

COUNTY OF GLENN

State of California

OMB A-87 Cost Allocation Plan

For Fiscal Year 2010/11

For Use in Fiscal Year 2012/13



Compiled by: STANLEY T. ROZMARYN, Director of Finance



JOHN CHIANG
California State Controller

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MAY 23 2012

GLENN COUNTY
Dept. of Finance

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Glenn
Willows, California**

**Date: April 30, 2012
Filing Ref: GLE13**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2012-13** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

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

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2010-11** fiscal year and as estimated costs for the **2012-13** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2012**, for further allocation to federal grants and contracts performed by the respective county departments.

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

- | | |
|-----------------------------|--|
| 1. Employee Fringe Benefits | 10. Data Processing (ISF) |
| 2. Building Maintenance | 11. Health Services (ISF) |
| 3. County Counsel | 12. Human Resources (ISF) |
| 4. Data Processing | 13. Public Works (ISF) |
| 5. Department of Finance | 14. Service Center (ISF) |
| 6. Employee Benefits | 15. Tri-County Bee (ISF) |
| 7. Facilities Maintenance | 16. Underground Storage Tanks (ISF) |
| 8. Personnel Department | 17. Vegetation & Environmental
Management (ISF) |
| 9. Central Services (ISF) | |

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

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

SECTION III: CONDITIONS

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

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

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply.

When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

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

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF GLENN

**JOHN CHIANG
CALIFORNIA STATE CONTROLLER**

BY Stanley T. Rozmaryn

BY Jill Kanemasu

STANLEY T. ROZMARYN

Jill Kanemasu, Assistant Division Chief
Local Government Operations
Division of Accounting and Reporting

Name
Director, Department of Finance

Title
May 15, 2012

May 22, 2012

Date

Date

Negotiated by Martin Raygoza
Telephone (916) 323-9293

cc: State and Federal Agencies

Attachment

COUNTY OF GLENN
CERTIFICATION OF COST ALLOCATION PLAN

3/1/2012

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

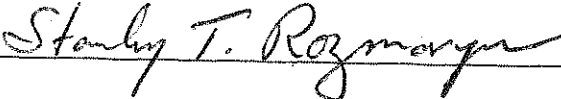
All costs included in this proposal dated 03/01/2012 to establish cost allocation or billings for 07/01/10 to 06/30/11 are allowable in accordance with the requirements of OMB Circular A-87, "*Cost Principles for State and Local Governments*" and the federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

The 2012/13 A-87 Cost Allocation Plan was calculated by the County Department of Finance using Microsoft Excel.

An adjustment is included in the plan to reverse the 2012/13 estimated portions of the HIPAA Officer and Safety Officer functions of the County Counsel service department and the Utilities function of the Facilities Maintenance service department. The HIPAA Compliance Officer resigned effective June 2011 and the position remains vacant. There will be no future expenses associated with those functions at this time. Effective July 2011 individual departments began paying their own utility expenses directly at the time of service and these expenses were no longer incurred by the Facilities Maintenance service department. An adjustment was made in fiscal year 2011/12 outside of the plan to reduce the A-87 amount charged to each department. The second year of that adjustment is now included on Schedule A for fiscal year 2012/13.

I declare that the foregoing is true and correct.

Government Unit: County of Glenn
Signature: 
Name of Official: Stanley T. Rozmaryn
Title: Director of Finance
Date of Execution: March 1, 2012

FY 10/11 Actual

Summary Data

Summary Pages
Summary Narrative
Adjustment
A
B
C
D
E

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

Building Use

Detail Pages

Narrative		1.01
Schedule of Costs to be Allocated by Function		1.02
Detail Allocation - <i>526 W. Sycamore Street</i>		1.03
Detail Allocation - <i>540 W. Sycamore Street</i>	<i>No charge - suppressed from printing</i>	1.04
Detail Allocation - <i>141 S. Lassen Street (Admin)</i>	<i>No charge - suppressed from printing</i>	1.05
Detail Allocation - <i>821 E. South Street</i>		1.06
Detail Allocation - <i>516 W. Sycamore Street</i>		1.07
Detail Allocation - <i>541 & 543 W. Oak Street</i>		1.08
Detail Allocation - <i>720 N. Colusa Street</i>		1.09
Detail Allocation - <i>525 W. Sycamore Street</i>		1.10
Detail Allocation - <i>132 S. Murdock Street</i>	<i>No charge - suppressed from printing</i>	1.11
Detail Allocation - <i>777 N. Colusa Street</i>		1.12
Detail Allocation - <i>821 E. South Street (Metal Storage)</i>		1.13
Detail Allocation - <i>720 N. Colusa Street (Weed Control)</i>	<i>No charge - suppressed from printing</i>	1.14
Detail Allocation - <i>240 & 242 N. Villa Street</i>		1.15
Detail Allocation - <i>125 S. Murdock Street</i>	<i>No charge - suppressed from printing</i>	1.16
Detail Allocation - <i>306 N. Villa Street</i>		1.17

FY 10/11 Actual

Building Use

Detail Allocation - <i>1187 E. South Street</i>	Detail Pages 1.18
Detail Allocation - <i>141 S. Lassen Street (Jail)</i>	1.19
Detail Allocation - <i>327 Fourth Street</i>	1.20
Detail Allocation - <i>125 County Road G</i>	<i>No charge - suppressed from printing</i> 1.21
Detail Allocation - <i>120 S. Marshall Street</i>	1.22
Departmental Cost Allocation Summary	1.23

Equipment Use

Narrative	Detail Pages 2.01
Schedule of Costs to be Allocated by Function	2.02
Detail Allocation - <i>Equipment Use</i>	2.03
Departmental Cost Allocation Summary	2.04

County Administrative Officer - #01011013

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

Department of Finance - #01011040

Narrative	Detail Pages 4.01
Schedule of Costs to be Allocated by Function	4.02
Detail Allocation - <i>Accounting</i>	4.03
Detail Allocation - <i>Budget & Cost Plan</i>	4.04

FY 10/11 Actual

Department of Finance - #01011040

	Detail Pages
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>HIPAA Compliance</i>	6.05
Detail Allocation - <i>Safety Officer</i>	6.06
Departmental Cost Allocation Summary	6.07

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
Departmental Cost Allocation Summary	7.05

FY 10/11 Actual

Facilities Maintenance - #01011120

Detail Pages

Narrative	8.01
Schedule of Costs to be Allocated by Function	8.02
Detail Allocation - <i>Direct Admin Services</i>	8.03
Detail Allocation - <i>Building Maintenance</i>	8.04
Detail Allocation - <i>Janitorial Services</i>	8.05
Detail Allocation - <i>Utilities</i>	8.06
Departmental Cost Allocation Summary	8.07

Building Maintenance

Detail Pages

Narrative	9.01
Schedule of Costs to be Allocated by Function	9.02
Detail Allocation - <i>526 W. Sycamore Street</i>	9.03
Detail Allocation - <i>540 W. Sycamore Street</i>	9.04
Detail Allocation - <i>141 S. Lassen Street (Admin)</i>	9.05
Detail Allocation - <i>821 E. South Street</i>	9.06
Detail Allocation - <i>516 W. Sycamore Street</i>	9.07
Detail Allocation - <i>541 & 543 W. Oak Street</i>	9.08
Detail Allocation - <i>720 N. Colusa Street</i>	9.09
Detail Allocation - <i>525 W. Sycamore Street</i>	9.10
Detail Allocation - <i>132 S. Murdock Street</i>	9.11
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Detail Allocation - <i>821 E. South Street (Metal Storage)</i>	<i>No charge - suppressed from printing</i>
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Detail Allocation - <i>240 & 242 N. Villa Street</i>	9.15
Detail Allocation - <i>125 S. Murdock Street</i>	9.16
Detail Allocation - <i>306 N. Villa Street</i>	9.17

FY 10/11 Actual

Building Maintenance

Detail Pages

Detail Allocation - 1187 E. South Street	9.18
Detail Allocation - 141 S. Lassen Street (Jail)	9.19
Detail Allocation - 327 Fourth Street	9.20
Detail Allocation - 125 County Road G	9.21
Detail Allocation - 120 S. Marshall Street	9.22
Departmental Cost Allocation Summary	9.23

