCE

<b>FY 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	353	0.00179703	502	-	-	502
01011040	Department of Finance	1,327	0.00675542	1,887	-	-	1,887
01011051	Annual Audit	92	0.00046835	131	-	-	131
01011080	County Counsel	641	0.00326317	912	-	-	912
01011090	Personnel	608	0.00309517	865	-	-	865
01011150	General Insurance	1,042	0.00530455	1,482	-	-	1,482
01011170	Employee Benefits	48	0.00024436	68	-	-	68
01011200	Data Processing	446	0.00227047	634	-	-	634
01011010	Board of Supervisors	696	0.00354316	990	-	7	997
01011020	Clerk of the Board	228	0.00116069	324	-	2	326
01011070	Assessor	1,238	0.00630234	1,761	-	12	1,773
01011100	Elections	358	0.00182249	509	-	3	513
01011180	Surveyor	45	0.00022908	64	-	0	64
01012040	Court Revenues	899	0.00457658	1,279	-	9	1,287
01012060	Grand Jury	41	0.00020872	58	-	0	59
01012100	Indigent Defense	738	0.00375697	1,050	-	7	1,057
01012170	Flood Control	12	0.00006109	17	-	0	17
01012180	Agriculture Commissioner	1,524	0.00775829	2,167	-	15	2,182
01012181	Water Resources	995	0.00506529	1,415	-	9	1,425
01012220	Recorder	514	0.00261664	731	-	5	736
01012230	Coroner	117	0.00059562	166	-	1	168
01012240	Public Guardian	455	0.00231629	647	-	4	651
01012285	Planning & Community Development	2,749	0.01399445	3,910	-	26	3,936
01012290	Animal Control	338	0.00172067	481	-	3	484
01014022	Hospital	32	0.00016290	46	-	0	46
01015180	Veterans' Services	144	0.00073307	205	-	1	206
01016040	Library	156	0.00079416	222	-	1	223
01016050	Cooperative Extension	362	0.00184285	515	-	3	518
01024010	Public Health	4,426	0.02253163	6,295	-	42	6,337
01024011	Emergency Preparedness	385	0.00195994	548	-	4	551
01024012	Mental Health	11,578	0.05894062	16,466	-	111	16,577
01024014	Alcohol & Drug Abuse	1,684	0.00857281	2,395	-	16	2,411
01024018	Victim Witness	297	0.00151195	422	-	3	425
01024020	Maternal & Child Health	91	0.00046326	129	-	1	130

COUNTY OF GLENN  
GENERAL INSURANCE

FY 2019-20 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024025	Women, Infants & Children	738	0.00375697	1,050	-	7	1,057
01024170	California Children's Services	345	0.00175631	491	-	3	494
01024300	Health & Human Services Agency	4,294	0.02185965	6,107	-	41	6,148
01025010	Social Services Administration	24,964	0.12708530	35,504	-	238	35,742
01042090	District Attorney	1,533	0.00780411	2,180	-	15	2,195
01042110	Sheriff	7,590	0.03863874	10,795	-	72	10,867
01042111	Sheriff AB109	306	0.00155777	435	-	3	438
01042113	Sheriff's Dispatch	774	0.00394023	1,101	-	7	1,108
01042135	Sheriff's Civil Division	120	0.00061089	171	-	1	172
01042140	Jail	5,149	0.02621223	7,323	-	49	7,372
01042150	Probation	598	0.00304426	850	-	6	856
01042155	Juvenile Hall	560	0.00285082	796	-	5	802
01042158	Delinquency Prevention	122	0.00062107	174	-	1	175
01042160	Probation Specialized Unit	10	0.00005091	14	-	0	14
01042164	Partnership Grant	45	0.00022908	64	-	0	64
01042168	Juvenile Probation & CAMP	128	0.00065162	182	-	1	183
01042170	JJCPA Grant	121	0.00061598	172	-	1	173
01042350	DOJ Tobacco Grant	517	0.00263191	735	-	5	740
01042360	Boat Patrol	114	0.00058034	162	-	1	163
01051195	General Services	280	0.00142541	398	-	3	401
01052557	Youth Offender Supervision	281	0.00143050	400	-	3	402
01052558	SB678 Community Performance Incentive	519	0.00264210	738	-	5	743
01054012	Mental Health Services Act	4,367	0.02223127	6,211	-	42	6,252
01054045	Mosquito Abatement Assessment Area	230	0.00117087	327	-	2	329
01054840	Memorial Hall Trust	66	0.00033599	94	-	1	94
01055011	IHSS Public Authority	428	0.00217884	609	-	4	613
01055340	Child Support	911	0.00463767	1,296	-	9	1,304
01062136	Trial Court Security	726	0.00369588	1,033	-	7	1,039
01062150	Local Community Corrections	2,135	0.01086874	3,036	-	20	3,057
01200000	Road	13,163	0.06700944	18,721	-	126	18,846
01401140	Advertising County Resources	249	0.00126759	354	-	2	357
01602270	Fish & Game Commission	16	0.00008145	23	-	0	23
01906020	Office of Education	286	0.00145595	407	-	3	409
02000000	Solid Waste	15,198	0.07736910	21,615	-	145	21,760

COUNTY OF GLENN  
GENERAL INSURANCE

<b>FY 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02040205	Orland Airport	476	0.00242319	677	-	5	682
02040207	Willows Airport	715	0.00363988	1,017	-	7	1,024
02200000	Fleet Operations	2,217	0.01128618	3,153	-	21	3,174
02210000	Underground Storage Tanks	309	0.00157304	439	-	3	442
02220000	Vegetation & Environmental Mgmt	137	0.00069743	195	-	1	196
02260000	Public Works Agency	1,072	0.00545728	1,525	-	10	1,535
02261000	PCDS Permit Center	364	0.00185303	518	-	3	521
02261120	Facilities Internal Service Fund	4,470	0.02275562	6,357	-	43	6,400
02280000	Data Processing ISF	1,387	0.00706086	1,973	-	13	1,986
02310000	Utilities ISF	1,538	0.00782956	2,187	-	15	2,202
04050000	Court	4,500	0.02290834	6,400	-	43	6,443
04100000	Law Library	12	0.00006109	17	-	0	17
04250000	Local Transportation Trust	1,638	0.00833864	2,330	-	16	2,345
04260000	Transportation Administration	949	0.00483111	1,350	-	9	1,359
04280000	Glenn County Transit	546	0.00277955	777	-	5	782
04281000	Fixed Route Transit	993	0.00505511	1,412	-	9	1,422
04282500	Transportation Prop 1B	3	0.00001527	4	-	0	4
04601000	Local Agency Formation Commission	72	0.00036653	102	-	1	103
04796000	Glenn Groundwater Authority	509	0.00259119	724	-	5	729
04999100	Community Action	6,627	0.03373635	9,425	-	63	9,488
99999999	Other	46,359	0.23600173	65,932	-	443	66,375
<b>Total</b>		<b>196,435</b>	<b>1.00000000</b>	<b>279,372</b>	<b>-</b>	<b>1,832</b>	<b>281,204</b>

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN  
GENERAL INSURANCE

FY 2019-20 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011080	County Counsel	3,853.42	0.00431245	2,726	-	-	2,726
01011010	Board of Supervisors	9,312.94	0.01042232	6,589	-	43	6,633
01012220	Recorder	211.50	0.00023669	150	-	1	151
01012285	Planning & Community Development	1,683.21	0.00188372	1,191	-	8	1,199
01012290	Animal Control	877.14	0.00098163	621	-	4	625
01016050	Cooperative Extension	1,518.01	0.00169884	1,074	-	7	1,081
01024012	Mental Health	34,391.10	0.03848786	24,333	-	160	24,494
01024014	Alcohol & Drug Abuse	44,840.18	0.05018166	31,727	-	209	31,936
01025010	Social Services Administration	6,637.00	0.00742762	4,696	-	31	4,727
01042090	District Attorney	101,647.00	0.11375546	71,921	-	474	72,394
01042110	Sheriff	221,228.89	0.24758226	156,531	-	1,031	157,562
01042140	Jail	82,217.75	0.09201175	58,173	-	383	58,556
01055340	Child Support	2,200.00	0.00246207	1,557	-	10	1,567
01200000	Road	378,045.93	0.42307977	267,487	-	1,761	269,249
02000000	Solid Waste	2,936.32	0.00328610	2,078	-	14	2,091
02200000	Fleet Operations	778.71	0.00087147	551	-	4	555
02260000	Public Works Agency	963.00	0.00107772	681	-	4	686
02261120	Facilities Internal Service Fund	215.00	0.00024061	152	-	1	153
Total		893,557.10	1.00000000	632,238	-	4,146	636,384

Basis of Allocation : Ratio of Claim Liability



COUNTY OF GLENN  
GENERAL INSURANCE

FY 2019-20 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	314	0.00218747	226	-	-	226
01011040	Department of Finance	4,946	0.03445609	3,565	-	-	3,565
01011080	County Counsel	1,198	0.00834581	863	-	-	863
01011090	Personnel	1,146	0.00798356	826	-	-	826
01011005	Board Resources	5,079	0.03538263	3,661	-	25	3,686
01011010	Board of Supervisors	5,508	0.03837124	3,970	-	27	3,997
01011020	Clerk of the Board	714	0.00497405	515	-	4	518
01011070	Assessor	2,860	0.01992407	2,061	-	14	2,076
01011100	Elections	1,641	0.01143196	1,183	-	8	1,191
01012060	Grand Jury	1,185	0.00825525	854	-	6	860
01012180	Agriculture Commissioner	4,931	0.03435160	3,554	-	25	3,579
01012220	Recorder	1,622	0.01129959	1,169	-	8	1,177
01012290	Animal Control	94	0.00065485	68	-	0	68
01015180	Veterans' Services	140	0.00097530	101	-	1	102
01016050	Cooperative Extension	4,969	0.03461632	3,581	-	25	3,606
01024010	Public Health	3,111	0.02167265	2,242	-	16	2,258
01024012	Mental Health	10,991	0.07656832	7,922	-	55	7,977
01024014	Alcohol & Drug Abuse	1,733	0.01207287	1,249	-	9	1,258
01042090	District Attorney	4,409	0.03071511	3,178	-	22	3,200
01042110	Sheriff	10,610	0.07391410	7,647	-	53	7,700
01042113	Sheriff's Dispatch	756	0.00526664	545	-	4	549
01042140	Jail	25,756	0.17942805	18,564	-	129	18,692
01042150	Probation	3,188	0.02220906	2,298	-	16	2,314
01042155	Juvenile Hall	7,699	0.05363475	5,549	-	38	5,587
01051195	General Services	505	0.00351806	364	-	3	366
01054840	Memorial Hall Trust	24,368	0.16975861	17,563	-	122	17,685
01055340	Child Support	2,378	0.01656623	1,714	-	12	1,726
01062136	Trial Court Security	180	0.00125396	130	-	1	131
01200000	Road	2,442	0.01701209	1,760	-	12	1,772
02000000	Solid Waste	125	0.00087081	90	-	1	91
02260000	Public Works Agency	1,303	0.00907729	939	-	7	946

COUNTY OF GLENN  
GENERAL INSURANCE

<b>FY 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02261120	Facilities Internal Service Fund	2,741	0.01909506	1,976	-	14	1,989
04050000	Court	2,740	0.01908809	1,975	-	14	1,989
04100000	Law Library	76	0.00052945	55	-	0	55
05210000	Air Pollution District	2,087	0.01453899	1,504	-	10	1,515
Total		143,545	1.00000000	103,460	-	678	104,138

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN  
GENERAL INSURANCE

<b>FY 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024300	Health & Human Services Agency	11,061	1.00000000	11,061	-	73	11,134
Total		<u>11,061</u>	<u>1.00000000</u>	<u>11,061</u>	<u>-</u>	<u>73</u>	<u>11,134</u>

Basis of Allocation : Direct Cost of Premium

COUNTY OF GLENN  
GENERAL INSURANCE

<b>FY 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042360	Boat Patrol	1,847	1.00000000	1,847	-	12	1,859
	Total	<u>1,847</u>	<u>1.00000000</u>	<u>1,847</u>	<u>-</u>	<u>12</u>	<u>1,859</u>

Basis of Allocation : Direct Cost of Premium

COUNTY OF GLENN  
GENERAL INSURANCE

<b>FY 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02260000	Public Works Agency	12,952	1.00000000	12,952	-	85	13,037
	Total	<u>12,952</u>	<u>1.00000000</u>	<u>12,952</u>	<u>-</u>	<u>85</u>	<u>13,037</u>

Basis of Allocation : Direct Cost of Premium

COUNTY OF GLENN  
GENERAL INSURANCE

FY 2019-20 Actual		Total	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment	Mobile Equipment
01011013	County Administrative Officer	728	502	-	226	-	-	-
01011040	Department of Finance	5,452	1,887	-	3,565	-	-	-
01011051	Annual Audit	131	131	-	-	-	-	-
01011080	County Counsel	4,502	912	2,726	863	-	-	-
01011090	Personnel	1,691	865	-	826	-	-	-
01011150	General Insurance	1,482	1,482	-	-	-	-	-
01011170	Employee Benefits	68	68	-	-	-	-	-
01011200	Data Processing	634	634	-	-	-	-	-
01011005	Board Resources	3,686	-	-	3,686	-	-	-
01011010	Board of Supervisors	11,627	997	6,633	3,997	-	-	-
01011020	Clerk of the Board	845	326	-	518	-	-	-
01011070	Assessor	3,848	1,773	-	2,076	-	-	-
01011100	Elections	1,704	513	-	1,191	-	-	-
01011180	Surveyor	64	64	-	-	-	-	-
01012040	Court Revenues	1,287	1,287	-	-	-	-	-
01012060	Grand Jury	919	59	-	860	-	-	-
01012100	Indigent Defense	1,057	1,057	-	-	-	-	-
01012170	Flood Control	17	17	-	-	-	-	-
01012180	Agriculture Commissioner	5,761	2,182	-	3,579	-	-	-
01012181	Water Resources	1,425	1,425	-	-	-	-	-
01012220	Recorder	2,064	736	151	1,177	-	-	-
01012230	Coroner	168	168	-	-	-	-	-
01012240	Public Guardian	651	651	-	-	-	-	-
01012285	Planning & Community Development	5,135	3,936	1,199	-	-	-	-
01012290	Animal Control	1,177	484	625	68	-	-	-
01014022	Hospital	46	46	-	-	-	-	-
01015180	Veterans' Services	308	206	-	102	-	-	-
01016040	Library	223	223	-	-	-	-	-
01016050	Cooperative Extension	5,206	518	1,081	3,606	-	-	-
01024010	Public Health	8,595	6,337	-	2,258	-	-	-
01024011	Emergency Preparedness	551	551	-	-	-	-	-
01024012	Mental Health	49,047	16,577	24,494	7,977	-	-	-
01024014	Alcohol & Drug Abuse	35,604	2,411	31,936	1,258	-	-	-
01024018	Victim Witness	425	425	-	-	-	-	-
01024020	Maternal & Child Health	130	130	-	-	-	-	-
01024025	Women, Infants & Children	1,057	1,057	-	-	-	-	-

COUNTY OF GLENN  
GENERAL INSURANCE

FY 2019-20 Actual		Total	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment	Mobile Equipment
01024170	California Children's Services	494	494	-	-	-	-	-
01024300	Health & Human Services Agency	17,281	6,148	-	-	11,134	-	-
01025010	Social Services Administration	40,469	35,742	4,727	-	-	-	-
01042090	District Attorney	77,789	2,195	72,394	3,200	-	-	-
01042110	Sheriff	176,129	10,867	157,562	7,700	-	-	-
01042111	Sheriff AB109	438	438	-	-	-	-	-
01042113	Sheriff's Dispatch	1,657	1,108	-	549	-	-	-
01042135	Sheriff's Civil Division	172	172	-	-	-	-	-
01042140	Jail	84,621	7,372	58,556	18,692	-	-	-
01042150	Probation	3,170	856	-	2,314	-	-	-
01042155	Juvenile Hall	6,389	802	-	5,587	-	-	-
01042158	Delinquency Prevention	175	175	-	-	-	-	-
01042160	Probation Specialized Unit	14	14	-	-	-	-	-
01042164	Partnership Grant	64	64	-	-	-	-	-
01042168	Juvenile Probation & CAMP	183	183	-	-	-	-	-
01042170	JJCPA Grant	173	173	-	-	-	-	-
01042350	DOJ Tobacco Grant	740	740	-	-	-	-	-
01042360	Boat Patrol	2,022	163	-	-	-	1,859	-
01051195	General Services	767	401	-	366	-	-	-
01052557	Youth Offender Supervision	402	402	-	-	-	-	-
01052558	SB678 Community Performance Incentive	743	743	-	-	-	-	-
01054012	Mental Health Services Act	6,252	6,252	-	-	-	-	-
01054045	Mosquito Abatement Assessment Area	329	329	-	-	-	-	-
01054840	Memorial Hall Trust	17,779	94	-	17,685	-	-	-
01055011	IHSS Public Authority	613	613	-	-	-	-	-
01055340	Child Support	4,597	1,304	1,567	1,726	-	-	-
01062136	Trial Court Security	1,170	1,039	-	131	-	-	-
01062150	Local Community Corrections	3,057	3,057	-	-	-	-	-
01200000	Road	289,867	18,846	269,249	1,772	-	-	-
01401140	Advertising County Resources	357	357	-	-	-	-	-
01602270	Fish & Game Commission	23	23	-	-	-	-	-
01906020	Office of Education	409	409	-	-	-	-	-
02000000	Solid Waste	23,942	21,760	2,091	91	-	-	-
02040205	Orland Airport	682	682	-	-	-	-	-
02040207	Willows Airport	1,024	1,024	-	-	-	-	-
02200000	Fleet Operations	3,729	3,174	555	-	-	-	-

COUNTY OF GLENN  
GENERAL INSURANCE

FY 2019-20 Actual		Total	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment	Mobile Equipment
02210000	Underground Storage Tanks	442	442	-	-	-	-	-
02220000	Vegetation & Environmental Mgmt	196	196	-	-	-	-	-
02260000	Public Works Agency	16,203	1,535	686	946	-	-	13,037
02261000	PCDS Permit Center	521	521	-	-	-	-	-
02261120	Facilities Internal Service Fund	8,542	6,400	153	1,989	-	-	-
02280000	Data Processing ISF	1,986	1,986	-	-	-	-	-
02310000	Utilities ISF	2,202	2,202	-	-	-	-	-
04050000	Court	8,431	6,443	-	1,989	-	-	-
04100000	Law Library	72	17	-	55	-	-	-
04250000	Local Transportation Trust	2,345	2,345	-	-	-	-	-
04260000	Transportation Administration	1,359	1,359	-	-	-	-	-
04280000	Glenn County Transit	782	782	-	-	-	-	-
04281000	Fixed Route Transit	1,422	1,422	-	-	-	-	-
04282500	Transportation Prop 1B	4	4	-	-	-	-	-
04601000	Local Agency Formation Commission	103	103	-	-	-	-	-
04796000	Glenn Groundwater Authority	729	729	-	-	-	-	-
04999100	Community Action	9,488	9,488	-	-	-	-	-
05210000	Air Pollution District	1,515	-	-	1,515	-	-	-
99999999	Other	66,375	66,375	-	-	-	-	-
		-	-	-	-	-	-	-
	<b>Total</b>	<b>1,047,755</b>	<b>281,204</b>	<b>636,384</b>	<b>104,138</b>	<b>11,134</b>	<b>1,859</b>	<b>13,037</b>



**COUNTY OF GLENN  
EMPLOYEE BENEFITS**

1/27/2021

**FY 2019-20 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.

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
EMPLOYEE BENEFITS

1/27/2021

<b>FY 2019-20 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Pre-Employment Physicals</b>	<b>Employee Assistance</b>
Time %	100.00%		50.55%	49.45%
<b>Wages &amp; Benefits</b>				
Salaries & Wages	1,274	-	-	1,274
Benefits	-	-	-	-
<b>Services &amp; Supplies</b>				
Medical, Dental, Lab	20,530	-	20,530	-
Professional Services	22,282	-	1,755	20,527
		-	-	-
<b>Expenditures Per Financial Statements</b>	<b>44,086</b>	<b>-</b>	<b>22,285</b>	<b>21,801</b>
<b>Cost Adjustments</b>				
<b>Functional Cost</b>	<b>44,086</b>	<b>-</b>	<b>22,285</b>	<b>21,801</b>
<b>Additions - 1st Allocation</b>				
Other	-	-	-	-
Reallocate Admin	-	-	-	-
Allocable Costs	44,086	-	22,285	21,801
Unallocated	-	-	-	-
1st Allocation	<b>44,086</b>	<b>-</b>	<b>22,285</b>	<b>21,801</b>
<b>Additions - 2nd Allocation</b>				
Other	515	515	-	-
Reallocate Admin	-	(515)	260	255
Allocable Costs	515	-	260	255
Unallocated	-	-	-	-
2nd Allocation	<b>515</b>	<b>-</b>	<b>260</b>	<b>255</b>

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
EMPLOYEE BENEFITS

1/27/2021

	Total	General & Admin	Pre-Employment Physicals	Employee Assistance
<b>FY 2019-20 Actual</b>				
Time %	100.00%		50.55%	49.45%
<b>Total Allocated</b>	<b>44,601</b>	-	<b>22,545</b>	<b>22,056</b>

COUNTY OF GLENN  
EMPLOYEE BENEFITS

FY 2019-20 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011070	Assessor	-	-	-	(49)	-	(49)
01012180	Agriculture Commissioner	2	0.02985075	665	(514)	8	159
01012220	Recorder	-	-	-	(49)	-	(49)
01012240	Public Guardian	-	-	-	(1)	-	(1)
01012285	Planning & Community Development	1	0.01492537	333	(347)	4	(11)
01012290	Animal Control	1	0.01492537	333	(347)	4	(11)
01024010	Public Health	1	0.01492537	333	(36)	4	300
01024011	Emergency Preparedness	-	-	-	(1)	-	(1)
01024012	Mental Health	7	0.10447761	2,328	(361)	27	1,994
01024014	Alcohol & Drug Abuse	1	0.01492537	333	(1,767)	4	(1,430)
01024025	Women, Infants & Children	-	-	-	(1)	-	(1)
01025010	Social Services Administration	5	0.07462687	1,663	(804)	19	879
01042090	District Attorney	1	0.01492537	333	(957)	4	(621)
01042110	Sheriff	5	0.07462687	1,663	(1,287)	19	395
01042113	Sheriff's Dispatch	2	0.02985075	665	(925)	8	(252)
01042140	Jail	6	0.08955224	1,996	(2,503)	23	(484)
01051195	General Services	-	-	-	(225)	-	(225)
01055011	IHSS Public Authority	-	-	-	(1)	-	(1)
01055340	Child Support	2	0.02985075	665	(180)	8	493
01062136	Trial Court Security	-	-	-	(417)	-	(417)
01200000	Road	18	0.26865672	5,987	(7,592)	70	(1,535)
02000000	Solid Waste	1	0.01492537	333	-	4	336
02210000	Underground Storage Tanks	-	-	-	(126)	-	(126)
02261120	Facilities Internal Service Fund	8	0.11940299	2,661	(2,543)	31	149
04999100	Community Action	6	0.08955224	1,996	(321)	23	1,698
05210000	Air Pollution District	-	-	-	(167)	-	(167)
05210241	Air Pollution Vehicle Registration	-	-	-	(126)	-	(126)
Total		67	1.00000000	22,285	(21,645)	260	901

Basis of Allocation : Number of Physicals

COUNTY OF GLENN  
EMPLOYEE BENEFITS

<b>FY 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	1.00	0.00213220	46	-	-	46
01011040	Department of Finance	9.00	0.01918977	418	-	-	418
01011080	County Counsel	4.00	0.00852878	186	-	-	186
01011090	Personnel	3.00	0.00639659	139	-	-	139
01011010	Board of Supervisors	5.00	0.01066098	232	-	3	235
01011020	Clerk of the Board	3.00	0.00639659	139	-	2	141
01011070	Assessor	7.00	0.01492537	325	-	4	329
01011100	Elections	1.00	0.00213220	46	-	1	47
01012180	Agriculture Commissioner	11.00	0.02345416	511	-	6	518
01012181	Water Resources	2.00	0.00426439	93	-	1	94
01012220	Recorder	3.00	0.00639659	139	-	2	141
01012240	Public Guardian	2.00	0.00426439	93	-	1	94
01012285	Planning & Community Development	13.00	0.02771855	604	-	7	612
01012290	Animal Control	2.00	0.00426439	93	-	1	94
01015180	Veterans' Services	1.00	0.00213220	46	-	1	47
01016050	Cooperative Extension	3.00	0.00639659	139	-	2	141
01024010	Public Health	12.00	0.02558635	558	-	7	565
01024011	Emergency Preparedness	2.00	0.00426439	93	-	1	94
01024012	Mental Health	58.00	0.12366738	2,696	-	33	2,729
01024014	Alcohol & Drug Abuse	9.00	0.01918977	418	-	5	423
01024025	Women, Infants & Children	5.00	0.01066098	232	-	3	235
01024170	California Children's Services	1.00	0.00213220	46	-	1	47
01024300	Health & Human Services Agency	33.00	0.07036247	1,534	-	19	1,553
01025010	Social Services Administration	79.00	0.16844350	3,672	-	45	3,717
01042090	District Attorney	9.00	0.01918977	418	-	5	423
01042110	Sheriff	28.00	0.05970149	1,302	-	16	1,317
01042111	Sheriff AB109	2.00	0.00426439	93	-	1	94
01042113	Sheriff's Dispatch	7.00	0.01492537	325	-	4	329
01042135	Sheriff's Civil Division	1.00	0.00213220	46	-	1	47
01042140	Jail	21.00	0.04477612	976	-	12	988
01042143	Office of Emergency Services	1.00	0.00213220	46	-	1	47

COUNTY OF GLENN  
EMPLOYEE BENEFITS

FY 2019-20 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042150	Probation	5.00	0.01066098	232	-	3	235
01042158	Delinquency Prevention	2.00	0.00426439	93	-	1	94
01042164	Partnership Grant	2.00	0.00426439	93	-	1	94
01042168	Juvenile Probation & CAMP	1.00	0.00213220	46	-	1	47
01051195	General Services	1.00	0.00213220	46	-	1	47
01052550	County SLESF	2.00	0.00426439	93	-	1	94
01052557	Youth Offender Supervision	1.00	0.00213220	46	-	1	47
01055340	Child Support	10.00	0.02132196	465	-	6	470
01062136	Trial Court Security	6.00	0.01279318	279	-	3	282
01062150	Local Community Corrections	4.00	0.00852878	186	-	2	188
01200000	Road	33.00	0.07036247	1,534	-	19	1,553
02000000	Solid Waste	7.00	0.01492537	325	-	4	329
02200000	Fleet Operations	4.00	0.00852878	186	-	2	188
02260000	Public Works Agency	7.00	0.01492537	325	-	4	329
02261120	Facilities Internal Service Fund	16.00	0.03411514	744	-	9	753
04999100	Community Action	23.00	0.04904051	1,069	-	13	1,082
05210000	Air Pollution District	7.00	0.01492537	325	-	4	329
Total		469.00	1.00000000	21,801	-	255	22,056

Basis of Allocation : Number of Employees

COUNTY OF GLENN  
EMPLOYEE BENEFITS

FY 2019-20 Actual		Total	Pre-Employment Physicals	Employee Assistance
01011013	County Administrative Officer	46	-	46
01011040	Department of Finance	418	-	418
01011080	County Counsel	186	-	186
01011090	Personnel	139	-	139
01011010	Board of Supervisors	235	-	235
01011020	Clerk of the Board	141	-	141
01011070	Assessor	280	(49)	329
01011100	Elections	47	-	47
01012180	Agriculture Commissioner	677	159	518
01012181	Water Resources	94	-	94
01012220	Recorder	92	(49)	141
01012240	Public Guardian	94	(1)	94
01012285	Planning & Community Development	601	(11)	612
01012290	Animal Control	84	(11)	94
01015180	Veterans' Services	47	-	47
01016050	Cooperative Extension	141	-	141
01024010	Public Health	865	300	565
01024011	Emergency Preparedness	94	(1)	94
01024012	Mental Health	4,723	1,994	2,729
01024014	Alcohol & Drug Abuse	(1,007)	(1,430)	423
01024025	Women, Infants & Children	234	(1)	235
01024170	California Children's Services	47	-	47
01024300	Health & Human Services Agency	1,553	-	1,553
01025010	Social Services Administration	4,596	879	3,717
01042090	District Attorney	(197)	(621)	423
01042110	Sheriff	1,713	395	1,317
01042111	Sheriff AB109	94	-	94
01042113	Sheriff's Dispatch	77	(252)	329
01042135	Sheriff's Civil Division	47	-	47
01042140	Jail	504	(484)	988
01042143	Office of Emergency Services	47	-	47
01042150	Probation	235	-	235
01042158	Delinquency Prevention	94	-	94
01042164	Partnership Grant	94	-	94
01042168	Juvenile Probation & CAMP	47	-	47
01051195	General Services	(178)	(225)	47
01052550	County SLESF	94	-	94
01052557	Youth Offender Supervision	47	-	47

COUNTY OF GLENN  
EMPLOYEE BENEFITS

<b>FY 2019-20 Actual</b>		<b>Total</b>	<b>Pre-Employment Physicals</b>	<b>Employee Assistance</b>
01055011	IHSS Public Authority	(1)	(1)	-
01055340	Child Support	963	493	470
01062136	Trial Court Security	(135)	(417)	282
01062150	Local Community Corrections	188	-	188
01200000	Road	18	(1,535)	1,553
02000000	Solid Waste	666	336	329
02200000	Fleet Operations	188	-	188
02210000	Underground Storage Tanks	(126)	(126)	-
02260000	Public Works Agency	329	-	329
02261120	Facilities Internal Service Fund	902	149	753
04999100	Community Action	2,781	1,698	1,082
05210000	Air Pollution District	162	(167)	329
05210241	Air Pollution Vehicle Registration	(126)	(126)	-
	<b>Total</b>	<b>22,957</b>	<b>901</b>	<b>22,056</b>



**COUNTY OF GLENN  
DATA PROCESSING SERVICES**

1/27/2021

**FY 2019-20 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 2019-20.

Schedule of Costs  
to be Allocated  
by Function

COUNTY OF GLENN  
DATA PROCESSING

1/27/2021

	Total	General & Admin	Property Tax Network	ONESolution Accounting System
<b>FY 2019-20 Actual</b>				
Allocation Factor (%)	100.00%	8.79%	36.12%	55.09%
<b>Services &amp; Supplies</b>				
Office Expense	13,536	-	13,536	-
Professional Services	275,209	-	104,728	170,481
Special Dept. Expense	2,778	-	2,453	325
ISF Allocation - Data Processing	18,691	-	-	18,691
Operating Trsf Out-Debt Service	27,080	27,080	-	-
<b>Expenditures Per Financial Statements</b>	<u>337,294</u>	<u>27,080</u>	<u>120,717</u>	<u>189,497</u>
<b>Cost Adjustments</b>				
Equipment Use to Service Depts.	120,026	120,026		
Debt Service-Capital Assets	(27,080)	(27,080)		
<b>Functional Cost</b>	<u>430,240</u>	<u>120,026</u>	<u>120,717</u>	<u>189,497</u>
<b>Additions - 1st Allocation</b>				
Other	-	-		
Reallocate Admin	-	(120,026)	47,531	72,495
Allocable Costs	430,240	-	168,248	261,992
Unallocated	-			
1st Allocation	<u>430,240</u>	<u>-</u>	<u>168,248</u>	<u>261,992</u>
<b>Additions - 2nd Allocation</b>				
Other	130,953	130,953		
Reallocate Admin	-	(130,953)	51,859	79,094
Allocable Costs	130,953	-	51,859	79,094
Unallocated	(79,094)			(79,094)
2nd Allocation	<u>51,859</u>	<u>-</u>	<u>51,859</u>	<u>-</u>
<b>Total Allocated</b>	<u><u>482,099</u></u>	<u><u>-</u></u>	<u><u>220,107</u></u>	<u><u>261,992</u></u>

COUNTY OF GLENN  
DATA PROCESSING SERVICES

<b>FY 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	191,390	0.21429635	36,055	-	-	36,055
01011070	Assessor	701,719	0.78570365	132,193	-	51,859	184,052
				-			
	Total	<u>893,109</u>	<u>1.00000000</u>	<u>168,248</u>	<u>-</u>	<u>51,859</u>	<u>220,107</u>

