

COUNTY OF GLENN

State of California

OMB A-87 Cost Allocation Plan

For the Fiscal Year 2020/21

For Use in Fiscal Year 2022/23



Compiled by: HUMBERTO MEDINA, CPA
Director of Finance

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

1/31/2022

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 01/28/2022 to establish cost allocations or billings for 07/01/2022 to 06/30/2023 based on activities from fiscal year 2020-21 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 second year of two for the transition and Schedule A adjustments will be the last year. The adjustment has resulted in significant reductions to Road and Social Services charges.

The 2022-23 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 28, 2022</u>

FY 2020-21 Actual

Summary Data

- Summary Narrative
- Detail Allocation - *Adjustment*
- 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

Summary Pages	
Summary Narrative	
Adjustment	
General Insurance Adjustment	
	A
	B
	C
	D
	E

Building Use

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

Detail Pages

- 1.01
- 1.01A
- 1.01B
- 1.02
- 1.03
- 1.04
- 1.05
- 1.06
- 1.07
- 1.08
- 1.09
- 1.10
- 1.11
- 1.12
- 1.13
- 1.14

FY 2020-21 Actual

Building Use

	Detail Pages
Detail Allocation - <i>125 S. Murdock Street</i>	1.15
Detail Allocation - <i>306 N. Villa Street</i>	1.16
Detail Allocation - <i>1187 E. South Street</i>	1.17
Detail Allocation - <i>141 S. Lassen Street (Jail)</i>	1.18
Detail Allocation - <i>327 Fourth Street</i>	1.19
Detail Allocation - <i>125 County Road G</i>	1.20
Detail Allocation - <i>120 S. Marshall Street</i>	1.21
Detail Allocation - <i>300 Broadway</i>	1.22
Detail Allocation - <i>1167 E. South Street</i>	1.23
Departmental Cost Allocation Summary	1.24

Equipment Use

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

County Administrative Officer - #01011013

	Detail Pages
Narrative	3.01
Schedule of Costs to be Allocated by Function	3.02
Detail Allocation - <i>Administration</i>	3.03
Detail Allocation - <i>Budget & Development</i>	3.04
Departmental Cost Allocation Summary	3.05

Department of Finance - #01011040

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

FY 2020-21 Actual

Department of Finance - #01011040

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

Annual Audit - #01011051

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

County Counsel - #01011080

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

Personnel - #01011090

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

FY 2020-21 Actual

General Insurance - #01011150	Detail Pages
Narrative	8.01
Schedule of Costs to be Allocated by Function	8.02
Detail Allocation - <i>General Liability</i>	8.03
Detail Allocation - <i>Claim Liability</i>	8.04
Detail Allocation - <i>Buildings</i>	8.05
Detail Allocation - <i>Auto Premium</i>	8.06
Detail Allocation - <i>Watercraft Equipment</i>	8.07
Detail Allocation - <i>Mobile Equipment</i>	8.08
Departmental Cost Allocation Summary	8.09
Employee Benefits - #01011170	Detail Pages
Narrative	9.01
Schedule of Costs to be Allocated by Function	9.02
Detail Allocation - <i>Pre-Employment Physicals</i>	9.03
Detail Allocation - <i>Employee Assistance</i>	9.04
Departmental Cost Allocation Summary	9.05
Data Processing - #01011200	Detail Pages
Narrative	10.01
Schedule of Costs to be Allocated by Function	10.02
Detail Allocation - <i>Property Taxes</i>	10.03
Detail Allocation - <i>Finance Network</i>	10.04
Departmental Cost Allocation Summary	10.05
Internal Service Funds	Detail Pages
Fleet & Service Center	185
County Facilities	186
County Services - Data Processing	187
County Utilities	188

COUNTY OF GLENN
Adjustment

<u>FY 2020-21 Actual</u>		Remove Estimated General Insurance Schedule 8.09	Total Adjustments
01011005	Board Resources	\$ (4,068)	\$ (4,068)
01011010	Board of Supervisors	(6,949)	(6,949)
01011020	Clerk of the Board	(10,798)	(10,798)
01011070	Assessor	(6,484)	(6,484)
01011100	Elections	(2,966)	(2,966)
01011180	Surveyor	(163)	(163)
01012040	Court Revenues	(2,952)	(2,952)
01012060	Grand Jury	(1,083)	(1,083)
01012100	Indigent Defense	(2,941)	(2,941)
01012170	Flood Control	(70)	(70)
01012180	Agriculture Commissioner	(10,243)	(10,243)
01012181	Water Resources	(5,108)	(5,108)
01012220	Recorder	(3,073)	(3,073)
01012230	Coroner	(611)	(611)
01012240	Public Guardian	(1,856)	(1,856)
01012285	Planning & Community Development	(13,004)	(13,004)
01012290	Animal Control	(2,128)	(2,128)
01014022	Hospital	(104)	(104)
01015180	Veterans' Services	(653)	(653)
01016040	Library	(578)	(578)
01016050	Cooperative Extension	(6,934)	(6,934)
01024010	Public Health	(21,205)	(21,205)
01024011	Emergency Preparedness	(1,900)	(1,900)
01024012	Mental Health	(86,027)	(86,027)
01024014	Alcohol & Drug Abuse	(50,708)	(50,708)

COUNTY OF GLENN
Adjustment

<u>FY 2020-21 Actual</u>	<u>Remove Estimated General Insurance Schedule 8.09</u>	<u>Total Adjustments</u>
01024018	Victim Witness	(778)
01024020	Maternal & Child Health	(322)
01024025	Women, Infants & Children	(2,623)
01024170	California Children's Services	(1,363)
01024300	Health & Human Services Agency	(32,306)
01025010	Social Services Administration	(99,916)
01042090	District Attorney	(26,934)
01042110	Sheriff	(250,512)
01042111	Sheriff AB109	(1,133)
01042113	Sheriff's Dispatch	(3,921)
01042135	Sheriff's Civil Division	(496)
01042140	Jail	(124,501)
01042150	Probation	(6,144)
01042155	Juvenile Hall	(8,215)
01042158	Delinquency Prevention	(459)
01042160	Probation Specialized Unit	-
01042164	Partnership Grant	(263)
01042168	Juvenile Probation & CAMP	(493)
01042170	JJPCA Grant	(459)
01042350	DOJ Tobacco Grant	(1,404)
01042360	Boat Patrol	(2,401)
01051195	General Services	(1,901)
01052557	Youth Offender Supervision	(704)
01052558	SB678 Community Performance Incentive	(1,319)
01054012	Mental Health Services Act	(14,228)

COUNTY OF GLENN
Adjustment

<u>FY 2020-21 Actual</u>		Remove Estimated General Insurance Schedule 8.09	Total Adjustments
01054045	Mosquito Abatement Assessment Area	(1,245)	(1,245)
01054840	Memorial Hall Trust	(20,233)	(20,233)
01055011	IHSS Public Authority	(1,585)	(1,585)
01055340	Child Support	(7,388)	(7,388)
01062136	Trial Court Security	(2,552)	(2,552)
01062150	Local Community Corrections	(9,016)	(9,016)
01200000	Road	(69,862)	(69,862)
01401140	Advertising County Resources	(2,348)	(2,348)
01602270	Fish & Game Commission	(59)	(59)
01906020	Office of Education	(1,045)	(1,045)
02000000	Solid Waste	(48,397)	(48,397)
02040205	Orland Airport	(1,559)	(1,559)
02040207	Willows Airport	(2,467)	(2,467)
02200000	Fleet Operations	(7,697)	(7,697)
02210000	Underground Storage Tanks	(1,133)	(1,133)
02220000	Vegetation & Environmental Mgmt	(511)	(511)
02260000	Public Works Agency	(20,976)	(20,976)
02261000	PCDS Permit Center	(1,070)	(1,070)
02261120	Facilities Internal Service Fund	(18,475)	(18,475)
02280000	Data Processing ISF	(5,286)	(5,286)
02310000	Utilities ISF	(5,445)	(5,445)
04050000	Court	(17,054)	(17,054)
04100000	Law Library	(37)	(37)
04250000	Local Transportation Trust	(7,042)	(7,042)
04260000	Transportation Administration	(4,752)	(4,752)

COUNTY OF GLENN
Adjustment

<u>FY 2020-21 Actual</u>	<u>Remove Estimated General Insurance Schedule 8.09</u>	<u>Total Adjustments</u>
04280000 Glenn County Transit	(2,082)	(2,082)
04281000 Fixed Route Transit	(3,900)	(3,900)
04282500 Transportation Prop 1B	-	-
04601000 Local Agency Formation Commission	(248)	(248)
04796000 Glenn Groundwater Authority	(4,975)	(4,975)
04999100 Community Action	(35,837)	(35,837)
05210000 Air Pollution District	(1,672)	(1,672)
99999999 Other	(167,993)	(167,993)
Total	<u><u>\$ (1,299,346)</u></u>	<u><u>\$ (1,299,346)</u></u>

Basis of Allocation :

COUNTY OF GLENN
General Insurance Removal
Adjustment Support

<u>Org Key</u>	<u>Agency</u>	<u>General Liability</u>	<u>Claim Liability</u>	<u>Buildings</u>	<u>Auto Premium</u>	<u>Watercraft Equipment</u>	<u>Mobile Equipment</u>	<u>Total General Insurance from Schedule 8.09</u>
01011013	County Administrative Officer	\$ (1,780)	\$ -	\$ (249)	\$ -	\$ -	\$ -	\$ (2,029)
01011040	Department of Finance	(5,413)	-	(3,924)	-	-	-	(9,338)
01011051	Annual Audit	(312)	-	-	-	-	-	(312)
01011080	County Counsel	(2,518)	(3,686)	(1,011)	-	-	-	(7,215)
01011090	Personnel	(2,411)	-	(909)	-	-	-	(3,320)
01011150	General Insurance	(4,830)	-	-	-	-	-	(4,830)
01011170	Employee Benefits	(191)	-	-	-	-	-	(191)
01011200	Data Processing	(1,552)	-	-	-	-	-	(1,552)
01011005	Board Resources	-	-	(4,068)	-	-	-	(4,068)
01011010	Board of Supervisors	(2,537)	-	(4,412)	-	-	-	(6,949)
01011020	Clerk of the Board	(1,441)	(8,785)	(572)	-	-	-	(10,798)
01011070	Assessor	(4,193)	-	(2,291)	-	-	-	(6,484)
01011100	Elections	(1,652)	-	(1,314)	-	-	-	(2,966)
01011180	Surveyor	(163)	-	-	-	-	-	(163)
01012040	Court Revenues	(2,952)	-	-	-	-	-	(2,952)
01012060	Grand Jury	(133)	-	(949)	-	-	-	(1,083)
01012100	Indigent Defense	(2,941)	-	-	-	-	-	(2,941)
01012170	Flood Control	(70)	-	-	-	-	-	(70)
01012180	Agriculture Commissioner	(6,293)	-	(3,950)	-	-	-	(10,243)
01012181	Water Resources	(5,108)	-	-	-	-	-	(5,108)
01012220	Recorder	(1,774)	-	(1,299)	-	-	-	(3,073)
01012230	Coroner	(611)	-	-	-	-	-	(611)
01012240	Public Guardian	(1,856)	-	-	-	-	-	(1,856)
01012285	Planning & Community Development	(11,379)	(1,625)	-	-	-	-	(13,004)
01012290	Animal Control	(1,282)	(847)	-	-	-	-	(2,128)
01014022	Hospital	(104)	-	-	-	-	-	(104)
01015180	Veterans' Services	(541)	-	(112)	-	-	-	(653)
01016040	Library	(578)	-	-	-	-	-	(578)
01016050	Cooperative Extension	(1,411)	(1,465)	(4,058)	-	-	-	(6,934)

COUNTY OF GLENN
General Insurance Removal
Adjustment Support

<u>Org Key</u>	<u>Agency</u>	<u>General Liability</u>	<u>Claim Liability</u>	<u>Buildings</u>	<u>Auto Premium</u>	<u>Watercraft Equipment</u>	<u>Mobile Equipment</u>	<u>Total General Insurance from Schedule 8.09</u>
01024010	Public Health	(18,713)	-	(2,492)	-	-	-	(21,205)
01024011	Emergency Preparedness	(1,900)	-	-	-	-	-	(1,900)
01024012	Mental Health	(44,061)	(33,201)	(8,766)	-	-	-	(86,027)
01024014	Alcohol & Drug Abuse	(6,045)	(43,288)	(1,375)	-	-	-	(50,708)
01024018	Drug Court	(778)	-	-	-	-	-	(778)
01024020	Maternal & Child Health	(322)	-	-	-	-	-	(322)
01024025	Women, Infants & Children	(2,623)	-	-	-	-	-	(2,623)
01024170	California Children's Services	(1,363)	-	-	-	-	-	(1,363)
01024300	Health & Human Services Agency	(15,628)	-	-	(16,678)	-	-	(32,306)
01025010	Social Services Administration	(93,896)	(6,021)	-	-	-	-	(99,916)
01042090	District Attorney	(4,786)	(18,613)	(3,535)	-	-	-	(26,934)
01042110	Sheriff	(30,826)	(211,094)	(8,593)	-	-	-	(250,512)
01042111	Sheriff AB109	(1,133)	-	-	-	-	-	(1,133)
01042113	Sheriff's Dispatch	(3,315)	-	(606)	-	-	-	(3,921)
01042135	Sheriff's Civil Division	(496)	-	-	-	-	-	(496)
01042140	Jail	(18,861)	(85,010)	(20,630)	-	-	-	(124,501)
01042150	Probation	(3,589)	-	(2,554)	-	-	-	(6,144)
01042155	Juvenile Hall	(2,048)	-	(6,167)	-	-	-	(8,215)
01042158	Delinquency Prevention	(459)	-	-	-	-	-	(459)
01042160	Probation Specialized Unit	-	-	-	-	-	-	-
01042164	Partnership Grant	(263)	-	-	-	-	-	(263)
01042168	Juvenile Probation & CAMP	(493)	-	-	-	-	-	(493)
01042170	JJCPA Grant	(459)	-	-	-	-	-	(459)
01042350	DOJ Tobacco Grant	(1,404)	-	-	-	-	-	(1,404)
01042360	Boat Patrol	(422)	-	-	-	(1,979)	-	(2,401)
01051195	General Services	(1,496)	-	(404)	-	-	-	(1,901)
01052557	Youth Offender Supervision	(704)	-	-	-	-	-	(704)
01052558	SB678 Community Performance Incentive	(1,319)	-	-	-	-	-	(1,319)
01054012	Mental Health Services Act	(14,228)	-	-	-	-	-	(14,228)

COUNTY OF GLENN
General Insurance Removal
Adjustment Support

<u>Org Key</u>	<u>Agency</u>	<u>General Liability</u>	<u>Claim Liability</u>	<u>Buildings</u>	<u>Auto Premium</u>	<u>Watercraft Equipment</u>	<u>Mobile Equipment</u>	<u>Total General Insurance from Schedule 8.09</u>
01054045	Mosquito Abatement Assessment Area	(1,245)	-	-	-	-	-	(1,245)
01054840	Memorial Hall Trust	(715)	-	(19,518)	-	-	-	(20,233)
01055011	IHSS Public Authority	(1,585)	-	-	-	-	-	(1,585)
01055340	Child Support	(3,360)	(2,124)	(1,905)	-	-	-	(7,388)
01062136	Trial Court Security	(2,552)	-	-	-	-	-	(2,552)
01062150	Local Community Corrections	(9,016)	-	-	-	-	-	(9,016)
01200000	Road	(42,709)	(25,197)	(1,956)	-	-	-	(69,862)
01401140	Advertising County Resources	(2,348)	-	-	-	-	-	(2,348)
01602270	Fish & Game Commission	(59)	-	-	-	-	-	(59)
01906020	Office of Education	(1,045)	-	-	-	-	-	(1,045)
02000000	Solid Waste	(41,316)	(6,981)	(100)	-	-	-	(48,397)
02040205	Orland Airport	(1,559)	-	-	-	-	-	(1,559)
02040207	Willows Airport	(2,467)	-	-	-	-	-	(2,467)
02200000	Fleet Operations	(6,015)	(1,681)	-	-	-	-	(7,697)
02210000	Underground Storage Tanks	(1,133)	-	-	-	-	-	(1,133)
02220000	Vegetation & Environmental Mgmt	(511)	-	-	-	-	-	(511)
02260000	Public Works Agency	(4,478)	-	(1,044)	-	-	(15,454)	(20,976)
02261000	PCDS Permit Center	(1,070)	-	-	-	-	-	(1,070)
02261120	Facilities Internal Service Fund	(16,072)	(208)	(2,195)	-	-	-	(18,475)
02280000	Data Processing ISF	(5,286)	-	-	-	-	-	(5,286)
02310000	Utilities ISF	(5,445)	-	-	-	-	-	(5,445)
04050000	Court	(14,816)	-	(2,237)	-	-	-	(17,054)
04100000	Law Library	(37)	-	-	-	-	-	(37)
04250000	Local Transportation Trust	(7,042)	-	-	-	-	-	(7,042)
04260000	Transportation Administration	(4,752)	-	-	-	-	-	(4,752)
04280000	Glenn County Transit	(2,082)	-	-	-	-	-	(2,082)
04281000	Fixed Route Transit	(3,900)	-	-	-	-	-	(3,900)
04282500	Transportation Prop 1B	-	-	-	-	-	-	-
04601000	Local Agency Formation Commission	(248)	-	-	-	-	-	(248)

COUNTY OF GLENN
General Insurance Removal
Adjustment Support

<u>Org Key</u>	<u>Agency</u>	<u>General Liability</u>	<u>Claim Liability</u>	<u>Buildings</u>	<u>Auto Premium</u>	<u>Watercraft Equipment</u>	<u>Mobile Equipment</u>	<u>Total General Insurance from Schedule 8.09</u>
04796000	Glenn Groundwater Authority	(4,975)	-	-	-	-	-	(4,975)
04999100	Community Action	(35,837)	-	-	-	-	-	(35,837)
05210000	Air Pollution District	-	-	(1,672)	-	-	-	(1,672)
99999999	Other	(167,993)	-	-	-	-	-	(167,993)
Total		\$ (729,328)	\$ (449,826)	\$ (114,867)	\$ (16,678)	\$ (1,979)	\$ (15,454)	\$ (1,328,133)

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

FY 2020-21 Actual		Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080	Personnel 01011090	General Insurance 01011150
01011005	Board Resources	\$ 7,906	\$ -	\$ -	\$ -	\$ 238	\$ -	\$ -	\$ 4,068
01011010	Board of Supervisors	11,865	-	5,546	7,447	261	47,136	2,808	6,949
01011020	Clerk of the Board	1,538	-	260	2,053	148	2,725	759	10,798
01011070	Assessor	3,823	968	1,707	4,959	431	6,685	4,420	6,484
01011100	Elections	1,487	6,329	1,384	1,680	170	28,047	631	2,966
01011121	In-House Projects	-	4,304	-	650	-	275	-	-
01011180	Surveyor	-	-	29	40	17	-	-	163
01012040	Court Revenues	-	-	533	224	303	-	-	2,952
01012060	Grand Jury	776	-	160	239	14	2,221	-	1,083
01012100	Indigent Defense	-	-	531	229	302	275	-	2,941
01012170	Flood Control	-	-	13	83	7	-	-	70
01012180	Agriculture Commissioner	2,534	29,515	2,833	7,970	657	3,869	6,779	10,243
01012181	Water Resources	-	-	3,976	1,522	525	2,244	631	5,108
01012220	Recorder	2,275	698	660	2,878	182	2,496	1,894	3,073
01012230	Coroner	-	-	110	87	63	-	-	611
01012240	Public Guardian	-	-	335	2,594	191	31,134	1,220	1,856
01012285	Planning & Community De	-	1,701	6,058	10,667	1,170	27,932	8,009	13,004
01012290	Animal Control	-	-	232	1,548	134	229	1,263	2,128
01014022	Hospital	-	-	19	376	11	-	-	104
01015180	Veterans' Services	302	-	98	867	56	527	631	653
01016040	Library	-	-	104	50	59	-	-	578
01016050	Cooperative Extension	5,235	-	255	2,744	145	-	3,067	6,934
01024010	Public Health	-	-	4,060	10,079	2,035	1,557	6,900	21,205
01024011	Emergency Preparedness	-	-	343	1,999	296	114	1,220	1,900
01024012	Mental Health	-	-	9,080	35,671	4,686	6,434	34,790	86,027
01024014	Alcohol & Drug Abuse	-	-	1,092	6,381	884	298	4,839	50,708
01024018	Victim Witness	-	-	141	103	179	183	-	778
01024020	Maternal & Child Health	-	-	58	214	57	-	-	322
01024025	Women, Infants & Children	-	-	474	3,695	554	-	3,072	2,623
01024170	California Children's Servic	-	-	246	1,209	212	183	631	1,363
01024300	Health & Human Services /	-	-	4,757	21,721	1,606	14,584	22,729	32,306
01025010	Social Services Administrat	-	-	19,340	111,670	13,889	7,945	46,460	99,916
01042090	District Attorney	2,352	-	2,561	5,954	492	5,106	5,051	26,934
01042110	Sheriff	3,001	111,460	6,994	22,196	3,235	28,582	17,678	250,512
01042111	Sheriff AB109	-	-	205	1,421	116	-	1,263	1,133
01042113	Sheriff's Dispatch	672	-	667	4,492	341	-	4,420	3,921
01042135	Sheriff's Civil Division	-	-	90	1,014	51	824	631	496
01042140	Jail	143,112	-	4,222	11,314	1,939	3,205	3,240	124,501
01042143	Office of Emergency Servic	-	-	339	1,140	52	870	631	-
01042150	Probation	2,679	-	4,447	5,198	373	3,114	3,157	6,144
01042155	Juvenile Hall	62,427	-	370	395	211	-	-	8,215
01042158	Delinquency Prevention	-	-	83	1,411	47	-	1,263	459

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

FY 2020-21 Actual		Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080	Personnel 01011090	General Insurance 01011150
01042160	Probation Specialized Unit	-	-	-	-	-	-	-	-
01042164	Partnership Grant	-	-	48	635	27	-	631	263
01042168	Juvenile Probation & CAM	-	-	89	731	51	-	631	493
01042170	JJPCA Grant	-	-	83	417	47	-	-	459
01042350	DOJ Tobacco Grant	-	-	254	208	144	-	-	1,404
01042360	Boat Patrol	-	-	76	136	43	-	-	2,401
01051195	General Services	1,088	-	5,494	13,564	154	2,633	12,573	1,901
01052550	County SLESF	-	-	-	866	-	-	631	-
01052557	Youth Offender Supervisor	-	-	127	936	72	-	631	704
01052558	SB678 Community Perform	-	-	238	1,172	136	-	631	1,319
01054010	California Waste Managem	-	-	-	-	-	-	-	-
01054012	Mental Health Services Act	-	-	2,571	970	1,462	23	-	14,228
01054021	Superior Reg Workforce Ec	-	-	-	-	-	-	-	-
01054045	Mosquito Abatement Asses	-	-	225	635	128	412	-	1,245
01054840	Memorial Hall Trust	26,074	-	129	122	73	-	-	20,233
01055011	IHSS Public Authority	-	-	286	991	239	160	(42)	1,585
01055340	Child Support	-	-	2,642	9,314	595	733	5,010	7,388
01062136	Trial Court Security	-	-	461	3,451	262	-	3,788	2,552
01062150	Local Community Correctic	-	-	1,629	3,399	927	-	2,525	9,016
01200000	Road	3,028	-	10,498	20,528	4,742	1,122	15,553	69,862
01401140	Advertising County Resourc	-	-	424	299	241	-	-	2,348
01602270	Fish & Game Commission	-	-	11	55	6	-	-	59
01906020	Office of Education	-	-	189	78,657	107	114	-	1,045
02000000	Solid Waste	155	-	10,043	12,845	4,246	3,411	3,788	48,397
02040205	Orland Airport	-	-	1,265	625	160	3,640	(92)	1,559
02040207	Willows Airport	-	-	1,429	847	290	160	(92)	2,467
02200000	Fleet Operations	-	-	1,290	1,113	618	-	-	7,697
02210000	Underground Storage Tank	-	-	340	768	116	46	(324)	1,133
02220000	Vegetation & Environment	-	-	92	268	53	23	-	511
02224170	Tri-County Bee	-	-	-	-	-	-	-	-
02260000	Public Works Agency	1,615	-	1,962	5,952	460	14,103	3,272	20,976
02261000	PCDS Permit Center	-	-	193	728	110	-	-	1,070
02261120	Facilities Internal Service Fi	1,667	-	5,278	3,030	1,840	664	778	18,475
02280000	Data Processing ISF	-	-	7,196	11,945	543	-	-	5,286
02310000	Utilities ISF	-	-	984	16,379	560	-	-	5,445
04050000	Court	2,886	-	2,677	2,010	1,523	160	-	17,054
04100000	Law Library	-	-	7	34	4	1,666	-	37
04250000	Local Transportation Trust	-	-	1,272	698	724	-	-	7,042
04260000	Transportation Administrati	-	-	859	552	488	-	-	4,752
04280000	Glenn County Transit	-	-	376	338	214	-	-	2,082
04281000	Fixed Route Transit	-	-	705	408	401	-	-	3,900
04282500	Transportation Prop 1B	-	-	-	-	-	-	-	-

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

FY 2020-21 Actual		Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080	Personnel 01011090	General Insurance 01011150
04601000	Local Agency Formation C	-	-	45	145	26	2,953	-	248
04796000	Glenn Groundwater Author	-	-	899	615	511	-	-	4,975
04999100	Community Action	-	-	9,935	21,416	5,117	8,242	15,427	35,837
05010000	Artois Fire District	-	-	58	483	33	-	-	-
05022000	Hamilton Fire District	-	-	527	895	300	-	-	-
05022010	Bayliss Fire District	-	-	19	202	11	-	-	-
05050000	Willows Rural Fire District	-	-	214	331	122	-	-	-
05110000	Storm Drain Maintenance I	-	-	1	138	1	-	-	-
05130000	Storm Drain Maintenance I	-	-	67	140	38	-	-	-
05140000	North Willows County Serv	-	-	44	121	25	-	-	-
05210000	Air Pollution District	1,730	-	2,924	5,516	891	641	3,987	1,672
05210241	Air Pollution Vehicle Regis	-	-	88	222	50	-	(324)	-
05250000	Olive Pest Management Dis	-	-	-	76	-	-	-	-
06010000	Elk Creek Cemetery Distric	-	-	-	272	-	-	-	-
06020000	German Cemetery District	-	-	-	91	-	-	-	-
06030000	Marvin-Chapel Cemetery D	-	-	-	169	-	46	-	-
06040000	Newville Cemetery District	-	-	-	170	-	-	-	-
06050000	Orland Cemetery District	-	-	-	1,080	-	-	-	-
06060000	Willows Cemetery District	-	-	-	654	-	-	-	-
06200000	Glenn-Codora Fire District	-	-	-	373	-	-	-	-
06210000	Elk Creek Fire District	-	-	-	216	-	-	-	-
06220000	Glenn-Colusa Fire District	-	-	-	128	-	-	-	-
06230000	Kanawha Fire District	-	-	-	498	-	-	-	-
06240000	Ord Fire District	-	-	-	181	-	-	-	-
06250000	Orland Fire District	-	-	-	1,123	-	-	-	-
06300000	Levee District #1	-	-	-	76	-	-	-	-
06310000	Levee District #2	-	-	-	94	-	-	-	-
06320000	Levee District #3	-	-	-	80	-	-	-	-
06500000	Butte City Community Serv	-	-	-	703	-	160	-	-
06510000	BCCSD - Recreation Distric	-	-	-	171	-	-	-	-
06610000	Elk Creek Community Serv	-	-	-	468	-	-	-	-
06640000	ECCSD - Recreation Distric	-	-	-	6	-	-	-	-
06650000	ECCSD - Lighting District	-	-	-	12	-	-	-	-
06700000	Ord Bend Community Serv	-	-	-	132	-	-	-	-
06740000	Artois Community Service	-	-	-	818	-	-	-	-
06825000	Hamilton City Community	-	-	-	2,638	-	46	-	-
06830000	HCCSD - Lighting District	-	-	-	16	-	-	-	-
06850000	HCCSD - Library District	-	-	-	21	-	-	-	-
06865000	HCCSD - Edgewater Park	-	-	-	21	-	-	-	-
06870000	HCCSD - Pallisades Distric	-	-	-	13	-	-	-	-
06880000	N.E. Willows Community S	-	-	-	348	-	-	-	-
06920000	Mosquito Abatement Distri	-	-	-	529	-	275	-	-

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

FY 2020-21 Actual	Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080	Personnel 01011090	General Insurance 01011150
06950000 Rice Pest Abatement Distric	-	-	-	114	-	-	-	-
06960000 HC Reclamation District #2	-	-	-	925	-	-	-	-
06970000 Reclamation District #2106	-	-	-	374	-	-	-	-
99999999 Other	-	-	27,770	101,526	15,796	26,123	-	167,993
	-	-	-	-	-	-	-	-
Subtotal	<u>290,227</u>	<u>154,975</u>	<u>188,448</u>	<u>636,147</u>	<u>81,067</u>	<u>296,351</u>	<u>259,071</u>	<u>1,299,346</u>
Direct Billed	-	-	-	56,967	21,750	3,168	27,219	-
Unallocated	-	-	124,053	431,208	-	185,125	-	-
Total	<u>\$ 290,227</u>	<u>\$ 154,975</u>	<u>\$ 312,501</u>	<u>\$ 1,124,322</u>	<u>\$ 102,817</u>	<u>\$ 484,644</u>	<u>\$ 286,290</u>	<u>\$ 1,299,346</u>

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

FY 2020-21 Actual		Employee Benefits 01011170	Data Processing 01011200	Total Actual Costs FY 2020-21	Roll Forward	Total Actual Costs FY 2020-21 plus Roll Forward	Adjustments	Total Claimable Costs FY 2022-23
01011005	Board Resources	\$ -	\$ -	\$ 12,213	\$ 12,209	\$ 24,422	\$ (4,068)	\$ 20,354
01011010	Board of Supervisors	247	802	83,060	24,668	107,729	(6,949)	100,780
01011020	Clerk of the Board	99	455	18,835	7,483	26,318	(10,798)	15,520
01011070	Assessor	346	175,400	205,223	8,878	214,101	(6,484)	207,617
01011100	Elections	49	522	43,265	22,401	65,666	(2,966)	62,700
01011121	In-House Projects	-	-	5,228	(1,579)	3,650	-	3,650
01011180	Surveyor	-	51	300	28	329	(163)	166
01012040	Court Revenues	-	933	4,946	158	5,104	(2,952)	2,152
01012060	Grand Jury	-	42	4,535	909	5,443	(1,083)	4,361
01012100	Indigent Defense	-	929	5,208	(5,239)	(31)	(2,941)	(2,972)
01012170	Flood Control	-	22	196	(12)	184	(70)	114
01012180	Agriculture Commissione	501	1,988	66,890	22,103	88,993	(10,243)	78,750
01012181	Water Resources	49	1,614	15,669	10,181	25,849	(5,108)	20,741
01012220	Recorder	148	562	14,866	1,034	15,899	(3,073)	12,826
01012230	Coroner	-	193	1,064	431	1,495	(611)	884
01012240	Public Guardian	97	586	38,014	(58,765)	(20,752)	(1,856)	(22,608)
01012285	Planning & Community I	939	3,597	73,076	15,012	88,088	(13,004)	75,084
01012290	Animal Control	99	405	6,037	(4,564)	1,474	(2,128)	(655)
01014022	Hospital	-	33	542	48	590	(104)	486
01015180	Veterans' Services	49	171	3,353	(2,140)	1,213	(653)	560
01016040	Library	-	183	974	(91)	883	(578)	305
01016050	Cooperative Extension	247	446	19,074	4,882	23,955	(6,934)	17,021
01024010	Public Health	1,151	5,913	52,899	5,962	58,862	(21,205)	37,656
01024011	Emergency Preparedness	35	600	6,508	220	6,729	(1,900)	4,828
01024012	Mental Health	6,490	13,922	197,100	80,177	277,277	(86,027)	191,250
01024014	Alcohol & Drug Abuse	324	1,910	66,436	15,409	81,845	(50,708)	31,136
01024018	Victim Witness	-	246	1,630	(3,485)	(1,856)	(778)	(2,634)
01024020	Maternal & Child Health	-	102	754	(206)	547	(322)	225
01024025	Women, Infants & Childr	243	829	11,490	(638)	10,851	(2,623)	8,229
01024170	California Children's Serv	49	431	4,325	43	4,369	(1,363)	3,006
01024300	Health & Human Service	1,777	4,938	104,419	(15,384)	89,034	(32,306)	56,729
01025010	Social Services Administr	4,816	29,669	333,705	(63,088)	270,617	(99,916)	170,701
01042090	District Attorney	257	1,512	50,219	(29,845)	20,375	(26,934)	(6,560)
01042110	Sheriff	3,116	9,740	456,515	153,004	609,519	(250,512)	359,007
01042111	Sheriff AB109	99	358	4,595	3,337	7,932	(1,133)	6,799
01042113	Sheriff's Dispatch	346	1,047	15,905	1,836	17,741	(3,921)	13,820
01042135	Sheriff's Civil Division	49	157	3,313	(2,823)	490	(496)	(6)
01042140	Jail	(1,592)	5,960	295,901	52,899	348,799	(124,501)	224,298
01042143	Office of Emergency Serv	49	-	3,082	(60)	3,022	-	3,022
01042150	Probation	247	1,134	26,492	(12,546)	13,946	(6,144)	7,803
01042155	Juvenile Hall	-	647	72,265	67,694	139,959	(8,215)	131,744
01042158	Delinquency Prevention	99	145	3,507	(1,658)	1,849	(459)	1,389

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

<u>FY 2020-21 Actual</u>		<u>Employee Benefits 01011170</u>	<u>Data Processing 01011200</u>	<u>Total Actual Costs FY 2020-21</u>	<u>Roll Forward</u>	<u>Total Actual Costs FY 2020-21 plus Roll Forward</u>	<u>Adjustments</u>	<u>Total Claimable Costs FY 2022-23</u>
01042160	Probation Specialized Un	-	-	-	(554)	(554)	-	(554)
01042164	Partnership Grant	49	83	1,737	(96)	1,641	(263)	1,378
01042168	Juvenile Probation & CA	49	156	2,200	(341)	1,859	(493)	1,367
01042170	JJPCA Grant	-	145	1,151	(82)	1,070	(459)	610
01042350	DOJ Tobacco Grant	-	444	2,454	(133)	2,320	(1,404)	916
01042360	Boat Patrol	-	133	2,791	(774)	2,016	(2,401)	(385)
01051195	General Services	987	473	38,866	35,466	74,332	(1,901)	72,431
01052550	County SLESF	49	-	1,547	1,113	2,660	-	2,660
01052557	Youth Offender Supervisi	49	222	2,742	98	2,840	(704)	2,136
01052558	SB678 Community Perfo	49	417	3,962	(735)	3,228	(1,319)	1,909
01054010	California Waste Manage	-	-	-	(6)	(6)	-	(6)
01054012	Mental Health Services A	-	4,495	23,749	4,074	27,822	(14,228)	13,595
01054021	Superior Reg Workforce I	-	-	-	(6)	(6)	-	(6)
01054045	Mosquito Abatement Ass	-	393	3,037	1,672	4,709	(1,245)	3,465
01054840	Memorial Hall Trust	-	226	46,858	17,237	64,095	(20,233)	43,862
01055011	IHSS Public Authority	(2)	501	3,718	1,698	5,416	(1,585)	3,831
01055340	Child Support	164	1,062	26,907	104,462	131,370	(7,388)	123,981
01062136	Trial Court Security	296	806	11,617	7,110	18,727	(2,552)	16,175
01062150	Local Community Correc	197	2,849	20,542	472	21,014	(9,016)	11,999
01200000	Road	371	13,495	139,197	(195,012)	(55,815)	(69,862)	(125,676)
01401140	Advertising County Resot	-	742	4,056	1,455	5,510	(2,348)	3,162
01602270	Fish & Game Commissio	-	19	150	(1,234)	(1,085)	(59)	(1,144)
01906020	Office of Education	-	330	80,442	(18,613)	61,830	(1,045)	60,785
02000000	Solid Waste	(287)	13,054	95,653	24,613	120,267	(48,397)	71,869
02040205	Orland Airport	-	493	7,651	1,473	9,124	(1,559)	7,564
02040207	Willows Airport	-	779	5,882	(5,415)	466	(2,467)	(2,001)
02200000	Fleet Operations	-	1,901	12,619	(4,925)	7,694	(7,697)	(3)
02210000	Underground Storage Tar	-	358	2,439	827	3,265	(1,133)	2,132
02220000	Vegetation & Environmei	-	162	1,108	334	1,442	(511)	931
02224170	Tri-County Bee	-	-	-	(44)	(44)	-	(44)
02260000	Public Works Agency	235	1,415	49,992	(22,740)	27,252	(20,976)	6,275
02261000	PCDS Permit Center	-	338	2,440	695	3,136	(1,070)	2,065
02261120	Facilities Internal Service	(2,009)	5,078	34,801	(25,540)	9,260	(18,475)	(9,215)
02280000	Data Processing ISF	-	1,670	26,640	566	27,207	(5,286)	21,921
02310000	Utilities ISF	-	1,720	25,088	33,946	59,034	(5,445)	53,589
04050000	Court	-	4,682	30,991	(3,411)	27,580	(17,054)	10,526
04100000	Law Library	-	12	1,759	(887)	872	(37)	835
04250000	Local Transportation Tru	-	2,225	11,961	3,270	15,230	(7,042)	8,189
04260000	Transportation Administr	-	1,502	8,153	1,326	9,478	(4,752)	4,726
04280000	Glenn County Transit	-	658	3,667	862	4,529	(2,082)	2,447
04281000	Fixed Route Transit	-	1,232	6,646	1,633	8,280	(3,900)	4,379
04282500	Transportation Prop 1B	-	-	-	-	-	-	-

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

<u>FY 2020-21 Actual</u>	<u>Employee Benefits 01011170</u>	<u>Data Processing 01011200</u>	<u>Total Actual Costs FY 2020-21</u>	<u>Roll Forward</u>	<u>Total Actual Costs FY 2020-21 plus Roll Forward</u>	<u>Adjustments</u>	<u>Total Claimable Costs FY 2022-23</u>	
04601000	Local Agency Formation	-	78	3,495	1,577	5,072	(248)	4,824
04796000	Glenn Groundwater Auth	-	1,572	8,571	5,922	14,493	(4,975)	9,519
04999100	Community Action	2,680	11,323	109,978	45,892	155,869	(35,837)	120,032
05010000	Artois Fire District	-	101	674	82	756	-	756
05022000	Hamilton Fire District	-	921	2,642	300	2,942	-	2,942
05022010	Bayliss Fire District	-	34	266	(168)	98	-	98
05050000	Willows Rural Fire Distri	-	375	1,041	14	1,055	-	1,055
05110000	Storm Drain Maintenance	-	2	143	(160)	(18)	-	(18)
05130000	Storm Drain Maintenance	-	117	362	(136)	227	-	227
05140000	North Willows County Se	-	76	265	(208)	58	-	58
05210000	Air Pollution District	346	2,740	20,446	(7,088)	13,359	(1,672)	11,687
05210241	Air Pollution Vehicle Reg	-	153	188	(758)	(569)	-	(569)
05250000	Olive Pest Management I	-	27	103	(70)	33	-	33
06010000	Elk Creek Cemetery Distr	-	16	288	(170)	119	-	119
06020000	German Cemetery Distric	-	2	93	(57)	36	-	36
06030000	Marvin-Chapel Cemetery	-	21	236	14	249	-	249
06040000	Newville Cemetery Distri	-	6	176	56	232	-	232
06050000	Orland Cemetery District	-	526	1,605	(798)	808	-	808
06060000	Willows Cemetery Distric	-	461	1,115	(709)	406	-	406
06200000	Glenn-Codora Fire Distric	-	293	666	(576)	90	-	90
06210000	Elk Creek Fire District	-	57	273	(48)	225	-	225
06220000	Glenn-Colusa Fire Distric	-	33	161	(540)	(379)	-	(379)
06230000	Kanawha Fire District	-	145	643	(759)	(116)	-	(116)
06240000	Ord Fire District	-	32	213	(554)	(341)	-	(341)
06250000	Orland Fire District	-	414	1,537	371	1,908	-	1,908
06300000	Levee District #1	-	28	105	(297)	(193)	-	(193)
06310000	Levee District #2	-	19	113	(193)	(80)	-	(80)
06320000	Levee District #3	-	75	155	(302)	(146)	-	(146)
06500000	Butte City Community Se	-	144	1,007	270	1,276	-	1,276
06510000	BCCSD - Recreation Dist	-	9	180	(80)	101	-	101
06610000	Elk Creek Community Se	-	211	679	(1,793)	(1,114)	-	(1,114)
06640000	ECCSD - Recreation Dist	-	1	7	(179)	(172)	-	(172)
06650000	ECCSD - Lighting Distric	-	1	13	(51)	(38)	-	(38)
06700000	Ord Bend Community Ser	-	36	169	(225)	(57)	-	(57)
06740000	Artois Community Servic	-	152	970	(139)	830	-	830
06825000	Hamilton City Communit	-	696	3,380	446	3,825	-	3,825
06830000	HCCSD - Lighting Distric	-	20	36	(43)	(8)	-	(8)
06850000	HCCSD - Library District	-	19	40	(131)	(91)	-	(91)
06865000	HCCSD - Edgewater Parl	-	20	41	(74)	(32)	-	(32)
06870000	HCCSD - Pallasades Dist	-	8	21	(19)	3	-	3
06880000	N.E. Willows Community	-	235	583	(900)	(317)	-	(317)
06920000	Mosquito Abatement Dist	-	348	1,152	(421)	730	-	730

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

<u>FY 2020-21 Actual</u>	<u>Employee Benefits 01011170</u>	<u>Data Processing 01011200</u>	<u>Total Actual Costs FY 2020-21</u>	<u>Roll Forward</u>	<u>Total Actual Costs FY 2020-21 plus Roll Forward</u>	<u>Adjustments</u>	<u>Total Claimable Costs FY 2022-23</u>
06950000 Rice Pest Abatement Dist	-	18	131	(149)	(18)	-	(18)
06960000 HC Reclamation District	-	907	1,832	(6,152)	(4,320)	-	(4,320)
06970000 Reclamation District #210	-	-	374	(75)	299	-	299
99999999 Other	-	43,578	382,786	116,762	499,549	(167,993)	331,556
Subtotal	<u>23,649</u>	<u>398,514</u>	<u>3,627,793</u>	<u>420,419</u>	<u>4,048,212</u>	<u>(1,299,346)</u>	<u>2,748,867</u>
Direct Billed	10,668	-	119,772		119,772		119,772
Unallocated	-	71,618	812,004		812,004		812,004
Total	<u>\$ 34,317</u>	<u>\$ 470,131</u>	<u>\$ 4,559,570</u>	<u>\$ 420,419</u>	<u>\$ 4,979,989</u>	<u>\$ (1,299,346)</u>	<u>\$ 3,680,643</u>

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule B

<u>FY 2020-21 Actual</u>		<u>ACTUAL for FY 2020-21 Final Costs</u>	<u>ESTIMATE 2020-21 Fixed Costs</u>	<u>ROLL FORWARD DIFFERENCE</u>	<u>ADJUSTMENTS</u>	<u>2021-22 PROPOSED CHARGE</u>
01011005	Board Resources	\$ 12,213	\$ 4	\$ 12,209	\$ (4,068)	\$ 20,354
01011010	Board of Supervisors	83,060	58,392	24,668	(6,949)	100,780
01011020	Clerk of the Board	18,835	11,352	7,483	(10,798)	15,520
01011070	Assessor	205,223	196,345	8,878	(6,484)	207,617
01011100	Elections	43,265	20,864	22,401	(2,966)	62,700
01011121	In-House Projects	5,228	6,807	(1,579)	-	3,650
01011180	Surveyor	300	272	28	(163)	166
01012040	Court Revenues	4,946	4,788	158	(2,952)	2,152
01012060	Grand Jury	4,535	3,626	909	(1,083)	4,361
01012100	Indigent Defense	5,208	10,447	(5,239)	(2,941)	(2,972)
01012170	Flood Control	196	208	(12)	(70)	114
01012180	Agriculture Commissioner	66,890	44,787	22,103	(10,243)	78,750
01012181	Water Resources	15,669	5,488	10,181	(5,108)	20,741
01012220	Recorder	14,866	13,832	1,034	(3,073)	12,826
01012230	Coroner	1,064	633	431	(611)	884
01012240	Public Guardian	38,014	96,779	(58,765)	(1,856)	(22,608)
01012285	Planning & Community Development	73,076	58,064	15,012	(13,004)	75,084
01012290	Animal Control	6,037	10,601	(4,564)	(2,128)	(655)
01014022	Hospital	542	494	48	(104)	486
01015180	Veterans' Services	3,353	5,493	(2,140)	(653)	560
01016040	Library	974	1,065	(91)	(578)	305
01016050	Cooperative Extension	19,074	14,192	4,882	(6,934)	17,021
01024010	Public Health	52,899	46,937	5,962	(21,205)	37,656
01024011	Emergency Preparedness	6,508	6,288	220	(1,900)	4,828
01024012	Mental Health	197,100	116,923	80,177	(86,027)	191,250
01024014	Alcohol & Drug Abuse	66,436	51,027	15,409	(50,708)	31,136
01024018	Victim Witness	1,630	5,115	(3,485)	(778)	(2,634)
01024020	Maternal & Child Health	754	960	(206)	(322)	225
01024025	Women, Infants & Children	11,490	12,128	(638)	(2,623)	8,229
01024170	California Children's Services	4,325	4,282	43	(1,363)	3,006
01024300	Health & Human Services Agency	104,419	119,803	(15,384)	(32,306)	56,729

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule B

<u>FY 2020-21 Actual</u>	<u>ACTUAL for FY 2020-21 Final Costs</u>	<u>ESTIMATE 2020-21 Fixed Costs</u>	<u>ROLL FORWARD DIFFERENCE</u>	<u>ADJUSTMENTS</u>	<u>2021-22 PROPOSED CHARGE</u>
01025010 Social Services Administration	333,705	396,793	(63,088)	(99,916)	170,701
01042090 District Attorney	50,219	80,064	(29,845)	(26,934)	(6,560)
01042110 Sheriff	456,515	303,511	153,004	(250,512)	359,007
01042111 Sheriff AB109	4,595	1,258	3,337	(1,133)	6,799
01042113 Sheriff's Dispatch	15,905	14,069	1,836	(3,921)	13,820
01042135 Sheriff's Civil Division	3,313	6,136	(2,823)	(496)	(6)
01042140 Jail	295,901	243,002	52,899	(124,501)	224,298
01042143 Office of Emergency Services	3,082	3,142	(60)	-	3,022
01042150 Probation	26,492	39,038	(12,546)	(6,144)	7,803
01042155 Juvenile Hall	72,265	4,571	67,694	(8,215)	131,744
01042158 Delinquency Prevention	3,507	5,165	(1,658)	(459)	1,389
01042160 Probation Specialized Unit	-	554	(554)	-	(554)
01042164 Partnership Grant	1,737	1,833	(96)	(263)	1,378
01042168 Juvenile Probation & CAMP	2,200	2,541	(341)	(493)	1,367
01042170 JJPCA Grant	1,151	1,233	(82)	(459)	610
01042350 DOJ Tobacco Grant	2,454	2,587	(133)	(1,404)	916
01042360 Boat Patrol	2,791	3,565	(774)	(2,401)	(385)
01051195 General Services	38,866	3,400	35,466	(1,901)	72,431
01052550 County SLESF	1,547	434	1,113	-	2,660
01052557 Youth Offender Supervision	2,742	2,644	98	(704)	2,136
01052558 SB678 Community Performance Incentive	3,962	4,697	(735)	(1,319)	1,909
01054010 California Waste Management	-	6	(6)	-	(6)
01054012 Mental Health Services Act	23,749	19,675	4,074	(14,228)	13,595
01054021 Superior Reg Workforce Ed	-	6	(6)	-	(6)
01054045 Mosquito Abatement Assessment Area	3,037	1,365	1,672	(1,245)	3,465
01054840 Memorial Hall Trust	46,858	29,621	17,237	(20,233)	43,862
01055011 IHSS Public Authority	3,718	2,020	1,698	(1,585)	3,831
01055340 Child Support	26,907	(77,555)	104,462	(7,388)	123,981
01062136 Trial Court Security	11,617	4,507	7,110	(2,552)	16,175
01062150 Local Community Corrections	20,542	20,070	472	(9,016)	11,999
01200000 Road	139,197	334,209	(195,012)	(69,862)	(125,676)

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule B

<u>FY 2020-21 Actual</u>	<u>ACTUAL for FY 2020-21 Final Costs</u>	<u>ESTIMATE 2020-21 Fixed Costs</u>	<u>ROLL FORWARD DIFFERENCE</u>	<u>ADJUSTMENTS</u>	<u>2021-22 PROPOSED CHARGE</u>	
01401140	Advertising County Resources	4,056	2,601	1,455	(2,348)	3,162
01602270	Fish & Game Commission	150	1,384	(1,234)	(59)	(1,144)
01906020	Office of Education	80,442	99,055	(18,613)	(1,045)	60,785
02000000	Solid Waste	95,653	71,040	24,613	(48,397)	71,869
02040205	Orland Airport	7,651	6,178	1,473	(1,559)	7,564
02040207	Willows Airport	5,882	11,297	(5,415)	(2,467)	(2,001)
02200000	Fleet Operations	12,619	17,544	(4,925)	(7,697)	(3)
02210000	Underground Storage Tanks	2,439	1,612	827	(1,133)	2,132
02220000	Vegetation & Environmental Mgmt	1,108	774	334	(511)	931
02224170	Tri-County Bee	-	44	(44)	-	(44)
02260000	Public Works Agency	49,992	72,732	(22,740)	(20,976)	6,275
02261000	PCDS Permit Center	2,440	1,745	695	(1,070)	2,065
02261120	Facilities Internal Service Fund	34,801	60,341	(25,540)	(18,475)	(9,215)
02280000	Data Processing ISF	26,640	26,074	566	(5,286)	21,921
02310000	Utilities ISF	25,088	(8,858)	33,946	(5,445)	53,589
04050000	Court	30,991	34,402	(3,411)	(17,054)	10,526
04100000	Law Library	1,759	2,646	(887)	(37)	835
04250000	Local Transportation Trust	11,961	8,691	3,270	(7,042)	8,189
04260000	Transportation Administration	8,153	6,827	1,326	(4,752)	4,726
04280000	Glenn County Transit	3,667	2,805	862	(2,082)	2,447
04281000	Fixed Route Transit	6,646	5,013	1,633	(3,900)	4,379
04282500	Transportation Prop 1B	-	-	-	-	-
04601000	Local Agency Formation Commission	3,495	1,918	1,577	(248)	4,824
04796000	Glenn Groundwater Authority	8,571	2,649	5,922	(4,975)	9,519
04999100	Community Action	109,978	64,086	45,892	(35,837)	120,032
05010000	Artois Fire District	674	592	82	-	756
05022000	Hamilton Fire District	2,642	2,342	300	-	2,942
05022010	Bayliss Fire District	266	434	(168)	-	98
05050000	Willows Rural Fire District	1,041	1,027	14	-	1,055
05110000	Storm Drain Maintenance District #1	143	303	(160)	-	(18)
05130000	Storm Drain Maintenance District #3	362	498	(136)	-	227

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule B

<u>FY 2020-21 Actual</u>	<u>ACTUAL for FY 2020-21 Final Costs</u>	<u>ESTIMATE 2020-21 Fixed Costs</u>	<u>ROLL FORWARD DIFFERENCE</u>	<u>ADJUSTMENTS</u>	<u>2021-22 PROPOSED CHARGE</u>	
05140000	North Willows County Service Area	265	473	(208)	-	58
05210000	Air Pollution District	20,446	27,534	(7,088)	(1,672)	11,687
05210241	Air Pollution Vehicle Registration	188	946	(758)	-	(569)
05250000	Olive Pest Management District	103	173	(70)	-	33
06010000	Elk Creek Cemetery District	288	458	(170)	-	119
06020000	German Cemetery District	93	150	(57)	-	36
06030000	Marvin-Chapel Cemetery District	236	222	14	-	249
06040000	Newville Cemetery District	176	120	56	-	232
06050000	Orland Cemetery District	1,605	2,403	(798)	-	808
06060000	Willows Cemetery District	1,115	1,824	(709)	-	406
06200000	Glenn-Codora Fire District	666	1,242	(576)	-	90
06210000	Elk Creek Fire District	273	321	(48)	-	225
06220000	Glenn-Colusa Fire District	161	701	(540)	-	(379)
06230000	Kanawha Fire District	643	1,402	(759)	-	(116)
06240000	Ord Fire District	213	767	(554)	-	(341)
06250000	Orland Fire District	1,537	1,166	371	-	1,908
06300000	Levee District #1	105	402	(297)	-	(193)
06310000	Levee District #2	113	306	(193)	-	(80)
06320000	Levee District #3	155	457	(302)	-	(146)
06500000	Butte City Community Service District	1,007	737	270	-	1,276
06510000	BCCSD - Recreation District	180	260	(80)	-	101
06610000	Elk Creek Community Service District	679	2,472	(1,793)	-	(1,114)
06640000	ECCSD - Recreation District	7	186	(179)	-	(172)
06650000	ECCSD - Lighting District	13	64	(51)	-	(38)
06700000	Ord Bend Community Service District	169	394	(225)	-	(57)
06740000	Artois Community Service District	970	1,109	(139)	-	830
06825000	Hamilton City Community Service District	3,380	2,934	446	-	3,825
06830000	HCCSD - Lighting District	36	79	(43)	-	(8)
06850000	HCCSD - Library District	40	171	(131)	-	(91)
06865000	HCCSD - Edgewater Park	41	115	(74)	-	(32)
06870000	HCCSD - Pallasades District	21	40	(19)	-	3

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule B

<u>FY 2020-21 Actual</u>		<u>ACTUAL for FY 2020-21 Final Costs</u>	<u>ESTIMATE 2020-21 Fixed Costs</u>	<u>ROLL FORWARD DIFFERENCE</u>	<u>ADJUSTMENTS</u>	<u>2021-22 PROPOSED CHARGE</u>
06880000	N.E. Willows Community Service District	583	1,483	(900)	-	(317)
06920000	Mosquito Abatement District	1,152	1,573	(421)	-	730
06950000	Rice Pest Abatement District	131	280	(149)	-	(18)
06960000	HC Reclamation District #2140	1,832	7,984	(6,152)	-	(4,320)
06970000	Reclamation District #2106	374	449	(75)	-	299
99999999	Other	382,786	266,024	116,762	(167,993)	331,556
	Total	<u>\$ 3,627,793</u>	<u>\$ 3,207,374</u>	<u>\$ 420,419</u>	<u>\$ (1,299,346)</u>	<u>\$ 2,748,867</u>

County Of Glenn
Countywide Cost Allocation Plan
Schedule C

FY 2020-21 Actual	Total Expenditures	Cost Adjustments	Total Allocated
	\$ 302,219	\$ -	
	261,668	-	
01011013	377,560	(83,579)	
01011040	1,209,052	(97,340)	
01011051	76,054	-	
01011080	673,550	(166,026)	
01011090	526,545	(259,850)	
01011150	1,316,245	-	
01011170	33,580	-	
01011200	314,891	75,000	\$ -
01011005			12,213
01011010			83,060
01011020			18,835
01011070			205,223
01011100			43,265
01011121			5,228
01011180			300
01012040			4,946
01012060			4,535
01012100			5,208
01012170			196
01012180			66,890
01012181			15,669
01012220			14,866
01012230			1,064
01012240			38,014
01012285			73,076
01012290			6,037

County Of Glenn
Countywide Cost Allocation Plan
Schedule C

FY 2020-21 Actual	Total Expenditures	Cost Adjustments	Total Allocated
01014022 Hospital			542
01015180 Veterans' Services			3,353
01016040 County Library			974
01016050 Cooperative Extension			19,074
01024010 Public Health			52,899
01024011 Emergency Preparedness			6,508
01024012 Mental Health			197,100
01024014 Alcohol & Drug Abuse			66,436
01024018 Victim Witness			1,630
01024020 Maternal & Child Health			754
01024025 Women, Infants & Children			11,490
01024170 California Children's Services			4,325
01024300 Health & Human Services Agency			104,419
01025010 Social Services Administration			333,705
01042090 District Attorney			50,219
01042110 Sheriff			456,515
01042111 Sheriff AB109			4,595
01042113 Sheriff's Dispatch			15,905
01042135 Sheriff's Civil Division			3,313
01042140 Jail			295,901
01042143 Office of Emergency Services			3,082
01042150 Probation			26,492
01042155 Juvenile Hall			72,265
01042158 Delinquency Prevention			3,507
01042160 Probation Specialized Unit			-
01042164 Partnership Grant			1,737
01042168 Juvenile Probation & CAMP			2,200
01042170 JJPCA Grant			1,151

County Of Glenn
Countywide Cost Allocation Plan
Schedule C

FY 2020-21 Actual	Total Expenditures	Cost Adjustments	Total Allocated
01042350 DOJ Tobacco Grant			2,454
01042360 Boat Patrol			2,791
01051195 General Services			38,866
01052550 County SLESF			1,547
01052557 Youth Offender Supervision			2,742
01052558 SB678 Community Performance Incentive			3,962
01054010 California Waste Management			-
01054012 Mental Health Services Act			23,749
01054021 Superior Reg Workforce Ed			-
01054045 Mosquito Abatement Assessment Area			3,037
01054840 Memorial Hall Trust			46,858
01055011 IHSS Public Authority			3,718
01055340 Child Support			26,907
01062136 Trial Court Security			11,617
01062150 Local Community Corrections			20,542
01200000 Road			139,197
01401140 Advertising County Resources			4,056
01602270 Fish & Game Commission			150
01906020 Office of Education			80,442
02000000 Solid Waste			95,653
02040205 Orland Airport			7,651
02040207 Willows Airport			5,882
02200000 Fleet Operations			12,619
02210000 Underground Storage Tanks			2,439
02220000 Vegetation & Environmental Mgmt			1,108
02260000 Planning & Public Works Agency			49,992
02261000 PCDS Permit Center			2,440
02261120 Public Works Agency			34,801

County Of Glenn
Countywide Cost Allocation Plan
Schedule C

FY 2020-21 Actual	Total Expenditures	Cost Adjustments	Total Allocated
02280000	Data Processing ISF		26,640
02310000	Utilities ISF		25,088
04050000	Court		30,991
04100000	Law Library		1,759
04250000	Local Transportation Trust		11,961
04260000	Transportation Administration		8,153
04280000	Glenn County Transit		3,667
04281000	Fixed Route Transit		6,646
04282500	Transportation Prop 1B		-
04601000	Local Agency Formation Commission		3,495
04796000	Glenn Groundwater Authority		8,571
04999100	Community Action		109,978
05010000	Artois Fire District		674
05022000	Hamilton Fire District		2,642
05022010	Bayliss Fire District		266
05050000	Willows Rural Fire District		1,041
05110000	Storm Drain Maintenance District #1		143
05130000	Storm Drain Maintenance District #3		362
05140000	North Willows County Service Area		265
05210000	Air Pollution District		20,446
05210241	Air Pollution Vehicle Registration		188
05250000	Olive Pest Management District		103
06010000	Elk Creek Cemetery District		288
06020000	German Cemetery District		93
06030000	Marvin-Chapel Cemetery District		236
06040000	Newville Cemetery District		176
06050000	Orland Cemetery District		1,605
06060000	Willows Cemetery District		1,115

County Of Glenn
Countywide Cost Allocation Plan
Schedule C

FY 2020-21 Actual	Total Expenditures	Cost Adjustments	Total Allocated
06200000	Glenn-Codora Fire District		666
06210000	Elk Creek Fire District		273
06220000	Glenn-Colusa Fire District		161
06230000	Kanawha Fire District		643
06240000	Ord Fire District		213
06250000	Orland Fire District		1,537
06300000	Levee District #1		105
06310000	Levee District #2		113
06320000	Levee District #3		155
06500000	Butte City Community Service District		1,007
06510000	BCCSD - Recreation District		180
06610000	Elk Creek Community Service District		679
06640000	ECCSD - Recreation District		7
06650000	ECCSD - Lighting District		13
06700000	Ord Bend Community Service District		169
06740000	Artois Community Service District		970
06825000	Hamilton City Community Service District		3,380
06830000	HCCSD - Lighting District		36
06850000	HCCSD - Library District		40
06865000	HCCSD - Edgewater Park		41
06870000	HCCSD - Pallisades District		21
06880000	N.E. Willows Community Service District		583
06920000	Mosquito Abatement District		1,152
06950000	Rice Pest Abatement District		131
06960000	HC Reclamation District #2140		1,832
06970000	Reclamation District #2106		374
99999999	Other		382,786

Detail of
Costs Allocated
To Service Departments

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule D

1/31/2022

<u>FY 2020-21 Actual</u>	<u>Building Use</u>	<u>Equipment Use</u>	<u>County Admin Officer 01011013</u>	<u>Dept of Finance 01011040</u>	<u>Annual Audit 01011051</u>	<u>County Counsel 01011080</u>
Schedule Referenced	1.24	2.04	3.05	4.07	5.05	6.06
Building Use						
Equipment Use						
01011013 County Administrative Officer	\$ 676	\$ -	\$ 290	\$ 5,589	\$ 134	\$ 23,187
01011040 Department of Finance	6,174	-	3,727	10,509	407	7,991
01011051 Annual Audit	-	-	51	27,705	23	-
01011080 County Counsel	2,744	-	884	3,073	189	59,175
01011090 Personnel	2,397	-	5,965	4,757	181	9,039
01011150 General Insurance	-	-	4,521	634	363	-
01011170 Employee Benefits	-	-	31	1,309	14	-
01011200 Data Processing	-	106,693	253	9,464	117	-
Total	<u>\$ 11,992</u>	<u>\$ 106,693</u>	<u>\$ 15,721</u>	<u>\$ 63,040</u>	<u>\$ 1,428</u>	<u>\$ 99,393</u>

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule D

<u>FY 2020-21 Actual</u>	<u>Personnel 01011090</u>	<u>General Insurance 01011150</u>	<u>Employee Benefits 01011170</u>	<u>Data Processing 01011200</u>	<u>Total CSD Allocated</u>
Schedule Referenced	7.06	8.09	9.05	10.05	
Building Use					
Equipment Use					
01011013 County Administrative Officer	\$ 1,626	\$ 2,029	\$ 141	\$ 568	\$ 34,240
01011040 Department of Finance	3,155	9,338	352	33,999	75,651
01011051 Annual Audit	-	312	-	99	28,191
01011080 County Counsel	2,241	7,215	188	803	76,513
01011090 Personnel	2,268	3,320	188	769	28,885
01011150 General Insurance	-	4,830	-	1,540	11,888
01011170 Employee Benefits	-	191	-	61	1,606
01011200 Data Processing	-	1,552	-	495	118,574
Total	<u>\$ 9,291</u>	<u>\$ 28,787</u>	<u>\$ 869</u>	<u>\$ 38,334</u>	<u>\$ 375,548</u>

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule E

FY 2020-21 Actual		
Department		Basis of Allocation
Building Use		
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

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule E

FY 2020-21 Actual		
Department		Basis of Allocation
County Administrative Officer		
3.03	Administration	Time Study Hours
3.04	Budget and Economic Development	Relative Budget Size
Department of Finance		
4.03	Accounting	Time Study Hours
4.04	Budget & Cost Plan	Relative Budget Size
4.05	Check Processing	Number of Checks Written
4.06	Payroll	Number of Employees
Annual Audit		
5.03	Countywide Audit	Relative Budget Size
5.04	Special Audits	Relative Single Audit Report Size
County Counsel		
6.03	Legal Services	Time Study Hours
6.04	Legislative Services	Time Study Hours
6.05	Direct Contract Services	Direct Cost Transfer
Personnel		
7.03	Personnel Services	Number of Employees
7.04	Direct Costs	Direct Cost Transfer
7.05	Applicant Testing	Direct Cost Transfer

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule E

FY 2020-21 Actual		
Department		Basis of Allocation
General Insurance		
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
Employee Benefits		
9.03	Pre-Employment Physical Exams	Number of Physical Exams
9.04	Employee Assistance	Number of Employees
Data Processing Services		
10.03	Data Processing - Property Tax Network	Direct Cost Transfer
10.04	Data Processing - ONESolution Accounting System	Relative Budget Size
Internal Service Funds		
	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**

1/31/2022

FY 2020-21 Actual

Non-Federal entities may be compensated for the use of its capitalized buildings 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. 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 2020-21.