Janitorial Services

Detail Pages

Narrative	10.01
Schedule of Costs to be Allocated by Function	10.02
Detail Allocation - 526 W. Sycamore Street	10.03
Detail Allocation - 540 W. Sycamore Street	10.04
Detail Allocation - 141 S. Lassen Street (Admin)	10.05
Detail Allocation - 821 E. South Street	10.06
Detail Allocation - 516 W. Sycamore Street	10.07
Detail Allocation - 541 & 543 W. Oak Street	10.08
Detail Allocation - 720 N. Colusa Street	10.09
Detail Allocation - 525 W. Sycamore Street	10.10
Detail Allocation - 132 S. Murdock Street	10.11
Detail Allocation - 777 N. Colusa Street	10.12
Detail Allocation - 821 E. South Street (Metal Storage)	<i>No charge - suppressed from printing</i>
Detail Allocation - 720 N. Colusa Street (Weed Control)	<i>No charge - suppressed from printing</i>
Detail Allocation - 240 & 242 N. Villa Street	10.15
Detail Allocation - 125 S. Murdock Street	10.16
Detail Allocation - 306 N. Villa Street	<i>No charge - suppressed from printing</i>

FY 10/11 Actual

Janitorial Services

Detail Pages

Detail Allocation - <i>1187 E. South Street</i>	10.18
Detail Allocation - <i>141 S. Lassen Street (Jail)</i>	10.19
Detail Allocation - <i>327 Fourth Street</i>	10.20
Detail Allocation - <i>125 County Road G</i>	10.21
Detail Allocation - <i>120 S. Marshall Street</i>	10.22
Departmental Cost Allocation Summary	10.23

General Insurance - #01011150

Detail Pages

Narrative	11.01
Schedule of Costs to be Allocated by Function	11.02
Detail Allocation - <i>General Liability</i>	11.03
Detail Allocation - <i>Claim Liability</i>	11.04
Detail Allocation - <i>Buildings</i>	11.05
Detail Allocation - <i>Auto Premium</i>	11.06
Detail Allocation - <i>Watercraft Equipment</i>	11.07
Detail Allocation - <i>Mobile Equipment</i>	11.08
Departmental Cost Allocation Summary	11.09

Employee Benefits - #01011170

Detail Pages

Narrative	12.01
Schedule of Costs to be Allocated by Function	12.02
Detail Allocation - <i>Pre-Employment Physicals</i>	12.03
Detail Allocation - <i>Employee Assistance</i>	12.04
Departmental Cost Allocation Summary	12.05

FY 10/11 Actual

Data Processing - #01011200

Detail Pages

Narrative	13.01
Schedule of Costs to be Allocated by Function	13.02
Detail Allocation - <i>Property Taxes</i>	13.03
Detail Allocation - <i>Finance Network</i>	13.04
Detail Allocation - <i>County-wide Network</i>	13.05
Detail Allocation - <i>Countywide IT Pro-Support Services</i>	13.06
Departmental Cost Allocation Summary	13.07

Internal Service Fund Narratives

Detail Pages

Fleet Operations
CUPA / Underground Storage Tanks
Vegetation & Environmental Management
Tri-County Bee
Human Resource Agency
Health Services Administration
Planning & Public Works Agency
Central Services
Data Processing

COUNTY OF GLENN
Adjustment

FY 10/11 Actual		HIPAA Officer Reversal Sch 6.05	Safety Officer Reversal Sch 6.06	Utilities Reversal Sch 8.06	Total
01011010	Board of Supervisors			(19,707)	(19,707)
01011020	Clerk of the Board		(135)		(135)
01011070	Assessor		(97)	(8,375)	(8,472)
01011100	Elections			(6,300)	(6,300)
01012180	Agriculture Commissioner		(673)	(12,010)	(12,683)
01012200	Building Inspector			(5,003)	(5,003)
01012220	Recorder			(8,448)	(8,448)
01012240	Public Guardian		(17)		(17)
01012280	Planning			(2,053)	(2,053)
01012290	Animal Control			(3,689)	(3,689)
01015180	Veterans' Services			(371)	(371)
01016050	Cooperative Extension			(12,252)	(12,252)
01024010	Public Health			(7,887)	(7,887)
01024012	Mental Health			(9,589)	(9,589)
01024014	Alcohol & Drug Abuse			(15,009)	(15,009)
01025010	Social Services Administration		(1,389)		(1,389)
01042090	District Attorney			(7,502)	(7,502)
01042110	Sheriff		(320)	(23,052)	(23,372)
01042113	Sheriff's Dispatch			(1,797)	(1,797)
01042136	Court Security			(168)	(168)
01042140	Jail			(70,140)	(70,140)
01042150	Probation		(50)	(7,785)	(7,835)
01042155	Juvenile Hall			(16,391)	(16,391)
01055340	Child Support		(80)	(6,829)	(6,909)
01203010	Road			(2,158)	(2,158)

Detail Allocation of
Adjustments- HIPAA Compliance,
Safety Officer, Utilities

COUNTY OF GLENN
Adjustment

5/17/2012

FY 10/11 Actual		HIPAA Officer Reversal Sch 6.05	Safety Officer Reversal Sch 6.06	Utilities Reversal Sch 8.06	Total
01906020	Office of Education			(2,138)	(2,138)
02240000	Human Resource Agency		(4,135)		(4,135)
02250000	Health Services Administration	(4,641)	(888)		(5,529)
02260000	Planning & Public Works Agency		(1,039)		(1,039)
04050000	Court			(32,934)	(32,934)
04260000	Transportation Administration			(566)	(566)
05210000	Air Pollution District			(5,081)	(5,081)
99999999	Other		710	(72,288)	(71,578)
	Total	(4,641)	(8,112)	(359,522)	(372,275)
	Direct Bill				(372,275)
	Less CSD's				
	Total Operating	(4,641)	(8,112)	(359,522)	(372,275)

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

COUNTY OF GLENN
Countywide Cost Allocation Plan
Exhibit A

FY 10/11 Actual	Building Use	Equipment Use	County	Dept of	Annual	County	Personnel	Facilities	Building	Janitorial
			Admin Officer	Finance	Audit	Counsel		Maintenance	Maintenance	Services
			01011013	01011040	01011051	01011080	01011090	01011120	01011120	01011120
01011010 Board of Supervisors	11,999		114	2,156	135	29,980	3,291	19,947	20,810	11,073
01011020 Clerk of the Board		424	61	1,034	72	7,045	1,316			
01011070 Assessor	4,086	4,899	202	3,674	239	1,111	5,266	8,375	5,820	11,538
01011100 Elections	4,271	33,661	88	1,114	104	2,790	658	6,488	4,171	6,623
01011180 Surveyor			9	38	10					
01012040 Court Revenues			127	429	151					
01012050 Juvenile Justice Commission			0	1	0					
01012060 Grand Jury			4	504	4	444		68		
01012100 Indigent Defense			91	394	108					
01012170 Flood Control		745		53						
01012180 Agriculture Commissioner	2,027	9,150	349	6,626	413	26,071	9,874	12,010	8,335	13,233
01012200 Building Inspector	670		78	4,311	92		1,975	5,003	14,156	9,324
01012220 Recorder	8,746	15,062	108	1,876	128		2,633	8,448	6,000	3,938
01012230 Coroner			13	100	16					
01012240 Public Guardian		725	53	954	63	2,645	1,316	1,418		
01012260 Emergency Services		418								
01012280 Planning	263	800	487	3,347	576	3,297	1,316	2,053	5,614	3,675
01012290 Animal Control		511	85	1,863	101	63	2,633	3,689	1,399	3,262
01014022 Hospital			85	313	100	254				
01015180 Veterans' Services	103		12	412	14		658	371	491	236
01016040 Library			35	137	41	444				
01016050 Cooperative Extension	4,708	1,569	63	995	74		1,316	12,252	19,806	21,939
01024010 Public Health	5,090		686	7,602	872	7,861	7,720	10,009	10,184	23,522
01024012 Mental Health	6,189		1,543	21,444	1,922	888	24,508	16,385	12,382	28,598
01024014 Alcohol & Drug Abuse	4,528		279	5,258	578		7,241	16,101	15,324	32,659
01024017 Drug Court			61	817	74	761	658	340		
01024020 Maternal & Child Health			62	714	77		658	14		
01024025 Women, Infants & Children			212	3,909	513		5,266	3,088		
01024170 California Children's Services			98	1,127	149		1,316			
01025010 Social Services Administration			4,879	78,626	10,847	1,375	44,102			
01042090 District Attorney	206	4,119	207	3,304	245	2,156	4,449	7,502	9,152	17,935
01042110 Sheriff	1,909	110,283	1,156	15,911	1,481	24,601	18,431	23,172	11,330	19,910