Basis of Allocation : Direct Cost Transfer

COUNTY OF GLENN  
 DATA PROCESSING SERVICES

FY 2019-20 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	353	0.00179703	471	-	-	471
01011040	Department of Finance	1,327	0.00675542	1,770	-	-	1,770
01011051	Annual Audit	92	0.00046835	123	-	-	123
01011080	County Counsel	641	0.00326317	855	-	-	855
01011090	Personnel	608	0.00309517	811	-	-	811
01011150	General Insurance	1,042	0.00530455	1,390	-	-	1,390
01011170	Employee Benefits	48	0.00024436	64	-	-	64
01011200	Data Processing	446	0.00227047	595	-	-	595
01011010	Board of Supervisors	696	0.00354316	928	-	-	928
01011020	Clerk of the Board	228	0.00116069	304	-	-	304
01011070	Assessor	1,238	0.00630234	1,651	-	-	1,651
01011100	Elections	358	0.00182249	477	-	-	477
01011180	Surveyor	45	0.00022908	60	-	-	60
01012040	Court Revenues	899	0.00457658	1,199	-	-	1,199
01012060	Grand Jury	41	0.00020872	55	-	-	55
01012100	Indigent Defense	738	0.00375697	984	-	-	984
01012170	Flood Control	12	0.00006109	16	-	-	16
01012180	Agriculture Commissioner	1,524	0.00775829	2,033	-	-	2,033
01012181	Water Resources	995	0.00506529	1,327	-	-	1,327
01012220	Recorder	514	0.00261664	686	-	-	686
01012230	Coroner	117	0.00059562	156	-	-	156
01012240	Public Guardian	455	0.00231629	607	-	-	607
01012285	Planning & Community Development	2,749	0.01399445	3,666	-	-	3,666
01012290	Animal Control	338	0.00172067	451	-	-	451
01014022	Hospital	32	0.00016290	43	-	-	43
01015180	Veterans' Services	144	0.00073307	192	-	-	192
01016040	Library	156	0.00079416	208	-	-	208
01016050	Cooperative Extension	362	0.00184285	483	-	-	483
01024010	Public Health	4,426	0.02253163	5,903	-	-	5,903
01024011	Emergency Preparedness	385	0.00195994	513	-	-	513
01024012	Mental Health	11,578	0.05894062	15,442	-	-	15,442

COUNTY OF GLENN  
 DATA PROCESSING SERVICES

<b>FY 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024014	Alcohol & Drug Abuse	1,684	0.00857281	2,246	-	-	2,246
01024018	Victim Witness	297	0.00151195	396	-	-	396
01024020	Maternal & Child Health	91	0.00046326	121	-	-	121
01024025	Women, Infants & Children	738	0.00375697	984	-	-	984
01024170	California Children's Services	345	0.00175631	460	-	-	460
01024300	Health & Human Services Agency	4,294	0.02185965	5,727	-	-	5,727
01025010	Social Services Administration	24,964	0.12708530	33,295	-	-	33,295
01042090	District Attorney	1,533	0.00780411	2,045	-	-	2,045
01042110	Sheriff	7,590	0.03863874	10,123	-	-	10,123
01042111	Sheriff AB109	306	0.00155777	408	-	-	408
01042113	Sheriff's Dispatch	774	0.00394023	1,032	-	-	1,032
01042135	Sheriff's Civil Division	120	0.00061089	160	-	-	160
01042140	Jail	5,149	0.02621223	6,867	-	-	6,867
01042150	Probation	598	0.00304426	798	-	-	798
01042155	Juvenile Hall	560	0.00285082	747	-	-	747
01042158	Delinquency Prevention	122	0.00062107	163	-	-	163
01042160	Probation Specialized Unit	10	0.00005091	13	-	-	13
01042164	Partnership Grant	45	0.00022908	60	-	-	60
01042168	Juvenile Probation & CAMP	128	0.00065162	171	-	-	171
01042170	JJCPA Grant	121	0.00061598	161	-	-	161
01042350	DOJ Tobacco Grant	517	0.00263191	690	-	-	690
01042360	Boat Patrol	114	0.00058034	152	-	-	152
01051195	General Services	280	0.00142541	373	-	-	373
01052557	Youth Offender Supervision	281	0.00143050	375	-	-	375
01052558	SB678 Community Performance Incentive	519	0.00264210	692	-	-	692
01054012	Mental Health Services Act	4,367	0.02223127	5,824	-	-	5,824
01054045	Mosquito Abatement Assessment Area	230	0.00117087	307	-	-	307
01054840	Memorial Hall Trust	66	0.00033599	88	-	-	88
01055011	IHSS Public Authority	428	0.00217884	571	-	-	571
01055340	Child Support	911	0.00463767	1,215	-	-	1,215
01062136	Trial Court Security	726	0.00369588	968	-	-	968

COUNTY OF GLENN  
 DATA PROCESSING SERVICES

FY 2019-20 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01062150	Local Community Corrections	2,135	0.01086874	2,848	-	-	2,848
01200000	Road	13,163	0.06700944	17,556	-	-	17,556
01401140	Advertising County Resources	249	0.00126759	332	-	-	332
01602270	Fish & Game Commission	16	0.00008145	21	-	-	21
01906020	Office of Education	286	0.00145595	381	-	-	381
02000000	Solid Waste	15,198	0.07736910	20,270	-	-	20,270
02040205	Orland Airport	476	0.00242319	635	-	-	635
02040207	Willows Airport	715	0.00363988	954	-	-	954
02200000	Fleet Operations	2,217	0.01128618	2,957	-	-	2,957
02210000	Underground Storage Tanks	309	0.00157304	412	-	-	412
02220000	Vegetation & Environmental Mgmt	137	0.00069743	183	-	-	183
02260000	Public Works Agency	1,072	0.00545728	1,430	-	-	1,430
02261000	PCDS Permit Center	364	0.00185303	485	-	-	485
02261120	Facilities Internal Service Fund	4,470	0.02275562	5,962	-	-	5,962
02280000	Data Processing ISF	1,387	0.00706086	1,850	-	-	1,850
02310000	Utilities ISF	1,538	0.00782956	2,051	-	-	2,051
04050000	Court	4,500	0.02290834	6,002	-	-	6,002
04100000	Law Library	12	0.00006109	16	-	-	16
04250000	Local Transportation Trust	1,638	0.00833864	2,185	-	-	2,185
04260000	Transportation Administration	949	0.00483111	1,266	-	-	1,266
04280000	Glenn County Transit	546	0.00277955	728	-	-	728
04281000	Fixed Route Transit	993	0.00505511	1,324	-	-	1,324
04282500	Transportation Prop 1B	3	0.00001527	4	-	-	4
04601000	Local Agency Formation Commission	72	0.00036653	96	-	-	96
04796000	Glenn Groundwater Authority	509	0.00259119	679	-	-	679
04999100	Community Action	6,627	0.03373635	8,839	-	-	8,839
05010000	Artois Fire District	329	0.00167485	439	-	-	439
05022000	Hamilton Fire District	421	0.00214320	562	-	-	562
05022010	Bayliss Fire District	24	0.00012218	32	-	-	32
05050000	Willows Rural Fire District	210	0.00106906	280	-	-	280
05110000	Storm Drain Maintenance District #1	1	0.00000509	1	-	-	1

COUNTY OF GLENN  
 DATA PROCESSING SERVICES

FY 2019-20 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
05130000	Storm Drain Maintenance District #3	58	0.00029526	77	-	-	77
05140000	North Willows County Service Area	33	0.00016799	44	-	-	44
05210000	Air Pollution District	3,230	0.01644310	4,308	-	-	4,308
05210241	Air Pollution Vehicle Registration	135	0.00068725	180	-	-	180
05250000	Olive Pest Management District	53	0.00026981	71	-	-	71
06010000	Elk Creek Cemetery District	15	0.00007636	20	-	-	20
06020000	German Cemetery District	2	0.00001018	3	-	-	3
06030000	Marvin-Chapel Cemetery District	18	0.00009163	24	-	-	24
06040000	Newville Cemetery District	5	0.00002545	7	-	-	7
06050000	Orland Cemetery District	505	0.00257082	674	-	-	674
06060000	Willows Cemetery District	347	0.00176649	463	-	-	463
06200000	Glenn-Codora Fire District	62	0.00031563	83	-	-	83
06210000	Elk Creek Fire District	152	0.00077379	203	-	-	203
06220000	Glenn-Colusa Fire District	118	0.00060071	157	-	-	157
06230000	Kanawha Fire District	171	0.00087052	228	-	-	228
06240000	Ord Fire District	27	0.00013745	36	-	-	36
06250000	Orland Fire District	149	0.00075852	199	-	-	199
06300000	Levee District #1	25	0.00012727	33	-	-	33
06310000	Levee District #2	15	0.00007636	20	-	-	20
06320000	Levee District #3	64	0.00032581	85	-	-	85
06500000	Butte City Community Service District	36	0.00018327	48	-	-	48
06510000	BCCSD - Recreation District	8	0.00004073	11	-	-	11
06610000	Elk Creek Community Service District	181	0.00092142	241	-	-	241
06640000	ECCSD - Recreation District	1	0.00000509	1	-	-	1
06650000	ECCSD - Lighting District	1	0.00000509	1	-	-	1
06700000	Ord Bend Community Service District	31	0.00015781	41	-	-	41
06740000	Artois Community Service District	58	0.00029526	77	-	-	77
06825000	Hamilton City Community Service District	604	0.00307481	806	-	-	806
06830000	HCCSD - Lighting District	17	0.00008654	23	-	-	23
06850000	HCCSD - Library District	22	0.00011200	29	-	-	29
06865000	HCCSD - Edgewater Park	12	0.00006109	16	-	-	16

COUNTY OF GLENN  
 DATA PROCESSING SERVICES

<b>FY 2019-20 Actual</b>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06870000	HCCSD - Pallasades District	6	0.00003054	8	-	-	8
06880000	N.E. Willows Community Service District	204	0.00103851	272	-	-	272
06920000	Mosquito Abatement District	303	0.00154249	404	-	-	404
06950000	Rice Pest Abatement District	15	0.00007636	20	-	-	20
06960000	HC Reclamation District #2140	8,089	0.04117902	10,789	-	-	10,789
99999999	Other	30,602	0.15578690	40,815	-	-	40,815
				-			
	Total	196,435	1.00000000	261,992	-	-	261,992

Basis of Allocation : Relative Budget Size



COUNTY OF GLENN  
DATA PROCESSING SERVICES

<b>FY 2019-20 Actual</b>		<b>Total</b>	<b>Property Tax Network</b>	<b>ONESolution Accounting System</b>
01011013	County Administrative Officer	471	-	471
01011040	Department of Finance	37,825	36,055	1,770
01011051	Annual Audit	123	-	123
01011080	County Counsel	855	-	855
01011090	Personnel	811	-	811
01011150	General Insurance	1,390	-	1,390
01011170	Employee Benefits	64	-	64
01011200	Data Processing	595	-	595
01011010	Board of Supervisors	928	-	928
01011020	Clerk of the Board	304	-	304
01011070	Assessor	185,703	184,052	1,651
01011100	Elections	477	-	477
01011180	Surveyor	60	-	60
01012040	Court Revenues	1,199	-	1,199
01012060	Grand Jury	55	-	55
01012100	Indigent Defense	984	-	984
01012170	Flood Control	16	-	16
01012180	Agriculture Commissioner	2,033	-	2,033
01012181	Water Resources	1,327	-	1,327
01012220	Recorder	686	-	686
01012230	Coroner	156	-	156
01012240	Public Guardian	607	-	607
01012285	Planning & Community Development	3,666	-	3,666
01012290	Animal Control	451	-	451
01014022	Hospital	43	-	43
01015180	Veterans' Services	192	-	192
01016040	Library	208	-	208
01016050	Cooperative Extension	483	-	483
01024010	Public Health	5,903	-	5,903
01024011	Emergency Preparedness	513	-	513
01024012	Mental Health	15,442	-	15,442
01024014	Alcohol & Drug Abuse	2,246	-	2,246
01024018	Victim Witness	396	-	396

COUNTY OF GLENN  
DATA PROCESSING SERVICES

<b>FY 2019-20 Actual</b>		<b>Total</b>	<b>Property Tax Network</b>	<b>ONESolution Accounting System</b>
01024020	Maternal & Child Health	121	-	121
01024025	Women, Infants & Children	984	-	984
01024170	California Children's Services	460	-	460
01024300	Health & Human Services Agency	5,727	-	5,727
01025010	Social Services Administration	33,295	-	33,295
01042090	District Attorney	2,045	-	2,045
01042110	Sheriff	10,123	-	10,123
01042111	Sheriff AB109	408	-	408
01042113	Sheriff's Dispatch	1,032	-	1,032
01042135	Sheriff's Civil Division	160	-	160
01042140	Jail	6,867	-	6,867
01042150	Probation	798	-	798
01042155	Juvenile Hall	747	-	747
01042158	Delinquency Prevention	163	-	163
01042160	Probation Specialized Unit	13	-	13
01042164	Partnership Grant	60	-	60
01042168	Juvenile Probation & CAMP	171	-	171
01042170	JJCPA Grant	161	-	161
01042350	DOJ Tobacco Grant	690	-	690
01042360	Boat Patrol	152	-	152
01051195	General Services	373	-	373
01052557	Youth Offender Supervision	375	-	375
01052558	SB678 Community Performance Incentive	692	-	692
01054012	Mental Health Services Act	5,824	-	5,824
01054045	Mosquito Abatement Assessment Area	307	-	307
01054840	Memorial Hall Trust	88	-	88
01055011	IHSS Public Authority	571	-	571
01055340	Child Support	1,215	-	1,215
01062136	Trial Court Security	968	-	968
01062150	Local Community Corrections	2,848	-	2,848
01200000	Road	17,556	-	17,556
01401140	Advertising County Resources	332	-	332
01602270	Fish & Game Commission	21	-	21

COUNTY OF GLENN  
DATA PROCESSING SERVICES

FY 2019-20 Actual		Total	Property Tax Network	ONESolution Accounting System
01906020	Office of Education	381	-	381
02000000	Solid Waste	20,270	-	20,270
02040205	Orland Airport	635	-	635
02040207	Willows Airport	954	-	954
02200000	Fleet Operations	2,957	-	2,957
02210000	Underground Storage Tanks	412	-	412
02220000	Vegetation & Environmental Mgmt	183	-	183
02260000	Public Works Agency	1,430	-	1,430
02261000	PCDS Permit Center	485	-	485
02261120	Facilities Internal Service Fund	5,962	-	5,962
02280000	Data Processing ISF	1,850	-	1,850
02310000	Utilities ISF	2,051	-	2,051
04050000	Court	6,002	-	6,002
04100000	Law Library	16	-	16
04250000	Local Transportation Trust	2,185	-	2,185
04260000	Transportation Administration	1,266	-	1,266
04280000	Glenn County Transit	728	-	728
04281000	Fixed Route Transit	1,324	-	1,324
04282500	Transportation Prop 1B	4	-	4
04601000	Local Agency Formation Commission	96	-	96
04796000	Glenn Groundwater Authority	679	-	679
04999100	Community Action	8,839	-	8,839
05010000	Artois Fire District	439	-	439
05022000	Hamilton Fire District	562	-	562
05022010	Bayliss Fire District	32	-	32
05050000	Willows Rural Fire District	280	-	280
05110000	Storm Drain Maintenance District #1	1	-	1
05130000	Storm Drain Maintenance District #3	77	-	77
05140000	North Willows County Service Area	44	-	44
05210000	Air Pollution District	4,308	-	4,308
05210241	Air Pollution Vehicle Registration	180	-	180
05250000	Olive Pest Management District	71	-	71
06010000	Elk Creek Cemetery District	20	-	20

COUNTY OF GLENN  
DATA PROCESSING SERVICES

FY 2019-20 Actual		Total	Property Tax Network	ONESolution Accounting System
06020000	German Cemetery District	3	-	3
06030000	Marvin-Chapel Cemetery District	24	-	24
06040000	Newville Cemetery District	7	-	7
06050000	Orland Cemetery District	674	-	674
06060000	Willows Cemetery District	463	-	463
06200000	Glenn-Codora Fire District	83	-	83
06210000	Elk Creek Fire District	203	-	203
06220000	Glenn-Colusa Fire District	157	-	157
06230000	Kanawha Fire District	228	-	228
06240000	Ord Fire District	36	-	36
06250000	Orland Fire District	199	-	199
06300000	Levee District #1	33	-	33
06310000	Levee District #2	20	-	20
06320000	Levee District #3	85	-	85
06500000	Butte City Community Service District	48	-	48
06510000	BCCSD - Recreation District	11	-	11
06610000	Elk Creek Community Service District	241	-	241
06640000	ECCSD - Recreation District	1	-	1
06650000	ECCSD - Lighting District	1	-	1
06700000	Ord Bend Community Service District	41	-	41
06740000	Artois Community Service District	77	-	77
06825000	Hamilton City Community Service District	806	-	806
06830000	HCCSD - Lighting District	23	-	23
06850000	HCCSD - Library District	29	-	29
06865000	HCCSD - Edgewater Park	16	-	16
06870000	HCCSD - Pallisades District	8	-	8
06880000	N.E. Willows Community Service District	272	-	272
06920000	Mosquito Abatement District	404	-	404
06950000	Rice Pest Abatement District	20	-	20
06960000	HC Reclamation District #2140	10,789	-	10,789
99999999	Other	40,815	-	40,815
Total		482,099	220,107	261,992

COUNTY OF GLENN  
DATA PROCESSING SERVICES

<u>FY 2019-20 Actual</u>	<u>Total</u>	<u>Property Tax Network</u>	<u>ONESolution Accounting System</u>
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**COUNTY OF GLENN**

Combining Statement of Net Position  
Internal Service Funds  
June 30, 2020

	<u>Fleet &amp; Service Center</u>	<u>County Facilities</u>	<u>County Services</u>	<u>County Utilities</u>	<u>Total</u>
<b>ASSETS</b>					
Current Assets:					
Cash and Investments	\$ 1,275,370	\$ 493,359	\$ 31,760	\$ 15,853	\$ 1,816,342
Due from Other Funds	29,299	22,422	41,877	65,661	159,259
Accounts Receivable	13,640	7,150	-	-	20,790
Prepaid Expenses	1,200	-	-	-	1,200
Inventory	12,112	-	-	-	12,112
<b>Total Current Assets</b>	<u>1,331,621</u>	<u>522,931</u>	<u>73,637</u>	<u>81,514</u>	<u>2,009,703</u>
Noncurrent Assets:					
Capital Assets:					
Depreciable, Net	1,975,013	25,212	130,718	-	2,130,943
<b>Total Assets</b>	<u>3,306,634</u>	<u>548,143</u>	<u>204,355</u>	<u>81,514</u>	<u>4,140,646</u>
<b>LIABILITIES</b>					
Current Liabilities:					
Due to Other Funds	18,522	80,257	9	21,767	120,555
Accounts Payable	6,748	16,882	41,873	59,308	124,811
Advance from Other Funds	-	-	30,875	-	30,875
<b>Total Current Liabilities</b>	<u>25,270</u>	<u>97,139</u>	<u>72,757</u>	<u>81,075</u>	<u>276,241</u>
<b>NET POSITION</b>					
Net Investment in Capital Assets	1,975,013	25,212	130,718	-	2,130,943
Unrestricted	1,306,351	425,792	880	439	1,733,462
<b>Total Net Position</b>	<u>\$ 3,281,364</u>	<u>\$ 451,004</u>	<u>\$ 131,598</u>	<u>\$ 439</u>	<u>\$ 3,864,405</u>

**COUNTY OF GLENN**

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position  
Internal Service Funds  
June 30, 2020

	<u>Fleet &amp; Service Center</u>	<u>County Facilities</u>	<u>County Services</u>	<u>County Utilities</u>	<u>Total</u>
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 805,134	\$ 1,778,275	\$ 1,115,888	\$ 1,099,394	\$ 4,798,691
Other	-	13,699	-	-	13,699
<b>Total Operating Revenues</b>	<u>805,134</u>	<u>1,791,974</u>	<u>1,115,888</u>	<u>1,099,394</u>	<u>4,812,390</u>
<b>OPERATING EXPENSES</b>					
Services and Supplies	525,356	1,594,309	1,115,886	883,184	4,118,735
Depreciation	267,398	6,810	62,408	-	336,616
<b>Total Operating Expenses</b>	<u>792,754</u>	<u>1,601,119</u>	<u>1,178,294</u>	<u>883,184</u>	<u>4,455,351</u>
<b>Operating Income (Loss)</b>	<u>12,380</u>	<u>190,855</u>	<u>(62,406)</u>	<u>216,210</u>	<u>357,039</u>
<b>NON-OPERATING REVENUES</b>					
Investment Income	65,091	21,056	878	438	87,463
Loss on Disposal of Capital Assets	-	-	(49,973)	-	(49,973)
<b>Total Non-Operating Revenue</b>	<u>65,091</u>	<u>21,056</u>	<u>(49,095)</u>	<u>438</u>	<u>37,490</u>
<b>Income (Loss) Before Transfers</b>	<u>77,471</u>	<u>211,911</u>	<u>(111,501)</u>	<u>216,648</u>	<u>394,529</u>
Transfers out	-	-	-	(216,209)	(216,209)
<b>Change in Net Position</b>	<u>77,471</u>	<u>211,911</u>	<u>(111,501)</u>	<u>439</u>	<u>178,320</u>
<b>Total Net Position - Beginning</b>	<u>3,203,893</u>	<u>239,093</u>	<u>243,099</u>	<u>-</u>	<u>3,686,085</u>
<b>Total Net Position - Ending</b>	<u>\$ 3,281,364</u>	<u>\$ 451,004</u>	<u>\$ 131,598</u>	<u>\$ 439</u>	<u>\$ 3,864,405</u>

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

1/27/2021

**FY 2019-20 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.

The ISF shows a total net position balance of \$3,281,364 as of June 30, 2020. Approximately \$1,975,013 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 PT-942
<b>General Ledger</b>						
00900 Reserve for Encumbrances	-	-	-	-	-	-
00974 Unreserved Retained Earnings	266,115.21	-	-	-	77,008.42	343,123.63
00975 Net Investment in Capital Assets	1,902,941.00	-	-	-	72,072.00	1,975,013.00
00997 Estimated Revenues {Budget}	(362,000.00)	-	-	-	(542,000.00)	(904,000.00)
00998 Unanticipated Revenues { Budget}	-	-	-	-	-	-
00999 Appropriations {Budget}	1,173,400.00	-	-	-	616,356.13	1,789,756.13
Total Revenues {Actual}	28,406.37	35,847.52	284,673.86	39,491.34	448,941.78	837,360.87
Total Expenditures {Actual}	(256,364.88)	(7,500.00)	(7,500.00)	(5,612.00)	(518,163.60)	(795,140.48)
 Financial Statement Adj Not Posted to General Ledger						
Investment Income - Gain on FMV Adj	33,187.00	-	-	-	2,064.00	35,251.00
Expenditure Rounding Adj	(1.00)	-	-	-	-	(1.00)
Loss on Disposal of Capital Assets	-	-	-	-	-	-
<b>Total Net Position Per General Ledger</b>	<b>2,785,683.70</b>	<b>28,347.52</b>	<b>277,173.86</b>	<b>33,879.34</b>	<b>156,278.73</b>	<b>3,281,363.15</b>

<b>CAFR</b>						
Net Investment in Capital Assets						1,975,013.00
Unrestricted						1,306,351.00
<b>Total Net Position Per CAFR</b>						<b>3,281,364.00</b>

**Difference** (0.85)  
Rounding Diff

COUNTY OF GLENN

General Ledger Summary  
 Balance Sheet Accounts  
 For the Period Ending:  
 06/30/20

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE	
=====		
02190000 SERVICE CENTER EQUIP RESERVE		
CURRENT ASSETS		
00100 CASH IN TREASURY	\$1,167,507.86	
00299 INTEREST RECEIVABLE	11,101.23	
	<hr/>	
TOTAL CURRENT ASSETS	\$1,178,609.09	
	<hr/>	
FIXED ASSETS		
00630 EQUIPMENT	\$3,909,721.00	
00631 ACCUM DEPREC-EQUIPMENT	(2,006,780.00)	
	<hr/>	
TOTAL FIXED ASSETS	\$1,902,941.00	
	<hr/>	
FUND EQUITY		
00974 UNRESERVED RETAINED EARNINGS	\$266,115.21	
00975 NET INV IN CAPITAL ASSETS	1,902,941.00	PT-941
	<hr/>	
TOTAL FUND EQUITY	\$2,169,056.21	
	<hr/>	
BUDGETARY ACCOUNTS		
00997 ESTIMATED REVENUES	\$(362,000.00)	
00999 APPROPRIATIONS	1,173,400.00	PT-941
	<hr/>	
TOTAL BUDGETARY ACCOUNTS	\$811,400.00	
	<hr/>	

COUNTY OF GLENN

General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/20

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	\$15,000.00	\$28,406.37	\$ (13,406.37)	189.38
TOTAL USE OF MONEY & PROPERTY	\$15,000.00	\$28,406.37	\$ (13,406.37)	189.38
GRAND TOTAL Revenue	\$15,000.00	\$28,406.37 PT-941	\$ (13,406.37)	189.38
Expense				
SERVICES & SUPPLIES				
03220 OFFICE EXPENSE	\$0.00	\$ (0.12)	\$0.12	0.00
TOTAL SERVICES & SUPPLIES	\$0.00	\$ (0.12)	\$0.12	0.00
OTHER CHARGES				
05510 DEPRECIATION	\$310,000.00	\$256,365.00	\$53,635.00	82.70
TOTAL OTHER CHARGES	\$310,000.00	\$256,365.00	\$53,635.00	82.70
GRAND TOTAL Expense	\$310,000.00	\$256,364.88 PT-941	\$53,635.12	82.70
NET RETURN/ (COST)	\$ (295,000.00)	\$ (227,958.51)	\$ (67,041.49)	106.68

COUNTY OF GLENN

General Ledger Summary  
Balance Sheet Accounts  
For the Period Ending:  
06/30/20

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
=====	
02190001 FLEET RSRV-GEN FUND REPLACEMNT	
CURRENT ASSETS	
00351 DUE FROM GENERAL FUND-1000	\$970.70
	-----
TOTAL CURRENT ASSETS	\$970.70
	-----

COUNTY OF GLENN

General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/20

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				
68004 VEHICLE REPLACEMENT	\$30,000.00	\$35,847.52	\$(5,847.52)	119.49
TOTAL CHARGES FOR CURRENT SERVICES	\$30,000.00	\$35,847.52	\$(5,847.52)	119.49
GRAND TOTAL Revenue	\$30,000.00	\$35,847.52 <b>PT-941</b>	\$(5,847.52)	119.49
Expense				
OTHER CHARGES				
05700 ADMINISTRATIVE EXPENSE	\$7,500.00	\$7,500.00	\$0.00	100.00
TOTAL OTHER CHARGES	\$7,500.00	\$7,500.00	\$0.00	100.00
FIXED ASSETS				
07350 VEHICLES	\$50,000.00	\$0.00	\$50,000.00	0.00
TOTAL FIXED ASSETS	\$50,000.00	\$0.00	\$50,000.00	0.00
GRAND TOTAL Expense	\$57,500.00	\$7,500.00 <b>PT-941</b>	\$50,000.00	13.04
NET RETURN/(COST)	\$(27,500.00)	\$28,347.52	\$(55,847.52)	106.45

COUNTY OF GLENN

General Ledger Summary  
Balance Sheet Accounts  
For the Period Ending:  
06/30/20

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
=====	
02190002 FLEET RSRV-NON GEN REPLACEMNT	
CURRENT ASSETS	
00351 DUE FROM GENERAL FUND-1000	\$11,544.34
00361 DUE FROM FLEET ISF-2110	2,696.69
	<hr/>
TOTAL CURRENT ASSETS	\$14,241.03
	<hr/>
CURRENT LIABILITIES	
00698 DUE TO FLEET ISF-2110	\$9,000.00
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TOTAL CURRENT LIABILITIES	\$9,000.00
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COUNTY OF GLENN

General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/20

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
02190002 FLEET RSRV-NON GEN REPLACEMNT				
Revenue				
CHARGES FOR CURRENT SERVICES				
68004 VEHICLE REPLACEMENT	\$260,000.00	\$284,673.86	\$(24,673.86)	109.49
TOTAL CHARGES FOR CURRENT SERVICES	\$260,000.00	\$284,673.86	\$(24,673.86)	109.49
GRAND TOTAL Revenue	\$260,000.00	\$284,673.86	\$(24,673.86)	109.49
Expense				
OTHER CHARGES				
05700 ADMINISTRATIVE EXPENSE	\$7,500.00	\$7,500.00	\$0.00	100.00
TOTAL OTHER CHARGES	\$7,500.00	\$7,500.00	\$0.00	100.00
FIXED ASSETS				
07350 VEHICLES	\$655,400.00	\$0.00	\$655,400.00	0.00
TOTAL FIXED ASSETS	\$655,400.00	\$0.00	\$655,400.00	0.00
GRAND TOTAL Expense	\$662,900.00	\$7,500.00	\$655,400.00	1.13
NET RETURN/(COST)	\$(402,900.00)	\$277,173.86	\$(680,073.86)	108.36

COUNTY OF GLENN

General Ledger Summary  
Balance Sheet Accounts  
For the Period Ending:  
06/30/20

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
=====	
02195988 FLEET RESERVE-WILLOWS	
CURRENT ASSETS	
00351 DUE FROM GENERAL FUND-1000	\$4,136.60
	<hr/>
TOTAL CURRENT ASSETS	\$4,136.60
	<hr/>



COUNTY OF GLENN

General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/20

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	\$57,000.00	\$39,491.34	\$17,508.66	69.28
TOTAL CHARGES FOR CURRENT SERVICES	\$57,000.00	\$39,491.34	\$17,508.66	69.28
GRAND TOTAL Revenue	\$57,000.00	\$39,491.34 <b>PT-941</b>	\$17,508.66	69.28
Expense				
OTHER CHARGES				
05510 DEPRECIATION	\$5,700.00	\$5,612.00	\$88.00	98.46
TOTAL OTHER CHARGES	\$5,700.00	\$5,612.00	\$88.00	98.46
FIXED ASSETS				
07350 VEHICLES	\$137,300.00	\$0.00	\$137,300.00	0.00
TOTAL FIXED ASSETS	\$137,300.00	\$0.00	\$137,300.00	0.00
GRAND TOTAL Expense	\$143,000.00	\$5,612.00 <b>PT-941</b>	\$137,388.00	3.92
NET RETURN/(COST)	\$(86,000.00)	\$33,879.34	\$(119,879.34)	65.36

COUNTY OF GLENN

General Ledger Summary  
 Balance Sheet Accounts  
 For the Period Ending:  
 06/30/20

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
=====	
02200000 FLEET OPERATIONS	
CURRENT ASSETS	
00100 CASH IN TREASURY	\$72,611.13
00230 ACCOUNTS RECEIVABLE	2,070.00
00299 INTEREST RECEIVABLE	468.62
00320 INVENTORY	12,112.47
00351 DUE FROM GENERAL FUND-1000	11,116.06
00354 DUE FROM CAA FUND-1100	1,531.20
00361 DUE FROM FLEET ISF-2110	9,000.00
00407 DUE FROM SR GENERAL GOVT-1150	(17,746.76)
00580 PREPAID EXPENSE	1,200.00
	<hr/>
TOTAL CURRENT ASSETS	\$92,362.72
	<hr/>
FIXED ASSETS	
00610 BUILDINGS & IMPROVEMENTS	\$206,638.00
00611 ACCUM DEPREC-BLDG & IMPROVE	(137,890.00)
00630 EQUIPMENT	22,914.00
00631 ACCUM DEPREC-EQUIPMENT	(19,590.00)
	<hr/>
TOTAL FIXED ASSETS	\$72,072.00
	<hr/>
CURRENT LIABILITIES	
00670 CHECKS PAYABLE	\$6,748.16
00685 DUE TO UTILITIES-2140	252.65
00689 DUE TO GENERAL FUND-1000	183.35
00695 DUE TO SOLID WASTE-2010	30.00
00698 DUE TO FLEET ISF-2110	2,696.69
00700 DUE TO COUNTY SERVS ISF-2130	85.98
00702 DUE TO AGENCY-3300	223.16
	<hr/>
TOTAL CURRENT LIABILITIES	\$10,219.99
	<hr/>
FUND EQUITY	
00974 UNRESERVED RETAINED EARNINGS	\$77,008.42
00975 NET INV IN CAPITAL ASSETS	72,072.00
	<hr/>
TOTAL FUND EQUITY	\$149,080.42

PT-941

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BUDGETARY ACCOUNTS

COUNTY OF GLENN

General Ledger Summary  
Balance Sheet Accounts  
For the Period Ending:  
06/30/20

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE	PT-941
00997 ESTIMATED REVENUES 00999 APPROPRIATIONS	<u>\$(542,000.00)</u> <u>616,356.13</u>	
TOTAL BUDGETARY ACCOUNTS	<u>\$74,356.13</u>	