Building Location / Description	Value as of 6/30/2020	Additions	Deletions	Value as of 6/30/2021	Prior YTD Use Allow Charged	2020-21 Depreciation Use Allow	Net Book Value
1.05 - 821 E. South Street	\$ 193,402	\$ -	\$ -	\$ 193,402	\$ (14,505)	\$ (9,670)	\$ 169,227
1.06 - 516 W. Sycamore Street	550,348	-	-	550,348	(244,217)	(13,759)	292,372
1.07 - 541 & 543 W. Oak Street	195,784	-	-	195,784	(63,140)	(4,894)	127,750
1.08 - 720 N. Colusa Street	170,569	-	-	170,569	(86,990)	(4,264)	79,315
1.09 - 525 W. Sycamore Street	1,609,104	-	-	1,609,104	(264,241)	(47,443)	1,297,420
1.11 - 777 N. Colusa Street	191,923	-	-	191,923	(28,926)	(4,798)	158,199
1.12 - 821 E. South Street	5,506	-	-	5,506	(827)	(138)	4,541
1.15 - 125 S. Murdock Street	75,775	-	-	75,775	(11,304)	(2,123)	62,348
1.16 - 306 N. Villa Street	2,371,279	-	-	2,371,279	(920,295)	(62,427)	1,388,557
1.18 - 141 S. Lassen Street	5,422,303	-	-	5,422,303	(3,052,282)	(143,112)	2,226,909
1.19 - 327 Fourth Street	383,593	-	-	383,593	(81,737)	(9,591)	292,265
				-			
Total	\$ 11,169,586	\$ -	\$ -	\$ 11,169,586	\$ (4,768,464)	\$ (302,219)	\$ 6,098,903

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

1/31/2022

Building	Address	Asset Tag #	Acquisition Date	Useful Life	Cost as of 6/30/2020	Additions	Deletions	Cost as of 6/30/2021	Prior YTD Use Allow Charged	2020-21 Depreciation Use Allow	Net Book Value
Orland Office Building	821 E. South Street	6585	01/15/2019	20	\$193,402	\$ -	\$ -	\$ 193,402	\$ (14,505)	\$ (9,670)	\$ 169,227
Auditor/Assessor Annex	516 W. Sycamore	5150	05/10/1999	40	446,418	-	-	446,418	(209,816)	(11,160)	225,442
Auditor/Assessor Annex	516 W. Sycamore	5152	05/10/1999	40	13,630	-	-	13,630	(6,407)	(341)	6,882
Auditor/Assessor Annex	516 W. Sycamore	6013	06/30/2006	40	90,300	-	-	90,300	(27,994)	(2,258)	60,048
Sheriff/Justice	541 & 543 W. Oak	5151	05/10/1999	40	131,493	-	-	131,493	(61,801)	(3,287)	66,405
Sheriff/Justice	541 & 543 W. Oak	6627	09/19/2019	40	64,291	-	-	64,291	(1,339)	(1,607)	61,345
Ag/Animal Control	720 N. Colusa	337	06/01/1996	40	170,569	-	-	170,569	(86,990)	(4,264)	79,315
Willows Memorial Hall	525 W. Sycamore	6044	06/30/2006	40	23,767	-	-	23,767	(7,367)	(594)	15,806
Willows Memorial Hall	525 W. Sycamore	6044B	06/30/2007	40	194,696	-	-	194,696	(56,461)	(4,867)	133,368
Willows Memorial Hall	525 W. Sycamore	6044C	06/30/2008	40	345,372	-	-	345,372	(93,250)	(8,634)	243,488
Willows Memorial Hall	525 W. Sycamore	6044D	06/30/2009	40	188,076	-	-	188,076	(47,019)	(4,702)	136,355
Willows Memorial Hall	525 W. Sycamore	6044E	06/30/2010	40	202,096	-	-	202,096	(30,314)	(5,052)	166,730
Willows Memorial Hall	525 W. Sycamore	6044F	06/30/2018	15	4,730	-	-	4,730	(656)	(315)	3,759
Willows Memorial Hall	525 W. Sycamore	6044G	05/08/2019	40	343,247	-	-	343,247	(10,011)	(8,581)	324,655
Willows Memorial Hall	525 W. Sycamore	6044H	06/30/2019	20	280,777	-	-	280,777	(15,209)	(14,039)	251,529
Willows Memorial Hall	525 W. Sycamore	6465	06/30/2014	40	26,343	-	-	26,343	(3,954)	(659)	21,730
Planning & Public Works	777 N. Colusa	323B	07/01/2013	40	6,893	-	-	6,893	(1,171)	(172)	5,550
Planning & Public Works	777 N. Colusa	4308	05/01/1996	40	185,030	-	-	185,030	(27,755)	(4,626)	152,649
Metal Building	821 E. South Street-Metal	6116	06/30/2007	40	5,506	-	-	5,506	(827)	(138)	4,541
Murdock Annex	125 S. Murdock	6462	06/30/2014	40	70,292	-	-	70,292	(10,543)	(1,757)	57,992
Murdock Annex	125 S. Murdock	6462B	06/30/2018	15	5,483	-	-	5,483	(761)	(366)	4,356
Juvenile Hall	306 N. Villa	4320	01/01/1993	40	381,883	-	-	381,883	(225,311)	(9,547)	147,025
Juvenile Hall	306 N. Villa	4320B	06/30/2003	40	118,945	-	-	118,945	(44,010)	(2,974)	71,961
Juvenile Hall	306 N. Villa	4320C	06/30/2003	40	515,000	-	-	515,000	(190,550)	(12,875)	311,575
Juvenile Hall	306 N. Villa	4320D	05/19/2004	40	1,182,384	-	-	1,182,384	(437,483)	(29,560)	715,341
Juvenile Hall	306 N. Villa	4320E	06/30/2005	40	47,286	-	-	47,286	(15,604)	(1,182)	30,500
Juvenile Hall	306 N. Villa	4320F	05/01/2019	20	125,781	-	-	125,781	(7,337)	(6,289)	112,155
New Jail	141 S. Lassen	326	06/30/1991	40	4,936,412	-	-	4,936,412	(3,020,067)	(123,410)	1,792,935
New Jail	141 S. Lassen	326B	06/30/2019	40	126,006	-	-	126,006	(3,413)	(3,150)	119,443
New Jail	141 S. Lassen	326C	06/30/2019	20	302,171	-	-	302,171	(20,145)	(15,109)	266,917
New Jail	141 S. Lassen	5106	03/02/1999	40	39,453	-	-	39,453	(5,917)	(986)	32,550
New Jail	141 S. Lassen	6466	06/30/2014	40	18,261	-	-	18,261	(2,740)	(457)	15,064

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

1/31/2022

Building	Address	Asset Tag #	Acquisition Date	Useful Life	Cost as of 6/30/2020	Additions	Deletions	Cost as of 6/30/2021	Prior YTD Use Allow Charged	2020-21 Depreciation Use Allow	Net Book Value
Orland Memorial Hall	327 Fourth Street	6221	06/30/2009	40	16,147	-	-	16,147	(4,037)	(404)	11,706
Orland Memorial Hall	327 Fourth Street	6221B	06/30/2010	40	282,266	-	-	282,266	(64,922)	(7,057)	210,287
Orland Memorial Hall	327 Fourth Street	6221C	06/30/2010	40	85,180	-	-	85,180	(12,778)	(2,130)	70,272
Total					\$ 11,169,586	\$ -	\$ -	\$ 11,169,586	\$ (4,768,464)	\$ (302,219)	\$ 6,098,903

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

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

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>	<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
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	-	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	-	-							
						<u>Totals</u>		<u>\$ 193,402</u>		<u>\$ 24,175</u>	<u>\$ 169,227</u>

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

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	-	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	-	-	
						Totals			\$ 446,418	\$ 220,977	\$ 225,441

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

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	-	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	-	-	
						Totals		\$ 13,630		\$ 6,747	\$ 6,883

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

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	-	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	-	-	
						Totals		\$ 90,300		\$ 30,251	\$ 60,050

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

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	-	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	-	-	
						Totals		\$ 131,493		\$ 65,089	\$ 66,404

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

Location **541 & 543 W. Oak**
 Asset Tag # **6627 - Dispatch Station**
 Value \$ 64,291
 Acq Date 9/19/2019
 Useful Life 40

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>	<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
1 {10 mos}	2019-20	\$ 1,339	\$ -	\$ 1,339		21	2039-40	\$ 1,607	\$ -	\$ -	
2	2020-21	1,607	-	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	-	-	
						<u>Totals</u>		<u>\$ 64,291</u>		<u>\$ 2,947</u>	<u>\$ 61,344</u>

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

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

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>	<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
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	-	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	-	-	
						<u>Totals</u>		<u>\$ 170,569</u>		<u>\$ 91,254</u>	<u>\$ 79,315</u>

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

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

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>	<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
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	-	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	-	-	
						<u>Totals</u>		<u>\$ 23,767</u>		<u>\$ 7,962</u>	<u>\$ 15,805</u>

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

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

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>	<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
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	-	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	-	-	
						<u>Totals</u>		<u>\$ 194,696</u>		<u>\$ 61,329</u>	<u>\$ 133,367</u>

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

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	-	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	-	-	
						Totals			\$ 345,372	\$ 101,885	\$ 243,487

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

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

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>	<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
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	-	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	-	-	
						<u>Totals</u>		<u>\$ 188,076</u>		<u>\$ 51,721</u>	<u>\$ 136,355</u>

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

Location **525 W. Sycamore**
 Asset Tag # **6044E - Willows Memorial Hall Improvements**
 Value \$ 202,096
 Acq Date 6/30/2010
 Useful Life 40

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

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>	<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
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	-	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	-	-	
						<u>Totals</u>		<u>\$ 202,096</u>		<u>\$ 35,367</u>	<u>\$ 166,729</u>

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

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

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>	<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
1 (1 mos)	2017-18	\$ 26	\$ -	\$ 26							
2	2018-19	315	-	315							
3	2019-20	315	-	315							
4	2020-21	315	-	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	-	-							
						<u>Totals</u>		<u>\$ 4,730</u>		<u>\$ 972</u>	<u>\$ 3,758</u>

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

Location **525 W. Sycamore**
 Asset Tag # **6044G - Willows Memorial Hall Roof**
 Value \$ 343,247
 Acq Date 5/8/2019
 Useful Life 40

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>	<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
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	-	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	-	-							
						<u>Totals</u>		<u>\$ 343,247</u>		<u>\$ 18,593</u>	<u>\$ 324,654</u>

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

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

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>	<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
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	-	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	-	-							
						<u>Totals</u>		<u>\$ 280,777</u>		<u>\$ 29,248</u>	<u>\$ 251,529</u>

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

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

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>	<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
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	-	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	-	-	
						<u>Totals</u>		<u>\$ 26,343</u>		<u>\$ 4,613</u>	<u>\$ 21,730</u>

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

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

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>	<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
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	-	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	-	-	
						<u>Totals</u>		<u>\$ 6,893</u>		<u>\$ 1,344</u>	<u>\$ 5,549</u>

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

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	-	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	-	-	
						Totals		\$ 185,030		\$ 32,380	\$ 152,650

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

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

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>	<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
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	-	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	-	-	
						<u>Totals</u>		<u>\$ 5,506</u>		<u>\$ 964</u>	<u>\$ 4,542</u>

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

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	-	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	-	-	
						Totals		\$ 70,292		\$ 12,301	\$ 57,991

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

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

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>	<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
1 (1 mos)	2017-18	\$ 30	\$ -	\$ 30						\$ -	
2	2018-19	366	-	366						-	
3	2019-20	366	-	366						-	
4	2020-21	366	-	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	-	-						-	
						<u>Totals</u>		<u>\$ 5,483</u>		<u>\$ 1,127</u>	<u>\$ 4,356</u>

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

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

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>	<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
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	-	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	-	-	
						<u>Totals</u>		<u>\$ 381,883</u>		<u>\$ 234,858</u>	<u>\$ 147,025</u>

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

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	-	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	-	-	
						Totals		\$ 118,945		\$ 46,983	\$ 71,962

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

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

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>	<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
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	-	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	-	-	
						<u>Totals</u>		<u>\$ 515,000</u>		<u>\$ 203,425</u>	<u>\$ 311,575</u>

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

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

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>	<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
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	-	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	-	-	
						<u>Totals</u>		<u>\$ 1,182,384</u>		<u>\$ 467,042</u>	<u>\$ 715,342</u>

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

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

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>	<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
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	-	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	-	-	
						<u>Totals</u>		<u>\$ 47,286</u>		<u>\$ 16,787</u>	<u>\$ 30,499</u>

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

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

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>	<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
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	-	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	-	-							
						<u>Totals</u>		<u>\$ 125,781</u>		<u>\$ 13,626</u>	<u>\$ 112,155</u>

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

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

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>	<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
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	-	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	-	-	
						<u>Totals</u>		<u>\$ 4,936,412</u>		<u>\$3,143,478</u>	<u>\$ 1,792,934</u>

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

Location **141 S. Lassen**
 Asset Tag # **326B - Jail Roof**
 Value \$ 126,006
 Acq Date 6/30/2019
 Useful Life 40

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>	<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
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	-	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	-	-							
						<u>Totals</u>		<u>\$ 126,006</u>		<u>\$ 6,563</u>	<u>\$ 119,443</u>

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

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

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>	<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
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	-	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	-	-							
						<u>Totals</u>			<u>\$ 302,171</u>	<u>\$ 35,253</u>	<u>\$ 266,918</u>

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

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	-	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	-	-	
						Totals		\$ 39,453		\$ 6,904	\$ 32,549

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

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

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>	<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
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	-	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	-	-	
						<u>Totals</u>		<u>\$ 18,261</u>		<u>\$ 3,196</u>	<u>\$ 15,065</u>

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

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

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>	<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
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	-	404		32	2040-41	404	-	-	
13	2021-22	404	-	-		33	2041-42	404	-	-	
14	2022-23	404	-	-		34	2042-43	404	-	-	
15	2023-24	404	-	-		35	2043-44	404	-	-	
16	2024-25	404	-	-		36	2044-45	404	-	-	
17	2025-26	404	-	-		37	2045-46	404	-	-	
18	2026-27	404	-	-		38	2046-47	404	-	-	
19	2027-28	404	-	-		39	2047-48	404	-	-	
20	2028-29	404	-	-		40	2048-49	404	-	-	
						<u>Totals</u>		<u>\$ 16,147</u>		<u>\$ 4,440</u>	<u>\$ 11,707</u>

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

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

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>	<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
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	-	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	-	-	
						<u>Totals</u>		<u>\$ 282,266</u>		<u>\$ 71,978</u>	<u>\$ 210,288</u>

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

1/31/2022

Location **327 Fourth Street**
 Asset Tag # **6221C - Orland Memorial Hall ADA Improvements**
 Value \$ 85,180
 Acq Date 6/30/2010
 Useful Life 40

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

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value	Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1	2010-11	\$ 2,130	*	*		21	2030-31	\$ 2,130	\$ -	\$ -	
2	2011-12	2,130	*	*		22	2031-32	2,130	-	-	
3	2012-13	2,130	*	*		23	2032-33	2,130	-	-	
4	2013-14	2,130	*	*		24	2033-34	2,130	-	-	
5	2014-15	2,130	-	2,130		25	2034-35	2,130	-	-	
6	2015-16	2,130	-	2,130		26	2035-36	2,130	-	-	
7	2016-17	2,130	-	2,130		27	2036-37	2,130	-	-	
8	2017-18	2,130	-	2,130		28	2037-38	2,130	-	-	
9	2018-19	2,130	-	2,130		29	2038-39	2,130	-	-	
10	2019-20	2,130	-	2,130		30	2039-40	2,130	-	-	
11	2020-21	2,130	-	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	-	-	
						Totals		\$ 85,180		\$ 14,907	\$ 70,274

COUNTY OF GLENN
BUILDING USE

FY 2020-21 Actual	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
Time %	100.00%		0.00%	0.00%	3.20%	4.55%	1.62%	1.41%
Other Expenditures & Costs								
Building Use	\$ 302,219		\$ -	\$ -	\$ 9,670	\$ 13,759	\$ 4,894	\$ 4,264
Equipment Use								
Expenditures Per Financial Statements	<u>302,219</u>		<u>-</u>	<u>-</u>	<u>9,670</u>	<u>13,759</u>	<u>4,894</u>	<u>4,264</u>
Cost Adjustments								
Functional Cost	<u>302,219</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,670</u>	<u>13,759</u>	<u>4,894</u>	<u>4,264</u>
Additions - 1st Allocation								
Other								
Reallocate Admin								
Allocable Costs								
Unallocated								
1st Allocation								
Additions - 2nd Allocation								
Other								
Reallocate Admin								
Allocable Costs								
Unallocated								
2nd Allocation								
Total Allocated	<u>\$ 302,219</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,670</u>	<u>\$ 13,759</u>	<u>\$ 4,894</u>	<u>\$ 4,264</u>

COUNTY OF GLENN
BUILDING USE

	525 W. Sycamore	132 S. Murdock	777 N. Colusa	821 E. South (Metal)	720 N. Colusa (Weed)	240 & 242 N. Villa	125 S. Murdock	306 N. Villa
FY 2020-21 Actual								
Time %	15.70%	0.00%	1.59%	0.05%	0.00%	0.00%	0.70%	20.66%
Other Expenditures & Costs								
Building Use	\$ 47,443	\$ -	\$ 4,798	\$ 138	\$ -	\$ -	\$ 2,123	\$ 62,427
Equipment Use								
Expenditures Per Financial Statements	<u>47,443</u>	<u>-</u>	<u>4,798</u>	<u>138</u>	<u>-</u>	<u>-</u>	<u>2,123</u>	<u>62,427</u>
Cost Adjustments								
Functional Cost	<u>47,443</u>	<u>-</u>	<u>4,798</u>	<u>138</u>	<u>-</u>	<u>-</u>	<u>2,123</u>	<u>62,427</u>
Additions - 1st Allocation								
Other								
Reallocate Admin								
Allocable Costs								
Unallocated								
1st Allocation								
Additions - 2nd Allocation								
Other								
Reallocate Admin								
Allocable Costs								
Unallocated								
2nd Allocation								
Total Allocated	<u>\$ 47,443</u>	<u>\$ -</u>	<u>\$ 4,798</u>	<u>\$ 138</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,123</u>	<u>\$ 62,427</u>

COUNTY OF GLENN
BUILDING USE

	1187 E. South Street	141 S. Lassen (Jail)	327 Fourth Street	125 County Road G	120 S. Marshall	300 Broadway	1167 E. South
FY 2020-21 Actual							
Time %	0.00%	47.35%	3.17%	0.00%	0.00%	0.00%	0.00%
Other Expenditures & Costs							
Building Use	\$ -	\$ 143,112	\$ 9,591	\$ -	\$ -	\$ -	\$ -
Equipment Use							
Expenditures Per Financial Statements	<u>-</u>	<u>143,112</u>	<u>9,591</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cost Adjustments							
Functional Cost	<u>-</u>	<u>143,112</u>	<u>9,591</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Additions - 1st Allocation							
Other							
Reallocate Admin							
Allocable Costs							
Unallocated							
1st Allocation							
Additions - 2nd Allocation							
Other							
Reallocate Admin							
Allocable Costs							
Unallocated							
2nd Allocation							
Total Allocated	<u>\$ -</u>	<u>\$ 143,112</u>	<u>\$ 9,591</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF GLENN
BUILDING USE

<u>FY 2020-21 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>
01011040	Department of Finance	544	0.21900161	\$ -			\$ -
01011070	Assessor	134	0.05394525	-			-
01011100	Elections	581	0.23389694	-			-
01042090	District Attorney	1,225	0.49315620	-			-
	Total	<u>2,484</u>	<u>1.00000000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Basis of Allocation : Square Footage Occupied by Department : :

COUNTY OF GLENN
BUILDING USE

FY 2020-21 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,321	0.25447891	\$ -			\$ -
01042140	Jail	3,870	0.74552109	-			-
	Total	5,191	1.00000000	\$ -	\$ -	\$ -	\$ -

Basis of Allocation : Square Footage Occupied by Department : :

COUNTY OF GLENN
BUILDING USE

FY 2020-21 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01016050 Cooperative Extension	5,066	0.54135499	\$ 5,235			\$ 5,235
01042090 District Attorney	222	0.02372302	229			229
01042110 Sheriff	1,277	0.13646078	1,320			1,320
01062136 Trial Court Security	-		-			-
04050000 Court	2,793	0.29846121	2,886			2,886
Total	9,358	1.00000000	\$ 9,670	\$ -	\$ -	\$ 9,670

COUNTY OF GLENN
BUILDING USE

<u>FY 2020-21 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>
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

<u>FY 2020-21 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>
01042110 Sheriff	1,736	0.31534968	\$ 1,543			\$ 1,543
01042113 Sheriff's Dispatch	756	0.13732970	672			672
01042150 Probation	3,013	0.54732062	2,679			2,679
Total	<u>5,505</u>	<u>1.00000000</u>	<u>\$ 4,894</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,894</u>

Basis of Allocation : Square Footage : :

COUNTY OF GLENN
BUILDING USE

<u>FY 2020-21 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>
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

<u>FY 2020-21 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>
01011013 County Administrative Officer	314	0.01425653	\$ 676			\$ 676
01011080 County Counsel	1,274	0.05784336	2,744			2,744
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
Total	<u>22,025</u>	<u>1.00000000</u>	<u>\$ 47,443</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,443</u>

Basis of Allocation : Square Footage Occupied by Department : :

COUNTY OF GLENN
BUILDING USE

<u>FY 2020-21 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>
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

<u>FY 2020-21 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>
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

<u>FY 2020-21 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>
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 : :

FY 2020-21 Actual		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		2,048	1.00000000	\$ -	\$ -	\$ -	\$ -

Basis of Allocation : Square Footage Occupied by Department : :

COUNTY OF GLENN
BUILDING USE

FY 2020-21 Actual		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		7,168	1.00000000	\$ -	\$ -	\$ -	\$ -

Basis of Allocation : Square Footage Occupied by Department : :

COUNTY OF GLENN
BUILDING USE

<u>FY 2020-21 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>
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

FY 2020-21 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042155 Juvenile Hall	7,699	1.00000000	\$ 62,427	\$ -		\$ 62,427
Total	7,699	1.00000000	\$ 62,427	\$ -	\$ -	\$ 62,427

Basis of Allocation : Square Footage Occupied by Department : :

COUNTY OF GLENN
BUILDING USE

FY 2020-21 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024012 Mental Health	4,593	0.74610136	\$ -	\$ -		\$ -
01024014 Alcohol & Drug Abuse	1,563	0.25389864	-	-		-
Total	6,156	1.00000000	\$ -	\$ -	\$ -	\$ -

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 2020-21 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042140	Jail	18,401	1.00000000	\$ 143,112	\$ -		\$ 143,112
	Total	18,401	1.00000000	\$ 143,112	\$ -	\$ -	\$ 143,112

Basis of Allocation : Square Footage Occupied by Department : :

COUNTY OF GLENN
BUILDING USE

<u>FY 2020-21 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>
01011005 <i>Board Resources</i>	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 :

COUNTY OF GLENN
BUILDING USE

FY 2020-21 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02261120 Facilities Internal Service Fund	1,537	1.00000000	\$ -	\$ -		\$ -
Total	1,537	1.00000000	\$ -	\$ -	\$ -	\$ -

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

<u>FY 2020-21 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>
01055340 Child Support	2,378	1.00000000	\$ -	\$ -		\$ -
Total	<u>2,378</u>	<u>1.00000000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Basis of Allocation : Square Footage Occupied by Department : :

COUNTY OF GLENN
BUILDING USE

<u>FY 2020-21 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>
01054840 Memorial Hall Trust	4,307	1.00000000	\$ -	\$ -		\$ -
Total	<u>4,307</u>	<u>1.00000000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Basis of Allocation : Square Footage Occupied by Department : :

COUNTY OF GLENN
BUILDING USE

<u>FY 2020-21 Actual</u>	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>1st Allocation</u>	<u>Direct Billed</u>	<u>2nd Allocation</u>	<u>Total</u>
01024012 Mental Health	2,448	1.00000000	\$ -	\$ -		\$ -
Total	<u>2,448</u>	<u>1.00000000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Basis of Allocation : Square Footage Occupied by Department : :

COUNTY OF GLENN
BUILDING USE

FY 2020-21 Actual		Total	540 W. Sycamore	141 S. Lassen (Admin)	821 E. South Street	516 W. Sycamore	541 & 543 W. Oak	720 N. Colusa Street	525 W. Sycamore
01011013	County Administrative Officer	\$ 676	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 676
01011040	Department of Finance	6,174	-	-	-	6,174	-	-	-
01011080	County Counsel	2,744	-	-	-	-	-	-	2,744
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	-	-	-	-	-	-	-	-
01015180	Veterans' Services	302	-	-	-	-	-	-	302
01016050	Cooperative Extension	5,235	-	-	5,235	-	-	-	-
01042090	District Attorney	2,352	-	-	229	-	-	-	-
01042110	Sheriff	3,001	-	-	1,320	-	1,543	-	-
01042113	Sheriff's Dispatch	672	-	-	-	-	672	-	-
01042140	Jail	143,112	-	-	-	-	-	-	-
01042150	Probation	2,679	-	-	-	-	2,679	-	-
01042155	Juvenile Hall	62,427	-	-	-	-	-	-	-
01051195	General Services	1,088	-	-	-	-	-	-	1,088
01054840	Memorial Hall Trust	26,074	-	-	-	-	-	-	18,585
01062136	Trial Court Security	-	-	-	-	-	-	-	-
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	2,886	-	-	2,886	-	-	-	-
04100000	Law Library	-	-	-	-	-	-	-	-
05210000	Air Pollution District	1,730	-	-	-	-	-	1,730	-
Total		\$ 302,219	\$ -	\$ -	\$ 9,670	\$ 13,759	\$ 4,894	\$ 4,264	\$ 47,443

COUNTY OF GLENN
BUILDING USE

FY 2020-21 Actual		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
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	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
Total		\$ -	\$ 4,798	\$ 138	\$ -	\$ -	\$ 2,123	\$ 62,427	\$ -

COUNTY OF GLENN
BUILDING USE

FY 2020-21 Actual		141 S. Lassen (Jail)	327 Fourth Street	125 County Road G	120 S. Marshall	300 Broadway	1167 E. 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	143,112	-	-	-	-	-
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	-	-	-	-	-	-
Total		\$ 143,112	\$ 9,591	\$ -	\$ -	\$ -	\$ -

**COUNTY OF GLENN
EQUIPMENT USE**

1/31/2022

FY 2020-21 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 2020-21.

<u>Org Key</u>	<u>Department</u>	<u>Cost of Asset as of 6/30/2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Cost of Asset as of 6/30/2021</u>	<u>Prior YTD Use Allow Charged</u>	<u>2020-21 Depreciation Use Allow</u>	<u>Net Book Value</u>
1011070	Assessor	\$ 6,778	\$ -	\$ -	\$ 6,778	\$ (3,227)	\$ (968)	\$ 2,583
01011100	Elections	26,944	6,266	-	33,210	(17,963)	(6,329)	8,918
01011121	In-House Projects	69,495	-	(9,821)	59,674	(19,636)	(4,304)	35,734
01011201	Data Processing Finance Network	707,414	-	-	707,414	(462,217)	(106,693)	138,504
01012180	Ag Commissioner	23,684	148,670	-	172,354	(14,606)	(29,515)	128,233
01012220	Recorder	5,986	-	-	5,986	(5,288)	(698)	-
01012285	Planning & Community Developmen	8,506	-	-	8,506	(284)	(1,701)	6,521
01041201	Sheriff/Probation Computer	487,856	-	-	487,856	(93,787)	(97,571)	296,498
01042110	Sheriff	133,202	8,536	-	141,738	(1,110)	(13,889)	126,739
GRAND TOTAL FIXED ASSETS		\$ 1,469,865	\$ 163,472	\$ (9,821)	\$ 1,623,516	\$ (618,118)	\$ (261,668)	\$ 743,730

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

1/31/2022

<u>Org Key</u>	<u>Dept</u>	<u>Tag #</u>	<u>Description</u>	<u>Acquisition Date</u>	<u>Useful Life</u>	<u>Cost of Asset as of 06/30/2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Cost of Asset as of 6/30/2021</u>	<u>Prior YTD Use Allow Charged</u>	<u>2020-21 Depreciation Use Allow</u>	<u>Net Book Value</u>
01011070	Assessor	6517	Mayline File Cabinet	03/27/17	7	\$ 6,778	\$ -	\$ -	\$ 6,778	\$ (3,227)	\$ (968)	\$ 2,583
01011100	Elections	6519	ImageCast Voting System	03/10/17	5	26,944	-	-	26,944	(17,963)	(5,389)	3,592
01011100	Elections	6613	Enclosed Cargo Trailer	10/26/20	5	-	6,266	-	6,266	-	(940)	5,326
01011121	In-House Projects	6491	Phone System Server	01/28/15	5	9,821	-	(9,821)	-	-	-	-
01011121	In-House Projects	6499	3-Ton Package A/C Unit	02/03/16	5	6,476	-	-	6,476	(5,720)	(756)	-
01011121	In-House Projects	6509	5-Ton Lennox A/C Unit	05/13/16	15	7,421	-	-	7,421	(2,062)	(495)	4,864
01011121	In-House Projects	6512	Health Dept 5x A/C Units	04/19/16	15	26,605	-	-	26,605	(7,539)	(1,774)	17,292
01011121	In-House Projects	6513	Elections A/C Unit	06/15/16	15	6,624	-	-	6,624	(1,804)	(442)	4,378
01011121	In-House Projects	6514	Bay Alarm System 516 W Sycamore	07/01/17	15	12,548	-	-	12,548	(2,511)	(837)	9,200
01011201	DP Finance Network	6415	One Solution Software	09/19/16	5	131,914	-	-	131,914	(101,134)	(26,383)	4,397
01011201	DP Finance Network	6496	Megabyte Software	03/25/16	5	200,000	-	-	200,000	(173,333)	(26,667)	-
01011201	DP Finance Network	6502	Cisco Phone System	01/13/17	7	375,500	-	-	375,500	(187,750)	(53,643)	134,107
01012180	Ag Commissioner	6458	2017 Ford F150	06/30/17	5	23,684	-	-	23,684	(14,606)	(4,737)	4,341
01012180	Ag Commissioner	6602	2020 Freightliner M2-106 Weight Truck	09/01/20	5	-	148,670	-	148,670	-	(24,778)	123,892
01012220	Recorder	6505	CDW Scanner	02/26/16	5	5,986	-	-	5,986	(5,288)	(698)	-
01012285	Planning & Comm Develop	6640	HP DesignJet T2600	05/28/20	5	8,506	-	-	8,506	(284)	(1,701)	6,521
01041201	Sheriff Computer	6580	Sheriff Virtual Server	01/23/19	5	143,427	-	-	143,427	(43,028)	(28,685)	71,714
01041201	Sheriff Computer	6619	ProPhoenix RMS and WDA Mobile	06/05/19	5	106,624	-	-	106,624	(23,102)	(21,325)	62,197
01041201	Sheriff Computer	6619B	ProPhoenix Expansion	04/09/20	5	143,205	-	-	143,205	(7,160)	(28,641)	107,404
01041201	Sheriff Computer	6620	ATIMS Jail Management System	06/05/19	5	94,600	-	-	94,600	(20,497)	(18,920)	55,183
01042110	Sheriff	6641	Countywide Public Safety Radio System	06/23/20	10	133,202	-	-	133,202	(1,110)	(13,320)	118,772
01042110	Sheriff	6659	Mavic 2 Enterprise Advanced Drone	03/15/21	5	-	8,536	-	8,536	-	(569)	7,967
TOTALS						\$ 1,469,865	\$ 163,472	\$ (9,821)	\$ 1,623,516	\$ (618,118)	\$ (261,668)	\$ 743,730

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		968	
6	2021-22	968		-	
7	2022-23	968		-	
8 (8 mos)	2023-24	646		-	
Totals		\$ 6,778		\$ 4,196	\$ 2,582

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		5,389	
6 (8 mos)	2021-22	3,593		-	
Totals		\$ 26,944		\$ 23,351	\$ 3,593

EQUIPMENT USE

DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE

Dept 01011100 - Elections
 Asset Tag # **6613 - Enclosed Cargo Trailer**
 Value \$ 6,266
 Acq Date 10/26/2020
 Useful Life 5

Asset Life	Fiscal Year	Financial Statement Depreciation	Use Allowance	Allowable Cost	Net Book Value
1 (9 mos)	2020-21	\$ 940		\$ 940	
2	2021-22	1,253		-	
3	2022-23	1,253		-	
4	2023-24	1,253		-	
5	2024-25	1,253		-	
6 (3 mos)	2025-26	313		-	
Totals		\$ 6,266		\$ 940	\$ 5,326

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		756	
Totals		\$ 6,476		\$ 6,476	\$ -

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

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
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		495	
7	2021-22	495		-	
8	2022-23	495		-	
9	2023-24	495		-	
10	2024-25	495		-	
11	2025-26	495		-	
12	2026-27	495		-	
13	2027-28	495		-	
14	2028-29	495		-	
15	2029-30	495		-	
16 (10 mos)	2030-31	412		-	
Totals		\$ 7,421		\$ 2,556	\$ 4,865

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

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
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		1,774	
7	2021-22	1,774		-	
8	2022-23	1,774		-	
9	2023-24	1,774		-	
10	2024-25	1,774		-	
11	2025-26	1,774		-	
12	2026-27	1,774		-	
13	2027-28	1,774		-	
14	2028-29	1,774		-	
15	2029-30	1,774		-	
16 (9 mos)	2030-31	1,330		-	
Totals		\$ 26,605		\$ 9,312	\$ 17,293

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

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
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		442	
7	2021-22	442		-	
8	2022-23	442		-	
9	2023-24	442		-	
10	2024-25	442		-	
11	2025-26	442		-	
12	2026-27	442		-	
13	2027-28	442		-	
14	2028-29	442		-	
15	2029-30	442		-	
16 (11 mos)	2030-31	405		-	
Totals		\$ 6,624		\$ 2,245	\$ 4,379

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

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
1	2017-18	\$ 837		\$ 837	
2	2018-19	837		837	
3	2019-20	837		837	
4	2020-21	837		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		-	
Totals		\$ 12,548		\$ 3,346	\$ 9,202

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		26,383	
6 (2 mos)	2021-22	4,397		-	
Totals		\$ 131,914		\$ 127,517	\$ 4,397

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		26,667	
Totals		\$ 200,000		\$ 200,000	\$ -

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

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
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		53,643	
6	2021-22	53,643		-	
7	2022-23	53,643		-	
8 (6 mos)	2023-24	26,821		-	
Totals		\$ 375,500		\$ 241,393	\$ 134,107

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

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
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		4,737	
6 (11 mos)	2021-22	4,342		-	
Totals		\$ 23,684		\$ 19,342	\$ 4,342

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

1/31/2022

Dept 01012180 - Ag Commissioner
 Asset Tag # **6602 - Freightliner M2-106 Weight Truck**
 Value \$ 148,670
 Acq Date 9/1/2020
 Useful Life 5

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
1 (10 mos)	2020-21	\$ 24,778		\$ 24,778	
2	2021-22	29,734		-	
3	2022-23	29,734		-	
4	2023-24	29,734		-	
5	2024-25	29,734		-	
6 (2 mos)	2025-26	4,956		-	
Totals		\$ 148,670		\$ 24,778	\$ 123,892

COUNTY OF GLENN

1/31/2022

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		698	
Totals		\$ 5,986		\$ 5,986	\$ -

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		1,701	
3	2021-22	1,701		-	
4	2022-23	1,701		-	
5	2023-24	1,701		-	
6 (10 mos)	2024-25	1,418		-	
Totals		\$ 8,506		\$ 1,985	\$ 6,521

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		28,685	
4	2021-22	28,685		-	
5	2022-23	28,685		-	
6 (6 mos)	2023-24	14,343		-	
Totals		\$ 143,427		\$ 71,714	\$ 71,714

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		21,325	
4	2021-22	21,325		-	
5	2022-23	21,325		-	
6 (11 mos)	2023-24	19,548		-	
Totals		\$ 106,624		\$ 44,427	\$ 62,197

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

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
1 (3 mos)	2019-20	\$ 7,160		\$ 7,160	
2	2020-21	28,641		28,641	
3	2021-22	28,641		-	
4	2022-23	28,641		-	
5	2023-24	28,641		-	
6 (9 mos)	2024-25	21,481		-	
Totals		\$ 143,205		\$ 35,801	\$ 107,404

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

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
1 (1 mos)	2018-19	\$ 1,577		\$ 1,577	
2	2019-20	18,920		18,920	
3	2020-21	18,920		18,920	
4	2021-22	18,920		-	
5	2022-23	18,920		-	
6 (11 mos)	2023-24	17,343		-	
Totals		\$ 94,600		\$ 39,417	\$ 55,183

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

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
1 (1 mos)	2019-20	\$ 1,110		\$ 1,110	
2	2020-21	13,320		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		-	
Totals		\$ 133,202		\$ 14,430	\$ 118,772

EQUIPMENT USE

DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE

Dept 01042110 - Sheriff
 Asset Tag # 6659 - Mavic 2 Enterprise Advanced Drone
 Value \$ 8,536
 Acq Date 3/15/2021
 Useful Life 5

<u>Asset Life</u>	<u>Fiscal Year</u>	<u>Financial Statement Depreciation</u>	<u>Use Allowance</u>	<u>Allowable Cost</u>	<u>Net Book Value</u>
1 (4 mos)	2020-21	\$ 569		\$ 569	
2	2021-22	1,707		-	
3	2022-23	1,707		-	
4	2023-24	1,707		-	
5	2024-25	1,707		-	
6 (8 mos)	2025-26	1,138		-	
Totals		\$ 8,536		\$ 569	\$ 7,967

COUNTY OF GLENN
EQUIPMENT USE

FY 2020-21 Actual	Total	General & Admin	Equipment Use
Time %			
Other Expenditures & Costs			
Building Use			
Equipment Use	\$ 261,668		\$ 261,668
Expenditures Per Financial Statements	<u>261,668</u>	<u>-</u>	<u>261,668</u>
Cost Adjustments			
Functional Cost	<u>261,668</u>	<u>-</u>	<u>261,668</u>
Additions - 1st Allocation			
Other			
Reallocate Admin			
Allocable Costs			
Unallocated			
1st Allocation	<u>-</u>	<u>-</u>	<u>-</u>
Additions - 2nd Allocation			
Other			
Reallocate Admin			
Allocable Costs			
Unallocated			
2nd Allocation	<u>-</u>	<u>-</u>	<u>-</u>
Total Allocated	<u><u>\$ 261,668</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 261,668</u></u>

Detail Allocation of
Equipment Use

COUNTY OF GLENN
EQUIPMENT USE

1/31/2022

<u>FY 2020-21 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>
01011200	Data Processing	\$ 106,693	0.40774187	\$ 106,693			\$ 106,693
01011070	Assessor	968	0.00369934	968			968
01011100	Elections	6,329	0.02418714	6,329			6,329
01011121	In-House Projects	4,304	0.01644832	4,304			4,304
01012180	Agriculture Commissioner	29,515	0.11279560	29,515			29,515
01012220	Recorder	698	0.00266750	698			698
01012285	Planning & Community Development	1,701	0.00650060	1,701			1,701
01042110	Sheriff	111,460	0.42595961	111,460			111,460
	Total	<u>\$ 261,668</u>	<u>1.00000000</u>	<u>\$ 261,668</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 261,668</u>

Basis of Allocation : Depreciation-Based Use Allowance : :

COUNTY OF GLENN
EQUIPMENT USE

FY 2020-21 Actual	Total	Equipment Use
01011200 Data Processing	\$ 106,693	\$ 106,693
01011070 Assessor	968	968
01011100 Elections	6,329	6,329
01011121 In-House Projects	4,304	4,304
01012180 Agriculture Commissioner	29,515	29,515
01012220 Recorder	698	698
01012285 Planning & Community Development	1,701	1,701
01042110 Sheriff	111,460	111,460
Total	\$ 261,668	\$ 261,668

**COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER**

1/31/2022

FY 2020-21 Actual

Effective with fiscal year 2018-19 the Board of Supervisors began the process of re-instating the County Administrative Officer (CAO) 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.

The County Administrative Officer did not direct bill for services in fiscal year 2020-21.

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 2020-21 Actual	Total	General & Admin	Administration	Budget & Development	General Government
Time %	100.00%	12.45%	19.40%	35.06%	33.09%
Wages & Benefits					
Salaries & Wages	\$ 258,450	\$ 32,177	\$ 50,139	\$ 90,613	\$ 85,521
Benefits	85,293	10,619	16,547	29,904	28,223
Services & Supplies					
Office Expense	2,574	320	499	902	852
Professional Services	5,396	672	1,047	1,892	1,786
Publications & Legal	89	11	17	31	29
Rent/Lease Equipment	564	70	109	198	187
Special Dept Training	3,087	384	599	1,082	1,021
IT Expenses	5,532	689	1,073	1,940	1,831
Food & Lodging	-	-	-	-	-
Other Travel	704	88	137	247	233
Vehicle Rental	-	-	-	-	-
Operating Expenses	10,994	1,369	2,133	3,855	3,638
Utilities	-	-	-	-	-
Bad Check Expense	-	-	-	-	-
Judgments & Damages	-	-	-	-	-
ISF Allocation - Data Processing	2,114	263	410	741	700
ISF Allocation - Facilities	1,833	228	356	643	607
ISF Allocation - Utilities	861	107	167	302	285
Expenditures Per Financial Statements	377,560	47,006	73,246	132,373	124,934

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

<u>FY 2020-21 Actual</u>	<u>Total</u>	<u>General & Admin</u>	<u>Administration</u>	<u>Budget & Development</u>	<u>General Government</u>
Cost Adjustments					
Building Use to Service Depts.	676	676			
Refunds & Rebates	(4,758)	(4,758)			
Federal COVID-19 Revenues	(79,497)	(79,497)			
Functional Cost	<u>293,981</u>	<u>(36,572)</u>	<u>73,246</u>	<u>132,373</u>	<u>124,934</u>
Additions - 1st Allocation					
Other					
Reallocate Admin		36,572	(8,104)	(14,646)	(13,823)
Allocable Costs	293,981		65,143	117,728	111,111
Unallocated	(111,111)				(111,111)
1st Allocation	<u>182,870</u>	<u>-</u>	<u>65,143</u>	<u>117,728</u>	<u>-</u>
Additions - 2nd Allocation					
Other	34,240	34,240			
Reallocate Admin		(34,240)	7,587	13,712	12,941
Allocable Costs	34,240	-	7,587	13,712	12,941
Unallocated	(12,941)				(12,941)
2nd Allocation	<u>21,299</u>	<u>-</u>	<u>7,587</u>	<u>13,712</u>	<u>-</u>
Total Allocated	<u>\$ 204,169</u>	<u>\$ -</u>	<u>\$ 72,730</u>	<u>\$ 131,439</u>	<u>\$ -</u>

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

<u>FY 2020-21 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>
01011040 Department of Finance	24.00	0.04367607	\$ 2,845	\$ -		\$ 2,845
01011080 County Counsel	4.00	0.00727934	474	-		474
01011090 Personnel	47.00	0.08553230	5,572	-		5,572
01011150 General Insurance	31.50	0.05732484	3,734	-		3,734
01011010 Board of Supervisors	37.50	0.06824386	4,446	-	642	5,088
01011070 Assessor	7.00	0.01273885	830	-	120	950
01011100 Elections	8.00	0.01455869	948	-	137	1,085
01012060 Grand Jury	1.00	0.00181984	119	-	17	136
01012180 Agriculture Commissioner	12.50	0.02274795	1,482	-	214	1,696
01012181 Water Resources	22.50	0.04094631	2,667	-	385	3,053
01012220 Recorder	2.50	0.00454959	296	-	43	339
01012285 Planning & Community Development	29.50	0.05368517	3,497	-	505	4,002
01024010 Public Health	5.00	0.00909918	593	-	86	678
01024012 Mental Health	8.25	0.01501365	978	-	141	1,119
01024300 Health & Human Services Agency	14.25	0.02593267	1,689	-	244	1,933
01025010 Social Services Administration	17.50	0.03184713	2,075	-	300	2,374
01042090 District Attorney	12.50	0.02274795	1,482	-	214	1,696
01042110 Sheriff	10.50	0.01910828	1,245	-	180	1,425
01042113 Sheriff's Dispatch	0.50	0.00090992	59	-	9	68
01042140 Jail	6.00	0.01091902	711	-	103	814
01042143 Office of Emergency Services	2.50	0.00454959	296	-	43	339
01042150 Probation	28.00	0.05095541	3,319	-	480	3,799
01051195 General Services	38.50	0.07006369	4,564	-	659	5,224
01055340 Child Support	15.00	0.02729754	1,778	-	257	2,035
01200000 Road	20.50	0.03730664	2,430	-	351	2,781
02000000 Solid Waste	19.00	0.03457689	2,252	-	325	2,578
02040205 Orland Airport	7.25	0.01319381	859	-	124	984

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

<u>FY 2020-21 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>
02040207 Willows Airport	7.25	0.01319381	859	-	124	984
02200000 Fleet Operations	1.50	0.00272975	178	-	26	204
02210000 Underground Storage Tanks	1.00	0.00181984	119	-	17	136
02260000 Public Works Agency	8.50	0.01546861	1,008	-	146	1,153
02261120 Facilities Internal Service Fund	17.50	0.03184713	2,075	-	300	2,374
02280000 Data Processing ISF	46.00	0.08371247	5,453	-	788	6,241
04999100 Community Action	25.50	0.04640582	3,023	-	437	3,460
05210000 Air Pollution District	10.00	0.01819836	1,185	-	171	1,357
Total	<u>549.50</u>	<u>1.00000000</u>	<u>\$ 65,143</u>	<u>\$ -</u>	<u>\$ 7,587</u>	<u>\$ 72,730</u>

Basis of Allocation : Time Study Hours

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

<u>FY 2020-21</u>	<u>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>
01011013	County Administrative Officer	485	0.00246263	\$ 290	\$ -		\$ 290
01011040	Department of Finance	1,475	0.00748944	882	-		882
01011051	Annual Audit	85	0.00043159	51	-		51
01011080	County Counsel	686	0.00348322	410	-		410
01011090	Personnel	657	0.00333597	393	-		393
01011150	General Insurance	1,316	0.00668210	787	-		787
01011170	Employee Benefits	52	0.00026403	31	-		31
01011200	Data Processing	423	0.00214782	253	-		253
01011010	Board of Supervisors	685	0.00347815	409	-	49	458
01011020	Clerk of the Board	389	0.00197518	233	-	28	260
01011070	Assessor	1,132	0.00574783	677	-	81	758
01011100	Elections	446	0.00226460	267	-	32	298
01011180	Surveyor	44	0.00022341	26	-	3	29
01012040	Court Revenues	797	0.00404684	476	-	57	533
01012060	Grand Jury	36	0.00018279	22	-	3	24
01012100	Indigent Defense	794	0.00403160	475	-	57	531
01012170	Flood Control	19	0.00009647	11	-	1	13
01012180	Agriculture Commissioner	1,699	0.00862682	1,016	-	121	1,137
01012181	Water Resources	1,379	0.00700199	824	-	99	923
01012220	Recorder	479	0.00243216	286	-	34	321
01012230	Coroner	165	0.00083780	99	-	12	110
01012240	Public Guardian	501	0.00254387	299	-	36	335
01012285	Planning & Community Development	3,072	0.01559834	1,836	-	220	2,056
01012290	Animal Control	346	0.00175684	207	-	25	232
01014022	Hospital	28	0.00014217	17	-	2	19
01015180	Veterans' Services	146	0.00074133	87	-	10	98
01016040	Library	156	0.00079210	93	-	11	104

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 2020-21	Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01016050	Cooperative Extension	381	0.00193456	228	-	27	255
01024010	Public Health	5,052	0.02565196	3,020	-	361	3,381
01024011	Emergency Preparedness	513	0.00260480	307	-	37	343
01024012	Mental Health	11,895	0.06039788	7,110	-	851	7,961
01024014	Alcohol & Drug Abuse	1,632	0.00828662	976	-	117	1,092
01024018	Drug Court	210	0.00106629	126	-	15	141
01024020	Maternal & Child Health	87	0.00044175	52	-	6	58
01024025	Women, Infants & Children	708	0.00359493	423	-	51	474
01024170	California Children's Services	368	0.00186855	220	-	26	246
01024300	Health & Human Services Agency	4,219	0.02142233	2,522	-	302	2,824
01025010	Social Services Administration	25,349	0.12871172	15,153	-	1,813	16,965
01042090	District Attorney	1,292	0.00656024	772	-	92	865
01042110	Sheriff	8,322	0.04225567	4,975	-	595	5,570
01042111	Sheriff AB109	306	0.00155374	183	-	22	205
01042113	Sheriff's Dispatch	895	0.00454444	535	-	64	599
01042135	Sheriff's Civil Division	134	0.00068040	80	-	10	90
01042140	Jail	5,092	0.02585507	3,044	-	364	3,408
01042150	Probation	969	0.00492018	579	-	69	649
01042155	Juvenile Hall	553	0.00280790	331	-	40	370
01042158	Delinquency Prevention	124	0.00062962	74	-	9	83
01042164	Partnership Grant	71	0.00036051	42	-	5	48
01042168	Juvenile Probation & CAMP	133	0.00067532	80	-	10	89
01042170	JJCPA Grant	124	0.00062962	74	-	9	83
01042350	DOJ Tobacco Grant	379	0.00192440	227	-	27	254
01042360	Boat Patrol	114	0.00057884	68	-	8	76
01051195	General Services	404	0.00205134	241	-	29	270
01052557	Youth Offender Supervision	190	0.00096474	114	-	14	127

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

<u>FY 2020-21</u>	<u>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>
01052558	SB678 Community Performance Incentive	356	0.00180762	213	-	25	238
01054012	Mental Health Services Act	3,841	0.01950301	2,296	-	275	2,571
01054045	Mosquito Abatement Assessment Area	336	0.00170607	201	-	24	225
01054840	Memorial Hall Trust	193	0.00097997	115	-	14	129
01055011	IHSS Public Authority	428	0.00217321	256	-	31	286
01055340	Child Support	907	0.00460537	542	-	65	607
01062136	Trial Court Security	689	0.00349846	412	-	49	461
01062150	Local Community Corrections	2,434	0.01235884	1,455	-	174	1,629
01200000	Road	11,530	0.05854456	6,892	-	824	7,717
01401140	Advertising County Resources	634	0.00321919	379	-	45	424
01602270	Fish & Game Commission	16	0.00008124	10	-	1	11
01906020	Office of Education	282	0.00143188	169	-	20	189
02000000	Solid Waste	11,154	0.05663539	6,668	-	798	7,465
02040205	Orland Airport	421	0.00213766	252	-	30	282
02040207	Willows Airport	666	0.00338167	398	-	48	446
02200000	Fleet Operations	1,624	0.00824600	971	-	116	1,087
02210000	Underground Storage Tanks	306	0.00155374	183	-	22	205
02220000	Vegetation & Environmental Mgmt	138	0.00070071	82	-	10	92
02260000	Public Works Agency	1,209	0.00613880	723	-	86	809
02261000	PCDS Permit Center	289	0.00146742	173	-	21	193
02261120	Facilities Internal Service Fund	4,339	0.02203164	2,594	-	310	2,904
02280000	Data Processing ISF	1,427	0.00724571	853	-	102	955
02310000	Utilities ISF	1,470	0.00746405	879	-	105	984
04050000	Court	4,000	0.02031034	2,391	-	286	2,677
04100000	Law Library	10	0.00005078	6	-	1	7
04250000	Local Transportation Trust	1,901	0.00965249	1,136	-	136	1,272
04260000	Transportation Administration	1,283	0.00651454	767	-	92	859

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

<u>FY 2020-21 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>
04280000 Glenn County Transit	562	0.00285360	336	-	40	376
04281000 Fixed Route Transit	1,053	0.00534670	629	-	75	705
04601000 Local Agency Formation Commission	67	0.00034020	40	-	5	45
04796000 Glenn Groundwater Authority	1,343	0.00681920	803	-	96	899
04999100 Community Action	9,675	0.04912564	5,783	-	692	6,475
99999999 Other	41,492	0.21067918	24,803	-	2,967	27,770
Total	<u>196,944</u>	<u>1.00000000</u>	<u>\$ 117,728</u>	<u>\$ -</u>	<u>\$ 13,712</u>	<u>\$ 131,439</u>

Basis of Allocation : Relative Budget Size : :

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 2020-21	Actual	Total	Administration
01011013	County Administrative Officer	\$ 290	\$ -
01011040	Department of Finance	3,727	2,845
01011051	Annual Audit	51	-
01011080	County Counsel	884	474
01011090	Personnel	5,965	5,572
01011150	General Insurance	4,521	3,734
01011170	Employee Benefits	31	-
01011200	Data Processing	253	-
01011010	Board of Supervisors	5,546	5,088
01011020	Clerk of the Board	260	-
01011070	Assessor	1,707	950
01011100	Elections	1,384	1,085
01011180	Surveyor	29	-
01012040	Court Revenues	533	-
01012060	Grand Jury	160	136
01012100	Indigent Defense	531	-
01012170	Flood Control	13	-
01012180	Agriculture Commissioner	2,833	1,696
01012181	Water Resources	3,976	3,053
01012220	Recorder	660	339
01012230	Coroner	110	-
01012240	Public Guardian	335	-
01012285	Planning & Community Development	6,058	4,002
01012290	Animal Control	232	-
01014022	Hospital	19	-
01015180	Veterans' Services	98	-

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 2020-21	Actual	Total	Administration
01016040	Library	104	-
01016050	Cooperative Extension	255	-
01024010	Public Health	4,060	678
01024011	Emergency Preparedness	343	-
01024012	Mental Health	9,080	1,119
01024014	Alcohol & Drug Abuse	1,092	-
01024018	Drug Court	141	-
01024020	Maternal & Child Health	58	-
01024025	Women, Infants & Children	474	-
01024170	California Children's Services	246	-
01024300	Health & Human Services Agency	4,757	1,933
01025010	Social Services Administration	19,340	2,374
01042090	District Attorney	2,561	1,696
01042110	Sheriff	6,994	1,425
01042111	Sheriff AB109	205	-
01042113	Sheriff's Dispatch	667	68
01042135	Sheriff's Civil Division	90	-
01042140	Jail	4,222	814
01042143	Office of Emergency Services	339	339
01042150	Probation	4,447	3,799
01042155	Juvenile Hall	370	-
01042158	Delinquency Prevention	83	-
01042164	Partnership Grant	48	-
01042168	Juvenile Probation & CAMP	89	-
01042170	JJCPA Grant	83	-
01042350	DOJ Tobacco Grant	254	-

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 2020-21	Actual	Total	Administration
01042360	Boat Patrol	76	-
01051195	General Services	5,494	5,224
01052557	Youth Offender Supervision	127	-
01052558	SB678 Community Performance Incentive	238	-
01054012	Mental Health Services Act	2,571	-
01054045	Mosquito Abatement Assessment Area	225	-
01054840	Memorial Hall Trust	129	-
01055011	IHSS Public Authority	286	-
01055340	Child Support	2,642	2,035
01062136	Trial Court Security	461	-
01062150	Local Community Corrections	1,629	-
01200000	Road	10,498	2,781
01401140	Advertising County Resources	424	-
01602270	Fish & Game Commission	11	-
01906020	Office of Education	189	-
02000000	Solid Waste	10,043	2,578
02040205	Orland Airport	1,265	984
02040207	Willows Airport	1,429	984
02200000	Fleet Operations	1,290	204
02210000	Underground Storage Tanks	340	136
02220000	Vegetation & Environmental Mgmt	92	-
02260000	Public Works Agency	1,962	1,153
02261000	PCDS Permit Center	193	-
02261120	Facilities Internal Service Fund	5,278	2,374
02280000	Data Processing ISF	7,196	6,241
02310000	Utilities ISF	984	-

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 2020-21	Actual	Total	Administration
04050000	Court	2,677	-
04100000	Law Library	7	-
04250000	Local Transportation Trust	1,272	-
04260000	Transportation Administration	859	-
04280000	Glenn County Transit	376	-
04281000	Fixed Route Transit	705	-
04601000	Local Agency Formation Commission	45	-
04796000	Glenn Groundwater Authority	899	-
04999100	Community Action	9,935	3,460
05210000	Air Pollution District	2,924	1,357
99999999	Other	27,770	-
	Total	\$ 204,169	\$ 72,730

**COUNTY OF GLENN
DEPARTMENT OF FINANCE**

1/31/2022

FY 2020-21 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 2020-21 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 2020-21.