COUNTY OF GLENN
Countywide Cost Allocation Plan
Exhibit A

FY 10/11 Actual	Building Use	Equipment Use	County	Dept of	Annual	County	Personnel	Facilities	Building	Janitorial	
			Admin Officer	Finance	Audit	Counsel		Maintenance	Maintenance	Services	
			01011013	01011040	01011051	01011080	01011090	01011120	01011120	01011120	
01042113	Sheriff's Dispatch	352	1,112	142	2,895	168		3,862	1,797	1,134	4,008
01042135	Sheriff's Civil Division			42	915	50	1,268	1,316			
01042136	Court Security	174		112	2,052	133		3,291	168	119	78
01042140	Jail	98,728	5,083	915	15,607	1,083		17,533	70,140	9,048	18,210
01042150	Probation	1,445	4,781	302	5,095	395	1,572	7,241	7,785	4,882	16,488
01042155	Juvenile Hall	39,726	2,691	269	5,788	331	127	8,692	16,665	17,022	
01042158	Delinquency Prevention			14	717	17		1,316			
01042360	Boat Patrol			30	160	36					
01054010	California Waste Management			4	12	5					
01054011	Emergency Preparedness Grant			31	191	73			29		
01054012	Mental Health Services Act			565	1,689	669					
01054015	Hospital Preparedness Grant			35	471	74		658	11		
01054020	Superior Reg Workforce Ed			151	457	178					
01054045	Mosquito Abatement Assessment Area			52	186	62			1		
01055340	Child Support	5,375		200	5,221	411	16,664	5,924	6,863	(8,504)	16,003
01203010	Road	297		4,190	27,290	5,036		21,518	2,158	6,248	4,132
01602270	Fish & Game Commission			2	36	2					
01906020	Office of Education	5,182		39	69,411	46			4,924	2,220	
02000000	Solid Waste			1,973	10,239	2,335		4,832			
02050000	Orland Airport			154	1,134	183		658			
02070000	Willows Airport			139	750	164			273		
02200000	Fleet Operations			614	5,451	727		4,706			
02210000	Underground Storage Tanks			61	321	72	507	(279)			
02220000	Vegetation & Environmental Mgmt			25	120	30					
02224170	Tri-County Bee			2	23	2					
02240000	Human Resource Agency			1,125	18,477	1,331	26,603	23,697	12,209		
02250000	Health Services Administration			323	4,719	382	5,529	6,038	1,675		
02260000	Planning & Public Works Agency			336	5,337	397	62,130	6,582	34		
02270000	Central Services			41	159	49					
03230000	Fire Chief's Association			1	2	1					
04050000	Court	29,326			405		4,628	(19,853)	105,822	30,031	25,055
04100000	Law Library			4	51	5	1,522				

COUNTY OF GLENN
Countywide Cost Allocation Plan
Exhibit A

FY 10/11 Actual		Building	Equipment	County	Dept of	Annual	County	Personnel	Facilities	Building	Janitorial
		Use	Use	Admin Officer 01011013	Finance 01011040	Audit 01011051	Counsel 01011080	01011090	Maintenance 01011120	Maintenance 01011120	Services 01011120
04250000	Local Transportation Trust			251	1,098	297		658			
04260000	Transportation Administration	78		77	449	91			566	1,638	1,083
04280000	Glenn County Transit			92	1,393	109					
04281000	Fixed Route Transit			121	1,208	143					
04354015	Ca Reg Mental Health Coalition			116	500	137					
04601000	Local Agency Formation Commission			13	94	16					
04999100	Community Action			2,064	23,674	3,774	190	22,015	20,368		
05010000	Artois Fire District			16	201	19					
05022000	Hamilton Fire District			77	1,122	91					
05022010	Bayliss Fire District			6	131	7					
05050000	Willows Rural Fire District			49	455	58					
05110000	Storm Drain Maintenance District #1			6	87	7					
05130000	Storm Drain Maintenance District #3			17	106	20					
05140000	North Willows County Service Area			18	174	21	254				
05210000	Air Pollution District	1,385		198	2,908	234		3,577	5,081	5,694	9,040
05210241	Air Pollution Vehicle Registration			32	213	37		(279)			
05250000	Olive Pest Management District			20	138	23					
06010000	Elk Creek Cemetery District			4	202						
06020000	German Cemetery District			0	71						
06030000	Marvin-Chapel Cemetery District			2	175						
06040000	Newville Cemetery District			1	72						
06050000	Orland Cemetery District			85	1,370						
06060000	Willows Cemetery District			63	1,065						
06200000	Glenn-Codora Fire District			15	281						
06210000	Elk Creek Fire District			6	181						
06220000	Glenn-Colusa Fire District			7	962						
06230000	Kanawha Fire District			36	551						
06240000	Ord Fire District			7	235						
06250000	Orland Fire District			26	538						
06300000	Levee District #1			6	99						
06310000	Levee District #2			4	94						
06320000	Levee District #3			16	124						

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FY 10/11 Actual	Building Use	Equipment Use	County	Dept of	Annual	County	Personnel	Facilities	Building	Janitorial	
			Admin Officer	Finance	Audit	Counsel		Maintenance	Maintenance	Services	
			01011013	01011040	01011051	01011080	01011090	01011120	01011120	01011120	
06500000	Butte City Community Service District		5	285							
06510000	BCCSD - Recreation District		0	34							
06610000	Elk Creek Community Service District		43	1,268							
06650000	ECCSD - Lighting District		0	19							
06700000	Ord Bend Community Service District		15	210							
06740000	Artois Community Service District		7	788							
06800000	Hamilton City Community Service District		67	2,470							
06830000	HCCSD - Lighting District		4	29							
06850000	HCCSD - Library District		4	212							
06865000	HCCSD - Edgewater Park		2	26							
06870000	HCCSD - Pallsades District		2	36							
06880000	N.E. Willows Community Service District		64	1,593							
06920000	Mosquito Abatement District		66	976		634					
06950000	Rice Pest Abatement District		4	260							
06960000	HC Reclamation District #2140		20	95							
99999999	Other	17,764	5,770	25,154	7,600	(2,287)	(69)	160,557	90,907	35,434	
	Subtotal	254,628	196,032	32,661	427,852	46,329	231,125	270,239	573,858	305,414	336,996
	Direct Billed			9,697		20,478	34,204	46,643	10,404		
	Unallocated			551,936		51,544		724,825			
	Total	254,628	196,032	32,661	989,486	46,329	303,147	304,443	1,345,325	315,818	336,996

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FY 10/11 Actual		General	Employee	Data	Total Actual	Roll Forward	Total Actual	Adjustments	Total
		Insurance 01011150	Benefits 01011170	Processing 01011200	Costs FY 2010-11		Costs FY 2010-11 plus Roll Forward		Claimable Costs FY 2012-13
01011010	Board of Supervisors	29,532	242	8,643	137,923	(143,415)	(5,492)	(19,707)	(25,199)
01011020	Clerk of the Board	337	97	17	10,402	(57,296)	(46,894)	(135)	(47,029)
01011070	Assessor	2,762	387	53,898	102,256	(11,556)	90,700	(8,472)	82,228
01011100	Elections	1,723	48	9,519	71,257	(10,573)	60,683	(6,300)	54,383
01011180	Surveyor	49		8	114	(56)	59		59
01012040	Court Revenues	709		115	1,531	(61)	1,470		1,470
01012050	Juvenile Justice Commission	1		0	3	(0)	3		3
01012060	Grand Jury	20		3	1,046	(1,211)	(164)		(164)
01012100	Indigent Defense	509		82	1,185	(326)	860		860
01012170	Flood Control				797	(858)	(60)		(60)
01012180	Agriculture Commissioner	4,295	941	19,264	112,587	25,619	138,205	(12,683)	125,522
01012200	Building Inspector	1,413	145	70	37,237	15,480	52,717	(5,003)	47,714
01012220	Recorder	2,256	193	12,440	61,828	(1,842)	59,986	(8,448)	51,538
01012230	Coroner	74		12	216	(15)	200		200
01012240	Public Guardian	297	97	2,025	9,593	(18,916)	(9,322)	(17)	(9,339)
01012260	Emergency Services				418	0	418		418
01012280	Planning	3,112	97	439	25,075	(27,780)	(2,705)	(2,053)	(4,758)
01012290	Animal Control	1,196	193	486	15,483	(9,528)	5,955	(3,689)	2,266
01014022	Hospital	473		77	1,301	(1,866)	(564)		(564)
01015180	Veterans' Services	138	48	510	2,993	(2,031)	962	(371)	591
01016040	Library	193		31	881	148	1,028		1,028
01016050	Cooperative Extension	2,747	97	57	65,623	4,132	69,754	(12,252)	57,503
01024010	Public Health	5,361	628	618	80,155	(40,666)	39,488	(7,887)	31,601
01024012	Mental Health	10,738	1,088	201	125,884	(7,850)	118,034	(9,589)	108,445
01024014	Alcohol & Drug Abuse	4,489	457	251	87,164	(48,806)	38,358	(15,009)	23,349
01024017	Drug Court	341	48	55	3,156	(148)	3,008		3,008
01024020	Maternal & Child Health	472	48	56	2,102	(1,404)	699		699
01024025	Women, Infants & Children	1,180	387	191	14,746	9,431	24,177		24,177
01024170	California Children's Services	545	97	88	3,421	(862)	2,560		2,560
01025010	Social Services Administration	94,339	5,052	4,397	243,616	27,494	271,109	(1,389)	269,720
01042090	District Attorney	3,501	694	12,228	65,696	3,743	69,440	(7,502)	61,938
01042110	Sheriff	15,777	1,053	42,812	287,827	(34,622)	253,206	(23,372)	229,834