COUNTY OF GLENN

General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/20

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	\$1,500.00	\$1,434.08	\$65.92	95.61
TOTAL USE OF MONEY & PROPERTY	\$1,500.00	\$1,434.08	\$65.92	95.61
CHARGES FOR CURRENT SERVICES				
66550 OTHER CHARGES FOR SERVICES	\$450,000.00	\$383,473.60	\$66,526.40	85.22
66551 ADMINISTRATION FEES	15,000.00	15,000.00	0.00	100.00
68001 MAINTENANCE SERVICE	53,000.00	41,331.31	11,668.69	77.98
74126 SALARY REIMB	2,500.00	0.00	2,500.00	0.00
74138 FUEL DIRECT COSTS	20,000.00	5,315.71	14,684.29	26.58
TOTAL CHARGES FOR CURRENT SERVICES	\$540,500.00	\$445,120.62	\$95,379.38	82.35
MISCELLANEOUS REVENUES				
74124 INSURANCE REIMB	\$0.00	\$2,387.08	\$(2,387.08)	0.00
TOTAL MISCELLANEOUS REVENUES	\$0.00	\$2,387.08	\$(2,387.08)	0.00
GRAND TOTAL Revenue	\$542,000.00	\$448,941.78	\$93,058.22	82.83
Expense				
SERVICES & SUPPLIES				
03110 CLOTHING & PERSONAL SUPPLIES	\$600.00	\$600.00	\$0.00	100.00
03140 HOUSEHOLD EXPENSE	2,000.00	2,490.51	(490.51)	124.53

PT-941

COUNTY OF GLENN

General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/20

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
03170 MAINT-EQUIPMENT	80,000.00	3,711.05	76,288.95	4.64
03180 MAINT-STRUCTURES & IMPROVEMENT	3,000.00	3,301.16	(301.16)	110.04
03190 MEDICAL & LAB SUPPLIES	150.00	165.00	(15.00)	110.00
03200 MEMBERSHIPS	100.00	0.00	100.00	0.00
03220 OFFICE EXPENSE	525.00	202.70	322.30	38.61
03230 PROFESSIONAL SERVICES	2,000.00	0.00	2,000.00	0.00
03240 PUBLICATIONS	150.00	0.00	150.00	0.00
03250 RENTS & LEASES-EQUIP	2,500.00	1,003.44	1,496.56	40.14
03270 SMALL TOOLS & INSTRUMENTS	2,500.00	2,381.03	118.97	95.24
03280 SPECIAL DEPT EXPENSE	1,500.00	649.18	850.82	43.28
03281 SPEC DEPT-TRAINING	2,000.00	195.00	1,805.00	9.75
03283 SHOP SUPPLIES	2,000.00	1,505.44	494.56	75.27
03286 IT EXPENSES	2,652.00	497.74	2,154.26	18.77
04291 FOOD & LODGING	500.00	0.00	500.00	0.00
04292 GAS & OIL	15,000.00	11,222.05	3,777.95	74.81
04295 OTHER TRAVEL	200.00	0.00	200.00	0.00
04296 VEHICLE RENTAL	6,000.00	4,284.95	1,715.05	71.42
04500 OPERATING EXPENSES	443,344.00	436,964.88	6,379.12	98.56
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$566,721.00</b>	<b>\$469,174.13</b>	<b>\$97,546.87</b>	<b>82.79</b>
<b>OTHER CHARGES</b>				
05510 DEPRECIATION	\$5,500.00	\$5,421.00	\$79.00	98.56
05715 DATA PROCESSING ISF ALLOCATION	8,272.13	9,997.26	(1,725.13)	120.85
05717 UTILITIES ISF ALLOC	11,010.00	8,718.21	2,291.79	79.18
05730 A-87 COST ALLOCATION	24,853.00	24,853.00	0.00	100.00
<b>TOTAL OTHER CHARGES</b>	<b>\$49,635.13</b>	<b>\$48,989.47</b>	<b>\$645.66</b>	<b>98.70</b>
<b>GRAND TOTAL Expense</b>	<b>\$616,356.13</b>	<b>\$518,163.60</b>	<b>\$98,192.53</b>	<b>84.07</b>
<b>NET RETURN/(COST)</b>	<b>\$(74,356.13)</b>	<b>\$(69,221.82)</b>	<b>\$(5,134.31)</b>	<b>(1.24)</b>

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

1/27/2021

**FY 2019-20 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.

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**

PT-944

00900 Reserve for Encumbrances	-
00974 Unreserved Retained Earnings	182,069.56
00975 Net Investment in Capital Assets	25,212.00
00997 Estimated Revenues {Budget}	(1,721,215.00)
00998 Unanticipated Revenues { Budget}	(54,082.00)
00999 Appropriations {Budget}	1,807,107.00
Total Revenues {Actual}	1,799,393.98
Total Expenditures {Actual}	(1,601,117.90)

Financial Statement Adj Not Posted to General Ledger

Investment Income - Gain on FMV Adj	13,636.00
Expenditure Rounding Adj	-
Loss on Disposal of Capital Assets	-
Total Net Position Per General Ledger	<u><u>451,003.64</u></u>

**CAFR**

Net Investment in Capital Assets	25,212.00
Unrestricted	425,792.00
Total Net Position Per CAFR	<u><u>451,004.00</u></u>

**Difference**

(0.36)
Rounding Diff



COUNTY OF GLENN

General Ledger Summary  
 Balance Sheet Accounts  
 For the Period Ending:  
 06/30/20

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
=====	
02261120 COUNTY FACILITIES ISF	
CURRENT ASSETS	
00100 CASH IN TREASURY	\$479,722.52
00230 ACCOUNTS RECEIVABLE	2,995.37
00299 INTEREST RECEIVABLE	4,155.00
00351 DUE FROM GENERAL FUND-1000	21,753.19
00358 DUE FROM SOLID WASTE-2010	668.36
00407 DUE FROM SR GENERAL GOVT-1150	(48,190.00)
00409 DUE FROM SR PUBLIC WAYS-1160	0.11
	<hr/>
TOTAL CURRENT ASSETS	\$461,104.55
	<hr/>
FIXED ASSETS	
00610 BUILDINGS & IMPROVEMENTS	\$7,536.00
00611 ACCUM DEPREC-BLDG & IMPROVE	(1,507.00)
00630 EQUIPMENT	31,538.00
00631 ACCUM DEPREC-EQUIPMENT	(12,355.00)
	<hr/>
TOTAL FIXED ASSETS	\$25,212.00
	<hr/>
CURRENT LIABILITIES	
00670 CHECKS PAYABLE	\$16,881.71
00678 DUE TO SR GENERAL GOVT-1150	125.60
00685 DUE TO UTILITIES-2140	2,968.84
00689 DUE TO GENERAL FUND-1000	2,838.56
00691 DUE TO CAA FUND-1100	25,077.43
00700 DUE TO COUNTY SERVS ISF-2130	1,051.30
00702 DUE TO AGENCY-3300	5.47
	<hr/>
TOTAL CURRENT LIABILITIES	\$48,948.91
	<hr/>
FUND EQUITY	
00974 UNRESERVED RETAINED EARNINGS	\$182,069.56
00975 NET INV IN CAPITAL ASSETS	25,212.00
	<hr/>
TOTAL FUND EQUITY	\$207,281.56
	<hr/>

PT-941

BUDGETARY ACCOUNTS

00997 ESTIMATED REVENUES  
00998 UNANTICIPATED REVENUES

\$ (1,721,215.00)  
(54,082.00) **PT-941**

COUNTY OF GLENN

General Ledger Summary  
Balance Sheet Accounts  
For the Period Ending:  
06/30/20

Page 2

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
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00999 APPROPRIATIONS	1,807,107.00
	<hr/>
TOTAL BUDGETARY ACCOUNTS	\$31,810.00
	<hr/>

PT-941

COUNTY OF GLENN

General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/20

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	\$3,265.00	\$7,419.60	\$(4,154.60)	227.25
TOTAL USE OF MONEY & PROPERTY	\$3,265.00	\$7,419.60	\$(4,154.60)	227.25
CHARGES FOR CURRENT SERVICES				
66250 INTERNAL COST ALLOCATION	\$0.00	\$(420.00)	\$420.00	0.00
66251 FACILITIES COST ALLOCATION	1,603,945.00	1,717,237.16	(113,292.16)	107.06
66550 OTHER CHARGES FOR SERVICES	37,117.00	61,458.22	(24,341.22)	165.58
74126 SALARY REIMB	117,270.00	0.00	117,270.00	0.00
TOTAL CHARGES FOR CURRENT SERVICES	\$1,758,332.00	\$1,778,275.38	\$(19,943.38)	101.13
MISCELLANEOUS REVENUES				
74112 MISCELLANEOUS REVENUE	\$13,700.00	\$13,699.00	\$1.00	99.99
TOTAL MISCELLANEOUS REVENUES	\$13,700.00	\$13,699.00	\$1.00	99.99
GRAND TOTAL Revenue	\$1,775,297.00	\$1,799,393.98	PT-941 \$(24,096.98)	101.36
Expense				
SERVICES & SUPPLIES				
03110 CLOTHING & PERSONAL SUPPLIES	\$1,200.00	\$8,109.63	\$(6,909.63)	675.80
03120 COMMUNICATIONS	0.00	2,683.79	(2,683.79)	0.00
03140 HOUSEHOLD EXPENSE	25,000.00	19,953.46	5,046.54	79.81

COUNTY OF GLENN

General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/20

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
03170 MAINT-EQUIPMENT	12,500.00	11,350.17	1,149.83	90.80
03180 MAINT-STRUCTURES & IMPROVEMENT	152.00	240.43	(88.43)	158.18
03181 ELECTRICAL MAINTENANCE	0.00	15.64	(15.64)	0.00
03182 BUILDING MAINTENANCE	50,000.00	53,085.79	(3,085.79)	106.17
03190 MEDICAL & LAB SUPPLIES	0.00	2,516.95	(2,516.95)	0.00
03200 MEMBERSHIPS	0.00	491.56	(491.56)	0.00
03220 OFFICE EXPENSE	2,500.00	2,901.87	(401.87)	116.07
03230 PROFESSIONAL SERVICES	50,313.00	27,852.64	22,460.36	55.36
03240 PUBLICATIONS	100.00	2,208.08	(2,108.08)	2,208.08
03250 RENTS & LEASES-EQUIP	250.00	2,319.94	(2,069.94)	927.98
03270 SMALL TOOLS & INSTRUMENTS	2,000.00	4,420.86	(2,420.86)	221.04
03280 SPECIAL DEPT EXPENSE	5,000.00	1,825.45	3,174.55	36.51
03281 SPEC DEPT-TRAINING	500.00	2,784.63	(2,284.63)	556.93
03286 IT EXPENSES	6,500.00	2,520.15	3,979.85	38.77
04291 FOOD & LODGING	0.00	693.94	(693.94)	0.00
04292 GAS & OIL	18,250.00	16,234.32	2,015.68	88.96
04295 OTHER TRAVEL	200.00	1,054.96	(854.96)	527.48
04296 VEHICLE RENTAL	47,058.00	26,293.04	20,764.96	55.87
04500 OPERATING EXPENSES	1,400,420.00	1,235,804.11	164,615.89	88.25
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$1,621,943.00</b>	<b>\$1,425,361.41</b>	<b>\$196,581.59</b>	<b>87.88</b>
<b>OTHER CHARGES</b>				
05510 DEPRECIATION	\$6,810.00	\$6,810.00	\$0.00	100.00
05715 DATA PROCESSING ISF ALLOCATION	20,931.00	27,639.99	(6,708.99)	132.05
05717 UTILITIES ISF ALLOC	89,930.00	73,813.50	16,116.50	82.08
05730 A-87 COST ALLOCATION	67,493.00	67,493.00	0.00	100.00
<b>TOTAL OTHER CHARGES</b>	<b>\$185,164.00</b>	<b>\$175,756.49</b>	<b>\$9,407.51</b>	<b>94.92</b>
<b>GRAND TOTAL Expense</b>	<b>\$1,807,107.00</b>	<b>\$1,601,117.90</b>	<b>\$205,989.10</b>	<b>88.60</b>
<b>NET RETURN/ (COST)</b>	<b>\$(31,810.00)</b>	<b>\$198,276.08</b>	<b>\$(230,086.08)</b>	<b>12.76</b>

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

1/27/2021

**FY 2019-20 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**

PT-946

00900 Reserve for Encumbrances	-
00974 Unreserved Retained Earnings	(27,591.00)
00975 Net Investment in Capital Assets	180,690.00
00997 Estimated Revenues {Budget}	(1,182,000.00)
00998 Unanticipated Revenues { Budget}	(36,272.01)
00999 Appropriations {Budget}	1,308,272.01
Total Revenues {Actual}	1,115,888.11
Total Expenditures {Actual}	(1,178,297.11)

Financial Statement Adj Not Posted to General Ledger

Investment Income - Gain on FMV Adj	878.00
Expenditure Rounding Adj	3.00
Loss on Disposal of Capital Assets	(49,973.00)
	<u>131,598.00</u>

Total Net Position Per General Ledger

131,598.00

**CAFR**

Net Investment in Capital Assets	130,718.00
Unrestricted	880.00
	<u>131,598.00</u>
Total Net Position Per CAFR	<u><u>131,598.00</u></u>

**Difference**

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COUNTY OF GLENN

General Ledger Summary  
 Balance Sheet Accounts  
 For the Period Ending:  
 06/30/20

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
=====	
02280000 DATA PROCESSING ISF	
CURRENT ASSETS	
00100 CASH IN TREASURY	\$30,881.58
00351 DUE FROM GENERAL FUND-1000	34,644.39
00354 DUE FROM CAA FUND-1100	2,953.73
00361 DUE FROM FLEET ISF-2110	85.98
00362 DUE FROM FACILITIES ISF-2120	1,051.30
00369 DUE FROM CLR2011-1115	54.81
00409 DUE FROM SR PUBLIC WAYS-1160	2,162.16
00413 DUE FROM SD GOV BOS-1185	922.58
	<hr/>
TOTAL CURRENT ASSETS	\$72,756.53
	<hr/>
FIXED ASSETS	
00630 EQUIPMENT	\$401,925.00
00631 ACCUM DEPREC-EQUIPMENT	(221,235.00)
	<hr/>
TOTAL FIXED ASSETS	\$180,690.00
	<hr/>
CURRENT LIABILITIES	
00670 CHECKS PAYABLE	\$41,872.61
00685 DUE TO UTILITIES-2140	2.34
00689 DUE TO GENERAL FUND-1000	6.58
	<hr/>
TOTAL CURRENT LIABILITIES	\$41,881.53
	<hr/>
LONG-TERM LIABILITIES	
00815 ADV FROM GENERAL FUND	\$30,875.00
	<hr/>
TOTAL LONG-TERM LIABILITIES	\$30,875.00
	<hr/>
FUND EQUITY	
00974 UNRESERVED RETAINED EARNINGS	\$(27,591.00)
00975 NET INV IN CAPITAL ASSETS	180,690.00
	<hr/>



TOTAL FUND EQUITY

\$153,099.00

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BUDGETARY ACCOUNTS

00997 ESTIMATED REVENUES

\$(1,182,000.00)

COUNTY OF GLENN

General Ledger Summary  
Balance Sheet Accounts  
For the Period Ending:  
06/30/20

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE	
00998 UNANTICIPATED REVENUES	(36,272.01)	
00999 APPROPRIATIONS	1,308,272.01	<b>PT-941</b>
TOTAL BUDGETARY ACCOUNTS	<u>\$90,000.00</u>	

COUNTY OF GLENN

General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/20

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	\$1,218,272.01	\$1,115,888.11	\$102,383.90	91.60
TOTAL CHARGES FOR CURRENT SERVICES	\$1,218,272.01	\$1,115,888.11	\$102,383.90	91.60
GRAND TOTAL Revenue	\$1,218,272.01	\$1,115,888.11	\$102,383.90	91.60
			<b>PT-941</b>	
Expense				
SERVICES & SUPPLIES				
03120 COMMUNICATIONS	\$169,800.00	\$118,637.77	\$51,162.23	69.87
03230 PROFESSIONAL SERVICES	419,775.00	466,417.50	(46,642.50)	111.11
03280 SPECIAL DEPT EXPENSE	500.00	0.00	500.00	0.00
03286 IT EXPENSES	504,200.41	507,119.86	(2,919.45)	100.58
TOTAL SERVICES & SUPPLIES	\$1,094,275.41	\$1,092,175.13	\$2,100.28	99.81
OTHER CHARGES				
05510 DEPRECIATION	\$90,000.00	\$62,409.00	\$27,591.00	69.34
05717 UTILITIES ISF ALLOC	493.60	209.98	283.62	42.54
05730 A-87 COST ALLOCATION	23,503.00	23,503.00	0.00	100.00
TOTAL OTHER CHARGES	\$113,996.60	\$86,121.98	\$27,874.62	75.55
FIXED ASSETS				
07320 COMPUTER EQUIPMENT	\$100,000.00	\$0.00	\$100,000.00	0.00

COUNTY OF GLENN

General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/20

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
TOTAL FIXED ASSETS	\$100,000.00	\$0.00	\$100,000.00	0.00
GRAND TOTAL Expense	\$1,308,272.01	\$1,178,297.11	\$129,974.90	90.07
NET RETURN/(COST)	\$(90,000.00)	\$(62,409.00)	\$(27,591.00)	1.53

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

1/27/2021

**FY 2019-20 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.

Transfer Out: The transfer out of the Utilities Internal Service Fund in the amount of \$216,209 is to cover the annual debt service payment of the lease. The actual debt payment is paid from a governmental debt service fund. The Utilities ISF fund provides cash to the debt service fund through the interfund transfer. The Utilities ISF is then reimbursed by allocating the costs of the debt service payments based on energy consumption costs in each building that received the energy conservation equipment. Costs are further allocated to each department occupying those facilities based on square footage occupancy.

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

02310000

Utilities

<b>General Ledger</b>	<b>PT-948</b>	
00900 Reserve for Encumbrances		-
00974 Unreserved Retained Earnings		-
00975 Net Investment in Capital Assets		-
00997 Estimated Revenues {Budget}	(1,320,079.00)	
00998 Unanticipated Revenues { Budget}	44,147.00	
00999 Appropriations {Budget}	1,275,932.00	
Total Revenues {Actual}	1,099,393.89	
Total Expenditures {Actual}	(1,099,393.89)	

Financial Statement Adj Not Posted to General Ledger		
Investment Income - Gain on FMV Adj	438.00	
Expenditure Rounding Adj	-	
Loss on Disposal of Capital Assets	-	
Total Net Position Per General Ledger	<u>438.00</u>	

<b>CAFR</b>		
Net Investment in Capital Assets	-	
Unrestricted	439.00	
Total Net Position Per CAFR	<u>439.00</u>	

<b>Difference</b>		(1.00) Rounding Adj
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COUNTY OF GLENN

General Ledger Summary  
 Balance Sheet Accounts  
 For the Period Ending:  
 06/30/20

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
=====	
02310000 UTILITIES ISF	
CURRENT ASSETS	
00100 CASH IN TREASURY	\$15,414.97
00351 DUE FROM GENERAL FUND-1000	52,173.23
00352 DUE FROM ROAD FUND-1105	4,197.95
00354 DUE FROM CAA FUND-1100	1,223.22
00358 DUE FROM SOLID WASTE-2010	1,478.83
00360 DUE FROM AIRPORT-2030	972.67
00361 DUE FROM FLEET ISF-2110	252.65
00362 DUE FROM FACILITIES ISF-2120	2,968.84
00363 DUE FROM COUNTY SERVS ISF-2130	2.34
00367 DUE FROM ITF FUNDS-3100	400.64
00369 DUE FROM CLR2011-1115	214.65
00407 DUE FROM SR GENERAL GOVT-1150	876.93
00409 DUE FROM SR PUBLIC WAYS-1160	389.94
00411 DUE FROM SR PUB ASSISTANC-1170	114.57
00413 DUE FROM SD GOV BOS-1185	393.19
	<hr/>
TOTAL CURRENT ASSETS	\$81,074.62
	<hr/>
CURRENT LIABILITIES	
00670 CHECKS PAYABLE	\$59,307.98
00681 DUE TO SR HEALTH & SAN-1165	0.58
00682 DUE TO SR PUB ASSISTANCE-1170	14.48
00689 DUE TO GENERAL FUND-1000	20,105.69
00691 DUE TO CAA FUND-1100	23.28
00695 DUE TO SOLID WASTE-2010	673.85
00706 DUE TO ITF FUNDS-3100	948.76
	<hr/>
TOTAL CURRENT LIABILITIES	\$81,074.62
	<hr/>
BUDGETARY ACCOUNTS	
00997 ESTIMATED REVENUES	\$(1,320,079.00)
00998 UNANTICIPATED REVENUES	44,147.00
00999 APPROPRIATIONS	1,275,932.00
	<hr/>
TOTAL BUDGETARY ACCOUNTS	\$0.00
	<hr/>

PT-941

COUNTY OF GLENN  
 General Ledger Summary  
 Budget to Actuals  
 For the Period Ending:  
 06/30/20

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	\$1,275,932.00	\$1,099,393.89	\$176,538.11	86.16
TOTAL CHARGES FOR CURRENT SERVICES	\$1,275,932.00	\$1,099,393.89	\$176,538.11	86.16
GRAND TOTAL Revenue	\$1,275,932.00	\$1,099,393.89	\$176,538.11	86.16
Expense				
SERVICES & SUPPLIES				
03120 COMMUNICATIONS	\$231,722.00	\$136,584.93	\$95,137.07	58.94
03180 MAINT-STRUCTURES & IMPROVEMENT	0.00	7,893.00	(7,893.00)	0.00
03230 PROFESSIONAL SERVICES	0.00	652.80	(652.80)	0.00
03250 RENTS & LEASES-EQUIP	0.00	39,312.85	(39,312.85)	0.00
04300 UTILITIES	780,000.00	645,238.95	134,761.05	82.72
04500 OPERATING EXPENSES	48,000.00	53,501.99	(5,501.99)	111.46
TOTAL SERVICES & SUPPLIES	\$1,059,722.00	\$883,184.52	\$176,537.48	83.34
OTHER CHARGES				
05811 INTER EXP-DEBT SERVICE	\$216,210.00	\$216,209.37	\$0.63	100.00
TOTAL OTHER CHARGES	\$216,210.00	\$216,209.37	\$0.63	100.00
GRAND TOTAL Expense	\$1,275,932.00	\$1,099,393.89	\$176,538.11	86.16
NET RETURN/(COST)	\$0.00	\$0.00	\$0.00	0.00



A-87 COST ALLOCATION DETAIL & COMPARISON

01011005 - BOARD RESOURCES

Service Departments:	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior Year Variance
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	7,906	-	-	-	7,906
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	4	-	-	-	371	-	-	-	367
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	3,686	-	-	-	3,686
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	4	-	-	-	11,963	-	-	-	11,959
Roll Forward	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments:	-	Rounding Adj	-	-	-	Rounding Adj	-	-	-	Rounding Adj	-	-	-
	-	CAO estimate	-	-	-	CAO estimate	-	-	(3,686)	Insurance Adj	-	-	(3,686)
Total A-87 Charge/(Reb:	-	-	-	-	4	-	-	-	8,277	-	-	-	8,273

A-87 COST ALLOCATION DETAIL & COMPARISON

01011010 - BOARD OF SUPERVISORS

	2019-20				2020-21				2021-22				Prior Year
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	
Service Departments:													
Building Use	4,855	4,443	4,855	412	4,464	4,850	4,464	(386)	11,865	4,855	11,865	7,010	7,401
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	30	44	30	(14)	30	50	30	(20)	12,121	30	12,121	12,091	12,091
Dept of Finance	3,030	3,117	3,030	(87)	3,662	3,407	3,662	255	7,879	3,030	7,879	4,849	4,217
Annual Audit	213	190	213	23	176	221	176	(45)	334	213	334	121	158
County Counsel	27,171	23,226	27,171	3,945	37,131	34,357	37,131	2,774	31,411	27,171	31,411	4,240	(5,720)
Personnel	4,297	3,694	4,297	603	2,672	3,683	2,672	(1,011)	4,862	4,297	4,862	565	2,190
General Insurance	7,446	23,939	7,446	(16,493)	8,184	5,545	8,184	2,639	11,627	7,446	11,627	4,181	3,443
Employee Benefits	311	202	311	109	247	227	247	20	235	311	235	(76)	(12)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	804	-	804	804	777	793	777	(16)	928	804	928	124	151
Adjustments	-	-	-	-	-	-	-	-	-	968	-	(968)	-
Subtotal	<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>81,262</u>	<u>49,125</u>	<u>81,262</u>	<u>32,137</u>	<u>23,919</u>
Roll Forward	(10,698)				4,210				32,137				27,927
Adjustments:	(2)	Rounding Adj			-	Rounding Adj			1	Rounding Adj			1
	968	CAO estimate			1,048	CAO estimate			(11,627)	Insurance Adj			(12,675)
	-				-				-				-
Total A-87 Charge/(Reb):	<u><u>38,425</u></u>				<u><u>62,601</u></u>				<u><u>101,773</u></u>				<u><u>39,172</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01011020 - CLERK OF THE BOARD

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	873	-	873	873	1,538	-	1,538	1,538	665
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	17	22	17	(5)	26	20	26	6	1,799	17	1,799	1,782	1,773
Dept of Finance	1,913	1,266	1,913	647	1,972	1,389	1,972	583	2,443	1,913	2,443	530	471
Annual Audit	122	94	122	28	158	85	158	73	110	122	110	(12)	(48)
County Counsel	182	12,781	182	(12,599)	3,711	142	3,711	3,569	3,024	182	3,024	2,842	(687)
Personnel	2,578	1,478	2,578	1,100	1,743	1,105	1,743	638	2,917	2,578	2,917	339	1,174
General Insurance	509	383	509	126	1,135	332	1,135	803	845	509	845	336	(290)
Employee Benefits	186	81	186	105	99	68	99	31	141	186	141	(45)	42
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	465	-	465	465	696	318	696	378	304	465	304	(161)	(392)
Adjustments	-	-	-	-	-	-	-	-	-	560	-	(560)	-
Subtotal	5,972	16,105	5,972	(10,133)	10,413	3,459	10,413	6,954	13,121	6,532	13,121	6,589	2,708
Roll Forward	(10,133)				6,954				6,589				(365)
Adjustments:	2	Rounding Adj			1	Rounding Adj			-	Rounding Adj			(1)
	560	CAO estimate			939	CAO estimate			(845)	Insurance Adj			(1,784)
Total A-87 Charge/(Reb:	<u>(3,599)</u>				<u>18,307</u>				<u>18,865</u>				<u>558</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01011070 - ASSESSOR

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	3,322	3,322	3,322	-	3,522	3,322	3,522	200	3,823	3,322	3,823	501	301
Equipment Use	968	-	968	968	968	323	968	645	968	968	968	-	-
CAO	54	97	54	(43)	66	104	66	(38)	3,981	54	3,981	3,927	3,915
Dept of Finance	4,822	4,069	4,822	753	4,752	4,431	4,752	321	5,516	4,822	5,516	694	764
Annual Audit	385	412	385	(27)	394	441	394	(47)	595	385	595	210	201
County Counsel	1,823	-	1,823	1,823	464	303	464	161	797	1,823	797	(1,026)	333
Personnel	6,875	4,500	6,875	2,375	4,820	4,406	4,820	414	6,806	6,875	6,806	(69)	1,986
General Insurance	2,660	2,415	2,660	245	3,356	2,506	3,356	850	3,848	2,660	3,848	1,188	492
Employee Benefits	497	323	497	174	296	364	296	(68)	280	497	280	(217)	(16)
DP-Property Tax	174,454	98,910	174,454	75,544	173,636	194,586	173,636	(20,950)	184,052	174,454	184,052	9,598	10,416
DP-ONESolution	1,469	-	1,469	1,469	1,733	1,645	1,733	88	1,651	1,469	1,651	182	(82)
Adjustments	-	-	-	-	-	-	-	-	-	1,769	-	(1,769)	-
Subtotal	197,329	114,048	197,329	83,281	194,007	212,431	194,007	(18,424)	212,317	199,098	212,317	13,219	18,310
Roll Forward	83,281				(18,424)				13,219				31,643
Adjustments:	(2)	Rounding Adj			-	Rounding Adj			2	Rounding Adj			2
	1,769	CAO estimate			2,338	CAO estimate			(3,848)	Insurance Adj			(6,186)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>282,377</u>				<u>177,921</u>				<u>221,690</u>				<u>43,769</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01011100 - ELECTIONS

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	1,743	1,743	1,743	-	1,847	1,743	1,847	104	1,487	1,743	1,487	(256)	(360)
Equipment Use	5,389	-	5,389	5,389	5,389	1,796	5,389	3,593	5,389	5,389	5,389	-	-
CAO	16	30	16	(14)	16	26	16	(10)	894	16	894	878	878
Dept of Finance	1,303	1,054	1,303	249	1,878	1,568	1,878	310	1,696	1,303	1,696	393	(182)
Annual Audit	112	128	112	(16)	97	112	97	(15)	172	112	172	60	75
County Counsel	11,654	8,771	11,654	2,883	7,933	2,736	7,933	5,197	8,248	11,654	8,248	(3,406)	315
Personnel	859	739	859	120	871	737	871	134	972	859	972	113	101
General Insurance	1,225	1,076	1,225	149	1,784	1,006	1,784	778	1,704	1,225	1,704	479	(80)
Employee Benefits	62	40	62	22	49	45	49	4	47	62	47	(15)	(2)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	428	-	428	428	425	414	425	11	477	428	477	49	52
Adjustments	-	-	-	-	-	-	-	-	-	515	-	(515)	-
Subtotal	<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>21,086</u>	<u>23,306</u>	<u>21,086</u>	<u>(2,220)</u>	<u>797</u>
Roll Forward	9,210				10,106				(2,220)				(12,326)
Adjustments:	-	Rounding Adj			3	Rounding Adj			(1)	Rounding Adj			(4)
	515	CAO estimate			574	CAO estimate			(1,704)	Insurance Adj			(2,278)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>32,516</u></u>				<u><u>30,972</u></u>				<u><u>17,161</u></u>				<u><u>(13,811)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01011121 - IN-HOUSE PROJECTS

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	6,807	9,903	6,807	(3,096)	6,807	5,970	6,807	837	5,989	6,807	5,989	(818)	(818)
CAO	-	33	-	(33)	-	-	-	-	-	-	-	-	-
Dept of Finance	-	212	-	(212)	-	-	-	-	-	-	-	-	-
Annual Audit	-	140	-	(140)	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	82	-	82	82	82
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	569	-	(569)	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<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>6,071</u>	<u>6,807</u>	<u>6,071</u>	<u>(736)</u>	<u>(736)</u>
Roll Forward	(4,050)				837				(736)				(1,573)
Adjustments:	-	Rounding Adj			-	Rounding Adj			1	Rounding Adj			1
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>2,757</u></u>				<u><u>7,644</u></u>				<u><u>5,336</u></u>				<u><u>(2,308)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01011180 - SURVEYOR

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	5	3	(2)	2	5	2	(3)	17	3	17	14	15
Dept of Finance	58	75	58	(17)	42	63	42	(21)	33	58	33	(25)	(9)
Annual Audit	19	20	19	(1)	14	21	14	(7)	22	19	22	3	8
County Counsel	-	-	-	-	-	-	-	-	27	-	27	27	27
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	80	1,627	80	(1,547)	65	81	65	(16)	64	80	64	(16)	(1)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	73	-	73	73	63	78	63	(15)	60	73	60	(13)	(3)
Adjustments	-	-	-	-	-	-	-	-	-	88	-	(88)	-
Subtotal	<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>223</u>	<u>321</u>	<u>223</u>	<u>(98)</u>	<u>37</u>
Roll Forward	(1,494)				(62)				(98)				(36)
Adjustments:	-	Rounding Adj			3	Rounding Adj			-	Rounding Adj			(3)
	88	CAO estimate			85	CAO estimate			(64)	Insurance Adj			(149)
Total A-87 Charge/(Rebate)	<u>(1,173)</u>				<u>212</u>				<u>61</u>				<u>(151)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012040 - COURT REVENUES

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	50	91	50	(41)	46	93	46	(47)	330	50	330	280	284
Dept of Finance	376	625	376	(249)	389	390	389	(1)	320	376	320	(56)	(69)
Annual Audit	354	387	354	(33)	274	395	274	(121)	432	354	432	78	158
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,483	1,576	1,483	(93)	1,249	1,538	1,249	(289)	1,287	1,483	1,287	(196)	38
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,353	-	1,353	1,353	1,205	1,472	1,205	(267)	1,199	1,353	1,199	(154)	(6)
Adjustments	-	-	-	-	-	-	-	-	-	1,630	-	(1,630)	-
Subtotal	<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>3,568</u>	<u>5,246</u>	<u>3,568</u>	<u>(1,678)</u>	<u>405</u>
Roll Forward	937				(725)				(1,678)				(953)
Adjustments:	-	Rounding Adj			(1)	Rounding Adj			1	Rounding Adj			2
	1,630	CAO estimate			1,625	CAO estimate			(1,287)	Insurance Adj			(2,912)
Total A-87 Charge/(Rebate)	<u><u>6,183</u></u>				<u><u>4,062</u></u>				<u><u>604</u></u>				<u><u>(3,458)</u></u>