COUNTY OF GLENN
DEPARTMENT OF FINANCE

<u>FY 2020-21 Actual</u>	<u>Total</u>	<u>General & Admin</u>	<u>Accounting</u>	<u>Budget & Cost Plan</u>	<u>Check Processing</u>	<u>Payroll</u>
Time %	100.00%	21.11%	19.08%	3.20%	17.38%	10.58%
Wages & Benefits						
Salaries & Wages	\$ 650,655	\$ 137,353	\$ 124,145	\$ 20,821	\$ 113,084	\$ 68,839
Benefits	435,054	91,840	83,008	13,922	75,612	46,029
Services & Supplies						
Maint-Equipment	431	91	82	14	75	46
Memberships	616	130	118	20	107	65
Miscellaneous Exp	443	94	85	14	77	47
Office Expense	20,342	4,294	3,881	651	3,535	2,152
Publications & Legal	1,554	328	297	50	270	164
Rent/Lease Equipment	3,273	691	624	105	569	346
Special Dept. Expense	496	105	95	16	86	52
Special Dept Training	410	87	78	13	71	43
Food & Lodging	504	106	96	16	88	53
Gas & Oil	-	-	-	-	-	-
Mileage	76	16	15	2	13	8
Other Travel	-	-	-	-	-	-
Vehicle Rental	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Bad Check Expense	300	63	57	10	52	32
Judgments & Damages	-	-	-	-	-	-
ISF Allocation - Data Processing	29,374	6,201	5,605	940	5,105	3,108
ISF Allocation - Facilities	29,819	6,295	5,689	954	5,183	3,155
ISF Allocation - Utilities	32,644	6,891	6,228	1,045	5,674	3,454
Expenditures Per Financial Statements	<u>1,209,052</u>	<u>255,231</u>	<u>230,687</u>	<u>38,690</u>	<u>210,133</u>	<u>127,918</u>

COUNTY OF GLENN
DEPARTMENT OF FINANCE

<u>FY 2020-21 Actual</u>	<u>Total</u>	<u>General & Admin</u>	<u>Accounting</u>	<u>Budget & Cost Plan</u>	<u>Check Processing</u>	<u>Payroll</u>
Time %	100.00%	21.11%	19.08%	3.20%	17.38%	10.58%
Cost Adjustments						
Building Use to Service Depts.	6,174	6,174				
Debt Service-Capital Assets	-	-				
Other Charges for Services	(836)	(836)				
Bad Check Recovery	(594)	(594)				
Refunds & Rebates	(44,246)	(44,246)				
Interfund Revenue	(4,898)	(4,898)				
Miscellaneous Revenues	(729)	(729)				
Federal COVID-19 Revenues	(52,211)	(52,211)				
			-	-	-	-
Functional Cost	<u>1,111,712</u>	<u>157,891</u>	<u>230,687</u>	<u>38,690</u>	<u>210,133</u>	<u>127,918</u>
Additions - 1st Allocation						
Other	-	-				
Reallocate Admin	0	(157,891)	38,187	6,404	34,784	21,175
Allocable Costs	1,111,712	-	268,874	45,094	244,918	149,093
Unallocated	(403,734)					
1st Allocation	<u>707,978</u>	<u>-</u>	<u>268,874</u>	<u>45,094</u>	<u>244,918</u>	<u>149,093</u>
Additions - 2nd Allocation						
Other	75,651	75,651				
Reallocate Admin	0	(75,651)	18,297	3,069	16,666	10,146
Allocable Costs	75,651	-	18,297	3,069	16,666	10,146
Unallocated	(27,474)					
2nd Allocation	<u>48,177</u>	<u>-</u>	<u>18,297</u>	<u>3,069</u>	<u>16,666</u>	<u>10,146</u>
Total Allocated	<u>\$ 756,155</u>	<u>\$ -</u>	<u>\$ 287,171</u>	<u>\$ 48,163</u>	<u>\$ 261,584</u>	<u>\$ 159,238</u>

COUNTY OF GLENN
DEPARTMENT OF FINANCE

<u>FY 2020-21 Actual</u>	<u>Tax Administration</u>	<u>Treasury Services</u>	<u>General Government</u>
Time %	18.05%	5.69%	4.91%
Wages & Benefits			
Salaries & Wages	\$ 117,443	\$ 37,022	\$ 31,947
Benefits	78,527	24,755	21,361
Services & Supplies			
Maint-Equipment	78	25	21
Memberships	111	35	30
Miscellaneous Exp	80	25	22
Office Expense	3,672	1,157	999
Publications & Legal	280	88	76
Rent/Lease Equipment	591	186	161
Special Dept. Expense	90	28	24
Special Dept Training	74	23	20
Food & Lodging	91	29	25
Gas & Oil	-	-	-
Mileage	14	4	4
Other Travel	-	-	-
Vehicle Rental	-	-	-
Operating Expenses	-	-	-
Utilities	-	-	-
Bad Check Expense	54	17	15
Judgments & Damages	-	-	-
ISF Allocation - Data Processing	5,302	1,671	1,442
ISF Allocation - Facilities	5,382	1,697	1,464
ISF Allocation - Utilities	5,892	1,857	1,603
Expenditures Per Financial Statements	<u>218,234</u>	<u>68,795</u>	<u>59,364</u>

COUNTY OF GLENN
DEPARTMENT OF FINANCE

<u>FY 2020-21 Actual</u>	<u>Tax Administration</u>	<u>Treasury Services</u>	<u>General Government</u>
Time %	18.05%	5.69%	4.91%
Cost Adjustments			
Building Use to Service Depts.			
Debt Service-Capital Assets			
Other Charges for Services			
Bad Check Recovery			
Refunds & Rebates			
Interfund Revenue			
Miscellaneous Revenues			
Federal COVID-19 Revenues			
	-	-	-
Functional Cost	<u>218,234</u>	<u>68,795</u>	<u>59,364</u>
Additions - 1st Allocation			
Other			
Reallocate Admin	36,125	11,388	9,827
Allocable Costs	254,359	80,183	69,191
Unallocated	(254,359)	(80,183)	(69,191)
1st Allocation	<u>-</u>	<u>-</u>	<u>-</u>
Additions - 2nd Allocation			
Other			
Reallocate Admin	17,309	5,456	4,708
Allocable Costs	17,309	5,456	4,708
Unallocated	(17,309)	(5,456)	(4,708)
2nd Allocation	<u>-</u>	<u>-</u>	<u>-</u>
Total Allocated	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 2020-21 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	54.00	0.01459779	\$ 3,924	\$ -	\$ -	\$ 3,924
01011040	Department of Finance	60.50	0.01635493	4,397	-	-	4,397
01011051	Annual Audit	380.75	0.10292794	27,675	-	-	27,675
01011080	County Counsel	5.01	0.00135435	364	-	-	364
01011090	Personnel	28.94	0.00782333	2,103	-	-	2,103
01011150	General Insurance	4.50	0.00121648	327	-	-	327
01011170	Employee Benefits	17.25	0.00466318	1,254	-	-	1,254
01011200	Data Processing	128.36	0.03469949	9,330	-	-	9,330
01011010	Board of Supervisors	51.00	0.01378680	3,707	-	309	4,016
01011020	Clerk of the Board	2.50	0.00067582	182	-	15	197
01011070	Assessor	4.88	0.00131921	355	-	30	384
01011100	Elections	6.75	0.00182472	491	-	41	532
01011121	In-House Projects	8.25	0.00223022	600	-	50	650
01012170	Flood Control	1.00	0.00027033	73	-	6	79
01012180	Agriculture Commissioner	10.25	0.00277088	745	-	62	807
01012181	Water Resources	2.13	0.00057580	155	-	13	168
01012220	Recorder	8.50	0.00229780	618	-	51	669
01012240	Public Guardian	6.75	0.00182472	491	-	41	532
01012285	Planning & Community Development	27.88	0.00753679	2,026	-	169	2,195
01012290	Animal Control	0.25	0.00006758	18	-	2	20
01016050	Cooperative Extension	0.50	0.00013516	36	-	3	39
01024010	Public Health	6.50	0.00175714	472	-	39	512
01024011	Emergency Preparedness	0.25	0.00006758	18	-	2	20
01024012	Mental Health	9.05	0.00244648	658	-	55	713
01024014	Alcohol & Drug Abuse	2.25	0.00060824	164	-	14	177
01024020	Maternal & Child Health	0.25	0.00006758	18	-	2	20
01024025	Women, Infants & Children	0.50	0.00013516	36	-	3	39
01024170	California Children's Services	0.50	0.00013516	36	-	3	39
01024300	Health & Human Services Agency	22.55	0.00609593	1,639	-	137	1,776
01025010	Social Services Administration	246.16	0.06654430	17,892	-	1,491	19,383
01042090	District Attorney	7.12	0.00192475	518	-	43	561
01042110	Sheriff	29.25	0.00790714	2,126	-	177	2,303
01042113	Sheriff's Dispatch	1.00	0.00027033	73	-	6	79
01042140	Jail	5.25	0.00141923	382	-	32	413

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 2020-21 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042143	Office of Emergency Services	5.75	0.00155439	418	-	35	453
01042150	Probation	20.75	0.00560934	1,508	-	126	1,634
01042360	Boat Patrol	0.06	0.00001622	4	-	0	5
01051195	General Services	31.88	0.00861810	2,317	-	193	2,510
01054045	Mosquito Abatement Assessment Area	6.50	0.00175714	472	-	39	512
01055011	IHSS Public Authority	4.00	0.00108132	291	-	24	315
01055340	Child Support	49.87	0.01348133	3,625	-	302	3,927
01062150	Local Community Corrections	2.00	0.00054066	145	-	12	157
01200000	Road	12.75	0.00344670	927	-	77	1,004
01602270	Fish & Game Commission	0.50	0.00013516	36	-	3	39
01906020	Office of Education	6.56	0.00177336	477	-	40	517
02000000	Solid Waste	78.84	0.02131277	5,730	-	478	6,208
02040205	Orland Airport	4.21	0.00113809	306	-	26	332
02040207	Willows Airport	6.20	0.00167604	451	-	38	488
02210000	Underground Storage Tanks	8.00	0.00216264	581	-	48	630
02220000	Vegetation & Environmental Mgmt	2.75	0.00074341	200	-	17	217
02260000	Public Works Agency	18.50	0.00500109	1,345	-	112	1,457
02261000	PCDS Permit Center	7.25	0.00195989	527	-	44	571
02261120	Facilities Internal Service Fund	3.13	0.00084478	227	-	19	246
02280000	Data Processing ISF	145.43	0.03931266	10,570	-	881	11,451
02310000	Utilities ISF	894.83	0.24189890	65,040	(55,515)	5,422	14,947
04050000	Court	2.75	0.00074341	200	-	17	217
04100000	Law Library	0.25	0.00006758	18	-	2	20
04250000	Local Transportation Trust	2.00	0.00054066	145	-	12	157
04260000	Transportation Administration	2.50	0.00067582	182	-	15	197
04280000	Glenn County Transit	1.00	0.00027033	73	-	6	79
04601000	Local Agency Formation Commission	0.75	0.00020275	55	-	5	59
04796000	Glenn Groundwater Authority	3.26	0.00088127	237	-	20	257
04999100	Community Action	49.50	0.01338131	3,598	-	300	3,898
05010000	Artois Fire District	5.06	0.00136787	368	-	31	398
05022000	Hamilton Fire District	5.25	0.00141923	382	-	32	413
05022010	Bayliss Fire District	2.25	0.00060824	164	-	14	177
05050000	Willows Rural Fire District	2.25	0.00060824	164	-	14	177
05110000	Storm Drain Maintenance District #1	1.75	0.00047308	127	-	11	138

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 2020-21 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
05130000	Storm Drain Maintenance District #3	1.25	0.00033791	91	-	8	98
05140000	North Willows County Service Area	0.75	0.00020275	55	-	5	59
05210000	Air Pollution District	27.50	0.00743406	1,999	(1,452)	167	714
05210241	Air Pollution Vehicle Registration	1.75	0.00047308	127	-	11	138
05250000	Olive Pest Management District	0.75	0.00020275	55	-	5	59
06010000	Elk Creek Cemetery District	2.75	0.00074341	200	-	17	217
06020000	German Cemetery District	1.00	0.00027033	73	-	6	79
06030000	Marvin-Chapel Cemetery District	1.50	0.00040549	109	-	9	118
06040000	Newville Cemetery District	2.00	0.00054066	145	-	12	157
06050000	Orland Cemetery District	7.63	0.00206261	555	-	46	601
06060000	Willows Cemetery District	4.44	0.00120026	323	-	27	350
06200000	Glenn-Codora Fire District	2.50	0.00067582	182	-	15	197
06210000	Elk Creek Fire District	2.00	0.00054066	145	-	12	157
06220000	Glenn-Colusa Fire District	1.25	0.00033791	91	-	8	98
06230000	Kanawha Fire District	4.62	0.00124892	336	-	28	364
06240000	Ord Fire District	2.00	0.00054066	145	-	12	157
06250000	Orland Fire District	12.13	0.00327910	882	-	73	955
06300000	Levee District #1	0.75	0.00020275	55	-	5	59
06310000	Levee District #2	1.00	0.00027033	73	-	6	79
06320000	Levee District #3	0.75	0.00020275	55	-	5	59
06500000	Butte City Community Service District	7.88	0.00213020	573	-	48	620
06510000	BCCSD - Recreation District	2.00	0.00054066	145	-	12	157
06610000	Elk Creek Community Service District	3.63	0.00098130	264	-	22	286
06700000	Ord Bend Community Service District	1.00	0.00027033	73	-	6	79
06740000	Artois Community Service District	8.88	0.00240053	645	-	54	699
06825000	Hamilton City Community Service District	27.25	0.00736648	1,981	-	165	2,146
06880000	N.E. Willows Community Service District	3.13	0.00084613	228	-	19	246
06920000	Mosquito Abatement District	3.38	0.00091371	246	-	20	266
06950000	Rice Pest Abatement District	1.25	0.00033791	91	-	8	98
06960000	HC Reclamation District #2140	8.75	0.00236538	636	-	53	689
06970000	Reclamation District #2106	4.75	0.00128406	345	-	29	374
99999999	Other	1,020.07	0.27575496	74,143	-	6,180	80,324
Total		<u>3,699.19</u>	<u>1.00000000</u>	<u>\$ 268,873</u>	<u>\$ (56,967)</u>	<u>\$ 18,297</u>	<u>\$ 230,202</u>

Basis of Allocation : Time Study Hours

COUNTY OF GLENN
DEPARTMENT OF FINANCE

<u>FY 2020-21 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>
01011013 County Administrative Officer	\$ 485	0.00246263	\$ 111	\$ -	\$ -	\$ 111
01011040 Department of Finance	1,475	0.00748944	338	-	-	338
01011051 Annual Audit	85	0.00043159	19	-	-	19
01011080 County Counsel	686	0.00348322	157	-	-	157
01011090 Personnel	657	0.00333597	150	-	-	150
01011150 General Insurance	1,316	0.00668210	301	-	-	301
01011170 Employee Benefits	52	0.00026403	12	-	-	12
01011200 Data Processing	423	0.00214782	97	-	-	97
01011010 Board of Supervisors	685	0.00347815	157	-	11	168
01011020 Clerk of the Board	389	0.00197518	89	-	6	95
01011070 Assessor	1,132	0.00574783	259	-	18	277
01011100 Elections	446	0.00226460	102	-	7	109
01011180 Surveyor	44	0.00022341	10	-	1	11
01012040 Court Revenues	797	0.00404684	182	-	13	195
01012060 Grand Jury	36	0.00018279	8	-	1	9
01012100 Indigent Defense	794	0.00403160	182	-	13	195
01012170 Flood Control	19	0.00009647	4	-	0	5
01012180 Agriculture Commissioner	1,699	0.00862682	389	-	27	416
01012181 Water Resources	1,379	0.00700199	316	-	22	338
01012220 Recorder	480	0.00243724	110	-	8	118
01012230 Coroner	165	0.00083780	38	-	3	40
01012240 Public Guardian	501	0.00254387	115	-	8	123
01012285 Planning & Community Development	3,073	0.01560342	704	-	49	753
01012290 Animal Control	346	0.00175684	79	-	6	85
01014022 Hospital	28	0.00014217	6	-	0	7
01015180 Veterans' Services	146	0.00074133	33	-	2	36
01016040 Library	156	0.00079210	36	-	2	38

COUNTY OF GLENN
DEPARTMENT OF FINANCE

<u>FY 2020-21 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>	
01016050	Cooperative Extension	381	0.00193456	87	-	6	93
01024010	Public Health	5,052	0.02565196	1,157	-	81	1,238
01024011	Emergency Preparedness	513	0.00260480	117	-	8	126
01024012	Mental Health	11,895	0.06039788	2,724	-	190	2,914
01024014	Alcohol & Drug Abuse	1,632	0.00828662	374	-	26	400
01024018	Victim Witness	210	0.00106629	48	-	3	51
01024020	Maternal & Child Health	87	0.00044175	20	-	1	21
01024025	Women, Infants & Children	708	0.00359493	162	-	11	173
01024170	California Children's Services	368	0.00186855	84	-	6	90
01024300	Health & Human Services Agency	4,219	0.02142233	966	-	68	1,034
01025010	Social Services Administration	25,350	0.12871679	5,804	-	406	6,210
01042090	District Attorney	1,292	0.00656024	296	-	21	317
01042110	Sheriff	8,322	0.04225567	1,905	-	133	2,039
01042111	Sheriff AB109	306	0.00155374	70	-	5	75
01042113	Sheriff's Dispatch	895	0.00454444	205	-	14	219
01042135	Sheriff's Civil Division	134	0.00068040	31	-	2	33
01042140	Jail	5,092	0.02585507	1,166	-	81	1,247
01042150	Probation	969	0.00492018	222	-	16	237
01042155	Juvenile Hall	553	0.00280790	127	-	9	135
01042158	Delinquency Prevention	124	0.00062962	28	-	2	30
01042164	Partnership Grant	71	0.00036051	16	-	1	17
01042168	Juvenile Probation & CAMP	133	0.00067532	30	-	2	33
01042170	JJCPA Grant	124	0.00062962	28	-	2	30
01042350	DOJ Tobacco Grant	379	0.00192440	87	-	6	93
01042360	Boat Patrol	114	0.00057884	26	-	2	28
01051195	General Services	404	0.00205134	93	-	6	99
01052557	Youth Offender Supervision	190	0.00096474	44	-	3	47

COUNTY OF GLENN
DEPARTMENT OF FINANCE

<u>FY 2020-21 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>	
01052558	SB678 Community Performance Incentive	356	0.00180762	82	-	6	87
01054012	Mental Health Services Act	3,841	0.01950301	879	-	61	941
01054045	Mosquito Abatement Assessment Area	336	0.00170607	77	-	5	82
01054840	Memorial Hall Trust	193	0.00097997	44	-	3	47
01055011	IHSS Public Authority	428	0.00217321	98	-	7	105
01055340	Child Support	907	0.00460537	208	-	15	222
01062136	Trial Court Security	689	0.00349846	158	-	11	169
01062150	Local Community Corrections	2,434	0.01235884	557	-	39	596
01200000	Road	11,530	0.05854456	2,640	-	185	2,825
01401140	Advertising County Resources	634	0.00321919	145	-	10	155
01602270	Fish & Game Commission	16	0.00008124	4	-	0	4
01906020	Office of Education	282	0.00143188	65	-	5	69
02000000	Solid Waste	11,154	0.05663539	2,554	-	178	2,732
02040205	Orland Airport	421	0.00213766	96	-	7	103
02040207	Willows Airport	666	0.00338167	152	-	11	163
02200000	Fleet Operations	1,624	0.00824600	372	-	26	398
02210000	Underground Storage Tanks	306	0.00155374	70	-	5	75
02220000	Vegetation & Environmental Mgmt	138	0.00070071	32	-	2	34
02260000	Public Works Agency	1,209	0.00613880	277	-	19	296
02261000	PCDS Permit Center	289	0.00146742	66	-	5	71
02261120	Facilities Internal Service Fund	4,339	0.02203164	993	-	69	1,063
02280000	Data Processing ISF	1,427	0.00724571	327	-	23	350
02310000	Utilities ISF	1,470	0.00746405	337	-	24	360
04050000	Court	4,000	0.02031034	916	-	64	980
04100000	Law Library	10	0.00005078	2	-	0	2
04250000	Local Transportation Trust	1,901	0.00965249	435	-	30	466
04260000	Transportation Administration	1,283	0.00651454	294	-	21	314

COUNTY OF GLENN
DEPARTMENT OF FINANCE

<u>FY 2020-21 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>
04280000 Glenn County Transit	562	0.00285360	129	-	9	138
04281000 Fixed Route Transit	1,053	0.00534670	241	-	17	258
04601000 Local Agency Formation Commission	67	0.00034020	15	-	1	16
04796000 Glenn Groundwater Authority	1,343	0.00681920	308	-	21	329
04999100 Community Action	9,675	0.04912564	2,215	-	155	2,370
99999999 Other	37,234	0.18905882	8,525	-	596	9,121
Total	<u>\$ 196,944</u>	<u>1.00000000</u>	<u>\$ 45,094</u>	<u>\$ -</u>	<u>\$ 3,069</u>	<u>\$ 48,163</u>

Basis of Allocation : Relative Budget Size : :

COUNTY OF GLENN
DEPARTMENT OF FINANCE

<u>FY 2020-21 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>
01011013 County Administrative Officer	111	0.00244332	\$ 598	\$ -	\$ -	\$ 598
01011040 Department of Finance	480	0.01056571	2,588	-	-	2,588
01011051 Annual Audit	2	0.00004402	11	-	-	11
01011080 County Counsel	237	0.00521682	1,278	-	-	1,278
01011090 Personnel	228	0.00501871	1,229	-	-	1,229
01011150 General Insurance	1	0.00002201	5	-	-	5
01011170 Employee Benefits	8	0.00017610	43	-	-	43
01011200 Data Processing	7	0.00015408	38	-	-	38
01011010 Board of Supervisors	270	0.00594321	1,456	-	101	1,557
01011020 Clerk of the Board	187	0.00411622	1,008	-	70	1,078
01011070 Assessor	331	0.00728593	1,784	-	124	1,909
01011100 Elections	121	0.00266344	652	-	45	698
01011180 Surveyor	5	0.00011006	27	-	2	29
01012040 Court Revenues	5	0.00011006	27	-	2	29
01012060 Grand Jury	40	0.00088048	216	-	15	231
01012100 Indigent Defense	6	0.00013207	32	-	2	35
01012170 Flood Control	-	-	-	-	-	-
01012180 Agriculture Commissioner	519	0.01142417	2,798	-	195	2,993
01012181 Water Resources	117	0.00257539	631	-	44	675
01012220 Recorder	185	0.00407220	997	-	70	1,067
01012230 Coroner	8	0.00017610	43	-	3	46
01012240 Public Guardian	218	0.00479859	1,175	-	82	1,257
01012285 Planning & Community Development	510	0.01122606	2,749	-	192	2,941
01012290 Animal Control	132	0.00290557	712	-	50	761
01014022 Hospital	64	0.00140876	345	-	24	369
01015180 Veterans' Services	85	0.00187101	458	-	32	490
01016040 Library	2	0.00004402	11	-	1	12
01016050 Cooperative Extension	157	0.00345587	846	-	59	905
01024010 Public Health	675	0.01485802	3,639	-	254	3,893
01024011 Emergency Preparedness	203	0.00446841	1,094	-	76	1,171

**COUNTY OF GLENN
DEPARTMENT OF FINANCE**

FY 2020-21 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total	
01024012	Mental Health	2,006	0.04415584	10,815	-	754	11,568
01024014	Alcohol & Drug Abuse	533	0.01173234	2,873	-	200	3,074
01024018	Victim Witness	9	0.00019811	49	-	3	52
01024020	Maternal & Child Health	30	0.00066036	162	-	11	173
01024025	Women, Infants & Children	308	0.00677966	1,660	-	116	1,776
01024170	California Children's Services	128	0.00281752	690	-	48	738
01024300	Health & Human Services Agency	1,149	0.02529166	6,194	-	432	6,626
01025010	Social Services Administration	10,251	0.22564385	55,264	-	3,852	59,116
01042090	District Attorney	407	0.00895884	2,194	-	153	2,347
01042110	Sheriff	1,439	0.03167510	7,758	-	541	8,298
01042111	Sheriff AB109	115	0.00253137	620	-	43	663
01042113	Sheriff's Dispatch	313	0.00688972	1,687	-	118	1,805
01042135	Sheriff's Civil Division	111	0.00244332	598	-	42	640
01042140	Jail	727	0.01600264	3,919	-	273	4,192
01042143	Office of Emergency Services	60	0.00132071	323	-	23	346
01042150	Probation	281	0.00618534	1,515	-	106	1,620
01042155	Juvenile Hall	45	0.00099053	243	-	17	260
01042158	Delinquency Prevention	121	0.00266344	652	-	45	698
01042160	Probation Specialized Unit	-	-	-	-	-	-
01042164	Partnership Grant	48	0.00105657	259	-	18	277
01042168	Juvenile Probation & CAMP	62	0.00136474	334	-	23	358
01042170	JJCPA Grant	67	0.00147480	361	-	25	386
01042350	DOJ Tobacco Grant	20	0.00044024	108	-	8	115
01042360	Boat Patrol	18	0.00039621	97	-	7	104
01051195	General Services	716	0.01576051	3,860	-	269	4,129
01052550	County SLESF	91	0.00200308	491	-	34	525
01052557	Youth Offender Supervision	95	0.00209113	512	-	36	548
01052558	SB678 Community Performance Incentive	129	0.00283953	695	-	48	744
01054010	California Waste Management	-	-	-	-	-	-
01054012	Mental Health Services Act	5	0.00011006	27	-	2	29
01054021	Superior Reg Workforce Ed	-	-	-	-	-	-
01054045	Mosquito Abatement Assessment Area	7	0.00015408	38	-	3	40

**COUNTY OF GLENN
DEPARTMENT OF FINANCE**

FY 2020-21 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total	
01054840	Memorial Hall Trust	13	0.00028615	70	-	5	75
01055011	IHSS Public Authority	99	0.00217918	534	-	37	571
01055340	Child Support	363	0.00799031	1,957	-	136	2,093
01062136	Trial Court Security	214	0.00471054	1,154	-	80	1,234
01062150	Local Community Corrections	222	0.00488664	1,197	-	83	1,280
01200000	Road	1,298	0.02857143	6,998	-	488	7,485
01401140	Advertising County Resources	25	0.00055030	135	-	9	144
01602270	Fish & Game Commission	2	0.00004402	11	-	1	12
01906020	Office of Education	13,538	0.29799692	72,985	-	5,087	78,071
02000000	Solid Waste	322	0.00708783	1,736	-	121	1,857
02040205	Orland Airport	33	0.00072639	178	-	12	190
02040207	Willows Airport	34	0.00074840	183	-	13	196
02200000	Fleet Operations	124	0.00272947	668	-	47	715
02210000	Underground Storage Tanks	11	0.00024213	59	-	4	63
02220000	Vegetation & Environmental Mgmt	3	0.00006604	16	-	1	17
02260000	Public Works Agency	373	0.00821043	2,011	-	140	2,151
02261000	PCDS Permit Center	15	0.00033018	81	-	6	87
02261120	Facilities Internal Service Fund	180	0.00396214	970	-	68	1,038
02280000	Data Processing ISF	25	0.00055030	135	-	9	144
02310000	Utilities ISF	186	0.00409421	1,003	-	70	1,073
04050000	Court	141	0.00310368	760	-	53	813
04100000	Law Library	2	0.00004402	11	-	1	12
04250000	Local Transportation Trust	13	0.00028615	70	-	5	75
04260000	Transportation Administration	7	0.00015408	38	-	3	40
04280000	Glenn County Transit	21	0.00046225	113	-	8	121
04281000	Fixed Route Transit	26	0.00057231	140	-	10	150
04601000	Local Agency Formation Commission	12	0.00026414	65	-	5	69
04796000	Glenn Groundwater Authority	5	0.00011006	27	-	2	29
04999100	Community Action	1,029	0.02265023	5,547	-	387	5,934
05010000	Artois Fire District	11	0.00024213	59	-	4	63
05022000	Hamilton Fire District	50	0.00110059	270	-	19	288
05022010	Bayliss Fire District	3	0.00006604	16	-	1	17

COUNTY OF GLENN
DEPARTMENT OF FINANCE

<u>FY 2020-21 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>	
05050000	Willows Rural Fire District	13	0.00028615	70	-	5	75
05130000	Storm Drain Maintenance District #3	3	0.00006604	16	-	1	17
05140000	North Willows County Service Area	8	0.00017610	43	-	3	46
05210000	Air Pollution District	319	0.00702179	1,720	-	120	1,840
05210241	Air Pollution Vehicle Registration	9	0.00019811	49	-	3	52
05250000	Olive Pest Management District	2	0.00004402	11	-	1	12
06010000	Elk Creek Cemetery District	9	0.00019811	49	-	3	52
06030000	Marvin-Chapel Cemetery District	8	0.00017610	43	-	3	46
06040000	Newville Cemetery District	2	0.00004402	11	-	1	12
06050000	Orland Cemetery District	64	0.00140876	345	-	24	369
06060000	Willows Cemetery District	36	0.00079243	194	-	14	208
06200000	Glenn-Codora Fire District	20	0.00044024	108	-	8	115
06210000	Elk Creek Fire District	8	0.00017610	43	-	3	46
06220000	Glenn-Colusa Fire District	4	0.00008805	22	-	2	23
06230000	Kanawha Fire District	18	0.00039621	97	-	7	104
06240000	Ord Fire District	3	0.00006604	16	-	1	17
06250000	Orland Fire District	14	0.00030817	75	-	5	81
06300000	Levee District #1	2	0.00004402	11	-	1	12
06310000	Levee District #2	2	0.00004402	11	-	1	12
06320000	Levee District #3	1	0.00002201	5	-	0	6
06500000	Butte City Community Service District	9	0.00019811	49	-	3	52
06510000	BCCSD - Recreation District	2	0.00004402	11	-	1	12
06610000	Elk Creek Community Service District	24	0.00052829	129	-	9	138
06640000	ECCSD - Recreation District	1	0.00002201	5	-	0	6
06650000	ECCSD - Lighting District	2	0.00004402	11	-	1	12
06700000	Ord Bend Community Service District	8	0.00017610	43	-	3	46
06740000	Artois Community Service District	15	0.00033018	81	-	6	87
06825000	Hamilton City Community Service District	60	0.00132071	323	-	23	346
06830000	HCCSD - Lighting District	2	0.00004402	11	-	1	12
06850000	HCCSD - Library District	3	0.00006604	16	-	1	17
06865000	HCCSD - Edgewater Park	3	0.00006604	16	-	1	17
06870000	HCCSD - Pallisades District	2	0.00004402	11	-	1	12

**COUNTY OF GLENN
DEPARTMENT OF FINANCE**

<u>FY 2020-21 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>
06880000 N.E. Willows Community Service District	9	0.00019811	49	-	3	52
06920000 Mosquito Abatement District	33	0.00072639	178	-	12	190
06950000 Rice Pest Abatement District	2	0.00004402	11	-	1	12
06960000 HC Reclamation District #2140	8	0.00017610	43	-	3	46
99999999 Other	2,095	0.04611490	11,294	-	787	12,082
Total	45,430	1.00000000	\$ 244,918	\$ -	\$ 16,666	\$ 261,584

Basis of Allocation : Number of Checks Written : :

COUNTY OF GLENN
DEPARTMENT OF FINANCE

<u>FY 2020-21 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>
01011013 <i>County Administrative Officer</i>	3.00	0.00641026	\$ 956	\$ -	\$ -	\$ 956
01011040 <i>Department of Finance</i>	10.00	0.02136752	3,186	-	-	3,186
01011080 <i>County Counsel</i>	4.00	0.00854701	1,274	-	-	1,274
01011090 <i>Personnel</i>	4.00	0.00854701	1,274	-	-	1,274
01011010 Board of Supervisors	5.00	0.01068376	1,593	-	113	1,706
01011020 Clerk of the Board	2.00	0.00427350	637	-	45	683
01011070 Assessor	7.00	0.01495726	2,230	-	159	2,389
01011100 Elections	1.00	0.00213675	319	-	23	341
01012180 Agriculture Commissioner	11.00	0.02350427	3,504	-	250	3,754
01012181 Water Resources	1.00	0.00213675	319	-	23	341
01012220 Recorder	3.00	0.00641026	956	-	68	1,024
01012240 Public Guardian	2.00	0.00427350	637	-	45	683
01012285 Planning & Community Development	14.00	0.02991453	4,460	-	318	4,778
01012290 Animal Control	2.00	0.00427350	637	-	45	683
01015180 Veterans' Services	1.00	0.00213675	319	-	23	341
01016050 Cooperative Extension	5.00	0.01068376	1,593	-	113	1,706
01024010 Public Health	13.00	0.02777778	4,141	-	295	4,437
01024011 Emergency Preparedness	2.00	0.00427350	637	-	45	683
01024012 Mental Health	60.00	0.12820513	19,114	-	1,362	20,476
01024014 Alcohol & Drug Abuse	8.00	0.01709402	2,549	-	182	2,730
01024025 Women, Infants & Children	5.00	0.01068376	1,593	-	113	1,706
01024170 California Children's Services	1.00	0.00213675	319	-	23	341
01024300 Health & Human Services Agency	36.00	0.07692308	11,469	-	817	12,286
01025010 Social Services Administration	79.00	0.16880342	25,167	-	1,793	26,960
01042090 District Attorney	8.00	0.01709402	2,549	-	182	2,730
01042110 Sheriff	28.00	0.05982906	8,920	-	636	9,556
01042111 Sheriff AB109	2.00	0.00427350	637	-	45	683

COUNTY OF GLENN
DEPARTMENT OF FINANCE

<u>FY 2020-21 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>
01042113 Sheriff's Dispatch	7.00	0.01495726	2,230	-	159	2,389
01042135 Sheriff's Civil Division	1.00	0.00213675	319	-	23	341
01042140 Jail	16.00	0.03418803	5,097	-	363	5,460
01042143 Office of Emergency Services	1.00	0.00213675	319	-	23	341
01042150 Probation	5.00	0.01068376	1,593	-	113	1,706
01042158 Delinquency Prevention	2.00	0.00427350	637	-	45	683
01042164 Partnership Grant	1.00	0.00213675	319	-	23	341
01042168 Juvenile Probation & CAMP	1.00	0.00213675	319	-	23	341
01051195 General Services	20.00	0.04273504	6,371	-	454	6,825
01052550 County SLESF	1.00	0.00213675	319	-	23	341
01052557 Youth Offender Supervision	1.00	0.00213675	319	-	23	341
01052558 SB678 Community Performance Incentive	1.00	0.00213675	319	-	23	341
01055340 Child Support	9.00	0.01923077	2,867	-	204	3,071
01062136 Trial Court Security	6.00	0.01282051	1,911	-	136	2,048
01062150 Local Community Corrections	4.00	0.00854701	1,274	-	91	1,365
01200000 Road	27.00	0.05769231	8,601	-	613	9,214
02000000 Solid Waste	6.00	0.01282051	1,911	-	136	2,048
02260000 Public Works Agency	6.00	0.01282051	1,911	-	136	2,048
02261120 Facilities Internal Service Fund	2.00	0.00427350	637	-	45	683
04999100 Community Action	27.00	0.05769231	8,601	-	613	9,214
05210000 Air Pollution District	7.00	0.01495726	2,230	-	159	2,389
Total	468.00	1.00000000	\$ 149,093	\$ -	\$ 10,146	\$ 159,238

Basis of Allocation : Number of Employees : :

COUNTY OF GLENN
DEPARTMENT OF FINANCE

<u>FY 2020-21 Actual</u>	<u>Total</u>	<u>Accounting</u>	<u>Budget & Cost Plan</u>	<u>Check Processing</u>	<u>Payroll</u>
01011013 County Administrative Officer	\$ 5,589	\$ 3,924	\$ 111	\$ 598	\$ 956
01011040 Department of Finance	10,509	4,397	338	2,588	3,186
01011051 Annual Audit	27,705	27,675	19	11	-
01011080 County Counsel	3,073	364	157	1,278	1,274
01011090 Personnel	4,757	2,103	150	1,229	1,274
01011150 General Insurance	634	327	301	5	-
01011170 Employee Benefits	1,309	1,254	12	43	-
01011200 Data Processing	9,464	9,330	97	38	-
01011010 Board of Supervisors	7,447	4,016	168	1,557	1,706
01011020 Clerk of the Board	2,053	197	95	1,078	683
01011070 Assessor	4,959	384	277	1,909	2,389
01011100 Elections	1,680	532	109	698	341
01011121 In-House Projects	650	650	-	-	-
01011180 Surveyor	40	-	11	29	-
01012040 Court Revenues	224	-	195	29	-
01012060 Grand Jury	239	-	9	231	-
01012100 Indigent Defense	229	-	195	35	-
01012170 Flood Control	83	79	5	-	-
01012180 Agriculture Commissioner	7,970	807	416	2,993	3,754
01012181 Water Resources	1,522	168	338	675	341
01012220 Recorder	2,878	669	118	1,067	1,024
01012230 Coroner	87	-	40	46	-
01012240 Public Guardian	2,594	532	123	1,257	683
01012285 Planning & Community Development	10,667	2,195	753	2,941	4,778
01012290 Animal Control	1,548	20	85	761	683
01014022 Hospital	376	-	7	369	-
01015180 Veterans' Services	867	-	36	490	341
01016040 Library	50	-	38	12	-

COUNTY OF GLENN
DEPARTMENT OF FINANCE

<u>FY 2020-21</u>	<u>Actual</u>	<u>Total</u>	<u>Accounting</u>	<u>Budget & Cost Plan</u>	<u>Check Processing</u>	<u>Payroll</u>
01016050	Cooperative Extension	2,744	39	93	905	1,706
01024010	Public Health	10,079	512	1,238	3,893	4,437
01024011	Emergency Preparedness	1,999	20	126	1,171	683
01024012	Mental Health	35,671	713	2,914	11,568	20,476
01024014	Alcohol & Drug Abuse	6,381	177	400	3,074	2,730
01024018	Victim Witness	103	-	51	52	-
01024020	Maternal & Child Health	214	20	21	173	-
01024025	Women, Infants & Children	3,695	39	173	1,776	1,706
01024170	California Children's Services	1,209	39	90	738	341
01024300	Health & Human Services Agency	21,721	1,776	1,034	6,626	12,286
01025010	Social Services Administration	111,670	19,383	6,210	59,116	26,960
01042090	District Attorney	5,954	561	317	2,347	2,730
01042110	Sheriff	22,196	2,303	2,039	8,298	9,556
01042111	Sheriff AB109	1,421	-	75	663	683
01042113	Sheriff's Dispatch	4,492	79	219	1,805	2,389
01042135	Sheriff's Civil Division	1,014	-	33	640	341
01042140	Jail	11,314	413	1,247	4,192	5,460
01042143	Office of Emergency Services	1,140	453	-	346	341
01042150	Probation	5,198	1,634	237	1,620	1,706
01042155	Juvenile Hall	395	-	135	260	-
01042158	Delinquency Prevention	1,411	-	30	698	683
01042164	Partnership Grant	635	-	17	277	341
01042168	Juvenile Probation & CAMP	731	-	33	358	341
01042170	JJCPA Grant	417	-	30	386	-
01042350	DOJ Tobacco Grant	208	-	93	115	-
01042360	Boat Patrol	136	5	28	104	-
01051195	General Services	13,564	2,510	99	4,129	6,825
01052550	County SLESF	866	-	-	525	341

COUNTY OF GLENN
DEPARTMENT OF FINANCE

<u>FY 2020-21</u>	<u>Actual</u>	<u>Total</u>	<u>Accounting</u>	<u>Budget & Cost Plan</u>	<u>Check Processing</u>	<u>Payroll</u>
01052557	Youth Offender Supervision	936	-	47	548	341
01052558	SB678 Community Performance Incentive	1,172	-	87	744	341
01054012	Mental Health Services Act	970	-	941	29	-
01054045	Mosquito Abatement Assessment Area	635	512	82	40	-
01054840	Memorial Hall Trust	122	-	47	75	-
01055011	IHSS Public Authority	991	315	105	571	-
01055340	Child Support	9,314	3,927	222	2,093	3,071
01062136	Trial Court Security	3,451	-	169	1,234	2,048
01062150	Local Community Corrections	3,399	157	596	1,280	1,365
01200000	Road	20,528	1,004	2,825	7,485	9,214
01401140	Advertising County Resources	299	-	155	144	-
01602270	Fish & Game Commission	55	39	4	12	-
01906020	Office of Education	78,657	517	69	78,071	-
02000000	Solid Waste	12,845	6,208	2,732	1,857	2,048
02040205	Orland Airport	625	332	103	190	-
02040207	Willows Airport	847	488	163	196	-
02200000	Fleet Operations	1,113	-	398	715	-
02210000	Underground Storage Tanks	768	630	75	63	-
02220000	Vegetation & Environmental Mgmt	268	217	34	17	-
02260000	Public Works Agency	5,952	1,457	296	2,151	2,048
02261000	PCDS Permit Center	728	571	71	87	-
02261120	Facilities Internal Service Fund	3,030	246	1,063	1,038	683
02280000	Data Processing ISF	11,945	11,451	350	144	-
02310000	Utilities ISF	16,379	14,947	360	1,073	-
04050000	Court	2,010	217	980	813	-
04100000	Law Library	34	20	2	12	-
04250000	Local Transportation Trust	698	157	466	75	-
04260000	Transportation Administration	552	197	314	40	-

COUNTY OF GLENN
DEPARTMENT OF FINANCE

<u>FY 2020-21</u>	<u>Actual</u>	<u>Total</u>	<u>Accounting</u>	<u>Budget & Cost Plan</u>	<u>Check Processing</u>	<u>Payroll</u>
04280000	Glenn County Transit	338	79	138	121	-
04281000	Fixed Route Transit	408	-	258	150	-
04601000	Local Agency Formation Commission	145	59	16	69	-
04796000	Glenn Groundwater Authority	615	257	329	29	-
04999100	Community Action	21,416	3,898	2,370	5,934	9,214
05010000	Artois Fire District	483	398	21	63	-
05022000	Hamilton Fire District	895	413	193	288	-
05022010	Bayliss Fire District	202	177	7	17	-
05050000	Willows Rural Fire District	331	177	78	75	-
05110000	Storm Drain Maintenance District #1	138	138	0	-	-
05130000	Storm Drain Maintenance District #3	140	98	24	17	-
05140000	North Willows County Service Area	121	59	16	46	-
05210000	Air Pollution District	5,516	714	573	1,840	2,389
05210241	Air Pollution Vehicle Registration	222	138	32	52	-
05250000	Olive Pest Management District	76	59	6	12	-
06010000	Elk Creek Cemetery District	272	217	3	52	-
06020000	German Cemetery District	91	79	0	12	-
06030000	Marvin-Chapel Cemetery District	169	118	4	46	-
06040000	Newville Cemetery District	170	157	1	12	-
06050000	Orland Cemetery District	1,080	601	110	369	-
06060000	Willows Cemetery District	654	350	97	208	-
06200000	Glenn-Codora Fire District	373	197	61	115	-
06210000	Elk Creek Fire District	216	157	12	46	-
06220000	Glenn-Colusa Fire District	128	98	7	23	-
06230000	Kanawha Fire District	498	364	30	104	-
06240000	Ord Fire District	181	157	7	17	-
06250000	Orland Fire District	1,123	955	87	81	-
06300000	Levee District #1	76	59	6	12	-

COUNTY OF GLENN
DEPARTMENT OF FINANCE

<u>FY 2020-21 Actual</u>	<u>Total</u>	<u>Accounting</u>	<u>Budget & Cost Plan</u>	<u>Check Processing</u>	<u>Payroll</u>
06310000 Levee District #2	94	79	4	12	-
06320000 Levee District #3	80	59	16	6	-
06500000 Butte City Community Service District	703	620	30	52	-
06510000 BCCSD - Recreation District	171	157	2	12	-
06610000 Elk Creek Community Service District	468	286	44	138	-
06640000 ECCSD - Recreation District	6	-	0	6	-
06650000 ECCSD - Lighting District	12	-	0	12	-
06700000 Ord Bend Community Service District	132	79	8	46	-
06740000 Artois Community Service District	818	699	32	87	-
06825000 Hamilton City Community Service District	2,638	2,146	146	346	-
06830000 HCCSD - Lighting District	16	-	4	12	-
06850000 HCCSD - Library District	21	-	4	17	-
06865000 HCCSD - Edgewater Park	21	-	4	17	-
06870000 HCCSD - Parrisades District	13	-	2	12	-
06880000 N.E. Willows Community Service District	348	246	49	52	-
06920000 Mosquito Abatement District	529	266	73	190	-
06950000 Rice Pest Abatement District	114	98	4	12	-
06960000 HC Reclamation District #2140	925	689	190	46	-
06970000 Reclamation District #2106	374	374	-	-	-
99999999 Other	101,526	80,324	9,121	12,082	-
Total	\$ 699,187	\$ 230,202	\$ 48,163	\$ 261,584	\$ 159,238
Direct Bill	56,967	56,967	-	-	-
	756,154	287,169	48,163	261,584	159,238
Less CSD's	(63,040.27)	(49,374)	(1,186)	(5,790)	(6,690)
Total Operating	693,114	237,795	46,977	255,794	152,548

**COUNTY OF GLENN
ANNUAL AUDIT**

1/31/2022

FY 2020-21 Actual

The costs associated with the countywide audit performed by an independent third-party accounting firm are captured here. This service departments represents the cost of the third-party contract. Labor costs associated with preparation of the audit work papers to be presented to the contractor are captured in the Department of Finance time study allocation.

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

1/31/2022

FY 2020-21 Actual	Total	General & Admin	Countywide Audit	Special Audits
Allocation Factor (%)	100.00%		71.40%	28.60%
Services & Supplies				
Memberships	\$ 535	\$ -	\$ 535	\$ -
Professional Services	75,519	-	53,769	21,750
Expenditures Per Financial Statements	<u>76,054</u>	<u>-</u>	<u>54,304</u>	<u>21,750</u>
Cost Adjustments				
Functional Cost	<u>76,054</u>	<u>-</u>	<u>54,304</u>	<u>21,750</u>
Additions - 1st Allocation				
Other	-	-	-	-
Reallocate Admin	-	-	-	-
Allocable Costs	76,054		54,304	21,750
Unallocated	-			
1st Allocation	<u>76,054</u>	<u>-</u>	<u>54,304</u>	<u>21,750</u>
Additions - 2nd Allocation				
Other	28,191	28,191		
Reallocate Admin	-	(28,191)	20,129	8,062
Allocable Costs	28,191		20,129	8,062
Unallocated	-			
2nd Allocation	<u>28,191</u>	<u>-</u>	<u>20,129</u>	<u>8,062</u>
Total Allocated	<u>\$ 104,245</u>	<u>\$ -</u>	<u>\$ 74,433</u>	<u>\$ 29,812</u>

COUNTY OF GLENN
ANNUAL AUDIT

FY 2020-21 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013 County Administrative Officer	\$ 485	0.00246263	\$ 134	\$ -	\$ -	\$ 134
01011040 Department of Finance	1,475	0.00748944	407	-	-	407
01011051 Annual Audit	85	0.00043159	23	-	-	23
01011080 County Counsel	686	0.00348322	189	-	-	189
01011090 Personnel	657	0.00333597	181	-	-	181
01011150 General Insurance	1,316	0.00668210	363	-	-	363
01011170 Employee Benefits	52	0.00026403	14	-	-	14
01011200 Data Processing	423	0.00214782	117	-	-	117
01011010 Board of Supervisors	685	0.00347815	189	-	72	261
01011020 Clerk of the Board	389	0.00197518	107	-	41	148
01011070 Assessor	1,132	0.00574783	312	-	119	431
01011100 Elections	446	0.00226460	123	-	47	170
01011180 Surveyor	44	0.00022341	12	-	5	17
01012040 Court Revenues	797	0.00404684	220	-	84	303
01012060 Grand Jury	36	0.00018279	10	-	4	14
01012100 Indigent Defense	794	0.00403160	219	-	83	302
01012170 Flood Control	19	0.00009647	5	-	2	7
01012180 Agriculture Commissioner	1,699	0.00862682	468	-	178	647
01012181 Water Resources	1,379	0.00700199	380	-	145	525
01012220 Recorder	479	0.00243216	132	-	50	182
01012230 Coroner	165	0.00083780	45	-	17	63
01012240 Public Guardian	501	0.00254387	138	-	53	191
01012285 Planning & Community Development	3,072	0.01559834	847	-	322	1,170
01012290 Animal Control	346	0.00175684	95	-	36	132
01014022 Hospital	28	0.00014217	8	-	3	11
01015180 Veterans' Services	146	0.00074133	40	-	15	56
01016040 Library	156	0.00079210	43	-	16	59
01016050 Cooperative Extension	381	0.00193456	105	-	40	145

COUNTY OF GLENN
ANNUAL AUDIT

<u>FY 2020-21 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>
01024010 Public Health	5,052	0.02565196	1,393	-	530	1,923
01024011 Emergency Preparedness	513	0.00260480	141	-	54	195
01024012 Mental Health	11,895	0.06039788	3,280	-	1,249	4,528
01024014 Alcohol & Drug Abuse	1,632	0.00828662	450	-	171	621
01024018 Victim Witness	210	0.00106629	58	-	22	80
01024020 Maternal & Child Health	87	0.00044175	24	-	9	33
01024025 Women, Infants & Children	708	0.00359493	195	-	74	270
01024170 California Children's Services	368	0.00186855	101	-	39	140
01024300 Health & Human Services Agency	4,219	0.02142233	1,163	-	443	1,606
01025010 Social Services Administration	25,349	0.12871172	6,990	-	2,661	9,650
01042090 District Attorney	1,292	0.00656024	356	-	136	492
01042110 Sheriff	8,322	0.04225567	2,295	-	874	3,168
01042111 Sheriff AB109	306	0.00155374	84	-	32	116
01042113 Sheriff's Dispatch	895	0.00454444	247	-	94	341
01042135 Sheriff's Civil Division	134	0.00068040	37	-	14	51
01042140 Jail	5,092	0.02585507	1,404	-	534	1,939
01042150 Probation	969	0.00492018	267	-	102	369
01042155 Juvenile Hall	553	0.00280790	152	-	58	211
01042158 Delinquency Prevention	124	0.00062962	34	-	13	47
01042164 Partnership Grant	71	0.00036051	20	-	7	27
01042168 Juvenile Probation & CAMP	133	0.00067532	37	-	14	51
01042170 JJCPA Grant	124	0.00062962	34	-	13	47
01042350 DOJ Tobacco Grant	379	0.00192440	105	-	40	144
01042360 Boat Patrol	114	0.00057884	31	-	12	43
01051195 General Services	404	0.00205134	111	-	42	154
01052557 Youth Offender Supervision	190	0.00096474	52	-	20	72
01052558 SB678 Community Performance Incentiv	356	0.00180762	98	-	37	136
01054012 Mental Health Services Act	3,841	0.01950301	1,059	-	403	1,462

COUNTY OF GLENN
ANNUAL AUDIT

<u>FY 2020-21 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>
01054045 Mosquito Abatement Assessment Area	336	0.00170607	93	-	35	128
01054840 Memorial Hall Trust	193	0.00097997	53	-	20	73
01055011 IHSS Public Authority	428	0.00217321	118	-	45	163
01055340 Child Support	907	0.00460537	250	-	95	345
01062136 Trial Court Security	689	0.00349846	190	-	72	262
01062150 Local Community Corrections	2,434	0.01235884	671	-	255	927
01200000 Road	11,530	0.05854456	3,179	-	1,210	4,389
01401140 Advertising County Resources	634	0.00321919	175	-	67	241
01602270 Fish & Game Commission	16	0.00008124	4	-	2	6
01906020 Office of Education	282	0.00143188	78	-	30	107
02000000 Solid Waste	11,154	0.05663539	3,076	-	1,171	4,246
02040205 Orland Airport	421	0.00213766	116	-	44	160
02040207 Willows Airport	666	0.00338167	184	-	70	254
02200000 Fleet Operations	1,624	0.00824600	448	-	170	618
02210000 Underground Storage Tanks	306	0.00155374	84	-	32	116
02220000 Vegetation & Environmental Mgmt	138	0.00070071	38	-	14	53
02260000 Public Works Agency	1,209	0.00613880	333	-	127	460
02261000 PCDS Permit Center	289	0.00146742	80	-	30	110
02261120 Facilities Internal Service Fund	4,339	0.02203164	1,196	-	455	1,652
02280000 Data Processing ISF	1,427	0.00724571	393	-	150	543
02310000 Utilities ISF	1,470	0.00746405	405	-	154	560
04050000 Court	4,000	0.02031034	1,103	-	420	1,523
04100000 Law Library	10	0.00005078	3	-	1	4
04250000 Local Transportation Trust	1,901	0.00965249	524	-	200	724
04260000 Transportation Administration	1,283	0.00651454	354	-	135	488
04280000 Glenn County Transit	562	0.00285360	155	-	59	214
04281000 Fixed Route Transit	1,053	0.00534670	290	-	111	401
04601000 Local Agency Formation Commission	67	0.00034020	18	-	7	26

FY 2020-21 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
04796000 Glenn Groundwater Authority	1,343	0.00681920	370	-	141	511
04999100 Community Action	9,675	0.04912564	2,668	-	1,016	3,683
99999999 Other	41,492	0.21067918	11,441	-	4,355	15,796
Total	\$196,944	1.00000000	\$ 54,304	\$ -	\$ 20,129	\$ 74,433

Basis of Allocation : Relative Budget Size : :

COUNTY OF GLENN
ANNUAL AUDIT

FY 2020-21 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011005	Board Resources	\$ 644	0.02960920	\$ 644	\$ (644)	\$ 239	\$ 238
01012180	Agriculture Commissioner	29	0.00133333	29	(29)	11	10
01012290	Animal Control	5	0.00022989	5	(5)	2	2
01024010	Public Health	302	0.01388506	302	(302)	112	112
01024011	Emergency Preparedness	272	0.01250575	272	(272)	101	101
01024012	Mental Health	425	0.01954023	425	(425)	158	157
01024014	Alcohol & Drug Abuse	710	0.03264368	710	(710)	263	263
01024018	Victim Witness	268	0.01232184	268	(268)	99	99
01024020	Maternal & Child Health	66	0.00303448	66	(66)	24	24
01024025	Women, Infants & Children	767	0.03526437	767	(767)	284	285
01024170	California Children's Services	194	0.00891954	194	(194)	72	72
01025010	Social Services Administration	11,435	0.52574713	11,435	(11,435)	4,239	4,238
01042110	Sheriff	180	0.00827586	180	(180)	67	67
01042140	Jail	1	0.00004598	1	(1)	0	1
01042143	Office of Emergency Services	141	0.00648276	141	(141)	52	52
01042150	Probation	11	0.00050575	11	(11)	4	4
01055011	IHSS Public Authority	205	0.00942529	205	(205)	76	76
01055340	Child Support	674	0.03098851	674	(674)	250	250
01200000	Road	951	0.04372414	951	(951)	353	352
02040207	Willows Airport	100	0.00459770	100	(100)	37	37
02261120	Facilities Internal Service Fund	506	0.02326437	506	(506)	188	188
04999100	Community Action	3,864	0.17765517	3,864	(3,863)	1,432	1,434
Total		<u>\$ 21,750</u>	<u>1.00000000</u>	<u>\$ 21,750</u>	<u>\$ (21,750)</u>	<u>\$ 8,062</u>	<u>\$ 8,062</u>

Basis of Allocation : Relative Single Audit Report Size : :

COUNTY OF GLENN
ANNUAL AUDIT

FY 2020-21 Actual		Total	Countywide Audit	Special Audits
01011013	County Administrative Officer	\$ 134	\$ 134	\$ -
01011040	Department of Finance	407	407	-
01011051	Annual Audit	23	23	-
01011080	County Counsel	189	189	-
01011090	Personnel	181	181	-
01011150	General Insurance	363	363	-
01011170	Employee Benefits	14	14	-
01011200	Data Processing	117	117	-
01011005	Board Resources	238	-	238
01011010	Board of Supervisors	261	261	-
01011020	Clerk of the Board	148	148	-
01011070	Assessor	431	431	-
01011100	Elections	170	170	-
01011180	Surveyor	17	17	-
01012040	Court Revenues	303	303	-
01012060	Grand Jury	14	14	-
01012100	Indigent Defense	302	302	-
01012170	Flood Control	7	7	-
01012180	Agriculture Commissioner	657	647	10
01012181	Water Resources	525	525	-
01012220	Recorder	182	182	-
01012230	Coroner	63	63	-
01012240	Public Guardian	191	191	-
01012285	Planning & Community Development	1,170	1,170	-
01012290	Animal Control	134	132	2
01014022	Hospital	11	11	-
01015180	Veterans' Services	56	56	-
01016040	Library	59	59	-
01016050	Cooperative Extension	145	145	-
01024010	Public Health	2,035	1,923	112

COUNTY OF GLENN
ANNUAL AUDIT

FY 2020-21 Actual		Total	Countywide Audit	Special Audits
01024011	Emergency Preparedness	296	195	101
01024012	Mental Health	4,686	4,528	157
01024014	Alcohol & Drug Abuse	884	621	263
01024018	Victim Witness	179	80	99
01024020	Maternal & Child Health	57	33	24
01024025	Women, Infants & Children	554	270	285
01024170	California Children's Services	212	140	72
01024300	Health & Human Services Agency	1,606	1,606	-
01025010	Social Services Administration	13,889	9,650	4,238
01042090	District Attorney	492	492	-
01042110	Sheriff	3,235	3,168	67
01042111	Sheriff AB109	116	116	-
01042113	Sheriff's Dispatch	341	341	-
01042135	Sheriff's Civil Division	51	51	-
01042140	Jail	1,939	1,939	1
01042143	Office of Emergency Services	52	-	52
01042150	Probation	373	369	4
01042155	Juvenile Hall	211	211	-
01042158	Delinquency Prevention	47	47	-
01042164	Partnership Grant	27	27	-
01042168	Juvenile Probation & CAMP	51	51	-
01042170	JJCPA Grant	47	47	-
01042350	DOJ Tobacco Grant	144	144	-
01042360	Boat Patrol	43	43	-
01051195	General Services	154	154	-
01052557	Youth Offender Supervision	72	72	-
01052558	SB678 Community Performance Incentive	136	136	-
01054012	Mental Health Services Act	1,462	1,462	-
01054045	Mosquito Abatement Assessment Area	128	128	-
01054840	Memorial Hall Trust	73	73	-
01055011	IHSS Public Authority	239	163	76

COUNTY OF GLENN
ANNUAL AUDIT

FY 2020-21 Actual		Total	Countywide Audit	Special Audits
01055340	Child Support	595	345	250
01062136	Trial Court Security	262	262	-
01062150	Local Community Corrections	927	927	-
01200000	Road	4,742	4,389	352
01401140	Advertising County Resources	241	241	-
01602270	Fish & Game Commission	6	6	-
01906020	Office of Education	107	107	-
02000000	Solid Waste	4,246	4,246	-
02040205	Orland Airport	160	160	-
02040207	Willows Airport	290	254	37
02200000	Fleet Operations	618	618	-
02210000	Underground Storage Tanks	116	116	-
02220000	Vegetation & Environmental Mgmt	53	53	-
02260000	Public Works Agency	460	460	-
02261000	PCDS Permit Center	110	110	-
02261120	Facilities Internal Service Fund	1,840	1,652	188
02280000	Data Processing ISF	543	543	-
02310000	Utilities ISF	560	560	-
04050000	Court	1,523	1,523	-
04100000	Law Library	4	4	-
04250000	Local Transportation Trust	724	724	-
04260000	Transportation Administration	488	488	-
04280000	Glenn County Transit	214	214	-
04281000	Fixed Route Transit	401	401	-
04601000	Local Agency Formation Commission	26	26	-
04796000	Glenn Groundwater Authority	511	511	-
04999100	Community Action	5,117	3,683	1,434
99999999	Other	15,796	15,796	-
Total		\$ 82,495	\$ 74,433	\$ 8,062

**COUNTY OF GLENN
COUNTY COUNSEL**

1/31/2022

FY 2020-21 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 2020-21 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. The direct contract services column is related to contracts outsourced to third-party vendors. County Counsel staff do not record or track time study hours related to outside contracts and no labor charges are incurred by the County.

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 2020-21 and credit has been applied for those items that were direct billed.

Variiances: The overall costs to be allocated for County Counsel have increased over prior years due to the hiring of a new Deputy County Counsel position effective mid-year in fiscal year 2018-19. County Counsel also received less direct billed revenue from Public Guardian in fiscal year 2020-21. 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

1/31/2022

FY 2020-21 Actual	Total	General & Admin	Legal Services	Legislative Services	Direct Contract Services	General Government
Allocation Factor (%)	100.00%	-6.56%	64.18%	8.60%		33.78%
Wages & Benefits						
Salaries & Wages	\$ 427,131	\$ 84,188	\$ 206,561	\$ 27,678	\$ -	\$ 108,704
Benefits	180,363	35,549	87,223	11,687	-	45,904
Services & Supplies						
Maint-Equipment	47	10	21	4	-	12
Memberships	5,243	1,033	2,536	340	-	1,334
Office Expense	8,722	1,719	4,218	565	-	2,220
Professional Services	14,308	2,820	6,919	927	-	3,642
Special Dept. Expense	5,227	1,030	2,528	339	-	1,330
Special Dept Training	8,922	1,759	4,315	578	-	2,270
IT Expenses	1,837	362	889	119	-	467
ISF Allocation - Data Processing	9,975	1,966	4,824	646	-	2,539
ISF Allocation - Facilities	7,762	1,530	3,754	503	-	1,975
ISF Allocation - Utilities	4,013	791	1,941	260	-	1,021
Operating Trsf Out-Debt Service	-	-	-	-	-	-
Expenditures Per Financial Statements	673,550	132,757	325,729	43,646	-	171,418
Cost Adjustments						
Building Use to Service Depts.	2,744	2,744	-	-	-	-
Debt Service-Capital Assets	-	-	-	-	-	-
Interfund Revenue	(111,694)	(111,694)	-	-	-	-
Miscellaneous Revenues	(45)	(45)	-	-	-	-
Deductions	-	-	-	-	-	-
Insurance Reimbursement	-	-	-	-	-	-
Federal COVID-19 Revenues	(23,537)	(23,537)	-	-	-	-
Settlement Revenues	(33,494)	(33,494)	-	-	-	-
Functional Cost	507,524	(33,269)	325,729	43,646	-	171,418

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
COUNTY COUNSEL

1/31/2022

FY 2020-21 Actual	Total	General & Admin	Legal Services	Legislative Services	Direct Contract Services	General Government
Allocation Factor (%)	100.00%	-6.56%	64.18%	8.60%		33.78%
Additions - 1st Allocation						
Other	-	-				
Reallocate Admin	-	33,269	(20,038)	(2,685)	-	(10,545)
Allocable Costs	507,524	-	305,691	40,961	-	160,873
Unallocated	(160,873)					(160,873)
1st Allocation	346,652	-	305,691	40,961	-	-
Additions - 2nd Allocation						
Other	76,513	76,513				
Reallocate Admin	-	(76,513)	46,085	6,175	-	24,253
Allocable Costs	76,513		46,085	6,175	-	24,253
Unallocated	(24,253)		-		-	(24,253)
2nd Allocation	52,260	-	46,085	6,175	-	-
Total Allocated	\$ 398,912	\$ -	\$ 351,776	\$ 47,136	\$ -	\$ -

FY 2020-21 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	\$ 309.75	0.07585219	\$ 23,187	\$ -	\$ -	\$ 23,187
01011040	Department of Finance	106.75	0.02614115	7,991	-	-	7,991
01011080	County Counsel	790.50	0.19357919	59,175	-	-	59,175
01011090	Personnel	120.75	0.02956950	9,039	-	-	9,039
01011020	Clerk of the Board	29.75	0.00728524	2,227	-	497	2,725
01011070	Assessor	73.00	0.01787638	5,465	-	1,221	6,685
01011100	Elections	306.25	0.07499510	22,925	-	5,121	28,047
01011121	In-House Projects	3.00	0.00073465	225	-	50	275
01012060	Grand Jury	24.25	0.00593839	1,815	-	406	2,221
01012100	Indigent Defense	3.00	0.00073465	225	-	50	275
01012180	Agriculture Commissioner	42.25	0.01034626	3,163	-	707	3,869
01012181	Water Resources	24.50	0.00599961	1,834	-	410	2,244
01012220	Recorder	27.25	0.00667303	2,040	-	456	2,496
01012240	Public Guardian	355.25	0.08699432	26,593	(1,400)	5,941	31,134
01012285	Planning & Community Development	305.00	0.07468900	22,832	-	5,100	27,932
01012290	Animal Control	2.50	0.00061220	187	-	42	229
01015180	Veterans' Services	5.75	0.00140807	430	-	96	527
01024010	Public Health	17.00	0.00416299	1,273	-	284	1,557
01024011	Emergency Preparedness	1.25	0.00030610	94	-	21	114
01024012	Mental Health	70.25	0.01720296	5,259	-	1,175	6,434
01024014	Alcohol & Drug Abuse	3.25	0.00079587	243	-	54	298
01024018	Victim Witness	2.00	0.00048976	150	-	33	183
01024170	California Children's Services	2.00	0.00048976	150	-	33	183
01024300	Health & Human Services Agency	159.25	0.03899745	11,921	-	2,663	14,584
01025010	Social Services Administration	86.75	0.02124351	6,494	-	1,451	7,945
01042090	District Attorney	55.75	0.01365217	4,173	-	932	5,106
01042110	Sheriff	312.10	0.07642766	23,363	-	5,219	28,582
01042135	Sheriff's Civil Division	9.00	0.00220394	674	-	151	824
01042140	Jail	35.00	0.00857087	2,620	-	585	3,205

FY 2020-21 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042143 Office of Emergency Services	9.50	0.00232638	711	-	159	870
01042150 Probation	34.00	0.00832599	2,545	-	569	3,114
01051195 General Services	28.75	0.00704036	2,152	-	481	2,633
01054012 Mental Health Services Act	0.25	0.00006122	19	-	4	23
01054045 Mosquito Abatement Assessment Area	4.50	0.00110197	337	-	75	412
01055011 IHSS Public Authority	1.75	0.00042854	131	-	29	160
01055340 Child Support	8.00	0.00195906	599	-	134	733
01200000 Road	12.25	0.00299980	917	-	205	1,122
01906020 Office of Education	1.25	0.00030610	94	-	21	114
02000000 Solid Waste	37.25	0.00912185	2,788	-	623	3,411
02040205 Orland Airport	39.75	0.00973406	2,976	-	665	3,640
02040207 Willows Airport	1.75	0.00042854	131	-	29	160
02210000 Underground Storage Tanks	0.50	0.00012244	37	-	8	46
02220000 Vegetation & Environmental Mgmt	0.25	0.00006122	19	-	4	23
02260000 Public Works Agency	154.00	0.03771182	11,528	-	2,575	14,103
02261120 Facilities Internal Service Fund	7.25	0.00177539	543	-	121	664
04050000 Court	1.75	0.00042854	131	-	29	160
04100000 Law Library	37.50	0.00918307	2,807	(1,768)	627	1,666
04601000 Local Agency Formation Commission	32.25	0.00789744	2,414	-	539	2,953
04999100 Community Action	90.00	0.02203938	6,737	-	1,505	8,242
05210000 Air Pollution District	7.00	0.00171417	524	-	117	641
06030000 Marvin-Chapel Cemetery District	0.50	0.00012244	37	-	8	46
06500000 Butte City Community Service District	1.75	0.00042854	131	-	29	160
06825000 Hamilton City Community Service District	0.50	0.00012244	37	-	8	46
06920000 Mosquito Abatement District	3.00	0.00073465	225	-	50	275
99999999 Other	285.25	0.06985258	21,353	-	4,770	26,123
Total	4,083.60	1.00000000	\$ 305,691	\$ (3,168)	\$ 46,085	\$ 348,608

Basis of Allocation : Time Study Hours

FY 2020-21 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011010	Board of Supervisors	546.75	1.00000000	\$ 40,961	\$ -	\$ 6,175	\$ 47,136
	Total	546.75	1.00000000	\$ 40,961	\$ -	\$ 6,175	\$ 47,136

Basis of Allocation: Time Study Hours

FY 2020-21 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011080	County Counsel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Basis of Allocation : Direct Cost Transfer

FY 2020-21 Actual		Total	Legal Services	Legislative Services	Direct Contract Services
01011013	County Administrative Officer	\$ 23,187	\$ 23,187	\$ -	\$ -
01011040	Department of Finance	7,991	7,991	-	-
01011080	County Counsel	59,175	59,175	-	-
01011090	Personnel	9,039	9,039	-	-
01011010	Board of Supervisors	47,136	-	47,136	-
01011020	Clerk of the Board	2,725	2,725	-	-
01011070	Assessor	6,685	6,685	-	-
01011100	Elections	28,047	28,047	-	-
01011121	In-House Projects	275	275	-	-
01011180	Surveyor	-	-	-	-
01012060	Grand Jury	2,221	2,221	-	-
01012100	Indigent Defense	275	275	-	-
01012180	Agriculture Commissioner	3,869	3,869	-	-
01012181	Water Resources	2,244	2,244	-	-
01012220	Recorder	2,496	2,496	-	-
01012240	Public Guardian	31,134	31,134	-	-
01012285	Planning & Community Development	27,932	27,932	-	-
01012290	Animal Control	229	229	-	-
01014022	Hospital	-	-	-	-
01015180	Veterans' Services	527	527	-	-
01024010	Public Health	1,557	1,557	-	-
01024011	Emergency Preparedness	114	114	-	-
01024012	Mental Health	6,434	6,434	-	-
01024014	Alcohol & Drug Abuse	298	298	-	-
01024018	Victim Witness	183	183	-	-
01024170	California Children's Services	183	183	-	-
01024300	Health & Human Services Agency	14,584	14,584	-	-
01025010	Social Services Administration	7,945	7,945	-	-
01042090	District Attorney	5,106	5,106	-	-

FY 2020-21 Actual		Total	Legal Services	Legislative Services	Direct Contract Services
01042110	Sheriff	28,582	28,582	-	-
01042111	Sheriff AB109	-	-	-	-
01042113	Sheriff's Dispatch	-	-	-	-
01042135	Sheriff's Civil Division	824	824	-	-
01042140	Jail	3,205	3,205	-	-
01042143	Office of Emergency Services	870	870	-	-
01042150	Probation	3,114	3,114	-	-
01051195	General Services	2,633	2,633	-	-
01054012	Mental Health Services Act	23	23	-	-
01054840	Memorial Hall Trust	-	-	-	-
01055011	IHSS Public Authority	160	160	-	-
01055340	Child Support	733	733	-	-
01200000	Road	1,122	1,122	-	-
02000000	Solid Waste	3,411	3,411	-	-
02040205	Orland Airport	3,640	3,640	-	-
02040207	Willows Airport	160	160	-	-
02210000	Underground Storage Tanks	46	46	-	-
02220000	Vegetation & Environmental Mgmt	23	23	-	-
02260000	Public Works Agency	14,103	14,103	-	-
02261000	PCDS Permit Center	-	-	-	-
02261120	Facilities Internal Service Fund	664	664	-	-
04050000	Court	160	160	-	-
04100000	Law Library	1,666	1,666	-	-
04601000	Local Agency Formation Commission	2,953	2,953	-	-
04999100	Community Action	8,242	8,242	-	-
05210000	Air Pollution District	641	641	-	-
06010000	Elk Creek Cemetery District	-	-	-	-
06250000	Orland Fire District	-	-	-	-
06500000	Butte City Community Service District	160	160	-	-

FY 2020-21 Actual		Total	Legal Services	Legislative Services	Direct Contract Services
06610000	Elk Creek Community Service District	-	-	-	-
06825000	Hamilton City Community Service District	46	46	-	-
06870000	HCCSD - Pallisades District	-	-	-	-
99999999	Other	26,123	26,123	-	-
Total		\$ 395,744	\$ 348,608	\$ 47,136	\$ -

**COUNTY OF GLENN
PERSONNEL**

1/31/2022

FY 2020-21 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. Expenditures 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. Since the majority of Personnel expenses are allocated based on the number of employees the Personnel staff do not prepare time studies.
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. Direct costs are contracts that have been outsourced to third-party vendors and do not incur any staff labor charges.
3. **APPLICANT TESTING:** A separate function allocates applicant testing expenditures 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.