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FY 10/11 Actual		General	Employee	Data	Total Actual	Roll Forward	Total Actual		Total
		Insurance 01011150	Benefits 01011170	Processing 01011200	Costs FY 2010-11		Costs FY 2010-11 plus Roll Forward	Adjustments	Claimable Costs FY 2012-13
01042113	Sheriff's Dispatch	1,142	338	128	17,078	(8,858)	8,220	(1,797)	6,423
01042135	Sheriff's Civil Division	234	97	38	3,959	390	4,348		4,348
01042136	Court Security	658	242	101	7,129	422	7,551	(168)	7,383
01042140	Jail	152,678	1,010	825	390,860	33,303	424,163	(70,140)	354,023
01042150	Probation	6,636	147	16,336	73,105	(101,041)	(27,936)	(7,835)	(35,772)
01042155	Juvenile Hall	99,464	592	243	191,610	75,044	266,654	(16,391)	250,262
01042158	Delinquency Prevention	80	97	13	2,254	926	3,180		3,180
01042360	Boat Patrol	1,507		27	1,761	(1,441)	321		321
01054010	California Waste Management	22		4	47	(1)	46		46
01054011	Emergency Preparedness Grant	171		28	522	(2,320)	(1,797)		(1,797)
01054012	Mental Health Services Act	3,147		509	6,580	3,115	9,694		9,694
01054015	Hospital Preparedness Grant	193	48	31	1,522		1,522		1,522
01054020	Superior Reg Workforce Ed	839		136	1,761		1,761		1,761
01054045	Mosquito Abatement Assessment Area	291		47	639	(21)	618		618
01055340	Child Support	2,697	435	253	51,542	(10,095)	41,448	(6,909)	34,538
01203010	Road	85,233	2,506	3,800	162,408	3,310	165,719	(2,158)	163,561
01602270	Fish & Game Commission	11		2	54	5	58		58
01906020	Office of Education	634		35	82,490	(33,578)	48,913	(2,138)	46,775
02000000	Solid Waste	13,987	387	1,778	35,530	8,478	44,009		44,009
02050000	Orland Airport	7,946	48	139	10,263	5,367	15,629		15,629
02070000	Willows Airport	773		125	2,225	2,275	4,501		4,501
02200000	Fleet Operations	3,487	602	554	16,142	69	16,211		16,211
02210000	Underground Storage Tanks	338	(90)	55	985	391	1,376		1,376
02220000	Vegetation & Environmental Mgmt	140		23	338	(242)	96		96
02224170	Tri-County Bee	8		1	36	(23)	12		12
02240000	Human Resource Agency	11,526	1,740	72,602	169,311	(65,827)	103,484	(4,135)	99,349
02250000	Health Services Administration	2,420	3,426	161,387	185,899	10,885	196,784	(5,529)	191,256
02260000	Planning & Public Works Agency	9,914	699	77,314	162,744	7,167	169,912	(1,039)	168,872
02270000	Central Services	229		37	516	90	606		606
03230000	Fire Chief's Association	4		1	9	(0)	9		9
04050000	Court	6,446	(75)		181,786	62,564	244,350	(32,934)	211,416
04100000	Law Library	22		4	1,608	145	1,752		1,752

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FY 10/11 Actual		General Insurance 01011150	Employee Benefits 01011170	Data Processing 01011200	Total Actual Costs FY 2010-11	Roll Forward	Total Actual Costs FY 2010-11 plus Roll Forward	Adjustments	Total Claimable Costs FY 2012-13
04250000	Local Transportation Trust	1,400	48	227	3,980		3,980		3,980
04260000	Transportation Administration	537		69	4,588	3,656	8,243	(566)	7,678
04280000	Glenn County Transit	515		83	2,193	(1,650)	542		542
04281000	Fixed Route Transit	671		109	2,251	(2,200)	51		51
04354015	Ca Reg Mental Health Coalition	643		104	1,499	(1,251)	249		249
04601000	Local Agency Formation Commission	74		12	209	10,137	10,347		10,347
04999100	Community Action	39,236	1,788	1,860	114,970	19,197	134,167		134,167
05010000	Artois Fire District			14	250	(157)	93		93
05022000	Hamilton Fire District			69	1,359	(838)	521		521
05022010	Bayliss Fire District			6	150	(106)	44		44
05050000	Willows Rural Fire District			44	607	(454)	153		153
05110000	Storm Drain Maintenance District #1			5	104	(81)	23		23
05130000	Storm Drain Maintenance District #3			15	158	(32)	126		126
05140000	North Willows County Service Area			16	482	(205)	277		277
05210000	Air Pollution District	2,095	128	4,943	35,284	(1,859)	33,424	(5,081)	28,343
05210241	Air Pollution Vehicle Registration	176	(90)	29	117	(344)	(226)		(226)
05250000	Olive Pest Management District			18	199	(421)	(222)		(222)
06010000	Elk Creek Cemetery District			3	209	(68)	140		140
06020000	German Cemetery District			0	72	(27)	44		44
06030000	Marvin-Chapel Cemetery District			2	179	(49)	130		130
06040000	Newville Cemetery District			0	73	(10)	63		63
06050000	Orland Cemetery District			77	1,532	(142)	1,391		1,391
06060000	Willows Cemetery District			57	1,186	(16)	1,170		1,170
06200000	Glenn-Codora Fire District			13	309	(217)	91		91
06210000	Elk Creek Fire District			5	192	(110)	83		83
06220000	Glenn-Colusa Fire District			6	974	(544)	431		431
06230000	Kanawha Fire District			32	619	(32)	587		587
06240000	Ord Fire District			6	249	(76)	173		173
06250000	Orland Fire District			24	588	13	600		600
06300000	Levee District #1			5	109	(167)	(57)		(57)
06310000	Levee District #2			3	101	(17)	84		84
06320000	Levee District #3			14	154	(132)	22		22

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FY 10/11 Actual	General	Employee	Data	Total Actual	Roll Forward	Total Actual	Adjustments	Total	
	Insurance 01011150	Benefits 01011170	Processing 01011200	Costs FY 2010-11		Costs FY 2010-11 plus Roll Forward		Claimable Costs FY 2012-13	
06500000	Butte City Community Service District		5	295	(706)	(412)		(412)	
06510000	BCCSD - Recreation District		0	35	34	68		68	
06610000	Elk Creek Community Service District		39	1,350	(299)	1,050		1,050	
06650000	ECCSD - Lighting District		0	19	(8)	12		12	
06700000	Ord Bend Community Service District		14	238	(753)	(514)		(514)	
06740000	Artois Community Service District		6	801	(69)	733		733	
06800000	Hamilton City Community Service Distri		60	2,597	(171)	2,426		2,426	
06830000	HCCSD - Lighting District		3	37	(14)	22		22	
06850000	HCCSD - Library District		4	220	(122)	98		98	
06865000	HCCSD - Edgewater Park		2	30	(25)	5		5	
06870000	HCCSD - Parrisades District		2	39	(7)	32		32	
06880000	N.E. Willows Community Service Distric		58	1,715	496	2,211		2,211	
06920000	Mosquito Abatement District		60	1,736	85	1,821		1,821	
06950000	Rice Pest Abatement District		3	268	186	453		453	
06960000	HC Reclamation District #2140		18	133	(644)	(511)		(511)	
99999999	Other	50,661	5,200	396,691	(172,435)	224,257	(71,578)	152,679	
	Subtotal	697,469	26,260	518,515	3,917,378	(497,797)	3,419,581	(372,275)	3,047,306
	Direct Billed		3,804	41,646	166,876		166,876	166,876	
	Unallocated		5,806	1,334,111		1,334,111		1,334,111	
	Total	697,469	30,064	565,967	5,418,365	(497,797)	4,920,568	(372,275)	4,548,292