A-87 COST ALLOCATION DETAIL & COMPARISON

01012060 - GRAND JURY

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	3,368	-	3,368	3,368	804	3,368	804	(2,564)	776	3,368	776	(2,592)	(28)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	1	2	1	2	2	2	-	492	2	492	490	490
Dept of Finance	1,232	8,969	1,232	(7,737)	1,765	291	1,765	1,474	649	1,232	649	(583)	(1,116)
Annual Audit	11	5	11	6	10	7	10	3	20	11	20	9	10
County Counsel	919	-	919	919	166	-	166	166	357	919	357	(562)	191
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	2,251	22	2,251	2,229	771	1,680	771	(909)	919	2,251	919	(1,332)	148
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	43	-	43	43	46	25	46	21	55	43	55	12	9
Adjustments	-	-	-	-	-	-	-	-	-	52	-	(52)	-
Subtotal	<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>3,268</u>	<u>7,878</u>	<u>3,268</u>	<u>(4,610)</u>	<u>(296)</u>
Roll Forward	(1,171)				(1,809)				(4,610)				(2,801)
Adjustments:	(2)	Rounding Adj			(1)	Rounding Adj			(1)	Rounding Adj			-
	52	CAO estimate			62	CAO estimate			(919)	Insurance Adj			(981)
Total A-87 Charge/(Reb:	<u><u>6,705</u></u>				<u><u>1,816</u></u>				<u><u>(2,262)</u></u>				<u><u>(4,078)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012100 - INDIGENT DEFENSE

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	29	45	29	(16)	42	45	42	(3)	462	29	462	433	420
Dept of Finance	289	381	289	(92)	570	305	570	265	287	289	287	(2)	(283)
Annual Audit	208	191	208	17	249	191	249	58	354	208	354	146	105
County Counsel	1,932	-	1,932	1,932	6,461	-	6,461	6,461	1,430	1,932	1,430	(502)	(5,031)
Personnel	-	-	-	-	(585)	-	(585)	(585)	-	-	-	-	585
General Insurance	872	778	872	94	1,137	744	1,137	393	1,057	872	1,057	185	(80)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	795	-	795	795	1,096	712	1,096	384	984	795	984	189	(112)
Adjustments	-	-	-	-	-	-	-	-	-	958	-	(958)	-
Subtotal	4,125	1,395	4,125	2,730	8,970	1,997	8,970	6,973	4,574	5,083	4,574	(509)	(4,396)
Roll Forward	2,730				6,973				(509)				(7,482)
Adjustments:	1	Rounding Adj			(1)	Rounding Adj			(2)	Rounding Adj			(1)
	958	CAO estimate			1,478	CAO estimate			(1,057)	Insurance Adj			(2,535)
Total A-87 Charge/(Reb:	<u>7,814</u>				<u>17,420</u>				<u>3,006</u>				<u>(14,414)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012170 - FLOOD CONTROL

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	3	2	(1)	2	3	2	(1)	4	2	4	2	2
Dept of Finance	22	34	22	(12)	32	108	32	(76)	16	22	16	(6)	(16)
Annual Audit	11	13	11	(2)	11	13	11	(2)	6	11	6	(5)	(5)
County Counsel	-	-	-	-	-	142	-	(142)	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	47	51	47	(4)	50	49	50	1	17	47	17	(30)	(33)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	43	-	43	43	48	47	48	1	16	43	16	(27)	(32)
Adjustments	-	-	-	-	-	-	-	-	-	52	-	(52)	-
Subtotal	<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>59</u>	<u>177</u>	<u>59</u>	<u>(118)</u>	<u>(84)</u>
Roll Forward	24				(219)				(118)				101
Adjustments:	(1)	Rounding Adj			2	Rounding Adj			1	Rounding Adj			(1)
	52	CAO estimate			65	CAO estimate			(17)	Insurance Adj			(82)
Total A-87 Charge/(Rebate)	<u><u>200</u></u>				<u><u>(9)</u></u>				<u><u>(75)</u></u>				<u><u>(66)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012180 - AG COMMISSIONER

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	2,533	2,533	2,533	-	2,534	2,533	2,534	1	2,534	2,533	2,534	1	-
Equipment Use	4,737	-	4,737	4,737	4,737	395	4,737	4,342	4,737	4,737	4,737	-	-
CAO	66	94	66	(28)	70	110	70	(40)	6,278	66	6,278	6,212	6,208
Dept of Finance	6,211	5,099	6,211	1,112	8,064	7,219	8,064	845	8,579	6,211	8,579	2,368	515
Annual Audit	470	402	470	68	421	471	421	(50)	748	470	748	278	327
County Counsel	1,972	39,094	1,972	(37,122)	9,046	3,007	9,046	6,039	4,729	1,972	4,729	2,757	(4,317)
Personnel	8,594	5,767	8,594	2,827	9,385	5,042	9,385	4,343	9,956	8,594	9,956	1,362	571
General Insurance	4,164	1,635	4,164	2,529	4,827	3,474	4,827	1,353	5,761	4,164	5,761	1,597	934
Employee Benefits	1,044	579	1,044	465	1,352	899	1,352	453	677	1,044	677	(367)	(675)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,794	-	1,794	1,794	1,853	1,747	1,853	106	2,033	1,794	2,033	239	180
Adjustments	-	2	-	(2)	-	2	-	(2)	-	2,161	-	(2,161)	-
Subtotal	31,585	55,205	31,585	(23,620)	42,289	24,899	42,289	17,390	46,032	33,746	46,032	12,286	3,743
Roll Forward	(23,620)				17,390				12,286				(5,104)
Adjustments:	-	Rounding Adj			(1)	Rounding Adj			(3)	Rounding Adj			(2)
	2,161	CAO estimate			2,499	CAO estimate			(5,761)	Insurance Adj			(8,260)
	-				-				-				-
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>10,126</u>				<u>62,177</u>				<u>52,554</u>				<u>(9,623)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012181 - WATER RESOURCES

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	26	12	26	14	18	20	18	(2)	2,796	26	2,796	2,770	2,778
Dept of Finance	1,949	544	1,949	1,405	1,795	1,744	1,795	51	1,909	1,949	1,909	(40)	114
Annual Audit	186	50	186	136	107	84	107	23	478	186	478	292	371
County Counsel	474	-	474	474	133	14,600	133	(14,467)	852	474	852	378	719
Personnel	1,719	739	1,719	980	1,743	2,210	1,743	(467)	1,945	1,719	1,945	226	202
General Insurance	777	201	777	576	488	327	488	161	1,425	777	1,425	648	937
Employee Benefits	124	40	124	84	99	(231)	99	330	94	124	94	(30)	(5)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	709	-	709	709	471	313	471	158	1,327	709	1,327	618	856
Adjustments	-	-	-	-	-	-	-	-	-	855	-	(855)	-
Subtotal	<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>10,826</u>	<u>6,819</u>	<u>10,826</u>	<u>4,007</u>	<u>5,972</u>
Roll Forward	4,378				(14,213)				4,007				18,220
Adjustments:	2	Rounding Adj			(2)	Rounding Adj			(2)	Rounding Adj			-
	855	CAO estimate			635	CAO estimate			(1,425)	Insurance Adj			(2,060)
													-
Total A-87 Charge/(Rebate)	<u><u>11,199</u></u>				<u><u>(8,726)</u></u>				<u><u>13,406</u></u>				<u><u>22,132</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012200 - BUILDING INSPECTOR

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	922	-	(922)	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	Closed - Moved to 01012285			-
CAO	-	25	-	(25)	-	-	-	-	-	-	-	-	-
Dept of Finance	287	1,773	287	(1,486)	-	-	-	-	-	-	-	-	-
Annual Audit	-	108	-	(108)	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	163	-	(163)	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	694	-	(694)	-	-	-	-	-	-	-	-	-
Employee Benefits	-	121	-	(121)	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>287</u>	<u>3,806</u>	<u>287</u>	<u>(3,519)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Roll Forward	(3,519)				-				-				-
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	(287)	Move A-87 to PCDS			-	Move A-87 to PCDS			-	Move A-87 to PCDS			-
	<u>3,519</u>	Move Roll forward to PCDS			-	Move Roll forward to PCDS			-	Move Roll forward to PCDS			-
Total A-87 Charge/(Rebate)	<u><u>-</u></u>				<u><u>-</u></u>				<u><u>-</u></u>				<u><u>-</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012220 - RECORDER

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	4,057	4,056	4,057	1	3,514	4,056	3,514	(542)	2,275	4,057	2,275	(1,782)	(1,239)
Equipment Use	1,197	499	1,197	698	1,197	1,197	1,197	-	1,197	1,197	1,197	-	-
CAO	21	35	21	(14)	21	38	21	(17)	284	21	284	263	263
Dept of Finance	2,437	1,823	2,437	614	2,236	1,898	2,236	338	2,695	2,437	2,695	258	459
Annual Audit	151	151	151	-	127	161	127	(34)	247	151	247	96	120
County Counsel	2,406	-	2,406	2,406	1,325	117	1,325	1,208	962	2,406	962	(1,444)	(363)
Personnel	2,578	2,217	2,578	361	1,743	2,210	1,743	(467)	2,917	2,578	2,917	339	1,174
General Insurance	2,129	1,677	2,129	452	2,253	1,752	2,253	501	2,064	2,129	2,064	(65)	(189)
Employee Benefits	186	121	186	65	99	136	99	(37)	92	186	92	(94)	(7)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	578	-	578	578	561	600	561	(39)	686	578	686	108	125
Adjustments	-	-	-	-	-	-	-	-	-	696	-	(696)	-
Subtotal	<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>13,419</u>	<u>16,436</u>	<u>13,419</u>	<u>(3,017)</u>	<u>343</u>
Roll Forward	5,161				911				(3,017)				(3,928)
Adjustments:	3	Rounding Adj			-	Rounding Adj			(2)	Rounding Adj			(2)
	696	CAO estimate			756	CAO estimate			(2,064)	Insurance Adj			(2,820)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>21,600</u></u>				<u><u>14,743</u></u>				<u><u>8,336</u></u>				<u><u>(6,407)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012230 - CORONER

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	5	10	5	(5)	5	11	5	(6)	43	5	43	38	38
Dept of Finance	85	136	85	(51)	113	112	113	1	135	85	135	50	22
Annual Audit	35	42	35	(7)	32	48	32	(16)	56	35	56	21	24
County Counsel	-	501	-	(501)	-	636	-	(636)	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	147	172	147	(25)	147	186	147	(39)	168	147	168	21	21
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	134	-	134	134	142	178	142	(36)	156	134	156	22	14
Adjustments	-	-	-	-	-	-	-	-	-	162	-	(162)	-
Subtotal	<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>558</u>	<u>568</u>	<u>558</u>	<u>(10)</u>	<u>119</u>
Roll Forward	(455)				(732)				(10)				722
Adjustments:	2	Rounding Adj			5	Rounding Adj			(2)	Rounding Adj			(7)
	162	CAO estimate			192	CAO estimate			(168)	Insurance Adj			(360)
Total A-87 Charge/(Rebate)	<u>115</u>				<u>(96)</u>				<u>378</u>				<u>474</u>



A-87 COST ALLOCATION DETAIL & COMPARISON

01012240 - PUBLIC GUARDIAN

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	77	585	77	(508)	-	83	-	(83)	-	77	-	(77)	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	13	23	13	(10)	17	25	17	(8)	167	13	167	154	150
Dept of Finance	1,510	1,434	1,510	76	1,900	1,979	1,900	(79)	2,644	1,510	2,644	1,134	744
Annual Audit	92	98	92	(6)	99	105	99	(6)	219	92	219	127	120
County Counsel	15,692	(1,758)	15,692	17,450	91,597	10,617	91,597	80,980	52,454	15,692	52,454	36,762	(39,143)
Personnel	1,719	1,478	1,719	241	1,743	1,473	1,743	270	1,918	1,719	1,918	199	175
General Insurance	504	563	504	(59)	607	505	607	102	651	504	651	147	44
Employee Benefits	124	81	124	43	99	91	99	8	94	124	94	(30)	(5)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	353	-	353	353	436	393	436	43	607	353	607	254	171
Adjustments	-	-	-	-	-	-	-	-	-	426	-	(426)	-
Subtotal	20,084	2,504	20,084	17,580	96,498	15,271	96,498	81,227	58,754	20,510	58,754	38,244	(37,744)
Roll Forward	17,580				81,227				38,244				(42,983)
Adjustments:	(2)	Rounding Adj			(3)	Rounding Adj			(2)	Rounding Adj			1
	426	CAO estimate			282	CAO estimate			(651)	Insurance Adj			(933)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>38,088</u>				<u>178,004</u>				<u>96,345</u>				<u>(81,659)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012280 - PLANNING

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	335	-	(335)	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	Closed - Moved to 01012285			-
CAO	-	40	-	(40)	-	-	-	-	-	-	-	-	-
Dept of Finance	305	2,151	305	(1,846)	-	-	-	-	-	-	-	-	-
Annual Audit	-	171	-	(171)	-	-	-	-	-	-	-	-	-
County Counsel	-	39,596	-	(39,596)	-	-	-	-	-	-	-	-	-
Personnel	-	2,217	-	(2,217)	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	799	-	(799)	-	-	-	-	-	-	-	-	-
Employee Benefits	-	121	-	(121)	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	305	45,430	305	(45,125)	-	-	-	-	-	-	-	-	-
Roll Forward	(45,125)				-				-				-
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	(305)	Move A-87 to PCDS			-	Move A-87 to PCDS			-	Move A-87 to PCDS			-
	45,125	Move Roll forward to PCDS			-	Move Roll forward to PCDS			-	Move Roll forward to PCDS			-
Total A-87 Charge/(Rebate)	-				-				-				-

A-87 COST ALLOCATION DETAIL & COMPARISON

01012285 - COMMUNITY DEVELOPMENT SERVICES

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	1,257	-	-	-	-	1,257	-	(1,257)	-	1,257	-	(1,257)	-
Equipment Use	-	-	-	-	-	-	-	-	284	-	284	284	284
CAO	79	-	-	-	115	122	115	(7)	12,447	79	12,447	12,368	12,332
Dept of Finance	5,279	-	-	-	9,212	6,040	9,212	3,172	10,145	5,871	10,145	4,274	933
Annual Audit	563	-	-	-	687	517	687	170	1,320	563	1,320	757	633
County Counsel	38,778	-	-	-	24,052	20,069	24,052	3,983	20,922	38,778	20,922	(17,856)	(3,130)
Personnel	6,375	-	-	-	11,827	5,492	11,827	6,335	12,526	6,375	12,526	6,151	699
General Insurance	2,863	-	-	-	4,088	1,948	4,088	2,140	5,135	2,863	5,135	2,272	1,047
Employee Benefits	497	-	-	-	981	-	981	981	601	497	601	104	(380)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	2,151	-	-	-	3,024	2,396	3,024	628	3,666	2,151	3,666	1,515	642
Adjustments	-	-	-	-	-	363	-	(363)	-	2,591	-	(2,591)	-
Subtotal	57,842	-	-	-	53,986	38,204	53,986	15,782	67,046	61,025	67,046	6,021	13,060
Roll Forward	-				15,782				6,021				(9,761)
Adjustments:	(2)	Rounding Adj			-	Rounding Adj			(1)	Rounding Adj			(1)
	287	Move Bldg Insp A-87 to PCDS			-	Move Bldg Insp A-87 to PCDS				Move Bldg Insp A-87 to PCDS			-
	(3,519)	Move Bldg Insp Roll Fwd			-	Move Bldg Insp Roll Fwd				Move Bldg Insp Roll Fwd			-
	305	Move Planning A-87 to PCDS			-	Move Planning A-87 to PCDS				Move Planning A-87 to PCDS			-
	(45,125)	Move Planning Roll Fwd			-	Move Planning Roll Fwd				Move Planning Roll Fwd			-
	2,591	CAO estimate			4,078	CAO estimate			(5,135)	Insurance Adj			(9,213)
Total A-87 Charge/(Rebate)	12,379				73,846				67,931				(5,915)

A-87 COST ALLOCATION DETAIL & COMPARISON

01012290 - ANIMAL CONTROL

	2019-20				2020-21				2021-22				Prior Year
	A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			
	Schedule A	2017-18 Estimate	2017-18 Actual	Difference	Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Schedule A	2019-20 Estimate	2019-20 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	56	-	56	56	79	-	79	79	23
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	16	26	16	(10)	15	29	15	(14)	1,649	16	1,649	1,633	1,634
Dept of Finance	1,992	2,105	1,992	(113)	2,512	2,349	2,512	163	1,985	1,992	1,985	(7)	(527)
Annual Audit	114	109	114	5	93	122	93	(29)	162	114	162	48	69
County Counsel	1,313	501	1,313	812	3,479	-	3,479	3,479	907	1,313	907	(406)	(2,572)
Personnel	2,578	2,187	2,578	391	2,614	1,970	2,614	644	1,930	2,578	1,930	(648)	(684)
General Insurance	477	442	477	35	725	477	725	248	1,177	477	1,177	700	452
Employee Benefits	186	121	186	65	148	136	148	12	84	186	84	(102)	(64)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	435	-	435	435	408	457	408	(49)	451	435	451	16	43
Adjustments	-	-	-	-	-	-	-	-	-	524	-	(524)	-
Subtotal	<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>8,424</u>	<u>7,635</u>	<u>8,424</u>	<u>789</u>	<u>(1,626)</u>
Roll Forward	1,620				4,510				789				(3,721)
Adjustments:	(2)	Rounding Adj			2	Rounding Adj			1	Rounding Adj			(1)
	524	CAO estimate			550	CAO estimate			(1,177)	Insurance Adj			(1,727)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>9,253</u></u>				<u><u>15,112</u></u>				<u><u>8,037</u></u>				<u><u>(7,075)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01014022 - HOSPITAL

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	3	1	(2)	1	3	1	(2)	12	1	12	11	11
Dept of Finance	2,846	39	2,846	2,807	362	31	362	331	405	2,846	405	(2,441)	43
Annual Audit	10	13	10	(3)	8	14	8	(6)	15	10	15	5	7
County Counsel	-	-	-	-	-	-	-	-	5,367	-	5,367	5,367	5,367
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	44	51	44	(7)	38	54	38	(16)	46	44	46	2	8
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	40	-	40	40	36	51	36	(15)	43	40	43	3	7
Adjustments	-	-	-	-	-	-	-	-	-	48	-	(48)	-
Subtotal	2,941	106	2,941	2,835	445	153	445	292	5,888	2,989	5,888	2,899	5,443
Roll Forward	2,835				292				2,899				2,607
Adjustments:	3	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	48	CAO estimate			49	CAO estimate			(46)	Insurance Adj			(95)
Total A-87 Charge/(Rebate)	<u>5,827</u>				<u>786</u>				<u>8,741</u>				<u>7,955</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01015180 - VETERAN'S SERVICES

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	795	804	795	(9)	853	794	853	59	302	795	302	(493)	(551)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	6	11	6	(5)	8	11	8	(3)	53	6	53	47	45
Dept of Finance	1,478	849	1,478	629	1,661	1,415	1,661	246	1,175	1,478	1,175	(303)	(486)
Annual Audit	44	47	44	(3)	46	47	46	(1)	69	44	69	25	23
County Counsel	73	1,253	73	(1,180)	-	-	-	-	137	73	137	64	137
Personnel	1,719	739	1,719	980	1,743	1,473	1,743	270	972	1,719	972	(747)	(771)
General Insurance	503	416	503	87	612	421	612	191	308	503	308	(195)	(304)
Employee Benefits	124	40	124	84	99	91	99	8	47	124	47	(77)	(52)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	169	-	169	169	201	175	201	26	192	169	192	23	(9)
Adjustments	-	-	-	-	-	-	-	-	-	203	-	(203)	-
Subtotal	4,911	4,159	4,911	752	5,223	4,427	5,223	796	3,255	5,114	3,255	(1,859)	(1,968)
Roll Forward	752				796				(1,859)				(2,655)
Adjustments:	-	Rounding Adj			-	Rounding Adj			1	Rounding Adj			1
	203	CAO estimate			271	CAO estimate			(308)	Insurance Adj			(579)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>5,866</u>				<u>6,290</u>				<u>1,089</u>				<u>(5,201)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01016040 - LIBRARY

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	8	14	8	(6)	10	15	10	(5)	248	8	248	240	238
Dept of Finance	65	106	65	(41)	90	68	90	22	67	65	67	2	(23)
Annual Audit	56	61	56	(5)	61	63	61	(2)	75	56	75	19	14
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	235	247	235	(12)	277	244	277	33	223	235	223	(12)	(54)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	215	-	215	215	267	234	267	33	208	215	208	(7)	(59)
Adjustments	-	-	-	-	-	-	-	-	-	258	-	(258)	-
Subtotal	579	428	579	151	705	624	705	81	821	837	821	(16)	116
Roll Forward	151				81				(16)				(97)
Adjustments:	-	Rounding Adj			1	Rounding Adj			1	Rounding Adj			-
	258	CAO estimate			360	CAO estimate			(223)	Insurance Adj			(583)
Total A-87 Charge/(Reb:	<u>988</u>				<u>1,147</u>				<u>583</u>				<u>(564)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01016050 - COOPERATIVE EXTENSION

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	2,566	-	2,566	2,566	5,135	-	5,135	5,135	2,569
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	15	25	15	(10)	17	25	17	(8)	657	15	657	642	640
Dept of Finance	2,035	1,701	2,035	334	2,228	2,389	2,228	(161)	2,452	2,035	2,452	417	224
Annual Audit	106	104	106	2	99	107	99	(8)	174	106	174	68	75
County Counsel	146	-	146	146	-	-	-	-	-	146	-	(146)	-
Personnel	2,578	1,892	2,578	686	2,614	2,210	2,614	404	2,917	2,578	2,917	339	303
General Insurance	3,754	2,000	3,754	1,754	5,499	2,108	5,499	3,391	5,206	3,754	5,206	1,452	(293)
Employee Benefits	186	121	186	65	148	323	148	(175)	141	186	141	(45)	(7)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	406	-	406	406	435	400	435	35	483	406	483	77	48
Adjustments	-	-	-	-	-	-	-	-	-	489	-	(489)	-
Subtotal	<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>17,165</u>	<u>9,715</u>	<u>17,165</u>	<u>7,450</u>	<u>3,559</u>
Roll Forward	3,383				6,044				7,450				1,406
Adjustments:	2	Rounding Adj			1	Rounding Adj			(2)	Rounding Adj			(3)
	489	CAO estimate			586	CAO estimate			(5,206)	Insurance Adj			(5,792)
	-				-				-				-
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>13,100</u>				<u>20,237</u>				<u>19,407</u>				<u>(830)</u>



A-87 COST ALLOCATION DETAIL & COMPARISON

01024010 - PUBLIC HEALTH

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	797	949	797	(152)	-	866	-	(866)	-	797	-	(797)	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	150	344	150	(194)	255	359	255	(104)	23,451	150	23,451	23,301	23,196
Dept of Finance	10,165	9,904	10,165	261	10,963	9,652	10,963	1,311	11,113	10,165	11,113	948	150
Annual Audit	1,072	1,464	1,072	(392)	1,526	1,524	1,526	2	2,227	1,072	2,227	1,155	701
County Counsel	73	501	73	(428)	34	-	34	34	5,416	73	5,416	5,343	5,382
Personnel	14,033	11,617	14,033	2,416	12,027	11,677	12,027	350	11,428	14,033	11,428	(2,605)	(599)
General Insurance	5,696	6,970	5,696	(1,274)	8,573	6,915	8,573	1,658	8,595	5,696	8,595	2,899	22
Employee Benefits	1,020	645	1,020	375	975	1,214	975	(239)	865	1,020	865	(155)	(110)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	4,092	-	4,092	4,092	6,714	5,675	6,714	1,039	5,903	4,092	5,903	1,811	(811)
Adjustments	-	-	-	-	-	-	-	-	-	4,929	-	(4,929)	-
Subtotal	37,098	32,394	37,098	4,704	41,067	37,882	41,067	3,185	68,998	42,027	68,998	26,971	27,931
Roll Forward	4,704				3,185				26,971				23,786
Adjustments:	2	Rounding Adj			3	Rounding Adj			-	Rounding Adj			(3)
	4,929	CAO estimate			5,869	CAO estimate			(8,595)	Insurance Adj			(14,464)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>46,733</u>				<u>50,124</u>				<u>87,374</u>				<u>37,250</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024011 - EMERGENCY PREPAREDNESS GRANT

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	19	32	19	(13)	19	37	19	(18)	809	19	809	790	790
Dept of Finance	1,672	980	1,672	692	2,576	1,327	2,576	1,249	2,851	1,672	2,851	1,179	275
Annual Audit	133	138	133	(5)	118	161	118	(43)	362	133	362	229	244
County Counsel	-	-	-	-	-	-	-	-	605	-	605	605	605
Personnel	1,719	739	1,719	980	1,740	459	1,740	1,281	1,918	1,719	1,918	199	178
General Insurance	553	554	553	(1)	531	607	531	(76)	551	553	551	(2)	20
Employee Benefits	124	40	124	84	98	45	98	53	94	124	94	(30)	(4)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	505	-	505	505	512	581	512	(69)	513	505	513	8	1
Adjustments	-	-	-	-	-	-	-	-	-	608	-	(608)	-
Subtotal	4,725	2,483	4,725	2,242	5,594	3,217	5,594	2,377	7,703	5,333	7,703	2,370	2,109
Roll Forward	2,242				2,377				2,370				(7)
Adjustments:	(1)	Rounding Adj			4	Rounding Adj			(2)	Rounding Adj			(6)
	608	CAO estimate			691	CAO estimate			(551)	Insurance Adj			(1,242)
Total A-87 Charge/(Rebate)	<u>7,574</u>				<u>8,666</u>				<u>9,520</u>				<u>854</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024012 - MENTAL HEALTH

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior Year
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	
Service Departments:													
Building Use	10,000	9,924	10,000	76	-	9,924	-	(9,924)	-	10,000	-	(10,000)	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	496	709	496	(213)	552	831	552	(279)	9,257	454	9,257	8,803	8,705
Dept of Finance	31,453	28,035	31,453	3,418	39,362	28,001	39,362	11,361	40,788	31,292	40,788	9,496	1,426
Annual Audit	3,531	3,129	3,531	402	3,303	3,631	3,303	(328)	5,807	3,460	5,807	2,347	2,504
County Counsel	5,338	-	5,338	5,338	2,154	4,833	2,154	(2,679)	6,323	5,338	6,323	985	4,169
Personnel	46,275	39,203	46,275	7,072	51,831	34,875	51,831	16,956	52,258	46,275	52,258	5,983	427
General Insurance	18,254	15,595	18,254	2,659	19,571	16,946	19,571	2,625	49,047	18,605	49,047	30,442	29,476
Employee Benefits	5,686	1,485	5,686	4,201	6,002	4,108	6,002	1,894	4,723	5,686	4,723	(963)	(1,279)
DP-Property Tax	-	(77)	-	77	-	(77)	-	77	-	(77)	-	77	-
DP-ONESolution	13,490	-	13,490	13,490	14,539	13,807	14,539	732	15,442	13,490	15,442	1,952	903
Adjustments	-	-	-	-	-	-	-	-	-	16,250	-	(16,250)	-
Subtotal	134,523	98,003	134,523	36,520	137,314	116,879	137,314	20,435	183,645	150,773	183,645	32,872	46,331
Roll Forward	36,520				20,435				32,872				12,437
Adjustments:	(1)	Rounding Adj			1	Rounding Adj			-	Rounding Adj			(1)
	16,250	CAO estimate			(20,391)	CAO estimate			(49,047)	Insurance Adj			(28,656)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>187,292</u>				<u>137,359</u>				<u>167,470</u>				<u>30,111</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024014 - ALCOHOL & DRUG ABUSE

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	69	121	69	(52)	84	123	84	(39)	1,000	69	1,000	931	916
Dept of Finance	5,617	4,607	5,617	1,010	6,735	4,823	6,735	1,912	7,718	5,617	7,718	2,101	983
Annual Audit	494	518	494	(24)	503	533	503	(30)	1,266	494	1,266	772	763
County Counsel	36	-	36	36	-	-	-	-	275	36	275	239	275
Personnel	5,090	3,336	5,090	1,754	8,660	5,892	8,660	2,768	8,591	5,090	8,591	3,501	(69)
General Insurance	25,524	5,238	25,524	20,286	30,698	20,150	30,698	10,548	35,604	25,524	35,604	10,080	4,906
Employee Benefits	664	331	664	333	(819)	550	(819)	(1,369)	(1,007)	664	(1,007)	(1,671)	(188)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,874	-	1,874	1,874	2,200	1,945	2,200	255	2,246	1,874	2,246	372	46
Adjustments	-	-	-	-	-	-	-	-	-	2,257	-	(2,257)	-
Subtotal	39,368	14,151	39,368	25,217	48,061	34,016	48,061	14,045	55,693	41,625	55,693	14,068	7,632
Roll Forward	25,217				14,045				14,068				23
Adjustments:	1	Rounding Adj			-	Rounding Adj			1	Rounding Adj			1
	2,257	CAO estimate			2,967	CAO estimate			(35,604)	Insurance Adj			(38,571)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>66,843</u>				<u>65,073</u>				<u>34,158</u>				<u>(30,915)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024018 - VICTIM WITNESS

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	18	13	18	5	17	24	17	(7)	109	18	109	91	92
Dept of Finance	1,152	870	1,152	282	1,709	1,429	1,709	280	1,012	1,152	1,012	(140)	(697)
Annual Audit	127	54	127	73	101	103	101	(2)	326	127	326	199	225
County Counsel	-	-	-	-	-	-	-	-	110	-	110	110	110
Personnel	50	739	50	(689)	1,740	1,173	1,740	567	(370)	50	(370)	(420)	(2,110)
General Insurance	533	222	533	311	462	402	462	60	425	533	425	(108)	(37)
Employee Benefits	62	40	62	22	39	34	39	5	-	62	-	(62)	(39)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	486	-	486	486	445	385	445	60	396	486	396	(90)	(49)
Adjustments	-	-	-	-	-	-	-	-	-	586	-	(586)	-
Subtotal	<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>2,008</u>	<u>3,014</u>	<u>2,008</u>	<u>(1,006)</u>	<u>(2,505)</u>
Roll Forward	490				963				(1,006)				(1,969)
Adjustments:	2	Rounding Adj			1	Rounding Adj			-	Rounding Adj			(1)
	586	CAO estimate			601	CAO estimate			(425)	Insurance Adj			(1,026)
Total A-87 Charge/(Rebate)	<u><u>3,506</u></u>				<u><u>6,078</u></u>				<u><u>577</u></u>				<u><u>(5,501)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024020 - MATERNAL & CHILD HEALTH

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	8	12	8	(4)	7	13	7	(6)	33	8	33	25	26
Dept of Finance	281	384	281	(103)	308	417	308	(109)	244	281	244	(37)	(64)
Annual Audit	55	49	55	6	40	56	40	(16)	88	55	88	33	48
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	229	307	229	(78)	185	218	185	(33)	130	229	130	(99)	(55)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	209	-	209	209	178	209	178	(31)	121	209	121	(88)	(57)
Adjustments	-	-	-	-	-	-	-	-	-	252	-	(252)	-
Subtotal	<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>616</u>	<u>1,034</u>	<u>616</u>	<u>(418)</u>	<u>(102)</u>
Roll Forward	30				(195)				(418)				(223)
Adjustments:	(1)	Rounding Adj			-	Rounding Adj			1	Rounding Adj			1
	252	CAO estimate			241	CAO estimate			(130)	Insurance Adj			(371)
Total A-87 Charge/(Rebate)	<u><u>1,063</u></u>				<u><u>764</u></u>				<u><u>69</u></u>				<u><u>(695)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024025 - WOMEN, INFANTS & CHILDREN