COUNTY OF GLENN
PERSONNEL

FY 2020-21 Actual	Total	General & Admin	Personnel Services	Direct Costs	Applicant Testing
Allocation Factor (%)	100.00%	-97.43%	196.46%	0.28%	0.69%
Wages & Benefits					
Salaries & Wages	\$ 295,392		\$ 295,392	\$ -	\$ -
Benefits	163,010		163,010	-	-
Services & Supplies					
Agricultural	-		-	-	-
Clothing	-		-	-	-
Communications	-		-	-	-
Food	-		-	-	-
Household Expense	-		-	-	-
Insurance	-		-	-	-
Maint-Equipment	41		41	-	-
Maint-Structures	-		-	-	-
Maint-Electrical	-		-	-	-
Medical, Dental, Lab	-		-	-	-
Memberships	219		219	-	-
Miscellaneous Exp	-		-	-	-
Office Expense	8,187		8,187	-	-
Professional Services	5,750		5,000	750	-
Publications & Legal	26,805		24,973	-	1,832
Special Dept Training	5,645		5,645	-	-
Food & Lodging	305		305	-	-
Mileage	83		83	-	-
ISF Allocation - Data Processing	10,328		10,328	-	-
ISF Allocation - Facilities	7,026		7,026	-	-
ISF Allocation - Utilities	3,754		3,754	-	-
Operating Trsf Out-Debt Service	-		-	-	-
Expenditures Per Financial Statements	526,545	-	523,963	750	1,832

COUNTY OF GLENN
PERSONNEL

FY 2020-21 Actual	Total	General & Admin	Personnel Services	Direct Costs	Applicant Testing
Cost Adjustments					
Building Use to Service Depts.	2,397	2,397			
Debt Service-Capital Assets	-	-			
Interfund Revenue	(83,656)	(83,656)			
Miscellaneous Revenues	-	-			
Deductions	-	-			
Insurance Reimbursement	-	-			
Federal COVID-19 Revenues	(178,591)	(178,591)			
Settlement Revenues	-	-			
Functional Cost	266,695	(259,850)	523,963	750	1,832
Additions - 1st Allocation					
Other	-	-			
Reallocate Admin	-	259,850	(258,575)	(370)	(904)
Allocable Costs	266,695	-	265,388	380	928
Unallocated	-	-			
1st Allocation	266,695	-	265,388	380	928
Additions - 2nd Allocation					
Other	28,885	28,885			
Reallocate Admin	-	(28,885)	28,744	41	101
Allocable Costs	28,885	-	28,744	41	101
Unallocated	-	-			
2nd Allocation	28,885	-	28,744	41	101
Total Allocated	\$ 295,581	\$ -	\$ 294,131	\$ 421	\$ 1,028

COUNTY OF GLENN
PERSONNEL

<u>FY 2020-21 Actual</u>		<u>Allocation</u>	<u>Allocated</u>	<u>1st</u>	<u>Direct</u>	<u>2nd</u>	<u>Total</u>
		<u>Units</u>	<u>Percent</u>	<u>Allocation</u>	<u>Billed</u>	<u>Allocation</u>	
01011013	County Administrative Officer	3.00	0.00641026	\$ 1,701	\$ (75)	\$ -	\$ 1,626
01011040	Department of Finance	10.00	0.02136752	5,671	(2,515)	-	3,155
01011080	County Counsel	4.00	0.00854701	2,268	(27)	-	2,241
01011090	Personnel	4.00	0.00854701	2,268	-	-	2,268
01011010	Board of Supervisors	5.00	0.01068376	2,835	(349)	322	2,808
01011020	Clerk of the Board	2.00	0.00427350	1,134	(504)	129	759
01011070	Assessor	7.00	0.01495726	3,969	-	450	4,420
01011100	Elections	1.00	0.00213675	567	-	64	631
01012180	Agriculture Commissioner	11.00	0.02350427	6,238	(166)	707	6,779
01012181	Water Resources	1.00	0.00213675	567	-	64	631
01012220	Recorder	3.00	0.00641026	1,701	-	193	1,894
01012240	Public Guardian	2.00	0.00427350	1,134	(42)	129	1,220
01012285	Planning & Community Development	14.00	0.02991453	7,939	(830)	900	8,009
01012290	Animal Control	2.00	0.00427350	1,134	-	129	1,263
01015180	Veterans' Services	1.00	0.00213675	567	-	64	631
01016050	Cooperative Extension	5.00	0.01068376	2,835	(90)	322	3,067
01024010	Public Health	13.00	0.02777778	7,372	(1,308)	836	6,900
01024011	Emergency Preparedness	2.00	0.00427350	1,134	(42)	129	1,220
01024012	Mental Health	60.00	0.12820513	34,024	(3,092)	3,858	34,790
01024014	Alcohol & Drug Abuse	8.00	0.01709402	4,537	(212)	514	4,839
01024025	Women, Infants & Children	5.00	0.01068376	2,835	(85)	322	3,072
01024170	California Children's Services	1.00	0.00213675	567	-	64	631
01024300	Health & Human Services Agency	36.00	0.07692308	20,414	-	2,315	22,729
01025010	Social Services Administration	79.00	0.16880342	44,798	(3,418)	5,080	46,460
01042090	District Attorney	8.00	0.01709402	4,537	-	514	5,051
01042110	Sheriff	28.00	0.05982906	15,878	-	1,801	17,678
01042111	Sheriff AB109	2.00	0.00427350	1,134	-	129	1,263
01042113	Sheriff's Dispatch	7.00	0.01495726	3,969	-	450	4,420
01042135	Sheriff's Civil Division	1.00	0.00213675	567	-	64	631
01042140	Jail	16.00	0.03418803	9,073	(6,804)	1,029	3,298

COUNTY OF GLENN
PERSONNEL

<u>FY 2020-21 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>
01042143 Office of Emergency Services	1.00	0.00213675	567	-	64	631
01042150 Probation	5.00	0.01068376	2,835	-	322	3,157
01042158 Delinquency Prevention	2.00	0.00427350	1,134	-	129	1,263
01042164 Partnership Grant	1.00	0.00213675	567	-	64	631
01042168 Juvenile Probation & CAMP	1.00	0.00213675	567	-	64	631
01051195 General Services	20.00	0.04273504	11,341	(55)	1,286	12,573
01052550 County SLESF	1.00	0.00213675	567	-	64	631
01052557 Youth Offender Supervision	1.00	0.00213675	567	-	64	631
01052558 SB678 Community Performance Incentive	1.00	0.00213675	567	-	64	631
01055011 IHSS Public Authority	-	-	-	(42)	-	(42)
01055340 Child Support	9.00	0.01923077	5,104	(344)	579	5,339
01062136 Trial Court Security	6.00	0.01282051	3,402	-	386	3,788
01062150 Local Community Corrections	4.00	0.00854701	2,268	-	257	2,525
01200000 Road	27.00	0.05769231	15,311	(1,494)	1,736	15,553
02000000 Solid Waste	6.00	0.01282051	3,402	-	386	3,788
02040205 Orland Airport	-	-	-	(92)	-	(92)
02040207 Willows Airport	-	-	-	(92)	-	(92)
02210000 Underground Storage Tanks	-	-	-	(324)	-	(324)
02260000 Public Works Agency	6.00	0.01282051	3,402	(516)	386	3,272
02261120 Facilities Internal Service Fund	2.00	0.00427350	1,134	(485)	129	778
04999100 Community Action	27.00	0.05769231	15,311	(1,621)	1,736	15,427
05210000 Air Pollution District	7.00	0.01495726	3,969	(432)	450	3,987
05210241 Air Pollution Vehicle Registration	-	-	-	(324)	-	(324)
Total	<u>468.00</u>	<u>1.00000000</u>	<u>\$265,388</u>	<u>\$ (25,382)</u>	<u>\$ 28,744</u>	<u>\$ 268,749</u>
Direct Bill						25,382
			265,388		28,744	294,131
Less CSD's	<u>(21.00)</u>	<u>(0.0448718)</u>	<u>(11,908)</u>	<u>2,618</u>	<u>-</u>	<u>(9,291)</u>
Total Operating	<u>447.00</u>	<u>0.95512821</u>	<u>253,479</u>	<u>(22,764)</u>	<u>28,744</u>	<u>259,459</u>

Basis of Allocation : Number of Employees

FY 2020-21 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01055340	Child Support	\$ 750	1.00000000	\$ 380	\$ (750)	41	\$ (329)
	Total	<u>\$ 750</u>	<u>1.00000000</u>	<u>\$ 380</u>	<u>\$ (750)</u>	<u>\$ 41</u>	<u>\$ (329)</u>

Basis of Allocation : Direct Cost Transfer

COUNTY OF GLENN
PERSONNEL

<u>FY 2020-21 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>
01042140 Jail	\$ 1,832	1.00000000	\$ 928	\$ (1,087)	\$ 101	\$ (59)
Total	<u>\$ 1,832</u>	<u>1.00000000</u>	<u>\$ 928</u>	<u>\$ (1,087)</u>	<u>\$ 101</u>	<u>\$ (59)</u>

Basis of Allocation : Direct Cost Transfer

COUNTY OF GLENN
PERSONNEL

FY 2020-21 Actual		Total	Personnel Services	Direct Costs	Applicant Testing
01011013	County Administrative Officer	\$ 1,626	\$ 1,626	\$ -	\$ -
01011040	Department of Finance	3,155	3,155	-	-
01011080	County Counsel	2,241	2,241	-	-
01011090	Personnel	2,268	2,268	-	-
01011010	Board of Supervisors	2,808	2,808	-	-
01011020	Clerk of the Board	759	759	-	-
01011070	Assessor	4,420	4,420	-	-
01011100	Elections	631	631	-	-
01012180	Agriculture Commissioner	6,779	6,779	-	-
01012181	Water Resources	631	631	-	-
01012220	Recorder	1,894	1,894	-	-
01012240	Public Guardian	1,220	1,220	-	-
01012285	Planning & Community Development	8,009	8,009	-	-
01012290	Animal Control	1,263	1,263	-	-
01015180	Veterans' Services	631	631	-	-
01016050	Cooperative Extension	3,067	3,067	-	-
01024010	Public Health	6,900	6,900	-	-
01024011	Emergency Preparedness	1,220	1,220	-	-
01024012	Mental Health	34,790	34,790	-	-
01024014	Alcohol & Drug Abuse	4,839	4,839	-	-
01024025	Women, Infants & Children	3,072	3,072	-	-
01024170	California Children's Services	631	631	-	-
01024300	Health & Human Services Agency	22,729	22,729	-	-
01025010	Social Services Administration	46,460	46,460	-	-
01042090	District Attorney	5,051	5,051	-	-
01042110	Sheriff	17,678	17,678	-	-
01042111	Sheriff AB109	1,263	1,263	-	-
01042113	Sheriff's Dispatch	4,420	4,420	-	-
01042135	Sheriff's Civil Division	631	631	-	-
01042140	Jail	3,240	3,298	-	(59)
01042143	Office of Emergency Services	631	631	-	-
01042150	Probation	3,157	3,157	-	-
01042158	Delinquency Prevention	1,263	1,263	-	-
01042164	Partnership Grant	631	631	-	-

COUNTY OF GLENN
PERSONNEL

FY 2020-21 Actual		Total	Personnel Services	Direct Costs	Applicant Testing
01042168	Juvenile Probation & CAMP	631	631	-	-
01051195	General Services	12,573	12,573	-	-
01052550	County SLESF	631	631	-	-
01052557	Youth Offender Supervision	631	631	-	-
01052558	SB678 Community Performance Incenti	631	631	-	-
01055011	IHSS Public Authority	(42)	(42)	-	-
01055340	Child Support	5,010	5,339	(329)	-
01062136	Trial Court Security	3,788	3,788	-	-
01062150	Local Community Corrections	2,525	2,525	-	-
01200000	Road	15,553	15,553	-	-
02000000	Solid Waste	3,788	3,788	-	-
02040205	Orland Airport	(92)	(92)	-	-
02040207	Willows Airport	(92)	(92)	-	-
02210000	Underground Storage Tanks	(324)	(324)	-	-
02260000	Public Works Agency	3,272	3,272	-	-
02261120	Facilities Internal Service Fund	778	778	-	-
04999100	Community Action	15,427	15,427	-	-
05210000	Air Pollution District	3,987	3,987	-	-
05210241	Air Pollution Vehicle Registration	(324)	(324)	-	-
		-	-	-	-
	Total	\$ 268,362	\$ 268,749	\$ (329)	\$ (59)
	Direct Bill	27,219	25,382	750	1,087
		295,581	294,131	421	1,028
	Less CSD's	(9,291)	(9,291)	-	-
	Total Operating	286,290	284,841	421	1,028

**COUNTY OF GLENN
GENERAL INSURANCE**

1/31/2022

FY 2020-21 Actual

The General Insurance service department is charged with the cost of the County's insurance premiums. The County is not self-insured but is a member of a risk-sharing pool. The County's insurance services are provided via Golden State Risk Management Authority, a Joint Powers Authority, and the County has transferred any and all risks to Golden State Risk Management Authority (GSRMA). 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 2020-21 was 38%/62%. This was established by assigning the experience portion equal to the amount of the 7-year average claims history. The remaining 62% 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 Health & Human Resources Agency owned vehicles. These costs are allocated to the Health & Human Resources 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. These costs are 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. These costs are 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 2020-21.

Procedure Change: Effective with fiscal year 2021-22 the County transitioned the General Insurance service department out of the cost allocation plan and moved 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 2022-23 cost allocation plan are on the second & final year of adjustment.

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
GENERAL INSURANCE

1/31/2022

	<u>Total</u>	<u>General & Admin</u>	<u>General Liability</u>	<u>Claim Liability</u>	<u>Buildings</u>	<u>Auto Premium</u>	<u>Watercraft Equipment</u>	<u>Mobile Equipment</u>
FY 2020-21 Actual								
Allocation Factor (%)	100.000%		54.91%	33.87%	8.65%	1.26%	0.15%	1.16%
Services & Supplies								
Insurance	\$ 1,316,245	\$ -	\$ 722,800	\$ 445,800	\$ 113,839	\$ 16,529	\$ 1,961	\$ 15,316
Expenditures Per Financial Statements	<u>1,316,245</u>	<u>-</u>	<u>722,800</u>	<u>445,800</u>	<u>113,839</u>	<u>16,529</u>	<u>1,961</u>	<u>15,316</u>
Cost Adjustments								
Functional Cost	<u>1,316,245</u>	<u>-</u>	<u>722,800</u>	<u>445,800</u>	<u>113,839</u>	<u>16,529</u>	<u>1,961</u>	<u>15,316</u>
Additions - 1st Allocation								
Other	-	-						
Reallocate Admin	-	-	-	-	-	-	-	-
Allocable Costs	1,316,245	-	722,800	445,800	113,839	16,529	1,961	15,316
Unallocated	-							
1st Allocation	<u>1,316,245</u>	<u>-</u>	<u>722,800</u>	<u>445,800</u>	<u>113,839</u>	<u>16,529</u>	<u>1,961</u>	<u>15,316</u>
Additions - 2nd Allocation								
Other	11,888	11,888						
Reallocate Admin	-	(11,888)	6,528	4,026	1,028	149	18	138
Allocable Costs	11,888	-	6,528	4,026	1,028	149	18	138
Unallocated	-							
2nd Allocation	<u>11,888</u>	<u>-</u>	<u>6,528</u>	<u>4,026</u>	<u>1,028</u>	<u>149</u>	<u>18</u>	<u>138</u>
Total Allocated	<u>\$ 1,328,133</u>	<u>\$ -</u>	<u>\$ 729,328</u>	<u>\$ 449,826</u>	<u>\$ 114,867</u>	<u>\$ 16,678</u>	<u>\$ 1,979</u>	<u>\$ 15,454</u>

Engagement WP References:

PT-881

PT-881

PT-881

PT-881

PT-881

PT-881

**COUNTY OF GLENN
GENERAL INSURANCE**

FY 2020-21 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	\$ 485	0.00246263	\$ 1,780	\$ -	\$ -	\$ 1,780
01011040	Department of Finance	1,475	0.00748944	5,413	-	-	5,413
01011051	Annual Audit	85	0.00043159	312	-	-	312
01011080	County Counsel	686	0.00348322	2,518	-	-	2,518
01011090	Personnel	657	0.00333597	2,411	-	-	2,411
01011150	General Insurance	1,316	0.00668210	4,830	-	-	4,830
01011170	Employee Benefits	52	0.00026403	191	-	-	191
01011200	Data Processing	423	0.00214782	1,552	-	-	1,552
01011010	Board of Supervisors	685	0.00347815	2,514	-	23	2,537
01011020	Clerk of the Board	389	0.00197518	1,428	-	13	1,441
01011070	Assessor	1,132	0.00574783	4,155	-	39	4,193
01011100	Elections	446	0.00226460	1,637	-	15	1,652
01011180	Surveyor	44	0.00022341	161	-	1	163
01012040	Court Revenues	797	0.00404684	2,925	-	27	2,952
01012060	Grand Jury	36	0.00018279	132	-	1	133
01012100	Indigent Defense	794	0.00403160	2,914	-	27	2,941
01012170	Flood Control	19	0.00009647	70	-	1	70
01012180	Agriculture Commissioner	1,699	0.00862682	6,235	-	58	6,293
01012181	Water Resources	1,379	0.00700199	5,061	-	47	5,108
01012220	Recorder	479	0.00243216	1,758	-	16	1,774
01012230	Coroner	165	0.00083780	606	-	6	611
01012240	Public Guardian	501	0.00254387	1,839	-	17	1,856
01012285	Planning & Community Development	3,072	0.01559834	11,274	-	105	11,379
01012290	Animal Control	346	0.00175684	1,270	-	12	1,282
01014022	Hospital	28	0.00014217	103	-	1	104
01015180	Veterans' Services	146	0.00074133	536	-	5	541
01016040	Library	156	0.00079210	573	-	5	578
01016050	Cooperative Extension	381	0.00193456	1,398	-	13	1,411
01024010	Public Health	5,052	0.02565196	18,541	-	172	18,713
01024011	Emergency Preparedness	513	0.00260480	1,883	-	17	1,900
01024012	Mental Health	11,895	0.06039788	43,656	-	405	44,061
01024014	Alcohol & Drug Abuse	1,632	0.00828662	5,990	-	56	6,045

**COUNTY OF GLENN
GENERAL INSURANCE**

FY 2020-21 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024018	Victim Witness	210	0.00106629	771	-	7	778
01024020	Maternal & Child Health	87	0.00044175	319	-	3	322
01024025	Women, Infants & Children	708	0.00359493	2,598	-	24	2,623
01024170	California Children's Services	368	0.00186855	1,351	-	13	1,363
01024300	Health & Human Services Agency	4,219	0.02142233	15,484	-	144	15,628
01025010	Social Services Administration	25,349	0.12871172	93,033	-	863	93,896
01042090	District Attorney	1,292	0.00656024	4,742	-	44	4,786
01042110	Sheriff	8,322	0.04225567	30,542	-	283	30,826
01042111	Sheriff AB109	306	0.00155374	1,123	-	10	1,133
01042113	Sheriff's Dispatch	895	0.00454444	3,285	-	30	3,315
01042135	Sheriff's Civil Division	134	0.00068040	492	-	5	496
01042140	Jail	5,092	0.02585507	18,688	-	173	18,861
01042150	Probation	969	0.00492018	3,556	-	33	3,589
01042155	Juvenile Hall	553	0.00280790	2,030	-	19	2,048
01042158	Delinquency Prevention	124	0.00062962	455	-	4	459
01042160	Probation Specialized Unit	-	-	-	-	-	-
01042164	Partnership Grant	71	0.00036051	261	-	2	263
01042168	Juvenile Probation & CAMP	133	0.00067532	488	-	5	493
01042170	JJCPA Grant	124	0.00062962	455	-	4	459
01042350	DOJ Tobacco Grant	379	0.00192440	1,391	-	13	1,404
01042360	Boat Patrol	114	0.00057884	418	-	4	422
01051195	General Services	404	0.00205134	1,483	-	14	1,496
01052557	Youth Offender Supervision	190	0.00096474	697	-	6	704
01052558	SB678 Community Performance Incentive	356	0.00180762	1,307	-	12	1,319
01054012	Mental Health Services Act	3,841	0.01950301	14,097	-	131	14,228
01054045	Mosquito Abatement Assessment Area	336	0.00170607	1,233	-	11	1,245
01054840	Memorial Hall Trust	193	0.00097997	708	-	7	715
01055011	IHSS Public Authority	428	0.00217321	1,571	-	15	1,585
01055340	Child Support	907	0.00460537	3,329	-	31	3,360
01062136	Trial Court Security	689	0.00349846	2,529	-	23	2,552

**COUNTY OF GLENN
GENERAL INSURANCE**

<u>FY 2020-21 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>
01062150 Local Community Corrections	2,434	0.01235884	8,933	-	83	9,016
01200000 Road	11,530	0.05854456	42,316	-	392	42,709
01401140 Advertising County Resources	634	0.00321919	2,327	-	22	2,348
01602270 Fish & Game Commission	16	0.00008124	59	-	1	59
01906020 Office of Education	282	0.00143188	1,035	-	10	1,045
02000000 Solid Waste	11,154	0.05663539	40,936	-	380	41,316
02040205 Orland Airport	421	0.00213766	1,545	-	14	1,559
02040207 Willows Airport	666	0.00338167	2,444	-	23	2,467
02200000 Fleet Operations	1,624	0.00824600	5,960	-	55	6,015
02210000 Underground Storage Tanks	306	0.00155374	1,123	-	10	1,133
02220000 Vegetation & Environmental Mgmt	138	0.00070071	506	-	5	511
02260000 Public Works Agency	1,209	0.00613880	4,437	-	41	4,478
02261000 PCDS Permit Center	289	0.00146742	1,061	-	10	1,070
02261120 Facilities Internal Service Fund	4,339	0.02203164	15,924	-	148	16,072
02280000 Data Processing ISF	1,427	0.00724571	5,237	-	49	5,286
02310000 Utilities ISF	1,470	0.00746405	5,395	-	50	5,445
04050000 Court	4,000	0.02031034	14,680	-	136	14,816
04100000 Law Library	10	0.00005078	37	-	0	37
04250000 Local Transportation Trust	1,901	0.00965249	6,977	-	65	7,042
04260000 Transportation Administration	1,283	0.00651454	4,709	-	44	4,752
04280000 Glenn County Transit	562	0.00285360	2,063	-	19	2,082
04281000 Fixed Route Transit	1,053	0.00534670	3,865	-	36	3,900
04282500 Transportation Prop 1B	-	-	-	-	-	-
04601000 Local Agency Formation Commission	67	0.00034020	246	-	2	248
04796000 Glenn Groundwater Authority	1,343	0.00681920	4,929	-	46	4,975
04999100 Community Action	9,675	0.04912564	35,508	-	329	35,837
99999999 Other	45,353	0.23028374	166,449	-	1,544	167,993
Total	\$ 196,944	1.00000000	\$722,800	\$ -	\$ 6,528	\$729,328
Direct Bill						

Basis of Allocation : Relative Budget Size : :

COUNTY OF GLENN
GENERAL INSURANCE

<u>FY 2020-21 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>
01011080 County Counsel	\$ 3,853	0.00826931	\$ 3,686	\$ -	\$ -	\$ 3,686
01011020 Clerk of the Board	9,100	0.01952828	8,706	-	79	8,785
01012285 Planning & Community Development	1,683	0.00361211	1,610	-	15	1,625
01012290 Animal Control	877	0.00188231	839	-	8	847
01016050 Cooperative Extension	1,518	0.00325760	1,452	-	13	1,465
01024012 Mental Health	34,391	0.07380210	32,901	-	300	33,201
01024014 Alcohol & Drug Abuse	44,840	0.09622547	42,897	-	391	43,288
01025010 Social Services Administration	6,237	0.01338353	5,966	-	54	6,021
01042090 District Attorney	19,281	0.04137528	18,445	-	168	18,613
01042110 Sheriff	218,663	0.46924313	209,189	-	1,905	211,094
01042140 Jail	88,058	0.18897024	84,243	-	767	85,010
01055340 Child Support	2,200	0.00472112	2,105	-	19	2,124
01200000 Road	26,101	0.05601126	24,970	-	227	25,197
02000000 Solid Waste	7,232	0.01551923	6,918	-	63	6,981
02200000 Fleet Operations	1,742	0.00373765	1,666	-	15	1,681
02261120 Facilities Internal Service Fund	215	0.00046138	206	-	2	208
Total	<u>\$ 465,991</u>	<u>1.00000000</u>	<u>\$ 445,800</u>	<u>\$ -</u>	<u>\$ 4,026</u>	<u>\$ 449,826</u>

Basis of Allocation : Ratio of Claim Liability : :

COUNTY OF GLENN
GENERAL INSURANCE

FY 2020-21 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013 County Administrative Officer	\$ 314	0.00218843	\$ 249	\$ -	\$ -	\$ 249
01011040 Department of Finance	4,946	0.03447122	3,924	-	-	3,924
01011080 County Counsel	1,274	0.00887916	1,011	-	-	1,011
01011090 Personnel	1,146	0.00798706	909	-	-	909
01011005 Board Resources	5,079	0.03539817	4,030	-	38	4,068
01011010 Board of Supervisors	5,508	0.03838809	4,370	-	42	4,412
01011020 Clerk of the Board	714	0.00497623	566	-	5	572
01011070 Assessor	2,860	0.01993281	2,269	-	22	2,291
01011100 Elections	1,641	0.01143697	1,302	-	12	1,314
01012060 Grand Jury	1,185	0.00825888	940	-	9	949
01012180 Agriculture Commissioner	4,931	0.03436668	3,912	-	37	3,950
01012220 Recorder	1,622	0.01130455	1,287	-	12	1,299
01015180 Veterans' Services	140	0.00097573	111	-	1	112
01016050 Cooperative Extension	5,066	0.03530756	4,019	-	38	4,058
01024010 Public Health	3,111	0.02168216	2,468	-	24	2,492
01024012 Mental Health	10,944	0.07627438	8,683	-	83	8,766
01024014 Alcohol & Drug Abuse	1,717	0.01196666	1,362	-	13	1,375
01042090 District Attorney	4,414	0.03076344	3,502	-	33	3,535
01042110 Sheriff	10,728	0.07476896	8,512	-	81	8,593
01042113 Sheriff's Dispatch	756	0.00526895	600	-	6	606
01042140 Jail	25,756	0.17950684	20,435	-	195	20,630
01042150 Probation	3,189	0.02222578	2,530	-	24	2,554
01042155 Juvenile Hall	7,699	0.05365830	6,108	-	58	6,167
01051195 General Services	505	0.00351961	401	-	4	404
01054840 Memorial Hall Trust	24,368	0.16983315	19,334	-	184	19,518
01055340 Child Support	2,378	0.01657351	1,887	-	18	1,905
01200000 Road	2,442	0.01701956	1,937	-	18	1,956

COUNTY OF GLENN
GENERAL INSURANCE

FY 2020-21 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02000000	Solid Waste	125	0.00087119	99	-	1	100
02260000	Public Works Agency	1,303	0.00908128	1,034	-	10	1,044
02261120	Facilities Internal Service Fund	2,741	0.01910344	2,175	-	21	2,195
04050000	Court	2,793	0.01946586	2,216	-	21	2,237
05210000	Air Pollution District	2,087	0.01454538	1,656	-	16	1,672
	Total	\$ 143,482	1.00000000	\$ 113,839	\$ -	\$ 1,028	\$ 114,867

Basis of Allocation : Square Footage Occupied by Department : :

Detail Allocation of
Auto Premium

COUNTY OF GLENN
GENERAL INSURANCE

1/31/2022

<u>FY 2020-21 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>
01024300 Health & Human Services Agency	\$ 16,529	1.00000000	\$ 16,529	\$ -	\$ 149	\$ 16,678
Total	<u>\$ 16,529</u>	<u>1.00000000</u>	<u>\$ 16,529</u>	<u>\$ -</u>	<u>\$ 149</u>	<u>\$ 16,678</u>

Basis of Allocation : Direct Cost of Premium : :

COUNTY OF GLENN
GENERAL INSURANCE

<u>FY 2020-21 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>
01042360 Boat Patrol	\$ 1,961	1.00000000	\$ 1,961	\$ -	\$ 18	\$ 1,979
Total	<u>\$ 1,961</u>	<u>1.00000000</u>	<u>\$ 1,961</u>	<u>\$ -</u>	<u>\$ 18</u>	<u>\$ 1,979</u>

Basis of Allocation : Direct Cost of Premium : :

COUNTY OF GLENN
GENERAL INSURANCE

FY 2020-21 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02260000	Public Works Agency	\$ 15,316	1.00000000	\$ 15,316	\$ -	\$ 138	\$ 15,454
	Total	\$ 15,316	1.00000000	\$ 15,316	\$ -	\$ 138	\$ 15,454

Basis of Allocation : Direct Cost of Premium : :

COUNTY OF GLENN
GENERAL INSURANCE

FY 2020-21 Actual		Total	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment	Mobile Equipment
01011013	County Administrative Officer	\$ 2,029	\$ 1,780	\$ -	\$ 249	\$ -	\$ -	\$ -
01011040	Department of Finance	9,338	5,413	-	3,924	-	-	-
01011051	Annual Audit	312	312	-	-	-	-	-
01011080	County Counsel	7,215	2,518	3,686	1,011	-	-	-
01011090	Personnel	3,320	2,411	-	909	-	-	-
01011150	General Insurance	4,830	4,830	-	-	-	-	-
01011170	Employee Benefits	191	191	-	-	-	-	-
01011200	Data Processing	1,552	1,552	-	-	-	-	-
01011005	Board Resources	4,068	-	-	4,068	-	-	-
01011010	Board of Supervisors	6,949	2,537	-	4,412	-	-	-
01011020	Clerk of the Board	10,798	1,441	8,785	572	-	-	-
01011070	Assessor	6,484	4,193	-	2,291	-	-	-
01011100	Elections	2,966	1,652	-	1,314	-	-	-
01011180	Surveyor	163	163	-	-	-	-	-
01012040	Court Revenues	2,952	2,952	-	-	-	-	-
01012060	Grand Jury	1,083	133	-	949	-	-	-
01012100	Indigent Defense	2,941	2,941	-	-	-	-	-
01012170	Flood Control	70	70	-	-	-	-	-
01012180	Agriculture Commissioner	10,243	6,293	-	3,950	-	-	-
01012181	Water Resources	5,108	5,108	-	-	-	-	-
01012220	Recorder	3,073	1,774	-	1,299	-	-	-
01012230	Coroner	611	611	-	-	-	-	-
01012240	Public Guardian	1,856	1,856	-	-	-	-	-
01012285	Planning & Community Development	13,004	11,379	1,625	-	-	-	-
01012290	Animal Control	2,128	1,282	847	-	-	-	-
01014022	Hospital	104	104	-	-	-	-	-
01015180	Veterans' Services	653	541	-	112	-	-	-
01016040	Library	578	578	-	-	-	-	-
01016050	Cooperative Extension	6,934	1,411	1,465	4,058	-	-	-
01024010	Public Health	21,205	18,713	-	2,492	-	-	-
01024011	Emergency Preparedness	1,900	1,900	-	-	-	-	-
01024012	Mental Health	86,027	44,061	33,201	8,766	-	-	-
01024014	Alcohol & Drug Abuse	50,708	6,045	43,288	1,375	-	-	-
01024018	Victim Witness	778	778	-	-	-	-	-

COUNTY OF GLENN
GENERAL INSURANCE

<u>FY 2020-21 Actual</u>	<u>Total</u>	<u>General Liability</u>	<u>Claim Liability</u>	<u>Buildings</u>	<u>Auto Premium</u>	<u>Watercraft Equipment</u>	<u>Mobile Equipment</u>
01024020 Maternal & Child Health	322	322	-	-	-	-	-
01024025 Women, Infants & Children	2,623	2,623	-	-	-	-	-
01024170 California Children's Services	1,363	1,363	-	-	-	-	-
01024300 Health & Human Services Agency	32,306	15,628	-	-	16,678	-	-
01025010 Social Services Administration	99,916	93,896	6,021	-	-	-	-
01042090 District Attorney	26,934	4,786	18,613	3,535	-	-	-
01042110 Sheriff	250,512	30,826	211,094	8,593	-	-	-
01042111 Sheriff AB109	1,133	1,133	-	-	-	-	-
01042113 Sheriff's Dispatch	3,921	3,315	-	606	-	-	-
01042135 Sheriff's Civil Division	496	496	-	-	-	-	-
01042140 Jail	124,501	18,861	85,010	20,630	-	-	-
01042150 Probation	6,144	3,589	-	2,554	-	-	-
01042155 Juvenile Hall	8,215	2,048	-	6,167	-	-	-
01042158 Delinquency Prevention	459	459	-	-	-	-	-
01042160 Probation Specialized Unit	-	-	-	-	-	-	-
01042164 Partnership Grant	263	263	-	-	-	-	-
01042168 Juvenile Probation & CAMP	493	493	-	-	-	-	-
01042170 JJCPA Grant	459	459	-	-	-	-	-
01042350 DOJ Tobacco Grant	1,404	1,404	-	-	-	-	-
01042360 Boat Patrol	2,401	422	-	-	-	1,979	-
01051195 General Services	1,901	1,496	-	404	-	-	-
01052557 Youth Offender Supervision	704	704	-	-	-	-	-
01052558 SB678 Community Performance Incentiv	1,319	1,319	-	-	-	-	-
01054012 Mental Health Services Act	14,228	14,228	-	-	-	-	-
01054045 Mosquito Abatement Assessment Area	1,245	1,245	-	-	-	-	-
01054840 Memorial Hall Trust	20,233	715	-	19,518	-	-	-
01055011 IHSS Public Authority	1,585	1,585	-	-	-	-	-
01055340 Child Support	7,388	3,360	2,124	1,905	-	-	-
01062136 Trial Court Security	2,552	2,552	-	-	-	-	-
01062150 Local Community Corrections	9,016	9,016	-	-	-	-	-
01200000 Road	69,862	42,709	25,197	1,956	-	-	-
01401140 Advertising County Resources	2,348	2,348	-	-	-	-	-
01602270 Fish & Game Commission	59	59	-	-	-	-	-
01906020 Office of Education	1,045	1,045	-	-	-	-	-

COUNTY OF GLENN
GENERAL INSURANCE

<u>FY 2020-21 Actual</u>		<u>Total</u>	<u>General Liability</u>	<u>Claim Liability</u>	<u>Buildings</u>	<u>Auto Premium</u>	<u>Watercraft Equipment</u>	<u>Mobile Equipment</u>
02000000	Solid Waste	48,397	41,316	6,981	100	-	-	-
02040205	Orland Airport	1,559	1,559	-	-	-	-	-
02040207	Willows Airport	2,467	2,467	-	-	-	-	-
02200000	Fleet Operations	7,697	6,015	1,681	-	-	-	-
02210000	Underground Storage Tanks	1,133	1,133	-	-	-	-	-
02220000	Vegetation & Environmental Mgmt	511	511	-	-	-	-	-
02260000	Public Works Agency	20,976	4,478	-	1,044	-	-	15,454
02261000	PCDS Permit Center	1,070	1,070	-	-	-	-	-
02261120	Facilities Internal Service Fund	18,475	16,072	208	2,195	-	-	-
02280000	Data Processing ISF	5,286	5,286	-	-	-	-	-
02310000	Utilities ISF	5,445	5,445	-	-	-	-	-
04050000	Court	17,054	14,816	-	2,237	-	-	-
04100000	Law Library	37	37	-	-	-	-	-
04250000	Local Transportation Trust	7,042	7,042	-	-	-	-	-
04260000	Transportation Administration	4,752	4,752	-	-	-	-	-
04280000	Glenn County Transit	2,082	2,082	-	-	-	-	-
04281000	Fixed Route Transit	3,900	3,900	-	-	-	-	-
04282500	Transportation Prop 1B	-	-	-	-	-	-	-
04601000	Local Agency Formation Commission	248	248	-	-	-	-	-
04796000	Glenn Groundwater Authority	4,975	4,975	-	-	-	-	-
04999100	Community Action	35,837	35,837	-	-	-	-	-
05210000	Air Pollution District	1,672	-	-	1,672	-	-	-
05210241	Air Pollution Vehicle Registration	-	-	-	-	-	-	-
05250000	Olive Pest Management District	-	-	-	-	-	-	-
06010000	Elk Creek Cemetery District	-	-	-	-	-	-	-
06020000	German Cemetery District	-	-	-	-	-	-	-
06030000	Marvin-Chapel Cemetery District	-	-	-	-	-	-	-
06040000	Newville Cemetery District	-	-	-	-	-	-	-
06050000	Orland Cemetery District	-	-	-	-	-	-	-
06060000	Willows Cemetery District	-	-	-	-	-	-	-
06200000	Glenn-Codora Fire District	-	-	-	-	-	-	-
06210000	Elk Creek Fire District	-	-	-	-	-	-	-
06220000	Glenn-Colusa Fire District	-	-	-	-	-	-	-
06230000	Kanawha Fire District	-	-	-	-	-	-	-

COUNTY OF GLENN
GENERAL INSURANCE

<u>FY 2020-21 Actual</u>	<u>Total</u>	<u>General Liability</u>	<u>Claim Liability</u>	<u>Buildings</u>	<u>Auto Premium</u>	<u>Watercraft Equipment</u>	<u>Mobile Equipment</u>	
06240000	Ord Fire District	-	-	-	-	-	-	
06250000	Orland Fire District	-	-	-	-	-	-	
06300000	Levee District #1	-	-	-	-	-	-	
06310000	Levee District #2	-	-	-	-	-	-	
06320000	Levee District #3	-	-	-	-	-	-	
06500000	Butte City Community Service District	-	-	-	-	-	-	
06510000	BCCSD - Recreation District	-	-	-	-	-	-	
06610000	Elk Creek Community Service District	-	-	-	-	-	-	
06640000	ECCSD - Recreation District	-	-	-	-	-	-	
06650000	ECCSD - Lighting District	-	-	-	-	-	-	
06700000	Ord Bend Community Service District	-	-	-	-	-	-	
06740000	Artois Community Service District	-	-	-	-	-	-	
06825000	Hamilton City Community Service Distri	-	-	-	-	-	-	
06830000	HCCSD - Lighting District	-	-	-	-	-	-	
06850000	HCCSD - Library District	-	-	-	-	-	-	
06865000	HCCSD - Edgewater Park	-	-	-	-	-	-	
06870000	HCCSD - Pallsades District	-	-	-	-	-	-	
06880000	N.E. Willows Community Service Distri	-	-	-	-	-	-	
06920000	Mosquito Abatement District	-	-	-	-	-	-	
06950000	Rice Pest Abatement District	-	-	-	-	-	-	
06960000	HC Reclamation District #2140	-	-	-	-	-	-	
06970000	Reclamation District #2106	-	-	-	-	-	-	
99999999	Other	167,993	167,993	-	-	-	-	
Total		<u>\$ 1,328,133</u>	<u>\$ 729,328</u>	<u>\$ 449,826</u>	<u>\$ 114,867</u>	<u>\$ 16,678</u>	<u>\$ 1,979</u>	<u>\$ 15,454</u>

**COUNTY OF GLENN
EMPLOYEE BENEFITS**

1/31/2022

FY 2020-21 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 obtained from payroll reports.

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

COUNTY OF GLENN
EMPLOYEE BENEFITS

FY 2020-21 Actual	Total	General & Admin	Pre-Employment Physicals	Employee Assistance
Allocation Factor (%)	100.00%		34.48%	65.52%
Wages & Benefits				
Salaries & Wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Services & Supplies				
Medical, Dental, Lab	11,480	-	11,480	-
Professional Services	22,100	-	100	22,000
	-	-	-	-
Expenditures Per Financial Statements	33,580	-	11,580	22,000
Cost Adjustments				
Functional Cost	33,580	-	11,580	22,000
Additions - 1st Allocation				
Other	-	-	-	-
Reallocate Admin	-	-	-	-
Allocable Costs	33,580	-	11,580	22,000
Unallocated	-	-	-	-
1st Allocation	33,580	-	11,580	22,000
Additions - 2nd Allocation				
Other	1,606	1,606	-	-
Reallocate Admin	-	(1,606)	554	1,052
Allocable Costs	1,606	-	554	1,052
Unallocated	-	-	-	-
2nd Allocation	1,606	-	554	1,052
Total Allocated	\$ 35,186	\$ -	\$ 12,134	\$ 23,052

COUNTY OF GLENN
EMPLOYEE BENEFITS

<u>FY 2020-21 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>
01012180 Agriculture Commissioner	-	-	\$ -	\$ (42)	\$ -	\$ (42)
01012240 Public Guardian	-	-	-	(2)	-	(2)
01012285 Planning & Community Developmen	1	0.02040816	236	-	11	248
01024010 Public Health	3	0.06122449	709	(234)	34	509
01024011 Emergency Preparedness	-	-	-	(64)	-	(64)
01024012 Mental Health	16	0.32653061	3,781	(433)	181	3,529
01024014 Alcohol & Drug Abuse	-	-	-	(71)	-	(71)
01024025 Women, Infants & Childrer	-	-	-	(4)	-	(4)
01025010 Social Services Administration	8	0.16326531	1,891	(1,064)	90	917
01042090 District Attorney	-	-	-	(138)	-	(138)
01042110 Sheriff	7	0.14285714	1,654	-	79	1,733
01042140 Jail	-	-	-	(2,382)	-	(2,382)
01055011 IHSS Public Authority	-	-	-	(2)	-	(2)
01055340 Child Support	-	-	-	(280)	-	(280)
01200000 Road	5	0.10204082	1,182	(2,200)	57	(962)
02000000 Solid Waste	-	-	-	(584)	-	(584)
02261120 Facilities Internal Service Fund	2	0.04081633	473	(2,603)	23	(2,108)
04999100 Community Action	7	0.14285714	1,654	(387)	79	1,347
Total	49	1.00000000	\$ 11,580	\$ (10,668)	\$ 554	\$ 1,466

Basis of Allocation : Number of Physical Exams

COUNTY OF GLENN
EMPLOYEE BENEFITS

FY 2020-21 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	3.00	0.00641026	\$ 141	\$ -	\$ -	\$ 141
01011040	Department of Finance	10.00	0.02136752	470	-	-	470
01011080	County Counsel	4.00	0.00854701	188	-	-	188
01011090	Personnel	4.00	0.00854701	188	-	-	188
01011010	Board of Supervisors	5.00	0.01068376	235	-	12	247
01011020	Clerk of the Board	2.00	0.00427350	94	-	5	99
01011070	Assessor	7.00	0.01495726	329	-	16	346
01011100	Elections	1.00	0.00213675	47	-	2	49
01012180	Agriculture Commissioner	11.00	0.02350427	517	-	26	543
01012181	Water Resources	1.00	0.00213675	47	-	2	49
01012220	Recorder	3.00	0.00641026	141	-	7	148
01012240	Public Guardian	2.00	0.00427350	94	-	5	99
01012285	Planning & Community Development	14.00	0.02991453	658	-	33	691
01012290	Animal Control	2.00	0.00427350	94	-	5	99
01015180	Veterans' Services	1.00	0.00213675	47	-	2	49
01016050	Cooperative Extension	5.00	0.01068376	235	-	12	247
01024010	Public Health	13.00	0.02777778	611	-	31	642
01024011	Emergency Preparedness	2.00	0.00427350	94	-	5	99
01024012	Mental Health	60.00	0.12820513	2,821	-	141	2,962
01024014	Alcohol & Drug Abuse	8.00	0.01709402	376	-	19	395
01024025	Women, Infants & Children	5.00	0.01068376	235	-	12	247
01024170	California Children's Services	1.00	0.00213675	47	-	2	49
01024300	Health & Human Services Agency	36.00	0.07692308	1,692	-	85	1,777
01025010	Social Services Administration	79.00	0.16880342	3,714	-	186	3,900
01042090	District Attorney	8.00	0.01709402	376	-	19	395
01042110	Sheriff	28.00	0.05982906	1,316	-	66	1,382

**COUNTY OF GLENN
EMPLOYEE BENEFITS**

FY 2020-21 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042111 Sheriff AB109	2.00	0.00427350	94	-	5	99
01042113 Sheriff's Dispatch	7.00	0.01495726	329	-	16	346
01042135 Sheriff's Civil Division	1.00	0.00213675	47	-	2	49
01042140 Jail	16.00	0.03418803	752	-	38	790
01042143 Office of Emergency Services	1.00	0.00213675	47	-	2	49
01042150 Probation	5.00	0.01068376	235	-	12	247
01042158 Delinquency Prevention	2.00	0.00427350	94	-	5	99
01042164 Partnership Grant	1.00	0.00213675	47	-	2	49
01042168 Juvenile Probation & CAMP	1.00	0.00213675	47	-	2	49
01051195 General Services	20.00	0.04273504	940	-	47	987
01052550 County SLESF	1.00	0.00213675	47	-	2	49
01052557 Youth Offender Supervision	1.00	0.00213675	47	-	2	49
01055340 Child Support	9.00	0.01923077	423	-	21	444
01062136 Trial Court Security	6.00	0.01282051	282	-	14	296
01062150 Local Community Corrections	4.00	0.00854701	188	-	9	197
01200000 Road	27.00	0.05769231	1,269	-	64	1,333
02000000 Solid Waste	6.00	0.01282051	282	-	14	296
02260000 Public Works Agency	6.00	0.01282051	282	-	14	296
02261120 Facilities Internal Service Fund	2.00	0.00427350	94	-	5	99
04999100 Community Action	27.00	0.05769231	1,269	-	64	1,333
05210000 Air Pollution District	7.00	0.01495726	329	-	16	346
Total	468.00	1.00000000	\$ 22,000	\$ -	\$ 1,052	\$ 23,052

Basis of Allocation : Number of Employees

COUNTY OF GLENN
EMPLOYEE BENEFITS

<u>FY 2020-21 Actual</u>		<u>Total</u>	<u>Pre-Employment Physicals</u>	<u>Employee Assistance</u>
01011013	County Administrative Officer	\$ 141	\$ -	\$ 141
01011040	Department of Finance	352	(118)	470
01011080	County Counsel	188	-	188
01011090	Personnel	188	-	188
01011010	Board of Supervisors	247	-	247
01011020	Clerk of the Board	99	-	99
01011070	Assessor	346	-	346
01011100	Elections	49	-	49
01012180	Agriculture Commissioner	501	(42)	543
01012181	Water Resources	49	-	49
01012220	Recorder	148	-	148
01012240	Public Guardian	97	(2)	99
01012285	Planning & Community Development	939	248	691
01012290	Animal Control	99	-	99
01015180	Veterans' Services	49	-	49
01016050	Cooperative Extension	247	-	247
01024010	Public Health	1,151	509	642
01024011	Emergency Preparedness	35	(64)	99
01024012	Mental Health	6,490	3,529	2,962
01024014	Alcohol & Drug Abuse	324	(71)	395
01024025	Women, Infants & Children	243	(4)	247
01024170	California Children's Services	49	-	49
01024300	Health & Human Services Agency	1,777	-	1,777
01025010	Social Services Administration	4,816	917	3,900
01042090	District Attorney	257	(138)	395
01042110	Sheriff	3,116	1,733	1,382
01042111	Sheriff AB109	99	-	99
01042113	Sheriff's Dispatch	346	-	346

COUNTY OF GLENN
EMPLOYEE BENEFITS

<u>FY 2020-21 Actual</u>	<u>Total</u>	<u>Pre-Employment Physicals</u>	<u>Employee Assistance</u>
01042135 Sheriff's Civil Division	49	-	49
01042140 Jail	(1,592)	(2,382)	790
01042143 Office of Emergency Services	49	-	49
01042150 Probation	247	-	247
01042158 Delinquency Prevention	99	-	99
01042164 Partnership Grant	49	-	49
01042168 Juvenile Probation & CAMP	49	-	49
01051195 General Services	987	-	987
01052550 County SLESF	49	-	49
01052557 Youth Offender Supervision	49	-	49
01055011 IHSS Public Authority	(2)	(2)	-
01055340 Child Support	164	(280)	444
01062136 Trial Court Security	296	-	296
01062150 Local Community Corrections	197	-	197
01200000 Road	371	(962)	1,333
02000000 Solid Waste	(287)	(584)	296
02200000 Fleet Operations	-	-	-
02210000 Underground Storage Tanks	-	-	-
02260000 Public Works Agency	235	(61)	296
02261120 Facilities Internal Service Fund	(2,009)	(2,108)	99
04999100 Community Action	2,680	1,347	1,333
05210000 Air Pollution District	346	-	346
05210241 Air Pollution Vehicle Registration	-	-	-
Total	<u>\$ 24,518</u>	<u>\$ 1,466</u>	<u>\$ 23,052</u>

**COUNTY OF GLENN
DATA PROCESSING SERVICES**

1/31/2022

FY 2020-21 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 allocated 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 ONESolution accounting 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 2020-21.

COUNTY OF GLENN
DATA PROCESSING

FY 2020-21 Actual	Total	General & Admin	Property Tax Network	ONESolution Accounting System
Allocation Factor (%)	100.00%	8.79%	36.12%	55.09%
Services & Supplies				
Office Expense	\$ 12,310	\$ -	\$ 12,310	\$ -
Professional Services	249,796	-	103,260	146,536
Special Dept. Expense	2,929	-	2,516	413
IT Expenses	1,750	-	1,750	-
ISF Allocation - Data Processing	23,223	-	-	23,223
Operating Trsf Out-Debt Service	24,883	24,883	-	-
Expenditures Per Financial Statements	314,891	24,883	119,836	170,172
Cost Adjustments				
Equipment Use to Service Depts.	106,693	106,693		
Debt Service-Capital Assets	(24,883)	(24,883)		
Functional Cost	389,891	99,883	119,836	170,172
Additions - 1st Allocation				
Other	-	-		
Reallocate Admin	-	(99,883)	39,554	60,328
Allocable Costs	389,891	-	159,390	230,500
Unallocated	-			
1st Allocation	389,891	-	159,390	230,500
Additions - 2nd Allocation				
Other	118,574	118,574		
Reallocate Admin	-	(118,574)	46,957	71,618
Allocable Costs	118,574	-	46,957	71,618
Unallocated	(71,618)			(71,618)
2nd Allocation	46,957	-	46,957	-
Total Allocated	\$ 436,847	\$ -	\$ 206,347	\$ 230,500

COUNTY OF GLENN
DATA PROCESSING

FY 2020-21 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040 Department of Finance	\$ 195,938	0.20247323	\$ 32,272	\$ -	\$ -	\$ 32,272
01011070 Assessor	771,785	0.79752677	127,118	-	46,957	174,075
			-			
Total	\$ 967,723	1.00000000	\$ 159,390	\$ -	\$ 46,957	\$ 206,347

Basis of Allocation : Direct Cost Transfer

COUNTY OF GLENN
DATA PROCESSING

FY 2020-21 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	\$ 485	0.00246263	\$ 568	\$ -	\$ -	\$ 568
01011040	Department of Finance	1,475	0.00748944	1,726	-	-	1,726
01011051	Annual Audit	85	0.00043159	99	-	-	99
01011080	County Counsel	686	0.00348322	803	-	-	803
01011090	Personnel	657	0.00333597	769	-	-	769
01011150	General Insurance	1,316	0.00668210	1,540	-	-	1,540
01011170	Employee Benefits	52	0.00026403	61	-	-	61
01011200	Data Processing	423	0.00214782	495	-	-	495
01011010	Board of Supervisors	685	0.00347815	802	-	-	802
01011020	Clerk of the Board	389	0.00197518	455	-	-	455
01011070	Assessor	1,132	0.00574783	1,325	-	-	1,325
01011100	Elections	446	0.00226460	522	-	-	522
01011180	Surveyor	44	0.00022341	51	-	-	51
01012040	Court Revenues	797	0.00404684	933	-	-	933
01012060	Grand Jury	36	0.00018279	42	-	-	42
01012100	Indigent Defense	794	0.00403160	929	-	-	929
01012170	Flood Control	19	0.00009647	22	-	-	22
01012180	Agriculture Commissioner	1,699	0.00862682	1,988	-	-	1,988
01012181	Water Resources	1,379	0.00700199	1,614	-	-	1,614
01012220	Recorder	480	0.00243724	562	-	-	562
01012230	Coroner	165	0.00083780	193	-	-	193
01012240	Public Guardian	501	0.00254387	586	-	-	586
01012285	Planning & Community Development	3,073	0.01560342	3,597	-	-	3,597
01012290	Animal Control	346	0.00175684	405	-	-	405
01014022	Hospital	28	0.00014217	33	-	-	33
01015180	Veterans' Services	146	0.00074133	171	-	-	171
01016040	Library	156	0.00079210	183	-	-	183
01016050	Cooperative Extension	381	0.00193456	446	-	-	446
01024010	Public Health	5,052	0.02565196	5,913	-	-	5,913
01024011	Emergency Preparedness	513	0.00260480	600	-	-	600
01024012	Mental Health	11,895	0.06039788	13,922	-	-	13,922
01024014	Alcohol & Drug Abuse	1,632	0.00828662	1,910	-	-	1,910
01024018	Victim Witness	210	0.00106629	246	-	-	246
01024020	Maternal & Child Health	87	0.00044175	102	-	-	102
01024025	Women, Infants & Children	708	0.00359493	829	-	-	829
01024170	California Children's Services	368	0.00186855	431	-	-	431

COUNTY OF GLENN
DATA PROCESSING

FY 2020-21 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024300	Health & Human Services Agency	4,219	0.02142233	4,938	-	-	4,938
01025010	Social Services Administration	25,350	0.12871679	29,669	-	-	29,669
01042090	District Attorney	1,292	0.00656024	1,512	-	-	1,512
01042110	Sheriff	8,322	0.04225567	9,740	-	-	9,740
01042111	Sheriff AB109	306	0.00155374	358	-	-	358
01042113	Sheriff's Dispatch	895	0.00454444	1,047	-	-	1,047
01042135	Sheriff's Civil Division	134	0.00068040	157	-	-	157
01042140	Jail	5,092	0.02585507	5,960	-	-	5,960
01042150	Probation	969	0.00492018	1,134	-	-	1,134
01042155	Juvenile Hall	553	0.00280790	647	-	-	647
01042158	Delinquency Prevention	124	0.00062962	145	-	-	145
01042164	Partnership Grant	71	0.00036051	83	-	-	83
01042168	Juvenile Probation & CAMP	133	0.00067532	156	-	-	156
01042170	JJCPA Grant	124	0.00062962	145	-	-	145
01042350	DOJ Tobacco Grant	379	0.00192440	444	-	-	444
01042360	Boat Patrol	114	0.00057884	133	-	-	133
01051195	General Services	404	0.00205134	473	-	-	473
01052557	Youth Offender Supervision	190	0.00096474	222	-	-	222
01052558	SB678 Community Performance Incentive	356	0.00180762	417	-	-	417
01054012	Mental Health Services Act	3,841	0.01950301	4,495	-	-	4,495
01054045	Mosquito Abatement Assessment Area	336	0.00170607	393	-	-	393
01054840	Memorial Hall Trust	193	0.00097997	226	-	-	226
01055011	IHSS Public Authority	428	0.00217321	501	-	-	501
01055340	Child Support	907	0.00460537	1,062	-	-	1,062
01062136	Trial Court Security	689	0.00349846	806	-	-	806
01062150	Local Community Corrections	2,434	0.01235884	2,849	-	-	2,849
01200000	Road	11,530	0.05854456	13,495	-	-	13,495
01401140	Advertising County Resources	634	0.00321919	742	-	-	742
01602270	Fish & Game Commission	16	0.00008124	19	-	-	19
01906020	Office of Education	282	0.00143188	330	-	-	330
02000000	Solid Waste	11,154	0.05663539	13,054	-	-	13,054
02040205	Orland Airport	421	0.00213766	493	-	-	493
02040207	Willows Airport	666	0.00338167	779	-	-	779
02200000	Fleet Operations	1,624	0.00824600	1,901	-	-	1,901
02210000	Underground Storage Tanks	306	0.00155374	358	-	-	358
02220000	Vegetation & Environmental Mgmt	138	0.00070071	162	-	-	162

COUNTY OF GLENN
DATA PROCESSING

FY 2020-21 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02260000	Public Works Agency	1,209	0.00613880	1,415	-	-	1,415
02261000	PCDS Permit Center	289	0.00146742	338	-	-	338
02261120	Facilities Internal Service Fund	4,339	0.02203164	5,078	-	-	5,078
02280000	Data Processing ISF	1,427	0.00724571	1,670	-	-	1,670
02310000	Utilities ISF	1,470	0.00746405	1,720	-	-	1,720
04050000	Court	4,000	0.02031034	4,682	-	-	4,682
04100000	Law Library	10	0.00005078	12	-	-	12
04250000	Local Transportation Trust	1,901	0.00965249	2,225	-	-	2,225
04260000	Transportation Administration	1,283	0.00651454	1,502	-	-	1,502
04280000	Glenn County Transit	562	0.00285360	658	-	-	658
04281000	Fixed Route Transit	1,053	0.00534670	1,232	-	-	1,232
04601000	Local Agency Formation Commission	67	0.00034020	78	-	-	78
04796000	Glenn Groundwater Authority	1,343	0.00681920	1,572	-	-	1,572
04999100	Community Action	9,675	0.04912564	11,323	-	-	11,323
05010000	Artois Fire District	86	0.00043667	101	-	-	101
05022000	Hamilton Fire District	787	0.00399606	921	-	-	921
05022010	Bayliss Fire District	29	0.00014725	34	-	-	34
05050000	Willows Rural Fire District	320	0.00162483	375	-	-	375
05110000	Storm Drain Maintenance District #1	2	0.00001016	2	-	-	2
05130000	Storm Drain Maintenance District #3	100	0.00050776	117	-	-	117
05140000	North Willows County Service Area	65	0.00033004	76	-	-	76
05210000	Air Pollution District	2,341	0.01188663	2,740	-	-	2,740
05210241	Air Pollution Vehicle Registration	131	0.00066516	153	-	-	153
05250000	Olive Pest Management District	23	0.00011678	27	-	-	27
06010000	Elk Creek Cemetery District	14	0.00007109	16	-	-	16
06020000	German Cemetery District	2	0.00001016	2	-	-	2
06030000	Marvin-Chapel Cemetery District	18	0.00009140	21	-	-	21
06040000	Newville Cemetery District	5	0.00002539	6	-	-	6
06050000	Orland Cemetery District	449	0.00227984	526	-	-	526
06060000	Willows Cemetery District	394	0.00200057	461	-	-	461
06200000	Glenn-Codora Fire District	250	0.00126940	293	-	-	293
06210000	Elk Creek Fire District	49	0.00024880	57	-	-	57
06220000	Glenn-Colusa Fire District	28	0.00014217	33	-	-	33
06230000	Kanawha Fire District	124	0.00062962	145	-	-	145
06240000	Ord Fire District	27	0.00013709	32	-	-	32
06250000	Orland Fire District	354	0.00179747	414	-	-	414

COUNTY OF GLENN
DATA PROCESSING

FY 2020-21 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06300000	Levee District #1	24	0.00012186	28	-	-	28
06310000	Levee District #2	16	0.00008124	19	-	-	19
06320000	Levee District #3	64	0.00032497	75	-	-	75
06500000	Butte City Community Service District	123	0.00062454	144	-	-	144
06510000	BCCSD - Recreation District	8	0.00004062	9	-	-	9
06610000	Elk Creek Community Service District	180	0.00091397	211	-	-	211
06640000	ECCSD - Recreation District	1	0.00000508	1	-	-	1
06650000	ECCSD - Lighting District	1	0.00000508	1	-	-	1
06700000	Ord Bend Community Service District	31	0.00015741	36	-	-	36
06740000	Artois Community Service District	130	0.00066009	152	-	-	152
06825000	Hamilton City Community Service District	595	0.00302116	696	-	-	696
06830000	HCCSD - Lighting District	17	0.00008632	20	-	-	20
06850000	HCCSD - Library District	16	0.00008124	19	-	-	19
06865000	HCCSD - Edgewater Park	17	0.00008632	20	-	-	20
06870000	HCCSD - Palleisades District	7	0.00003554	8	-	-	8
06880000	N.E. Willows Community Service District	201	0.00102059	235	-	-	235
06920000	Mosquito Abatement District	297	0.00150804	348	-	-	348
06950000	Rice Pest Abatement District	15	0.00007616	18	-	-	18
06960000	HC Reclamation District #2140	775	0.00393513	907	-	-	907
99999999	Other	37,234	0.18905882	43,578	-	-	43,578
	Total			-			
		\$ 196,944	1.00000000	\$ 230,500	\$ -	\$ -	\$ 230,500

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN
DATA PROCESSING

FY 2020-21 Actual		Total	Property Tax Network	ONESolution Accounting System
01011013	County Administrative Officer	\$ 568	\$ -	\$ 568
01011040	Department of Finance	33,999	32,272	1,726
01011051	Annual Audit	99	-	99
01011080	County Counsel	803	-	803
01011090	Personnel	769	-	769
01011150	General Insurance	1,540	-	1,540
01011170	Employee Benefits	61	-	61
01011200	Data Processing	495	-	495
01011010	Board of Supervisors	802	-	802
01011020	Clerk of the Board	455	-	455
01011070	Assessor	175,400	174,075	1,325
01011100	Elections	522	-	522
01011180	Surveyor	51	-	51
01012040	Court Revenues	933	-	933
01012060	Grand Jury	42	-	42
01012100	Indigent Defense	929	-	929
01012170	Flood Control	22	-	22
01012180	Agriculture Commissioner	1,988	-	1,988
01012181	Water Resources	1,614	-	1,614
01012220	Recorder	562	-	562
01012230	Coroner	193	-	193
01012240	Public Guardian	586	-	586
01012285	Planning & Community Development	3,597	-	3,597
01012290	Animal Control	405	-	405
01014022	Hospital	33	-	33
01015180	Veterans' Services	171	-	171
01016040	Library	183	-	183
01016050	Cooperative Extension	446	-	446
01024010	Public Health	5,913	-	5,913
01024011	Emergency Preparedness	600	-	600