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		BUDGETARY ADJUSTMENTS					
		Total Claimable Costs FY 2012-13	CAO Adj-Credit previously given outside of the Plan in FY 10-11	Matson & Isom DP Pro-Support Adj	Shift in Funding Sources	Unallowed to Charge	Total Amount to be Charged in 2012-13
FY 10/11 Actual							
01011010	Board of Supervisors	(25,199)	152,424	1,550	-	-	128,775
01011020	Clerk of the Board	(47,029)	56,120	14	-	-	9,105
01011070	Assessor	82,228	1,633	2,327	-	-	86,188
01011100	Elections	54,383	128	1,778	-	-	56,289
01011180	Surveyor	59	16	-	-	-	75
01012040	Court Revenues	1,470	163	1	-	-	1,634
01012050	Juvenile Justice Commission	3	-	-	-	-	3
01012060	Grand Jury	(164)	8	1	-	-	(155)
01012100	Indigent Defense	860	380	2	-	-	1,242
01012170	Flood Control	(60)	522	-	-	-	462
01012180	Agriculture Commissioner	125,522	848	3,495	-	-	129,865
01012200	Building Inspector	47,714	(3,340)	4	-	-	44,378
01012220	Recorder	51,538	148	2,621	-	-	54,307
01012230	Coroner	200	17	-	-	-	217
01012240	Public Guardian	(9,339)	86	367	-	-	(8,886)
01012260	Emergency Services	418	-	-	(418)	-	0
01012280	Planning	(4,758)	518	13	-	-	(4,227)
01012290	Animal Control	2,266	141	92	-	-	2,499
01014022	Hospital	(564)	2,658	1	-	-	2,095
01015180	Veterans' Services	591	14	79	-	-	684
01016040	Library	1,028	304	1	-	-	1,333
01016050	Cooperative Extension	57,503	84	3	-	-	57,590
01024010	Public Health	31,601	18,000	31	-	-	49,632
01024012	Mental Health	108,445	2,086	543	-	-	111,074
01024014	Alcohol & Drug Abuse	23,349	805	14	3,010	-	27,178
01024017	Drug Court	3,008	-	2	(3,010)	-	(0)
01024020	Maternal & Child Health	699	105	2	-	-	806
01024025	Women, Infants & Children	24,177	181	11	-	-	24,369
01024170	California Children's Services	2,560	120	5	-	-	2,685
01025010	Social Services Administration	269,720	6,187	121	-	-	276,028
01042090	District Attorney	61,938	362	1,748	-	-	64,048
01042110	Sheriff	229,834	2,408	7,654	418	-	240,314

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FY 10/11 Actual	Total Claimable Costs FY 2012-13	CAO Adj-Credit previously given outside of the Plan in FY 10-11	BUDGETARY ADJUSTMENTS			Total Amount to be Charged in 2012-13	
			Matson & Isom DP Pro-Support Adj	Shift in Funding Sources	Unallowed to Charge		
01042113	Sheriff's Dispatch	6,423	4,291	9	-	-	10,723
01042135	Sheriff's Civil Division	4,348	52	7	-	-	4,407
01042136	Court Security	7,383	388	8	-	-	7,779
01042140	Jail	354,023	1,145	41	-	-	355,209
01042150	Probation	(35,772)	905	2,889	-	-	(31,978)
01042155	Juvenile Hall	250,262	365	19	-	-	250,646
01042158	Delinquency Prevention	3,180	20	3	-	-	3,203
01042360	Boat Patrol	321	37	1	-	-	359
01054010	California Waste Management	46	5	-	-	-	51
01054011	Emergency Preparedness Grant	(1,797)	1,369	-	-	-	(428)
01054012	Mental Health Services Act	9,694	372	5	-	-	10,071
01054015	Hospital Preparedness Grant	1,522	-	1	-	-	1,523
01054020	Superior Reg Workforce Ed	1,761	-	1	-	-	1,762
01054045	Mosquito Abatement Assessment Area	618	66	-	1,269	-	1,953
01055340	Child Support	34,538	2,347	70	-	-	36,955
01203010	Road	163,561	1,447	84	-	-	165,092
01602270	Fish & Game Commission	58	3	-	-	(61)	0
01906020	Office of Education	46,775	45	-	-	(46,820)	(0)
02000000	Solid Waste	44,009	(2,210)	27	-	-	41,826
02050000	Orland Airport	15,629	676	3	-	-	16,308
02070000	Willows Airport	4,501	(367)	2	-	-	4,136
02200000	Fleet Operations	16,211	(844)	14	-	-	15,381
02210000	Underground Storage Tanks	1,376	58	2	-	-	1,436
02220000	Vegetation & Environmental Mgmt	96	54	-	-	-	150
02224170	Tri-County Bee	12	2	-	-	-	14
02240000	Human Resource Agency	99,349	7,100	(13,053)	-	-	93,396
02250000	Health Services Administration	191,256	7,989	(28,891)	-	-	170,354
02260000	Planning & Public Works Agency	168,872	(7,358)	14,548	-	-	176,062
02270000	Central Services	606	37	-	-	-	643
03230000	Fire Chief's Association	9	1	-	-	-	10
04050000	Court	211,416	3,120	-	-	(214,536)	(0)
04100000	Law Library	1,752	4	3	-	-	1,759

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FY 10/11 Actual		Total Claimable Costs FY 2012-13	CAO Adj-Credit previously given outside of the Plan in FY 10-11	BUDGETARY ADJUSTMENTS			Total Amount to be Charged in 2012-13
				Matson & Isom DP Pro-Support Adj	Shift in Funding Sources	Unallowed to Charge	
04250000	Local Transportation Trust	3,980	-	2	-	-	3,982
04260000	Transportation Administration	7,678	(2,943)	-	-	-	4,735
04280000	Glenn County Transit	542	394	1	-	-	937
04281000	Fixed Route Transit	51	363	-	-	-	414
04354015	Ca Reg Mental Health Coalition	249	296	2	-	-	547
04601000	Local Agency Formation Commission	10,347	(2,386)	1	-	-	7,962
04999100	Community Action	134,167	5,313	59	-	-	139,539
05010000	Artois Fire District	93	21	1	-	-	115
05022000	Hamilton Fire District	521	165	1	-	-	687
05022010	Bayliss Fire District	44	72	-	-	-	116
05050000	Willows Rural Fire District	153	117	1	-	-	271
05110000	Storm Drain Maintenance District #1	23	7	-	-	-	30
05130000	Storm Drain Maintenance District #3	126	4	-	-	-	130
05140000	North Willows County Service Area	277	278	1	-	-	556
05210000	Air Pollution District	28,343	251	991	-	-	29,585
05210241	Air Pollution Vehicle Registration	(226)	38	1	-	-	(187)
05250000	Olive Pest Management District	(222)	32	-	-	-	(190)
06010000	Elk Creek Cemetery District	140	5	-	-	-	145
06020000	German Cemetery District	44	-	-	-	-	44
06030000	Marvin-Chapel Cemetery District	130	2	-	-	-	132
06040000	Newville Cemetery District	63	1	-	-	-	64
06050000	Orland Cemetery District	1,391	106	1	-	-	1,498
06060000	Willows Cemetery District	1,170	85	-	-	-	1,255
06200000	Glenn-Codora Fire District	91	84	-	-	-	175
06210000	Elk Creek Fire District	83	71	-	-	-	154
06220000	Glenn-Colusa Fire District	431	74	-	-	-	505
06230000	Kanawha Fire District	587	86	1	-	-	674
06240000	Ord Fire District	173	74	-	-	-	247
06250000	Orland Fire District	600	97	-	-	-	697
06300000	Levee District #1	(57)	7	-	-	-	(50)
06310000	Levee District #2	84	3	-	-	-	87
06320000	Levee District #3	22	20	-	-	-	42

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FY 10/11 Actual		Total Claimable Costs FY 2012-13	CAO Adj-Credit previously given outside of the Plan in FY 10-11	BUDGETARY ADJUSTMENTS			Total Amount to be Charged in 2012-13
				Matson & Isom DP Pro-Support Adj	Shift in Funding Sources	Unallowed to Charge	
06500000	Butte City Community Service District	(412)	6	-	-	-	(406)
06510000	BCCSD - Recreation District	68	-	-	-	-	68
06610000	Elk Creek Community Service District	1,050	55	-	-	-	1,105
06650000	ECCSD - Lighting District	12	-	-	-	-	12
06700000	Ord Bend Community Service District	(514)	19	-	-	-	(495)
06740000	Artois Community Service District	733	12	-	-	-	745
06800000	Hamilton City Community Service District	2,426	76	1	-	-	2,503
06830000	HCCSD - Lighting District	22	6	-	-	-	28
06850000	HCCSD - Library District	98	6	-	-	-	104
06865000	HCCSD - Edgewater Park	5	2	-	-	-	7
06870000	HCCSD - Pallisades District	32	2	-	-	-	34
06880000	N.E. Willows Community Service District	2,211	82	-	-	-	2,293
06920000	Mosquito Abatement District	1,821	88	1	(1,269)	-	641
06950000	Rice Pest Abatement District	453	5	-	-	-	458
06960000	HC Reclamation District #2140	(511)	543	-	-	-	32
99999999	Other	152,679	8,695	-	-	(161,374)	(0)
	Subtotal	3,047,306	276,579	(662)	-	(422,791)	2,900,432
	Direct Billed	166,876					166,876
	Unallocated	1,334,111					1,334,111
	Total	4,548,292	276,579	(662)	-	(422,791)	4,401,418