	2019-20				2020-21				2021-22				Prior Year
	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	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Roll Forward Detail Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	41	67	41	(26)	39	70	39	(31)	271	41	271	230	232
Dept of Finance	3,299	2,858	3,299	441	3,572	3,183	3,572	389	4,311	3,299	4,311	1,012	739
Annual Audit	295	288	295	7	236	310	236	(74)	791	295	791	496	555
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	4,297	3,694	4,297	603	4,349	3,683	4,349	666	4,808	4,297	4,808	511	459
General Insurance	1,218	1,161	1,218	57	1,059	1,159	1,059	(100)	1,057	1,218	1,057	(161)	(2)
Employee Benefits	311	202	311	109	475	170	475	305	234	311	234	(77)	(241)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,111	-	1,111	1,111	1,021	1,109	1,021	(88)	984	1,111	984	(127)	(37)
Adjustments	-	-	-	-	-	-	-	-	-	1,339	-	(1,339)	-
Subtotal	<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>12,456</u>	<u>11,911</u>	<u>12,456</u>	<u>545</u>	<u>1,705</u>
Roll Forward	2,302				1,067				545				(522)
Adjustments:	(3)	Rounding Adj			1	Rounding Adj			2	Rounding Adj			1
	1,339	CAO estimate			1,377	CAO estimate			(1,057)	Insurance Adj			(2,434)
Total A-87 Charge/(Rebate)	<u><u>14,210</u></u>				<u><u>13,196</u></u>				<u><u>11,946</u></u>				<u><u>(1,250)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024170 - CALIFORNIA CHILDREN'S SERVICES

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	19	34	19	(15)	21	35	21	(14)	127	19	127	108	106
Dept of Finance	1,181	1,205	1,181	(24)	1,358	1,146	1,358	212	1,454	1,181	1,454	273	96
Annual Audit	133	147	133	(14)	125	148	125	(23)	254	133	254	121	129
County Counsel	-	-	-	-	-	212	-	(212)	27	-	27	27	27
Personnel	859	739	859	120	871	737	871	134	972	859	972	113	101
General Insurance	556	599	556	(43)	569	573	569	(4)	494	556	494	(62)	(75)
Employee Benefits	62	40	62	22	49	45	49	4	47	62	47	(15)	(2)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	508	-	508	508	549	548	549	1	460	508	460	(48)	(89)
Adjustments	-	-	-	-	-	-	-	-	-	612	-	(612)	-
Subtotal	<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>3,835</u>	<u>3,930</u>	<u>3,835</u>	<u>(95)</u>	<u>293</u>
Roll Forward	554				98				(95)				(193)
Adjustments:	-	Rounding Adj			1	Rounding Adj			2	Rounding Adj			1
	612	CAO estimate			740	CAO estimate			(494)	Insurance Adj			(1,234)
Total A-87 Charge/(Rebate)	<u><u>4,484</u></u>				<u><u>4,381</u></u>				<u><u>3,248</u></u>				<u><u>(1,133)</u></u>



A-87 COST ALLOCATION DETAIL & COMPARISON

01024300 - HEALTH & HUMAN SERVICES AGENCY

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	336	-	336	336	235	335	235	(100)	-	336	-	(336)	(235)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	143	183	143	(40)	185	257	185	(72)	7,248	156	7,248	7,092	7,063
Dept of Finance	13,363	12,691	13,363	672	20,402	15,578	20,402	4,824	23,122	14,430	23,122	8,692	2,720
Annual Audit	1,020	781	1,020	239	1,109	1,090	1,109	19	2,063	1,115	2,063	948	954
County Counsel	26,411	41,099	26,411	(14,688)	29,511	32,177	29,511	(2,666)	23,699	32,839	23,699	(9,140)	(5,812)
Personnel	20,919	15,342	20,919	5,577	28,744	15,065	28,744	13,679	32,071	14,750	32,071	17,321	3,327
General Insurance	22,156	19,598	22,156	2,558	25,716	19,498	25,716	6,218	17,281	22,553	17,281	(5,272)	(8,435)
Employee Benefits	2,436	2,363	2,436	73	3,011	1,894	3,011	1,117	1,553	2,409	1,553	(856)	(1,458)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	3,895	-	3,895	3,895	4,880	4,067	4,880	813	5,727	4,257	5,727	1,470	847
Adjustments	-	-	-	-	-	-	-	-	-	5,127	-	(5,127)	-
Subtotal	90,679	92,057	90,679	(1,378)	113,793	89,961	113,793	23,832	112,764	97,972	112,764	14,792	(1,029)
Roll Forward	(1,378)				23,832				14,792				(9,040)
Adjustments:	(1)	Rounding Adj			-	Rounding Adj			(1)	Rounding Adj			(1)
	4,691	CAO estimate			6,582	CAO estimate			(17,281)	Insurance Adj			(23,863)
Total A-87 Charge/(Rebate)	<u>93,991</u>				<u>144,207</u>				<u>110,274</u>				<u>(33,933)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024400 - HEALTH SERVICES ADMIN

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	Closed - Combined w/ 01024300			-
CAO	13	52	13	(39)	21	20	21	1	-	-	-	-	-
Dept of Finance	1,067	1,328	1,067	(261)	1,225	1,165	1,225	60	-	-	-	-	-
Annual Audit	95	220	95	(125)	126	84	126	42	-	-	-	-	-
County Counsel	6,428	-	6,428	6,428	895	4,384	895	(3,489)	-	-	-	-	-
Personnel	(6,169)	(2,585)	(6,169)	(3,584)	(4,567)	(1,724)	(4,567)	(2,843)	-	-	-	-	-
General Insurance	397	894	397	(497)	575	325	575	250	-	-	-	-	-
Employee Benefits	(27)	(126)	(27)	99	(148)	-	(148)	(148)	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	362	-	362	362	554	312	554	242	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	2,166	(217)	2,166	2,383	(1,319)	4,566	(1,319)	(5,885)	-	-	-	-	-
Roll Forward	2,383				(5,885)				-				-
Adjustments:	(1)	Rounding Adj			(1)	Rounding Adj			-	Rounding Adj			-
	436	CAO estimate			747	CAO estimate			-	Insurance Adj			-
Total A-87 Charge/(Rebate)	<u>4,984</u>				<u>(6,458)</u>				<u>-</u>				<u>-</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01025010 - SOCIAL SERVICES

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1,189	1,862	1,189	(673)	1,208	2,071	1,208	(863)	13,460	1,189	13,460	12,271	12,252
Dept of Finance	112,288	108,461	112,288	3,827	133,815	114,479	133,815	19,336	129,819	112,288	129,819	17,531	(3,996)
Annual Audit	8,516	7,970	8,516	546	7,269	8,919	7,269	(1,650)	17,312	8,516	17,312	8,796	10,043
County Counsel	3,938	1,504	3,938	2,434	4,009	1,778	4,009	2,231	34,586	3,938	34,586	30,648	30,577
Personnel	66,518	58,444	66,518	8,074	69,743	58,902	69,743	10,841	75,615	66,518	75,615	9,097	5,872
General Insurance	92,661	131,373	92,661	(38,712)	101,277	78,838	101,277	22,439	40,469	92,661	40,469	(52,192)	(60,808)
Employee Benefits	6,722	4,153	6,722	2,569	4,778	6,078	4,778	(1,300)	4,596	6,722	4,596	(2,126)	(182)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	32,373	-	32,373	32,373	31,802	32,755	31,802	(953)	33,295	32,373	33,295	922	1,493
Adjustments	-	-	-	-	-	-	-	-	-	38,998	-	(38,998)	-
Subtotal	324,205	313,767	324,205	10,438	353,901	303,820	353,901	50,081	349,152	363,203	349,152	(14,051)	(4,749)
Roll Forward	10,438				50,081				(14,051)				(64,132)
Adjustments:	-	Rounding Adj			3	Rounding Adj			(2)	Rounding Adj			(5)
	38,998	CAO estimate			42,891	CAO estimate			(40,469)	Insurance Adj			(83,360)
Total A-87 Charge/(Rebate)	<u>373,641</u>				<u>446,876</u>				<u>294,630</u>				<u>(152,246)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042090 - DISTRICT ATTORNEY

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior Year Variance
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	
Service Departments:													
Building Use	1,787	1,757	1,787	30	2,235	1,757	2,235	478	2,347	1,787	2,347	560	112
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	84	123	84	(39)	67	150	67	(83)	2,803	84	2,803	2,719	2,736
Dept of Finance	6,024	5,998	6,024	26	5,857	5,994	5,857	(137)	7,134	6,024	7,134	1,110	1,277
Annual Audit	601	523	601	78	400	637	400	(237)	736	601	736	135	336
County Counsel	4,607	41,671	4,607	(37,064)	2,339	10,093	2,339	(7,754)	5,086	4,607	5,086	479	2,747
Personnel	6,016	6,736	6,016	(720)	5,154	5,982	5,154	(828)	8,242	6,016	8,242	2,226	3,088
General Insurance	293,490	247,903	293,490	45,587	59,640	231,227	59,640	(171,587)	77,789	293,490	77,789	(215,701)	18,149
Employee Benefits	435	403	435	32	231	409	231	(178)	(197)	435	(197)	(632)	(428)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	2,296	-	2,296	2,296	1,763	2,376	1,763	(613)	2,045	2,296	2,045	(251)	282
Adjustments	-	-	-	-	-	-	-	-	-	2,765	-	(2,765)	-
Subtotal	315,340	305,114	315,340	10,226	77,686	258,625	77,686	(180,939)	105,985	318,105	105,985	(212,120)	28,299
Roll Forward	10,226				(180,939)				(212,120)				(31,181)
Adjustments:	(2)	Rounding Adj			1	Rounding Adj			1	Rounding Adj			-
	2,765	CAO estimate			2,377	CAO estimate			(77,789)	Insurance Adj			(80,166)
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>328,329</u>				<u>(100,875)</u>				<u>(183,923)</u>				<u>(83,048)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042110 - SHERIFF

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	1,178	1,178	1,178	-	1,766	1,178	1,766	588	2,812	1,178	2,812	1,634	1,046
Equipment Use	35,859	57,758	35,859	(21,899)	42,871	37,287	42,871	5,584	77,200	35,859	77,200	41,341	34,329
CAO	322	413	322	(91)	396	450	396	(54)	9,221	322	9,221	8,899	8,825
Dept of Finance	20,192	15,992	20,192	4,200	21,330	16,884	21,330	4,446	23,749	20,192	23,749	3,557	2,419
Annual Audit	2,293	1,759	2,293	534	2,368	1,913	2,368	455	3,738	2,293	3,738	1,445	1,370
County Counsel	16,462	6,015	16,462	10,447	43,156	9,357	43,156	33,799	23,286	16,462	23,286	6,824	(19,870)
Personnel	26,950	19,950	26,950	7,000	21,996	15,839	21,996	6,157	20,862	26,950	20,862	(6,088)	(1,134)
General Insurance	18,349	104,583	18,349	(86,234)	143,885	99,324	143,885	44,561	176,129	18,349	176,129	157,780	32,244
Employee Benefits	1,352	696	1,352	656	1,260	73	1,260	1,187	1,713	1,352	1,713	361	453
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	8,754	-	8,754	8,754	10,424	7,119	10,424	3,305	10,123	8,754	10,123	1,369	(301)
Adjustments	-	-	-	-	-	-	-	-	-	10,546	-	(10,546)	-
Subtotal	131,711	208,344	131,711	(76,633)	289,452	189,424	289,452	100,028	348,833	142,257	348,833	206,576	59,381
Roll Forward	(76,633)				100,028				206,576				106,548
Adjustments:	(2)	Rounding Adj			-	Rounding Adj			4	Rounding Adj			4
	10,546	CAO estimate			14,059	CAO estimate			(237,665)	Insurance Adj			(251,724)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>65,622</u>				<u>403,539</u>				<u>317,748</u>				<u>(85,791)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042111 - SHERIFF AB109

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	112	-	-	-	112
Dept of Finance	-	-	-	-	337	-	-	-	1,456	-	-	-	1,119
Annual Audit	-	-	-	-	-	-	-	-	147	-	-	-	147
County Counsel	-	-	-	-	-	-	-	-	1,485	-	-	-	1,485
Personnel	-	-	-	-	871	-	-	-	1,945	-	-	-	1,074
General Insurance	-	-	-	-	-	-	-	-	438	-	-	-	438
Employee Benefits	-	-	-	-	49	-	-	-	94	-	-	-	45
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	408	-	-	-	408
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	1,257	-	-	-	6,085	-	-	-	4,828
Roll Forward	-				-				-				-
Adjustments:	-	Rouding Adj			1	Rouding Adj			-	Rouding Adj			(1)
	-	CAO estimate			-	CAO estimate			(438)	Insurance Adj			(438)
	-				-				-				-
Total A-87 Charge/(Rebate)	-				1,258				5,647				4,389

A-87 COST ALLOCATION DETAIL & COMPARISON

01042113 - SHERIFF'S DISPATCH

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	440	440	440	-	451	440	451	11	635	440	635	195	184
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	33	55	33	(22)	38	57	38	(19)	380	33	380	347	342
Dept of Finance	3,457	4,115	3,457	(658)	4,411	3,001	4,411	1,410	4,838	3,457	4,838	1,381	427
Annual Audit	236	236	236	-	230	241	230	(11)	372	236	372	136	142
County Counsel	-	-	-	-	-	-	-	-	385	-	385	385	385
Personnel	3,504	5,172	3,504	(1,668)	4,831	2,052	4,831	2,779	5,994	3,504	5,994	2,490	1,163
General Insurance	1,315	1,194	1,315	121	1,496	1,187	1,496	309	1,657	1,315	1,657	342	161
Employee Benefits	168	(349)	168	517	232	378	232	(146)	77	168	77	(91)	(155)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	900	-	900	900	1,013	901	1,013	112	1,032	900	1,032	132	19
Adjustments	-	-	-	-	-	-	-	-	-	1,084	-	(1,084)	-
Subtotal	<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>15,370</u>	<u>11,137</u>	<u>15,370</u>	<u>4,233</u>	<u>2,668</u>
Roll Forward	(810)				4,445				4,233				(212)
Adjustments:	(3)	Rounding Adj			1	Rounding Adj			1	Rounding Adj			-
	1,084	CAO estimate			1,366	CAO estimate			(1,657)	Insurance Adj			(3,023)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>10,324</u></u>				<u><u>18,514</u></u>				<u><u>17,947</u></u>				<u><u>(567)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042135 - SHERIFF'S CIVIL DIVISION

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	6	18	6	(12)	6	11	6	(5)	44	6	44	38	38
Dept of Finance	714	856	714	(142)	1,007	892	1,007	115	1,103	714	1,103	389	96
Annual Audit	44	77	44	(33)	35	48	35	(13)	58	44	58	14	23
County Counsel	1,313	501	1,313	812	3,645	176	3,645	3,469	687	1,313	687	(626)	(2,958)
Personnel	(406)	739	(406)	(1,145)	871	737	871	134	972	(406)	972	1,378	101
General Insurance	185	311	185	(126)	160	186	160	(26)	172	185	172	(13)	12
Employee Benefits	-	40	-	(40)	49	45	49	4	47	-	47	47	(2)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	169	-	169	169	154	178	154	(24)	160	169	160	(9)	6
Adjustments	-	-	-	-	-	(4)	-	4	-	203	-	(203)	-
Subtotal	2,025	2,542	2,025	(517)	5,927	2,269	5,927	3,658	3,243	2,228	3,243	1,015	(2,684)
Roll Forward	(517)				3,658				1,015				(2,643)
Adjustments:	(2)	Rounding Adj			(1)	Rounding Adj			2	Rounding Adj			3
	203	CAO estimate			208	CAO estimate			(172)	Insurance Adj			(380)
Total A-87 Charge/(Rebate)	<u>1,709</u>				<u>9,792</u>				<u>4,088</u>				<u>(5,704)</u>



A-87 COST ALLOCATION DETAIL & COMPARISON

01042140 - JAIL

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	124,853	124,853	124,853	-	130,152	124,853	130,152	5,299	143,112	124,853	143,112	18,259	12,960
Equipment Use	-	770	-	(770)	-	-	-	-	-	-	-	-	-
CAO	235	388	235	(153)	241	401	241	(160)	2,511	235	2,511	2,276	2,270
Dept of Finance	11,941	11,641	11,941	300	15,084	11,347	15,084	3,737	15,174	11,941	15,174	3,233	90
Annual Audit	1,677	1,651	1,677	26	1,439	1,702	1,439	(263)	2,473	1,677	2,473	796	1,034
County Counsel	12,462	-	12,462	12,462	11,863	4,774	11,863	7,089	3,986	12,462	3,986	(8,476)	(7,877)
Personnel	12,425	16,663	12,425	(4,238)	15,210	14,388	15,210	822	16,641	12,425	16,641	4,216	1,431
General Insurance	32,354	27,102	32,354	5,252	54,759	25,120	54,759	29,639	84,621	32,354	84,621	52,267	29,862
Employee Benefits	665	(194)	665	859	(616)	872	(616)	(1,488)	504	665	504	(161)	1,120
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	6,406	-	6,406	6,406	6,332	6,346	6,332	(14)	6,867	6,406	6,867	461	535
Adjustments	-	-	-	-	-	-	-	-	-	7,717	-	(7,717)	-
Subtotal	<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>275,889</u>	<u>210,735</u>	<u>275,889</u>	<u>65,154</u>	<u>41,425</u>
Roll Forward	20,144				44,661				65,154				20,493
Adjustments:	(1)	Rounding Adj			(2)	Rounding Adj			2	Rounding Adj			4
	7,717	CAO estimate			8,539	CAO estimate			(84,621)	Insurance Adj			(93,160)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>230,878</u></u>				<u><u>287,662</u></u>				<u><u>256,424</u></u>				<u><u>(31,238)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042122 - OFFICE OF EMERGENCY SERVICES

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	8	-	-	-	-	-	-	-	19,776	8	19,776	19,768	19,776
Dept of Finance	846	-	-	-	2,021	240	2,021	1,781	1,319	846	1,319	473	(702)
Annual Audit	59	-	-	-	1	-	1	1	88	59	88	29	87
County Counsel	-	-	-	-	199	-	199	199	110	-	110	110	(89)
Personnel	859	-	-	-	871	737	871	134	972	859	972	113	101
General Insurance	246	-	-	-	-	-	-	-	-	246	-	(246)	-
Employee Benefits	62	-	-	-	49	45	49	4	47	62	47	(15)	(2)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	225	-	-	-	-	-	-	-	-	225	-	(225)	-
Adjustments	-	-	-	-	-	-	-	-	-	270	-	(270)	-
Subtotal	2,305	-	-	-	3,141	1,022	3,141	2,119	22,312	2,575	22,312	19,737	19,171
Roll Forward	-				2,119				19,737				17,618
Adjustments:	1	Rounding Adj			1	Rounding Adj			-	Rounding Adj			(1)
	270	CAO estimate			-	CAO estimate			-	Insurance Adj			-
Total A-87 Charge/(Rebate)	<u>2,576</u>				<u>5,261</u>				<u>42,049</u>				<u>36,788</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042150 - PROBATION

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	1,807	1,807	1,807	-	1,798	1,807	1,798	(9)	2,531	1,807	2,531	724	733
Equipment Use	15,899	15,899	15,899	-	8,759	15,899	8,759	(7,140)	-	15,899	-	(15,899)	(8,759)
CAO	43	74	43	(31)	35	72	35	(37)	4,699	43	4,699	4,656	4,664
Dept of Finance	5,734	3,720	5,734	2,014	4,875	4,783	4,875	92	4,891	5,734	4,891	(843)	16
Annual Audit	308	314	308	(6)	208	305	208	(97)	335	308	335	27	127
County Counsel	12,090	752	12,090	11,338	14,467	1,610	14,467	12,857	2,502	12,090	2,502	(9,588)	(11,965)
Personnel	3,248	2,540	3,248	708	3,486	3,843	3,486	(357)	4,862	3,248	4,862	1,614	1,376
General Insurance	2,917	2,453	2,917	464	3,064	2,424	3,064	640	3,170	2,917	3,170	253	106
Employee Benefits	249	(232)	249	481	198	227	198	(29)	235	249	235	(14)	37
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,177	-	1,177	1,177	915	1,139	915	(224)	798	1,177	798	(379)	(117)
Adjustments	-	-	-	-	-	8,931	-	(8,931)	-	4,932	-	(4,932)	-
Subtotal	<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>24,023</u>	<u>48,404</u>	<u>24,023</u>	<u>(24,381)</u>	<u>(13,782)</u>
Roll Forward	16,145				(3,235)				(24,381)				(21,146)
Adjustments:	(1)	Rounding Adj			(2)	Rounding Adj			(2)	Rounding Adj			-
	3,514	Juv Hall reclassify to Probation			-	Juv Hall reclassify to Probation			-	Juv Hall reclassify to Probation			-
	1,418	CAO estimate			1,234	CAO estimate			(3,170)	Insurance Adj			(4,404)
Total A-87 Charge/(Rebate)	<u><u>64,548</u></u>				<u><u>35,802</u></u>				<u><u>(3,530)</u></u>				<u><u>(39,332)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042155 - JUVENILE HALL

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	49,660	-	(49,660)	-	49,660	-	(49,660)	62,427	-	62,427	62,427	62,427
Equipment Use	-	5,656	-	(5,656)	-	471	-	(471)	-	-	-	-	-
CAO	35	146	35	(111)	37	140	37	(103)	206	35	206	171	169
Dept of Finance	802	6,196	802	(5,394)	995	3,333	995	(2,338)	596	802	596	(206)	(399)
Annual Audit	249	624	249	(375)	222	594	222	(372)	269	249	269	20	47
County Counsel	438	752	438	(314)	-	328	-	(328)	-	438	-	(438)	-
Personnel	-	8,387	-	(8,387)	-	(709)	-	709	-	-	-	-	-
General Insurance	1,041	4,646	1,041	(3,605)	1,016	4,565	1,016	(3,549)	6,389	1,041	6,389	5,348	5,373
Employee Benefits	-	446	-	(446)	-	243	-	(243)	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	950	-	950	950	979	2,216	979	(1,237)	747	950	747	(203)	(232)
Adjustments	-	-	-	-	-	(8,931)	-	8,931	-	(2,370)	-	2,370	-
Subtotal	3,515	76,513	3,515	(72,998)	3,249	51,910	3,249	(48,661)	70,634	1,145	70,634	69,489	67,385
Roll Forward	(72,998)				(48,661)				69,489				118,150
Adjustments:	(2)	Rounding Adj			-	Rounding Adj			1	Rounding Adj			1
	(3,514)	Juv Hall reclassify to Probation			-	Juv Hall reclassify to Probation			-	Juv Hall reclassify to Probation			-
	1,144	CAO estimate			1,321	CAO estimate			(6,389)	Insurance Adj			(7,710)
Total A-87 Charge/(Rebate)	<u>(71,855)</u>				<u>(44,091)</u>				<u>133,735</u>				<u>177,826</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042158 - DELINQUENCY PREVENTION

	2019-20				2020-21				2021-22				Prior Year
	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	A-87 Plan Schedule A	Roll Forward Detail 2019-20 Estimate	Roll Forward Detail 2019-20 Actual	Roll Forward Detail 2019-20 Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	10	10	10	-	17	7	17	10	235	10	235	225	218
Dept of Finance	1,525	482	1,525	1,043	1,658	649	1,658	1,009	1,490	1,525	1,490	(35)	(168)
Annual Audit	70	44	70	26	104	32	104	72	59	70	59	(11)	(45)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	2,578	-	2,578	2,578	1,743	737	1,743	1,006	1,945	2,578	1,945	(633)	202
General Insurance	292	178	292	114	473	124	473	349	175	292	175	(117)	(298)
Employee Benefits	186	-	186	186	99	45	99	54	94	186	94	(92)	(5)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	266	-	266	266	456	118	456	338	163	266	163	(103)	(293)
Adjustments	-	-	-	-	-	-	-	-	-	320	-	(320)	-
Subtotal	4,927	714	4,927	4,213	4,550	1,712	4,550	2,838	4,161	5,247	4,161	(1,086)	(389)
Roll Forward	4,213				2,838				(1,086)				(3,924)
Adjustments:	(1)	Rounding Adj			(1)	Rounding Adj			(2)	Rounding Adj			(1)
	320	CAO estimate			615	CAO estimate			(175)	Insurance Adj			(790)
Total A-87 Charge/(Rebate)	<u>9,459</u>				<u>8,002</u>				<u>2,898</u>				<u>(5,104)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042160 - PROBATION SPECIALIZED UNIT

	2019-20				2020-21				2021-22				Prior Year
	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	A-87 Plan Schedule A	Roll Forward Detail 2019-20 Estimate	Roll Forward Detail 2019-20 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	4	-	-	-	4	-	-	-	-
Dept of Finance	-	-	-	-	162	-	-	-	83	-	-	-	(79)
Annual Audit	-	-	-	-	24	-	-	-	5	-	-	-	(19)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	111	-	-	-	14	-	-	-	(97)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	107	-	-	-	13	-	-	-	(94)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	408	-	-	-	119	-	-	-	(289)
Roll Forward	-				-				-				-
Adjustments:	-	Rounding Adj			1	Rounding Adj			-	Rounding Adj			(1)
	-	CAO estimate			145	CAO estimate			(14)	Insurance Adj			(159)
Total A-87 Charge/(Rebate)	-				554				105				(449)

A-87 COST ALLOCATION DETAIL & COMPARISON

01042164 - PARTNERSHIP GRANT

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	-	-	-	2	4	2	(2)	17	2	17	15	15
Dept of Finance	600	-	-	-	671	59	671	612	971	600	971	371	300
Annual Audit	16	-	-	-	15	17	15	(2)	22	16	22	6	7
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	859	-	-	-	871	-	871	871	1,945	859	1,945	1,086	1,074
General Insurance	69	-	-	-	68	65	68	3	64	69	64	(5)	(4)
Employee Benefits	62	-	-	-	49	-	49	49	94	62	94	32	45
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	63	-	-	-	66	62	66	4	60	63	60	(3)	(6)
Adjustments	-	-	-	-	-	-	-	-	-	76	-	(76)	-
Subtotal	<u>1,671</u>	-	-	-	<u>1,742</u>	<u>207</u>	<u>1,742</u>	<u>1,535</u>	<u>3,173</u>	<u>1,747</u>	<u>3,173</u>	<u>1,426</u>	<u>1,431</u>
Roll Forward	-				1,535				1,426				(109)
Adjustments:	1	Rounding Adj			3	Rounding Adj			(2)	Rounding Adj			(5)
	76	CAO estimate			89	CAO estimate			(64)	Insurance Adj			(153)
Total A-87 Charge/(Rebate)	<u><u>1,748</u></u>				<u><u>3,369</u></u>				<u><u>4,533</u></u>				<u><u>1,164</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042168 - JUVENILE PROBATION & CAMP

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	6	9	6	(3)	7	10	7	(3)	47	6	47	41	40
Dept of Finance	838	747	838	91	911	810	911	101	779	838	779	(59)	(132)
Annual Audit	43	40	43	3	44	41	44	3	61	43	61	18	17
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	859	739	859	120	871	737	871	134	972	859	972	113	101
General Insurance	182	161	182	21	202	161	202	41	183	182	183	1	(19)
Employee Benefits	62	40	62	22	49	45	49	4	47	62	47	(15)	(2)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	166	-	166	166	195	154	195	41	171	166	171	5	(24)
Adjustments	-	-	-	-	-	-	-	-	-	200	-	(200)	-
Subtotal	<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>2,260</u>	<u>2,356</u>	<u>2,260</u>	<u>(96)</u>	<u>(19)</u>
Roll Forward	420				321				(96)				(417)
Adjustments:	-	Rounding Adj			-	Rounding Adj			1	Rounding Adj			1
	200	CAO estimate			262	CAO estimate			(183)	Insurance Adj			(445)
Total A-87 Charge/(Rebate)	<u><u>2,776</u></u>				<u><u>2,862</u></u>				<u><u>1,982</u></u>				<u><u>(880)</u></u>



A-87 COST ALLOCATION DETAIL & COMPARISON

01042170 - JJCPA GRANT

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior Year
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	7	9	7	(2)	8	10	8	(2)	44	7	44	37	36
Dept of Finance	416	739	416	(323)	498	895	498	(397)	397	416	397	(19)	(101)
Annual Audit	51	38	51	13	46	44	46	2	58	51	58	7	12
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	739	-	(739)	-	737	-	(737)	-	-	-	-	-
General Insurance	213	155	213	58	209	171	209	38	173	213	173	(40)	(36)
Employee Benefits	-	40	-	(40)	-	45	-	(45)	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	195	-	195	195	201	164	201	37	161	195	161	(34)	(40)
Adjustments	-	-	-	-	-	-	-	-	-	234	-	(234)	-
Subtotal	882	1,720	882	(838)	962	2,066	962	(1,104)	833	1,116	833	(283)	(129)
Roll Forward	(838)				(1,104)				(283)				821
Adjustments:	(1)	Rounding Adj			-	Rounding Adj			3	Rounding Adj			3
	234	CAO estimate			271	CAO estimate			(173)	Insurance Adj			(444)
Total A-87 Charge/(Rebate)	<u>277</u>				<u>129</u>				<u>380</u>				<u>251</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042350 - DOJ TOBACCO GRANT

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	190	-	-	-	190
Dept of Finance	-	-	-	-	745	-	-	-	413	-	-	-	(332)
Annual Audit	-	-	-	-	-	-	-	-	248	-	-	-	248
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	1,743	-	-	-	-	-	-	-	(1,743)
General Insurance	-	-	-	-	-	-	-	-	740	-	-	-	740
Employee Benefits	-	-	-	-	99	-	-	-	-	-	-	-	(99)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	690	-	-	-	690
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	2,587	-	-	-	2,281	-	-	-	(306)
Roll Forward	-				-				-				-
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	-	CAO estimate			-	CAO estimate			(740)	Insurance Adj			(740)
	-				-								-
Total A-87 Charge/(Rebate)	-				2,587				1,541				(1,046)

A-87 COST ALLOCATION DETAIL & COMPARISON

01042360 - BOAT PATROL

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	1,001	5,304	1,001	(4,303)	1,001	834	1,001	167	-	1,001	-	(1,001)	(1,001)
CAO	7	12	7	(5)	6	12	6	(6)	42	7	42	35	36
Dept of Finance	292	371	292	(79)	261	525	261	(264)	203	292	203	(89)	(58)
Annual Audit	48	50	48	(2)	33	52	33	(19)	55	48	55	7	22
County Counsel	36	-	36	36	133	-	133	133	-	36	-	(36)	(133)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,922	1,853	1,922	69	1,792	1,730	1,792	62	2,022	1,922	2,022	100	230
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	182	-	182	182	145	193	145	(48)	152	182	152	(30)	7
Adjustments	-	-	-	-	-	-	-	-	-	219	-	(219)	-
Subtotal	<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>2,474</u>	<u>3,707</u>	<u>2,474</u>	<u>(1,233)</u>	<u>(897)</u>
Roll Forward	(4,102)				25				(1,233)				(1,258)
Adjustments:	(1)	Rounding Adj			(1)	Rounding Adj			1	Rounding Adj			2
	219	CAO estimate			195	CAO estimate			(4,857)	Insurance Adj			(5,052)
Total A-87 Charge/(Rebate)	<u><u>(396)</u></u>				<u><u>3,590</u></u>				<u><u>(3,615)</u></u>				<u><u>(7,205)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01051195 - GENERAL SERVICES

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	174	-	174	174	1,088	-	1,088	1,088	914
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	103	-	103	103	103
Dept of Finance	-	-	-	-	1,301	-	1,301	1,301	1,056	-	1,056	1,056	(245)
Annual Audit	-	-	-	-	-	-	-	-	134	-	134	134	134
County Counsel	-	-	-	-	-	-	-	-	605	-	605	605	605
Personnel	-	-	-	-	1,743	-	1,574	1,574	952	-	621	621	(791)
General Insurance	-	-	-	-	83	-	83	83	767	-	767	767	684
Employee Benefits	-	-	-	-	99	-	99	99	(178)	-	(178)	(178)	(277)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	373	-	373	373	373
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	3,400	-	3,231	3,231	4,900	-	4,569	4,569	1,500
Roll Forward	-				3,231				4,569				1,338
Adjustments:	-	Rounding Adj			1	Rounding Adj			1	Rounding Adj			-
	-	CAO estimate			-	CAO estimate			(767)	Insurance Adj			(767)
	-												-
Total A-87 Charge/(Rebate)	-				6,632				8,703				2,071

A-87 COST ALLOCATION DETAIL & COMPARISON

01052550 - COUNTY SLESF

	2019-20				2020-21				2021-22				Prior Year
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	5	-	5	5	-	-	-	-	-	5	-	(5)	-
Dept of Finance	825	672	825	153	434	95	434	339	1,142	825	1,142	317	708
Annual Audit	39	-	39	39	-	-	-	-	-	39	-	(39)	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	1,719	1,478	1,719	241	-	-	-	-	1,945	1,719	1,945	226	1,945
General Insurance	161	-	161	161	-	-	-	-	-	161	-	(161)	-
Employee Benefits	124	80	124	44	-	-	-	-	94	124	94	(30)	94
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	147	-	147	147	-	-	-	-	-	147	-	(147)	-
Adjustments	-	-	-	-	-	-	-	-	-	177	-	(177)	-
Subtotal	<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>3,181</u>	<u>3,197</u>	<u>3,181</u>	<u>(16)</u>	<u>2,747</u>
Roll Forward	790				339				(16)				(355)
Adjustments:	3	Rounding Adj			1	Rounding Adj			(2)	Rounding Adj			(3)
	177	CAO estimate			-	CAO estimate			-	Insurance Adj			-
Total A-87 Charge/(Rebate)	<u><u>3,990</u></u>				<u><u>774</u></u>				<u><u>3,163</u></u>				<u><u>2,389</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01052557 - YOUTH OFFENDER SUPERVISION