COUNTY OF GLENN
DATA PROCESSING

<u>FY 2020-21 Actual</u>	<u>Total</u>	<u>Property Tax Network</u>	<u>ONESolution Accounting System</u>
01024012 Mental Health	13,922	-	13,922
01024014 Alcohol & Drug Abuse	1,910	-	1,910
01024018 Victim Witness	246	-	246
01024020 Maternal & Child Health	102	-	102
01024025 Women, Infants & Children	829	-	829
01024170 California Children's Services	431	-	431
01024300 Health & Human Services Agency	4,938	-	4,938
01025010 Social Services Administration	29,669	-	29,669
01042090 District Attorney	1,512	-	1,512
01042110 Sheriff	9,740	-	9,740
01042111 Sheriff AB109	358	-	358
01042113 Sheriff's Dispatch	1,047	-	1,047
01042135 Sheriff's Civil Division	157	-	157
01042140 Jail	5,960	-	5,960
01042150 Probation	1,134	-	1,134
01042155 Juvenile Hall	647	-	647
01042158 Delinquency Prevention	145	-	145
01042160 Probation Specialized Unit	-	-	-
01042164 Partnership Grant	83	-	83
01042168 Juvenile Probation & CAMP	156	-	156
01042170 JJCPA Grant	145	-	145
01042350 DOJ Tobacco Grant	444	-	444
01042360 Boat Patrol	133	-	133
01051195 General Services	473	-	473
01052557 Youth Offender Supervision	222	-	222
01052558 SB678 Community Performance Incentive	417	-	417
01054012 Mental Health Services Act	4,495	-	4,495
01054045 Mosquito Abatement Assessment Area	393	-	393
01054840 Memorial Hall Trust	226	-	226
01055011 IHSS Public Authority	501	-	501

COUNTY OF GLENN
DATA PROCESSING

FY 2020-21 Actual		Total	Property Tax Network	ONESolution Accounting System
01055340	Child Support	1,062	-	1,062
01062136	Trial Court Security	806	-	806
01062150	Local Community Corrections	2,849	-	2,849
01200000	Road	13,495	-	13,495
01401140	Advertising County Resources	742	-	742
01602270	Fish & Game Commission	19	-	19
01906020	Office of Education	330	-	330
02000000	Solid Waste	13,054	-	13,054
02040205	Orland Airport	493	-	493
02040207	Willows Airport	779	-	779
02200000	Fleet Operations	1,901	-	1,901
02210000	Underground Storage Tanks	358	-	358
02220000	Vegetation & Environmental Mgmt	162	-	162
02260000	Public Works Agency	1,415	-	1,415
02261000	PCDS Permit Center	338	-	338
02261120	Facilities Internal Service Fund	5,078	-	5,078
02280000	Data Processing ISF	1,670	-	1,670
02310000	Utilities ISF	1,720	-	1,720
04050000	Court	4,682	-	4,682
04100000	Law Library	12	-	12
04250000	Local Transportation Trust	2,225	-	2,225
04260000	Transportation Administration	1,502	-	1,502
04280000	Glenn County Transit	658	-	658
04281000	Fixed Route Transit	1,232	-	1,232
04282500	Transportation Prop 1B	-	-	-
04601000	Local Agency Formation Commission	78	-	78
04796000	Glenn Groundwater Authority	1,572	-	1,572
04999100	Community Action	11,323	-	11,323
05010000	Artois Fire District	101	-	101
05022000	Hamilton Fire District	921	-	921

COUNTY OF GLENN
DATA PROCESSING

FY 2020-21 Actual	Total	Property Tax Network	ONESolution Accounting System
05022010 Bayliss Fire District	34	-	34
05050000 Willows Rural Fire District	375	-	375
05110000 Storm Drain Maintenance District #1	2	-	2
05130000 Storm Drain Maintenance District #3	117	-	117
05140000 North Willows County Service Area	76	-	76
05210000 Air Pollution District	2,740	-	2,740
05210241 Air Pollution Vehicle Registration	153	-	153
05250000 Olive Pest Management District	27	-	27
06010000 Elk Creek Cemetery District	16	-	16
06020000 German Cemetery District	2	-	2
06030000 Marvin-Chapel Cemetery District	21	-	21
06040000 Newville Cemetery District	6	-	6
06050000 Orland Cemetery District	526	-	526
06060000 Willows Cemetery District	461	-	461
06200000 Glenn-Codora Fire District	293	-	293
06210000 Elk Creek Fire District	57	-	57
06220000 Glenn-Colusa Fire District	33	-	33
06230000 Kanawha Fire District	145	-	145
06240000 Ord Fire District	32	-	32
06250000 Orland Fire District	414	-	414
06300000 Levee District #1	28	-	28
06310000 Levee District #2	19	-	19
06320000 Levee District #3	75	-	75
06500000 Butte City Community Service District	144	-	144
06510000 BCCSD - Recreation District	9	-	9
06610000 Elk Creek Community Service District	211	-	211
06640000 ECCSD - Recreation District	1	-	1
06650000 ECCSD - Lighting District	1	-	1
06700000 Ord Bend Community Service District	36	-	36
06740000 Artois Community Service District	152	-	152

COUNTY OF GLENN
DATA PROCESSING

<u>FY 2020-21 Actual</u>	<u>Total</u>	<u>Property Tax Network</u>	<u>ONESolution Accounting System</u>
06825000 Hamilton City Community Service District	696	-	696
06830000 HCCSD - Lighting District	20	-	20
06850000 HCCSD - Library District	19	-	19
06865000 HCCSD - Edgewater Park	20	-	20
06870000 HCCSD - Pallisades District	8	-	8
06880000 N.E. Willows Community Service District	235	-	235
06920000 Mosquito Abatement District	348	-	348
06950000 Rice Pest Abatement District	18	-	18
06960000 HC Reclamation District #2140	907	-	907
99999999 Other	43,578	-	43,578
Total	<u>\$ 436,847</u>	<u>\$ 206,347</u>	<u>\$ 230,500</u>

DRAFT AS OF 12/31/2021

County of Glenn Audit
Combining Statement of Net Position
Internal Service Funds
June 30, 2021

	<u>Fleet & Service Center</u>	<u>County Facilities</u>	<u>County Services</u>	<u>County Utilities</u>	<u>Total</u>
ASSETS					
Current Assets:					
Cash and Investments	\$ 1,108,152	\$ 196,333	\$ 62,507	\$ (9,691)	\$ 1,357,301
Due from Other Funds	2,883	47,560	68,133	95,468	214,044
Accounts Receivable	4,633	1,214	-	-	5,847
Prepaid Expenses	1,200	-	-	84	1,284
Inventory	8,951	-	-	-	8,951
Total Current Assets	<u>1,125,819</u>	<u>246,720</u>	<u>130,640</u>	<u>85,861</u>	<u>1,589,040</u>
Noncurrent Assets:					
Capital Assets:					
Depreciable, Net	2,064,764	18,402	143,930	-	2,227,096
Total Assets	<u>3,190,583</u>	<u>456,606</u>	<u>274,570</u>	<u>85,861</u>	<u>4,007,620</u>
LIABILITIES					
Current Liabilities:					
Due to Other Funds	1,173	8,604	-	19,944	29,721
Accounts Payable	10,202	217,242	100,839	65,953	394,236
Advance from Other Funds	-	-	30,875	-	30,875
Total Current Liabilities	<u>11,375</u>	<u>225,846</u>	<u>131,714</u>	<u>85,897</u>	<u>454,832</u>
NET POSITION					
Net Investment in Capital Assets	2,064,764	209,886	143,930	-	2,418,580
Unrestricted	1,114,444	20,874	(1,074)	(36)	1,134,208
Total Net Position	<u>\$ 3,179,208</u>	<u>\$ 230,760</u>	<u>\$ 142,856</u>	<u>\$ (36)</u>	<u>\$ 3,552,788</u>

DRAFT AS OF 12/31/2021

County of Glenn Audit
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Internal Service Funds
For the Year Ended June 30, 2021

	<u>Fleet & Service Center</u>	<u>County Facilities</u>	<u>County Services</u>	<u>County Utilities</u>	<u>Total</u>
OPERATING REVENUES					
Charges for Services	\$ 752,872	\$ 1,597,828	\$ 1,377,974	\$ 1,106,027	\$ 4,834,701
OPERATING EXPENSES					
Services and Supplies	568,819	1,806,743	1,317,570	883,488	4,576,620
Depreciation	277,637	6,810	48,854	-	333,301
Total Operating Expenses	<u>846,456</u>	<u>1,813,553</u>	<u>1,366,424</u>	<u>883,488</u>	<u>4,909,921</u>
Operating Income (Loss)	<u>(93,584)</u>	<u>(215,725)</u>	<u>11,550</u>	<u>222,539</u>	<u>(75,220)</u>
NON-OPERATING REVENUES					
Investment Income/(Loss)	(8,572)	(4,519)	(292)	(536)	(13,919)
Total Non-Operating Revenue	<u>(8,572)</u>	<u>(4,519)</u>	<u>(292)</u>	<u>(536)</u>	<u>(13,919)</u>
Income (Loss) Before Transfers	<u>(102,156)</u>	<u>(220,244)</u>	<u>11,258</u>	<u>222,003</u>	<u>(89,139)</u>
Transfers out	-	-	-	(222,478)	(222,478)
Change in Net Position	<u>(102,156)</u>	<u>(220,244)</u>	<u>11,258</u>	<u>(475)</u>	<u>(311,617)</u>
Total Net Position - Beginning	<u>3,281,364</u>	<u>451,004</u>	<u>131,598</u>	<u>439</u>	<u>3,864,405</u>
Total Net Position - Ending	<u>\$ 3,179,208</u>	<u>\$ 230,760</u>	<u>\$ 142,856</u>	<u>\$ (36)</u>	<u>\$ 3,552,788</u>

FY 2020-21 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 \$3,179,207 as of June 30, 2021. Approximately \$2,064,764 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

	<u>02190000</u>	<u>02190001</u>	<u>02190002</u>	<u>02195988</u>	<u>02200000</u>	
	Service Cntr. Equip. Reserve	Fleet Reserve GF Replacement	Fleet Reserve Non-GF Repl.	Fleet Reserve - Willows	Fleet Operations	Total Fleet & Service Center
General Ledger (Unaudited Balances)	PT-941/1	PT-941/1	PT-941/1	PT-941/1	PT-941/1	
00900 Reserve for Encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
00974 Unreserved Retained Earnings	822,785.42	-	-	-	(76,641.27)	746,144.15
00975 Net Investment in Capital Assets	1,998,113.00	-	-	-	66,651.00	2,064,764.00
00997 Estimated Revenues {Budget}	(343,000.00)	-	-	-	(424,285.00)	(767,285.00)
00998 Unanticipated Revenues { Budget}	-	-	-	-	-	-
00999 Appropriations {Budget}	614,000.00	-	-	-	588,490.00	1,202,490.00
Total Revenues {Actual}	15,713.88	36,759.41	255,125.25	42,469.77	432,174.33	782,242.64
Total Expenditures {Actual}	-	(7,500.00)	(243,767.00)	(35,949.00)	(572,333.94)	(859,549.94)
Financial Stmt. Adjmt. Not Posted to GL	PT-941/2				PT-941/2	
Investment Income - Unrealized Gain on Investments - FY 2020-21	10,402.00	-	-	-	-	10,402.00
Rounding Adj	(0.30)	(0.41)	(0.25)	0.33	0.88	0.25
Total Net Position Per GL - Audited Balances	<u>\$ 3,118,014.00</u>	<u>\$ 29,259.00</u>	<u>\$ 11,358.00</u>	<u>\$ 6,521.10</u>	<u>\$ 14,056.00</u>	<u>\$ 3,179,208.10</u>

CAFR

Net Investment in Capital Assets Unrestricted					PT-942	\$ 2,064,764.00
Total Net Position Per CAFR						<u>\$ 3,179,208.00</u>

Difference

0.10
Rounding Diff

COUNTY OF GLENN

General Ledger Summary
 Budget to Actuals
 For the Period Ending:
 06/30/21

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	\$23,000.00	\$15,712.18	\$7,287.82	68.31
TOTAL USE OF MONEY & PROPERTY	\$23,000.00	\$15,712.18	\$7,287.82	68.31
MISCELLANEOUS REVENUES				
74112 MISCELLANEOUS REVENUE	\$0.00	\$1.70	\$(1.70)	0.00
TOTAL MISCELLANEOUS REVENUES	\$0.00	\$1.70	\$(1.70)	0.00
GRAND TOTAL Revenue	\$23,000.00	\$15,713.88	\$7,286.12	68.32
NET RETURN/(COST)	\$23,000.00	\$15,713.88	\$7,286.12	68.32

COUNTY OF GLENN

General Ledger Summary
 Budget to Actuals
 For the Period Ending:
 06/30/21

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
=====				
02190001 FLEET RSRV-GEN FUND REPLACMNT				
Revenue				
CHARGES FOR CURRENT SERVICES				
68004 VEHICLE REPLACEMENT	\$30,000.00	\$36,759.41	\$(6,759.41)	122.53
TOTAL CHARGES FOR CURRENT SERVICES	\$30,000.00	\$36,759.41	\$(6,759.41)	122.53
OTHER FINANCING SOURCES				
78100 SALE OF FIXED ASSETS	\$5,800.00	\$0.00	\$5,800.00	0.00
TOTAL OTHER FINANCING SOURCES	\$5,800.00	\$0.00	\$5,800.00	0.00
GRAND TOTAL Revenue	\$35,800.00	\$36,759.41	\$(959.41)	102.68
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	\$50,000.00	13.04

COUNTY OF GLENN

General Ledger Summary
Budget to Actuals
For the Period Ending:
06/30/21

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
NET RETURN/(COST)	\$ (21,700.00)	\$29,259.41	\$ (50,959.41)	89.64

COUNTY OF GLENN

General Ledger Summary
 Budget to Actuals
 For the Period Ending:
 06/30/21

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
=====				
02190002 FLEET RSRV-NON GEN REPLACMNT				
Revenue				
CHARGES FOR CURRENT SERVICES				
68004 VEHICLE REPLACEMENT	\$234,000.00	\$254,584.13	\$ (20,584.13)	108.80
TOTAL CHARGES FOR CURRENT SERVICES	\$234,000.00	\$254,584.13	\$ (20,584.13)	108.80
MISCELLANEOUS REVENUES				
74118 REFUNDS & REBATES	\$0.00	\$541.12	\$ (541.12)	0.00
TOTAL MISCELLANEOUS REVENUES	\$0.00	\$541.12	\$ (541.12)	0.00
OTHER FINANCING SOURCES				
78100 SALE OF FIXED ASSETS	\$24,200.00	\$0.00	\$24,200.00	0.00
TOTAL OTHER FINANCING SOURCES	\$24,200.00	\$0.00	\$24,200.00	0.00
GRAND TOTAL Revenue	\$258,200.00	\$255,125.25	\$3,074.75	98.81
Expense				
OTHER CHARGES				
05510 DEPRECIATION	\$240,000.00	\$236,267.00	\$3,733.00	98.44
05700 ADMINISTRATIVE EXPENSE	7,500.00	7,500.00	0.00	100.00
TOTAL OTHER CHARGES	\$247,500.00	\$243,767.00	\$3,733.00	98.49
FIXED ASSETS				

COUNTY OF GLENN

General Ledger Summary
 Budget to Actuals
 For the Period Ending:
 06/30/21

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
07350 VEHICLES	\$233,000.00	\$0.00	\$233,000.00	0.00
TOTAL FIXED ASSETS	\$233,000.00	\$0.00	\$233,000.00	0.00
GRAND TOTAL Expense	\$480,500.00	\$243,767.00	\$236,733.00	50.73
NET RETURN/ (COST)	\$(222,300.00)	\$11,358.25	\$(233,658.25)	48.08

COUNTY OF GLENN

General Ledger Summary
 Budget to Actuals
 For the Period Ending:
 06/30/21

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	\$25,000.00	\$42,469.77	\$(17,469.77)	169.88
TOTAL CHARGES FOR CURRENT SERVICES	\$25,000.00	\$42,469.77	\$(17,469.77)	169.88
OTHER FINANCING SOURCES				
78100 SALE OF FIXED ASSETS	\$1,000.00	\$0.00	\$1,000.00	0.00
TOTAL OTHER FINANCING SOURCES	\$1,000.00	\$0.00	\$1,000.00	0.00
GRAND TOTAL Revenue	\$26,000.00	\$42,469.77	\$(16,469.77)	163.35
Expense				
OTHER CHARGES				
05510 DEPRECIATION	\$40,000.00	\$35,949.00	\$4,051.00	89.87
TOTAL OTHER CHARGES	\$40,000.00	\$35,949.00	\$4,051.00	89.87
FIXED ASSETS				
07350 VEHICLES	\$36,000.00	\$0.00	\$36,000.00	0.00
TOTAL FIXED ASSETS	\$36,000.00	\$0.00	\$36,000.00	0.00
GRAND TOTAL Expense	\$76,000.00	\$35,949.00	\$40,051.00	47.30

COUNTY OF GLENN

General Ledger Summary
Budget to Actuals
For the Period Ending:
06/30/21

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
NET RETURN/ (COST)	\$ (50,000.00)	\$6,520.77	\$ (56,520.77)	116.04

COUNTY OF GLENN

General Ledger Summary
 Budget to Actuals
 For the Period Ending:
 06/30/21

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	\$565.00	\$935.00	37.67
TOTAL USE OF MONEY & PROPERTY	\$1,500.00	\$565.00	\$935.00	37.67
INTERGOVERNMENTAL REVENUE				
54606 FEDERAL COVID-19 REVENUE	\$0.00	\$8,840.62	\$(8,840.62)	0.00
TOTAL INTERGOVERNMENTAL REVENUE	\$0.00	\$8,840.62	\$(8,840.62)	0.00
CHARGES FOR CURRENT SERVICES				
66550 OTHER CHARGES FOR SERVICES	\$350,000.00	\$355,170.00	\$(5,170.00)	101.48
66551 ADMINISTRATION FEES	15,000.00	15,000.00	0.00	100.00
68001 MAINTENANCE SERVICE	45,285.00	34,753.24	10,531.76	76.74
74126 SALARY REIMB	2,500.00	2,775.00	(275.00)	111.00
74138 FUEL DIRECT COSTS	10,000.00	2,517.60	7,482.40	25.18
TOTAL CHARGES FOR CURRENT SERVICES	\$422,785.00	\$410,215.84	\$12,569.16	97.03
MISCELLANEOUS REVENUES				
74118 REFUNDS & REBATES	\$0.00	\$3,844.40	\$(3,844.40)	0.00
74124 INSURANCE REIMB	0.00	8,708.47	(8,708.47)	0.00
TOTAL MISCELLANEOUS REVENUES	\$0.00	\$12,552.87	\$(12,552.87)	0.00
GRAND TOTAL Revenue	\$424,285.00	\$432,174.33	\$(7,889.33)	101.86

COUNTY OF GLENN

General Ledger Summary
 Budget to Actuals
 For the Period Ending:
 06/30/21

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
Expense				
SERVICES & SUPPLIES				
03140 HOUSEHOLD EXPENSE	\$3,000.00	\$2,430.45	\$569.55	81.02
03170 MAINT-EQUIPMENT	80,000.00	61,825.12	18,174.88	77.28
03180 MAINT-STRUCTURES & IMPROVEMENT	5,000.00	0.00	5,000.00	0.00
03190 MEDICAL & LAB SUPPLIES	150.00	0.00	150.00	0.00
03200 MEMBERSHIPS	100.00	0.00	100.00	0.00
03220 OFFICE EXPENSE	250.00	333.77	(83.77)	133.51
03230 PROFESSIONAL SERVICES	2,400.00	251.43	2,148.57	10.48
03240 PUBLICATIONS	0.00	26.21	(26.21)	0.00
03250 RENTS & LEASES-EQUIP	2,500.00	405.47	2,094.53	16.22
03270 SMALL TOOLS & INSTRUMENTS	5,000.00	2,024.31	2,975.69	40.49
03280 SPECIAL DEPT EXPENSE	1,500.00	600.00	900.00	40.00
03281 SPEC DEPT-TRAINING	1,000.00	195.00	805.00	19.50
03283 SHOP SUPPLIES	3,000.00	884.46	2,115.54	29.48
03286 IT EXPENSES	2,000.00	5,871.01	(3,871.01)	293.55
04291 FOOD & LODGING	500.00	0.00	500.00	0.00
04292 GAS & OIL	12,000.00	9,714.55	2,285.45	80.95
04295 OTHER TRAVEL	200.00	7.00	193.00	3.50
04296 VEHICLE RENTAL	5,000.00	4,957.90	42.10	99.16
04500 OPERATING EXPENSES	421,208.00	444,894.58	(23,686.58)	105.62
TOTAL SERVICES & SUPPLIES	\$544,808.00	\$534,421.26	\$10,386.74	98.09
OTHER CHARGES				
05510 DEPRECIATION	\$5,421.00	\$5,421.00	\$0.00	100.00
05715 DATA PROCESSING ISF ALLOCATION	8,427.00	5,421.84	3,005.16	64.34
05717 UTILITIES ISF ALLOC	10,010.00	7,213.84	2,796.16	72.07
05730 A-87 COST ALLOCATION	19,824.00	19,856.00	(32.00)	100.16
TOTAL OTHER CHARGES	\$43,682.00	\$37,912.68	\$5,769.32	86.79
GRAND TOTAL Expense	\$588,490.00	\$572,333.94	\$16,156.06	97.25

COUNTY OF GLENN

General Ledger Summary
Budget to Actuals
For the Period Ending:
06/30/21

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
NET RETURN/ (COST)	\$ (164,205.00)	\$ (140,159.61)	\$ (24,045.39)	4.61

FY 2020-21 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 the 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.

02261120

**County
Facilities**

PT-941/1

General Ledger (Unaudited Balances)

00900 Reserve for Encumbrances	\$ -
00974 Unreserved Retained Earnings	(1,746.36)
00975 Net Investment in Capital Assets	212,156.00
00997 Estimated Revenues {Budget}	(1,853,457.00)
00998 Unanticipated Revenues { Budget}	-
00999 Appropriations {Budget}	2,080,415.00
Total Revenues {Actual}	1,605,103.71
Total Expenditures {Actual}	(1,813,553.99)

Financial Stmt. Adjmt. Not Posted to GL

PT-941/2

Investment Income - Unrealized Gain on Investments - FY 2020-21	1,843.00
Rounding Adj	(0.36)
Total Net Position Per GL - Audited Balances	\$ 230,760.00

CAFR

PT-942

Net Investment in Capital Assets Unrestricted	\$ 209,886.00
	20,874.00
Total Net Position Per CAFR	\$ 230,760.00

Difference

-
Rounding Diff

COUNTY OF GLENN

General Ledger Summary
 Budget to Actuals
 For the Period Ending:
 06/30/21

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
02261120 COUNTY FACILITIES ISF				
Revenue				
USE OF MONEY & PROPERTY				
44300 INTEREST	\$0.00	\$7,275.91	\$ (7,275.91)	0.00
TOTAL USE OF MONEY & PROPERTY	\$0.00	\$7,275.91	\$ (7,275.91)	0.00
INTERGOVERNMENTAL REVENUE				
54606 FEDERAL COVID-19 REVENUE	\$107,242.00	\$112,622.98	\$ (5,380.98)	105.02
TOTAL INTERGOVERNMENTAL REVENUE	\$107,242.00	\$112,622.98	\$ (5,380.98)	105.02
CHARGES FOR CURRENT SERVICES				
66251 FACILITIES COST ALLOCATION	\$1,661,265.00	\$1,293,652.84	\$367,612.16	77.87
66550 OTHER CHARGES FOR SERVICES	0.00	191,551.98	(191,551.98)	0.00
74126 SALARY REIMB	84,950.00	0.00	84,950.00	0.00
TOTAL CHARGES FOR CURRENT SERVICES	\$1,746,215.00	\$1,485,204.82	\$261,010.18	85.05
GRAND TOTAL Revenue	\$1,853,457.00	\$1,605,103.71	\$248,353.29	86.60
Expense				
SERVICES & SUPPLIES				
03110 CLOTHING & PERSONAL SUPPLIES	\$10,500.00	\$10,167.17	\$332.83	96.83
03120 COMMUNICATIONS	3,000.00	3,373.81	(373.81)	112.46
03140 HOUSEHOLD EXPENSE	58,100.00	39,592.26	18,507.74	68.15
03170 MAINT-EQUIPMENT	14,350.00	10,464.25	3,885.75	72.92

COUNTY OF GLENN

General Ledger Summary
 Budget to Actuals
 For the Period Ending:
 06/30/21

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
03181 ELECTRICAL MAINTENANCE	624.00	0.00	624.00	0.00
03182 BUILDING MAINTENANCE	100,000.00	99,099.51	900.49	99.10
03190 MEDICAL & LAB SUPPLIES	1,150.00	3,162.69	(2,012.69)	275.02
03200 MEMBERSHIPS	150.00	0.00	150.00	0.00
03220 OFFICE EXPENSE	1,200.00	18,434.49	(17,234.49)	1,536.21
03230 PROFESSIONAL SERVICES	71,000.00	70,804.15	195.85	99.72
03236 PROFESSIONAL SERVICES-IT SVCS	5,000.00	716.60	4,283.40	14.33
03240 PUBLICATIONS	500.00	1,599.35	(1,099.35)	319.87
03250 RENTS & LEASES-EQUIP	2,500.00	2,649.58	(149.58)	105.98
03270 SMALL TOOLS & INSTRUMENTS	2,500.00	3,077.86	(577.86)	123.11
03280 SPECIAL DEPT EXPENSE	2,500.00	7,457.36	(4,957.36)	298.29
03281 SPEC DEPT-TRAINING	2,500.00	(189.63)	2,689.63	(7.58)
03286 IT EXPENSES	3,482.00	18,089.13	(14,607.13)	519.50
04292 GAS & OIL	18,750.00	15,800.43	2,949.57	84.27
04296 VEHICLE RENTAL	25,335.00	29,036.66	(3,701.66)	114.61
04500 OPERATING EXPENSES	1,350,048.00	1,302,736.96	47,311.04	96.50
TOTAL SERVICES & SUPPLIES	\$1,673,189.00	\$1,636,072.63	\$37,116.37	97.78
OTHER CHARGES				
05510 DEPRECIATION	\$7,250.00	\$6,810.00	\$440.00	93.93
05715 DATA PROCESSING ISF ALLOCATION	31,848.00	36,988.91	(5,140.91)	116.14
05717 UTILITIES ISF ALLOC	86,960.00	52,190.45	34,769.55	60.02
05730 A-87 COST ALLOCATION	81,418.00	81,492.00	(74.00)	100.09
TOTAL OTHER CHARGES	\$207,476.00	\$177,481.36	\$29,994.64	85.54
FIXED ASSETS				
07200 BUILDINGS & IMPROVEMENTS	\$199,750.00	\$0.00	\$199,750.00	0.00
TOTAL FIXED ASSETS	\$199,750.00	\$0.00	\$199,750.00	0.00
GRAND TOTAL Expense	\$2,080,415.00	\$1,813,553.99	\$266,861.01	87.17

COUNTY OF GLENN

General Ledger Summary
Budget to Actuals
For the Period Ending:
06/30/21

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
NET RETURN/ (COST)	\$ (226,958.00)	\$ (208,450.28)	\$ (18,507.72)	(0.57)

COUNTY OF GLENN

General Ledger Summary
 Balance Sheet Accounts
 For the Period Ending:
 06/30/21

Page 10

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
=====	
02261120 COUNTY FACILITIES ISF	
CURRENT ASSETS	
00100 CASH IN TREASURY	\$194,490.33
00230 ACCOUNTS RECEIVABLE	(15,619.19)
00299 INTEREST RECEIVABLE	1,214.41
00354 DUE FROM CAA FUND-1100	47,126.58
00409 DUE FROM SR PUBLIC WAYS-1160	398.20
00414 DUE FROM UTILITIES ISF-2140	35.16
00511 DUE FROM OTHER GOVT	1,613.17
	<hr/>
TOTAL CURRENT ASSETS	\$229,258.66
	<hr/>
FIXED ASSETS	
00610 BUILDINGS & IMPROVEMENTS	\$7,536.00
00611 ACCUM DEPREC-BLDG & IMPROVE	(2,010.00)
00630 EQUIPMENT	31,538.00
00631 ACCUM DEPREC-EQUIPMENT	(18,662.00)
00645 CONSTRUCTION IN PROGRESS	191,484.00
	<hr/>
TOTAL FIXED ASSETS	\$209,886.00
	<hr/>
CURRENT LIABILITIES	
00670 CHECKS PAYABLE	\$201,623.30
00678 DUE TO SR GENERAL GOVT-1150	4,050.00
00685 DUE TO UTILITIES-2140	2,272.10
00689 DUE TO GENERAL FUND-1000	199.20
00695 DUE TO SOLID WASTE-2010	88.00
00700 DUE TO COUNTY SERVS ISF-2130	1,994.70
	<hr/>
TOTAL CURRENT LIABILITIES	\$210,227.30
	<hr/>
FUND EQUITY	
00974 UNRESERVED RETAINED EARNINGS	\$(1,746.36)
00975 NET INV IN CAPITAL ASSETS	212,156.00
	<hr/>
TOTAL FUND EQUITY	\$210,409.64
	<hr/>

BUDGETARY ACCOUNTS

00997 ESTIMATED REVENUES
00999 APPROPRIATIONS

\$ (1,853,457.00)
2,080,415.00

COUNTY OF GLENN

General Ledger Summary
Balance Sheet Accounts
For the Period Ending:
06/30/21

Page 11

ORGANIZATION KEY	ACCOUNT
OBJECT CODE	BALANCE
=====	
TOTAL BUDGETARY ACCOUNTS	<u>\$226,958.00</u>

FY 2020-21 Actual

The County Services - Data Processing Internal Service Fund is used to account for countywide computer system 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, net position balances at fiscal year end are minimal.

02280000

Data Processing

General Ledger (Unaudited Balances)

PT-941/1

00900 Reserve for Encumbrances	\$ -
00974 Unreserved Retained Earnings	(58,964.00)
00975 Net Investment in Capital Assets	143,930.00
00997 Estimated Revenues {Budget}	(1,306,618.00)
00998 Unanticipated Revenues { Budget}	(74,538.00)
00999 Appropriations {Budget}	1,426,907.00
Total Revenues {Actual}	1,377,975.89
Total Expenditures {Actual}	(1,366,424.74)

Financial Stmt. Adjmt. Not Posted to GL

PT-941/2

Investment Income - Unrealized Gain on Investments - FY 2020-21	587.00
Rounding Adj	0.85
Total Net Position Per GL - Audited Balances	\$ 142,856.00

CAFR

PT-942

Net Investment in Capital Assets	\$ 143,930.00
Unrestricted	(1,074.00)
Total Net Position Per CAFR	\$ 142,856.00

Difference

-
Rounding Diff

COUNTY OF GLENN

General Ledger Summary
 Budget to Actuals
 For the Period Ending:
 06/30/21

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
=====				
02280000 DATA PROCESSING ISF				
Revenue				
INTERGOVERNMENTAL REVENUE				
54606 FEDERAL COVID-19 REVENUE	\$74,538.00	\$74,537.23	\$0.77	100.00
TOTAL INTERGOVERNMENTAL REVENUE	\$74,538.00	\$74,537.23	\$0.77	100.00
CHARGES FOR CURRENT SERVICES				
66252 DATA PROCESSING ISF ALLOCATION	\$1,306,618.00	\$1,303,438.66	\$3,179.34	99.76
TOTAL CHARGES FOR CURRENT SERVICES	\$1,306,618.00	\$1,303,438.66	\$3,179.34	99.76
GRAND TOTAL Revenue	\$1,381,156.00	\$1,377,975.89	\$3,180.11	99.77
Expense				
SERVICES & SUPPLIES				
03120 COMMUNICATIONS	\$129,000.00	\$109,201.19	\$19,798.81	84.65
03210 MISCELLANEOUS EXPENSE	5,000.00	0.32	4,999.68	0.01
03230 PROFESSIONAL SERVICES	412,107.00	370,500.00	41,607.00	89.90
03236 PROFESSIONAL SERVICES-IT SVCS	40,800.00	108,878.23	(68,078.23)	266.86
03286 IT EXPENSES	576,689.00	574,431.00	2,258.00	99.61
04500 OPERATING EXPENSES	122,834.00	122,834.00	0.00	100.00
TOTAL SERVICES & SUPPLIES	\$1,286,430.00	\$1,285,844.74	\$585.26	99.95
OTHER CHARGES				
05510 DEPRECIATION	\$48,951.00	\$48,854.00	\$97.00	99.80

COUNTY OF GLENN

General Ledger Summary
 Budget to Actuals
 For the Period Ending:
 06/30/21

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
05730 A-87 COST ALLOCATION	31,726.00	31,726.00	0.00	100.00
TOTAL OTHER CHARGES	\$80,677.00	\$80,580.00	\$97.00	99.88
FIXED ASSETS				
07320 COMPUTER EQUIPMENT	\$59,800.00	\$0.00	\$59,800.00	0.00
TOTAL FIXED ASSETS	\$59,800.00	\$0.00	\$59,800.00	0.00
GRAND TOTAL Expense	\$1,426,907.00	\$1,366,424.74	\$60,482.26	95.76
NET RETURN/(COST)	\$(45,751.00)	\$11,551.15	\$(57,302.15)	4.01

COUNTY OF GLENN

General Ledger Summary
 Balance Sheet Accounts
 For the Period Ending:
 06/30/21

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
=====	
02280000 DATA PROCESSING ISF	
CURRENT ASSETS	
00100 CASH IN TREASURY	\$61,919.88
00351 DUE FROM GENERAL FUND-1000	51,987.49
00352 DUE FROM ROAD FUND-1105	4,380.74
00354 DUE FROM CAA FUND-1100	3,951.17
00358 DUE FROM SOLID WASTE-2010	915.12
00361 DUE FROM FLEET ISF-2110	528.26
00362 DUE FROM FACILITIES ISF-2120	1,994.70
00369 DUE FROM CLR2011-1115	1,889.38
00407 DUE FROM SR GENERAL GOVT-1150	501.01
00409 DUE FROM SR PUBLIC WAYS-1160	1,062.97
00411 DUE FROM SR PUB ASSISTANC-1170	1.27
00413 DUE FROM SD GOV BOS-1185	919.95
	<hr/>
TOTAL CURRENT ASSETS	\$130,051.94
	<hr/>
FIXED ASSETS	
00630 EQUIPMENT	\$290,821.00
00631 ACCUM DEPREC-EQUIPMENT	(146,891.00)
	<hr/>
TOTAL FIXED ASSETS	\$143,930.00
	<hr/>
CURRENT LIABILITIES	
00670 CHECKS PAYABLE	\$100,838.79
	<hr/>
TOTAL CURRENT LIABILITIES	\$100,838.79
	<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	\$(58,964.00)
00975 NET INV IN CAPITAL ASSETS	143,930.00

TOTAL FUND EQUITY

\$84,966.00

BUDGETARY ACCOUNTS

COUNTY OF GLENN

General Ledger Summary
Balance Sheet Accounts
For the Period Ending:
06/30/21

Page 14

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
=====	=====
00997 ESTIMATED REVENUES	\$(1,306,618.00)
00998 UNANTICIPATED REVENUES	(74,538.00)
00999 APPROPRIATIONS	1,426,907.00
	<hr/>
TOTAL BUDGETARY ACCOUNTS	\$45,751.00
	<hr/>

FY 2020-21 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, net position balances at fiscal year-end are minimal.

Transfer Out: The transfer out of the Utilities Internal Service Fund in the amount of \$222,478 is to cover the annual debt service payment of the energy conservation improvement 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.

02310000

Utilities

PT-941/1

General Ledger (Unaudited Balances)

00900 Reserve for Encumbrances	\$ -
00974 Unreserved Retained Earnings	-
00975 Net Investment in Capital Assets	-
00997 Estimated Revenues {Budget}	(1,247,511.00)
00998 Unanticipated Revenues { Budget}	-
00999 Appropriations {Budget}	1,247,511.00
Total Revenues {Actual}	1,114,882.84
Total Expenditures {Actual}	(1,114,823.78)

Financial Stmt. Adjmt. Not Posted to GL

PT-941/2

Investment Income - Unrealized Gain on Investments - FY 2020-21	(91.00)
Rounding Adj	(4.06)
Total Net Position Per GL - Audited Balances	\$ (36.00)

CAFR

PT-942

Net Investment in Capital Assets Unrestricted	\$ - (36.00)
Total Net Position Per CAFR	\$ (36.00)

Difference

-
Rounding Adj

COUNTY OF GLENN

General Ledger Summary
 Budget to Actuals
 For the Period Ending:
 06/30/21

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	\$1,238,651.00	\$1,106,025.84	\$132,625.16	89.29
TOTAL CHARGES FOR CURRENT SERVICES	\$1,238,651.00	\$1,106,025.84	\$132,625.16	89.29
MISCELLANEOUS REVENUES				
74121 A-87 COST ALLOC REBATE	\$8,860.00	\$8,857.00	\$3.00	99.97
TOTAL MISCELLANEOUS REVENUES	\$8,860.00	\$8,857.00	\$3.00	99.97
GRAND TOTAL Revenue	\$1,247,511.00	\$1,114,882.84	\$132,628.16	89.37
Expense				
SERVICES & SUPPLIES				
03120 COMMUNICATIONS	\$140,000.00	\$115,827.20	\$24,172.80	82.73
03170 MAINT-EQUIPMENT	0.00	2,932.42	(2,932.42)	0.00
03180 MAINT-STRUCTURES & IMPROVEMENT	10,000.00	12,544.25	(2,544.25)	125.44
03230 PROFESSIONAL SERVICES	0.00	716.20	(716.20)	0.00
03250 RENTS & LEASES-EQUIP	50,000.00	47,957.97	2,042.03	95.92
03286 IT EXPENSES	0.00	229.00	(229.00)	0.00
04300 UTILITIES	750,000.00	656,623.50	93,376.50	87.55
04500 OPERATING EXPENSES	75,033.00	55,515.31	19,517.69	73.99
TOTAL SERVICES & SUPPLIES	\$1,025,033.00	\$892,345.85	\$132,687.15	87.06
OTHER CHARGES				

COUNTY OF GLENN

General Ledger Summary
 Budget to Actuals
 For the Period Ending:
 06/30/21

ORGANIZATION KEY OBJECT CODE	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	REMAINING BUDGET	% OF BUDGET USED
05811 INTER EXP-DEBT SERVICE	\$222,478.00	\$222,477.93	\$0.07	100.00
TOTAL OTHER CHARGES	\$222,478.00	\$222,477.93	\$0.07	100.00
GRAND TOTAL Expense	\$1,247,511.00	\$1,114,823.78	\$132,687.22	89.36
NET RETURN/(COST)	\$0.00	\$59.06	\$(59.06)	0.01

COUNTY OF GLENN

General Ledger Summary
 Balance Sheet Accounts
 For the Period Ending:
 06/30/21

ORGANIZATION KEY OBJECT CODE	ACCOUNT BALANCE
=====	=====
02310000 UTILITIES ISF	
CURRENT ASSETS	
00100 CASH IN TREASURY	\$(9,599.66)
00351 DUE FROM GENERAL FUND-1000	79,560.09
00352 DUE FROM ROAD FUND-1105	4,004.63
00354 DUE FROM CAA FUND-1100	3,955.92
00358 DUE FROM SOLID WASTE-2010	1,542.89
00360 DUE FROM AIRPORT-2030	1,401.16
00361 DUE FROM FLEET ISF-2110	394.41
00362 DUE FROM FACILITIES ISF-2120	2,272.10
00367 DUE FROM ITF FUNDS-3100	0.27
00369 DUE FROM CLR2011-1115	4.01
00407 DUE FROM SR GENERAL GOVT-1150	412.53
00409 DUE FROM SR PUBLIC WAYS-1160	578.51
00411 DUE FROM SR PUB ASSISTANC-1170	561.69
00413 DUE FROM SD GOV BOS-1185	778.97
00580 PREPAID EXPENSE	84.00
	<hr/>
TOTAL CURRENT ASSETS	\$85,951.52
	<hr/>
CURRENT LIABILITIES	
00670 CHECKS PAYABLE	\$65,953.32
00678 DUE TO SR GENERAL GOVT-1150	1.48
00680 DUE TO SR PUBLIC WAYS-1160	9.98
00682 DUE TO SR PUB ASSISTANCE-1170	16.45
00684 DUE TO SD GOV BOS-1185	23.06
00689 DUE TO GENERAL FUND-1000	19,309.53
00690 DUE TO ROAD FUND-1105	75.46
00691 DUE TO CAA FUND-1100	452.97
00697 DUE TO AIRPORT-2030	3.75
00698 DUE TO FLEET ISF-2110	6.32
00699 DUE TO FACILITIES ISF-2120	35.16
00706 DUE TO ITF FUNDS-3100	4.75
00708 DUE TO CLR2011-1115	0.23
	<hr/>
TOTAL CURRENT LIABILITIES	\$85,892.46
	<hr/>
BUDGETARY ACCOUNTS	
00997 ESTIMATED REVENUES	\$(1,247,511.00)
00999 APPROPRIATIONS	1,247,511.00
	<hr/>

TOTAL BUDGETARY ACCOUNTS

\$0.00

A-87 COST ALLOCATION DETAIL & COMPARISON

01011005 - BOARD RESOURCES

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	A-87 Plan	2018-19	2018-19	Difference	A-87 Plan	2019-20	2019-20	Difference	Year		A-87 Plan	2020-21	2020-21	Difference
	Schedule A	Estimate	Actual		Schedule A	Estimate	Actual		Variance	Schedule A	Estimate	Actual		Variance
Service Departments:														
Building Use	-	-	-	-	7,906	-	-	-	7,906	\$ 7,906	\$ -	\$ 7,906	\$ 7,906	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Audit	4	-	-	-	371	-	-	-	367	176	4	176	172	(195)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	3,686	-	-	-	3,686	3,877	-	3,877	3,877	191
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>4</u>	-	-	-	<u>11,963</u>	-	-	-	<u>11,959</u>	<u>\$ 11,959</u>	<u>\$ 4</u>	<u>\$ 11,959</u>	<u>\$ 11,955</u>	<u>\$ (4)</u>
Roll Forward	-				-				-	\$ 11,955				\$ 11,955
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	1	Rounding Adj			1
	-	CAO estimate			(3,686)	Insurance Adj			(3,686)	(3,880)	Insurance Adj			(194)
	-				-				-	-				-
Total A-87 Charge/(Rebate)	<u>4</u>				<u>8,277</u>				<u>8,273</u>	<u>\$ 20,035</u>				<u>\$ 11,758</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01011010 - BOARD OF SUPERVISORS

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior		2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:															
Building Use	4,464	4,850	4,464	(386)	11,865	4,855	11,865	7,010	7,401	\$ 11,865	\$ 4,464	\$ 11,865	\$ 7,401	\$ -	
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAO	30	50	30	(20)	12,121	30	12,121	12,091	12,091	5,512	30	5,512	5,482	(6,609)	
Dept of Finance	3,662	3,407	3,662	255	7,879	3,030	7,879	4,849	4,217	6,724	3,662	6,724	3,062	(1,155)	
Annual Audit	176	221	176	(45)	334	213	334	121	158	242	176	242	66	(92)	
County Counsel	37,131	34,357	37,131	2,774	31,411	27,171	31,411	4,240	(5,720)	46,637	37,131	46,637	9,506	15,226	
Personnel	2,672	3,683	2,672	(1,011)	4,862	4,297	4,862	565	2,190	2,799	2,672	2,799	127	(2,063)	
General Insurance	8,184	5,545	8,184	2,639	11,627	7,446	11,627	4,181	3,443	5,808	8,184	5,808	(2,376)	(5,819)	
Employee Benefits	247	227	247	20	235	311	235	(76)	(12)	244	247	244	(3)	9	
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DP-ONESolution	777	793	777	(16)	928	804	928	124	151	816	777	816	39	(112)	
Adjustments	-	-	-	-	-	968	-	(968)	-	-	-	1,048	-	(1,048)	-
Subtotal	57,343	53,133	57,343	4,210	81,262	49,125	81,262	32,137	23,919	80,647	58,391	80,647	22,256	(615)	
Roll Forward	4,210				32,137				27,927	\$ 22,256				\$ (9,881)	
Adjustments:	-	Rounding Adj			1	Rounding Adj			1	(2)	Rounding Adj			(3)	
	1,048	CAO estimate			(11,627)	Insurance Adj			(12,675)	(5,812)	Insurance Adj			5,815	
	-				-				-	-				-	
Total A-87 Charge/(Rebate)	<u>62,601</u>				<u>101,773</u>				<u>39,172</u>	<u>\$ 97,089</u>				<u>\$ (4,684)</u>	

A-87 COST ALLOCATION DETAIL & COMPARISON

01011020 - CLERK OF THE BOARD

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior		2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:															
Building Use	873	-	873	873	1,538	-	1,538	1,538	665	\$ 1,538	\$ 873	\$ 1,538	\$ 665	\$ -	
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAO	26	20	26	6	1,799	17	1,799	1,782	1,773	259	26	259	233	(1,540)	
Dept of Finance	1,972	1,389	1,972	583	2,443	1,913	2,443	530	471	2,190	1,972	2,190	218	(253)	
Annual Audit	158	85	158	73	110	122	110	(12)	(48)	137	158	137	(21)	27	
County Counsel	3,711	142	3,711	3,569	3,024	182	3,024	2,842	(687)	2,771	3,711	2,771	(940)	(253)	
Personnel	1,743	1,105	1,743	638	2,917	2,578	2,917	339	1,174	755	1,743	755	(988)	(2,162)	
General Insurance	1,135	332	1,135	803	845	509	845	336	(290)	15,485	1,135	15,485	14,350	14,640	
Employee Benefits	99	68	99	31	141	186	141	(45)	42	98	99	98	(1)	(43)	
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DP-ONESolution	696	318	696	378	304	465	304	(161)	(392)	463	696	463	(233)	159	
Adjustments	-	-	-	-	-	560	-	(560)	-	-	-	939	-	(939)	
Subtotal	<u>10,413</u>	<u>3,459</u>	<u>10,413</u>	<u>6,954</u>	<u>13,121</u>	<u>6,532</u>	<u>13,121</u>	<u>6,589</u>	<u>2,708</u>	<u>\$ 23,696</u>	<u>\$ 11,352</u>	<u>\$ 23,696</u>	<u>\$ 12,344</u>	<u>\$ 10,575</u>	
Roll Forward	6,954				6,589				(365)	\$ 12,344				\$ 5,755	
Adjustments:	1	Rounding Adj			-	Rounding Adj			(1)	-	Rounding Adj			-	
	939	CAO estimate			(845)	Insurance Adj			(1,784)	(15,495)	Insurance Adj			(14,650)	
Total A-87 Charge/(Rebate)	<u>18,307</u>				<u>18,865</u>				<u>558</u>	<u>\$ 20,545</u>				<u>\$ 1,680</u>	

A-87 COST ALLOCATION DETAIL & COMPARISON

01011070 - ASSESSOR

	2020-21				2021-22				Prior Year	2022-23				
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail				A-87 Plan Schedule A	Roll Forward Detail			Prior Year
	2018-19 Estimate	2018-19 Actual	2018-19 Difference	2019-20 Estimate	2019-20 Actual	2019-20 Difference	2019-20 Variance	2020-21 Estimate	2020-21 Actual	2020-21 Difference	2020-21 Variance	Prior Year		
Service Departments:														
Building Use	3,522	3,322	3,522	200	3,823	3,322	3,823	501	301	\$ 3,823	\$ 3,522	\$ 3,823	\$ 301	\$ -
Equipment Use	968	323	968	645	968	968	968	-	-	969	968	969	1	1
CAO	66	104	66	(38)	3,981	54	3,981	3,927	3,915	1,697	66	1,697	1,631	(2,284)
Dept of Finance	4,752	4,431	4,752	321	5,516	4,822	5,516	694	764	5,315	4,752	5,315	563	(201)
Annual Audit	394	441	394	(47)	595	385	595	210	201	400	394	400	6	(195)
County Counsel	464	303	464	161	797	1,823	797	(1,026)	333	6,798	464	6,798	6,334	6,001
Personnel	4,820	4,406	4,820	414	6,806	6,875	6,806	(69)	1,986	4,407	4,820	4,407	(413)	(2,399)
General Insurance	3,356	2,506	3,356	850	3,848	2,660	3,848	1,188	492	4,927	3,356	4,927	1,571	1,079
Employee Benefits	296	364	296	(68)	280	497	280	(217)	(16)	342	296	342	46	62
DP-Property Tax	173,636	194,586	173,636	(20,950)	184,052	174,454	184,052	9,598	10,416	175,042	173,636	175,042	1,406	(9,010)
DP-ONESolution	1,733	1,645	1,733	88	1,651	1,469	1,651	182	(82)	1,348	1,733	1,348	(385)	(303)
Adjustments	-	-	-	-	-	1,769	-	(1,769)	-	-	2,338	-	(2,338)	-
Subtotal	194,007	212,431	194,007	(18,424)	212,317	199,098	212,317	13,219	18,310	\$ 205,068	\$ 196,345	\$ 205,068	\$ 8,723	\$ (7,249)
Roll Forward	(18,424)				13,219				31,643	\$ 8,723				\$ (4,496)
Adjustments:	-	Rounding Adj			2	Rounding Adj			2	-	Rounding Adj			(2)
	2,338	CAO estimate			(3,848)	Insurance Adj			(6,186)	(4,930)	Insurance Adj			(1,082)
	-				-				-	-				-
Total A-87 Charge/(Rebate)	177,921				221,690				43,769	\$ 208,861				\$(12,829)

A-87 COST ALLOCATION DETAIL & COMPARISON

01011100 - ELECTIONS

	2020-21				2021-22				Prior Year	2022-23				
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail				A-87 Plan Schedule A	Roll Forward Detail			Prior Year
	2018-19 Estimate	2018-19 Actual	2018-19 Difference	2019-20 Estimate	2019-20 Actual	2019-20 Difference	Variance	2020-21 Estimate	2020-21 Actual	2020-21 Difference	Variance			
Service Departments:														
Building Use	1,847	1,743	1,847	104	1,487	1,743	1,487	(256)	(360)	\$ 1,487	\$ 1,847	\$ 1,487	\$ (360)	\$ -
Equipment Use	5,389	1,796	5,389	3,593	5,389	5,389	5,389	-	-	6,328	5,389	6,328	939	939
CAO	16	26	16	(10)	894	16	894	878	878	1,376	16	1,376	1,360	482
Dept of Finance	1,878	1,568	1,878	310	1,696	1,303	1,696	393	(182)	1,665	1,878	1,665	(213)	(31)
Annual Audit	97	112	97	(15)	172	112	172	60	75	158	97	158	61	(14)
County Counsel	7,933	2,736	7,933	5,197	8,248	11,654	8,248	(3,406)	315	28,521	7,933	28,521	20,588	20,273
Personnel	871	737	871	134	972	859	972	113	101	630	871	630	(241)	(342)
General Insurance	1,784	1,006	1,784	778	1,704	1,225	1,704	479	(80)	2,352	1,784	2,352	568	648
Employee Benefits	49	45	49	4	47	62	47	(15)	(2)	49	49	49	-	2
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	425	414	425	11	477	428	477	49	52	531	425	531	106	54
Adjustments	-	-	-	-	-	515	-	(515)	-	-	574	-	(574)	-
Subtotal	20,289	10,183	20,289	10,106	21,086	23,306	21,086	(2,220)	797	\$ 43,097	\$ 20,863	\$ 43,097	\$ 22,234	\$ 22,011
Roll Forward	10,106				(2,220)				(12,326)	\$ 22,234				\$ 24,454
Adjustments:	3	Rounding Adj			(1)	Rounding Adj			(4)	(4)	Rounding Adj			(3)
	574	CAO estimate			(1,704)	Insurance Adj			(2,278)	(2,354)	Insurance Adj			(650)
	-				-				-	-				-
Total A-87 Charge/(Rebate)	<u>30,972</u>				<u>17,161</u>				<u>(13,811)</u>	<u>\$ 62,973</u>				<u>\$ 45,812</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01011121 - IN-HOUSE PROJECTS

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	6,807	5,970	6,807	837	5,989	6,807	5,989	(818)	(818)	4,299	6,807	4,299	(2,508)	(1,690)
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	-	-	-	-	-	-	-	-	-	478	-	478	478	478
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	82	-	82	82	82	279	-	279	279	197
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<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>	<u>\$ 5,056</u>	<u>\$ 6,807</u>	<u>\$ 5,056</u>	<u>\$ (1,751)</u>	<u>\$ (1,015)</u>
Roll Forward	837				(736)				(1,573)	\$ (1,751)				\$ (1,015)
Adjustments:	-	Rounding Adj			1	Rounding Adj			1	1	Rounding Adj			-
	-				-				-	-				-
Total A-87 Charge/(Rebate)	<u><u>7,644</u></u>				<u><u>5,336</u></u>				<u><u>(2,308)</u></u>	<u><u>\$ 3,306</u></u>				<u><u>\$ (2,030)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01011180 - SURVEYOR

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	5	2	(3)	17	3	17	14	15	29	2	29	27	12
Dept of Finance	42	63	42	(21)	33	58	33	(25)	(9)	45	42	45	3	12
Annual Audit	14	21	14	(7)	22	19	22	3	8	16	14	16	2	(6)
County Counsel	-	-	-	-	27	-	27	27	27	-	-	-	-	(27)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	65	81	65	(16)	64	80	64	(16)	(1)	103	65	103	38	39
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	63	78	63	(15)	60	73	60	(13)	(3)	52	63	52	(11)	(8)
Adjustments	-	-	-	-	-	88	-	(88)	-	-	85	-	(85)	-
Subtotal	186	248	186	(62)	223	321	223	(98)	37	\$ 245	\$ 271	\$ 245	\$ (26)	\$ 22
Roll Forward	(62)				(98)				(36)	\$ (26)				\$ 72
Adjustments:	3	Rounding Adj			-	Rounding Adj			(3)	(1)	Rounding Adj			(1)
	85	CAO estimate			(64)	Insurance Adj			(149)	(103)	Insurance Adj			(39)
									-					-
Total A-87 Charge/(Rebate)	212				61				(151)	\$ 115				\$ 54

A-87 COST ALLOCATION DETAIL & COMPARISON

01012040 - COURT REVENUES

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	46	93	46	(47)	330	50	330	280	284	531	46	531	485	201
Dept of Finance	389	390	389	(1)	320	376	320	(56)	(69)	276	389	276	(113)	(44)
Annual Audit	274	395	274	(121)	432	354	432	78	158	282	274	282	8	(150)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,249	1,538	1,249	(289)	1,287	1,483	1,287	(196)	38	1,858	1,249	1,858	609	571
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,205	1,472	1,205	(267)	1,199	1,353	1,199	(154)	(6)	949	1,205	949	(256)	(250)
Adjustments	-	-	-	-	-	1,630	-	(1,630)	-	-	1,625	-	(1,625)	-
Subtotal	<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>	<u>\$ 3,896</u>	<u>\$ 4,788</u>	<u>\$ 3,896</u>	<u>\$ (892)</u>	<u>\$ 328</u>
Roll Forward	(725)				(1,678)				(953)	\$ (892)				\$ 786
Adjustments:	(1)	Rounding Adj			1	Rounding Adj			2	(2)	Rounding Adj			(3)
	1,625	CAO estimate			(1,287)	Insurance Adj			(2,912)	(1,859)	Insurance Adj			(572)
Total A-87 Charge/(Rebate)	<u>4,062</u>				<u>604</u>				<u>(3,458)</u>	<u>\$ 1,143</u>				<u>\$ 539</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012060 - GRAND JURY

	2020-21				2021-22				Prior Year	2022-23				
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail				A-87 Plan Schedule A	Roll Forward Detail			Prior Year
	2018-19 Estimate	2018-19 Actual	Difference		2019-20 Estimate	2019-20 Actual	Difference	Variance	2020-21 Estimate	2020-21 Actual	Difference	Variance		
Service Departments:														
Building Use	804	3,368	804	(2,564)	776	3,368	776	(2,592)	(28)	\$ 776	\$ 804	\$ 776	\$ (28)	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	2	2	-	492	2	492	490	490	159	2	159	157	(333)
Dept of Finance	1,765	291	1,765	1,474	649	1,232	649	(583)	(1,116)	265	1,765	265	(1,500)	(384)
Annual Audit	10	7	10	3	20	11	20	9	10	13	10	13	3	(7)
County Counsel	166	-	166	166	357	919	357	(562)	191	2,258	166	2,258	2,092	1,901
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	771	1,680	771	(909)	919	2,251	919	(1,332)	148	1,032	771	1,032	261	113
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	46	25	46	21	55	43	55	12	9	43	46	43	(3)	(12)
Adjustments	-	-	-	-	-	52	-	(52)	-	-	62	-	(62)	-
Subtotal	<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>	<u>\$ 4,546</u>	<u>\$ 3,626</u>	<u>\$ 4,546</u>	<u>\$ 920</u>	<u>\$ 1,278</u>
Roll Forward	(1,809)				(4,610)				(2,801)	\$ 920				\$ 5,530
Adjustments:	(1)	Rounding Adj			(1)	Rounding Adj			-	(1)	Rounding Adj			-
	62	CAO estimate			(919)	Insurance Adj			(981)	(1,032)	Insurance Adj			(113)
Total A-87 Charge/(Rebate)	<u>1,816</u>				<u>(2,262)</u>				<u>(4,078)</u>	<u>\$ 4,433</u>				<u>\$ 6,695</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012100 - INDIGENT DEFENSE

	2020-21				2021-22				Prior Year	2022-23				
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail				A-87 Plan Schedule A	Roll Forward Detail			Prior Year
	2018-19 Estimate	2018-19 Actual	2018-19 Difference	2019-20 Estimate	2019-20 Actual	2019-20 Difference	2019-20 Variance	2020-21 Estimate	2020-21 Actual	2020-21 Difference	2020-21 Variance	2020-21	2020-21	2020-21
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	42	45	42	(3)	462	29	462	433	420	529	42	529	487	67
Dept of Finance	570	305	570	265	287	289	287	(2)	(283)	281	570	281	(289)	(6)
Annual Audit	249	191	249	58	354	208	354	146	105	280	249	280	31	(74)
County Counsel	6,461	-	6,461	6,461	1,430	1,932	1,430	(502)	(5,031)	279	6,461	279	(6,182)	(1,151)
Personnel	(585)	-	(585)	(585)	-	-	-	-	585	-	(585)	-	585	-
General Insurance	1,137	744	1,137	393	1,057	872	1,057	185	(80)	1,851	1,137	1,851	714	794
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,096	712	1,096	384	984	795	984	189	(112)	946	1,096	946	(150)	(38)
Adjustments	-	-	-	-	-	958	-	(958)	-	-	1,478	-	(1,478)	-
Subtotal	8,970	1,997	8,970	6,973	4,574	5,083	4,574	(509)	(4,396)	\$ 4,166	\$ 10,448	\$ 4,166	\$ (6,282)	\$ (408)
Roll Forward	6,973				(509)				(7,482)	\$ (6,282)				\$ (5,773)
Adjustments:	(1)	Rounding Adj			(2)	Rounding Adj			(1)	2	Rounding Adj			4
	1,478	CAO estimate			(1,057)	Insurance Adj			(2,535)	(1,852)	Insurance Adj			(795)
Total A-87 Charge/(Rebate)	17,420				3,006				(14,414)	\$ (3,966)				\$ (6,972)

A-87 COST ALLOCATION DETAIL & COMPARISON

01012170 - FLOOD CONTROL

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	3	2	(1)	4	2	4	2	2	13	2	13	11	9
Dept of Finance	32	108	32	(76)	16	22	16	(6)	(16)	64	32	64	32	48
Annual Audit	11	13	11	(2)	6	11	6	(5)	(5)	7	11	7	(4)	1
County Counsel	-	142	-	(142)	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	50	49	50	1	17	47	17	(30)	(33)	44	50	44	(6)	27
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	48	47	48	1	16	43	16	(27)	(32)	23	48	23	(25)	7
Adjustments	-	-	-	-	-	52	-	(52)	-	-	65	-	(65)	-
Subtotal	143	362	143	(219)	59	177	59	(118)	(84)	\$ 151	\$ 208	\$ 151	\$ (57)	\$ 92
Roll Forward	(219)				(118)				101	\$ (57)				\$ 61
Adjustments:	2	Rounding Adj			1	Rounding Adj			(1)	(2)	Rounding Adj			(3)
	65	CAO estimate			(17)	Insurance Adj			(82)	(44)	Insurance Adj			(27)
									-					-
Total A-87 Charge/(Rebate)	(9)				(75)				(66)	\$ 48				\$ 123

A-87 COST ALLOCATION DETAIL & COMPARISON

01012180 - AG COMMISSIONER

	2020-21				2021-22				Prior Year	2022-23				
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Roll Forward Detail Difference	Prior Year Variance
Service Departments:														
Building Use	\$ 2,534	\$ 2,533	\$ 2,534	\$ 1	\$ 2,534	\$ 2,533	\$ 2,534	\$ 1	\$ -	\$ 2,534	\$ 2,534	\$ 2,534	\$ -	\$ -
Equipment Use	4,737	395	4,737	4,342	4,737	4,737	4,737	-	-	29,514	4,737	29,514	24,777	24,777
CAO	70	110	70	(40)	6,278	66	6,278	6,212	6,208	2,817	70	2,817	2,747	(3,461)
Dept of Finance	8,064	7,219	8,064	845	8,579	6,211	8,579	2,368	515	8,469	8,064	8,469	405	(110)
Annual Audit	421	471	421	(50)	748	470	748	278	327	608	421	608	187	(140)
County Counsel	9,046	3,007	9,046	6,039	4,729	1,972	4,729	2,757	(4,317)	3,935	9,046	3,935	(5,111)	(794)
Personnel	9,385	5,042	9,385	4,343	9,956	8,594	9,956	1,362	571	6,759	9,385	6,759	(2,626)	(3,197)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	4,827	3,474	4,827	1,353	5,761	4,164	5,761	1,597	934	7,905	4,827	7,905	3,078	2,144
Employee Benefits	1,352	899	1,352	453	677	1,044	677	(367)	(675)	495	1,352	495	(857)	(182)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,853	1,747	1,853	106	2,033	1,794	2,033	239	180	2,024	1,853	2,024	171	(9)
Adjustments	-	2	-	(2)	-	2,161	-	(2,161)	-	-	2,499	-	(2,499)	-
Subtotal	42,289	24,899	42,289	17,390	46,032	33,746	46,032	12,286	3,743	\$ 65,060	\$ 44,788	\$ 65,060	\$ 20,272	\$ 19,028
Roll Forward	17,390				12,286				(5,104)	\$ 20,272				\$ 7,986
Adjustments:	(1)	Rounding Adj			(3)	Rounding Adj			(2)	(1)	Rounding Adj			2
	2,499	CAO estimate			(5,761)	Insurance Adj			(8,260)	(7,911)	Insurance Adj			(2,150)
	-				-				-	-				-
	-				-				-	-				-
	-				-				-	-				-
Total A-87 Charge/(Rebate)	62,177				52,554				(9,623)	\$ 77,420				\$ 24,866