COUNTY OF GLENN
Countywide Cost Allocation Plan
Exhibit B

FY 10/11 Actual		ESTIMATE 2010-11 Fixed Costs	ACTUAL for FY 2010-11 Final Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2012-13 PROPOSED CHARGE
01011010	Board of Supervisors	137,923	281,338	(143,415)		(5,492)
01011020	Clerk of the Board	10,402	67,698	(57,296)		(46,894)
01011070	Assessor	102,256	113,812	(11,556)		90,700
01011100	Elections	71,257	81,830	(10,573)		60,683
01011180	Surveyor	114	170	(56)		59
01012040	Court Revenues	1,531	1,592	(61)		1,470
01012050	Juvenile Justice Commission	3	3	(0)		3
01012060	Grand Jury	1,046	2,257	(1,211)		(164)
01012100	Indigent Defense	1,185	1,511	(326)		860
01012170	Flood Control	797	1,655	(858)		(60)
01012180	Agriculture Commissioner	112,587	86,968	25,619		138,205
01012200	Building Inspector	37,237	21,757	15,480		52,717
01012220	Recorder	61,828	63,670	(1,842)		59,986
01012230	Coroner	216	231	(15)		200
01012240	Public Guardian	9,593	28,509	(18,916)		(9,322)
01012260	Emergency Services	418	418	0		418
01012280	Planning	25,075	52,855	(27,780)		(2,705)
01012290	Animal Control	15,483	25,011	(9,528)		5,955
01014022	Hospital	1,301	3,167	(1,866)		(564)
01015180	Veterans' Services	2,993	5,024	(2,031)		962
01016040	County Library	881	733	148		1,028
01016050	Cooperative Extension	65,623	61,491	4,132		69,754
01024010	Public Health	80,155	120,821	(40,666)		39,488
01024012	Mental Health	125,884	133,734	(7,850)		118,034
01024014	Alcohol & Drug Abuse	87,164	135,970	(48,806)		38,358
01024017	Drug Court	3,156	3,304	(148)		3,008
01024020	Maternal & Child Health	2,102	3,506	(1,404)		699

COUNTY OF GLENN
Countywide Cost Allocation Plan
Exhibit B

FY 10/11 Actual		ESTIMATE 2010-11 Fixed Costs	ACTUAL for FY 2010-11 Final Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2012-13 PROPOSED CHARGE
01024025	Women, Infants & Children	14,746	5,315	9,431		24,177
01024170	California Children's Services	3,421	4,283	(862)		2,560
01025010	Social Services Administration	243,616	216,122	27,494		271,109
01042090	District Attorney	65,696	61,953	3,743		69,440
01042110	Sheriff	287,827	322,449	(34,622)		253,206
01042113	Sheriff's Dispatch	17,078	25,936	(8,858)		8,220
01042135	Sheriff's Civil Division	3,959	3,569	390		4,348
01042136	Court Security	7,129	6,707	422		7,551
01042140	Jail	390,860	357,557	33,303		424,163
01042150	Probation	73,105	174,146	(101,041)		(27,936)
01042155	Juvenile Hall	191,610	116,566	75,044		266,654
01042158	Delinquency Prevention	2,254	1,328	926		3,180
01042360	Boat Patrol	1,761	3,202	(1,441)		321
01054010	California Waste Management	47	48	(1)		46
01054011	Emergency Preparedness Grant	522	2,842	(2,320)		(1,797)
01054012	Mental Health Services Act	6,580	3,465	3,115		9,694
01054015	Hospital Preparedness Grant	1,522				1,522
01054020	Superior Reg Workforce Ed	1,761				1,761
01054045	Mosquito Abatement Assessment Area	639	660	(21)		618
01055340	Child Support	51,542	61,637	(10,095)		41,448
01203010	Road	162,408	159,098	3,310		165,719
01602270	Fish & Game Commission	54	49	5		58
01906020	Office of Education	82,490	116,068	(33,578)		48,913
02000000	Solid Waste	35,530	27,052	8,478		44,009
02050000	Orland Airport	10,263	4,896	5,367		15,629
02070000	Willows Airport	2,225	(50)	2,275		4,501
02200000	Fleet Operations	16,142	16,073	69		16,211

COUNTY OF GLENN
Countywide Cost Allocation Plan
Exhibit B

FY 10/11 Actual		ESTIMATE 2010-11 Fixed Costs	ACTUAL for FY 2010-11 Final Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2012-13 PROPOSED CHARGE
02210000	Underground Storage Tanks	985	594	391		1,376
02220000	Vegetation & Environmental Mgmt	338	580	(242)		96
02224170	Tri-County Bee	36	59	(23)		12
02240000	Human Resource Agency	169,311	235,138	(65,827)		103,484
02250000	Health Services Administration	185,899	175,014	10,885		196,784
02260000	Planning & Public Works Agency	162,744	155,577	7,167		169,912
02270000	Central Services	516	426	90		606
03230000	Fire Chief's Association	9	9	(0)		9
04050000	Court	181,786	119,222	62,564		244,350
04100000	Law Library	1,608	1,463	145		1,752
04250000	Local Transportation Trust	3,980				3,980
04260000	Transportation Administration	4,588	932	3,656		8,243
04280000	Glenn County Transit	2,193	3,843	(1,650)		542
04281000	Fixed Route Transit	2,251	4,451	(2,200)		51
04354015	Ca Reg Mental Health Coalition	1,499	2,750	(1,251)		249
04601000	Local Agency Formation Commission	209	(9,928)	10,137		10,347
04999100	Community Action	114,970	95,773	19,197		134,167
05010000	Artois Fire District	250	407	(157)		93
05022000	Hamilton Fire District	1,359	2,197	(838)		521
05022010	Bayliss Fire District	150	256	(106)		44
05050000	Willows Rural Fire District	607	1,061	(454)		153
05110000	Storm Drain Maintenance District #1	104	185	(81)		23
05130000	Storm Drain Maintenance District #3	158	190	(32)		126
05140000	North Willows County Service Area	482	687	(205)		277
05210000	Air Pollution District	35,284	37,143	(1,859)		33,424
05210241	Air Pollution Vehicle Registration	117	461	(344)		(226)
05250000	Olive Pest Management District	199	620	(421)		(222)

COUNTY OF GLENN
Countywide Cost Allocation Plan
Exhibit B

FY 10/11 Actual	ESTIMATE 2010-11 Fixed Costs	ACTUAL for FY 2010-11 Final Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2012-13 PROPOSED CHARGE
06010000	Elk Creek Cemetery District	209	277	(68)	140
06020000	German Cemetery District	72	99	(27)	44
06030000	Marvin-Chapel Cemetery District	179	228	(49)	130
06040000	Newville Cemetery District	73	83	(10)	63
06050000	Orland Cemetery District	1,532	1,674	(142)	1,391
06060000	Willows Cemetery District	1,186	1,202	(16)	1,170
06200000	Glenn-Codora Fire District	309	526	(217)	91
06210000	Elk Creek Fire District	192	302	(110)	83
06220000	Glenn-Colusa Fire District	974	1,518	(544)	431
06230000	Kanawha Fire District	619	651	(32)	587
06240000	Ord Fire District	249	325	(76)	173
06250000	Orland Fire District	588	575	13	600
06300000	Levee District #1	109	276	(167)	(57)
06310000	Levee District #2	101	118	(17)	84
06320000	Levee District #3	154	286	(132)	22
06500000	Butte City Community Service District	295	1,001	(706)	(412)
06510000	BCCSD - Recreation District	35	1	34	68
06610000	Elk Creek Community Service District	1,350	1,649	(299)	1,050
06650000	ECCSD - Lighting District	19	27	(8)	12
06700000	Ord Bend Community Service District	238	991	(753)	(514)
06740000	Artois Community Service District	801	870	(69)	733
06800000	Hamilton City Community Service District	2,597	2,768	(171)	2,426
06830000	HCCSD - Lighting District	37	51	(14)	22
06850000	HCCSD - Library District	220	342	(122)	98
06865000	HCCSD - Edgewater Park	30	55	(25)	5
06870000	HCCSD - Pallisades District	39	46	(7)	32
06880000	N.E. Willows Community Service District	1,715	1,219	496	2,211