	2019-20				2020-21				2021-22				Prior Year
	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	A-87 Plan Schedule A	Roll Forward Detail 2019-20 Estimate	Roll Forward Detail 2019-20 Actual	Roll Forward Detail 2019-20 Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	11	12	11	(1)	8	13	8	(5)	103	11	103	92	95
Dept of Finance	976	790	976	186	925	1,143	925	(218)	1,007	976	1,007	31	82
Annual Audit	75	52	75	23	50	53	50	(3)	135	75	135	60	85
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	794	739	794	55	871	1,473	871	(602)	972	794	972	178	101
General Insurance	313	214	313	99	227	207	227	20	402	313	402	89	175
Employee Benefits	62	40	62	22	49	91	49	(42)	47	62	47	(15)	(2)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	286	-	286	286	219	198	219	21	375	286	375	89	156
Adjustments	-	-	-	-	-	-	-	-	-	345	-	(345)	-
Subtotal	<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>3,041</u>	<u>2,862</u>	<u>3,041</u>	<u>179</u>	<u>692</u>
Roll Forward	670				(829)				179				1,008
Adjustments:	-	Rounding Adj			-	Rounding Adj			1	Rounding Adj			1
	345	CAO estimate			295	CAO estimate			(402)	Insurance Adj			(697)
Total A-87 Charge/(Rebate)	<u><u>3,532</u></u>				<u><u>1,815</u></u>				<u><u>2,819</u></u>				<u><u>1,004</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01052558 - SB678 COMMUNITY PERFORMANCE INCENTIVE

	2019-20				2020-21				2021-22				Prior Year
	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	A-87 Plan Schedule A	Roll Forward Detail 2019-20 Estimate	Roll Forward Detail 2019-20 Actual	Roll Forward Detail 2019-20 Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	21	19	21	2	19	20	19	(1)	191	21	191	170	172
Dept of Finance	1,144	1,178	1,144	(34)	1,578	1,310	1,578	268	1,167	1,144	1,167	23	(411)
Annual Audit	149	82	149	67	116	84	116	32	249	149	249	100	133
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	775	1,478	775	(703)	1,164	1,473	1,164	(309)	-	775	-	(775)	(1,164)
General Insurance	622	334	622	288	527	325	527	202	743	622	743	121	216
Employee Benefits	62	81	62	(19)	99	91	99	8	-	62	-	(62)	(99)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	568	-	568	568	508	312	508	196	692	568	692	124	184
Adjustments	-	-	-	-	-	-	-	-	-	684	-	(684)	-
Subtotal	<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>3,042</u>	<u>4,025</u>	<u>3,042</u>	<u>(983)</u>	<u>(969)</u>
Roll Forward	169				396				(983)				(1,379)
Adjustments:	1	Rounding Adj			2	Rounding Adj			1	Rounding Adj			(1)
	684	CAO estimate			686	CAO estimate			(743)	Insurance Adj			(1,429)
Total A-87 Charge/(Rebate)	<u><u>4,195</u></u>				<u><u>5,095</u></u>				<u><u>1,317</u></u>				<u><u>(3,778)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01054010 - CA WASTE MANAGEMENT

	2019-20				2020-21				2021-22				Prior Year Variance
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	2	1	(1)	-	2	-	(2)	-	1	-	(1)	-
Dept of Finance	18	20	18	(2)	6	19	6	(13)	27	18	27	9	21
Annual Audit	6	7	6	(1)	-	7	-	(7)	-	6	-	(6)	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	27	26	27	1	-	26	-	(26)	-	27	-	(27)	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	24	-	24	24	-	25	-	(25)	-	24	-	(24)	-
Adjustments	-	-	-	-	-	-	-	-	-	29	-	(29)	-
Subtotal	<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>27</u>	<u>105</u>	<u>27</u>	<u>(78)</u>	<u>21</u>
Roll Forward	21				(73)				(78)				(5)
Adjustments:	1	Rounding Adj			1	Rounding Adj			-	Rounding Adj			(1)
	29	CAO estimate			-	CAO estimate			-	Insurance Adj			-
Total A-87 Charge/(Rebate)	<u><u>127</u></u>				<u><u>(66)</u></u>				<u><u>(51)</u></u>				<u><u>15</u></u>



A-87 COST ALLOCATION DETAIL & COMPARISON

01054012 - MENTAL HEALTH SERVICES ACT

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	195	286	195	(91)	185	369	185	(184)	1,604	195	1,604	1,409	1,419
Dept of Finance	1,381	1,879	1,381	(498)	1,475	1,409	1,475	66	1,441	1,381	1,441	60	(34)
Annual Audit	1,389	1,220	1,389	169	1,106	1,567	1,106	(461)	2,098	1,389	2,098	709	992
County Counsel	146	-	146	146	431	265	431	166	660	146	660	514	229
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	5,815	4,962	5,815	853	5,048	6,102	5,048	(1,054)	6,252	5,815	6,252	437	1,204
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	5,306	-	5,306	5,306	4,867	5,843	4,867	(976)	5,824	5,306	5,824	518	957
Adjustments	-	-	-	-	-	-	-	-	-	6,392	-	(6,392)	-
Subtotal	14,232	8,347	14,232	5,885	13,112	15,555	13,112	(2,443)	17,879	20,624	17,879	(2,745)	4,767
Roll Forward	5,885				(2,443)				(2,745)				(302)
Adjustments:	1	Rounding Adj			(2)	Rounding Adj			-	Rounding Adj			2
	6,392	CAO estimate			6,564	CAO estimate			(6,252)	Insurance Adj			(12,816)
Total A-87 Charge/(Rebate)	<u>26,510</u>				<u>17,231</u>				<u>8,882</u>				<u>(8,349)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01054021 - SUPERIOR REG WORKFORCE ED

	2019-20				2020-21				2021-22				Prior Year Variance
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	52	-	52	52	-	-	-	-	-	52	-	(52)	-
Dept of Finance	349	5	349	344	6	13	6	(7)	6	349	6	(343)	-
Annual Audit	369	-	369	369	-	-	-	-	-	369	-	(369)	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,544	-	1,544	1,544	-	-	-	-	-	1,544	-	(1,544)	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,409	-	1,409	1,409	-	-	-	-	-	1,409	-	(1,409)	-
Adjustments	-	-	-	-	-	-	-	-	-	1,697	-	(1,697)	-
Subtotal	<u>3,723</u>	<u>5</u>	<u>3,723</u>	<u>3,718</u>	<u>6</u>	<u>13</u>	<u>6</u>	<u>(7)</u>	<u>6</u>	<u>5,420</u>	<u>6</u>	<u>(5,414)</u>	-
Roll Forward	3,718				(7)				(5,414)				(5,407)
Adjustments:	(1)	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	1,697	CAO estimate			-	CAO estimate			-	Insurance Adj			-
Total A-87 Charge/(Rebate)	<u><u>9,137</u></u>				<u><u>(1)</u></u>				<u><u>(5,408)</u></u>				<u><u>(5,407)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01054045 - MOSQUITO ABATEMENT ASSESSMENT AREA

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
<b>Service Departments:</b>													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	12	19	12	(7)	12	21	12	(9)	84	12	84	72	72
Dept of Finance	214	342	214	(128)	228	268	228	(40)	640	214	640	426	412
Annual Audit	87	79	87	8	71	91	71	(20)	110	87	110	23	39
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	364	324	364	40	323	353	323	(30)	329	364	329	(35)	6
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	332	-	332	332	311	338	311	(27)	307	332	307	(25)	(4)
Adjustments	-	-	-	-	-	-	-	-	-	400	-	(400)	-
<b>Subtotal</b>	<b>1,009</b>	<b>764</b>	<b>1,009</b>	<b>245</b>	<b>945</b>	<b>1,071</b>	<b>945</b>	<b>(126)</b>	<b>1,470</b>	<b>1,409</b>	<b>1,470</b>	<b>61</b>	<b>525</b>
Roll Forward	245				(126)				61				187
Adjustments:	-	Rounding Adj			(1)	Rounding Adj			2	Rounding Adj			3
	400	CAO estimate			420	CAO estimate			(329)	Insurance Adj			(749)
													-
<b>Total A-87 Charge/(Rebate)</b>	<b>1,654</b>				<b>1,238</b>				<b>1,204</b>				<b>(34)</b>

A-87 COST ALLOCATION DETAIL & COMPARISON

01054840 - MEMORIAL HALL TRUST

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	17,841	-	-	-	26,074	-	26,074	26,074	8,233
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	-	-	-	2	-	-	-	24	2	24	22	22
Dept of Finance	72	-	-	-	55	-	-	-	112	72	112	40	57
Annual Audit	15	-	-	-	10	-	-	-	32	15	32	17	22
County Counsel	-	-	-	-	-	-	-	-	55	-	55	55	55
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	64	-	-	-	11,605	-	-	-	17,779	64	17,779	17,715	6,174
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	59	-	-	-	46	-	-	-	88	59	88	29	42
Adjustments	-	-	-	-	-	-	-	-	-	71	-	(71)	-
Subtotal	<u>212</u>	-	-	-	<u>29,559</u>	-	-	-	<u>44,164</u>	283	44,164	43,881	14,605
Roll Forward	-				-				43,881				43,881
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	71	CAO estimate			62	CAO estimate			(17,779)	Insurance Adj			(17,841)
Total A-87 Charge/(Rebate)	<u><u>283</u></u>				<u><u>29,621</u></u>				<u><u>70,266</u></u>				<u><u>40,645</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01055011 - IHSS PUBLIC AUTHORITY

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	23	-	-	-	-	-	-	-	872	23	872	849	872
Dept of Finance	1,084	-	-	-	984	-	-	-	1,048	1,084	1,048	(36)	64
Annual Audit	166	-	-	-	-	-	-	-	311	166	311	145	311
County Counsel	2,657	-	-	-	1,226	-	-	-	137	2,657	137	(2,520)	(1,089)
Personnel	(268)	-	-	-	(183)	-	-	-	(53)	(268)	(53)	215	130
General Insurance	694	-	-	-	-	-	-	-	613	694	613	(81)	613
Employee Benefits	(1)	-	-	-	(6)	-	-	-	(1)	(1)	(1)	-	5
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	634	-	-	-	-	-	-	-	571	634	571	(63)	571
Adjustments	-	-	-	-	-	-	-	-	-	763	-	(763)	-
Subtotal	4,989	-	-	-	2,021	-	-	-	3,498	5,752	3,498	(2,254)	1,477
Roll Forward	-				-				(2,254)				(2,254)
Adjustments:	-	Rounding Adj			(1)	Rounding Adj			-	Rounding Adj			1
	763	CAO estimate			-	CAO estimate			(613)	Insurance Adj			(613)
Total A-87 Charge/(Rebate)	<u>5,752</u>				<u>2,020</u>				<u>631</u>				<u>(1,389)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01055340 - CHILD SUPPORT

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	7,333	7,333	7,333	-	-	7,333	-	(7,333)	-	7,333	-	(7,333)	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	42	79	42	(37)	51	78	51	(27)	6,101	42	6,101	6,059	6,050
Dept of Finance	6,003	5,601	6,003	402	7,068	5,031	7,068	2,037	10,074	6,003	10,074	4,071	3,006
Annual Audit	301	337	301	(36)	307	341	307	(34)	847	301	847	546	540
County Counsel	3,172	501	3,172	2,671	5,832	1,799	5,832	4,033	13,141	3,172	13,141	9,969	7,309
Personnel	6,875	5,911	6,875	964	6,466	5,892	6,466	574	9,629	6,875	9,629	2,754	3,163
General Insurance	3,351	2,108	3,351	1,243	4,031	2,090	4,031	1,941	4,597	3,351	4,597	1,246	566
Employee Benefits	497	323	497	174	135	823	135	(688)	963	497	963	466	828
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,138	-	1,138	1,138	1,336	1,239	1,336	97	1,215	1,138	1,215	77	(121)
Adjustments	-	-	-	-	-	-	-	-	-	1,371	-	(1,371)	-
Subtotal	28,712	22,193	28,712	6,519	25,226	24,626	25,226	600	46,567	30,083	46,567	16,484	21,341
Roll Forward	6,519				600				16,484				15,884
Adjustments:	1	Rounding Adj			2	Rounding Adj			2	Rounding Adj			-
	1,371	CAO estimate			(102,782)	CAO estimate			(4,597)	Insurance Adj			98,185
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>36,603</u>				<u>(76,954)</u>				<u>58,456</u>				<u>135,410</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01062136 - COURT SECURITY

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	95	-	95	95	186	-	186	186	91
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	27	38	27	(11)	42	41	42	1	267	27	267	240	225
Dept of Finance	1,914	1,968	1,914	(54)	2,011	1,732	2,011	279	3,588	1,914	3,588	1,674	1,577
Annual Audit	190	160	190	30	252	174	252	78	349	190	349	159	97
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	2,578	2,956	2,578	(378)	(1,079)	1,473	(1,079)	(2,552)	5,834	2,578	5,834	3,256	6,913
General Insurance	908	675	908	233	1,260	763	1,260	497	1,170	908	1,170	262	(90)
Employee Benefits	(257)	161	(257)	(418)	(682)	91	(682)	(773)	(135)	(257)	(135)	122	547
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	725	-	725	725	1,111	650	1,111	461	968	725	968	243	(143)
Adjustments	-	-	-	-	-	-	-	-	-	874	-	(874)	-
Subtotal	<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>12,227</u>	<u>6,959</u>	<u>12,227</u>	<u>5,268</u>	<u>9,217</u>
Roll Forward	127				(1,914)				5,268				7,182
Adjustments:	1	Rounding Adj			(2)	Rounding Adj			(1)	Rounding Adj			1
	874	CAO estimate			1,498	CAO estimate			(1,170)	Insurance Adj			(2,668)
Total A-87 Charge/(Rebate)	<u><u>7,087</u></u>				<u><u>2,592</u></u>				<u><u>16,324</u></u>				<u><u>13,732</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01062150 - LOCAL COMMUNITY CORRECTIONS

	2019-20				2020-21				2021-22				Prior Year
	A-87 Plan	2017-18	2017-18	Difference	A-87 Plan	2018-19	2018-19	Difference	A-87 Plan	2019-20	2019-20	Difference	
	Schedule A	Estimate	Actual		Schedule A	Estimate	Actual		Schedule A	Estimate	Actual		
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	105	93	105	12	114	97	114	17	784	105	784	679	670
Dept of Finance	3,624	3,284	3,624	340	4,259	3,157	4,259	1,102	3,678	3,624	3,678	54	(581)
Annual Audit	750	398	750	352	681	412	681	269	1,026	750	1,026	276	345
County Counsel	-	-	-	-	265	-	265	265	-	-	-	-	(265)
Personnel	4,174	4,433	4,174	(259)	4,357	3,683	4,357	674	3,889	4,174	3,889	(285)	(468)
General Insurance	3,140	1,619	3,140	1,521	3,108	1,606	3,108	1,502	3,057	3,140	3,057	(83)	(51)
Employee Benefits	311	242	311	69	247	227	247	20	188	311	188	(123)	(59)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	2,865	-	2,865	2,865	2,977	1,538	2,977	1,439	2,848	2,865	2,848	(17)	(129)
Adjustments	-	-	-	-	-	-	-	-	-	3,451	-	(3,451)	-
Subtotal	<u>14,969</u>	<u>10,069</u>	<u>14,969</u>	<u>4,900</u>	<u>16,008</u>	<u>10,720</u>	<u>16,008</u>	<u>5,288</u>	<u>15,470</u>	<u>18,420</u>	<u>15,470</u>	<u>(2,950)</u>	<u>(538)</u>
Roll Forward	4,900				5,288				(2,950)				(8,238)
Adjustments:	(1)	Rounding Adj			(1)	Rounding Adj			-	Rounding Adj			1
	3,451	CAO estimate			4,042	CAO estimate			(3,057)	Insurance Adj			(7,099)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>23,319</u></u>				<u><u>25,337</u></u>				<u><u>9,463</u></u>				<u><u>(15,874)</u></u>



A-87 COST ALLOCATION DETAIL & COMPARISON

01200000 - ROAD

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	2,059	2,287	2,059	(228)	-	2,059	-	(2,059)	3,028	2,059	3,028	969	3,028
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	832	1,247	832	(415)	741	910	741	(169)	13,937	832	13,937	13,105	13,196
Dept of Finance	21,757	23,359	21,757	(1,602)	23,335	20,797	23,335	2,538	26,397	21,757	26,397	4,640	3,062
Annual Audit	5,930	5,316	5,930	614	4,435	3,864	4,435	571	6,881	5,930	6,881	951	2,446
County Counsel	5,505	-	5,505	5,505	2,319	4,153	2,319	(1,834)	8,468	5,505	8,468	2,963	6,149
Personnel	24,848	20,721	24,848	4,127	23,027	25,631	23,027	(2,604)	29,216	24,848	29,216	4,368	6,189
General Insurance	205,541	61,855	205,541	143,686	233,523	153,331	233,523	80,192	289,867	205,541	289,867	84,326	56,344
Employee Benefits	1,943	958	1,943	985	1,045	1,575	1,045	(530)	18	1,943	18	(1,925)	(1,027)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	22,641	-	22,641	22,641	19,493	14,388	19,493	5,105	17,556	22,641	17,556	(5,085)	(1,937)
Adjustments	-	-	-	-	-	-	-	-	-	27,274	-	(27,274)	-
Subtotal	291,056	115,743	291,056	175,313	307,918	226,708	307,918	81,210	395,368	318,330	395,368	77,038	87,450
Roll Forward	175,313				81,210				77,038				(4,172)
Adjustments:	(1)	Rounding Adj			2	Rounding Adj			(2)	Rounding Adj			(4)
	27,274	CAO estimate			26,290	CAO estimate			(289,867)	Insurance Adj			(316,157)
	-				-				-				-
Total A-87 Charge/(Rebate)	493,642				415,420				182,537				(232,883)

A-87 COST ALLOCATION DETAIL & COMPARISON

01401140 - ADVERTISING COUNTY RESOURCES

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	-	-	-	9	-	-	-	91	1	91	90	82
Dept of Finance	10	-	-	-	828	-	-	-	551	10	551	541	(277)
Annual Audit	5	-	-	-	53	-	-	-	120	5	120	115	67
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	871	-	-	-	-	-	-	-	(871)
General Insurance	20	-	-	-	242	-	-	-	357	20	357	337	115
Employee Benefits	-	-	-	-	49	-	-	-	-	-	-	-	(49)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	19	-	-	-	233	-	-	-	332	19	332	313	99
Adjustments	-	-	-	-	-	-	-	-	-	22	-	(22)	-
Subtotal	55	-	-	-	2,285	-	-	-	1,451	77	1,451	1,374	(834)
Roll Forward	-				-				1,374				1,374
Adjustments:	-	Rounding Adj			1	Rounding Adj			-	Rounding Adj			(1)
	22	CAO estimate			315	CAO estimate			(357)	Insurance Adj			(672)
Total A-87 Charge/(Reb:	<u>77</u>				<u>2,601</u>				<u>2,468</u>				<u>(133)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01602270 - FISH & GAME COMMISSION

	2019-20				2020-21				2021-22				Prior Year Variance
	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	A-87 Plan Schedule A	Roll Forward Detail 2019-20 Estimate	Roll Forward Detail 2019-20 Actual	Roll Forward Detail 2019-20 Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	1	1	-	1	2	1	(1)	6	1	6	5	5
Dept of Finance	69	317	69	(248)	385	371	385	14	36	69	36	(33)	(349)
Annual Audit	6	5	6	1	5	7	5	(2)	8	6	8	2	3
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	739	-	(739)	871	737	871	134	-	-	-	-	(871)
General Insurance	25	22	25	3	22	26	22	(4)	23	25	23	(2)	1
Employee Benefits	-	40	-	(40)	49	45	49	4	-	-	-	-	(49)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	23	-	23	23	21	25	21	(4)	21	23	21	(2)	-
Adjustments	-	-	-	-	-	-	-	-	-	28	-	(28)	-
Subtotal	124	1,124	124	(1,000)	1,354	1,213	1,354	141	94	152	94	(58)	(1,260)
Roll Forward	(1,000)				141				(58)				(199)
Adjustments:	(2)	Rounding Adj			3	Rounding Adj			-	Rounding Adj			(3)
	28	CAO estimate			29	CAO estimate			(23)	Insurance Adj			(52)
	850	Discharge Adj			-	Discharge Adj			(13)	Discharge Adj			(13)
Total A-87 Charge/(Reb):	-				1,527				-				(1,527)

A-87 COST ALLOCATION DETAIL & COMPARISON

01906020 - OFFICE OF EDUCATION

	2019-20				2020-21				2021-22				Prior Year
	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	A-87 Plan Schedule A	Roll Forward Detail 2019-20 Estimate	Roll Forward Detail 2019-20 Actual	Roll Forward Detail 2019-20 Difference	
Service Departments:													
Building Use	-	6,478	-	(6,478)	-	6,478	-	(6,478)	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	15	13	15	2	20	19	20	1	105	15	105	90	85
Dept of Finance	94,850	94,436	94,850	414	97,168	112,893	97,168	(15,725)	88,891	94,850	88,891	(5,959)	(8,277)
Annual Audit	106	57	106	49	117	81	117	36	137	106	137	31	20
County Counsel	-	-	-	-	-	424	-	(424)	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	445	508	445	(63)	536	609	536	(73)	409	445	409	(36)	(127)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	406	-	406	406	516	302	516	214	381	406	381	(25)	(135)
Adjustments	-	-	-	-	-	-	-	-	-	489	-	(489)	-
Subtotal	95,822	101,492	95,822	(5,670)	98,357	120,806	98,357	(22,449)	89,923	96,311	89,923	(6,388)	(8,434)
Roll Forward	(5,670)				(22,449)				(6,388)				16,061
Adjustments:	1	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	489	CAO estimate			697	CAO estimate			(409)	Insurance Adj			(1,106)
	-				-				-				-
Total A-87 Charge/(Rebate)	90,642				76,605				83,126				6,521

A-87 COST ALLOCATION DETAIL & COMPARISON

02000000 - SOLID WASTE

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	369	139	369	230	-	369	-	(369)	155	369	155	(214)	155
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	389	422	389	(33)	515	492	515	23	19,974	389	19,974	19,585	19,459
Dept of Finance	6,917	7,755	6,917	(838)	11,464	19,990	11,464	(8,526)	11,830	6,917	11,830	4,913	366
Annual Audit	2,770	1,800	2,770	970	3,080	2,085	3,080	995	7,300	2,770	7,300	4,530	4,220
County Counsel	3,719	-	3,719	3,719	2,485	31,514	2,485	(29,029)	14,351	3,719	14,351	10,632	11,866
Personnel	5,081	5,060	5,081	21	6,100	4,419	6,100	1,681	6,806	5,081	6,806	1,725	706
General Insurance	11,731	7,357	11,731	4,374	15,721	8,221	15,721	7,500	23,942	11,731	23,942	12,211	8,221
Employee Benefits	(38)	282	(38)	(320)	(166)	273	(166)	(439)	666	(38)	666	704	832
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	10,582	-	10,582	10,582	13,557	7,777	13,557	5,780	20,270	10,582	20,270	9,688	6,713
Adjustments	-	-	-	-	-	-	-	-	-	12,748	-	(12,748)	-
Subtotal	<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>105,294</u>	<u>54,268</u>	<u>105,294</u>	<u>51,026</u>	<u>52,538</u>
Roll Forward	18,705				(22,384)				51,026				73,410
Adjustments:	-	Rounding Adj			1	Rounding Adj			1	Rounding Adj			-
	12,748	CAO estimate			18,284	CAO estimate			(23,942)	Insurance Adj			(42,226)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>72,973</u></u>				<u><u>48,657</u></u>				<u><u>132,379</u></u>				<u><u>83,722</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02040205 - ORLAND AIRPORT

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	28	33	28	(5)	41	96	41	(55)	4,155	28	4,155	4,127	4,114
Dept of Finance	673	513	673	160	727	692	727	35	549	673	549	(124)	(178)
Annual Audit	200	142	200	58	243	408	243	(165)	229	200	229	29	(14)
County Counsel	134	-	134	134	1,557	477	1,557	1,080	4,756	134	4,756	4,622	3,199
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	839	580	839	259	1,106	1,588	1,106	(482)	682	839	682	(157)	(424)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	765	-	765	765	1,066	1,521	1,066	(455)	635	765	635	(130)	(431)
Adjustments	-	-	-	-	-	-	-	-	-	922	-	(922)	-
Subtotal	<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>11,006</u>	<u>3,561</u>	<u>11,006</u>	<u>7,445</u>	<u>6,266</u>
Roll Forward	1,371				(42)				7,445				7,487
Adjustments:	1	Rounding Adj			1	Rounding Adj			(2)	Rounding Adj			(3)
	922	CAO estimate			1,438	CAO estimate			(682)	Insurance Adj			(2,120)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>4,933</u></u>				<u><u>6,137</u></u>				<u><u>17,767</u></u>				<u><u>11,630</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02040207 - WILLOWS AIRPORT

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	27	35	27	(8)	44	97	44	(53)	3,431	27	3,431	3,404	3,387
Dept of Finance	590	627	590	(37)	715	803	715	(88)	585	590	585	(5)	(130)
Annual Audit	200	148	200	52	265	410	265	(145)	475	200	475	275	210
County Counsel	5,272	-	5,272	5,272	6,316	4,039	6,316	2,277	907	5,272	907	(4,365)	(5,409)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	818	601	818	217	1,212	1,598	1,212	(386)	1,024	818	1,024	206	(188)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	747	-	747	747	1,168	1,530	1,168	(362)	954	747	954	207	(214)
Adjustments	-	-	-	-	-	-	-	-	-	899	-	(899)	-
Subtotal	<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>7,376</u>	<u>8,553</u>	<u>7,376</u>	<u>(1,177)</u>	<u>(2,344)</u>
Roll Forward	6,243				1,243				(1,177)				(2,420)
Adjustments:	-	Rounding Adj			1	Rounding Adj			(1)	Rounding Adj			(2)
	899	CAO estimate			1,576	CAO estimate			(1,024)	Insurance Adj			(2,600)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>14,796</u></u>				<u><u>12,540</u></u>				<u><u>5,174</u></u>				<u><u>(7,366)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02200000 - FLEET OPERATIONS

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	120	134	120	(14)	100	126	100	(26)	2,196	120	2,196	2,076	2,096
Dept of Finance	3,873	4,467	3,873	(594)	3,862	3,531	3,862	331	3,762	3,873	3,762	(111)	(100)
Annual Audit	856	570	856	286	597	535	597	62	1,065	856	1,065	209	468
County Counsel	36	-	36	36	-	-	-	-	-	36	-	(36)	-
Personnel	3,438	2,956	3,438	482	3,486	2,946	3,486	540	3,889	3,438	3,889	451	403
General Insurance	3,950	2,374	3,950	1,576	3,167	2,371	3,167	796	3,729	3,950	3,729	(221)	562
Employee Benefits	249	161	249	88	155	182	155	(27)	188	249	188	(61)	33
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	3,268	-	3,268	3,268	2,629	1,994	2,629	635	2,957	3,268	2,957	(311)	328
Adjustments	-	-	-	-	-	-	-	-	-	3,937	-	(3,937)	-
Subtotal	15,790	10,662	15,790	5,128	13,996	11,685	13,996	2,311	17,786	19,727	17,786	(1,941)	3,790
Roll Forward	5,128				2,311				(1,941)				(4,252)
Adjustments:	(2)	Rounding Adj			3	Rounding Adj			2	Rounding Adj			(1)
	3,937	CAO estimate			3,546	CAO estimate			(3,729)	Insurance Adj			(7,275)
Total A-87 Charge/(Rebate)	<u>24,853</u>				<u>19,856</u>				<u>12,118</u>				<u>(7,738)</u>



A-87 COST ALLOCATION DETAIL & COMPARISON

02210000 - UNDERGROUND STORAGE TANKS

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	16	26	16	(10)	16	27	16	(11)	1,067	16	1,067	1,051	1,051
Dept of Finance	273	516	273	(243)	255	244	255	11	701	273	701	428	446
Annual Audit	116	110	116	6	95	115	95	(20)	148	116	148	32	53
County Counsel	1,830	-	1,830	1,830	497	2,517	497	(2,020)	137	1,830	137	(1,693)	(360)
Personnel	(756)	(220)	(756)	(536)	(275)	(1,313)	(275)	1,038	(357)	(756)	(357)	399	(82)
General Insurance	484	448	484	36	434	447	434	(13)	442	484	442	(42)	8
Employee Benefits	(654)	(118)	(654)	(536)	(393)	(142)	(393)	(251)	(126)	(654)	(126)	528	267
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	442	-	442	442	419	429	419	(10)	412	442	412	(30)	(7)
Adjustments	-	-	-	-	-	-	-	-	-	532	-	(532)	-
Subtotal	1,751	762	1,751	989	1,048	2,324	1,048	(1,276)	2,424	2,283	2,424	141	1,376
Roll Forward	989				(1,276)				141				1,417
Adjustments:	2	Rounding Adj			-	Rounding Adj			2	Rounding Adj			2
	532	CAO estimate			564	CAO estimate			(442)	Insurance Adj			(1,006)
Total A-87 Charge/(Rebate)	<u>3,274</u>				<u>336</u>				<u>2,125</u>				<u>1,789</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02220000 - VEGETATION & ENVIRONMENTAL MGMT

	2019-20				2020-21				2021-22				Prior Year Variance
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	7	13	7	(6)	7	13	7	(6)	50	7	50	43	43
Dept of Finance	126	289	126	(163)	103	155	103	(52)	69	126	69	(57)	(34)
Annual Audit	51	56	51	(5)	42	57	42	(15)	66	51	66	15	24
County Counsel	-	-	-	-	-	-	-	-	110	-	110	110	110
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	215	229	215	(14)	191	223	191	(32)	196	215	196	(19)	5
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	196	-	196	196	184	213	184	(29)	183	196	183	(13)	(1)
Adjustments	-	-	-	-	-	-	-	-	-	236	-	(236)	-
Subtotal	<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>674</u>	<u>831</u>	<u>674</u>	<u>(157)</u>	<u>147</u>
Roll Forward	8				(134)				(157)				(23)
Adjustments:	1	Rounding Adj			(3)	Rounding Adj			(1)	Rounding Adj			2
	236	CAO estimate			248	CAO estimate			(196)	Insurance Adj			(444)
Total A-87 Charge/(Rebate)	<u><u>840</u></u>				<u><u>638</u></u>				<u><u>320</u></u>				<u><u>(318)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02224170 - TRI-COUNTY BEE

	2019-20				2020-21				2021-22				Prior Year
	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	A-87 Plan Schedule A	Roll Forward Detail 2019-20 Estimate	2019-20 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	1	-	(1)	-	1	-	(1)	-	-	-	-	-
Dept of Finance	14	23	14	(9)	14	15	14	(1)	-	14	-	(14)	(14)
Annual Audit	2	2	2	-	2	3	2	(1)	-	2	-	(2)	(2)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	9	10	9	(1)	8	10	8	(2)	-	9	-	(9)	(8)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	9	-	9	9	8	9	8	(1)	-	9	-	(9)	(8)
Adjustments	-	-	-	-	-	-	-	-	-	10	-	(10)	-
Subtotal	<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>-</u>	<u>44</u>	<u>-</u>	<u>(44)</u>	<u>(32)</u>
Roll Forward	(2)				(6)				(44)				(38)
Adjustments:	1	Rounding Adj			2	Rounding Adj			-	Rounding Adj			(2)
	10	CAO estimate			11	CAO estimate			-	Insurance Adj			(11)
Total A-87 Charge/(Rebate)	<u><u>43</u></u>				<u><u>39</u></u>				<u><u>(44)</u></u>				<u><u>(83)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02260000 - PUBLIC WORKS AGENCY