A-87 COST ALLOCATION DETAIL & COMPARISON

01012181 - WATER RESOURCES

	2020-21				2021-22				Prior Year	2022-23				
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail				A-87 Plan Schedule A	Roll Forward Detail			Prior Year
	2018-19 Estimate	2018-19 Actual	2018-19 Difference		2019-20 Estimate	2019-20 Actual	2019-20 Difference	Variance		2020-21 Estimate	2020-21 Actual	2020-21 Difference	Variance	
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAO	18	20	18	(2)	2,796	26	2,796	2,770	2,778	3,952	18	3,952	3,934	1,156
Dept of Finance	1,795	1,744	1,795	51	1,909	1,949	1,909	(40)	114	1,657	1,795	1,657	(138)	(252)
Annual Audit	107	84	107	23	478	186	478	292	371	487	107	487	380	9
County Counsel	133	14,600	133	(14,467)	852	474	852	378	719	2,282	133	2,282	2,149	1,430
Personnel	1,743	2,210	1,743	(467)	1,945	1,719	1,945	226	202	630	1,743	630	(1,113)	(1,315)
General Insurance	488	327	488	161	1,425	777	1,425	648	937	3,215	488	3,215	2,727	1,790
Employee Benefits	99	(231)	99	330	94	124	94	(30)	(5)	49	99	49	(50)	(45)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	471	313	471	158	1,327	709	1,327	618	856	1,643	471	1,643	1,172	316
Adjustments	-	-	-	-	-	855	-	(855)	-	-	635	-	(635)	-
Subtotal	4,854	19,067	4,854	(14,213)	10,826	6,819	10,826	4,007	5,972	\$ 13,915	\$ 5,489	\$ 13,915	\$ 8,426	\$ 3,089
Roll Forward	(14,213)				4,007				18,220	\$ 8,426				\$ 4,419
Adjustments:	(2)	Rounding Adj			(2)	Rounding Adj			-	(1)	Rounding Adj			1
	635	CAO estimate			(1,425)	Insurance Adj			(2,060)	(3,217)	Insurance Adj			(1,792)
Total A-87 Charge/(Rebate)	<u>(8,726)</u>				<u>13,406</u>				<u>22,132</u>	<u>\$ 19,123</u>				<u>\$ 5,717</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01012200 - BUILDING INSPECTOR

	2020-21				2021-22				Prior Year	2022-23				
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail				A-87 Plan Schedule A	Roll Forward Detail			Prior Year
		2018-19 Estimate	2018-19 Actual	Difference		2019-20 Estimate	2019-20 Actual	Difference	Variance		2020-21 Estimate	2020-21 Actual	Difference	Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	Closed - Moved to 01012285			-	-	Closed - Moved to 01012285			-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Roll Forward	-				-					\$ -				\$ -
Adjustments:	-	Rounding Adj			-	Rounding Adj				-	Rounding Adj			-
	-	Move A-87 to PCDS			-	Move A-87 to PCDS				-	Move A-87 to PCDS			-
	-	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

01012220 - RECORDER

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior		2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:															
Building Use	3,514	4,056	3,514	(542)	2,275	4,057	2,275	(1,782)	(1,239)	\$ 2,275	\$ 3,514	\$ 2,275	\$ (1,239)	\$ -	
Equipment Use	1,197	1,197	1,197	-	1,197	1,197	1,197	-	-	699	1,197	699	(498)	(498)	
CAO	21	38	21	(17)	284	21	284	263	263	656	21	656	635	372	
Dept of Finance	2,236	1,898	2,236	338	2,695	2,437	2,695	258	459	2,921	2,236	2,921	685	226	
Annual Audit	127	161	127	(34)	247	151	247	96	120	169	127	169	42	(78)	
County Counsel	1,325	117	1,325	1,208	962	2,406	962	(1,444)	(363)	2,538	1,325	2,538	1,213	1,576	
Personnel	1,743	2,210	1,743	(467)	2,917	2,578	2,917	339	1,174	1,889	1,743	1,889	146	(1,028)	
General Insurance	2,253	1,752	2,253	501	2,064	2,129	2,064	(65)	(189)	2,414	2,253	2,414	161	350	
Employee Benefits	99	136	99	(37)	92	186	92	(94)	(7)	146	99	146	47	54	
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DP-ONESolution	561	600	561	(39)	686	578	686	108	125	572	561	572	11	(114)	
Adjustments	-	-	-	-	-	696	-	(696)	-	-	-	756	-	(756)	
Subtotal	13,076	12,165	13,076	911	13,419	16,436	13,419	(3,017)	343	\$ 14,279	\$ 13,832	\$ 14,279	\$ 447	\$ 860	
Roll Forward	911				(3,017)				(3,928)	\$ 447				\$ 3,464	
Adjustments:	-	Rounding Adj			(2)	Rounding Adj			(2)	1	Rounding Adj			3	
	756	CAO estimate			(2,064)	Insurance Adj			(2,820)	(2,416)	Insurance Adj			(352)	
	-				-				-	-				-	
Total A-87 Charge/(Rebate)	14,743				8,336				(6,407)	\$ 12,311				\$ 3,975	

A-87 COST ALLOCATION DETAIL & COMPARISON

01012230 - CORONER

	2020-21				2021-22				Prior Year	2022-23				
	A-87 Plan				A-87 Plan					A-87 Plan				
	Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Schedule A	2019-20 Estimate	2019-20 Actual	Difference		Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	5	11	5	(6)	43	5	43	38	38	110	5	110	105	67
Dept of Finance	113	112	113	1	135	85	135	50	22	101	113	101	(12)	(34)
Annual Audit	32	48	32	(16)	56	35	56	21	24	58	32	58	26	2
County Counsel	-	636	-	(636)	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	147	186	147	(39)	168	147	168	21	21	385	147	385	238	217
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	142	178	142	(36)	156	134	156	22	14	197	142	197	55	41
Adjustments	-	-	-	-	-	162	-	(162)	-	-	192	-	(192)	-
Subtotal	439	1,171	439	(732)	558	568	558	(10)	119	\$ 851	\$ 631	\$ 851	\$ 220	\$ 293
Roll Forward	(732)				(10)				722	\$ 220				\$ 230
Adjustments:	5	Rounding Adj			(2)	Rounding Adj			(7)	(3)	Rounding Adj			(1)
	192	CAO estimate			(168)	Insurance Adj			(360)	(385)	Insurance Adj			(217)
Total A-87 Charge/(Rebate)	(96)				378				474	\$ 683				\$ 305

A-87 COST ALLOCATION DETAIL & COMPARISON

01012240 - PUBLIC GUARDIAN

	2020-21				2021-22				Prior Year	2022-23				
	A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail				A-87 Plan	Roll Forward Detail			Prior Year
	Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Schedule A	2019-20 Estimate	2019-20 Actual	Difference	Variance	Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Variance
Service Departments:														
Building Use	-	83	-	(83)	-	77	-	(77)	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	17	25	17	(8)	167	13	167	154	150	334	17	334	317	167
Dept of Finance	1,900	1,979	1,900	(79)	2,644	1,510	2,644	1,134	744	2,667	1,900	2,667	767	23
Annual Audit	99	105	99	(6)	219	92	219	127	120	177	99	177	78	(42)
County Counsel	91,597	10,617	91,597	80,980	52,454	15,692	52,454	36,762	(39,143)	31,684	91,597	31,684	(59,913)	(20,770)
Personnel	1,743	1,473	1,743	270	1,918	1,719	1,918	199	175	1,217	1,743	1,217	(526)	(701)
General Insurance	607	505	607	102	651	504	651	147	44	1,168	607	1,168	561	517
Employee Benefits	99	91	99	8	94	124	94	(30)	(5)	96	99	96	(3)	2
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	436	393	436	43	607	353	607	254	171	597	436	597	161	(10)
Adjustments	-	-	-	-	-	426	-	(426)	-	-	282	-	(282)	-
Subtotal	96,498	15,271	96,498	81,227	58,754	20,510	58,754	38,244	(37,744)	\$ 37,940	\$ 96,780	\$ 37,940	\$ (58,840)	\$ (20,814)
Roll Forward	81,227				38,244				(42,983)	\$ (58,840)				\$ (97,084)
Adjustments:	(3)	Rounding Adj			(2)	Rounding Adj			1	(1)	Rounding Adj			1
	282	CAO estimate			(651)	Insurance Adj			(933)	(1,169)	Insurance Adj			(518)
	-				-				-	-				-
Total A-87 Charge/(Rebate)	178,004				96,345				(81,659)	\$ (22,070)				\$ (118,415)

A-87 COST ALLOCATION DETAIL & COMPARISON

01012280 - PLANNING

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	Closed - Moved to 01012285			-	-	Closed - Moved to 01012285			-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Roll Forward	-				-				-	\$ -				\$ -
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	-	Rounding Adj			-
	-	Move A-87 to PCDS			-	Move A-87 to PCDS			-	-	Move A-87 to PCDS			-
	-	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

	2020-21				2021-22				Prior Year	2022-23	Roll Forward Detail			Prior Year
	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference			A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	
Service Departments:														
Building Use	-	1,257	-	(1,257)	-	1,257	-	(1,257)	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	284	-	284	284	284	1,701	-	1,701	1,701	1,417
CAO	115	122	115	(7)	12,447	79	12,447	12,368	12,332	6,023	115	6,023	5,908	(6,424)
Dept of Finance	9,212	6,040	9,212	3,172	10,145	5,871	10,145	4,274	933	10,961	9,212	10,961	1,749	816
Annual Audit	687	517	687	170	1,320	563	1,320	757	633	1,085	687	1,085	398	(235)
County Counsel	24,052	20,069	24,052	3,983	20,922	38,778	20,922	(17,856)	(3,130)	28,404	24,052	28,404	4,352	7,482
Personnel	11,827	5,492	11,827	6,335	12,526	6,375	12,526	6,151	699	7,983	11,827	7,983	(3,844)	(4,543)
General Insurance	4,088	1,948	4,088	2,140	5,135	2,863	5,135	2,272	1,047	9,758	4,088	9,758	5,670	4,623
Employee Benefits	981	-	981	981	601	497	601	104	(380)	928	981	928	(53)	327
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	3,024	2,396	3,024	628	3,666	2,151	3,666	1,515	642	3,661	3,024	3,661	637	(5)
Adjustments	-	363	-	(363)	-	2,591	-	(2,591)	-	-	4,078	-	(4,078)	-
Subtotal	53,986	38,204	53,986	15,782	67,046	61,025	67,046	6,021	13,060	\$ 70,504	\$ 58,064	\$ 70,504	\$ 12,440	\$ 3,458
Roll Forward	15,782				6,021				(9,761)	\$ 12,440				\$ 6,419
Adjustments:	-	Rounding Adj			(1)	Rounding Adj			(1)	-	Rounding Adj			1
	-	Move Bldg Insp A-87 to PCDS				Move Bldg Insp A-87 to PCDS			-	-	Move Bldg Insp A-87 to PCDS			-
	-	Move Bldg Insp Roll Fwd				Move Bldg Insp Roll Fwd			-	-	Move Bldg Insp Roll Fwd			-
	-	Move Planning A-87 to PCDS				Move Planning A-87 to PCDS			-	-	Move Planning A-87 to PCDS			-
	-	Move Planning Roll Fwd				Move Planning Roll Fwd			-	-	Move Planning Roll Fwd			-
	4,078	CAO estimate			(5,135)	Insurance Adj			(9,213)	(9,764)	Insurance Adj			(4,629)
Total A-87 Charge/(Rebate)	73,846				67,931				(5,915)	\$ 73,180				\$ 5,249

A-87 COST ALLOCATION DETAIL & COMPARISON

01012290 - ANIMAL CONTROL

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:														
Building Use	56	-	56	56	79	-	79	79	23	\$ -	\$ 56	\$ -	\$ (56)	\$ (79)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	15	29	15	(14)	1,649	16	1,649	1,633	1,634	230	15	230	215	(1,419)
Dept of Finance	2,512	2,349	2,512	163	1,985	1,992	1,985	(7)	(527)	1,697	2,512	1,697	(815)	(288)
Annual Audit	93	122	93	(29)	162	114	162	48	69	124	93	124	31	(38)
County Counsel	3,479	-	3,479	3,479	907	1,313	907	(406)	(2,572)	233	3,479	233	(3,246)	(674)
Personnel	2,614	1,970	2,614	644	1,930	2,578	1,930	(648)	(684)	1,259	2,614	1,259	(1,355)	(671)
General Insurance	725	477	725	248	1,177	477	1,177	700	452	2,159	725	2,159	1,434	982
Employee Benefits	148	136	148	12	84	186	84	(102)	(64)	98	148	98	(50)	14
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	408	457	408	(49)	451	435	451	16	43	412	408	412	4	(39)
Adjustments	-	-	-	-	-	524	-	(524)	-	-	550	-	(550)	-
Subtotal	10,050	5,540	10,050	4,510	8,424	7,635	8,424	789	(1,626)	\$ 6,212	\$ 10,600	\$ 6,212	\$ (4,388)	\$ (2,212)
Roll Forward	4,510				789				(3,721)	\$ (4,388)				\$ (5,177)
Adjustments:	2	Rounding Adj			1	Rounding Adj			(1)	(1)	Rounding Adj			(2)
	550	CAO estimate			(1,177)	Insurance Adj			(1,727)	(2,161)	Insurance Adj			(984)
	-				-				-	-				-
Total A-87 Charge/(Rebate)	15,112				8,037				(7,075)	\$ (338)				\$ (8,375)

A-87 COST ALLOCATION DETAIL & COMPARISON

01014022 - HOSPITAL

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	3	1	(2)	12	1	12	11	11	19	1	19	18	7
Dept of Finance	362	31	362	331	405	2,846	405	(2,441)	43	415	362	415	53	10
Annual Audit	8	14	8	(6)	15	10	15	5	7	10	8	10	2	(5)
County Counsel	-	-	-	-	5,367	-	5,367	5,367	5,367	-	-	-	-	(5,367)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	38	54	38	(16)	46	44	46	2	8	65	38	65	27	19
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	36	51	36	(15)	43	40	43	3	7	33	36	33	(3)	(10)
Adjustments	-	-	-	-	-	48	-	(48)	-	-	49	-	(49)	-
Subtotal	<u>445</u>	<u>153</u>	<u>445</u>	<u>292</u>	<u>5,888</u>	<u>2,989</u>	<u>5,888</u>	<u>2,899</u>	<u>5,443</u>	<u>\$ 542</u>	<u>\$ 494</u>	<u>\$ 542</u>	<u>\$ 48</u>	<u>\$ (5,346)</u>
Roll Forward	292				2,899				2,607	\$ 48				\$ (2,851)
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	-	Rounding Adj			-
	49	CAO estimate			(46)	Insurance Adj			(95)	(65)	Insurance Adj			(19)
Total A-87 Charge/(Rebate)	<u><u>786</u></u>				<u><u>8,741</u></u>				<u><u>7,955</u></u>	<u><u>\$ 525</u></u>				<u><u>\$ (8,216)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01015180 - VETERAN'S SERVICES

	2020-21				2021-22				Prior Year	2022-23				
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail				A-87 Plan Schedule A	Roll Forward Detail			Prior Year
	2018-19 Estimate	2018-19 Actual	2018-19 Difference		2019-20 Estimate	2019-20 Actual	2019-20 Difference	Variance		2020-21 Estimate	2020-21 Actual	2020-21 Difference	Variance	
Service Departments:														
Building Use	853	794	853	59	302	795	302	(493)	(551)	\$ 302	\$ 853	\$ 302	\$ (551)	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	8	11	8	(3)	53	6	53	47	45	97	8	97	89	44
Dept of Finance	1,661	1,415	1,661	246	1,175	1,478	1,175	(303)	(486)	954	1,661	954	(707)	(221)
Annual Audit	46	47	46	(1)	69	44	69	25	23	52	46	52	6	(17)
County Counsel	-	-	-	-	137	73	137	64	137	535	-	535	535	398
Personnel	1,743	1,473	1,743	270	972	1,719	972	(747)	(771)	630	1,743	630	(1,113)	(342)
General Insurance	612	421	612	191	308	503	308	(195)	(304)	753	612	753	141	445
Employee Benefits	99	91	99	8	47	124	47	(77)	(52)	49	99	49	(50)	2
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	201	175	201	26	192	169	192	23	(9)	174	201	174	(27)	(18)
Adjustments	-	-	-	-	-	203	-	(203)	-	-	271	-	(271)	-
Subtotal	5,223	4,427	5,223	796	3,255	5,114	3,255	(1,859)	(1,968)	\$ 3,546	\$ 5,494	\$ 3,546	\$ (1,948)	\$ 291
Roll Forward	796				(1,859)				(2,655)	\$ (1,948)				\$ (89)
Adjustments:	-	Rounding Adj			1	Rounding Adj			1	(1)	Rounding Adj			(2)
	271	CAO estimate			(308)	Insurance Adj			(579)	(754)	Insurance Adj			(446)
	-				-				-	-				-
Total A-87 Charge/(Rebate)	6,290				1,089				(5,201)	\$ 843				\$ (246)

A-87 COST ALLOCATION DETAIL & COMPARISON

01016040 - LIBRARY

	2020-21				2021-22				Prior Year	2022-23				
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail				A-87 Plan Schedule A	Roll Forward Detail			Prior Year
	2018-19 Estimate	2018-19 Actual	Difference		2019-20 Estimate	2019-20 Actual	Difference	Variance	2020-21 Estimate	2020-21 Actual	Difference	Variance		
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAO	10	15	10	(5)	248	8	248	240	238	104	10	104	94	(144)
Dept of Finance	90	68	90	22	67	65	67	2	(23)	60	90	60	(30)	(7)
Annual Audit	61	63	61	(2)	75	56	75	19	14	55	61	55	(6)	(20)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	277	244	277	33	223	235	223	(12)	(54)	364	277	364	87	141
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	267	234	267	33	208	215	208	(7)	(59)	186	267	186	(81)	(22)
Adjustments	-	-	-	-	-	258	-	(258)	-	-	360	-	(360)	-
Subtotal	<u>705</u>	<u>624</u>	<u>705</u>	<u>81</u>	<u>821</u>	<u>837</u>	<u>821</u>	<u>(16)</u>	<u>116</u>	<u>\$ 769</u>	<u>\$ 1,065</u>	<u>\$ 769</u>	<u>\$ (296)</u>	<u>\$ (52)</u>
Roll Forward	81				(16)				(97)	\$ (296)				\$ (280)
Adjustments:	1	Rounding Adj			1	Rounding Adj			-	-	Rounding Adj			(1)
	360	CAO estimate			(223)	Insurance Adj			(583)	(364)	Insurance Adj			(141)
Total A-87 Charge/(Rebate)	<u>1,147</u>				<u>583</u>				<u>(564)</u>	<u>\$ 109</u>				<u>\$ (474)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01016050 - COOPERATIVE EXTENSION

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:														
Building Use	2,566	-	2,566	2,566	5,135	-	5,135	5,135	2,569	\$ 5,235	\$ 2,566	\$ 5,235	\$ 2,669	\$ 100
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	17	25	17	(8)	657	15	657	642	640	254	17	254	237	(403)
Dept of Finance	2,228	2,389	2,228	(161)	2,452	2,035	2,452	417	224	2,988	2,228	2,988	760	536
Annual Audit	99	107	99	(8)	174	106	174	68	75	135	99	135	36	(39)
County Counsel	-	-	-	-	-	146	-	(146)	-	-	-	-	-	-
Personnel	2,614	2,210	2,614	404	2,917	2,578	2,917	339	303	3,058	2,614	3,058	444	141
General Insurance	5,499	2,108	5,499	3,391	5,206	3,754	5,206	1,452	(293)	7,281	5,499	7,281	1,782	2,075
Employee Benefits	148	323	148	(175)	141	186	141	(45)	(7)	244	148	244	96	103
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	435	400	435	35	483	406	483	77	48	454	435	454	19	(29)
Adjustments	-	-	-	-	-	489	-	(489)	-	-	586	-	(586)	-
Subtotal	13,606	7,562	13,606	6,044	17,165	9,715	17,165	7,450	3,559	\$ 19,649	\$ 14,192	\$ 19,649	\$ 5,457	\$ 2,484
Roll Forward	6,044				7,450				1,406	\$ 5,457				\$ (1,993)
Adjustments:	1	Rounding Adj			(2)	Rounding Adj			(3)	(2)	Rounding Adj			-
	586	CAO estimate			(5,206)	Insurance Adj			(5,792)	(7,286)	Insurance Adj			(2,080)
	-				-				-	-				-
	-				-				-	-				-
	-				-				-	-				-
Total A-87 Charge/(Rebate)	20,237				19,407				(830)	\$ 17,818				\$ (1,589)

A-87 COST ALLOCATION DETAIL & COMPARISON

01024010 - PUBLIC HEALTH

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	866	-	(866)	-	797	-	(797)	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	255	359	255	(104)	23,451	150	23,451	23,301	23,196	4,038	255	4,038	3,783	(19,413)
Dept of Finance	10,963	9,652	10,963	1,311	11,113	10,165	11,113	948	150	11,007	10,963	11,007	44	(106)
Annual Audit	1,526	1,524	1,526	2	2,227	1,072	2,227	1,155	701	1,867	1,526	1,867	341	(360)
County Counsel	34	-	34	34	5,416	73	5,416	5,343	5,382	1,583	34	1,583	1,549	(3,833)
Personnel	12,027	11,677	12,027	350	11,428	14,033	11,428	(2,605)	(599)	6,876	12,027	6,876	(5,151)	(4,552)
General Insurance	8,573	6,915	8,573	1,658	8,595	5,696	8,595	2,899	22	14,267	8,573	14,267	5,694	5,672
Employee Benefits	975	1,214	975	(239)	865	1,020	865	(155)	(110)	1,135	975	1,135	160	270
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	6,714	5,675	6,714	1,039	5,903	4,092	5,903	1,811	(811)	6,018	6,714	6,018	(696)	115
Adjustments	-	-	-	-	-	4,929	-	(4,929)	-	-	5,869	-	(5,869)	-
Subtotal	41,067	37,882	41,067	3,185	68,998	42,027	68,998	26,971	27,931	\$ 46,791	\$ 46,936	\$ 46,791	\$ (145)	\$ (22,207)
Roll Forward	3,185				26,971				23,786	\$ (145)				\$ (27,116)
Adjustments:	3	Rounding Adj			-	Rounding Adj			(3)	1	Rounding Adj			1
	5,869	CAO estimate			(8,595)	Insurance Adj			(14,464)	(14,277)	Insurance Adj			(5,682)
	-				-				-	-				-
Total A-87 Charge/(Rebate)	<u>50,124</u>				<u>87,374</u>				<u>37,250</u>	<u>\$ 32,370</u>				<u>\$ (55,004)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024011 - EMERGENCY PREPAREDNESS GRANT

	2020-21				2021-22				Prior Year	2022-23			
	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	19	37	19	(18)	809	19	809	790	790	342	19	342	323 (467)
Dept of Finance	2,576	1,327	2,576	1,249	2,851	1,672	2,851	1,179	275	2,199	2,576	2,199	(377) (652)
Annual Audit	118	161	118	(43)	362	133	362	229	244	256	118	256	138 (106)
County Counsel	-	-	-	-	605	-	605	605	605	116	-	116	116 (489)
Personnel	1,740	459	1,740	1,281	1,918	1,719	1,918	199	178	1,217	1,740	1,217	(523) (701)
General Insurance	531	607	531	(76)	551	553	551	(2)	20	1,196	531	1,196	665 645
Employee Benefits	98	45	98	53	94	124	94	(30)	(4)	34	98	34	(64) (60)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	512	581	512	(69)	513	505	513	8	1	611	512	611	99 98
Adjustments	-	-	-	-	-	608	-	(608)	-	-	691	-	(691) -
Subtotal	5,594	3,217	5,594	2,377	7,703	5,333	7,703	2,370	2,109	\$ 5,971	\$ 6,285	\$ 5,971	\$ (314) \$ (1,732)
Roll Forward	2,377				2,370				(7)	\$ (314)			\$ (2,684)
Adjustments:	4	Rounding Adj			(2)	Rounding Adj			(6)	(5)	Rounding Adj		(3)
	691	CAO estimate			(551)	Insurance Adj			(1,242)	(1,197)	Insurance Adj		(646)
									-				-
Total A-87 Charge/(Rebate)	<u>8,666</u>				<u>9,520</u>				<u>854</u>	<u>\$ 4,455</u>			<u>\$ (5,065)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024012 - MENTAL HEALTH

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	9,924	-	(9,924)	-	10,000	-	(10,000)	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	552	831	552	(279)	9,257	454	9,257	8,803	8,705	9,032	552	9,032	8,480	(225)
Dept of Finance	39,362	28,001	39,362	11,361	40,788	31,292	40,788	9,496	1,426	39,047	39,362	39,047	(315)	(1,741)
Annual Audit	3,303	3,631	3,303	(328)	5,807	3,460	5,807	2,347	2,504	4,318	3,303	4,318	1,015	(1,489)
County Counsel	2,154	4,833	2,154	(2,679)	6,323	5,338	6,323	985	4,169	6,542	2,154	6,542	4,388	219
Personnel	51,831	34,875	51,831	16,956	52,258	46,275	52,258	5,983	427	34,681	51,831	34,681	(17,150)	(17,577)
General Insurance	19,571	16,946	19,571	2,625	49,047	18,605	49,047	30,442	29,476	89,517	19,571	89,517	69,946	40,470
Employee Benefits	6,002	4,108	6,002	1,894	4,723	5,686	4,723	(963)	(1,279)	6,412	6,002	6,412	410	1,689
DP-Property Tax	-	(77)	-	77	-	(77)	-	77	-	-	-	-	-	-
DP-ONESolution	14,539	13,807	14,539	732	15,442	13,490	15,442	1,952	903	14,170	14,539	14,170	(369)	(1,272)
Adjustments	-	-	-	-	-	16,250	-	(16,250)	-	-	(20,391)	-	20,391	-
Subtotal	137,314	116,879	137,314	20,435	183,645	150,773	183,645	32,872	46,331	\$ 203,719	\$ 116,923	\$ 203,719	\$ 86,796	\$ 20,074
Roll Forward	20,435				32,872				12,437	\$ 86,796				\$ 53,924
Adjustments:	1	Rounding Adj			-	Rounding Adj			(1)	(1)	Rounding Adj			(1)
	(20,391)	CAO estimate			(49,047)	Insurance Adj			(28,656)	(89,576)	Insurance Adj			(40,529)
	-				-				-	-				-
Total A-87 Charge/(Rebate)	<u>137,359</u>				<u>167,470</u>				<u>30,111</u>	<u>\$ 200,938</u>				<u>\$ 33,468</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024014 - ALCOHOL & DRUG ABUSE

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	A-87 Plan	2018-19	2018-19	Difference	A-87 Plan	2019-20	2019-20	Difference	Year		A-87 Plan	2020-21	2020-21	Difference
	Schedule A	Estimate	Actual		Schedule A	Estimate	Actual		Variance	Schedule A	Estimate	Actual		Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	84	123	84	(39)	1,000	69	1,000	931	916	1,087	84	1,087	1,003	87
Dept of Finance	6,735	4,823	6,735	1,912	7,718	5,617	7,718	2,101	983	6,967	6,735	6,967	232	(751)
Annual Audit	503	533	503	(30)	1,266	494	1,266	772	763	770	503	770	267	(496)
County Counsel	-	-	-	-	275	36	275	239	275	303	-	303	303	28
Personnel	8,660	5,892	8,660	2,768	8,591	5,090	8,591	3,501	(69)	4,824	8,660	4,824	(3,836)	(3,767)
General Insurance	30,698	20,150	30,698	10,548	35,604	25,524	35,604	10,080	4,906	74,321	30,698	74,321	43,623	38,717
Employee Benefits	(819)	550	(819)	(1,369)	(1,007)	664	(1,007)	(1,671)	(188)	319	(819)	319	1,138	1,326
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	2,200	1,945	2,200	255	2,246	1,874	2,246	372	46	1,944	2,200	1,944	(256)	(302)
Adjustments	-	-	-	-	-	2,257	-	(2,257)	-	-	-	2,967	-	(2,967)
Subtotal	48,061	34,016	48,061	14,045	55,693	41,625	55,693	14,068	7,632	\$ 90,535	\$ 51,028	\$ 90,535	\$ 39,507	\$ 34,842
Roll Forward	14,045				14,068				23	\$ 39,507				\$ 25,439
Adjustments:	-	Rounding Adj			1	Rounding Adj			1	2	Rounding Adj			1
	2,967	CAO estimate			(35,604)	Insurance Adj			(38,571)	(74,370)	Insurance Adj			(38,766)
	-				-				-	-				-
Total A-87 Charge/(Rebate)	<u>65,073</u>				<u>34,158</u>				<u>(30,915)</u>	<u>\$ 55,674</u>				<u>\$ 21,516</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024018 - VICTIM WITNESS

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	A-87 Plan	2018-19	2018-19	Difference	A-87 Plan	2019-20	2019-20	Difference	Year		A-87 Plan	2020-21	2020-21	Difference
	Schedule A	Estimate	Actual		Schedule A	Estimate	Actual		Variance	Schedule A	Estimate	Actual		Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	17	24	17	(7)	109	18	109	91	92	140	17	140	123	31
Dept of Finance	1,709	1,429	1,709	280	1,012	1,152	1,012	(140)	(697)	121	1,709	121	(1,588)	(891)
Annual Audit	101	103	101	(2)	326	127	326	199	225	147	101	147	46	(179)
County Counsel	-	-	-	-	110	-	110	110	110	186	-	186	186	76
Personnel	1,740	1,173	1,740	567	(370)	50	(370)	(420)	(2,110)	-	1,740	-	(1,740)	370
General Insurance	462	402	462	60	425	533	425	(108)	(37)	490	462	490	28	65
Employee Benefits	39	34	39	5	-	62	-	(62)	(39)	-	39	-	(39)	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	445	385	445	60	396	486	396	(90)	(49)	250	445	250	(195)	(146)
Adjustments	-	-	-	-	-	586	-	(586)	-	-	601	-	(601)	-
Subtotal	4,513	3,550	4,513	963	2,008	3,014	2,008	(1,006)	(2,505)	\$ 1,334	\$ 5,114	\$ 1,334	\$ (3,780)	\$ (674)
Roll Forward	963				(1,006)				(1,969)	\$ (3,780)				\$ (2,774)
Adjustments:	1	Rounding Adj			-	Rounding Adj			(1)	-	Rounding Adj			-
	601	CAO estimate			(425)	Insurance Adj			(1,026)	(490)	Insurance Adj			(65)
									-					-
Total A-87 Charge/(Rebate)	<u>6,078</u>				<u>577</u>				<u>(5,501)</u>	<u>\$ (2,936)</u>				<u>\$ (3,513)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024020 - MATERNAL & CHILD HEALTH

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	A-87 Plan	2018-19	2018-19	Difference	A-87 Plan	2019-20	2019-20	Difference	Year		A-87 Plan	2020-21	2020-21	Difference
	Schedule A	Estimate	Actual		Schedule A	Estimate	Actual		Variance	Schedule A	Estimate	Actual		Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	7	13	7	(6)	33	8	33	25	26	58	7	58	51	25
Dept of Finance	308	417	308	(109)	244	281	244	(37)	(64)	232	308	232	(76)	(12)
Annual Audit	40	56	40	(16)	88	55	88	33	48	48	40	48	8	(40)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	185	218	185	(33)	130	229	130	(99)	(55)	203	185	203	18	73
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	178	209	178	(31)	121	209	121	(88)	(57)	104	178	104	(74)	(17)
Adjustments	-	-	-	-	-	252	-	(252)	-	-	241	-	(241)	-
Subtotal	718	913	718	(195)	616	1,034	616	(418)	(102)	\$ 645	\$ 959	\$ 645	\$ (314)	\$ 29
Roll Forward	(195)				(418)				(223)	\$ (314)				\$ 104
Adjustments:	-	Rounding Adj			1	Rounding Adj			1	(2)	Rounding Adj			(3)
	241	CAO estimate			(130)	Insurance Adj			(371)	(203)	Insurance Adj			(73)
									-					-
Total A-87 Charge/(Rebate)	764				69				(695)	\$ 126				\$ 57

A-87 COST ALLOCATION DETAIL & COMPARISON

01024025 - WOMEN, INFANTS & CHILDREN

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	39	70	39	(31)	271	41	271	230	232	471	39	471	432	200
Dept of Finance	3,572	3,183	3,572	389	4,311	3,299	4,311	1,012	739	4,047	3,572	4,047	475	(264)
Annual Audit	236	310	236	(74)	791	295	791	496	555	460	236	460	224	(331)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	4,349	3,683	4,349	666	4,808	4,297	4,808	511	459	3,063	4,349	3,063	(1,286)	(1,745)
General Insurance	1,059	1,159	1,059	(100)	1,057	1,218	1,057	(161)	(2)	1,651	1,059	1,651	592	594
Employee Benefits	475	170	475	305	234	311	234	(77)	(241)	240	475	240	(235)	6
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,021	1,109	1,021	(88)	984	1,111	984	(127)	(37)	843	1,021	843	(178)	(141)
Adjustments	-	-	-	-	-	1,339	-	(1,339)	-	-	-	1,377	-	(1,377)
Subtotal	10,751	9,684	10,751	1,067	12,456	11,911	12,456	545	1,705	\$ 10,775	\$ 12,128	\$ 10,775	\$ (1,353)	\$ (1,681)
Roll Forward	1,067				545				(522)	\$ (1,353)				\$ (1,898)
Adjustments:	1	Rounding Adj			2	Rounding Adj			1	2	Rounding Adj			-
	1,377	CAO estimate			(1,057)	Insurance Adj			(2,434)	(1,652)	Insurance Adj			(595)
Total A-87 Charge/(Rebate)	13,196				11,946				(1,250)	\$ 7,772				\$ (4,174)

A-87 COST ALLOCATION DETAIL & COMPARISON

01024170 - CALIFORNIA CHILDREN'S SERVICES

	2020-21				2021-22				Prior Year	2022-23			
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	2020-21 Difference
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	21	35	21	(14)	127	19	127	108	106	245	21	245	224
Dept of Finance	1,358	1,146	1,358	212	1,454	1,181	1,454	273	96	1,324	1,358	1,324	(34)
Annual Audit	125	148	125	(23)	254	133	254	121	129	184	125	184	59
County Counsel	-	212	-	(212)	27	-	27	27	27	186	-	186	186
Personnel	871	737	871	134	972	859	972	113	101	630	871	630	(241)
General Insurance	569	573	569	(4)	494	556	494	(62)	(75)	858	569	858	289
Employee Benefits	49	45	49	4	47	62	47	(15)	(2)	49	49	49	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	549	548	549	1	460	508	460	(48)	(89)	438	549	438	(111)
Adjustments	-	-	-	-	-	612	-	(612)	-	-	740	-	(740)
Subtotal	3,542	3,444	3,542	98	3,835	3,930	3,835	(95)	293	\$ 3,914	\$ 4,282	\$ 3,914	\$ (368)
Roll Forward	98				(95)				(193)	\$ (368)			\$ (368)
Adjustments:	1	Rounding Adj			2	Rounding Adj			1	(2)	Rounding Adj		(2)
	740	CAO estimate			(494)	Insurance Adj			(1,234)	(859)	Insurance Adj		(859)
Total A-87 Charge/(Rebate)	<u>4,381</u>				<u>3,248</u>				<u>(1,133)</u>	<u>\$ 2,685</u>			<u>\$ (1,150)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024300 - HEALTH & HUMAN SERVICES AGENCY

	2020-21				2021-22				Prior Year	2022-23				
	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Variance
Service Departments:														
Building Use	235	335	235	(100)	-	336	-	(336)	(235)	\$ -	\$ 235	\$ -	\$ (235)	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	185	257	185	(72)	7,248	156	7,248	7,092	7,063	4,730	206	4,730	4,524	(2,518)
Dept of Finance	20,402	15,578	20,402	4,824	23,122	14,430	23,122	8,692	2,720	23,181	21,627	23,181	1,554	59
Annual Audit	1,109	1,090	1,109	19	2,063	1,115	2,063	948	954	1,490	1,235	1,490	255	(573)
County Counsel	29,511	32,177	29,511	(2,666)	23,699	32,839	23,699	(9,140)	(5,812)	14,831	30,406	14,831	(15,575)	(8,868)
Personnel	28,744	15,065	28,744	13,679	32,071	14,750	32,071	17,321	3,327	22,664	24,177	22,664	(1,513)	(9,407)
General Insurance	25,716	19,498	25,716	6,218	17,281	22,553	17,281	(5,272)	(8,435)	26,493	26,291	26,493	202	9,212
Employee Benefits	3,011	1,894	3,011	1,117	1,553	2,409	1,553	(856)	(1,458)	1,756	2,863	1,756	(1,107)	203
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	4,880	4,067	4,880	813	5,727	4,257	5,727	1,470	847	5,026	5,434	5,026	(408)	(701)
Adjustments	-	-	-	-	-	5,127	-	(5,127)	-	-	7,329	-	(7,329)	-
Subtotal	113,793	89,961	113,793	23,832	112,764	97,972	112,764	14,792	(1,029)	\$ 100,171	\$ 119,803	\$ 100,171	\$ (19,632)	\$ (12,593)
Roll Forward	23,832				14,792				(9,040)	\$ (19,632)				\$ (34,424)
Adjustments:	-	Rounding Adj			(1)	Rounding Adj			(1)	-	Rounding Adj			1
	6,582	CAO estimate			(17,281)	Insurance Adj			(23,863)	(26,510)	Insurance Adj			(9,229)
									-					-
Total A-87 Charge/(Rebate)	<u>144,207</u>				<u>110,274</u>				<u>(33,933)</u>	<u>\$ 54,029</u>				<u>\$ (56,245)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01024400 - HEALTH SERVICES ADMIN

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	Closed - Combined w/ 01024300			-	-	Closed - Combined w/ 01024300			-
CAO	21	20	21	1	-	-	-	-	-	-	-	-	-	-
Dept of Finance	1,225	1,165	1,225	60	-	-	-	-	-	-	-	-	-	-
Annual Audit	126	84	126	42	-	-	-	-	-	-	-	-	-	-
County Counsel	895	4,384	895	(3,489)	-	-	-	-	-	-	-	-	-	-
Personnel	(4,567)	(1,724)	(4,567)	(2,843)	-	-	-	-	-	-	-	-	-	-
General Insurance	575	325	575	250	-	-	-	-	-	-	-	-	-	-
Employee Benefits	(148)	-	(148)	(148)	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	554	312	554	242	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	(1,319)	4,566	(1,319)	(5,885)	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Roll Forward	(5,885)				-				-	\$ -				\$ -
Adjustments:	(1)	Rounding Adj			-	Rounding Adj			-	-	Rounding Adj			-
	747	CAO estimate			-	Insurance Adj			-	-	Insurance Adj			-
Total A-87 Charge/(Rebate)	<u>(6,458)</u>				<u>-</u>				<u>-</u>	<u>\$ -</u>				<u>\$ -</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01025010 - SOCIAL SERVICES

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1,208	2,071	1,208	(863)	13,460	1,189	13,460	12,271	12,252	19,236	1,208	19,236	18,028	5,776
Dept of Finance	133,815	114,479	133,815	19,336	129,819	112,288	129,819	17,531	(3,996)	116,275	133,815	116,275	(17,540)	(13,544)
Annual Audit	7,269	8,919	7,269	(1,650)	17,312	8,516	17,312	8,796	10,043	12,082	7,269	12,082	4,813	(5,230)
County Counsel	4,009	1,778	4,009	2,231	34,586	3,938	34,586	30,648	30,577	8,079	4,009	8,079	4,070	(26,507)
Personnel	69,743	58,902	69,743	10,841	75,615	66,518	75,615	9,097	5,872	46,317	69,743	46,317	(23,426)	(29,298)
General Insurance	101,277	78,838	101,277	22,439	40,469	92,661	40,469	(52,192)	(60,808)	68,718	101,277	68,718	(32,559)	28,249
Employee Benefits	4,778	6,078	4,778	(1,300)	4,596	6,722	4,596	(2,126)	(182)	4,749	4,778	4,749	(29)	153
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	31,802	32,755	31,802	(953)	33,295	32,373	33,295	922	1,493	30,199	31,802	30,199	(1,603)	(3,096)
Adjustments	-	-	-	-	-	38,998	-	(38,998)	-	-	-	42,891	-	(42,891)
Subtotal	353,901	303,820	353,901	50,081	349,152	363,203	349,152	(14,051)	(4,749)	\$ 305,655	\$ 396,792	\$ 305,655	\$ (91,137)	\$ (43,497)
Roll Forward	50,081				(14,051)				(64,132)	\$ (91,137)				\$ (77,086)
Adjustments:	3	Rounding Adj			(2)	Rounding Adj			(5)	(2)	Rounding Adj			-
	42,891	CAO estimate			(40,469)	Insurance Adj			(83,360)	(68,764)	Insurance Adj			(28,295)
									-					-
Total A-87 Charge/(Rebate)	<u>446,876</u>				<u>294,630</u>				<u>(152,246)</u>	<u>\$ 145,752</u>				<u>\$ (148,878)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042090 - DISTRICT ATTORNEY

	2020-21				2021-22				Prior Year Variance	2022-23				
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail				A-87 Plan Schedule A	Roll Forward Detail			Prior Year Variance
		2018-19 Estimate	2018-19 Actual	Difference		2019-20 Estimate	2019-20 Actual	Difference			2020-21 Estimate	2020-21 Actual	Difference	
Service Departments:														
Building Use	2,235	1,757	2,235	478	2,347	1,787	2,347	560	112	\$ 2,351	\$ 2,235	\$ 2,351	\$ 116	\$ 4
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	67	150	67	(83)	2,803	84	2,803	2,719	2,736	2,546	67	2,546	2,479	(257)
Dept of Finance	5,857	5,994	5,857	(137)	7,134	6,024	7,134	1,110	1,277	6,345	5,857	6,345	488	(789)
Annual Audit	400	637	400	(237)	736	601	736	135	336	456	400	456	56	(280)
County Counsel	2,339	10,093	2,339	(7,754)	5,086	4,607	5,086	479	2,747	5,192	2,339	5,192	2,853	106
Personnel	5,154	5,982	5,154	(828)	8,242	6,016	8,242	2,226	3,088	5,036	5,154	5,036	(118)	(3,206)
General Insurance	59,640	231,227	59,640	(171,587)	77,789	293,490	77,789	(215,701)	18,149	36,273	59,640	36,273	(23,367)	(41,516)
Employee Benefits	231	409	231	(178)	(197)	435	(197)	(632)	(428)	252	231	252	21	449
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,763	2,376	1,763	(613)	2,045	2,296	2,045	(251)	282	1,539	1,763	1,539	(224)	(506)
Adjustments	-	-	-	-	-	2,765	-	(2,765)	-	-	2,377	-	(2,377)	-
Subtotal	77,686	258,625	77,686	(180,939)	105,985	318,105	105,985	(212,120)	28,299	\$ 59,990	\$ 80,063	\$ 59,990	\$ (20,073)	\$ (45,995)
Roll Forward	(180,939)				(212,120)				(31,181)	\$ (20,073)				\$ 192,047
Adjustments:	1	Rounding Adj			1	Rounding Adj			-	2	Rounding Adj			1
	2,377	CAO estimate			(77,789)	Insurance Adj			(80,166)	(36,297)	Insurance Adj			41,492
	-				-				-	-				-
	-				-				-	-				-
Total A-87 Charge/(Rebate)	<u>(100,875)</u>				<u>(183,923)</u>				<u>(83,048)</u>	<u>\$ 3,622</u>				<u>\$ 187,545</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042110 - SHERIFF

	2020-21				2021-22				Prior Year	2022-23				
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail				A-87 Plan Schedule A	Roll Forward Detail			Prior Year
		2018-19 Estimate	2018-19 Actual	Difference		2019-20 Estimate	2019-20 Actual	Difference	Variance		2020-21 Estimate	2020-21 Actual	Difference	Variance
Service Departments:														
Building Use	1,766	1,178	1,766	588	2,812	1,178	2,812	1,634	1,046	\$ 3,001	\$ 1,766	\$ 3,001	\$ 1,235	\$ 189
Equipment Use	42,871	37,287	42,871	5,584	77,200	35,859	77,200	41,341	34,329	111,460	42,871	111,460	68,589	34,260
CAO	396	450	396	(54)	9,221	322	9,221	8,899	8,825	6,956	396	6,956	6,560	(2,265)
Dept of Finance	21,330	16,884	21,330	4,446	23,749	20,192	23,749	3,557	2,419	23,713	21,330	23,713	2,383	(36)
Annual Audit	2,368	1,913	2,368	455	3,738	2,293	3,738	1,445	1,370	2,989	2,368	2,989	621	(749)
County Counsel	43,156	9,357	43,156	33,799	23,286	16,462	23,286	6,824	(19,870)	29,066	43,156	29,066	(14,090)	5,780
Personnel	21,996	15,839	21,996	6,157	20,862	26,950	20,862	(6,088)	(1,134)	17,628	21,996	17,628	(4,368)	(3,234)
General Insurance	143,885	99,324	143,885	44,561	176,129	18,349	176,129	157,780	32,244	365,158	143,885	365,158	221,273	189,029
Employee Benefits	1,260	73	1,260	1,187	1,713	1,352	1,713	361	453	3,080	1,260	3,080	1,820	1,367
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	10,424	7,119	10,424	3,305	10,123	8,754	10,123	1,369	(301)	9,914	10,424	9,914	(510)	(209)
Adjustments	-	-	-	-	-	10,546	-	(10,546)	-	-	14,059	-	(14,059)	-
Subtotal	289,452	189,424	289,452	100,028	348,833	142,257	348,833	206,576	59,381	\$ 572,965	\$ 303,511	\$ 572,965	\$ 269,454	\$ 224,132
Roll Forward	100,028				206,576				106,548	\$ 269,454				\$ 62,878
Adjustments:	-	Rounding Adj			4	Rounding Adj			4	-	Rounding Adj			(4)
	14,059	CAO estimate			(237,665)	Insurance Adj			(251,724)	(365,398)	Insurance Adj			(127,733)
	-				-				-	-				-
Total A-87 Charge/(Rebate)	<u>403,539</u>				<u>317,748</u>				<u>(85,791)</u>	<u>\$ 477,021</u>				<u>\$ 159,273</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042111 - SHERIFF AB109

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	112	-	-	-	112	204	-	204	204	92
Dept of Finance	337	-	-	-	1,456	-	-	-	1,119	1,562	337	1,562	1,225	106
Annual Audit	-	-	-	-	147	-	-	-	147	108	-	108	108	(39)
County Counsel	-	-	-	-	1,485	-	-	-	1,485	-	-	-	-	(1,485)
Personnel	871	-	-	-	1,945	-	-	-	1,074	1,259	871	1,259	388	(686)
General Insurance	-	-	-	-	438	-	-	-	438	713	-	713	713	275
Employee Benefits	49	-	-	-	94	-	-	-	45	98	49	98	49	4
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	408	-	-	-	408	365	-	365	365	(43)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,257</u>	-	-	-	<u>6,085</u>	-	-	-	<u>4,828</u>	<u>\$ 4,309</u>	<u>\$ 1,257</u>	<u>\$ 4,309</u>	<u>\$ 3,052</u>	<u>\$ (1,776)</u>
Roll Forward	-				-				-	\$ 3,052				\$ 3,052
Adjustments:	1	Rounding Adj			-	Rounding Adj			(1)	(2)	Rounding Adj			(2)
	-	CAO estimate			(438)	Insurance Adj			(438)	(714)	Insurance Adj			(276)
	-				-				-	-				-
Total A-87 Charge/(Rebate)	<u><u>1,258</u></u>				<u><u>5,647</u></u>				<u><u>4,389</u></u>	<u><u>\$ 6,645</u></u>				<u><u>\$ 998</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042113 - SHERIFF'S DISPATCH

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:														
Building Use	451	440	451	11	635	440	635	195	184	\$ 672	\$ 451	\$ 672	\$ 221	\$ 37
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	38	57	38	(19)	380	33	380	347	342	663	38	663	625	283
Dept of Finance	4,411	3,001	4,411	1,410	4,838	3,457	4,838	1,381	427	4,903	4,411	4,903	492	65
Annual Audit	230	241	230	(11)	372	236	372	136	142	316	230	316	86	(56)
County Counsel	-	-	-	-	385	-	385	385	385	-	-	-	-	(385)
Personnel	4,831	2,052	4,831	2,779	5,994	3,504	5,994	2,490	1,163	4,407	4,831	4,407	(424)	(1,587)
General Insurance	1,496	1,187	1,496	309	1,657	1,315	1,657	342	161	2,691	1,496	2,691	1,195	1,034
Employee Benefits	232	378	232	(146)	77	168	77	(91)	(155)	342	232	342	110	265
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,013	901	1,013	112	1,032	900	1,032	132	19	1,066	1,013	1,066	53	34
Adjustments	-	-	-	-	-	1,084	-	(1,084)	-	-	1,366	-	(1,366)	-
Subtotal	<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>	<u>\$ 15,060</u>	<u>\$ 14,068</u>	<u>\$ 15,060</u>	<u>\$ 992</u>	<u>\$ (310)</u>
Roll Forward	4,445				4,233				(212)	\$ 992				\$ (3,241)
Adjustments:	1	Rouding Adj			1	Rouding Adj			-	-	Rouding Adj			(1)
	1,366	CAO estimate			(1,657)	Insurance Adj			(3,023)	(2,693)	Insurance Adj			(1,036)
	-				-				-	-				-
Total A-87 Charge/(Rebate)	<u><u>18,514</u></u>				<u><u>17,947</u></u>				<u><u>(567)</u></u>	<u><u>\$ 13,359</u></u>				<u><u>\$ (4,588)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042135 - SHERIFF'S CIVIL DIVISION

	2020-21				2021-22				Prior Year	2022-23				
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail				A-87 Plan Schedule A	Roll Forward Detail			Prior Year
		2018-19 Estimate	2018-19 Actual	Difference		2019-20 Estimate	2019-20 Actual	Difference	Variance		2020-21 Estimate	2020-21 Actual	Difference	Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	6	11	6	(5)	44	6	44	38	38	89	6	89	83	45
Dept of Finance	1,007	892	1,007	115	1,103	714	1,103	389	96	1,115	1,007	1,115	108	12
Annual Audit	35	48	35	(13)	58	44	58	14	23	47	35	47	12	(11)
County Counsel	3,645	176	3,645	3,469	687	1,313	687	(626)	(2,958)	838	3,645	838	(2,807)	151
Personnel	871	737	871	134	972	(406)	972	1,378	101	630	871	630	(241)	(342)
General Insurance	160	186	160	(26)	172	185	172	(13)	12	312	160	312	152	140
Employee Benefits	49	45	49	4	47	-	47	47	(2)	49	49	49	-	2
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	154	178	154	(24)	160	169	160	(9)	6	160	154	160	6	-
Adjustments	-	(4)	-	4	-	203	-	(203)	-	-	208	-	(208)	-
Subtotal	5,927	2,269	5,927	3,658	3,243	2,228	3,243	1,015	(2,684)	\$ 3,240	\$ 6,135	\$ 3,240	\$ (2,895)	\$ (3)
Roll Forward	3,658				1,015				(2,643)	\$ (2,895)				\$ (3,910)
Adjustments:	(1)	Rounding Adj			2	Rounding Adj			3	-	Rounding Adj			(2)
	208	CAO estimate			(172)	Insurance Adj			(380)	(313)	Insurance Adj			(141)
									-					-
Total A-87 Charge/(Rebate)	9,792				4,088				(5,704)	\$ 32				\$ (4,056)

A-87 COST ALLOCATION DETAIL & COMPARISON

01042140 - JAIL

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:														
Building Use	130,152	124,853	130,152	5,299	143,112	124,853	143,112	18,259	12,960	\$ 143,112	\$ 130,152	\$ 143,112	\$ 12,960	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	241	401	241	(160)	2,511	235	2,511	2,276	2,270	4,199	241	4,199	3,958	1,688
Dept of Finance	15,084	11,347	15,084	3,737	15,174	11,941	15,174	3,233	90	12,384	15,084	12,384	(2,700)	(2,790)
Annual Audit	1,439	1,702	1,439	(263)	2,473	1,677	2,473	796	1,034	1,799	1,439	1,799	360	(674)
County Counsel	11,863	4,774	11,863	7,089	3,986	12,462	3,986	(8,476)	(7,877)	3,260	11,863	3,260	(8,603)	(726)
Personnel	15,210	14,388	15,210	822	16,641	12,425	16,641	4,216	1,431	3,206	15,210	3,206	(12,004)	(13,435)
General Insurance	54,759	25,120	54,759	29,639	84,621	32,354	84,621	52,267	29,862	168,258	54,759	168,258	113,499	83,637
Employee Benefits	(616)	872	(616)	(1,488)	504	665	504	(161)	1,120	(1,601)	(616)	(1,601)	(985)	(2,105)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	6,332	6,346	6,332	(14)	6,867	6,406	6,867	461	535	6,066	6,332	6,066	(266)	(801)
Adjustments	-	-	-	-	-	7,717	-	(7,717)	-	-	-	8,539	-	(8,539)
Subtotal	234,464	189,803	234,464	44,661	275,889	210,735	275,889	65,154	41,425	\$ 340,683	\$ 243,003	\$ 340,683	\$ 97,680	\$ 64,794
Roll Forward	44,661				65,154				20,493	\$ 97,680				\$ 32,526
Adjustments:	(2)	Rounding Adj			2	Rounding Adj			4	-	Rounding Adj			(2)
	8,539	CAO estimate			(84,621)	Insurance Adj			(93,160)	(168,369)	Insurance Adj			(83,748)
	-				-				-	-				-
Total A-87 Charge/(Rebate)	<u>287,662</u>				<u>256,424</u>				<u>(31,238)</u>	<u>\$ 269,994</u>				<u>\$ 13,570</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042122 - OFFICE OF EMERGENCY SERVICES

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	19,776	8	19,776	19,768	19,776	337	-	337	337	(19,439)
Dept of Finance	2,021	240	2,021	1,781	1,319	846	1,319	473	(702)	1,083	2,021	1,083	(938)	(236)
Annual Audit	1	-	1	1	88	59	88	29	87	38	1	38	37	(50)
County Counsel	199	-	199	199	110	-	110	110	(89)	885	199	885	686	775
Personnel	871	737	871	134	972	859	972	113	101	630	871	630	(241)	(342)
General Insurance	-	-	-	-	-	246	-	(246)	-	-	-	-	-	-
Employee Benefits	49	45	49	4	47	62	47	(15)	(2)	49	49	49	-	2
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	225	-	(225)	-	-	-	-	-	-
Adjustments	-	-	-	-	-	270	-	(270)	-	-	-	-	-	-
Subtotal	3,141	1,022	3,141	2,119	22,312	2,575	22,312	19,737	19,171	\$ 3,022	\$ 3,141	\$ 3,022	\$ (119)	\$ (19,290)
Roll Forward	2,119				19,737				17,618	\$ (119)				\$ (19,856)
Adjustments:	1	Rounding Adj			-	Rounding Adj			(1)	(1)	Rounding Adj			(1)
	-	CAO estimate			-	Insurance Adj			-	-	Insurance Adj			-
Total A-87 Charge/(Rebate)	<u>5,261</u>				<u>42,049</u>				<u>36,788</u>	<u>\$ 2,902</u>				<u>\$ (39,147)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042150 - PROBATION

	2020-21				2021-22				Prior Year	2022-23	Roll Forward Detail			Prior Year
	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference			A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	
Service Departments:														
Building Use	1,798	1,807	1,798	(9)	2,531	1,807	2,531	724	733	\$ 2,679	\$ 1,798	\$ 2,679	\$ 881	\$ 148
Equipment Use	8,759	15,899	8,759	(7,140)	-	15,899	-	(15,899)	(8,759)	-	8,759	-	(8,759)	-
CAO	35	72	35	(37)	4,699	43	4,699	4,656	4,664	4,420	35	4,420	4,385	(279)
Dept of Finance	4,875	4,783	4,875	92	4,891	5,734	4,891	(843)	16	5,128	4,875	5,128	253	237
Annual Audit	208	305	208	(97)	335	308	335	27	127	345	208	345	137	10
County Counsel	14,467	1,610	14,467	12,857	2,502	12,090	2,502	(9,588)	(11,965)	3,166	14,467	3,166	(11,301)	664
Personnel	3,486	3,843	3,486	(357)	4,862	3,248	4,862	1,614	1,376	3,148	3,486	3,148	(338)	(1,714)
General Insurance	3,064	2,424	3,064	640	3,170	2,917	3,170	253	106	4,810	3,064	4,810	1,746	1,640
Employee Benefits	198	227	198	(29)	235	249	235	(14)	37	244	198	244	46	9
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	915	1,139	915	(224)	798	1,177	798	(379)	(117)	1,154	915	1,154	239	356
Adjustments	-	8,931	-	(8,931)	-	4,932	-	(4,932)	-	-	1,234	-	(1,234)	-
Subtotal	37,805	41,040	37,805	(3,235)	24,023	48,404	24,023	(24,381)	(13,782)	\$ 25,094	\$ 39,039	\$ 25,094	\$ (13,945)	\$ 1,071
Roll Forward	(3,235)				(24,381)				(21,146)	\$ (13,945)				\$ 10,436
Adjustments:	(2)	Rounding Adj			(2)	Rounding Adj			-	3	Rounding Adj			5
	-	Juv Hall reclassify to Probation			-	Juv Hall reclassify to Probation			-	-	Juv Hall reclassify to Probation			-
	1,234	CAO estimate			(3,170)	Insurance Adj			(4,404)	(4,813)	Insurance Adj			(1,643)
Total A-87 Charge/(Rebate)	35,802				(3,530)				(39,332)	\$ 6,339				\$ 9,869

A-87 COST ALLOCATION DETAIL & COMPARISON

01042155 - JUVENILE HALL

	2020-21				2021-22				Prior Year	2022-23				
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail				A-87 Plan Schedule A	Roll Forward Detail			Prior Year
		2018-19 Estimate	2018-19 Actual	Difference		2019-20 Estimate	2019-20 Actual	Difference	Variance		2020-21 Estimate	2020-21 Actual	Difference	Variance
Service Departments:														
Building Use	-	49,660	-	(49,660)	62,427	-	62,427	62,427	62,427	\$ 62,427	\$ -	\$ 62,427	\$ 62,427	\$ -
Equipment Use	-	471	-	(471)	-	-	-	-	-	-	-	-	-	-
CAO	37	140	37	(103)	206	35	206	171	169	368	37	368	331	162
Dept of Finance	995	3,333	995	(2,338)	596	802	596	(206)	(399)	455	995	455	(540)	(141)
Annual Audit	222	594	222	(372)	269	249	269	20	47	195	222	195	(27)	(74)
County Counsel	-	328	-	(328)	-	438	-	(438)	-	-	-	-	-	-
Personnel	-	(709)	-	709	-	-	-	-	-	-	-	-	-	-
General Insurance	1,016	4,565	1,016	(3,549)	6,389	1,041	6,389	5,348	5,373	7,447	1,016	7,447	6,431	1,058
Employee Benefits	-	243	-	(243)	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	979	2,216	979	(1,237)	747	950	747	(203)	(232)	659	979	659	(320)	(88)
Adjustments	-	(8,931)	-	8,931	-	(2,370)	-	2,370	-	-	1,321	-	(1,321)	-
Subtotal	3,249	51,910	3,249	(48,661)	70,634	1,145	70,634	69,489	67,385	\$ 71,551	\$ 4,570	\$ 71,551	\$ 66,981	\$ 917
Roll Forward	(48,661)				69,489				118,150	\$ 66,981				\$ (2,508)
Adjustments:	-	Rounding Adj			1	Rounding Adj			1	-	Rounding Adj			(1)
	-	Juv Hall reclassify to Probation			-	Juv Hall reclassify to Probation			-	-	Juv Hall reclassify to Probation			-
	1,321	CAO estimate			(6,389)	Insurance Adj			(7,710)	(7,452)	Insurance Adj			(1,063)
Total A-87 Charge/(Rebate)	<u>(44,091)</u>				<u>133,735</u>				<u>177,826</u>	<u>\$ 131,080</u>				<u>\$ (2,655)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042158 - DELINQUENCY PREVENTION

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	17	7	17	10	235	10	235	225	218	83	17	83	66	(152)
Dept of Finance	1,658	649	1,658	1,009	1,490	1,525	1,490	(35)	(168)	1,545	1,658	1,545	(113)	55
Annual Audit	104	32	104	72	59	70	59	(11)	(45)	44	104	44	(60)	(15)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	1,743	737	1,743	1,006	1,945	2,578	1,945	(633)	202	1,259	1,743	1,259	(484)	(686)
General Insurance	473	124	473	349	175	292	175	(117)	(298)	289	473	289	(184)	114
Employee Benefits	99	45	99	54	94	186	94	(92)	(5)	98	99	98	(1)	4
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	456	118	456	338	163	266	163	(103)	(293)	148	456	148	(308)	(15)
Adjustments	-	-	-	-	-	320	-	(320)	-	-	615	-	(615)	-
Subtotal	4,550	1,712	4,550	2,838	4,161	5,247	4,161	(1,086)	(389)	\$ 3,466	\$ 5,165	\$ 3,466	\$ (1,699)	\$ (695)
Roll Forward	2,838				(1,086)				(3,924)	\$ (1,699)				\$ (613)
Adjustments:	(1)	Rounding Adj			(2)	Rounding Adj			(1)	(3)	Rounding Adj			(1)
	615	CAO estimate			(175)	Insurance Adj			(790)	(289)	Insurance Adj			(114)
Total A-87 Charge/(Rebate)	<u>8,002</u>				<u>2,898</u>				<u>(5,104)</u>	<u>\$ 1,475</u>				<u>\$ (1,423)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042160 - PROBATION SPECIALIZED UNIT

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4	-	-	-	4	-	-	-	-	-	4	-	(4)	(4)
Dept of Finance	162	-	-	-	83	-	-	-	(79)	-	162	-	(162)	(83)
Annual Audit	24	-	-	-	5	-	-	-	(19)	-	24	-	(24)	(5)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	111	-	-	-	14	-	-	-	(97)	-	111	-	(111)	(14)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	107	-	-	-	13	-	-	-	(94)	-	107	-	(107)	(13)
Adjustments	-	-	-	-	-	-	-	-	-	-	145	-	(145)	-
Subtotal	408	-	-	-	119	-	-	-	(289)	\$ -	\$ 553	\$ -	\$ (553)	\$ (119)
Roll Forward	-				-				-	\$ (553)				\$ (553)
Adjustments:	1	Rounding Adj			-	Rounding Adj			(1)	(1)	Rounding Adj			(1)
	145	CAO estimate			(14)	Insurance Adj			(159)	-	Insurance Adj			14
									-					-
Total A-87 Charge/(Rebate)	554				105				(449)	\$ (554)				\$ (659)

A-87 COST ALLOCATION DETAIL & COMPARISON

01042164 - PARTNERSHIP GRANT

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	4	2	(2)	17	2	17	15	15	47	2	47	45	30
Dept of Finance	671	59	671	612	971	600	971	371	300	696	671	696	25	(275)
Annual Audit	15	17	15	(2)	22	16	22	6	7	25	15	25	10	3
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	871	-	871	871	1,945	859	1,945	1,086	1,074	630	871	630	(241)	(1,315)
General Insurance	68	65	68	3	64	69	64	(5)	(4)	166	68	166	98	102
Employee Benefits	49	-	49	49	94	62	94	32	45	49	49	49	-	(45)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	66	62	66	4	60	63	60	(3)	(6)	85	66	85	19	25
Adjustments	-	-	-	-	-	76	-	(76)	-	-	89	-	(89)	-
Subtotal	1,742	207	1,742	1,535	3,173	1,747	3,173	1,426	1,431	\$ 1,698	\$ 1,831	\$ 1,698	\$ (133)	\$ (1,475)
Roll Forward	1,535				1,426				(109)	\$ (133)				\$ (1,559)
Adjustments:	3	Rounding Adj			(2)	Rounding Adj			(5)	(5)	Rounding Adj			(3)
	89	CAO estimate			(64)	Insurance Adj			(153)	(166)	Insurance Adj			(102)
									-					-
Total A-87 Charge/(Rebate)	<u>3,369</u>				<u>4,533</u>				<u>1,164</u>	<u>\$ 1,394</u>				<u>\$ (3,139)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042168 - JUVENILE PROBATION & CAMP