COUNTY OF GLENN
Countywide Cost Allocation Plan
Exhibit B

FY 10/11 Actual		ESTIMATE 2010-11 Fixed Costs	ACTUAL for FY 2010-11 Final Costs	ROLL FORWARD DIFFERENCE	ADJUSTMENTS	2012-13 PROPOSED CHARGE
06920000	Mosquito Abatement District	1,736	1,651	85		1,821
06950000	Rice Pest Abatement District	268	82	186		453
06960000	HC Reclamation District #2140	133	777	(644)		(511)
99999999	Other	396,691	569,126	(172,435)		224,257
	Total	3,917,378	4,407,912	(497,797)		3,419,581

County Of Glenn
Countywide Cost Allocation Plan
Exhibit C

FY 10/11 Actual	Total Expenditures	Cost Adjustments	Total Allocated
Building Use	269,652		
Equipment Use	238,038		
01011013 County Administrative Officer	20,347	6,594	
01011040 Department of Finance	833,967	14,678	
01011051 Annual Audit	47,550		
01011080 County Counsel	346,510	(7,892)	
01011090 Personnel	258,332	(710)	
01011120 Facilities Maintenance	1,362,078	(48,245)	
01011120 Building Maintenance		349,861	
01011120 Janitorial		374,964	
01011150 General Insurance	715,710		
01011170 Employee Benefits	31,193		
01011200 Data Processing	598,652	7,085	
01011010 Board of Supervisors			137,923
01011020 Clerk of the Board			10,402
01011070 Assessor			102,256
01011100 Elections			71,257
01011180 Surveyor			114
01012040 Court Revenues			1,531
01012050 Juvenile Justice Commission			3
01012060 Grand Jury			1,046
01012100 Indigent Defense			1,185
01012170 Flood Control			797
01012180 Agriculture Commissioner			112,587
01012200 Building Inspector			37,237
01012220 Recorder			61,828
01012230 Coroner			216
01012240 Public Guardian			9,593

County Of Glenn
Countywide Cost Allocation Plan
Exhibit C

FY 10/11 Actual	Total Expenditures	Cost Adjustments	Total Allocated
01012260	Emergency Services		418
01012280	Planning		25,075
01012290	Animal Control		15,483
01014022	Hospital		1,301
01015180	Veterans' Services		2,993
01016040	County Library		881
01016050	Cooperative Extension		65,623
01024010	Public Health		80,155
01024012	Mental Health		125,884
01024014	Alcohol & Drug Abuse		87,164
01024017	Drug Court		3,156
01024020	Maternal & Child Health		2,102
01024025	Women, Infants & Children		14,746
01024170	California Children's Services		3,421
01025010	Social Services Administration		243,616
01042090	District Attorney		65,696
01042110	Sheriff		287,827
01042113	Sheriff's Dispatch		17,078
01042135	Sheriff's Civil Division		3,959
01042136	Court Security		7,129
01042140	Jail		390,860
01042150	Probation		73,105
01042155	Juvenile Hall		191,610
01042158	Delinquency Prevention		2,254
01042360	Boat Patrol		1,761
01054010	California Waste Management		47
01054011	Emergency Preparedness Grant		522
01054012	Mental Health Services Act		6,580

County Of Glenn
Countywide Cost Allocation Plan
Exhibit C

FY 10/11 Actual	Total Expenditures	Cost Adjustments	Total Allocated
01054015	Hospital Preparedness Grant		1,522
01054020	Superior Reg Workforce Ed		1,761
01054045	Mosquito Abatement Assessment Area		639
01055340	Child Support		51,542
01203010	Road		162,408
01602270	Fish & Game Commission		54
01906020	Office of Education		82,490
02000000	Solid Waste		35,530
02050000	Orland Airport		10,263
02070000	Willows Airport		2,225
02200000	Fleet Operations		16,142
02210000	Underground Storage Tanks		985
02220000	Vegetation & Environmental Mgmt		338
02224170	Tri-County Bee		36
02240000	Human Resource Agency		169,311
02250000	Health Services Administration		185,899
02260000	Planning & Public Works Agency		162,744
02270000	Central Services		516
03230000	Fire Chiefs Association		9
04050000	Court		181,786
04100000	Law Library		1,608
04250000	Local Transportation Trust		3,980
04260000	Transportation Administration		4,588
04280000	Glenn County Transit		2,193
04281000	Fixed Route Transit		2,251
04354015	Ca Reg Mental Health Coalition		1,499
04601000	Local Agency Formation Commission		209
04999100	Community Action		114,970

County Of Glenn
Countywide Cost Allocation Plan
Exhibit C

FY 10/11 Actual	Total Expenditures	Cost Adjustments	Total Allocated
05010000	Artois Fire District		250
05022000	Hamilton Fire District		1,359
05022010	Bayliss Fire District		150
05050000	Willows Rural Fire District		607
05110000	Storm Drain Maintenance District #1		104
05130000	Storm Drain Maintenance District #3		158
05140000	North Willows County Service Area		482
05210000	Air Pollution District		35,284
05210241	Air Pollution Vehicle Registration		117
05250000	Olive Pest Management District		199
06010000	Elk Creek Cemetery District		209
06020000	German Cemetery District		72
06030000	Marvin-Chapel Cemetery District		179
06040000	Newville Cemetery District		73
06050000	Orland Cemetery District		1,532
06060000	Willows Cemetery District		1,186
06200000	Glenn-Codora Fire District		309
06210000	Elk Creek Fire District		192
06220000	Glenn-Colusa Fire District		974
06230000	Kanawha Fire District		619
06240000	Ord Fire District		249
06250000	Orland Fire District		588
06300000	Levee District #1		109
06310000	Levee District #2		101
06320000	Levee District #3		154
06500000	Butte City Community Service District		295
06510000	BCCSD - Recreation District		35
06610000	Elk Creek Community Service District		1,350

County Of Glenn
Countywide Cost Allocation Plan
Exhibit C

<u>FY 10/11 Actual</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
06650000 ECCSD - Lighting District			19
06700000 Ord Bend Community Service District			238
06740000 Artois Community Service District			801
06800000 Hamilton City Community Service District			2,597
06830000 HCCSD - Lighting District			37
06850000 HCCSD - Library District			220
06865000 HCCSD - Edgewater Park			30
06870000 HCCSD - Pallsades District			39
06880000 N.E. Willows Community Service District			1,715
06920000 Mosquito Abatement District			1,736
06950000 Rice Pest Abatement District			268
06960000 HC Reclamation District #2140			133
99999999 Other			396,691
Direct Billed			166,876
Unallocated			1,334,111
			<hr/>
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Total	4,722,029	696,336	5,418,365

Detail of
Costs Allocated
To Service Departments

COUNTY OF GLENN
Countywide Cost Allocation Plan
Exhibit D

5/17/2012

FY 10/11 Actual		Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080	Personnel 01011090
Schedule Referenced		1.23	2.04	3.04	4.07	5.05	6.06	7.05
Building Use								
Equipment Use								
01011013	County Administrative Officer		6,594	2	23	2		
01011040	Department of Finance	13,857	4,756	195	3,545	289	2,616	4,253
01011051	Annual Audit			10	34	15		
01011080	County Counsel	469		68	1,128	100	89,075	1,063
01011090	Personnel	625	1,228	60	964	89	43,850	1,063
01011120	Facilities Maintenance		4,075	307	5,802	455		5,317
01011120	Building Maintenance							
01011120	Janitorial							
01011150	General Insurance			150	486	222		
01011170	Employee Benefits			7	72	10		
01011200	Data Processing	74	25,353	114	1,354	175		
		15,025	42,006	912	13,408	1,357	135,540	11,697

Detail of
Costs Allocated
To Service Departments

COUNTY OF GLENN
Countywide Cost Allocation Plan
Exhibit D

5/17/2012

	Facilities Maintenance 01011120	Building Maintenance 01011120	Janitorial 01011120	General Insurance 01011150	Employee Benefits 01011170	Data Processing 01011200	Total CSD Allocated
Schedule Referenced	8.07	9.23	10.23	11.09	12.05	13.07	
Building Use							
Equipment Use							
01011013 County Administrative Officer				11		2	6,633
01011040 Department of Finance	21,502	13,639	21,058	5,388	385	62,764	154,248
01011051 Annual Audit				68		10	136
01011080 County Counsel	1,697	2,249	1,080	802	96	2,240	100,069
01011090 Personnel	2,260	2,996	1,439	859	96	2,988	58,517
01011120 Facilities Maintenance	147,985	14,807	14,222	11,227	696	311	205,203
01011120 Building Maintenance							
01011120 Janitorial							
01011150 General Insurance				1,045		152	2,054
01011170 Employee Benefits				47		7	144
01011200 Data Processing	266	352	169	847		40,033	68,737
	173,710	34,043	37,968	20,295	1,273	108,507	595,741