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	656	638	656	18	4,798	656	4,798	4,142	1,615	656	1,615	959	(3,183)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	54	167	54	(113)	50	182	50	(132)	7,351	54	7,351	7,297	7,301
Dept of Finance	6,536	5,967	6,536	569	7,284	7,539	7,284	(255)	6,898	6,536	6,898	362	(386)
Annual Audit	384	712	384	(328)	298	773	298	(475)	515	384	515	131	217
County Counsel	14,016	44,733	14,016	(30,717)	35,455	3,933	35,455	31,522	12,839	14,016	12,839	(1,177)	(22,616)
Personnel	6,373	4,182	6,373	2,191	5,600	3,419	5,600	2,181	3,805	6,373	3,805	(2,568)	(1,795)
General Insurance	11,404	12,315	11,404	(911)	15,865	12,245	15,865	3,620	16,203	11,404	16,203	4,799	338
Employee Benefits	544	525	544	19	297	516	297	(219)	329	544	329	(215)	32
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,466	-	1,466	1,466	1,313	2,883	1,313	(1,570)	1,430	1,466	1,430	(36)	117
Adjustments	-	-	-	-	-	-	-	-	-	1,766	-	(1,766)	-
Subtotal	41,433	69,239	41,433	(27,806)	70,960	32,146	70,960	38,814	50,985	43,199	50,985	7,786	(19,975)
Roll Forward	(27,806)				38,814				7,786				(31,028)
Adjustments:	(1)	Rounding Adj			2	Rounding Adj			1	Rounding Adj			(1)
	1,766	CAO estimate			1,771	CAO estimate			(16,203)	Insurance Adj			(17,974)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>15,392</u>				<u>111,547</u>				<u>42,569</u>				<u>(68,978)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02261000 - PCDS PERMIT CENTER

	2019-20				2020-21				2021-22				Prior Year Variance
	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	A-87 Plan Schedule A	Roll Forward Detail 2019-20 Estimate	Roll Forward Detail 2019-20 Actual	Roll Forward Detail 2019-20 Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	15	-	-	-	15	-	-	-	134	15	134	119	119
Dept of Finance	180	-	-	-	300	-	-	-	1,221	180	1,221	1,041	921
Annual Audit	105	-	-	-	90	-	-	-	175	105	175	70	85
County Counsel	219	-	-	-	-	-	-	-	165	219	165	(54)	165
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	439	-	-	-	410	-	-	-	521	439	521	82	111
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	400	-	-	-	396	-	-	-	485	400	485	85	89
Adjustments	-	-	-	-	-	-	-	-	-	482	-	(482)	-
Subtotal	<u>1,358</u>	-	-	-	<u>1,211</u>	-	-	-	<u>2,701</u>	<u>1,840</u>	<u>2,701</u>	<u>861</u>	<u>1,490</u>
Roll Forward	-				-				861				861
Adjustments:	-	Rounding Adj			(1)	Rounding Adj			2	Rounding Adj			3
	482	CAO estimate			534	CAO estimate			(521)	Insurance Adj			(1,055)
Total A-87 Charge/(Rebate)	<u><u>1,840</u></u>				<u><u>1,744</u></u>				<u><u>3,043</u></u>				<u><u>1,299</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02261120 - COUNTY FACILITIES ISF

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	989	1,008	989	(19)	964	988	964	(24)	1,667	989	1,667	678	703
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	206	207	206	(1)	237	332	237	(95)	7,170	206	7,170	6,964	6,933
Dept of Finance	10,920	8,228	10,920	2,692	12,978	7,272	12,978	5,706	12,338	10,920	12,338	1,418	(640)
Annual Audit	1,471	883	1,471	588	1,420	1,407	1,420	13	2,150	1,471	2,150	679	730
County Counsel	3,755	-	3,755	3,755	6,859	36	6,859	6,823	1,017	3,755	1,017	(2,738)	(5,842)
Personnel	11,827	10,344	11,827	1,483	15,023	8,102	15,023	6,921	14,063	11,827	14,063	2,236	(960)
General Insurance	7,818	5,000	7,818	2,818	8,091	6,878	8,091	1,213	8,542	7,818	8,542	724	451
Employee Benefits	870	565	870	305	89	500	89	(411)	902	870	902	32	813
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	5,621	-	5,621	5,621	6,250	5,246	6,250	1,004	5,962	5,621	5,962	341	(288)
Adjustments	-	-	-	-	-	-	-	-	-	6,771	-	(6,771)	-
Subtotal	43,477	26,235	43,477	17,242	51,911	30,761	51,911	21,150	53,811	50,248	53,811	3,563	1,900
Roll Forward	17,242				21,150				3,563				(17,587)
Adjustments:	3	Rounding Adj			2	Rounding Adj			(2)	Rounding Adj			(4)
	6,771	CAO estimate			8,429	CAO estimate			(8,542)	Insurance Adj			(16,971)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>67,493</u>				<u>81,492</u>				<u>48,830</u>				<u>(32,662)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02280000 - DATA PROCESSING ISF

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	257	261	257	(4)	321	257	321	64	-	257	-	(257)	(321)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	61	76	61	(15)	65	88	65	(23)	7,753	61	7,753	7,692	7,688
Dept of Finance	8,271	5,189	8,271	3,082	19,326	14,444	19,326	4,882	13,276	8,271	13,276	5,005	(6,050)
Annual Audit	436	323	436	113	390	375	390	15	666	436	666	230	276
County Counsel	1,750	-	1,750	1,750	-	-	-	-	-	1,750	-	(1,750)	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,928	1,389	1,928	539	1,934	1,539	1,934	395	1,986	1,928	1,986	58	52
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,665	-	1,665	1,665	1,718	1,399	1,718	319	1,850	1,665	1,850	185	132
Adjustments	-	-	-	-	-	-	-	-	-	2,005	-	(2,005)	-
Subtotal	14,368	7,238	14,368	7,130	23,754	18,102	23,754	5,652	25,531	16,373	25,531	9,158	1,777
Roll Forward	7,130	Rounding Adj			5,652	Rounding Adj			9,158	Rounding Adj			3,506
Adjustments:	-				2				(1)				(3)
	2,005	CAO estimate			2,318	CAO estimate			(1,986)	Insurance Adj			(4,304)
	-				-				-				-
Total A-87 Charge/(Reb:	<u>23,503</u>				<u>31,726</u>				<u>32,702</u>				<u>976</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02310000 - UTILITIES ISF

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	59	-	-	-	565	-	-	-	506
Dept of Finance	-	-	-	-	(13,895)	-	-	-	19,455	-	-	-	33,350
Annual Audit	-	-	-	-	353	-	-	-	739	-	-	-	386
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	(590)	-	-	-	-	-	-	-	590
General Insurance	-	-	-	-	1,613	-	-	-	2,202	-	-	-	589
Employee Benefits	-	-	-	-	(49)	-	-	-	-	-	-	-	49
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	1,555	-	-	-	2,051	-	-	-	496
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	(10,954)	-	-	-	25,012	-	-	-	35,966
Roll Forward	-	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
Adjustments:	-				(1)				-				1
	-	CAO estimate			2,097	CAO estimate			(2,202)	Insurance Adj			(4,299)
	-				-				-				-
Total A-87 Charge/(Rebate)	-				(8,858)				22,810				31,668



A-87 COST ALLOCATION DETAIL & COMPARISON

03230000 - FIRE CHIEF'S ASSOCIATION

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior Year
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-
Roll Forward	-				-				-				-
Adjustments:	-				-				-				-
Total A-87 Charge/(Rebate)	-				-				-				-

A-87 COST ALLOCATION DETAIL & COMPARISON

04050000 - COURT

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	1,415	-	1,415	1,415	2,831	-	2,831	2,831	1,416
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	236	432	236	(196)	229	443	229	(214)	1,844	236	1,844	1,608	1,615
Dept of Finance	4,086	3,677	4,086	409	3,780	3,094	3,780	686	2,582	4,086	2,582	(1,504)	(1,198)
Annual Audit	1,685	1,842	1,685	(157)	1,371	1,880	1,371	(509)	2,162	1,685	2,162	477	791
County Counsel	977	-	977	977	5,554	-	5,554	5,554	467	977	467	(510)	(5,087)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	18,056	15,356	18,056	2,700	7,875	15,580	7,875	(7,705)	8,431	18,056	8,431	(9,625)	556
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	6,436	-	6,436	6,436	6,036	7,012	6,036	(976)	6,002	6,436	6,002	(434)	(34)
Adjustments	-	-	-	-	-	-	-	-	-	7,753	-	(7,753)	-
Subtotal	<u>31,476</u>	<u>21,307</u>	<u>31,476</u>	<u>10,169</u>	<u>26,260</u>	<u>28,009</u>	<u>26,260</u>	<u>(1,749)</u>	<u>24,319</u>	<u>39,229</u>	<u>24,319</u>	<u>(14,910)</u>	<u>(1,941)</u>
Roll Forward	10,169				(1,749)				(14,910)				(13,161)
Adjustments:	(1)	Rounding Adj			2	Rounding Adj			1	Rounding Adj			(1)
	7,753	CAO estimate			8,141	CAO estimate			(8,431)	Insurance Adj			(16,572)
	(49,397)	Discharge Adj			(32,654)	Discharge Adj			(979)	Discharge Adj			31,675
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>-</u></u>				<u><u>-</u></u>				<u><u>-</u></u>				<u><u>-</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04100000 - LAW LIBRARY

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	92	-	92	92	164	-	164	164	72
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	1	1	-	1	1	1	-	4	1	4	3	3
Dept of Finance	40	15	40	25	48	76	48	(28)	58	40	58	18	10
Annual Audit	4	4	4	-	3	4	3	(1)	6	4	6	2	3
County Counsel	401	-	401	401	2,409	-	2,409	2,409	2,635	401	2,635	2,234	226
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	17	15	17	2	59	15	59	44	72	17	72	55	13
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	16	-	16	16	15	14	15	1	16	16	16	-	1
Adjustments	-	-	-	-	-	-	-	-	-	19	-	(19)	-
Subtotal	479	35	479	444	2,627	110	2,627	2,517	2,955	498	2,955	2,457	328
Roll Forward	444				2,517				2,457				2,457
Adjustments:	(1)	Rounding Adj			-	Rounding Adj			(1)	Rounding Adj			(1)
	19	CAO estimate			20	CAO estimate			(72)	Insurance Adj			(92)
Total A-87 Charge/(Rebate)	941				5,164				5,339				2,692

A-87 COST ALLOCATION DETAIL & COMPARISON

04250000 - LOCAL TRANSPORTATION TRUST

	2019-20				2020-21				2021-22				Prior Year Variance
	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	A-87 Plan Schedule A	Roll Forward Detail 2019-20 Estimate	Roll Forward Detail 2019-20 Actual	Roll Forward Detail 2019-20 Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	69	92	69	(23)	82	103	82	(21)	602	69	602	533	520
Dept of Finance	610	774	610	(164)	811	552	811	259	706	610	706	96	(105)
Annual Audit	490	393	490	97	490	436	490	54	787	490	787	297	297
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	2,053	1,601	2,053	452	2,239	1,699	2,239	540	2,345	2,053	2,345	292	106
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,874	-	1,874	1,874	2,158	1,627	2,158	531	2,185	1,874	2,185	311	27
Adjustments	-	-	-	-	-	-	-	-	-	2,257	-	(2,257)	-
Subtotal	<u>5,096</u>	<u>2,860</u>	<u>5,096</u>	<u>2,236</u>	<u>5,780</u>	<u>4,417</u>	<u>5,780</u>	<u>1,363</u>	<u>6,625</u>	<u>7,353</u>	<u>6,625</u>	<u>(728)</u>	<u>845</u>
Roll Forward	2,236				1,363				(728)				(2,091)
Adjustments:	(1)	Rounding Adj			-	Rounding Adj			(2)	Rounding Adj			(2)
	2,257	CAO estimate			2,911	CAO estimate			(2,345)	Insurance Adj			(5,256)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>9,588</u></u>				<u><u>10,054</u></u>				<u><u>3,550</u></u>				<u><u>(6,504)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04260000 - TRANSPORTATION ADMIN

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	317	317	317	-	-	317	-	(317)	-	317	-	(317)	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	66	33	66	33	64	28	64	36	825	66	825	759	761
Dept of Finance	541	409	541	132	685	242	685	443	509	541	509	(32)	(176)
Annual Audit	472	141	472	331	382	120	382	262	456	472	456	(16)	74
County Counsel	36	-	36	36	-	773	-	(773)	-	36	-	(36)	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	2,089	656	2,089	1,433	1,745	554	1,745	1,191	1,359	2,089	1,359	(730)	(386)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,802	-	1,802	1,802	1,682	449	1,682	1,233	1,266	1,802	1,266	(536)	(416)
Adjustments	-	-	-	-	-	-	-	-	-	2,171	-	(2,171)	-
Subtotal	<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>4,415</u>	<u>7,494</u>	<u>4,415</u>	<u>(3,079)</u>	<u>(143)</u>
Roll Forward	3,767				2,075				(3,079)				(5,154)
Adjustments:	2	Rounding Adj			(2)	Rounding Adj			-	Rounding Adj			2
	2,171	CAO estimate			2,269	CAO estimate			(1,359)	Insurance Adj			(3,628)
													-
Total A-87 Charge/(Rebate)	<u><u>11,263</u></u>				<u><u>8,900</u></u>				<u><u>(23)</u></u>				<u><u>(8,923)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04280000 - GLENN COUNTY TRANSIT

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	24	16	24	8	25	19	25	6	201	24	201	177	176
Dept of Finance	399	791	399	(392)	404	329	404	75	330	399	330	(69)	(74)
Annual Audit	174	69	174	105	149	81	149	68	262	174	262	88	113
County Counsel	73	501	73	(428)	-	121	-	(121)	-	73	-	(73)	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	729	279	729	450	682	316	682	366	782	729	782	53	100
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	665	-	665	665	657	302	657	355	728	665	728	63	71
Adjustments	-	-	-	-	-	-	-	-	-	801	-	(801)	-
Subtotal	<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>2,303</u>	<u>2,865</u>	<u>2,303</u>	<u>(562)</u>	<u>386</u>
Roll Forward	408				749				(562)				(1,311)
Adjustments:	-	Rounding Adj			1	Rounding Adj			(1)	Rounding Adj			(2)
	801	CAO estimate			887	CAO estimate			(782)	Insurance Adj			(1,669)
Total A-87 Charge/(Rebate)	<u><u>3,273</u></u>				<u><u>3,554</u></u>				<u><u>958</u></u>				<u><u>(2,596)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04281000 - FIXED ROUTE TRANSIT

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	58	137	58	(79)	46	182	46	(136)	460	58	460	402	414
Dept of Finance	645	1,565	645	(920)	566	1,037	566	(471)	498	645	498	(147)	(68)
Annual Audit	411	582	411	(171)	277	770	277	(493)	477	411	477	66	200
County Counsel	-	-	-	-	-	36	-	(36)	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,721	2,365	1,721	(644)	1,263	3,001	1,263	(1,738)	1,422	1,721	1,422	(299)	159
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,570	-	1,570	1,570	1,218	2,873	1,218	(1,655)	1,324	1,570	1,324	(246)	106
Adjustments	-	-	-	-	-	-	-	-	-	1,892	-	(1,892)	-
Subtotal	<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>4,181</u>	<u>6,297</u>	<u>4,181</u>	<u>(2,116)</u>	<u>811</u>
Roll Forward	(244)				(4,529)				(2,116)				2,413
Adjustments:	(1)	Rounding Adj			-	Rounding Adj			1	Rounding Adj			1
	<u>1,892</u>	CAO estimate			<u>1,643</u>	CAO estimate			<u>(1,422)</u>	Insurance Adj			<u>(3,065)</u>
Total A-87 Charge/(Rebate)	<u><u>6,052</u></u>				<u><u>484</u></u>				<u><u>644</u></u>				<u><u>160</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04282500 - TRANSPORTATION PROP 1B

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior Year Variance
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	27	-	-	-	-	-	-	-	1	27	1	(26)	1
Dept of Finance	181	-	-	-	-	-	-	-	1	181	1	(180)	1
Annual Audit	191	-	-	-	-	-	-	-	1	191	1	(190)	1
County Counsel	36	-	-	-	-	-	-	-	-	36	-	(36)	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	801	-	-	-	-	-	-	-	4	801	4	(797)	4
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	731	-	-	-	-	-	-	-	4	731	4	(727)	4
Adjustments	-	-	-	-	-	-	-	-	-	880	-	(880)	-
Subtotal	<u>1,967</u>	-	-	-	-	-	-	-	<u>11</u>	<u>2,847</u>	<u>11</u>	<u>(2,836)</u>	<u>11</u>
Roll Forward	-				-				(2,836)				(2,836)
Adjustments:	1	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	880	CAO estimate			-	CAO estimate			(4)	Insurance Adj			(4)
Total A-87 Charge/(Rebate)	<u><u>2,848</u></u>				<u><u>-</u></u>				<u><u>(2,829)</u></u>				<u><u>(2,829)</u></u>



A-87 COST ALLOCATION DETAIL & COMPARISON

04601000 - LAFCO

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	6	3	(3)	4	5	4	(1)	26	3	26	23	22
Dept of Finance	126	705	126	(579)	926	1,038	926	(112)	340	126	340	214	(586)
Annual Audit	21	24	21	(3)	23	23	23	-	35	21	35	14	12
County Counsel	693	-	693	693	630	381	630	249	2,172	693	2,172	1,479	1,542
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	88	98	88	(10)	103	88	103	15	103	88	103	15	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	80	-	80	80	99	84	99	15	96	80	96	16	(3)
Adjustments	-	-	-	-	-	-	-	-	-	96	-	(96)	-
Subtotal	<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>2,772</u>	<u>1,107</u>	<u>2,772</u>	<u>1,665</u>	<u>987</u>
Roll Forward	178				166				1,665				1,499
Adjustments:	(1)	Rounding Adj			(3)	Rounding Adj			(1)	Rounding Adj			2
	96	CAO estimate			134	CAO estimate			(103)	Insurance Adj			(237)
Total A-87 Charge/(Rebate)	<u><u>1,284</u></u>				<u><u>2,082</u></u>				<u><u>4,333</u></u>				<u><u>2,251</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04796000 - GLENN GROUNDWATER AUTHORITY

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior Year
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	23	-	-	-	22	-	-	-	187	23	187	164	165
Dept of Finance	160	-	-	-	514	-	-	-	619	160	619	459	105
Annual Audit	163	-	-	-	133	-	-	-	244	163	244	81	111
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	682	-	-	-	607	-	-	-	729	682	729	47	122
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	622	-	-	-	585	-	-	-	679	622	679	57	94
Adjustments	-	-	-	-	-	-	-	-	-	749	-	(749)	-
Subtotal	<u>1,650</u>	-	-	-	<u>1,861</u>	-	-	-	<u>2,458</u>	<u>2,399</u>	<u>2,458</u>	<u>59</u>	<u>597</u>
Roll Forward	-				-				59				59
Adjustments:	-	Rounding Adj			(1)	Rounding Adj			1	Rounding Adj			2
	749	CAO estimate			789	CAO estimate			(729)	Insurance Adj			(1,518)
Total A-87 Charge/(Rebate)	<u><u>2,399</u></u>				<u><u>2,649</u></u>				<u><u>1,789</u></u>				<u><u>(860)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04999100 - COMMUNITY ACTION

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	220	493	220	(273)	236	533	236	(297)	6,723	267	6,723	6,456	6,487
Dept of Finance	10,888	13,436	10,888	(2,548)	11,271	13,876	11,271	(2,605)	18,452	15,566	18,452	2,886	7,181
Annual Audit	1,593	2,123	1,593	(530)	1,435	2,336	1,435	(901)	4,233	1,925	4,233	2,308	2,798
County Counsel	1,276	-	1,276	1,276	4,440	898	4,440	3,542	7,368	1,276	7,368	6,092	2,928
Personnel	7,362	10,372	7,362	(3,010)	11,329	10,705	11,329	624	21,312	12,568	21,312	8,744	9,983
General Insurance	6,563	12,150	6,563	(5,587)	6,440	8,802	6,440	(2,362)	9,488	7,953	9,488	1,535	3,048
Employee Benefits	1,104	991	1,104	113	1,150	665	1,150	485	2,781	1,537	2,781	1,244	1,631
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	5,988	-	5,988	5,988	6,210	8,428	6,210	(2,218)	8,839	7,257	8,839	1,582	2,629
Adjustments	-	-	-	-	-	-	-	-	-	8,742	-	(8,742)	-
Subtotal	34,994	39,565	34,994	(4,571)	42,511	46,243	42,511	(3,732)	79,196	57,091	79,196	22,105	36,685
Roll Forward	(4,571)				(3,732)				22,105				25,837
Adjustments:	-	Rounding Adj			2	Rounding Adj			1	Rounding Adj			(1)
	7,214	CAO estimate			8,375	CAO estimate			(9,488)	Insurance Adj			(17,863)
Total A-87 Charge/(Rebate)	<u>37,637</u>				<u>47,156</u>				<u>91,814</u>				<u>44,658</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04999105 - COMMUNITY DEVELOPMENT

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	47	-	-	-	39	12	39	27	-	-	-	-	-
Dept of Finance	4,678	-	-	-	4,009	1,127	4,009	2,882	-	-	-	-	-
Annual Audit	332	-	-	-	231	51	231	180	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	5,206	-	-	-	5,229	2,946	5,229	2,283	-	-	-	-	-
General Insurance	1,390	-	-	-	1,055	197	1,055	858	-	-	-	-	-
Employee Benefits	433	-	-	-	249	182	249	67	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,269	-	-	-	1,017	189	1,017	828	-	-	-	-	-
Adjustments	-	-	-	-	-	(1)	-	1	-	-	-	-	-
Subtotal	13,355	-	-	-	11,829	4,703	11,829	7,126	-	-	-	-	-
Roll Forward	-				7,126				-				-
Adjustments:	-	Rounding Adj			(1)	Rounding Adj			-	Rounding Adj			-
	1,528	CAO estimate			1,371	CAO estimate			-	Insurance Adj			-
Total A-87 Charge/(Rebate)	<u>14,883</u>				<u>20,325</u>			(6)	<u>-</u>			-	<u>-</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05010000 - ARTOIS FIRE DISTRICT

	2019-20				2020-21				2021-22				Prior Year Variance
	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	A-87 Plan Schedule A	Roll Forward Detail 2019-20 Estimate	Roll Forward Detail 2019-20 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4	7	4	(3)	4	8	4	(4)	121	4	121	117	117
Dept of Finance	259	216	259	43	312	170	312	142	691	259	691	432	379
Annual Audit	30	28	30	2	24	33	24	(9)	158	30	158	128	134
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	114	-	114	114	107	122	107	(15)	439	114	439	325	332
Adjustments	-	-	-	-	-	-	-	-	-	138	-	(138)	-
Subtotal	<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>1,409</u>	<u>545</u>	<u>1,409</u>	<u>864</u>	<u>962</u>
Roll Forward	156				114				864				750
Adjustments:	2	Rounding Adj			2	Rounding Adj			(2)	Rounding Adj			(4)
	138	CAO estimate			145	CAO estimate			-	Insurance Adj			(145)
Total A-87 Charge/(Rebate)	<u><u>703</u></u>				<u><u>708</u></u>				<u><u>2,271</u></u>				<u><u>1,563</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05022000 - HAMILTON FIRE DISTRICT

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	23	34	23	(11)	23	33	23	(10)	155	23	155	132	132
Dept of Finance	771	714	771	57	779	1,686	779	(907)	752	771	752	(19)	(27)
Annual Audit	164	144	164	20	136	139	136	(3)	262	164	262	98	126
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	626	-	626	626	598	519	598	79	562	626	562	(64)	(36)
Adjustments	-	-	-	-	-	-	-	-	-	755	-	(755)	-
Subtotal	<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>1,731</u>	<u>2,339</u>	<u>1,731</u>	<u>(608)</u>	<u>195</u>
Roll Forward	692				(841)				(608)				233
Adjustments:	-	Rounding Adj			(2)	Rounding Adj			(1)	Rounding Adj			1
	755	CAO estimate			807	CAO estimate			-	Insurance Adj			(807)
Total A-87 Charge/(Rebate)	<u><u>3,031</u></u>				<u><u>1,500</u></u>				<u><u>1,122</u></u>				<u><u>(378)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05022010 - BAYLISS FIRE DISTRICT

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	2	3	1	1	2	1	(1)	9	3	9	6	8
Dept of Finance	217	145	217	72	287	93	287	194	157	217	157	(60)	(130)
Annual Audit	22	10	22	12	7	10	7	(3)	12	22	12	(10)	5
County Counsel	-	-	-	-	66	-	66	66	-	-	-	-	(66)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	83	-	83	83	31	36	31	(5)	32	83	32	(51)	1
Adjustments	-	-	-	-	-	-	-	-	-	100	-	(100)	-
Subtotal	<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>210</u>	<u>425</u>	<u>210</u>	<u>(215)</u>	<u>(182)</u>
Roll Forward	168				251				(215)				(466)
Adjustments:	-	Rounding Adj			(1)	Rounding Adj			(2)	Rounding Adj			(1)
	100	CAO estimate			42	CAO estimate			-	Insurance Adj			(42)
Total A-87 Charge/(Rebate)	<u><u>593</u></u>				<u><u>684</u></u>				<u><u>(7)</u></u>				<u><u>(691)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05050000 - WILLOWS RURAL FIRE DISTRICT

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	15	24	15	(9)	10	25	10	(15)	77	15	77	62	67
Dept of Finance	359	403	359	(44)	361	385	361	(24)	448	359	448	89	87
Annual Audit	104	104	104	-	58	106	58	(48)	144	104	144	40	86
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	396	-	396	396	255	394	255	(139)	280	396	280	(116)	25
Adjustments	-	-	-	-	-	-	-	-	-	477	-	(477)	-
Subtotal	<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>949</u>	<u>1,351</u>	<u>949</u>	<u>(402)</u>	<u>265</u>
Roll Forward	343				(226)				(402)				(176)
Adjustments:	(3)	Rounding Adj			(2)	Rounding Adj			-	Rounding Adj			2
	477	CAO estimate			344	CAO estimate			-	Insurance Adj			(344)
Total A-87 Charge/(Rebate)	<u><u>1,691</u></u>				<u><u>800</u></u>				<u><u>547</u></u>				<u><u>(253)</u></u>



A-87 COST ALLOCATION DETAIL & COMPARISON

05110000 - STORM DRAIN MAINT #1

	2019-20				2020-21				2021-22				Prior Year Variance
	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	A-87 Plan Schedule A	Roll Forward Detail 2019-20 Estimate	Roll Forward Detail 2019-20 Actual	Roll Forward Detail 2019-20 Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	1	-	(1)	-	-	-	-	-
Dept of Finance	185	142	185	43	299	101	299	198	124	185	124	(61)	(175)
Annual Audit	-	2	-	(2)	-	4	-	(4)	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1	-	1	1	1	16	1	(15)	1	1	1	-	-
Adjustments	-	-	-	-	-	-	-	-	-	2	-	(2)	-
Subtotal	<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>125</u>	<u>188</u>	<u>125</u>	<u>(63)</u>	<u>(175)</u>
Roll Forward	42				178				(63)				(241)
Adjustments:	2	Rounding Adj			1	Rounding Adj			2	Rounding Adj			1
	2	CAO estimate			2	CAO estimate			-	Insurance Adj			(2)
Total A-87 Charge/(Rebate)	<u><u>232</u></u>				<u><u>481</u></u>				<u><u>64</u></u>				<u><u>(417)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05130000 - STORM DRAIN MAINT #3

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4	7	4	(3)	3	7	3	(4)	21	4	21	17	18
Dept of Finance	209	159	209	50	259	122	259	137	155	209	155	(54)	(104)
Annual Audit	25	28	25	(3)	21	28	21	(7)	28	25	28	3	7
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	96	-	96	96	91	104	91	(13)	77	96	77	(19)	(14)
Adjustments	-	-	-	-	-	-	-	-	-	115	-	(115)	-
Subtotal	<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>281</u>	<u>449</u>	<u>281</u>	<u>(168)</u>	<u>(93)</u>
Roll Forward	140				113				(168)				(281)
Adjustments:	(2)	Rounding Adj			1	Rounding Adj			2	Rounding Adj			1
	115	CAO estimate			123	CAO estimate			-	Insurance Adj			(123)
													-
Total A-87 Charge/(Rebate)	<u><u>587</u></u>				<u><u>611</u></u>				<u><u>115</u></u>				<u><u>(496)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05140000 - N. WILLOWS CO SERVICE AREA

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	7	3	(4)	3	7	3	(4)	12	3	12	9	9
Dept of Finance	228	226	228	2	294	160	294	134	252	228	252	24	(42)
Annual Audit	21	28	21	(7)	16	28	16	(12)	16	21	16	(5)	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	82	-	82	82	68	106	68	(38)	44	82	44	(38)	(24)
Adjustments	-	-	-	-	-	-	-	-	-	98	-	(98)	-
Subtotal	<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>324</u>	<u>432</u>	<u>324</u>	<u>(108)</u>	<u>(57)</u>
Roll Forward	73				80				(108)				(188)
Adjustments:	(1)	Rounding Adj			-	Rounding Adj			1	Rounding Adj			1
	98	CAO estimate			92	CAO estimate			-	Insurance Adj			(92)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>504</u></u>				<u><u>553</u></u>				<u><u>217</u></u>				<u><u>(336)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05210000 - AIR POLLUTION CONTROL DISTRICT

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	1,731	1,731	1,731	-	1,730	1,731	1,730	(1)	1,730	1,731	1,730	(1)	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	58	107	58	(49)	133	98	133	35	4,046	58	4,046	3,988	3,913
Dept of Finance	4,461	3,887	4,461	574	5,643	4,194	5,643	1,449	6,954	4,461	6,954	2,493	1,311
Annual Audit	415	454	415	(39)	796	417	796	379	1,551	415	1,551	1,136	755
County Counsel	1,641	752	1,641	889	364	288	364	76	1,430	1,641	1,430	(211)	1,066
Personnel	5,250	4,951	5,250	299	5,826	3,807	5,826	2,019	6,330	5,250	6,330	1,080	504
General Insurance	2,668	2,500	2,668	168	4,863	698	4,863	4,165	1,515	2,668	1,515	(1,153)	(3,348)
Employee Benefits	107	125	107	(18)	(47)	177	(47)	(224)	162	107	162	55	209
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,586	-	1,586	1,586	3,503	1,557	3,503	1,946	4,308	1,586	4,308	2,722	805
Adjustments	-	-	-	-	-	-	-	-	-	1,911	-	(1,911)	-
Subtotal	17,917	14,507	17,917	3,410	22,811	12,967	22,811	9,844	28,026	19,828	28,026	8,198	5,215
Roll Forward	3,410				9,844				8,198				(1,646)
Adjustments:	-	Rounding Adj			(2)	Rounding Adj			2	Rounding Adj			4
	1,911	CAO estimate			4,724	CAO estimate			(1,515)	Insurance Adj			(6,239)
	-				-				-				-
	-				-				-				-
	-				-				-				-
Total A-87 Charge/(Rebate)	<u>23,238</u>				<u>37,377</u>				<u>34,711</u>				<u>(2,666)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05210241 - AIR POLLUTION VEHICLE REGISTRATION

	2019-20				2020-21				2021-22				Prior Year Variance
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Roll Forward Detail 2017-18 Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Roll Forward Detail 2018-19 Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Roll Forward Detail 2019-20 Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	7	10	7	(3)	7	13	7	(6)	50	7	50	43	43
Dept of Finance	124	151	124	(27)	138	130	138	8	138	124	138	14	-
Annual Audit	50	45	50	5	41	55	41	(14)	65	50	65	15	24
County Counsel	-	-	-	-	199	-	199	199	-	-	-	-	(199)
Personnel	-	(220)	-	220	(52)	-	(52)	(52)	(357)	-	(357)	(357)	(305)
General Insurance	210	182	210	28	188	-	188	188	-	210	-	(210)	(188)
Employee Benefits	(200)	(118)	(200)	(82)	-	-	-	-	(126)	(200)	(126)	74	(126)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	192	-	192	192	181	206	181	(25)	180	192	180	(12)	(1)
Adjustments	-	-	-	-	-	-	-	-	-	231	-	(231)	-
Subtotal	<u>383</u>	<u>50</u>	<u>383</u>	<u>333</u>	<u>702</u>	<u>404</u>	<u>702</u>	<u>298</u>	<u>(50)</u>	<u>614</u>	<u>(50)</u>	<u>(664)</u>	<u>(752)</u>
Roll Forward	333				298				(664)				(962)
Adjustments:	(2)	Rounding Adj			(1)	Rounding Adj			1	Rounding Adj			2
	231	CAO estimate			244	CAO estimate			-	Insurance Adj			(244)
Total A-87 Charge/(Rebate)	<u><u>945</u></u>				<u><u>1,243</u></u>				<u><u>(713)</u></u>				<u><u>(1,956)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05250000 - OLIVE PEST MGMT DISTRICT

	2019-20				2020-21				2021-22				Prior Year Variance
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	7	3	(4)	2	5	2	(3)	-	3	-	(3)	(2)
Dept of Finance	42	239	42	(197)	34	74	34	(40)	29	42	29	(13)	(5)
Annual Audit	20	31	20	(11)	12	21	12	(9)	-	20	-	(20)	(12)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	77	-	77	77	54	79	54	(25)	71	77	71	(6)	17
Adjustments	-	-	-	-	-	-	-	-	-	93	-	(93)	-
Subtotal	<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>100</u>	<u>235</u>	<u>100</u>	<u>(135)</u>	<u>(2)</u>
Roll Forward	(135)				(77)				(135)				(58)
Adjustments:	-	Rounding Adj			(1)	Rounding Adj			-	Rounding Adj			1
	93	CAO estimate			72	CAO estimate			-	Insurance Adj			(72)
Total A-87 Charge/(Rebate)	<u>100</u>				<u>96</u>				<u>(35)</u>				<u>(131)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06010000 - ELK CREEK CEMETERY