	2020-21				2021-22				Prior Year	2022-23				
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail				A-87 Plan Schedule A	Roll Forward Detail			Prior Year
	2018-19 Estimate	2018-19 Actual	2018-19 Difference		2019-20 Estimate	2019-20 Actual	2019-20 Difference	Variance		2020-21 Estimate	2020-21 Actual	2020-21 Difference	Variance	
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAO	7	10	7	(3)	47	6	47	41	40	89	7	89	82	42
Dept of Finance	911	810	911	101	779	838	779	(59)	(132)	804	911	804	(107)	25
Annual Audit	44	41	44	3	61	43	61	18	17	47	44	47	3	(14)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	871	737	871	134	972	859	972	113	101	630	871	630	(241)	(342)
General Insurance	202	161	202	41	183	182	183	1	(19)	310	202	310	108	127
Employee Benefits	49	45	49	4	47	62	47	(15)	(2)	49	49	49	-	2
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	195	154	195	41	171	166	171	5	(24)	158	195	158	(37)	(13)
Adjustments	-	-	-	-	-	200	-	(200)	-	-	262	-	(262)	-
Subtotal	2,279	1,958	2,279	321	2,260	2,356	2,260	(96)	(19)	\$ 2,087	\$ 2,541	\$ 2,087	\$ (454)	\$ (173)
Roll Forward	321				(96)				(417)	\$ (454)				\$ (358)
Adjustments:	-	Rounding Adj			1	Rounding Adj			1	(2)	Rounding Adj			(3)
	262	CAO estimate			(183)	Insurance Adj			(445)	(310)	Insurance Adj			(127)
Total A-87 Charge/(Rebate)	<u>2,862</u>				<u>1,982</u>				<u>(880)</u>	<u>\$ 1,321</u>				<u>\$ (661)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042170 - JJCPA GRANT

	2020-21				2021-22				Prior Year	2022-23				
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail				A-87 Plan Schedule A	Roll Forward Detail			Prior Year
	2018-19 Estimate	2018-19 Actual	2018-19 Difference		2019-20 Estimate	2019-20 Actual	2019-20 Difference	Variance		2020-21 Estimate	2020-21 Actual	2020-21 Difference	Variance	
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAO	8	10	8	(2)	44	7	44	37	36	83	8	83	75	39
Dept of Finance	498	895	498	(397)	397	416	397	(19)	(101)	463	498	463	(35)	66
Annual Audit	46	44	46	2	58	51	58	7	12	44	46	44	(2)	(14)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	737	-	(737)	-	-	-	-	-	-	-	-	-	-
General Insurance	209	171	209	38	173	213	173	(40)	(36)	289	209	289	80	116
Employee Benefits	-	45	-	(45)	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	201	164	201	37	161	195	161	(34)	(40)	148	201	148	(53)	(13)
Adjustments	-	-	-	-	-	234	-	(234)	-	-	271	-	(271)	-
Subtotal	962	2,066	962	(1,104)	833	1,116	833	(283)	(129)	\$ 1,027	\$ 1,233	\$ 1,027	\$ (206)	\$ 194
Roll Forward	(1,104)				(283)				821	\$ (206)				\$ 77
Adjustments:	-	Rounding Adj			3	Rounding Adj			3	(1)	Rounding Adj			(4)
	271	CAO estimate			(173)	Insurance Adj			(444)	(289)	Insurance Adj			(116)
									-					-
Total A-87 Charge/(Rebate)	129				380				251	\$ 531				\$ 151

A-87 COST ALLOCATION DETAIL & COMPARISON

01042350 - DOJ TOBACCO GRANT

	2020-21				2021-22				Prior Year	2022-23				
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail				A-87 Plan Schedule A	Roll Forward Detail			Prior Year
		2018-19 Estimate	2018-19 Actual	Difference		2019-20 Estimate	2019-20 Actual	Difference	Variance		2020-21 Estimate	2020-21 Actual	Difference	Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	190	-	-	-	190	252	-	252	252	62
Dept of Finance	745	-	-	-	413	-	-	-	(332)	243	745	243	(502)	(170)
Annual Audit	-	-	-	-	248	-	-	-	248	134	-	134	134	(114)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	1,743	-	-	-	-	-	-	-	(1,743)	-	1,743	-	(1,743)	-
General Insurance	-	-	-	-	740	-	-	-	740	884	-	884	884	144
Employee Benefits	99	-	-	-	-	-	-	-	(99)	-	99	-	(99)	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	690	-	-	-	690	451	-	451	451	(239)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>2,587</u>	-	-	-	<u>2,281</u>	-	-	-	<u>(306)</u>	<u>\$ 1,964</u>	<u>\$ 2,587</u>	<u>\$ 1,964</u>	<u>\$ (623)</u>	<u>\$ (317)</u>
Roll Forward	-				-				-	\$ (623)				\$ (623)
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	-	Rounding Adj			-
	-	CAO estimate			(740)	Insurance Adj			(740)	(884)	Insurance Adj			(144)
									-					-
Total A-87 Charge/(Rebate)	<u><u>2,587</u></u>				<u><u>1,541</u></u>				<u><u>(1,046)</u></u>	<u><u>\$ 457</u></u>				<u><u>\$ (1,084)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01042360 - BOAT PATROL

	2020-21				2021-22				Prior Year Variance	2022-23				
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail				A-87 Plan Schedule A	Roll Forward Detail			Prior Year Variance
	Estimate	2018-19 Actual	2018-19 Difference		Estimate	2019-20 Actual	2019-20 Difference		Estimate	2020-21 Actual	2020-21 Difference			
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	1,001	834	1,001	167	-	1,001	-	(1,001)	(1,001)	-	1,001	-	(1,001)	-
CAO	6	12	6	(6)	42	7	42	35	36	76	6	76	70	34
Dept of Finance	261	525	261	(264)	203	292	203	(89)	(58)	153	261	153	(108)	(50)
Annual Audit	33	52	33	(19)	55	48	55	7	22	40	33	40	7	(15)
County Counsel	133	-	133	133	-	36	-	(36)	(133)	-	133	-	(133)	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,792	1,730	1,792	62	2,022	1,922	2,022	100	230	2,242	1,792	2,242	450	220
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	145	193	145	(48)	152	182	152	(30)	7	136	145	136	(9)	(16)
Adjustments	-	-	-	-	-	219	-	(219)	-	-	195	-	(195)	-
Subtotal	<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>	<u>\$ 2,647</u>	<u>\$ 3,566</u>	<u>\$ 2,647</u>	<u>\$ (919)</u>	<u>\$ 173</u>
Roll Forward	25				(1,233)				(1,258)	\$ (919)				\$ 314
Adjustments:	(1)	Rounding Adj			1	Rounding Adj			2	-	Rounding Adj			(1)
	195	CAO estimate			(4,857)	Insurance Adj			(5,052)	(2,243)	Insurance Adj			2,614
Total A-87 Charge/(Rebate)	<u><u>3,590</u></u>				<u><u>(3,615)</u></u>				<u><u>(7,205)</u></u>	<u><u>\$ (515)</u></u>				<u><u>\$ 3,100</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01051195 - GENERAL SERVICES

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:														
Building Use	174	-	174	174	1,088	-	1,088	1,088	914	\$ 1,088	\$ 174	\$ 1,088	\$ 914	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	103	-	103	103	103	5,460	-	5,460	5,460	5,357
Dept of Finance	1,301	-	1,301	1,301	1,056	-	1,056	1,056	(245)	13,899	1,301	13,899	12,598	12,843
Annual Audit	-	-	-	-	134	-	134	134	134	143	-	143	143	9
County Counsel	-	-	-	-	605	-	605	605	605	2,677	-	2,677	2,677	2,072
Personnel	1,743	-	1,574	1,574	952	-	621	621	(791)	12,536	1,743	12,536	10,793	11,584
General Insurance	83	-	83	83	767	-	767	767	684	1,333	83	1,333	1,250	566
Employee Benefits	99	-	99	99	(178)	-	(178)	(178)	(277)	976	99	976	877	1,154
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	373	-	373	373	373	481	-	481	481	108
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>3,400</u>	-	<u>3,231</u>	<u>3,231</u>	<u>4,900</u>	-	<u>4,569</u>	<u>4,569</u>	<u>1,500</u>	<u>\$ 38,593</u>	<u>\$ 3,400</u>	<u>\$ 38,593</u>	<u>\$ 35,193</u>	<u>\$ 33,693</u>
Roll Forward	3,231				4,569				1,338	\$ 35,193				\$ 30,624
Adjustments:	1	Rounding Adj			1	Rounding Adj			-	1	Rounding Adj			-
	-	CAO estimate			(767)	Insurance Adj			(767)	(1,334)	Insurance Adj			(567)
									-					-
Total A-87 Charge/(Rebate)	<u><u>6,632</u></u>				<u><u>8,703</u></u>				<u><u>2,071</u></u>	<u><u>\$ 72,453</u></u>				<u><u>\$ 63,750</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01052550 - COUNTY SLESF

	2020-21				2021-22				Prior Year Variance	2022-23				
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail				A-87 Plan Schedule A	Roll Forward Detail			Prior Year Variance
	2018-19 Estimate	2018-19 Actual	2018-19 Difference		2019-20 Estimate	2019-20 Actual	2019-20 Difference		2020-21 Estimate	2020-21 Actual	2020-21 Difference			
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAO	-	-	-	-	-	5	-	(5)	-	-	-	-	-	
Dept of Finance	434	95	434	339	1,142	825	1,142	317	708	947	434	947	513	
Annual Audit	-	-	-	-	-	39	-	(39)	-	-	-	-	(195)	
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	
Personnel	-	-	-	-	1,945	1,719	1,945	226	1,945	630	-	630	630	
General Insurance	-	-	-	-	-	161	-	(161)	-	-	-	-	(1,315)	
Employee Benefits	-	-	-	-	94	124	94	(30)	94	49	-	49	49	
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	(45)	
DP-ONESolution	-	-	-	-	-	147	-	(147)	-	-	-	-	-	
Adjustments	-	-	-	-	-	177	-	(177)	-	-	-	-	-	
Subtotal	434	95	434	339	3,181	3,197	3,181	(16)	2,747	\$ 1,626	\$ 434	\$ 1,626	\$ 1,192	\$ (1,555)
Roll Forward	339				(16)				(355)	\$ 1,192				\$ 1,208
Adjustments:	1	Rounding Adj			(2)	Rounding Adj			(3)	(1)	Rounding Adj			1
	-	CAO estimate			-	Insurance Adj			-	-	Insurance Adj			-
									-					-
Total A-87 Charge/(Rebate)	774				3,163				2,389	\$ 2,817				\$ (346)

A-87 COST ALLOCATION DETAIL & COMPARISON

01052557 - YOUTH OFFENDER SUPERVISION

	2020-21				2021-22				Prior Year Variance	2022-23			
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail				A-87 Plan Schedule A	Roll Forward Detail		
	2018-19 Estimate	2018-19 Actual	2018-19 Difference		2019-20 Estimate	2019-20 Actual	2019-20 Difference		2020-21 Estimate	2020-21 Actual	2020-21 Difference		
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	
CAO	8	13	8	(5)	103	11	103	92	126	8	126	118	
Dept of Finance	925	1,143	925	(218)	1,007	976	1,007	31	1,031	925	1,031	106	
Annual Audit	50	53	50	(3)	135	75	135	60	67	50	67	17	
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	
Personnel	871	1,473	871	(602)	972	794	972	178	630	871	630	(241)	
General Insurance	227	207	227	20	402	313	402	89	443	227	443	216	
Employee Benefits	49	91	49	(42)	47	62	47	(15)	49	49	49	-	
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	
DP-ONESolution	219	198	219	21	375	286	375	89	226	219	226	7	
Adjustments	-	-	-	-	-	345	-	(345)	-	295	-	(295)	
Subtotal	2,349	3,178	2,349	(829)	3,041	2,862	3,041	179	\$ 2,572	\$ 2,644	\$ 2,572	\$ (72)	
Roll Forward	(829)				179				\$ (72)				
Adjustments:	-	Rounding Adj			1	Rounding Adj			(1)	Rounding Adj			
	295	CAO estimate			(402)	Insurance Adj			(443)	Insurance Adj			
Total A-87 Charge/(Rebate)	1,815				2,819				1,004	\$ 2,056		\$ (763)	

A-87 COST ALLOCATION DETAIL & COMPARISON

01052558 - SB678 COMMUNITY PERFORMANCE INCENTIVE

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	19	20	19	(1)	191	21	191	170	172	237	19	237	218	46
Dept of Finance	1,578	1,310	1,578	268	1,167	1,144	1,167	23	(411)	1,297	1,578	1,297	(281)	130
Annual Audit	116	84	116	32	249	149	249	100	133	126	116	126	10	(123)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	1,164	1,473	1,164	(309)	-	775	-	(775)	(1,164)	630	1,164	630	(534)	630
General Insurance	527	325	527	202	743	622	743	121	216	830	527	830	303	87
Employee Benefits	99	91	99	8	-	62	-	(62)	(99)	49	99	49	(50)	49
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	508	312	508	196	692	568	692	124	184	424	508	424	(84)	(268)
Adjustments	-	-	-	-	-	684	-	(684)	-	-	-	686	-	(686)
Subtotal	4,011	3,615	4,011	396	3,042	4,025	3,042	(983)	(969)	\$ 3,593	\$ 4,697	\$ 3,593	\$ (1,104)	\$ 551
Roll Forward	396				(983)				(1,379)	\$ (1,104)				\$ (121)
Adjustments:	2	Rounding Adj			1	Rounding Adj			(1)	(1)	Rounding Adj			(2)
	686	CAO estimate			(743)	Insurance Adj			(1,429)	(831)	Insurance Adj			(88)
Total A-87 Charge/(Rebate)	<u>5,095</u>				<u>1,317</u>				<u>(3,778)</u>	<u>\$ 1,657</u>				<u>\$ 340</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01054010 - CA WASTE MANAGEMENT

	2020-21				2021-22				Prior Year	2022-23				
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail				A-87 Plan Schedule A	Roll Forward Detail			Prior Year
		2018-19 Estimate	2018-19 Actual	Difference		2019-20 Estimate	2019-20 Actual	Difference	Variance		2020-21 Estimate	2020-21 Actual	Difference	Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	2	-	(2)	-	1	-	(1)	-	-	-	-	-	-
Dept of Finance	6	19	6	(13)	27	18	27	9	21	-	6	-	(6)	(27)
Annual Audit	-	7	-	(7)	-	6	-	(6)	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	26	-	(26)	-	27	-	(27)	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	25	-	(25)	-	24	-	(24)	-	-	-	-	-	-
Adjustments	-	-	-	-	-	29	-	(29)	-	-	-	-	-	-
Subtotal	6	79	6	(73)	27	105	27	(78)	21	\$ -	\$ 6	\$ -	\$ (6)	\$ (27)
Roll Forward	(73)				(78)				(5)	\$ (6)				\$ 72
Adjustments:	1	Rounding Adj			-	Rounding Adj			(1)	-	Rounding Adj			-
	-	CAO estimate			-	Insurance Adj			-	-	Insurance Adj			-
Total A-87 Charge/(Rebate)	<u>(66)</u>				<u>(51)</u>				<u>15</u>	<u>\$ (6)</u>				<u>\$ 45</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01054012 - MENTAL HEALTH SERVICES ACT

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior	
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:															
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAO	185	369	185	(184)	1,604	195	1,604	1,409	1,419	2,557	185	2,557	2,372	953	
Dept of Finance	1,475	1,409	1,475	66	1,441	1,381	1,441	60	(34)	1,207	1,475	1,207	(268)	(234)	
Annual Audit	1,106	1,567	1,106	(461)	2,098	1,389	2,098	709	992	1,357	1,106	1,357	251	(741)	
County Counsel	431	265	431	166	660	146	660	514	229	23	431	23	(408)	(637)	
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Insurance	5,048	6,102	5,048	(1,054)	6,252	5,815	6,252	437	1,204	8,955	5,048	8,955	3,907	2,703	
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DP-ONESolution	4,867	5,843	4,867	(976)	5,824	5,306	5,824	518	957	4,576	4,867	4,576	(291)	(1,248)	
Adjustments	-	-	-	-	-	6,392	-	(6,392)	-	-	-	6,564	-	(6,564)	-
Subtotal	13,112	15,555	13,112	(2,443)	17,879	20,624	17,879	(2,745)	4,767	\$ 18,675	\$ 19,676	\$ 18,675	\$ (1,001)	\$ 796	
Roll Forward	(2,443)				(2,745)				(302)	\$ (1,001)				\$ 1,744	
Adjustments:	(2)	Rounding Adj			-	Rounding Adj			2	-	Rounding Adj			-	
	6,564	CAO estimate			(6,252)	Insurance Adj			(12,816)	(8,961)	Insurance Adj			(2,709)	
Total A-87 Charge/(Rebate)	<u>17,231</u>				<u>8,882</u>				<u>(8,349)</u>	<u>\$ 8,713</u>				<u>\$ (169)</u>	

A-87 COST ALLOCATION DETAIL & COMPARISON

01054021 - SUPERIOR REG WORKFORCE ED

	2020-21				2021-22				Prior Year	2022-23				
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail				A-87 Plan Schedule A	Roll Forward Detail			Prior Year
		2018-19 Estimate	2018-19 Actual	Difference		2019-20 Estimate	2019-20 Actual	Difference	Variance		2020-21 Estimate	2020-21 Actual	Difference	Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	52	-	(52)	-	-	-	-	-	-
Dept of Finance	6	13	6	(7)	6	349	6	(343)	-	-	6	-	(6)	(6)
Annual Audit	-	-	-	-	-	369	-	(369)	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	1,544	-	(1,544)	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	-	1,409	-	(1,409)	-	-	-	-	-	-
Adjustments	-	-	-	-	-	1,697	-	(1,697)	-	-	-	-	-	-
Subtotal	6	13	6	(7)	6	5,420	6	(5,414)	-	\$ -	\$ 6	\$ -	\$ (6)	\$ (6)
Roll Forward	(7)				(5,414)				(5,407)	\$ (6)				\$ 5,408
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	-	Rounding Adj			-
	-	CAO estimate			-	Insurance Adj			-	-	Insurance Adj			-
Total A-87 Charge/(Rebate)	<u>(1)</u>				<u>(5,408)</u>				<u>(5,407)</u>	<u>\$ (6)</u>				<u>\$ 5,402</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01054045 - MOSQUITO ABATEMENT ASSESSMENT AREA

	2020-21				2021-22				Prior Year	2022-23				
	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		A-87 Plan Schedule A	Roll Forward Detail			Prior Year
											2020-21 Estimate	2020-21 Actual	2020-21 Difference	Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	12	21	12	(9)	84	12	84	72	72	224	12	224	212	140
Dept of Finance	228	268	228	(40)	640	214	640	426	412	524	228	524	296	(116)
Annual Audit	71	91	71	(20)	110	87	110	23	39	119	71	119	48	9
County Counsel	-	-	-	-	-	-	-	-	-	419	-	419	419	419
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	323	353	323	(30)	329	364	329	(35)	6	783	323	783	460	454
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	311	338	311	(27)	307	332	307	(25)	(4)	400	311	400	89	93
Adjustments	-	-	-	-	-	400	-	(400)	-	-	420	-	(420)	-
Subtotal	945	1,071	945	(126)	1,470	1,409	1,470	61	525	\$ 2,469	\$ 1,365	\$ 2,469	\$ 1,104	\$ 999
Roll Forward	(126)				61				187	\$ 1,104				\$ 1,104
Adjustments:	(1)	Rounding Adj			2	Rounding Adj			3	-	Rounding Adj			-
	420	CAO estimate			(329)	Insurance Adj			(749)	(784)	Insurance Adj			(784)
									-					-
Total A-87 Charge/(Rebate)	<u>1,238</u>				<u>1,204</u>				<u>(34)</u>	<u>\$ 2,789</u>				<u>\$ 1,319</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01054840 - MEMORIAL HALL TRUST

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	17,841	-	-	-	26,074	-	26,074	26,074	8,233	\$ 26,074	\$ 17,841	\$ 26,074	\$ 8,233	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	-	-	-	24	2	24	22	22	128	2	128	126	104
Dept of Finance	55	-	-	-	112	72	112	40	57	142	55	142	87	30
Annual Audit	10	-	-	-	32	15	32	17	22	68	10	68	58	36
County Counsel	-	-	-	-	55	-	55	55	55	-	-	-	-	(55)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	11,605	-	-	-	17,779	64	17,779	17,715	6,174	19,941	11,605	19,941	8,336	2,162
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	46	-	-	-	88	59	88	29	42	230	46	230	184	142
Adjustments	-	-	-	-	-	71	-	(71)	-	-	62	-	(62)	-
Subtotal	29,559	-	-	-	44,164	283	44,164	43,881	14,605	\$ 46,583	\$ 29,621	\$ 46,583	\$ 16,962	\$ 2,419
Roll Forward	-				43,881				43,881	\$ 16,962				\$ (26,919)
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	-	Rounding Adj			-
	62	CAO estimate			(17,779)	Insurance Adj			(17,841)	(19,954)	Insurance Adj			(2,175)
Total A-87 Charge/(Rebate)	<u>29,621</u>				<u>70,266</u>				<u>40,645</u>	<u>\$ 43,591</u>				<u>\$ (26,675)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01055011 - IHSS PUBLIC AUTHORITY

	2020-21				2021-22				Prior Year	2022-23			
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail				A-87 Plan Schedule A	Roll Forward Detail		
	Estimate	2018-19 Actual	2018-19 Difference		Estimate	2019-20 Actual	2019-20 Difference	Variance	Estimate	2020-21 Actual	2020-21 Difference	Variance	
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	872	23	872	849	872	285	-	285	285
Dept of Finance	984	-	-	-	1,048	1,084	1,048	(36)	64	991	984	991	7
Annual Audit	-	-	-	-	311	166	311	145	311	207	-	207	207
County Counsel	1,226	-	-	-	137	2,657	137	(2,520)	(1,089)	163	1,226	163	(1,063)
Personnel	(183)	-	-	-	(53)	(268)	(53)	215	130	(42)	(183)	(42)	141
General Insurance	-	-	-	-	613	694	613	(81)	613	998	-	998	998
Employee Benefits	(6)	-	-	-	(1)	(1)	(1)	-	5	(2)	(6)	(2)	4
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	571	634	571	(63)	571	510	-	510	510
Adjustments	-	-	-	-	-	763	-	(763)	-	-	-	-	-
Subtotal	2,021	-	-	-	3,498	5,752	3,498	(2,254)	1,477	\$ 3,110	\$ 2,021	\$ 3,110	\$ 1,089
Roll Forward	-				(2,254)				(2,254)	\$ 1,089			
Adjustments:	(1)	Rounding Adj			-	Rounding Adj			1	1	Rounding Adj		
	-	CAO estimate			(613)	Insurance Adj			(613)	(999)	Insurance Adj		
Total A-87 Charge/(Rebate)	2,020				631				(1,389)	\$ 3,201			\$ 2,570

A-87 COST ALLOCATION DETAIL & COMPARISON

01055340 - CHILD SUPPORT

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	7,333	-	(7,333)	-	7,333	-	(7,333)	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	51	78	51	(27)	6,101	42	6,101	6,059	6,050	2,626	51	2,626	2,575	(3,475)
Dept of Finance	7,068	5,031	7,068	2,037	10,074	6,003	10,074	4,071	3,006	8,793	7,068	8,793	1,725	(1,281)
Annual Audit	307	341	307	(34)	847	301	847	546	540	505	307	505	198	(342)
County Counsel	5,832	1,799	5,832	4,033	13,141	3,172	13,141	9,969	7,309	745	5,832	745	(5,087)	(12,396)
Personnel	6,466	5,892	6,466	574	9,629	6,875	9,629	2,754	3,163	4,572	6,466	4,572	(1,894)	(5,057)
General Insurance	4,031	2,090	4,031	1,941	4,597	3,351	4,597	1,246	566	7,409	4,031	7,409	3,378	2,812
Employee Benefits	135	823	135	(688)	963	497	963	466	828	159	135	159	24	(804)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,336	1,239	1,336	97	1,215	1,138	1,215	77	(121)	1,080	1,336	1,080	(256)	(135)
Adjustments	-	-	-	-	-	1,371	-	(1,371)	-	-	(102,782)	-	102,782	-
Subtotal	25,226	24,626	25,226	600	46,567	30,083	46,567	16,484	21,341	\$ 25,889	\$ (77,556)	\$ 25,889	\$ 103,445	\$ (20,678)
Roll Forward	600				16,484				15,884	\$ 103,445				\$ 86,961
Adjustments:	2	Rounding Adj			2	Rounding Adj			-	1	Rounding Adj			(1)
	(102,782)	CAO estimate			(4,597)	Insurance Adj			98,185	(7,414)	Insurance Adj			(2,817)
	-				-				-	-				-
Total A-87 Charge/(Rebate)	<u>(76,954)</u>				<u>58,456</u>				<u>135,410</u>	<u>\$ 121,921</u>				<u>\$ 63,465</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01062136 - COURT SECURITY

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:														
Building Use	95	-	95	95	186	-	186	186	91	\$ -	\$ 95	\$ -	\$ (95)	\$ (186)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	42	41	42	1	267	27	267	240	225	459	42	459	417	192
Dept of Finance	2,011	1,732	2,011	279	3,588	1,914	3,588	1,674	1,577	3,784	2,011	3,784	1,773	196
Annual Audit	252	174	252	78	349	190	349	159	97	243	252	243	(9)	(106)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	(1,079)	1,473	(1,079)	(2,552)	5,834	2,578	5,834	3,256	6,913	3,777	(1,079)	3,777	4,856	(2,057)
General Insurance	1,260	763	1,260	497	1,170	908	1,170	262	(90)	1,606	1,260	1,606	346	436
Employee Benefits	(682)	91	(682)	(773)	(135)	(257)	(135)	122	547	293	(682)	293	975	428
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,111	650	1,111	461	968	725	968	243	(143)	821	1,111	821	(290)	(147)
Adjustments	-	-	-	-	-	874	-	(874)	-	-	1,498	-	(1,498)	-
Subtotal	3,010	4,924	3,010	(1,914)	12,227	6,959	12,227	5,268	9,217	\$ 10,983	\$ 4,508	\$ 10,983	\$ 6,475	\$ (1,244)
Roll Forward	(1,914)				5,268				7,182	\$ 6,475				\$ 1,207
Adjustments:	(2)	Rounding Adj			(1)	Rounding Adj			1	2	Rounding Adj			3
	1,498	CAO estimate			(1,170)	Insurance Adj			(2,668)	(1,607)	Insurance Adj			(437)
									-					-
Total A-87 Charge/(Rebate)	<u>2,592</u>				<u>16,324</u>				<u>13,732</u>	<u>\$ 15,853</u>				<u>\$ (471)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01062150 - LOCAL COMMUNITY CORRECTIONS

	2020-21				2021-22				Prior Year	2022-23	Roll Forward Detail			Prior Year
	A-87 Plan	2018-19	2018-19	Difference	A-87 Plan	2019-20	2019-20	Difference			A-87 Plan	2020-21	2020-21	
	Schedule A	Estimate	Actual		Schedule A	Estimate	Actual		Variance	Schedule A	Estimate	Actual		Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	114	97	114	17	784	105	784	679	670	1,620	114	1,620	1,506	836
Dept of Finance	4,259	3,157	4,259	1,102	3,678	3,624	3,678	54	(581)	3,747	4,259	3,747	(512)	69
Annual Audit	681	412	681	269	1,026	750	1,026	276	345	860	681	860	179	(166)
County Counsel	265	-	265	265	-	-	-	-	(265)	-	265	-	(265)	-
Personnel	4,357	3,683	4,357	674	3,889	4,174	3,889	(285)	(468)	2,518	4,357	2,518	(1,839)	(1,371)
General Insurance	3,108	1,606	3,108	1,502	3,057	3,140	3,057	(83)	(51)	5,675	3,108	5,675	2,567	2,618
Employee Benefits	247	227	247	20	188	311	188	(123)	(59)	195	247	195	(52)	7
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	2,997	1,538	2,997	1,459	2,848	2,865	2,848	(17)	(149)	2,900	2,997	2,900	(97)	52
Adjustments	-	-	-	-	-	3,451	-	(3,451)	-	-	4,042	-	(4,042)	-
Subtotal	16,028	10,720	16,028	5,308	15,470	18,420	15,470	(2,950)	(558)	\$ 17,515	\$ 20,070	\$ 17,515	\$ (2,555)	\$ 2,045
Roll Forward	5,308				(2,950)				(8,258)	\$ (2,555)				\$ 395
Adjustments:	(1)	Rounding Adj			-	Rounding Adj			1	(1)	Rounding Adj			(1)
	4,042	CAO estimate			(3,057)	Insurance Adj			(7,099)	(5,679)	Insurance Adj			(2,622)
	-				-				-	-				-
Total A-87 Charge/(Rebate)	<u>25,377</u>				<u>9,463</u>				<u>(15,914)</u>	<u>\$ 9,280</u>				<u>\$ (183)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01200000 - ROAD

	2020-21				2021-22				Prior Year	2022-23				
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail				A-87 Plan Schedule A	Roll Forward Detail			Prior Year
		2018-19 Estimate	2018-19 Actual	Difference		2019-20 Estimate	2019-20 Actual	Difference	Variance		2020-21 Estimate	2020-21 Actual	Difference	Variance
Service Departments:														
Building Use	-	2,059	-	(2,059)	3,028	2,059	3,028	969	3,028	\$ 3,028	\$ -	\$ 3,028	\$ 3,028	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	741	910	741	(169)	13,937	832	13,937	13,105	13,196	10,440	741	10,440	9,699	(3,497)
Dept of Finance	23,335	20,797	23,335	2,538	26,397	21,757	26,397	4,640	3,062	22,474	23,335	22,474	(861)	(3,923)
Annual Audit	4,435	3,864	4,435	571	6,881	5,930	6,881	951	2,446	4,332	4,435	4,332	(103)	(2,549)
County Counsel	2,319	4,153	2,319	(1,834)	8,468	5,505	8,468	2,963	6,149	1,141	2,319	1,141	(1,178)	(7,327)
Personnel	23,027	25,631	23,027	(2,604)	29,216	24,848	29,216	4,368	6,189	15,504	23,027	15,504	(7,523)	(13,712)
General Insurance	233,523	153,331	233,523	80,192	289,867	205,541	289,867	84,326	56,344	69,082	233,523	69,082	(164,441)	(220,785)
Employee Benefits	1,045	1,575	1,045	(530)	18	1,943	18	(1,925)	(1,027)	342	1,045	342	(703)	324
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	19,493	14,388	19,493	5,105	17,556	22,641	17,556	(5,085)	(1,937)	13,735	19,493	13,735	(5,758)	(3,821)
Adjustments	-	-	-	-	-	27,274	-	(27,274)	-	-	26,290	-	(26,290)	-
Subtotal	307,918	226,708	307,918	81,210	395,368	318,330	395,368	77,038	87,450	\$ 140,078	\$ 334,208	\$ 140,078	\$ (194,130)	#####
Roll Forward	81,210				77,038				(4,172)	\$ (194,130)				#####
Adjustments:	2	Rounding Adj			(2)	Rounding Adj			(4)	(1)	Rounding Adj			1
	26,290	CAO estimate			(289,867)	Insurance Adj			(316,157)	(69,128)	Insurance Adj			220,739
	-				-				-	-				-
Total A-87 Charge/(Rebate)	415,420				182,537				(232,883)	\$ (123,181)				#####

A-87 COST ALLOCATION DETAIL & COMPARISON

01401140 - ADVERTISING COUNTY RESOURCES

	2020-21				2021-22				Prior Year	2022-23				
	A-87 Plan Schedule A	2018-19 Estimate	Roll Forward Detail 2018-19		A-87 Plan Schedule A	2019-20 Estimate	Roll Forward Detail 2019-20			A-87 Plan Schedule A	Roll Forward Detail 2020-21			Prior Year
			Actual	Difference			Actual	Difference	Variance		Estimate	Actual	Difference	Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	9	-	-	-	91	1	91	90	82	422	9	422	413	331
Dept of Finance	828	-	-	-	551	10	551	541	(277)	353	828	353	(475)	(198)
Annual Audit	53	-	-	-	120	5	120	115	67	224	53	224	171	104
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	871	-	-	-	-	-	-	-	(871)	-	871	-	(871)	-
General Insurance	242	-	-	-	357	20	357	337	115	1,478	242	1,478	1,236	1,121
Employee Benefits	49	-	-	-	-	-	-	-	(49)	-	49	-	(49)	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	233	-	-	-	332	19	332	313	99	755	233	755	522	423
Adjustments	-	-	-	-	-	22	-	(22)	-	-	315	-	(315)	-
Subtotal	<u>2,285</u>	-	-	-	<u>1,451</u>	<u>77</u>	<u>1,451</u>	<u>1,374</u>	<u>(834)</u>	<u>\$ 3,232</u>	<u>\$ 2,600</u>	<u>\$ 3,232</u>	<u>\$ 632</u>	<u>\$ 1,781</u>
Roll Forward	-				1,374				1,374	\$ 632				\$ (742)
Adjustments:	1	Rounding Adj			-	Rounding Adj			(1)	(1)	Rounding Adj			(1)
	315	CAO estimate			(357)	Insurance Adj			(672)	(1,479)	Insurance Adj			(1,122)
Total A-87 Charge/(Rebate)	<u>2,601</u>				<u>2,468</u>				<u>(133)</u>	<u>\$ 2,384</u>				<u>\$ (84)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01602270 - FISH & GAME COMMISSION

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	2	1	(1)	6	1	6	5	5	11	1	11	10	5
Dept of Finance	385	371	385	14	36	69	36	(33)	(349)	47	385	47	(338)	11
Annual Audit	5	7	5	(2)	8	6	8	2	3	6	5	6	1	(2)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	871	737	871	134	-	-	-	-	(871)	-	871	-	(871)	-
General Insurance	22	26	22	(4)	23	25	23	(2)	1	37	22	37	15	14
Employee Benefits	49	45	49	4	-	-	-	-	(49)	-	49	-	(49)	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	21	25	21	(4)	21	23	21	(2)	-	19	21	19	(2)	(2)
Adjustments	-	-	-	-	-	28	-	(28)	-	-	29	-	(29)	-
Subtotal	<u>1,354</u>	<u>1,213</u>	<u>1,354</u>	<u>141</u>	<u>94</u>	<u>152</u>	<u>94</u>	<u>(58)</u>	<u>(1,260)</u>	<u>\$ 120</u>	<u>\$ 1,383</u>	<u>\$ 120</u>	<u>\$ (1,263)</u>	<u>\$ 26</u>
Roll Forward	141				(58)				(199)	\$ (1,263)				\$ (1,205)
Adjustments:	3	Rounding Adj			-	Rounding Adj			(3)	(3)	Rounding Adj			(3)
	29	CAO estimate			(23)	Insurance Adj			(52)	(37)	Insurance Adj			(14)
	-	Discharge Adj			(13)	Discharge Adj			(13)	-	Discharge Adj			13
Total A-87 Charge/(Rebate)	<u>1,527</u>				<u>-</u>				<u>(1,527)</u>	<u>\$ (1,183)</u>				<u>\$ (1,183)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

01906020 - OFFICE OF EDUCATION

	2020-21				2021-22				Prior Year	2022-23				
	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference		A-87 Plan Schedule A	Roll Forward Detail			Prior Year
											2020-21 Estimate	2020-21 Actual	Difference	Variance
Service Departments:														
Building Use	-	6,478	-	(6,478)	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	20	19	20	1	105	15	105	90	85	188	20	188	168	83
Dept of Finance	97,168	112,893	97,168	(15,725)	88,891	94,850	88,891	(5,959)	(8,277)	86,448	97,168	86,448	(10,720)	(2,443)
Annual Audit	117	81	117	36	137	106	137	31	20	100	117	100	(17)	(37)
County Counsel	-	424	-	(424)	-	-	-	-	-	116	-	116	116	116
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	536	609	536	(73)	409	445	409	(36)	(127)	657	536	657	121	248
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	516	302	516	214	381	406	381	(25)	(135)	336	516	336	(180)	(45)
Adjustments	-	-	-	-	-	489	-	(489)	-	-	697	-	(697)	-
Subtotal	98,357	120,806	98,357	(22,449)	89,923	96,311	89,923	(6,388)	(8,434)	\$ 87,845	\$ 99,054	\$ 87,845	\$ (11,209)	\$ (2,078)
Roll Forward	(22,449)				(6,388)				16,061	\$ (11,209)				\$ (4,821)
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	(1)	Rounding Adj			(1)
	697	CAO estimate			(409)	Insurance Adj			(1,106)	(658)	Insurance Adj			(249)
	-				-				-	-				-
Total A-87 Charge/(Rebate)	76,605				83,126				6,521	\$ 75,977				\$ (7,149)

A-87 COST ALLOCATION DETAIL & COMPARISON

02000000 - SOLID WASTE

	2020-21				2021-22				Prior Year	2022-23				
	Roll Forward Detail				Roll Forward Detail					Roll Forward Detail				
	A-87 Plan	2018-19	2018-19		A-87 Plan	2019-20	2019-20			A-87 Plan	2020-21	2020-21		Prior Year
Schedule A	Estimate	Actual	Difference	Schedule A	Estimate	Actual	Difference	Variance	Schedule A	Estimate	Actual	Difference	Variance	
Service Departments:														
Building Use	-	369	-	(369)	155	369	155	(214)	155	\$ 155	\$ -	\$ 155	\$ 155	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	515	492	515	23	19,974	389	19,974	19,585	19,459	9,988	515	9,988	9,473	(9,986)
Dept of Finance	11,464	19,990	11,464	(8,526)	11,830	6,917	11,830	4,913	366	12,238	11,464	12,238	774	408
Annual Audit	3,080	2,085	3,080	995	7,300	2,770	7,300	4,530	4,220	3,940	3,080	3,940	860	(3,360)
County Counsel	2,485	31,514	2,485	(29,029)	14,351	3,719	14,351	10,632	11,866	3,469	2,485	3,469	984	(10,882)
Personnel	6,100	4,419	6,100	1,681	6,806	5,081	6,806	1,725	706	3,777	6,100	3,777	(2,323)	(3,029)
General Insurance	15,721	8,221	15,721	7,500	23,942	11,731	23,942	12,211	8,221	37,257	15,721	37,257	21,536	13,315
Employee Benefits	(166)	273	(166)	(439)	666	(38)	666	704	832	(291)	(166)	(291)	(125)	(957)
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	13,557	7,777	13,557	5,780	20,270	10,582	20,270	9,688	6,713	13,287	13,557	13,287	(270)	(6,983)
Adjustments	-	-	-	-	-	12,748	-	(12,748)	-	-	18,284	-	(18,284)	-
Subtotal	52,756	75,140	52,756	(22,384)	105,294	54,268	105,294	51,026	52,538	\$ 83,820	\$ 71,040	\$ 83,820	\$ 12,780	\$ (21,474)
Roll Forward	(22,384)				51,026				73,410	\$ 12,780				\$ (38,246)
Adjustments:	1	Rounding Adj			1	Rounding Adj			-	2	Rounding Adj			1
	18,284	CAO estimate			(23,942)	Insurance Adj			(42,226)	(37,282)	Insurance Adj			(13,340)
	-				-				-	-				-
Total A-87 Charge/(Rebate)	48,657				132,379				83,722	\$ 59,320				\$ (73,059)

A-87 COST ALLOCATION DETAIL & COMPARISON

02040205 - ORLAND AIRPORT

	2020-21				2021-22				Prior Year	2022-23				
	Roll Forward Detail				Roll Forward Detail					Roll Forward Detail				
	A-87 Plan	2018-19	2018-19	Difference	A-87 Plan	2019-20	2019-20	Difference		A-87 Plan	2020-21	2020-21	Difference	Prior Year
Schedule A	Estimate	Actual		Schedule A	Estimate	Actual		Schedule A	Estimate	Actual		Variance		
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAO	41	96	41	(55)	4,155	28	4,155	4,127	4,114	1,258	41	1,258	1,217	(2,897)
Dept of Finance	727	692	727	35	549	673	549	(124)	(178)	582	727	582	(145)	33
Annual Audit	243	408	243	(165)	229	200	229	29	(14)	149	243	149	(94)	(80)
County Counsel	1,557	477	1,557	1,080	4,756	134	4,756	4,622	3,199	3,702	1,557	3,702	2,145	(1,054)
Personnel	-	-	-	-	-	-	-	-	-	(92)	-	(92)	(92)	(92)
General Insurance	1,106	1,588	1,106	(482)	682	839	682	(157)	(424)	982	1,106	982	(124)	300
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,066	1,521	1,066	(455)	635	765	635	(130)	(431)	502	1,066	502	(564)	(133)
Adjustments	-	-	-	-	-	922	-	(922)	-	-	1,438	-	(1,438)	-
Subtotal	4,740	4,782	4,740	(42)	11,006	3,561	11,006	7,445	6,266	\$ 7,083	\$ 6,178	\$ 7,083	\$ 905	\$ (3,923)
Roll Forward	(42)				7,445				7,487	\$ 905				\$ (6,540)
Adjustments:	1	Rounding Adj			(2)	Rounding Adj			(3)	(3)	Rounding Adj			(1)
	1,438	CAO estimate			(682)	Insurance Adj			(2,120)	(982)	Insurance Adj			(300)
	-				-				-	-				-
Total A-87 Charge/(Rebate)	6,137				17,767				11,630	\$ 7,003				\$ (10,764)

A-87 COST ALLOCATION DETAIL & COMPARISON

02040207 - WILLOWS AIRPORT

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	44	97	44	(53)	3,431	27	3,431	3,404	3,387	1,421	44	1,421	1,377	(2,010)
Dept of Finance	715	803	715	(88)	585	590	585	(5)	(130)	779	715	779	64	194
Annual Audit	265	410	265	(145)	475	200	475	275	210	262	265	262	(3)	(213)
County Counsel	6,316	4,039	6,316	2,277	907	5,272	907	(4,365)	(5,409)	163	6,316	163	(6,153)	(744)
Personnel	-	-	-	-	-	-	-	-	-	(92)	-	(92)	(92)	(92)
General Insurance	1,212	1,598	1,212	(386)	1,024	818	1,024	206	(188)	1,553	1,212	1,553	341	529
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,168	1,530	1,168	(362)	954	747	954	207	(214)	793	1,168	793	(375)	(161)
Adjustments	-	-	-	-	-	899	-	(899)	-	-	1,576	-	(1,576)	-
Subtotal	9,720	8,477	9,720	1,243	7,376	8,553	7,376	(1,177)	(2,344)	\$ 4,879	\$ 11,296	\$ 4,879	\$ (6,417)	\$ (2,497)
Roll Forward	1,243				(1,177)				(2,420)	\$ (6,417)				\$ (5,240)
Adjustments:	1	Rounding Adj			(1)	Rounding Adj			(2)	(1)	Rounding Adj			-
	1,576	CAO estimate			(1,024)	Insurance Adj			(2,600)	(1,554)	Insurance Adj			(530)
	-				-				-	-				-
Total A-87 Charge/(Rebate)	12,540				5,174				(7,366)	\$ (3,093)				\$ (8,267)

A-87 COST ALLOCATION DETAIL & COMPARISON

02200000 - FLEET OPERATIONS

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior	
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:															
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAO	100	126	100	(26)	2,196	120	2,196	2,076	2,096	1,283	100	1,283	1,183	(913)	
Dept of Finance	3,862	3,531	3,862	331	3,762	3,873	3,762	(111)	(100)	1,284	3,862	1,284	(2,578)	(2,478)	
Annual Audit	597	535	597	62	1,065	856	1,065	209	468	574	597	574	(23)	(491)	
County Counsel	-	-	-	-	-	36	-	(36)	-	-	-	-	-	-	
Personnel	3,486	2,946	3,486	540	3,889	3,438	3,889	451	403	-	3,486	-	(3,486)	(3,889)	
General Insurance	3,167	2,371	3,167	796	3,729	3,950	3,729	(221)	562	6,472	3,167	6,472	3,305	2,743	
Employee Benefits	155	182	155	(27)	188	249	188	(61)	33	-	155	-	(155)	(188)	
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DP-ONESolution	2,629	1,994	2,629	635	2,957	3,268	2,957	(311)	328	1,935	2,629	1,935	(694)	(1,022)	
Adjustments	-	-	-	-	-	3,937	-	(3,937)	-	-	-	3,546	-	(3,546)	-
Subtotal	13,996	11,685	13,996	2,311	17,786	19,727	17,786	(1,941)	3,790	\$ 11,548	\$ 17,542	\$ 11,548	\$ (5,994)	\$ (6,238)	
Roll Forward	2,311				(1,941)				(4,252)	\$ (5,994)				\$ (4,053)	
Adjustments:	3	Rounding Adj			2	Rounding Adj			(1)	(2)	Rounding Adj			(4)	
	3,546	CAO estimate			(3,729)	Insurance Adj			(7,275)	(6,476)	Insurance Adj			(2,747)	
									-					-	
Total A-87 Charge/(Rebate)	<u>19,856</u>				<u>12,118</u>				<u>(7,738)</u>	<u>\$ (924)</u>				<u>\$ (13,042)</u>	

A-87 COST ALLOCATION DETAIL & COMPARISON

02210000 - UNDERGROUND STORAGE TANKS

	2020-21				2021-22				Prior Year	2022-23				
	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Prior Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	16	27	16	(11)	1,067	16	1,067	1,051	1,051	339	16	339	323	(728)
Dept of Finance	255	244	255	11	701	273	701	428	446	627	255	627	372	(74)
Annual Audit	95	115	95	(20)	148	116	148	32	53	108	95	108	13	(40)
County Counsel	497	2,517	497	(2,020)	137	1,830	137	(1,693)	(360)	47	497	47	(450)	(90)
Personnel	(275)	(1,313)	(275)	1,038	(357)	(756)	(357)	399	(82)	(324)	(275)	(324)	(49)	33
General Insurance	434	447	434	(13)	442	484	442	(42)	8	713	434	713	279	271
Employee Benefits	(393)	(142)	(393)	(251)	(126)	(654)	(126)	528	267	-	(393)	-	393	126
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	419	429	419	(10)	412	442	412	(30)	(7)	365	419	365	(54)	(47)
Adjustments	-	-	-	-	-	532	-	(532)	-	-	564	-	(564)	-
Subtotal	1,048	2,324	1,048	(1,276)	2,424	2,283	2,424	141	1,376	\$ 1,875	\$ 1,612	\$ 1,875	\$ 263	\$ (549)
Roll Forward	(1,276)				141				1,417	\$ 263				\$ 122
Adjustments:	-	Rounding Adj			2	Rounding Adj			2	(2)	Rounding Adj			(4)
	564	CAO estimate			(442)	Insurance Adj			(1,006)	(714)	Insurance Adj			(272)
Total A-87 Charge/(Rebate)	<u>336</u>				<u>2,125</u>				<u>1,789</u>	<u>\$ 1,422</u>				<u>\$ (703)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02220000 - VEGETATION & ENVIRONMENTAL MGMT

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	7	13	7	(6)	50	7	50	43	43	92	7	92	85	42
Dept of Finance	103	155	103	(52)	69	126	69	(57)	(34)	221	103	221	118	152
Annual Audit	42	57	42	(15)	66	51	66	15	24	49	42	49	7	(17)
County Counsel	-	-	-	-	110	-	110	110	110	23	-	23	23	(87)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	191	223	191	(32)	196	215	196	(19)	5	322	191	322	131	126
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	184	213	184	(29)	183	196	183	(13)	(1)	164	184	164	(20)	(19)
Adjustments	-	-	-	-	-	236	-	(236)	-	-	248	-	(248)	-
Subtotal	527	661	527	(134)	674	831	674	(157)	147	\$ 871	\$ 775	\$ 871	\$ 96	\$ 197
Roll Forward	(134)				(157)				(23)	\$ 96				\$ 253
Adjustments:	(3)	Rounding Adj			(1)	Rounding Adj			2	-	Rounding Adj			1
	248	CAO estimate			(196)	Insurance Adj			(444)	(322)	Insurance Adj			(126)
Total A-87 Charge/(Rebate)	638				320				(318)	\$ 645				\$ 325

A-87 COST ALLOCATION DETAIL & COMPARISON

02224170 - TRI-COUNTY BEE

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	1	-	(1)	-	-	-	-	-	-	-	-	-	-
Dept of Finance	14	15	14	(1)	-	14	-	(14)	(14)	-	14	-	(14)	-
Annual Audit	2	3	2	(1)	-	2	-	(2)	(2)	-	2	-	(2)	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	8	10	8	(2)	-	9	-	(9)	(8)	-	8	-	(8)	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	8	9	8	(1)	-	9	-	(9)	(8)	-	8	-	(8)	-
Adjustments	-	-	-	-	-	10	-	(10)	-	-	11	-	(11)	-
Subtotal	<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>	<u>\$ -</u>	<u>\$ 43</u>	<u>\$ -</u>	<u>\$ (43)</u>	<u>\$ -</u>
Roll Forward	(6)				(44)				(38)	\$ (43)				\$ 1
Adjustments:	2	Rounding Adj			-	Rounding Adj			(2)	(1)	Rounding Adj			(1)
	11	CAO estimate			-	Insurance Adj			(11)	-	Insurance Adj			-
Total A-87 Charge/(Rebate)	<u>39</u>				<u>(44)</u>				<u>(83)</u>	<u>\$ (44)</u>				<u>\$ -</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02260000 - PUBLIC WORKS AGENCY

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior		2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:															
Building Use	4,798	656	4,798	4,142	1,615	656	1,615	959	(3,183)	\$ 1,615	\$ 4,798	\$ 1,615	\$ (3,183)	\$ -	
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAO	50	182	50	(132)	7,351	54	7,351	7,297	7,301	1,951	50	1,951	1,901	(5,400)	
Dept of Finance	7,284	7,539	7,284	(255)	6,898	6,536	6,898	362	(386)	6,025	7,284	6,025	(1,259)	(873)	
Annual Audit	298	773	298	(475)	515	384	515	131	217	427	298	427	129	(88)	
County Counsel	35,455	3,933	35,455	31,522	12,839	14,016	12,839	(1,177)	(22,616)	14,342	35,455	14,342	(21,113)	1,503	
Personnel	5,600	3,419	5,600	2,181	3,805	6,373	3,805	(2,568)	(1,795)	3,261	5,600	3,261	(2,339)	(544)	
General Insurance	15,865	12,245	15,865	3,620	16,203	11,404	16,203	4,799	338	19,295	15,865	19,295	3,430	3,092	
Employee Benefits	297	516	297	(219)	329	544	329	(215)	32	232	297	232	(65)	(97)	
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DP-ONESolution	1,313	2,883	1,313	(1,570)	1,430	1,466	1,430	(36)	117	1,440	1,313	1,440	127	10	
Adjustments	-	-	-	-	-	1,766	-	(1,766)	-	-	-	1,771	-	(1,771)	
Subtotal	70,960	32,146	70,960	38,814	50,985	43,199	50,985	7,786	(19,975)	\$ 48,588	\$ 72,731	\$ 48,588	\$ (24,143)	\$ (2,397)	
Roll Forward	38,814				7,786				(31,028)	\$ (24,143)				\$ (31,929)	
Adjustments:	2	Rounding Adj			1	Rounding Adj			(1)	(1)	Rounding Adj			(2)	
	1,771	CAO estimate			(16,203)	Insurance Adj			(17,974)	(19,307)	Insurance Adj			(3,104)	
	-				-				-	-				-	
Total A-87 Charge/(Rebate)	111,547				42,569				(68,978)	\$ 5,137				\$ (37,432)	

A-87 COST ALLOCATION DETAIL & COMPARISON

02261000 - PCDS PERMIT CENTER

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	15	-	-	-	134	15	134	119	119	192	15	192	177	58
Dept of Finance	300	-	-	-	1,221	180	1,221	1,041	921	604	300	604	304	(617)
Annual Audit	90	-	-	-	175	105	175	70	85	102	90	102	12	(73)
County Counsel	-	-	-	-	165	219	165	(54)	165	-	-	-	-	(165)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	410	-	-	-	521	439	521	82	111	674	410	674	264	153
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	396	-	-	-	485	400	485	85	89	344	396	344	(52)	(141)
Adjustments	-	-	-	-	-	482	-	(482)	-	-	534	-	(534)	-
Subtotal	1,211	-	-	-	2,701	1,840	2,701	861	1,490	\$ 1,916	\$ 1,745	\$ 1,916	\$ 171	\$ (785)
Roll Forward	-				861				861	\$ 171				\$ (690)
Adjustments:	(1)	Rounding Adj			2	Rounding Adj			3	-	Rounding Adj			(2)
	534	CAO estimate			(521)	Insurance Adj			(1,055)	(674)	Insurance Adj			(153)
									-	-				-
Total A-87 Charge/(Rebate)	1,744				3,043				1,299	\$ 1,413				\$ (1,630)

A-87 COST ALLOCATION DETAIL & COMPARISON

02261120 - COUNTY FACILITIES ISF

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior	
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance	
Service Departments:															
Building Use	964	988	964	(24)	1,667	989	1,667	678	703	\$ 1,667	\$ 964	\$ 1,667	\$ 703	\$ -	
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAO	237	332	237	(95)	7,170	206	7,170	6,964	6,933	5,248	237	5,248	5,011	(1,922)	
Dept of Finance	12,978	7,272	12,978	5,706	12,338	10,920	12,338	1,418	(640)	3,390	12,978	3,390	(9,588)	(8,948)	
Annual Audit	1,420	1,407	1,420	13	2,150	1,471	2,150	679	730	1,671	1,420	1,671	251	(479)	
County Counsel	6,859	36	6,859	6,823	1,017	3,755	1,017	(2,738)	(5,842)	675	6,859	675	(6,184)	(342)	
Personnel	15,023	8,102	15,023	6,921	14,063	11,827	14,063	2,236	(960)	774	15,023	774	(14,249)	(13,289)	
General Insurance	8,091	6,878	8,091	1,213	8,542	7,818	8,542	724	451	12,768	8,091	12,768	4,677	4,226	
Employee Benefits	89	500	89	(411)	902	870	902	32	813	(2,016)	89	(2,016)	(2,105)	(2,918)	
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DP-ONESolution	6,250	5,246	6,250	1,004	5,962	5,621	5,962	341	(288)	5,169	6,250	5,169	(1,081)	(793)	
Adjustments	-	-	-	-	-	6,771	-	(6,771)	-	-	-	8,429	-	(8,429)	-
Subtotal	51,911	30,761	51,911	21,150	53,811	50,248	53,811	3,563	1,900	\$ 29,346	\$ 60,340	\$ 29,346	\$ (30,994)	\$ (24,465)	
Roll Forward	21,150				3,563				(17,587)	\$ (30,994)				\$ (34,557)	
Adjustments:	2	Rounding Adj			(2)	Rounding Adj			(4)	1	Rounding Adj			3	
	8,429	CAO estimate			(8,542)	Insurance Adj			(16,971)	(12,777)	Insurance Adj			(4,235)	
	-				-				-	-				-	
Total A-87 Charge/(Rebate)	<u>81,492</u>				<u>48,830</u>				<u>(32,662)</u>	<u>\$ (14,424)</u>				<u>\$ (63,254)</u>	

A-87 COST ALLOCATION DETAIL & COMPARISON

02270000 - CENTRAL SERVICES

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	3	-	(3)	-	2	-	(2)	-	-	-	-	-	-
Dept of Finance	-	60	-	(60)	-	183	-	(183)	-	-	-	-	-	-
Annual Audit	-	12	-	(12)	-	11	-	(11)	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	47	-	(47)	-	45	-	(45)	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	45	-	(45)	-	41	-	(41)	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	167	-	(167)	-	282	-	(282)	-	\$ -	\$ -	\$ -	\$ -	\$ -
Roll Forward	(167)				(282)				(115)	\$ -				\$ 282
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	-	Rounding Adj			-
	-	CAO estimate			-	Insurance Adj			-	-	Insurance Adj			-
Total A-87 Charge/(Rebate)	<u>(167)</u>				<u>(282)</u>				<u>(115)</u>	<u>\$ -</u>				<u>\$ 282</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02280000 - DATA PROCESSING ISF

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:														
Building Use	321	257	321	64	-	257	-	(257)	(321)	\$ -	\$ 321	\$ -	\$ (321)	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	65	88	65	(23)	7,753	61	7,753	7,692	7,688	7,152	65	7,152	7,087	(601)
Dept of Finance	19,326	14,444	19,326	4,882	13,276	8,271	13,276	5,005	(6,050)	9,019	19,326	9,019	(10,307)	(4,257)
Annual Audit	390	375	390	15	666	436	666	230	276	504	390	504	114	(162)
County Counsel	-	-	-	-	-	1,750	-	(1,750)	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,934	1,539	1,934	395	1,986	1,928	1,986	58	52	3,327	1,934	3,327	1,393	1,341
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,718	1,399	1,718	319	1,850	1,665	1,850	185	132	1,700	1,718	1,700	(18)	(150)
Adjustments	-	-	-	-	-	2,005	-	(2,005)	-	-	2,318	-	(2,318)	-
Subtotal	<u>23,754</u>	<u>18,102</u>	<u>23,754</u>	<u>5,652</u>	<u>25,531</u>	<u>16,373</u>	<u>25,531</u>	<u>9,158</u>	<u>1,777</u>	<u>\$ 21,702</u>	<u>\$ 26,072</u>	<u>\$ 21,702</u>	<u>\$ (4,370)</u>	<u>\$ (3,829)</u>
Roll Forward	5,652	Rounding Adj			9,158	Rounding Adj			3,506	\$ (4,370)	Rounding Adj			\$ (13,528)
Adjustments:	2				(1)				(3)	(1)				-
	2,318	CAO estimate			(1,986)	Insurance Adj			(4,304)	(3,329)	Insurance Adj			(1,343)
	-				-				-	-				-
Total A-87 Charge/(Rebate)	<u>31,726</u>				<u>32,702</u>				<u>976</u>	<u>\$ 14,002</u>				<u>\$ (18,700)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

02310000 - UTILITIES ISF

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	59	-	-	-	565	-	-	-	506	979	59	979	920	414
Dept of Finance	(13,895)	-	-	-	19,455	-	-	-	33,350	(2,049)	(13,895)	(2,049)	11,846	(21,504)
Annual Audit	353	-	-	-	739	-	-	-	386	519	353	519	166	(220)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	(590)	-	-	-	-	-	-	-	590	-	(590)	-	590	-
General Insurance	1,613	-	-	-	2,202	-	-	-	589	3,427	1,613	3,427	1,814	1,225
Employee Benefits	(49)	-	-	-	-	-	-	-	49	-	(49)	-	49	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,555	-	-	-	2,051	-	-	-	496	1,751	1,555	1,751	196	(300)
Adjustments	-	-	-	-	-	-	-	-	-	-	2,097	-	(2,097)	-
Subtotal	(10,954)	-	-	-	25,012	-	-	-	35,966	\$ 4,627	\$ (8,857)	\$ 4,627	\$ 13,484	\$(20,385)
Roll Forward	-	Rounding Adj			-	Rounding Adj			-	\$ 13,484				\$ 13,484
Adjustments:	(1)				-				1	1	Rounding Adj			1
	2,097	CAO estimate			(2,202)	Insurance Adj			(4,299)	(3,430)	Insurance Adj			(1,228)
	-				-				-	-				-
Total A-87 Charge/(Rebate)	(8,858)				22,810				31,668	\$ 14,682				\$(8,128)

A-87 COST ALLOCATION DETAIL & COMPARISON

03230000 - FIRE CHIEF'S ASSOCIATION

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
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

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:														
Building Use	1,415	-	1,415	1,415	2,831	-	2,831	2,831	1,416	\$ 2,886	\$ 1,415	\$ 2,886	\$ 1,471	\$ 55
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	229	443	229	(214)	1,844	236	1,844	1,608	1,615	2,663	229	2,663	2,434	819
Dept of Finance	3,780	3,094	3,780	686	2,582	4,086	2,582	(1,504)	(1,198)	2,278	3,780	2,278	(1,502)	(304)
Annual Audit	1,371	1,880	1,371	(509)	2,162	1,685	2,162	477	791	1,413	1,371	1,413	42	(749)
County Counsel	5,554	-	5,554	5,554	467	977	467	(510)	(5,087)	163	5,554	163	(5,391)	(304)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	7,875	15,580	7,875	(7,705)	8,431	18,056	8,431	(9,625)	556	11,560	7,875	11,560	3,685	3,129
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	6,036	7,012	6,036	(976)	6,002	6,436	6,002	(434)	(34)	4,765	6,036	4,765	(1,271)	(1,237)
Adjustments	-	-	-	-	-	7,753	-	(7,753)	-	-	-	8,141	-	(8,141)
Subtotal	<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>	<u>\$ 25,728</u>	<u>\$ 34,401</u>	<u>\$ 25,728</u>	<u>\$ (8,673)</u>	<u>\$ 1,409</u>
Roll Forward	(1,749)				(14,910)				(13,161)	\$ (8,673)				\$ 6,237
Adjustments:	2	Rounding Adj			1	Rounding Adj			(1)	-	Rounding Adj			(1)
	8,141	CAO estimate			(8,431)	Insurance Adj			(16,572)	(11,568)	Insurance Adj			(3,137)
	(32,654)	Discharge Adj			(979)	Discharge Adj			31,675	-	Discharge Adj			979
	-				-				-	-				-
	-				-				-	-				-
Total A-87 Charge/(Rebate)	<u>-</u>				<u>-</u>				<u>-</u>	<u>\$ 5,487</u>				<u>\$ 5,487</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04100000 - LAW LIBRARY

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	92	-	92	92	164	-	164	164	72	\$ -	\$ 92	\$ -	\$ (92)	\$ (164)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	1	1	-	4	1	4	3	3	7	1	7	6	3
Dept of Finance	48	76	48	(28)	58	40	58	18	10	30	48	30	(18)	(28)
Annual Audit	3	4	3	(1)	6	4	6	2	3	4	3	4	1	(2)
County Counsel Personnel	2,409	-	2,409	2,409	2,635	401	2,635	2,234	226	1,724	2,409	1,724	(685)	(911)
General Insurance	59	15	59	44	72	17	72	55	13	23	59	23	(36)	(49)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	15	14	15	1	16	16	16	-	1	12	15	12	(3)	(4)
Adjustments	-	-	-	-	-	19	-	(19)	-	-	20	-	(20)	-
Subtotal	<u>2,627</u>	<u>110</u>	<u>2,627</u>	<u>2,517</u>	<u>2,955</u>	<u>498</u>	<u>2,955</u>	<u>2,457</u>	<u>328</u>	<u>\$ 1,800</u>	<u>\$ 2,647</u>	<u>\$ 1,800</u>	<u>\$ (847)</u>	<u>\$ (1,155)</u>
Roll Forward	2,517				2,457				2,457	\$ (847)				\$ (3,304)
Adjustments:	-	Rounding Adj			(1)	Rounding Adj			(1)	-	Rounding Adj			1
	20	CAO estimate			(72)	Insurance Adj			(92)	(23)	Insurance Adj			49
									-					-
Total A-87 Charge/(Rebate)	<u><u>5,164</u></u>				<u><u>5,339</u></u>				<u><u>2,692</u></u>	<u><u>\$ 930</u></u>				<u><u>\$ (4,409)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04250000 - LOCAL TRANSPORTATION TRUST

	2020-21				2021-22				Prior Year Variance	2022-23				
	Roll Forward Detail				Roll Forward Detail					Roll Forward Detail				
	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Prior Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAO	82	103	82	(21)	602	69	602	533	520	1,266	82	1,266	1,184	664
Dept of Finance	811	552	811	259	706	610	706	96	(105)	780	811	780	(31)	74
Annual Audit	490	436	490	54	787	490	787	297	297	671	490	671	181	(116)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	2,239	1,699	2,239	540	2,345	2,053	2,345	292	106	4,432	2,239	4,432	2,193	2,087
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	2,158	1,627	2,158	531	2,185	1,874	2,185	311	27	2,265	2,158	2,265	107	80
Adjustments	-	-	-	-	-	2,257	-	(2,257)	-	-	2,911	-	(2,911)	-
Subtotal	5,780	4,417	5,780	1,363	6,625	7,353	6,625	(728)	845	\$ 9,414	\$ 8,691	\$ 9,414	\$ 723	\$ 2,789
Roll Forward	1,363				(728)				(2,091)	\$ 723				\$ 1,451
Adjustments:	-	Rounding Adj			(2)	Rounding Adj			(2)	(1)	Rounding Adj			1
	2,911	CAO estimate			(2,345)	Insurance Adj			(5,256)	(4,435)	Insurance Adj			(2,090)
	-				-				-	-				-
Total A-87 Charge/(Rebate)	10,054				3,550				(6,504)	\$ 5,701				\$ 2,151

A-87 COST ALLOCATION DETAIL & COMPARISON

04260000 - TRANSPORTATION ADMIN

	2020-21				2021-22				Prior Year	2022-23				
	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Variance
Service Departments:														
Building Use	-	317	-	(317)	-	317	-	(317)	-	\$ -	\$ -	\$ -	\$ -	
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAO	64	28	64	36	825	66	825	759	761	854	64	854	790	
Dept of Finance	685	242	685	443	509	541	509	(32)	(176)	582	685	582	(103)	
Annual Audit	382	120	382	262	456	472	456	(16)	74	453	382	453	71	
County Counsel	-	773	-	(773)	-	36	-	(36)	-	-	-	-	-	
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Insurance	1,745	554	1,745	1,191	1,359	2,089	1,359	(730)	(386)	2,991	1,745	2,991	1,246	
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
DP-ONESolution	1,682	449	1,682	1,233	1,266	1,802	1,266	(536)	(416)	1,528	1,682	1,528	(154)	
Adjustments	-	-	-	-	-	2,171	-	(2,171)	-	-	2,269	-	(2,269)	
Subtotal	4,558	2,483	4,558	2,075	4,415	7,494	4,415	(3,079)	(143)	\$ 6,408	\$ 6,827	\$ 6,408	\$ (419)	
Roll Forward	2,075				(3,079)				(5,154)	\$ (419)				\$ 2,660
Adjustments:	(2)	Rounding Adj			-	Rounding Adj			2	1	Rounding Adj			1
	2,269	CAO estimate			(1,359)	Insurance Adj			(3,628)	(2,993)	Insurance Adj			(1,634)
Total A-87 Charge/(Rebate)	8,900				(23)				(8,923)	\$ 2,997				\$ 3,020

A-87 COST ALLOCATION DETAIL & COMPARISON

04280000 - GLENN COUNTY TRANSIT

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	25	19	25	6	201	24	201	177	176	374	25	374	349	173
Dept of Finance	404	329	404	75	330	399	330	(69)	(74)	363	404	363	(41)	33
Annual Audit	149	81	149	68	262	174	262	88	113	199	149	199	50	(63)
County Counsel	-	121	-	(121)	-	73	-	(73)	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	682	316	682	366	782	729	782	53	100	1,310	682	1,310	628	528
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	657	302	657	355	728	665	728	63	71	669	657	669	12	(59)
Adjustments	-	-	-	-	-	801	-	(801)	-	-	887	-	(887)	-
Subtotal	1,917	1,168	1,917	749	2,303	2,865	2,303	(562)	386	\$ 2,915	\$ 2,804	\$ 2,915	\$ 111	\$ 612
Roll Forward	749				(562)				(1,311)	\$ 111				\$ 673
Adjustments:	1	Rounding Adj			(1)	Rounding Adj			(2)	-	Rounding Adj			1
	887	CAO estimate			(782)	Insurance Adj			(1,669)	(1,311)	Insurance Adj			(529)
Total A-87 Charge/(Rebate)	<u>3,554</u>				<u>958</u>				<u>(2,596)</u>	<u>\$ 1,715</u>				<u>\$ 757</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04281000 - FIXED ROUTE TRANSIT

	2020-21				2021-22				Prior Year	2022-23	2020-21			Prior Year
	A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail					A-87 Plan	2020-21	2020-21	
	Schedule A	2018-19	2018-19	Difference	Schedule A	2019-20	2019-20	Difference	Variance	Schedule A	Estimate	Actual	Difference	Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	46	182	46	(136)	460	58	460	402	414	701	46	701	655	241
Dept of Finance	566	1,037	566	(471)	498	645	498	(147)	(68)	487	566	487	(79)	(11)
Annual Audit	277	770	277	(493)	477	411	477	66	200	372	277	372	95	(105)
County Counsel	-	36	-	(36)	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,263	3,001	1,263	(1,738)	1,422	1,721	1,422	(299)	159	2,455	1,263	2,455	1,192	1,033
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,218	2,873	1,218	(1,655)	1,324	1,570	1,324	(246)	106	1,254	1,218	1,254	36	(70)
Adjustments	-	-	-	-	-	1,892	-	(1,892)	-	-	-	1,643	-	(1,643)
Subtotal	3,370	7,899	3,370	(4,529)	4,181	6,297	4,181	(2,116)	811	\$ 5,269	\$ 5,013	\$ 5,269	\$ 256	\$ 1,088
Roll Forward	(4,529)				(2,116)				2,413	\$ 256				\$ 2,372
Adjustments:	-	Rounding Adj			1	Rounding Adj			1	2	Rounding Adj			1
	1,643	CAO estimate			(1,422)	Insurance Adj			(3,065)	(2,457)	Insurance Adj			(1,035)
Total A-87 Charge/(Rebate)	484				644				160	\$ 3,070				\$ 2,426

A-87 COST ALLOCATION DETAIL & COMPARISON

04282500 - TRANSPORTATION PROP 1B

	2020-21				2021-22				Prior Year	2022-23				
	A-87 Plan	Roll Forward Detail			A-87 Plan	Roll Forward Detail				A-87 Plan	Roll Forward Detail			Prior Year
	Schedule A	2018-19	2018-19	Difference	Schedule A	2019-20	2019-20	Difference	Variance	Schedule A	2020-21	2020-21	Difference	Variance
		Estimate	Actual			Estimate	Actual				Estimate	Actual		
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	1	27	1	(26)	1	-	-	-	-	(1)
Dept of Finance	-	-	-	-	1	181	1	(180)	1	-	-	-	-	(1)
Annual Audit	-	-	-	-	1	191	1	(190)	1	-	-	-	-	(1)
County Counsel	-	-	-	-	-	36	-	(36)	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	4	801	4	(797)	4	-	-	-	-	(4)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	-	-	-	-	4	731	4	(727)	4	-	-	-	-	(4)
Adjustments	-	-	-	-	-	880	-	(880)	-	-	-	-	-	-
Subtotal	-	-	-	-	11	2,847	11	(2,836)	11	\$ -	\$ -	\$ -	\$ -	\$ (11)
Roll Forward	-				(2,836)				(2,836)	\$ -				\$ 2,836
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	-	Rounding Adj			-
	-	CAO estimate			(4)	Insurance Adj			(4)	-	Insurance Adj			4
	-								-					-
Total A-87 Charge/(Rebate)	-				(2,829)				(2,829)	\$ -				\$ 2,829

A-87 COST ALLOCATION DETAIL & COMPARISON

04601000 - LAFCO

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4	5	4	(1)	26	3	26	23	22	45	4	45	41	19
Dept of Finance	926	1,038	926	(112)	340	126	340	214	(586)	140	926	140	(786)	(200)
Annual Audit	23	23	23	-	35	21	35	14	12	24	23	24	1	(11)
County Counsel	630	381	630	249	2,172	693	2,172	1,479	1,542	3,003	630	3,003	2,373	831
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	103	88	103	15	103	88	103	15	-	156	103	156	53	53
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	99	84	99	15	96	80	96	16	(3)	80	99	80	(19)	(16)
Adjustments	-	-	-	-	-	96	-	(96)	-	-	134	-	(134)	-
Subtotal	1,785	1,619	1,785	166	2,772	1,107	2,772	1,665	987	\$ 3,448	\$ 1,919	\$ 3,448	\$ 1,529	\$ 676
Roll Forward	166				1,665				1,499	\$ 1,529				\$ (136)
Adjustments:	(3)	Rounding Adj			(1)	Rounding Adj			2	-	Rounding Adj			1
	134	CAO estimate			(103)	Insurance Adj			(237)	(156)	Insurance Adj			(53)
									-					\$ -
Total A-87 Charge/(Rebate)	2,082				4,333				2,251	\$ 4,821				\$ 488

A-87 COST ALLOCATION DETAIL & COMPARISON

04796000 - GLENN GROUNDWATER AUTHORITY

	2020-21				2021-22				Prior Year	2022-23				
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail				A-87 Plan Schedule A	Roll Forward Detail			Prior Year
		2018-19 Estimate	2018-19 Actual	Difference		2019-20 Estimate	2019-20 Actual	Difference	Variance		2020-21 Estimate	2020-21 Actual	Difference	Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	22	-	-	-	187	23	187	164	165	894	22	894	872	707
Dept of Finance	514	-	-	-	619	160	619	459	105	631	514	631	117	12
Annual Audit	133	-	-	-	244	163	244	81	111	474	133	474	341	230
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	607	-	-	-	729	682	729	47	122	3,131	607	3,131	2,524	2,402
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	585	-	-	-	679	622	679	57	94	1,600	585	1,600	1,015	921
Adjustments	-	-	-	-	-	749	-	(749)	-	-	789	-	(789)	-
Subtotal	<u>1,861</u>	-	-	-	<u>2,458</u>	<u>2,399</u>	<u>2,458</u>	<u>59</u>	<u>597</u>	<u>\$ 6,730</u>	<u>\$ 2,650</u>	<u>\$ 6,730</u>	<u>\$ 4,080</u>	<u>\$ 4,272</u>
Roll Forward	-				59				59	\$ 4,080				\$ 4,021
Adjustments:	(1)	Rounding Adj			1	Rounding Adj			2	3	Rounding Adj			2
	789	CAO estimate			(729)	Insurance Adj			(1,518)	(3,133)	Insurance Adj			(2,404)
									-					-
Total A-87 Charge/(Rebate)	<u><u>2,649</u></u>				<u><u>1,789</u></u>				<u><u>(860)</u></u>	<u><u>\$ 7,680</u></u>				<u><u>\$ 5,891</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

04999100 - COMMUNITY ACTION

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior	
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:															
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAO	236	533	236	(297)	6,723	267	6,723	6,456	6,487	9,880	275	9,880	9,605	3,157	
Dept of Finance	11,271	13,876	11,271	(2,605)	18,452	15,566	18,452	2,886	7,181	22,327	15,280	22,327	7,047	3,875	
Annual Audit	1,435	2,336	1,435	(901)	4,233	1,925	4,233	2,308	2,798	4,476	1,666	4,476	2,810	243	
County Counsel	4,440	898	4,440	3,542	7,368	1,276	7,368	6,092	2,928	8,382	4,440	8,382	3,942	1,014	
Personnel	11,329	10,705	11,329	624	21,312	12,568	21,312	8,744	9,983	15,377	16,558	15,377	(1,181)	(5,935)	
General Insurance	6,440	8,802	6,440	(2,362)	9,488	7,953	9,488	1,535	3,048	22,557	7,495	22,557	15,062	13,069	
Employee Benefits	1,150	665	1,150	485	2,781	1,537	2,781	1,244	1,631	2,645	1,399	2,645	1,246	(136)	
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DP-ONESolution	6,210	8,428	6,210	(2,218)	8,839	7,257	8,839	1,582	2,629	11,526	7,227	11,526	4,299	2,687	
Adjustments	-	-	-	-	-	8,742	-	(8,742)	-	-	-	9,746	-	(9,746)	-
Subtotal	42,511	46,243	42,511	(3,732)	79,196	57,091	79,196	22,105	36,685	\$ 97,170	\$ 64,086	\$ 97,170	\$ 33,084	\$ 17,974	
Roll Forward	(3,732)				22,105				25,837	\$ 33,084				\$ 10,979	
Adjustments:	2	Rounding Adj			1	Rounding Adj			(1)	(2)	Rounding Adj			(3)	
	8,375	CAO estimate			(9,488)	Insurance Adj			(17,863)	(22,572)	Insurance Adj			(13,084)	
									-					-	
Total A-87 Charge/(Rebate)	47,156				91,814				44,658	\$ 107,680				\$ 15,866	

A-87 COST ALLOCATION DETAIL & COMPARISON

04999105 - COMMUNITY DEVELOPMENT

	2020-21				2021-22				Prior Year	2022-23			
	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	Closed - Combined w/ 04999100			-	-	Closed - Combined w/ 04999100		
CAO	39	12	39	27	-	-	-	-	-	-	-	-	-
Dept of Finance	4,009	1,127	4,009	2,882	-	-	-	-	-	-	-	-	-
Annual Audit	231	51	231	180	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	5,229	2,946	5,229	2,283	-	-	-	-	-	-	-	-	-
General Insurance	1,055	197	1,055	858	-	-	-	-	-	-	-	-	-
Employee Benefits	249	182	249	67	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1,017	189	1,017	828	-	-	-	-	-	-	-	-	-
Adjustments	-	(1)	-	1	-	-	-	-	-	-	-	-	-
Subtotal	<u>11,829</u>	<u>4,703</u>	<u>11,829</u>	<u>7,126</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Roll Forward	7,126				-				-	\$ -			\$ -
Adjustments:	(1)	Rounding Adj			-	Rounding Adj			-	-	Rounding Adj		-
	1,371	CAO estimate			-	Insurance Adj			-	-	Insurance Adj		-
				(6)				-					-
Total A-87 Charge/(Rebate)	<u><u>20,325</u></u>				<u><u>-</u></u>				<u><u>-</u></u>	<u><u>\$ -</u></u>			<u><u>\$ -</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05010000 - ARTOIS FIRE DISTRICT

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4	8	4	(4)	121	4	121	117	117	57	4	57	53	(64)
Dept of Finance	312	170	312	142	691	259	691	432	379	389	312	389	77	(302)
Annual Audit	24	33	24	(9)	158	30	158	128	134	30	24	30	6	(128)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	107	122	107	(15)	439	114	439	325	332	102	107	102	(5)	(337)
Adjustments	-	-	-	-	-	138	-	(138)	-	-	145	-	(145)	-
Subtotal	447	333	447	114	1,409	545	1,409	864	962	\$ 578	\$ 592	\$ 578	\$ (14)	\$ (831)
Roll Forward	114				864				750	\$ (14)				\$ (878)
Adjustments:	2	Rounding Adj			(2)	Rounding Adj			(4)	3	Rounding Adj			5
	145	CAO estimate			-	Insurance Adj			(145)	-	Insurance Adj			-
									-					-
Total A-87 Charge/(Rebate)	708				2,271				1,563	\$ 567				\$ (1,704)

A-87 COST ALLOCATION DETAIL & COMPARISON

05022000 - HAMILTON FIRE DISTRICT

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	23	33	23	(10)	155	23	155	132	132	524	23	524	501	369
Dept of Finance	779	1,686	779	(907)	752	771	752	(19)	(27)	862	779	862	83	110
Annual Audit	136	139	136	(3)	262	164	262	98	126	278	136	278	142	16
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	598	519	598	79	562	626	562	(64)	(36)	938	598	938	340	376
Adjustments	-	-	-	-	-	755	-	(755)	-	-	807	-	(807)	-
Subtotal	1,536	2,377	1,536	(841)	1,731	2,339	1,731	(608)	195	\$ 2,602	\$ 2,343	\$ 2,602	\$ 259	\$ 871
Roll Forward	(841)				(608)				233	\$ 259				\$ 867
Adjustments:	(2)	Rounding Adj			(1)	Rounding Adj			1	1	Rounding Adj			2
	807	CAO estimate			-	Insurance Adj			(807)	-	Insurance Adj			-
									-					-
Total A-87 Charge/(Rebate)	1,500				1,122				(378)	\$ 2,862				\$ 1,740

A-87 COST ALLOCATION DETAIL & COMPARISON

05022010 - BAYLISS FIRE DISTRICT

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	2	1	(1)	9	3	9	6	8	19	1	19	18	10
Dept of Finance	287	93	287	194	157	217	157	(60)	(130)	158	287	158	(129)	1
Annual Audit	7	10	7	(3)	12	22	12	(10)	5	10	7	10	3	(2)
County Counsel	66	-	66	66	-	-	-	-	(66)	-	66	-	(66)	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	31	36	31	(5)	32	83	32	(51)	1	35	31	35	4	3
Adjustments	-	-	-	-	-	100	-	(100)	-	-	42	-	(42)	-
Subtotal	392	141	392	251	210	425	210	(215)	(182)	\$ 222	\$ 434	\$ 222	\$ (212)	\$ 12
Roll Forward	251				(215)				(466)	\$ (212)				\$ 3
Adjustments:	(1)	Rounding Adj			(2)	Rounding Adj			(1)	1	Rounding Adj			3
	42	CAO estimate			-	Insurance Adj			(42)	-	Insurance Adj			-
									-					-
Total A-87 Charge/(Rebate)	684				(7)				(691)	\$ 11				\$ 18

A-87 COST ALLOCATION DETAIL & COMPARISON

05050000 - WILLOWS RURAL FIRE DISTRICT

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	10	25	10	(15)	77	15	77	62	67	213	10	213	203	136
Dept of Finance	361	385	361	(24)	448	359	448	89	87	311	361	311	(50)	(137)
Annual Audit	58	106	58	(48)	144	104	144	40	86	113	58	113	55	(31)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	255	394	255	(139)	280	396	280	(116)	25	381	255	381	126	101
Adjustments	-	-	-	-	-	477	-	(477)	-	-	344	-	(344)	-
Subtotal	684	910	684	(226)	949	1,351	949	(402)	265	\$ 1,018	\$ 1,028	\$ 1,018	\$ (10)	\$ 69
Roll Forward	(226)				(402)				(176)	\$ (10)				\$ 392
Adjustments:	(2)	Rounding Adj			-	Rounding Adj			2	1	Rounding Adj			1
	344	CAO estimate			-	Insurance Adj			(344)	-	Insurance Adj			-
									-					-
Total A-87 Charge/(Rebate)	800				547				(253)	\$ 1,009				\$ 462

A-87 COST ALLOCATION DETAIL & COMPARISON

05110000 - STORM DRAIN MAINT #1

	2020-21				2021-22				Prior Year	2022-23				
	Roll Forward Detail				Roll Forward Detail					Roll Forward Detail				
	A-87 Plan	2018-19	2018-19	Difference	A-87 Plan	2019-20	2019-20	Difference		A-87 Plan	2020-21	2020-21	Difference	Prior Year
Schedule A	Estimate	Actual		Schedule A	Estimate	Actual		Schedule A	Estimate	Actual		Variance		
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAO	-	1	-	(1)	-	-	-	-	-	1	1	1	1	
Dept of Finance	299	101	299	198	124	185	124	(61)	(175)	102	299	102	(197)	(22)
Annual Audit	-	4	-	(4)	-	-	-	-	-	1	-	1	1	1
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	1	16	1	(15)	1	1	1	-	-	2	1	2	1	1
Adjustments	-	-	-	-	-	2	-	(2)	-	-	2	-	(2)	-
Subtotal	300	122	300	178	125	188	125	(63)	(175)	\$ 106	\$ 302	\$ 106	\$ (196)	\$ (19)
Roll Forward	178				(63)				(241)	\$ (196)				\$ (133)
Adjustments:	1	Rounding Adj			2	Rounding Adj			1	-	Rounding Adj			(2)
	2	CAO estimate			-	Insurance Adj			(2)	-	Insurance Adj			-
									-					-
Total A-87 Charge/(Rebate)	481				64				(417)	\$ (90)				\$ (154)

A-87 COST ALLOCATION DETAIL & COMPARISON

05130000 - STORM DRAIN MAINT #3

	2020-21				2021-22				Prior Year Variance	2022-23				
	A-87 Plan				A-87 Plan					A-87 Plan				
	Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Schedule A	2019-20 Estimate	2019-20 Actual	Difference		Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAO	3	7	3	(4)	21	4	21	17	18	67	3	67	64	46
Dept of Finance	259	122	259	137	155	209	155	(54)	(104)	122	259	122	(137)	(33)
Annual Audit	21	28	21	(7)	28	25	28	3	7	35	21	35	14	7
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	91	104	91	(13)	77	96	77	(19)	(14)	119	91	119	28	42
Adjustments	-	-	-	-	-	115	-	(115)	-	-	123	-	(123)	-
Subtotal	<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>	<u>\$ 343</u>	<u>\$ 497</u>	<u>\$ 343</u>	<u>\$ (154)</u>	<u>\$ 62</u>
Roll Forward	113				(168)				(281)	\$ (154)				\$ 14
Adjustments:	1	Rounding Adj			2	Rounding Adj			1	(1)	Rounding Adj			(3)
	123	CAO estimate			-	Insurance Adj			(123)	-	Insurance Adj			-
									-					-
Total A-87 Charge/(Rebate)	<u>611</u>				<u>115</u>				<u>(496)</u>	<u>\$ 188</u>				<u>\$ 73</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05140000 - N. WILLOWS CO SERVICE AREA

	2020-21				2021-22				Prior Year	2022-23				
	A-87 Plan				A-87 Plan					A-87 Plan				
	Schedule A	2018-19 Estimate	2018-19 Actual	Difference	Schedule A	2019-20 Estimate	2019-20 Actual	Difference		Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	7	3	(4)	12	3	12	9	9	43	3	43	40	31
Dept of Finance	294	160	294	134	252	228	252	24	(42)	114	294	114	(180)	(138)
Annual Audit	16	28	16	(12)	16	21	16	(5)	-	23	16	23	7	7
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	68	106	68	(38)	44	82	44	(38)	(24)	77	68	77	9	33
Adjustments	-	-	-	-	-	98	-	(98)	-	-	92	-	(92)	-
Subtotal	<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>	<u>\$ 257</u>	<u>\$ 473</u>	<u>\$ 257</u>	<u>\$ (216)</u>	<u>\$ (67)</u>
Roll Forward	80				(108)				(188)	\$ (216)				\$ (108)
Adjustments:	-	Rounding Adj			1	Rounding Adj			1	2	Rounding Adj			1
	92	CAO estimate			-	Insurance Adj			(92)	-	Insurance Adj			-
	-				-				-	-				-
Total A-87 Charge/(Rebate)	<u>553</u>				<u>217</u>				<u>(336)</u>	<u>\$ 43</u>				<u>\$ (174)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05210000 - AIR POLLUTION CONTROL DISTRICT

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	1,730	1,731	1,730	(1)	1,730	1,731	1,730	(1)	-	\$ 1,730	\$ 1,730	\$ 1,730	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	133	98	133	35	4,046	58	4,046	3,988	3,913	2,907	133	2,907	2,774	(1,139)
Dept of Finance	5,643	4,194	5,643	1,449	6,954	4,461	6,954	2,493	1,311	5,467	5,643	5,467	(176)	(1,487)
Annual Audit	796	417	796	379	1,551	415	1,551	1,136	755	827	796	827	31	(724)
County Counsel	364	288	364	76	1,430	1,641	1,430	(211)	1,066	652	364	652	288	(778)
Personnel	5,826	3,807	5,826	2,019	6,330	5,250	6,330	1,080	504	3,975	5,826	3,975	(1,851)	(2,355)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	4,863	698	4,863	4,165	1,515	2,668	1,515	(1,153)	(3,348)	1,669	4,863	1,669	(3,194)	154
Employee Benefits	(47)	177	(47)	(224)	162	107	162	55	209	342	(47)	342	389	180
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	3,503	1,557	3,503	1,946	4,308	1,586	4,308	2,722	805	2,789	3,503	2,789	(714)	(1,519)
Adjustments	-	-	-	-	-	1,911	-	(1,911)	-	-	4,724	-	(4,724)	-
Subtotal	22,811	12,967	22,811	9,844	28,026	19,828	28,026	8,198	5,215	\$ 20,358	\$ 27,535	\$ 20,358	\$ (7,177)	\$ (7,668)
Roll Forward	9,844				8,198				(1,646)	\$ (7,177)				\$(15,375)
Adjustments:	(2)	Rounding Adj			2	Rounding Adj			4	(1)	Rounding Adj			(3)
	4,724	CAO estimate			(1,515)	Insurance Adj			(6,239)	(1,670)	Insurance Adj			(155)
	-				-				-	-				-
	-				-				-	-				-
	-				-				-	-				-
	-				-				-	-				-
Total A-87 Charge/(Rebate)	<u>37,377</u>				<u>34,711</u>				<u>(2,666)</u>	<u>\$ 11,510</u>				<u>\$(23,201)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

05210241 - AIR POLLUTION VEHICLE REGISTRATION

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	7	13	7	(6)	50	7	50	43	43	87	7	87	80	37
Dept of Finance	138	130	138	8	138	124	138	14	-	199	138	199	61	61
Annual Audit	41	55	41	(14)	65	50	65	15	24	46	41	46	5	(19)
County Counsel	199	-	199	199	-	-	-	-	(199)	-	199	-	(199)	-
Personnel	(52)	-	(52)	(52)	(357)	-	(357)	(357)	(305)	(324)	(52)	(324)	(272)	33
General Insurance	188	-	188	188	-	210	-	(210)	(188)	-	188	-	(188)	-
Employee Benefits	-	-	-	-	(126)	(200)	(126)	74	(126)	-	-	-	-	126
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	181	206	181	(25)	180	192	180	(12)	(1)	156	181	156	(25)	(24)
Adjustments	-	-	-	-	-	231	-	(231)	-	-	244	-	(244)	-
Subtotal	702	404	702	298	(50)	614	(50)	(664)	(752)	\$ 164	\$ 946	\$ 164	\$ (782)	\$ 214
Roll Forward	298				(664)				(962)	\$ (782)				\$ (118)
Adjustments:	(1)	Rounding Adj			1	Rounding Adj			2	-	Rounding Adj			(1)
	244	CAO estimate			-	Insurance Adj			(244)	-	Insurance Adj			-
Total A-87 Charge/(Rebate)	1,243				(713)				(1,956)	\$ (618)				\$ 95

A-87 COST ALLOCATION DETAIL & COMPARISON

05250000 - OLIVE PEST MGMT DISTRICT

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	5	2	(3)	-	3	-	(3)	(2)	-	2	-	(2)	-
Dept of Finance	34	74	34	(40)	29	42	29	(13)	(5)	63	34	63	29	34
Annual Audit	12	21	12	(9)	-	20	-	(20)	(12)	-	12	-	(12)	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	54	79	54	(25)	71	77	71	(6)	17	27	54	27	(27)	(44)
Adjustments	-	-	-	-	-	93	-	(93)	-	-	72	-	(72)	-
Subtotal	102	179	102	(77)	100	235	100	(135)	(2)	\$ 90	\$ 174	\$ 90	\$ (84)	\$ (10)
Roll Forward	(77)				(135)				(58)	\$ (84)				\$ 51
Adjustments:	(1)	Rounding Adj			-	Rounding Adj			1	2	Rounding Adj			2
	72	CAO estimate			-	Insurance Adj			(72)	-	Insurance Adj			-
Total A-87 Charge/(Rebate)	96				(35)				(131)	\$ 8				\$ 43

A-87 COST ALLOCATION DETAIL & COMPARISON

06010000 - ELK CREEK CEMETERY

	2020-21				2021-22				Prior Year Variance	2022-23				
	A-87 Plan Schedule A	Roll Forward Detail 2018-19 Estimate Actual Difference			A-87 Plan Schedule A	Roll Forward Detail 2019-20 Estimate Actual Difference				A-87 Plan Schedule A	Roll Forward Detail 2020-21 Estimate Actual Difference			Prior Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	2	1	(1)	-	1	-	(1)	(1)	-	1	-	(1)	-
Dept of Finance	416	597	416	(181)	336	428	336	(92)	(80)	221	416	221	(195)	(115)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	357	-	357	357	357	-	-	-	-	(357)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	17	25	17	(8)	20	19	20	1	3	17	17	17	-	(3)
Adjustments	-	-	-	-	-	22	-	(22)	-	-	24	-	(24)	-
Subtotal	434	624	434	(190)	713	470	713	243	279	\$ 238	\$ 458	\$ 238	\$ (220)	\$ (475)
Roll Forward	(190)				243				433	\$ (220)				\$ (463)
Adjustments:	-	Rounding Adj			1	Rounding Adj			1	(1)	Rounding Adj			(2)
	24	CAO estimate			-	Insurance Adj			(24)	-	Insurance Adj			-
Total A-87 Charge/(Rebate)	268				957				689	\$ 17				\$ (940)

A-87 COST ALLOCATION DETAIL & COMPARISON

06020000 - GERMAN CEMETERY DISTRICT

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	143	276	143	(133)	249	212	249	37	106	71	143	71	(72)	(178)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	3	3	3	-	3	11	3	(8)	-	2	3	2	(1)	(1)
Adjustments	-	-	-	-	-	12	-	(12)	-	-	4	-	(4)	-
Subtotal	<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>	<u>\$ 73</u>	<u>\$ 150</u>	<u>\$ 73</u>	<u>\$ (77)</u>	<u>\$ (179)</u>
Roll Forward	(133)				17				150	\$ (77)				\$ (94)
Adjustments:	(1)	Rounding Adj			-	Rounding Adj			1	1	Rounding Adj			1
	4	CAO estimate			-	Insurance Adj			(4)	-	Insurance Adj			-
									-					-
Total A-87 Charge/(Rebate)	<u><u>16</u></u>				<u><u>269</u></u>				<u><u>253</u></u>	<u><u>\$ (3)</u></u>				<u><u>\$ (272)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06030000 - MARVIN-CHAPEL CEMETERY

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	2	1	(1)	-	1	-	(1)	(1)	-	1	-	(1)	-
Dept of Finance	164	191	164	(27)	239	318	239	(79)	75	143	164	143	(21)	(96)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	47	-	47	47	47
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	24	25	24	(1)	24	25	24	(1)	-	21	24	21	(3)	(3)
Adjustments	-	-	-	-	-	31	-	(31)	-	-	33	-	(33)	-
Subtotal	189	218	189	(29)	263	375	263	(112)	74	\$ 211	\$ 222	\$ 211	\$ (11)	\$ (52)
Roll Forward	(29)				(112)				(83)	\$ (11)				\$ 101
Adjustments:	1	Rounding Adj			-	Rounding Adj			(1)	-	Rounding Adj			-
	33	CAO estimate			-	Insurance Adj			(33)	-	Insurance Adj			-
									-					-
Total A-87 Charge/(Rebate)	194				151				(43)	\$ 200				\$ 49

A-87 COST ALLOCATION DETAIL & COMPARISON

06040000 - NEWVILLE CEMETERY

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	111	169	111	(58)	111	181	111	(70)	-	130	111	130	19	19
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	4	5	4	(1)	7	6	7	1	3	6	4	6	2	(1)
Adjustments	-	-	-	-	-	7	-	(7)	-	-	5	-	(5)	-
Subtotal	115	174	115	(59)	118	194	118	(76)	3	\$ 136	\$ 120	\$ 136	\$ 16	\$ 18
Roll Forward	(59)				(76)				(17)	\$ 16				\$ 92
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	-	Rounding Adj			-
	5	CAO estimate			-	Insurance Adj			(5)	-	Insurance Adj			-
									-					-
Total A-87 Charge/(Rebate)	61				42				(19)	\$ 152				\$ 110

A-87 COST ALLOCATION DETAIL & COMPARISON

06050000 - ORLAND CEMETERY

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	21	38	21	(17)	-	21	-	(21)	(21)	-	21	-	(21)	-
Dept of Finance	1,078	2,307	1,078	(1,229)	1,662	1,207	1,662	455	584	986	1,078	986	(92)	(676)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	555	608	555	(53)	674	576	674	98	119	535	555	535	(20)	(139)
Adjustments	-	-	-	-	-	694	-	(694)	-	-	749	-	(749)	-
Subtotal	1,654	2,953	1,654	(1,299)	2,336	2,498	2,336	(162)	682	\$ 1,521	\$ 2,403	\$ 1,521	\$ (882)	\$ (815)
Roll Forward	(1,299)				(162)				1,137	\$ (882)				\$ (720)
Adjustments:	1	Rounding Adj			(2)	Rounding Adj			(3)	(1)	Rounding Adj			1
	749	CAO estimate			-	Insurance Adj			(749)	-	Insurance Adj			-
Total A-87 Charge/(Rebate)	1,105				2,172				1,067	\$ 638				\$ (1,534)

A-87 COST ALLOCATION DETAIL & COMPARISON

06060000 - WILLOWS CEMETERY

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	15	27	15	(12)	-	15	-	(15)	(15)	-	15	-	(15)	-
Dept of Finance	854	696	854	158	646	664	646	(18)	(208)	606	854	606	(248)	(40)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	406	429	406	(23)	463	415	463	48	57	469	406	469	63	6
Adjustments	-	-	-	-	-	500	-	(500)	-	-	548	-	(548)	-
Subtotal	<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>	<u>\$ 1,075</u>	<u>\$ 1,823</u>	<u>\$ 1,075</u>	<u>\$ (748)</u>	<u>\$ (34)</u>
Roll Forward	123				(485)				(608)	\$ (748)				\$ (263)
Adjustments:	3	Rounding Adj			(1)	Rounding Adj			(4)	-	Rounding Adj			1
	548	CAO estimate			-	Insurance Adj			(548)	-	Insurance Adj			-
Total A-87 Charge/(Rebate)	<u>1,949</u>				<u>623</u>				<u>(1,326)</u>	<u>\$ 327</u>				<u>\$ (296)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06200000 - GLENN-CODORA FIRE

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	8	10	8	(2)	-	7	-	(7)	(8)	-	8	-	(8)	-
Dept of Finance	554	229	554	325	452	313	452	139	(102)	348	554	348	(206)	(104)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	166	-	166	166	-	-	-	-	(166)	-	166	-	(166)	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	219	160	219	59	83	192	83	(109)	(136)	298	219	298	79	215
Adjustments	-	-	-	-	-	231	-	(231)	-	-	295	-	(295)	-
Subtotal	947	399	947	548	535	743	535	(208)	(412)	\$ 646	\$ 1,242	\$ 646	\$ (596)	\$ 111
Roll Forward	548				(208)				(756)	\$ (596)				\$ (388)
Adjustments:	(2)	Rounding Adj			(1)	Rounding Adj			1	-	Rounding Adj			1
	295	CAO estimate			-	Insurance Adj			(295)	-	Insurance Adj			-
									-					-
Total A-87 Charge/(Rebate)	<u>1,788</u>				<u>326</u>				<u>(1,462)</u>	<u>\$ 50</u>				<u>\$ (276)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06210000 - ELK CREEK FIRE DISTRICT

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	4	2	(2)	-	2	-	(2)	(2)	-	2	-	(2)	-
Dept of Finance	199	232	199	(33)	491	261	491	230	292	182	199	182	(17)	(309)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	51	56	51	(5)	203	44	203	159	152	58	51	58	7	(145)
Adjustments	-	-	-	-	-	53	-	(53)	-	-	69	-	(69)	-
Subtotal	252	292	252	(40)	694	360	694	334	442	\$ 240	\$ 321	\$ 240	\$ (81)	\$ (454)
Roll Forward	(40)				334				374	\$ (81)				\$ (415)
Adjustments:	1	Rounding Adj			-	Rounding Adj			(1)	-	Rounding Adj			-
	69	CAO estimate			-	Insurance Adj			(69)	-	Insurance Adj			-
Total A-87 Charge/(Rebate)	282				1,028				746	\$ 159				\$ (869)

A-87 COST ALLOCATION DETAIL & COMPARISON

06220000 - GLENN-COLUSA FIRE DISTRICT

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	6	2	6	4	-	1	-	(1)	(6)	-	6	-	(6)	-
Dept of Finance	324	100	324	224	187	197	187	(10)	(137)	106	324	106	(218)	(81)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	158	37	158	121	157	26	157	131	(1)	33	158	33	(125)	(124)
Adjustments	-	-	-	-	-	31	-	(31)	-	-	213	-	(213)	-
Subtotal	488	139	488	349	344	255	344	89	(144)	\$ 139	\$ 701	\$ 139	\$ (562)	\$ (205)
Roll Forward	349				89				(260)	\$ (562)				\$ (651)
Adjustments:	1	Rounding Adj			-	Rounding Adj			(1)	1	Rounding Adj			1
	213	CAO estimate			-	Insurance Adj			(213)	-	Insurance Adj			-
Total A-87 Charge/(Rebate)	1,051				433				(618)	\$ (422)				\$ (855)

A-87 COST ALLOCATION DETAIL & COMPARISON

06230000 - KANAWHA FIRE DISTRICT

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	14	17	14	(3)	-	8	-	(8)	(14)	-	14	-	(14)	-
Dept of Finance	496	364	496	132	418	487	418	(69)	(78)	420	496	420	(76)	2
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	380	271	380	109	228	217	228	11	(152)	148	380	148	(232)	(80)
Adjustments	-	-	-	-	-	262	-	(262)	-	-	512	-	(512)	-
Subtotal	890	652	890	238	646	974	646	(328)	(244)	\$ 568	\$ 1,402	\$ 568	\$ (834)	\$ (78)
Roll Forward	238				(328)				(566)	\$ (834)				\$ (506)
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	(1)	Rounding Adj			(1)
	512	CAO estimate			-	Insurance Adj			(512)	-	Insurance Adj			-
Total A-87 Charge/(Rebate)	1,640				318				(1,322)	\$ (267)				\$ (585)

A-87 COST ALLOCATION DETAIL & COMPARISON

06240000 - ORD FIRE DISTRICT

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	5	1	(4)	-	2	-	(2)	(1)	-	1	-	(1)	-
Dept of Finance	684	201	684	483	193	208	193	(15)	(491)	143	684	143	(541)	(50)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	35	72	35	(37)	36	46	36	(10)	1	32	35	32	(3)	(4)
Adjustments	-	-	-	-	-	55	-	(55)	-	-	47	-	(47)	-
Subtotal	<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>	<u>\$ 175</u>	<u>\$ 767</u>	<u>\$ 175</u>	<u>\$ (592)</u>	<u>\$ (54)</u>
Roll Forward	442				(82)				(524)	\$ (592)				\$ (510)
Adjustments:	2	Rounding Adj			-	Rounding Adj			(2)	1	Rounding Adj			1
	47	CAO estimate			-	Insurance Adj			(47)	-	Insurance Adj			-
									-					-
Total A-87 Charge/(Rebate)	<u>1,211</u>				<u>147</u>				<u>(1,064)</u>	<u>\$ (416)</u>				<u>\$ (563)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06250000 - ORLAND FIRE DISTRICT

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	8	60	8	(52)	-	8	-	(8)	(8)	-	8	-	(8)	-
Dept of Finance	692	442	692	250	451	678	451	(227)	(241)	900	692	900	208	449
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	220	-	220	220	220	-	-	-	-	(220)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	199	955	199	(756)	199	219	199	(20)	-	422	199	422	223	223
Adjustments	-	-	-	-	-	264	-	(264)	-	-	268	-	(268)	-
Subtotal	899	1,457	899	(558)	870	1,169	870	(299)	(29)	\$ 1,322	\$ 1,167	\$ 1,322	\$ 155	\$ 452
Roll Forward	(558)				(299)				259	\$ 155				\$ 454
Adjustments:	(2)	Rounding Adj			(1)	Rounding Adj			1	-	Rounding Adj			1
	268	CAO estimate			-	Insurance Adj			(268)	-	Insurance Adj			-
									-					-
Total A-87 Charge/(Rebate)	607				570				(37)	\$ 1,477				\$ 907

A-87 COST ALLOCATION DETAIL & COMPARISON

06300000 - LEVEE DISTRICT #1

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	2	2	-	-	1	-	(1)	(2)	-	2	-	(2)	-
Dept of Finance	251	121	251	130	165	430	165	(265)	(86)	63	251	63	(188)	(102)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	63	28	63	35	33	33	33	-	(30)	29	63	29	(34)	(4)
Adjustments	-	-	-	-	-	40	-	(40)	-	-	85	-	(85)	-
Subtotal	<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>	<u>\$ 92</u>	<u>\$ 401</u>	<u>\$ 92</u>	<u>\$ (309)</u>	<u>\$ (106)</u>
Roll Forward	165				(306)				(471)	\$ (309)				\$ (3)
Adjustments:	2	Rounding Adj			1	Rounding Adj			(1)	(1)	Rounding Adj			(2)
	85	CAO estimate			-	Insurance Adj			(85)	-	Insurance Adj			-
									-					-
Total A-87 Charge/(Rebate)	<u><u>568</u></u>				<u><u>(107)</u></u>				<u><u>(675)</u></u>	<u><u>\$ (218)</u></u>				<u><u>\$ (111)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06310000 - LEVEE DISTRICT #2

	2020-21				2021-22				Prior Year	2022-23				
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail				A-87 Plan Schedule A	Roll Forward Detail			Prior Year
		2018-19 Estimate	2018-19 Actual	Difference		2019-20 Estimate	2019-20 Actual	Difference	Variance		2020-21 Estimate	2020-21 Actual	Difference	Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	1	1	-	-	1	-	(1)	(1)	-	1	-	(1)	-
Dept of Finance	258	191	258	67	141	228	141	(87)	(117)	76	258	76	(182)	(65)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	20	23	20	(3)	20	21	20	(1)	-	19	20	19	(1)	(1)
Adjustments	-	-	-	-	-	26	-	(26)	-	-	27	-	(27)	-
Subtotal	<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>	<u>\$ 95</u>	<u>\$ 306</u>	<u>\$ 95</u>	<u>\$ (211)</u>	<u>\$ (66)</u>
Roll Forward	64				(115)				(179)	\$ (211)				\$ (96)
Adjustments:	(1)	Rounding Adj			1	Rounding Adj			2	(1)	Rounding Adj			(2)
	27	CAO estimate			-	Insurance Adj			(27)	-	Insurance Adj			-
									-					-
Total A-87 Charge/(Rebate)	<u><u>369</u></u>				<u><u>47</u></u>				<u><u>(322)</u></u>	<u><u>\$ (117)</u></u>				<u><u>\$ (164)</u></u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06320000 - LEVEE DISTRICT #3

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	6	3	(3)	-	3	-	(3)	(3)	-	3	-	(3)	(3)
Dept of Finance	252	114	252	138	178	202	178	(24)	(74)	69	252	69	(183)	(109)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	85	98	85	(13)	85	90	85	(5)	-	76	85	76	(9)	(9)
Adjustments	-	-	-	-	-	109	-	(109)	-	-	116	-	(116)	-
Subtotal	<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>	<u>\$ 145</u>	<u>\$ 456</u>	<u>\$ 145</u>	<u>\$ (311)</u>	<u>\$ (118)</u>
Roll Forward	122				(141)				(263)	\$ (311)				\$ (170)
Adjustments:	2	Rounding Adj			-	Rounding Adj			(2)	-	Rounding Adj			-
	116	CAO estimate			-	Insurance Adj			(116)	-	Insurance Adj			-
Total A-87 Charge/(Rebate)	<u>580</u>				<u>122</u>				<u>(458)</u>	<u>\$ (166)</u>				<u>\$ (288)</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06500000 - BUTTE CITY CSD

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	6	2	(4)	-	3	-	(3)	(2)	-	2	-	(2)	-
Dept of Finance	631	1,828	631	(1,197)	804	1,425	804	(621)	173	551	631	551	(80)	(253)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	27	36	27	(9)	27	163	-	163	163	136
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	44	98	44	(54)	48	77	48	(29)	4	147	44	147	103	99
Adjustments	-	-	-	-	-	93	-	(93)	-	-	60	-	(60)	-
Subtotal	677	1,932	677	(1,255)	879	1,634	879	(755)	202	\$ 861	\$ 737	\$ 861	\$ 124	\$ (18)
Roll Forward	(1,255)				(755)				500	\$ 124				\$ 879
Adjustments:	(1)	Rounding Adj			(1)	Rounding Adj			-	(1)	Rounding Adj			-
	60	CAO estimate			-	Insurance Adj			(60)	-	Insurance Adj			-
Total A-87 Charge/(Rebate)	<u>(519)</u>				<u>123</u>				<u>642</u>	<u>\$ 984</u>				<u>\$ 861</u>

A-87 COST ALLOCATION DETAIL & COMPARISON

06510000 - BUTTE CITY CSD - RECREATION

	2020-21				2021-22				Prior Year Variance	2022-23 A-87 Plan Schedule A	Roll Forward Detail			Prior Year Variance
	A-87 Plan Schedule A	2018-19 Estimate	2018-19 Actual	Difference	A-87 Plan Schedule A	2019-20 Estimate	2019-20 Actual	Difference			2020-21 Estimate	2020-21 Actual	Difference	
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	1	-	(1)	-	-	-	-	-	-	-	-	-	-
Dept of Finance	248	51	248	197	9	14	9	(5)	(239)	131	248	131	(117)	122
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	5	11	5	(6)	11	10	11	1	6	10	5	10	5	(1)
Adjustments	-	-	-	-	-	12	-	(12)	-	-	7	-	(7)	-
Subtotal	253	63	253	190	20	36	20	(16)	(233)	\$ 141	\$ 260	\$ 141	\$ (119)	\$ 121
Roll Forward	190				(16)				(206)	\$ (119)				\$ (103)
Adjustments:	1	Rounding Adj			(1)	Rounding Adj			(2)	(1)	Rounding Adj			-
	7	CAO estimate			-	Insurance Adj			(7)	-	Insurance Adj			-
									-					-
Total A-87 Charge/(Rebate)	451				3				(448)	\$ 21				\$ 18

A-87 COST ALLOCATION DETAIL & COMPARISON

06610000 - ELK CREEK CSD

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	10	21	10	(11)	-	11	-	(11)	(10)	-	10	-	(10)	-
Dept of Finance	1,832	1,202	1,832	630	1,472	813	1,472	659	(360)	418	1,832	418	(1,414)	(1,054)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	220	-	220	220	220	-	-	-	-	(220)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	268	326	268	(58)	241	300	241	(59)	(27)	214	268	214	(54)	(27)
Adjustments	-	-	-	-	-	362	-	(362)	-	-	362	-	(362)	-
Subtotal	2,110	1,549	2,110	561	1,933	1,486	1,933	447	(177)	\$ 632	\$ 2,472	\$ 632	\$ (1,840)	\$ (1,301)
Roll Forward	561				447				(114)	\$ (1,840)				\$ (2,287)
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	-	Rounding Adj			-
	362	CAO estimate			-	Insurance Adj			(362)	-	Insurance Adj			-
									-					-
Total A-87 Charge/(Rebate)	3,033				2,380				(653)	\$ (1,208)				\$ (3,588)

A-87 COST ALLOCATION DETAIL & COMPARISON

06640000 - ELK CREEK CSD - RECREATION

	2020-21				2021-22				Prior Year Variance	2022-23				
	A-87 Plan Schedule A	Roll Forward Detail 2018-19			A-87 Plan Schedule A	Roll Forward Detail 2019-20				A-87 Plan Schedule A	Roll Forward Detail 2020-21			Prior Year Variance
		Estimate	Actual	Difference		Estimate	Actual	Difference			Estimate	Actual	Difference	
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	170	-	-	-	13	2	13	11	(157)	7	170	7	(163)	(6)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	36	-	(36)	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	7	-	-	-	1	10	1	(9)	(6)	1	7	1	(6)	-
Adjustments	-	-	-	-	-	10	-	(10)	-	-	9	-	(9)	-
Subtotal	177	-	-	-	14	58	14	(44)	(163)	\$ 8	\$ 186	\$ 8	\$ (178)	\$ (6)
Roll Forward	-				(44)				(44)	\$ (178)				\$ (134)
Adjustments:	-	Rounding Adj			1	Rounding Adj			1	-	Rounding Adj			(1)
	9	CAO estimate			-	Insurance Adj			(9)	-	Insurance Adj			-
									-					-
Total A-87 Charge/(Rebate)	186				(29)				(215)	\$ (170)				\$ (141)

A-87 COST ALLOCATION DETAIL & COMPARISON

06650000 - ELK CREEK CSD - LIGHTING

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	58	116	58	(58)	13	18	13	(5)	(45)	13	58	13	(45)	-
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	3	3	3	-	1	3	1	(2)	(2)	1	3	1	(2)	-
Adjustments	-	-	-	-	-	3	-	(3)	-	-	4	-	(4)	-
Subtotal	61	119	61	(58)	14	24	14	(10)	(47)	14	65	14	(51)	-
Roll Forward	(58)				(10)				48	\$ (51)				\$ (41)
Adjustments:	(1)	Rounding Adj			-	Rounding Adj			1	1	Rounding Adj			1
	4	CAO estimate			-	Insurance Adj			(4)	-	Insurance Adj			-
									-					-
Total A-87 Charge/(Rebate)	6				4				(2)	\$ (36)				\$ (40)

A-87 COST ALLOCATION DETAIL & COMPARISON

06700000 - ORD BEND CSD

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	3	2	(1)	-	2	-	(2)	(2)	-	2	-	(2)	-
Dept of Finance	298	189	298	109	200	270	200	(70)	(98)	118	298	118	(180)	(82)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	40	47	40	(7)	41	43	41	(2)	1	37	40	37	(3)	(4)
Adjustments	-	-	-	-	-	52	-	(52)	-	-	54	-	(54)	-
Subtotal	340	239	340	101	241	367	241	(126)	(99)	\$ 155	\$ 394	\$ 155	\$ (239)	\$ (86)
Roll Forward	101				(126)				(227)	\$ (239)				\$ (113)
Adjustments:	1	Rounding Adj			1	Rounding Adj			-	-	Rounding Adj			(1)
	54	CAO estimate			-	Insurance Adj			(54)	-	Insurance Adj			-
									-					-
Total A-87 Charge/(Rebate)	496				116				(380)	\$ (84)				\$ (200)

A-87 COST ALLOCATION DETAIL & COMPARISON

06740000 - ARTOIS CSD

	2020-21				2021-22				Prior Year Variance	2022-23				
	A-87 Plan Schedule A	Roll Forward Detail 2018-19			A-87 Plan Schedule A	Roll Forward Detail 2019-20				A-87 Plan Schedule A	Roll Forward Detail 2020-21			Prior Year Variance
		Estimate	Actual	Difference		Estimate	Actual	Difference			Estimate	Actual	Difference	
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	6	3	(3)	-	3	-	(3)	(3)	-	3	-	(3)	-
Dept of Finance	915	550	915	365	442	398	442	44	(473)	649	915	649	(266)	207
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	81	93	81	(12)	77	90	77	(13)	(4)	155	81	155	74	78
Adjustments	-	-	-	-	-	109	-	(109)	-	-	110	-	(110)	-
Subtotal	999	649	999	350	519	600	519	(81)	(480)	\$ 804	\$ 1,109	\$ 804	\$ (305)	\$ 285
Roll Forward	350				(81)				(431)	\$ (305)				\$ (224)
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	1	Rounding Adj			1
	110	CAO estimate			-	Insurance Adj			(110)	-	Insurance Adj			-
									-					-
Total A-87 Charge/(Rebate)	1,459				438				(1,021)	\$ 500				\$ 62

A-87 COST ALLOCATION DETAIL & COMPARISON

06825000 - HAMILTON CITY CSD

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	24	44	24	(20)	-	25	-	(25)	(24)	-	24	-	(24)	-
Dept of Finance	1,414	2,085	1,414	(671)	1,106	1,125	1,106	(19)	(308)	2,142	1,414	2,142	728	1,036
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	55	-	55	55	55	47	-	47	47	(8)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	637	695	637	(58)	806	681	806	125	169	709	637	709	72	(97)
Adjustments	-	-	-	-	-	820	-	(820)	-	-	859	-	(859)	-
Subtotal	2,075	2,824	2,075	(749)	1,967	2,651	1,967	(684)	(108)	\$ 2,898	\$ 2,934	\$ 2,898	\$ (36)	\$ 931
Roll Forward	(749)				(684)				65	\$ (36)				\$ 648
Adjustments:	1	Rounding Adj			1	Rounding Adj			-	(2)	Rounding Adj			(3)
	859	CAO estimate			-	Insurance Adj			(859)	-	Insurance Adj			-
									-					-
Total A-87 Charge/(Rebate)	2,186				1,284				(902)	\$ 2,860				\$ 1,576

A-87 COST ALLOCATION DETAIL & COMPARISON

06830000 - HCCSD LIGHTING

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	2	1	(1)	-	1	-	(1)	(1)	-	1	-	(1)	-
Dept of Finance	25	50	25	(25)	24	24	24	-	(1)	18	25	18	(7)	(6)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	23	26	23	(3)	23	26	23	(3)	-	20	23	20	(3)	(3)
Adjustments	-	-	-	-	-	31	-	(31)	-	-	31	-	(31)	-
Subtotal	49	78	49	(29)	47	82	47	(35)	(2)	\$ 38	\$ 80	\$ 38	\$ (42)	\$ (9)
Roll Forward	(29)				(35)				(6)	\$ (42)				\$ (7)
Adjustments:	(2)	Rounding Adj			-	Rounding Adj			2	1	Rounding Adj			1
	31	CAO estimate			-	Insurance Adj			(31)	-	Insurance Adj			-
									-					-
Total A-87 Charge/(Rebate)	49				12				(37)	\$ (3)				\$ (15)

A-87 COST ALLOCATION DETAIL & COMPARISON

06850000 - HCCSD LIBRARY

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	2	1	(1)	-	1	-	(1)	(1)	-	1	-	(1)	-
Dept of Finance	88	162	88	(74)	69	105	69	(36)	(19)	24	88	24	(64)	(45)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	35	25	35	10	29	22	29	7	(6)	19	35	19	(16)	(10)
Adjustments	-	-	-	-	-	28	-	(28)	-	-	47	-	(47)	-
Subtotal	124	189	124	(65)	98	156	98	(58)	(26)	\$ 43	\$ 171	\$ 43	\$ (128)	\$ (55)
Roll Forward	(65)				(58)				7	\$ (128)				\$ (70)
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	-	Rounding Adj			-
	47	CAO estimate			-	Insurance Adj			(47)	-	Insurance Adj			-
									-					-
Total A-87 Charge/(Rebate)	106				40				(66)	\$ (85)				\$ (125)

A-87 COST ALLOCATION DETAIL & COMPARISON

06865000 - HCCSD EDGEWATER PARK

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	-	1	1	-	-	-	-	(1)	-	1	-	(1)	-
Dept of Finance	28	44	28	(16)	10	24	10	(14)	(18)	24	28	24	(4)	14
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	36	3	36	33	16	6	16	10	(20)	20	36	20	(16)	4
Adjustments	-	-	-	-	-	7	-	(7)	-	-	49	-	(49)	-
Subtotal	65	47	65	18	26	37	26	(11)	(39)	\$ 44	\$ 114	\$ 44	\$ (70)	\$ 18
Roll Forward	18				(11)				(29)	\$ (70)				\$ (59)
Adjustments:	2	Rounding Adj			-	Rounding Adj			(2)	-	Rounding Adj			-
	49	CAO estimate			-	Insurance Adj			(49)	-	Insurance Adj			-
									-					-
Total A-87 Charge/(Rebate)	134				15				(119)	\$ (26)				\$ (41)

A-87 COST ALLOCATION DETAIL & COMPARISON

06870000 - HCCSD PALLISADES

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	1	-	(1)	-	-	-	-	-	-	-	-	-	-
Dept of Finance	20	46	20	(26)	56	25	56	31	36	15	20	15	(5)	(41)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	27	-	27	27	27	-	-	-	-	(27)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	8	9	8	(1)	8	9	8	(1)	-	8	8	8	-	-
Adjustments	-	-	-	-	-	10	-	(10)	-	-	11	-	(11)	-
Subtotal	28	56	28	(28)	91	44	91	47	63	\$ 23	\$ 39	\$ 23	\$ (16)	\$ (68)
Roll Forward	(28)				47				75	\$ (16)				\$ (63)
Adjustments:	2	Rounding Adj			-	Rounding Adj			(2)	(1)	Rounding Adj			(1)
	11	CAO estimate			-	Insurance Adj			(11)	-	Insurance Adj			-
Total A-87 Charge/(Rebate)	13				138				125	\$ 6				\$ (132)

A-87 COST ALLOCATION DETAIL & COMPARISON

06880000 - N.E. WILLOWS CSD

	2017-18				2017-18				Prior Year Variance	2017-18			
	A-87 Plan Schedule A	Roll Forward Detail			A-87 Plan Schedule A	Roll Forward Detail				A-87 Plan Schedule A	Roll Forward Detail		
	2015-16 Estimate	2015-16 Actual	Difference		2015-16 Estimate	2015-16 Actual	Difference		2015-16 Estimate	2015-16 Actual	Difference		
Service Departments:													
Building Use	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	12	23	12	(11)	-	13	-	(13)	(12)	-	12	-	(12)
Dept of Finance	721	456	721	265	419	360	419	59	(302)	300	721	300	(421)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	319	371	319	(52)	272	340	272	(68)	(47)	239	319	239	(80)
Adjustments	-	-	-	-	-	410	-	(410)	-	-	431	-	(431)
Subtotal	1,052	850	1,052	202	691	1,123	691	(432)	(361)	\$ 539	\$ 1,483	\$ 539	\$ (944)
Roll Forward	202				(432)				(634)	\$ (944)			\$ (512)
Adjustments:	-	Rounding Adj			-	Rounding Adj			-	1	Rounding Adj		1
	431	CAO estimate			-	Insurance Adj			(431)	-	Insurance Adj		-
Total A-87 Charge/(Rebate)	1,685				259				(1,426)	\$ (404)			\$ (663)

A-87 COST ALLOCATION DETAIL & COMPARISON

06920000 - MOSQUITO ABATEMENT

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	15	29	15	(14)	-	16	-	(16)	(15)	-	15	-	(15)	-
Dept of Finance	609	932	609	(323)	514	540	514	(26)	(95)	496	609	496	(113)	(18)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	36	-	(36)	-	279	-	279	279	279
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	404	463	404	(59)	404	435	404	(31)	-	354	404	354	(50)	(50)
Adjustments	-	-	-	-	-	524	-	(524)	-	-	545	-	(545)	-
Subtotal	1,028	1,424	1,028	(396)	918	1,551	918	(633)	(110)	\$ 1,129	\$ 1,573	\$ 1,129	\$ (444)	\$ 211
Roll Forward	(396)				(633)				(237)	\$ (444)				\$ 189
Adjustments:	(1)	Rounding Adj			1	Rounding Adj			2	1	Rounding Adj			-
	545	CAO estimate			-	Insurance Adj			(545)	-	Insurance Adj			-
									-					-
Total A-87 Charge/(Rebate)	1,176				286				(890)	\$ 686				\$ 400

A-87 COST ALLOCATION DETAIL & COMPARISON

06950000 - RICE PEST ABATEMENT

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	1	1	-	-	1	-	(1)	(1)	-	1	-	(1)	-
Dept of Finance	233	84	233	149	141	166	141	(25)	(92)	90	233	90	(143)	(51)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	74	-	(74)	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	20	23	20	(3)	20	21	20	(1)	-	18	20	18	(2)	(2)
Adjustments	-	-	-	-	-	26	-	(26)	-	-	27	-	(27)	-
Subtotal	254	182	254	72	161	214	161	(53)	(93)	\$ 108	\$ 281	\$ 108	\$ (173)	\$ (53)
Roll Forward	72				(53)				(125)	\$ (173)				\$ (120)
Adjustments:	(2)	Rounding Adj			1	Rounding Adj			3	-	Rounding Adj			(1)
	27	CAO estimate			-	Insurance Adj			(27)	-	Insurance Adj			-
									-					-
Total A-87 Charge/(Rebate)	351				109				(242)	\$ (65)				\$ (174)

A-87 COST ALLOCATION DETAIL & COMPARISON

06960000 - HC RECLAMATION #2140

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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	A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference	Year Variance
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	108	131	108	(23)	-	130	-	(130)	(108)	-	108	-	(108)	-
Dept of Finance	1,184	893	1,184	291	2,829	1,086	2,829	1,743	1,645	795	1,184	795	(389)	(2,034)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	2,849	2,076	2,849	773	10,789	3,538	10,789	7,251	7,940	923	2,849	923	(1,926)	(9,866)
Adjustments	-	-	-	-	-	4,262	-	(4,262)	-	-	3,843	-	(3,843)	-
Subtotal	4,141	3,100	4,141	1,041	13,618	9,016	13,618	4,602	9,477	\$ 1,718	\$ 7,984	\$ 1,718	\$ (6,266)	\$ (11,900)
Roll Forward	1,041				4,602				3,561	\$ (6,266)				\$ (10,868)
Adjustments:	2	Rounding Adj			(1)	Rounding Adj			(3)	-	Rounding Adj			1
	3,843	CAO estimate			-	Insurance Adj			(3,843)	-	Insurance Adj			-
									-					-
Total A-87 Charge/(Rebate)	9,027				18,219				9,192	\$ (4,548)				\$ (22,767)

A-87 COST ALLOCATION DETAIL & COMPARISON

06970000 - RECLAMATION DISTRICT #2106

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:														
Building Use	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	-	3	3	-	-	-	-	(3)	-	3	-	(3)	-
Dept of Finance	240	85	240	155	207	181	207	26	(33)	275	240	275	35	68
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	36	-	(36)	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	87	2	87	85	-	7	-	(7)	(87)	-	87	-	(87)	-
Adjustments	-	-	-	-	-	9	-	(9)	-	-	118	-	(118)	-
Subtotal	330	87	330	243	207	233	207	(26)	(123)	\$ 275	\$ 448	\$ 275	\$ (173)	\$ 68
Roll Forward	243				(26)				(269)	\$ (173)				\$ (147)
Adjustments:	1	Rounding Adj			(1)	Rounding Adj			(2)	(1)	Rounding Adj			-
	118	CAO estimate			-	Insurance Adj			(118)	-	Insurance Adj			-
									-					-
Total A-87 Charge/(Rebate)	692				180				(512)	\$ 101				\$ (79)

A-87 COST ALLOCATION DETAIL & COMPARISON

99999999 - OTHER

	2020-21	Roll Forward Detail			2021-22	Roll Forward Detail			Prior	2022-23	Roll Forward Detail			Prior
	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		A-87 Plan Schedule A	2020-21 Estimate	2020-21 Actual	Difference
Service Departments:														
Building Use	61,738	18,903	61,738	42,835	-	75,054	-	(75,054)	(61,738)	\$ -	\$ 61,738	\$ -	\$ (61,738)	\$ -
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1,601	2,841	1,601	(1,240)	15,399	1,498	15,399	13,901	13,798	27,624	1,601	27,624	26,023	12,225
Dept of Finance	30,257	30,669	30,257	(412)	42,568	26,355	42,568	16,213	12,311	82,496	30,257	82,496	52,239	39,928
Annual Audit	11,185	13,942	11,185	(2,757)	20,135	12,652	20,135	7,483	8,950	14,655	11,185	14,655	3,470	(5,480)
County Counsel	-	-	-	-	25,376	-	25,376	25,376	25,376	26,565	-	26,565	26,565	1,189
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	62,275	65,876	62,275	(3,601)	66,375	69,024	66,375	(2,649)	4,100	105,740	62,275	105,740	43,465	39,365
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP-ONESolution	42,140	44,936	42,140	(2,796)	40,815	40,772	40,815	43	(1,325)	44,356	42,140	44,356	2,216	3,541
Adjustments	-	-	-	-	-	49,116	-	(49,116)	-	-	56,835	-	(56,835)	-
Subtotal	209,196	177,167	209,196	32,029	210,668	274,471	210,668	(63,803)	1,472	\$ 301,436	\$266,031	\$301,436	\$ 35,405	\$ 90,768
Roll Forward	32,029				(63,803)				(95,832)	\$ 35,405				\$ 99,208
Adjustments:	(3)	Rounding Adj			(4)	Rounding Adj			(1)	7	Rounding Adj			11
	56,835	CAO estimate			(66,375)	Insurance Adj			(123,210)	(105,811)	Insurance Adj			(39,436)
	-				-				-	-				-
Total A-87 Charge/(Rebate)	<u>298,057</u>				<u>80,486</u>				<u>(217,571)</u>	<u>\$ 231,037</u>				<u>\$ 150,551</u>