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	1	1	-	1	2	1	(1)	-	1	-	(1)	(1)
Dept of Finance	428	254	428	174	416	597	416	(181)	336	428	336	(92)	(80)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	357	-	357	357	357
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	19	-	19	19	17	25	17	(8)	20	19	20	1	3
Adjustments	-	-	-	-	-	-	-	-	-	22	-	(22)	-
Subtotal	<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>713</u>	<u>470</u>	<u>713</u>	<u>243</u>	<u>279</u>
Roll Forward	193				(190)				243				433
Adjustments:	(1)	Rounding Adj			-	Rounding Adj			1	Rounding Adj			1
	22	CAO estimate			24	CAO estimate			-	Insurance Adj			(24)
Total A-87 Charge/(Rebate)	<u><u>662</u></u>				<u><u>268</u></u>				<u><u>957</u></u>				<u><u>689</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06020000 - GERMAN CEMETERY DISTRICT

	2019-20				2020-21				2021-22				Prior Year Variance
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	212	2,320	212	(2,108)	143	276	143	(133)	249	212	249	37	106
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	11	-	11	11	3	3	3	-	3	11	3	(8)	-
Adjustments	-	-	-	-	-	-	-	-	-	12	-	(12)	-
Subtotal	<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>252</u>	<u>235</u>	<u>252</u>	<u>17</u>	<u>106</u>
Roll Forward	(2,097)				(133)				17				150
Adjustments:	(1)	Rounding Adj			(1)	Rounding Adj			-	Rounding Adj			1
	12	CAO estimate			4	CAO estimate			-	Insurance Adj			(4)
Total A-87 Charge/(Rebate)	<u>(1,863)</u>				<u>16</u>				<u>269</u>				<u>253</u>



A-87 COST ALLOCATION DETAIL & COMPARISON

06030000 - MARVIN-CHAPEL CEMETERY

	2019-20				2020-21				2021-22				Prior Year Variance
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	1	1	-	1	2	1	(1)	-	1	-	(1)	(1)
Dept of Finance	318	278	318	40	164	191	164	(27)	239	318	239	(79)	75
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	25	-	25	25	24	25	24	(1)	24	25	24	(1)	-
Adjustments	-	-	-	-	-	-	-	-	-	31	-	(31)	-
Subtotal	<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>263</u>	<u>375</u>	<u>263</u>	<u>(112)</u>	<u>74</u>
Roll Forward	65				(29)				(112)				(83)
Adjustments:	1	Rounding Adj			1	Rounding Adj			-	Rounding Adj			(1)
	31	CAO estimate			33	CAO estimate			-	Insurance Adj			(33)
Total A-87 Charge/(Rebate)	<u><u>441</u></u>				<u><u>194</u></u>				<u><u>151</u></u>				<u><u>(43)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06040000 - NEWVILLE CEMETERY

	2019-20				2020-21				2021-22				Prior Year Variance
	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	A-87 Plan Schedule A	Roll Forward Detail 2019-20 Estimate	2019-20 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	181	721	181	(540)	111	169	111	(58)	111	181	111	(70)	-
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	6	-	6	6	4	5	4	(1)	7	6	7	1	3
Adjustments	-	-	-	-	-	-	-	-	-	7	-	(7)	-
Subtotal	<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>118</u>	<u>194</u>	<u>118</u>	<u>(76)</u>	<u>3</u>
Roll Forward	(534)				(59)				(76)				(17)
Adjustments:	(2)	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	7	CAO estimate			5	CAO estimate			-	Insurance Adj			(5)
Total A-87 Charge/(Rebate)	<u><u>(342)</u></u>				<u><u>61</u></u>				<u><u>42</u></u>				<u><u>(19)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06050000 - ORLAND CEMETERY

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	21	37	21	(16)	21	38	21	(17)	-	21	-	(21)	(21)
Dept of Finance	1,207	1,380	1,207	(173)	1,078	2,307	1,078	(1,229)	1,662	1,207	1,662	455	584
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	576	-	576	576	555	608	555	(53)	674	576	674	98	119
Adjustments	-	-	-	-	-	-	-	-	-	694	-	(694)	-
Subtotal	<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>2,336</u>	<u>2,498</u>	<u>2,336</u>	<u>(162)</u>	<u>682</u>
Roll Forward	387				(1,299)				(162)				1,137
Adjustments:	1	Rounding Adj			1	Rounding Adj			(2)	Rounding Adj			(3)
	694	CAO estimate			749	CAO estimate			-	Insurance Adj			(749)
Total A-87 Charge/(Rebate)	<u><u>2,886</u></u>				<u><u>1,105</u></u>				<u><u>2,172</u></u>				<u><u>1,067</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06060000 - WILLOWS CEMETERY

	2019-20				2020-21				2021-22				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail			
		2017-18 Estimate	2017-18 Actual	Difference		2018-19 Estimate	2018-19 Actual	Difference		2019-20 Estimate	2019-20 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	15	29	15	(14)	15	27	15	(12)	-	15	-	(15)	(15)
Dept of Finance	664	851	664	(187)	854	696	854	158	646	664	646	(18)	(208)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	415	-	415	415	406	429	406	(23)	463	415	463	48	57
Adjustments	-	-	-	-	-	-	-	-	-	500	-	(500)	-
Subtotal	<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>1,109</u>	<u>1,594</u>	<u>1,109</u>	<u>(485)</u>	<u>(166)</u>
Roll Forward	214				123				(485)				(608)
Adjustments:	(1)	Rounding Adj			3	Rounding Adj			(1)	Rounding Adj			(4)
	500	CAO estimate			548	CAO estimate			-	Insurance Adj			(548)
Total A-87 Charge/(Rebate)	<u><u>1,807</u></u>				<u><u>1,949</u></u>				<u><u>623</u></u>				<u><u>(1,326)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06200000 - GLENN-CODORA FIRE

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	7	14	7	(7)	8	10	8	(2)	-	7	-	(7)	(8)
Dept of Finance	313	344	313	(31)	554	229	554	325	452	313	452	139	(102)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	166	-	166	166	-	-	-	-	(166)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	192	-	192	192	219	160	219	59	83	192	83	(109)	(136)
Adjustments	-	-	-	-	-	-	-	-	-	231	-	(231)	-
Subtotal	<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>535</u>	<u>743</u>	<u>535</u>	<u>(208)</u>	<u>(412)</u>
Roll Forward	154				548				(208)				(756)
Adjustments:	(1)	Rounding Adj			(2)	Rounding Adj			(1)	Rounding Adj			1
	231	CAO estimate			295	CAO estimate			-	Insurance Adj			(295)
Total A-87 Charge/(Rebate)	<u><u>896</u></u>				<u><u>1,788</u></u>				<u><u>326</u></u>				<u><u>(1,462)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06210000 - ELK CREEK FIRE DISTRICT

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	3	2	(1)	2	4	2	(2)	-	2	-	(2)	(2)
Dept of Finance	261	577	261	(316)	199	232	199	(33)	491	261	491	230	292
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	44	-	44	44	51	56	51	(5)	203	44	203	159	152
Adjustments	-	-	-	-	-	-	-	-	-	53	-	(53)	-
Subtotal	<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>694</u>	<u>360</u>	<u>694</u>	<u>334</u>	<u>442</u>
Roll Forward	(273)				(40)				334				374
Adjustments:	1	Rounding Adj			1	Rounding Adj			-	Rounding Adj			(1)
	53	CAO estimate			69	CAO estimate			-	Insurance Adj			(69)
Total A-87 Charge/(Rebate)	<u><u>88</u></u>				<u><u>282</u></u>				<u><u>1,028</u></u>				<u><u>746</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06220000 - GLENN-COLUSA FIRE DISTRICT

	2019-20				2020-21				2021-22				Prior Year
	A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			
	Schedule A	2017-18	2017-18	Difference	Schedule A	2018-19	2018-19	Difference	Schedule A	2019-20	2019-20	Difference	
		Estimate	Actual			Estimate	Actual			Estimate	Actual		
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	2	1	(1)	6	2	6	4	-	1	-	(1)	(6)
Dept of Finance	197	178	197	19	324	100	324	224	187	197	187	(10)	(137)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	26	-	26	26	158	37	158	121	157	26	157	131	(1)
Adjustments	-	-	-	-	-	-	-	-	-	31	-	(31)	-
Subtotal	<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>344</u>	<u>255</u>	<u>344</u>	<u>89</u>	<u>(144)</u>
Roll Forward	44				349				89				(260)
Adjustments:	-	Rounding Adj			1	Rounding Adj			-	Rounding Adj			(1)
	31	CAO estimate			213	CAO estimate			-	Insurance Adj			(213)
Total A-87 Charge/(Rebate)	<u><u>299</u></u>				<u><u>1,051</u></u>				<u><u>433</u></u>				<u><u>(618)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06230000 - KANAWHA FIRE DISTRICT

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	8	25	8	(17)	14	17	14	(3)	-	8	-	(8)	(14)
Dept of Finance	487	437	487	50	496	364	496	132	418	487	418	(69)	(78)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	217	-	217	217	380	271	380	109	228	217	228	11	(152)
Adjustments	-	-	-	-	-	-	-	-	-	262	-	(262)	-
Subtotal	<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>646</u>	<u>974</u>	<u>646</u>	<u>(328)</u>	<u>(244)</u>
Roll Forward	250				238				(328)				(566)
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	262	CAO estimate			512	CAO estimate			-	Insurance Adj			(512)
Total A-87 Charge/(Rebate)	<u><u>1,224</u></u>				<u><u>1,640</u></u>				<u><u>318</u></u>				<u><u>(1,322)</u></u>



A-87 COST ALLOCATION DETAIL & COMPARISON

06240000 - ORD FIRE DISTRICT

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	4	2	(2)	1	5	1	(4)	-	2	-	(2)	(1)
Dept of Finance	208	228	208	(20)	684	201	684	483	193	208	193	(15)	(491)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	46	-	46	46	35	72	35	(37)	36	46	36	(10)	1
Adjustments	-	-	-	-	-	-	-	-	-	55	-	(55)	-
Subtotal	<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>229</u>	<u>311</u>	<u>229</u>	<u>(82)</u>	<u>(491)</u>
Roll Forward	24				442				(82)				(524)
Adjustments:	(1)	Rounding Adj			2	Rounding Adj			-	Rounding Adj			(2)
	55	CAO estimate			47	CAO estimate			-	Insurance Adj			(47)
Total A-87 Charge/(Rebate)	<u><u>334</u></u>				<u><u>1,211</u></u>				<u><u>147</u></u>				<u><u>(1,064)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06250000 - ORLAND FIRE DISTRICT

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	8	13	8	(5)	8	60	8	(52)	-	8	-	(8)	(8)
Dept of Finance	678	437	678	241	692	442	692	250	451	678	451	(227)	(241)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	220	-	220	220	220
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	219	-	219	219	199	955	199	(756)	199	219	199	(20)	-
Adjustments	-	-	-	-	-	-	-	-	-	264	-	(264)	-
Subtotal	<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>870</u>	<u>1,169</u>	<u>870</u>	<u>(299)</u>	<u>(29)</u>
Roll Forward	455				(558)				(299)				259
Adjustments:	1	Rounding Adj			(2)	Rounding Adj			(1)	Rounding Adj			1
	264	CAO estimate			268	CAO estimate			-	Insurance Adj			(268)
													-
Total A-87 Charge/(Rebate)	<u><u>1,625</u></u>				<u><u>607</u></u>				<u><u>570</u></u>				<u><u>(37)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06300000 - LEVEE DISTRICT #1

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	2	1	(1)	2	2	2	-	-	1	-	(1)	(2)
Dept of Finance	430	189	430	241	251	121	251	130	165	430	165	(265)	(86)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	33	-	33	33	63	28	63	35	33	33	33	-	(30)
Adjustments	-	-	-	-	-	-	-	-	-	40	-	(40)	-
Subtotal	<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>198</u>	<u>504</u>	<u>198</u>	<u>(306)</u>	<u>(118)</u>
Roll Forward	273				165				(306)				(471)
Adjustments:	(1)	Rounding Adj			2	Rounding Adj			1	Rounding Adj			(1)
	40	CAO estimate			85	CAO estimate			-	Insurance Adj			(85)
Total A-87 Charge/(Rebate)	<u><u>776</u></u>				<u><u>568</u></u>				<u><u>(107)</u></u>				<u><u>(675)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06310000 - LEVEE DISTRICT #2

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	1	1	-	1	1	1	-	-	1	-	(1)	(1)
Dept of Finance	228	102	228	126	258	191	258	67	141	228	141	(87)	(117)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	21	-	21	21	20	23	20	(3)	20	21	20	(1)	-
Adjustments	-	-	-	-	-	-	-	-	-	26	-	(26)	-
Subtotal	<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>161</u>	<u>276</u>	<u>161</u>	<u>(115)</u>	<u>(118)</u>
Roll Forward	147				64				(115)				(179)
Adjustments:	-	Rounding Adj			(1)	Rounding Adj			1	Rounding Adj			2
	26	CAO estimate			27	CAO estimate			-	Insurance Adj			(27)
Total A-87 Charge/(Rebate)	<u><u>423</u></u>				<u><u>369</u></u>				<u><u>47</u></u>				<u><u>(322)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06320000 - LEVEE DISTRICT #3

	2019-20				2020-21				2021-22				Prior Year
	A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			
	Schedule A	2017-18	2017-18	Difference	Schedule A	2018-19	2018-19	Difference	Schedule A	2019-20	2019-20	Difference	
		Estimate	Actual			Estimate	Actual			Estimate	Actual		
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	6	3	(3)	3	6	3	(3)	-	3	-	(3)	(3)
Dept of Finance	202	132	202	70	252	114	252	138	178	202	178	(24)	(74)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	90	-	90	90	85	98	85	(13)	85	90	85	(5)	-
Adjustments	-	-	-	-	-	-	-	-	-	109	-	(109)	-
Subtotal	<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>263</u>	<u>404</u>	<u>263</u>	<u>(141)</u>	<u>(77)</u>
Roll Forward	157				122				(141)				(263)
Adjustments:	1	Rounding Adj			2	Rounding Adj			-	Rounding Adj			(2)
	109	CAO estimate			116	CAO estimate			-	Insurance Adj			(116)
Total A-87 Charge/(Rebate)	<u><u>562</u></u>				<u><u>580</u></u>				<u><u>122</u></u>				<u><u>(458)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06500000 - BUTTE CITY CSD

	2019-20				2020-21				2021-22				Prior Year
	A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail			
	Schedule A	2017-18	2017-18	Difference	Schedule A	2018-19	2018-19	Difference	Schedule A	2019-20	2019-20	Difference	Variance
		Estimate	Actual			Estimate	Actual			Estimate	Actual		
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	5	3	(2)	2	6	2	(4)	-	3	-	(3)	(2)
Dept of Finance	1,425	1,817	1,425	(392)	631	1,828	631	(1,197)	804	1,425	804	(621)	173
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	36	-	36	36	-	-	-	-	27	36	27	(9)	27
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	77	-	77	77	44	98	44	(54)	48	77	48	(29)	4
Adjustments	-	-	-	-	-	-	-	-	-	93	-	(93)	-
Subtotal	<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>879</u>	<u>1,634</u>	<u>879</u>	<u>(755)</u>	<u>202</u>
Roll Forward	(281)				(1,255)				(755)				500
Adjustments:	2	Rounding Adj			(1)	Rounding Adj			(1)	Rounding Adj			-
	93	CAO estimate			60	CAO estimate			-	Insurance Adj			(60)
Total A-87 Charge/(Rebate)	<u><u>1,355</u></u>				<u><u>(519)</u></u>				<u><u>123</u></u>				<u><u>642</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06510000 - BUTTE CITY CSD - RECREATION

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	1	-	(1)	-	1	-	(1)	-	-	-	-	-
Dept of Finance	14	136	14	(122)	248	51	248	197	9	14	9	(5)	(239)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	10	-	10	10	5	11	5	(6)	11	10	11	1	6
Adjustments	-	-	-	-	-	-	-	-	-	12	-	(12)	-
Subtotal	<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>20</u>	<u>36</u>	<u>20</u>	<u>(16)</u>	<u>(233)</u>
Roll Forward	(113)				190				(16)				(206)
Adjustments:	1	Rounding Adj			1	Rounding Adj			(1)	Rounding Adj			(2)
	12	CAO estimate			7	CAO estimate			-	Insurance Adj			(7)
Total A-87 Charge/(Rebate)	<u>(76)</u>				<u>451</u>				<u>3</u>				<u>(448)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06610000 - ELK CREEK CSD

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	11	20	11	(9)	10	21	10	(11)	-	11	-	(11)	(10)
Dept of Finance	813	1,160	813	(347)	1,832	1,202	1,832	630	1,472	813	1,472	659	(360)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	220	-	220	220	220
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	300	-	300	300	268	326	268	(58)	241	300	241	(59)	(27)
Adjustments	-	-	-	-	-	-	-	-	-	362	-	(362)	-
Subtotal	<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>1,933</u>	<u>1,486</u>	<u>1,933</u>	<u>447</u>	<u>(177)</u>
Roll Forward	(56)				561				447				(114)
Adjustments:	2	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	362	CAO estimate			362	CAO estimate			-	Insurance Adj			(362)
Total A-87 Charge/(Rebate)	<u><u>1,432</u></u>				<u><u>3,033</u></u>				<u><u>2,380</u></u>				<u><u>(653)</u></u>



A-87 COST ALLOCATION DETAIL & COMPARISON

06640000 - ELK CREEK CSD - RECREATION

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	2	-	-	-	170	-	-	-	13	2	13	11	(157)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	36	-	-	-	-	-	-	-	-	36	-	(36)	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	10	-	-	-	7	-	-	-	1	10	1	(9)	(6)
Adjustments	-	-	-	-	-	-	-	-	-	10	-	(10)	-
Subtotal	<u>48</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>177</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14</u>	<u>58</u>	<u>14</u>	<u>(44)</u>	<u>(163)</u>
Roll Forward	-				-				(44)				(44)
Adjustments:	-	Rounding Adj			-	Rounding Adj			1	Rounding Adj			1
	10	CAO estimate			9	CAO estimate			-	Insurance Adj			(9)
													-
Total A-87 Charge/(Rebate)	<u><u>58</u></u>				<u><u>186</u></u>				<u><u>(29)</u></u>				<u><u>(215)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06650000 - ELK CREEK CSD - LIGHTING

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	18	43	18	(25)	58	116	58	(58)	13	18	13	(5)	(45)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	3	-	3	3	3	3	3	-	1	3	1	(2)	(2)
Adjustments	-	-	-	-	-	-	-	-	-	3	-	(3)	-
Subtotal	<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>14</u>	<u>24</u>	<u>14</u>	<u>(10)</u>	<u>(47)</u>
Roll Forward	(22)				(58)				(10)				48
Adjustments:	1	Rounding Adj			(1)	Rounding Adj			-	Rounding Adj			1
	3	CAO estimate			4	CAO estimate			-	Insurance Adj			(4)
Total A-87 Charge/(Rebate)	<u><u>3</u></u>				<u><u>6</u></u>				<u><u>4</u></u>				<u><u>(2)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06700000 - ORD BEND CSD

	2019-20				2020-21				2021-22				Prior Year
	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	A-87 Plan Schedule A	Roll Forward Detail 2019-20 Estimate	Roll Forward Detail 2019-20 Actual	Roll Forward Detail 2019-20 Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	3	2	(1)	2	3	2	(1)	-	2	-	(2)	(2)
Dept of Finance	270	268	270	2	298	189	298	109	200	270	200	(70)	(98)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	43	-	43	43	40	47	40	(7)	41	43	41	(2)	1
Adjustments	-	-	-	-	-	-	-	-	-	52	-	(52)	-
Subtotal	<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>241</u>	<u>367</u>	<u>241</u>	<u>(126)</u>	<u>(99)</u>
Roll Forward	44				101				(126)				(227)
Adjustments:	-	Rounding Adj			1	Rounding Adj			1	Rounding Adj			-
	52	CAO estimate			54	CAO estimate			-	Insurance Adj			(54)
Total A-87 Charge/(Rebate)	<u><u>411</u></u>				<u><u>496</u></u>				<u><u>116</u></u>				<u><u>(380)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06740000 - ARTOIS CSD

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	6	3	(3)	3	6	3	(3)	-	3	-	(3)	(3)
Dept of Finance	398	1,378	398	(980)	915	550	915	365	442	398	442	44	(473)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	90	-	90	90	81	93	81	(12)	77	90	77	(13)	(4)
Adjustments	-	-	-	-	-	-	-	-	-	109	-	(109)	-
Subtotal	<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>519</u>	<u>600</u>	<u>519</u>	<u>(81)</u>	<u>(480)</u>
Roll Forward	(893)				350				(81)				(431)
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	109	CAO estimate			110	CAO estimate			-	Insurance Adj			(110)
Total A-87 Charge/(Rebate)	<u>(293)</u>				<u>1,459</u>				<u>438</u>				<u>(1,021)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06825000 - HAMILTON CITY CSD

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	25	91	25	(66)	24	44	24	(20)	-	25	-	(25)	(24)
Dept of Finance	1,125	4,817	1,125	(3,692)	1,414	2,085	1,414	(671)	1,106	1,125	1,106	(19)	(308)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	55	-	55	55	55
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	681	-	681	681	637	695	637	(58)	806	681	806	125	169
Adjustments	-	-	-	-	-	-	-	-	-	820	-	(820)	-
Subtotal	<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>1,967</u>	<u>2,651</u>	<u>1,967</u>	<u>(684)</u>	<u>(108)</u>
Roll Forward	(3,077)				(749)				(684)				65
Adjustments:	-	Rounding Adj			1	Rounding Adj			1	Rounding Adj			-
	820	CAO estimate			859	CAO estimate			-	Insurance Adj			(859)
Total A-87 Charge/(Rebate)	<u>(426)</u>				<u>2,186</u>				<u>1,284</u>				<u>(902)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06830000 - HCCSD LIGHTING

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	2	1	(1)	1	2	1	(1)	-	1	-	(1)	(1)
Dept of Finance	24	47	24	(23)	25	50	25	(25)	24	24	24	-	(1)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	26	-	26	26	23	26	23	(3)	23	26	23	(3)	-
Adjustments	-	-	-	-	-	-	-	-	-	31	-	(31)	-
Subtotal	<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>47</u>	<u>82</u>	<u>47</u>	<u>(35)</u>	<u>(2)</u>
Roll Forward	2				(29)				(35)				(6)
Adjustments:	-	Rounding Adj			(2)	Rounding Adj			-	Rounding Adj			2
	31	CAO estimate			31	CAO estimate			-	Insurance Adj			(31)
Total A-87 Charge/(Rebate)	<u><u>84</u></u>				<u><u>49</u></u>				<u><u>12</u></u>				<u><u>(37)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06850000 - HCCSD LIBRARY

	2019-20				2020-21				2021-22				Prior Year Variance
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail			
		2017-18 Estimate	2017-18 Actual	Difference		2018-19 Estimate	2018-19 Actual	Difference		2019-20 Estimate	2019-20 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	1	1	-	1	2	1	(1)	-	1	-	(1)	(1)
Dept of Finance	105	128	105	(23)	88	162	88	(74)	69	105	69	(36)	(19)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	22	-	22	22	35	25	35	10	29	22	29	7	(6)
Adjustments	-	-	-	-	-	-	-	-	-	28	-	(28)	-
Subtotal	<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>98</u>	<u>156</u>	<u>98</u>	<u>(58)</u>	<u>(26)</u>
Roll Forward	(1)				(65)				(58)				7
Adjustments:	1	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	28	CAO estimate			47	CAO estimate			-	Insurance Adj			(47)
													-
Total A-87 Charge/(Rebate)	<u><u>156</u></u>				<u><u>106</u></u>				<u><u>40</u></u>				<u><u>(66)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06865000 - HCCSD EDGEWATER PARK

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	1	-	1	1	-	-	-	-	(1)
Dept of Finance	24	210	24	(186)	28	44	28	(16)	10	24	10	(14)	(18)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	6	-	6	6	36	3	36	33	16	6	16	10	(20)
Adjustments	-	-	-	-	-	-	-	-	-	7	-	(7)	-
Subtotal	<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>26</u>	<u>37</u>	<u>26</u>	<u>(11)</u>	<u>(39)</u>
Roll Forward	(180)				18				(11)				(29)
Adjustments:	-	Rounding Adj			2	Rounding Adj			-	Rounding Adj			(2)
	7	CAO estimate			49	CAO estimate			-	Insurance Adj			(49)
Total A-87 Charge/(Rebate)	<u>(143)</u>				<u>134</u>				<u>15</u>				<u>(119)</u>



A-87 COST ALLOCATION DETAIL & COMPARISON

06870000 - HCCSD PALLISADES

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior Year
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	1	-	(1)	-	1	-	(1)	-	-	-	-	-
Dept of Finance	25	243	25	(218)	20	46	20	(26)	56	25	56	31	36
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	27	-	27	27	27
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	9	-	9	9	8	9	8	(1)	8	9	8	(1)	-
Adjustments	-	-	-	-	-	-	-	-	-	10	-	(10)	-
Subtotal	<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>91</u>	<u>44</u>	<u>91</u>	<u>47</u>	<u>63</u>
Roll Forward	(210)				(28)				47				75
Adjustments:	(1)	Rounding Adj			2	Rounding Adj			-	Rounding Adj			(2)
	10	CAO estimate			11	CAO estimate			-	Insurance Adj			(11)
Total A-87 Charge/(Rebate)	<u>(167)</u>				<u>13</u>				<u>138</u>				<u>125</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06880000 - N.E. WILLOWS CSD

	2017-18	Roll Forward Detail			2017-18	Roll Forward Detail			2017-18	Roll Forward Detail			Prior Year
	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	13	24	13	(11)	12	23	12	(11)	-	13	-	(13)	(12)
Dept of Finance	360	807	360	(447)	721	456	721	265	419	360	419	59	(302)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	340	-	340	340	319	371	319	(52)	272	340	272	(68)	(47)
Adjustments	-	-	-	-	-	-	-	-	-	410	-	(410)	-
Subtotal	713	831	713	(118)	1,052	850	1,052	202	691	1,123	691	(432)	(361)
Roll Forward	(118)				202				(432)				(634)
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	Rounding Adj			-
	410	CAO estimate			431	CAO estimate			-	Insurance Adj			(431)
Total A-87 Charge/(Rebate)	<u>1,005</u>				<u>1,685</u>				<u>259</u>				<u>(1,426)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06920000 - MOSQUITO ABATEMENT

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	16	30	16	(14)	15	29	15	(14)	-	16	-	(16)	(15)
Dept of Finance	540	825	540	(285)	609	932	609	(323)	514	540	514	(26)	(95)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	36	-	36	36	-	-	-	-	-	36	-	(36)	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	435	-	435	435	404	463	404	(59)	404	435	404	(31)	-
Adjustments	-	-	-	-	-	-	-	-	-	524	-	(524)	-
Subtotal	<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>918</u>	<u>1,551</u>	<u>918</u>	<u>(633)</u>	<u>(110)</u>
Roll Forward	172				(396)				(633)				(237)
Adjustments:	1	Rounding Adj			(1)	Rounding Adj			1	Rounding Adj			2
	524	CAO estimate			545	CAO estimate			-	Insurance Adj			(545)
Total A-87 Charge/(Rebate)	<u><u>1,724</u></u>				<u><u>1,176</u></u>				<u><u>286</u></u>				<u><u>(890)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06950000 - RICE PEST ABATEMENT

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	1	1	-	1	1	1	-	-	1	-	(1)	(1)
Dept of Finance	166	87	166	79	233	84	233	149	141	166	141	(25)	(92)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	74	-	(74)	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	21	-	21	21	20	23	20	(3)	20	21	20	(1)	-
Adjustments	-	-	-	-	-	-	-	-	-	26	-	(26)	-
Subtotal	<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>161</u>	<u>214</u>	<u>161</u>	<u>(53)</u>	<u>(93)</u>
Roll Forward	100				72				(53)				(125)
Adjustments:	(1)	Rounding Adj			(2)	Rounding Adj			1	Rounding Adj			3
	26	CAO estimate			27	CAO estimate			-	Insurance Adj			(27)
Total A-87 Charge/(Rebate)	<u><u>313</u></u>				<u><u>351</u></u>				<u><u>109</u></u>				<u><u>(242)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06960000 - HC RECLAMATION #2140

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	130	93	130	37	108	131	108	(23)	-	130	-	(130)	(108)
Dept of Finance	1,086	1,297	1,086	(211)	1,184	893	1,184	291	2,829	1,086	2,829	1,743	1,645
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	3,538	-	3,538	3,538	2,849	2,076	2,849	773	10,789	3,538	10,789	7,251	7,940
Adjustments	-	-	-	-	-	-	-	-	-	4,262	-	(4,262)	-
Subtotal	<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>13,618</u>	<u>9,016</u>	<u>13,618</u>	<u>4,602</u>	<u>9,477</u>
Roll Forward	3,364				1,041				4,602				3,561
Adjustments:	-	Rounding Adj			2	Rounding Adj			(1)	Rounding Adj			(3)
	4,262	CAO estimate			3,843	CAO estimate			-	Insurance Adj			(3,843)
Total A-87 Charge/(Rebate)	<u><u>12,380</u></u>				<u><u>9,027</u></u>				<u><u>18,219</u></u>				<u><u>9,192</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06970000 - RECLAMATION DISTRICT #2106

	2019-20				2020-21				2021-22				Prior Year
	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	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	2019-20 Difference	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	3	-	3	3	-	-	-	-	(3)
Dept of Finance	181	78	181	103	240	85	240	155	207	181	207	26	(33)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	36	-	36	36	-	-	-	-	-	36	-	(36)	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	7	-	7	7	87	2	87	85	-	7	-	(7)	(87)
Adjustments	-	-	-	-	-	-	-	-	-	9	-	(9)	-
Subtotal	<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>207</u>	<u>233</u>	<u>207</u>	<u>(26)</u>	<u>(123)</u>
Roll Forward	146				243				(26)				(269)
Adjustments:	2	Rounding Adj			1	Rounding Adj			(1)	Rounding Adj			(2)
	9	CAO estimate			118	CAO estimate			-	Insurance Adj			(118)
Total A-87 Charge/(Rebate)	<u><u>381</u></u>				<u><u>692</u></u>				<u><u>180</u></u>				<u><u>(512)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

99999999 - OTHER

	2019-20	Roll Forward Detail			2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior
	A-87 Plan Schedule A	2017-18 Estimate	2017-18 Actual	Difference	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Year Variance
Service Departments:													
Building Use	75,054	22,570	75,054	52,484	61,738	18,903	61,738	42,835	-	75,054	-	(75,054)	(61,738)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1,498	2,549	1,498	(1,051)	1,601	2,841	1,601	(1,240)	15,399	1,498	15,399	13,901	13,798
Dept of Finance	26,355	39,883	26,355	(13,528)	30,257	30,669	30,257	(412)	42,568	26,355	42,568	16,213	12,311
Annual Audit	12,652	12,628	12,652	24	11,185	13,942	11,185	(2,757)	20,135	12,652	20,135	7,483	8,950
County Counsel	-	-	-	-	-	-	-	-	25,376	-	25,376	25,376	25,376
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	69,024	62,353	69,024	6,671	62,275	65,876	62,275	(3,601)	66,375	69,024	66,375	(2,649)	4,100
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	40,772	-	40,772	40,772	42,140	44,936	42,140	(2,796)	40,815	40,772	40,815	43	(1,325)
Adjustments	-	-	-	-	-	-	-	-	-	49,116	-	(49,116)	-
Subtotal	<u>225,355</u>	<u>139,983</u>	<u>225,355</u>	<u>85,372</u>	<u>209,196</u>	<u>177,167</u>	<u>209,196</u>	<u>32,029</u>	<u>210,668</u>	<u>274,471</u>	<u>210,668</u>	<u>(63,803)</u>	<u>1,472</u>
Roll Forward	85,372				32,029				(63,803)				(95,832)
Adjustments:	3	Rounding Adj			(3)	Rounding Adj			(4)	Rounding Adj			(1)
	49,116	CAO estimate			56,835	CAO estimate			(66,375)	Insurance Adj			(123,210)
	-				-				-				-
Total A-87 Charge/(Rebate)	<u><u>359,846</u></u>				<u><u>298,057</u></u>				<u><u>80,486</u></u>				<u><u>(217,571)</u></u>