COUNTY OF GLENN
Countywide Cost Allocation Plan
Exhibit E

FY 10/11 Actual

Department

Basis of Allocation

Building Use

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

Equipment Use

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

FY 10/11 Actual

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

COUNTY OF GLENN
Countywide Cost Allocation Plan
Exhibit E

FY 10/11 Actual

Department	Basis of Allocation
Facilities Maintenance	
8.03 Direct Admin Services	Time Study Hours
8.04 Building Maintenance	Time Study Hours
8.05 Janitorial Services	Time Study Hours
8.06 Utilities	Square Footage Occupied by Department
Building Maintenance	
9.03 526 W. Sycamore Street	Square Footage Occupied by Department
9.04 540 W. Sycamore Street	Square Footage Occupied by Department
9.05 141 S. Lassen Street (Admin)	Square Footage Occupied by Department
9.06 821 E. South Street	Square Footage Occupied by Department
9.07 516 W. Sycamore Street	Square Footage Occupied by Department
9.08 541 & 543 W. Oak Street	Square Footage Occupied by Department
9.09 720 N. Colusa Street	Square Footage Occupied by Department
9.10 525 W. Sycamore Street	Square Footage Occupied by Department
9.11 132 S. Murdock Street	Square Footage Occupied by Department
9.12 777 N. Colusa Street	Square Footage Occupied by Department
9.13 821 E. South Street (Metal Storage)	Square Footage Occupied by Department
9.14 720 N. Colusa Street (Weed Control)	Square Footage Occupied by Department
9.15 240 & 242 N. Villa Street	Square Footage Occupied by Department
9.16 125 S. Murdock Street	Square Footage Occupied by Department
9.17 306 N. Villa Street	Square Footage Occupied by Department
9.18 1187 E. South Street	Square Footage Occupied by Department
9.19 141 S. Lassen Street (Jail)	Square Footage Occupied by Department
9.20 112 N. Lassen Street	Square Footage Occupied by Department
9.21 327 Fourth Street	Square Footage Occupied by Department

COUNTY OF GLENN
Countywide Cost Allocation Plan
Exhibit E

FY 10/11 Actual

Department	Basis of Allocation
Building Maintenance	
9.22 125 County Road G	Square Footage Occupied by Department
9.23 120 S. Marshall Street	Square Footage Occupied by Department
Janitorial Services	
10.03 526 W. Sycamore Street	Square Footage Occupied by Department
10.04 540 W. Sycamore Street	Square Footage Occupied by Department
10.05 141 S. Lassen Street (Admin)	Square Footage Occupied by Department
10.06 821 E. South Street	Square Footage Occupied by Department
10.07 516 W. Sycamore Street	Square Footage Occupied by Department
10.08 541 & 543 W. Oak Street	Square Footage Occupied by Department
10.09 720 N. Colusa Street	Square Footage Occupied by Department
10.10 525 W. Sycamore Street	Square Footage Occupied by Department
10.11 132 S. Murdock Street	Square Footage Occupied by Department
10.12 777 N. Colusa Street	Square Footage Occupied by Department
10.13 821 E. South Street (Metal Storage)	Square Footage Occupied by Department
10.14 720 N. Colusa Street (Weed Control)	Square Footage Occupied by Department
10.15 240 & 242 N. Villa Street	Square Footage Occupied by Department
10.16 125 S. Murdock Street	Square Footage Occupied by Department
10.17 306 N. Villa Street	Square Footage Occupied by Department
10.18 1187 E. South Street	Square Footage Occupied by Department
10.19 141 S. Lassen Street (Jail)	Square Footage Occupied by Department
10.20 112 N. Lassen Street	Square Footage Occupied by Department
10.21 327 Fourth Street	Square Footage Occupied by Department
10.22 125 County Road G	Square Footage Occupied by Department
10.23 120 S. Marshall Street	Square Footage Occupied by Department

COUNTY OF GLENN
Countywide Cost Allocation Plan
Exhibit E

FY 10/11 Actual

Department	Basis of Allocation
General Insurance	
11.03 General Liability	Relative Budget Size
11.04 Claim Liability	Ratio of Claim Liability
11.05 Buildings	Square Footage Occupied by Department
11.06 Auto Premium	Direct Cost of Premium
11.07 Watercraft Equipment	Direct Cost of Premium
11.08 Mobile Equipment	Direct Cost of Premium
Employee Benefits	
12.03 Pre-Employment Physicals	Number of Physicals
12.04 Employee Assistance	Number of Employees
Data Processing Services	
13.03 Data Processing - Property Taxes	Direct Cost Transfer
13.04 Data Processing - Accounting System	Direct Cost Transfer
13.05 Data Processing - County-wide Network	Relative Budget Size

**COUNTY OF GLENN
BUILDING USE**

5/17/2012

FY 10/11 Actual

Building use charge is allowable for plan purposes at an annual rate of 2% of the total construction, improvement, and acquisition costs of County buildings. Land and interest costs are unallowable and are not included in the costs of the buildings. Buildings with a zero value are indicated with an * and those schedules have been suppressed for printing. The following facilities are reflected in this schedule:

<u>Building Location / Description</u>		Value as of 6/30/10	2010/11 Changes	Value as of 6/30/11	2% Use Allowance
1.03 - 526 W. Sycamore Street	Courthouse	\$ 2,769,229		\$ 2,769,229	\$ 55,385
1.04 - 540 W. Sycamore Street	District Attorney	0		0	0 *
1.05 - 141 S. Lassen Street	Jail Admin	0		0	0 *
1.06 - 821 E. South Street	Coop Extension	434,111		434,111	8,682
1.07 - 516 W. Sycamore Street	Auditor/Assessor Annex	550,348		550,348	11,007
1.08 - 541 & 543 W. Oak Street	Sheriff/Probation	131,493		131,493	2,630
1.09 - 720 N. Colusa Street	Ag Commissioner	170,569		170,569	3,411
1.10 - 525 W. Sycamore Street	Willows Memorial Hall	742,185		742,185	14,844
1.11 - 132 S. Murdock Street	Old Jail	0		0	0 *
1.12 - 777 N. Colusa Street	Public Works	65,393		65,393	1,308
1.13 - 821 E. South Street	Metal Storage	15,675		15,675	314
1.14 - 720 N. Colusa Street	Weed Control	0		0	0 *
1.15 - 240 & 242 N. Villa Street	Health Services	563,951		563,951	11,279
1.16 - 125 S. Murdock Street	Planning	0		0	0 *
1.17 - 306 N. Villa Street	Juvenile Hall	2,245,388		2,245,388	44,908
1.18 - 1187 E. South Street	GC Services	226,393		226,393	4,528
1.19 - 141 S. Lassen Street	Jail	4,936,412		4,936,412	98,728
1.20 - 112 N. Lassen Street	Blue House	36,000	(36,000)	0	-
1.21 - 327 Fourth Street	Orland Memorial Hall	362,703		362,703	7,254
1.22 - 125 County Road G	Animal Control	0		0	0 *
1.23 - 120 S. Marshall Street	Child Support	268,773		268,773	5,375
Total		<u>\$ 13,518,623</u>	<u>\$ (36,000)</u>	<u>\$ 13,482,623</u>	<u>\$ 269,652</u>

Construction cost information is taken from the County's Fixed Asset System and reflects the values as of June 30, 2011. The values for several buildings have been carried forward from prior year A-87 plans and are unable to be supported with inventory or general ledger information. Adjustments have been made to bring building values into compliance with the County's fixed asset system.

The building use allowance is allocated to user departments based on departmental square footage. The County did not bill for these costs in 2010/2011.

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
BUILDING USE

5/17/2012

FY 10/11 Actual	Total	General & Admin	526 W. Sycamore	821 E. South Street	516 W. Sycamore	541 & 543 W. Oak	720 N. Colusa Street	525 W. Sycamore
Time %	100.00%		20.54%	3.22%	4.08%	0.98%	1.27%	5.50%
Other Expenditures & Costs								
Building Use	269,652		55,385	8,682	11,007	2,630	3,411	14,844
Equipment Use	0							
Expenditures Per Financial Statements	269,652		55,385	8,682	11,007	2,630	3,411	14,844
Cost Adjustments								
Functional Cost	269,652	0	55,385	8,682	11,007	2,630	3,411	14,844
Additions - 1st Allocation								
Other								
Reallocate Admin								
Allocable Costs								
Unallocated								
1st Allocation								
Additions - 2nd Allocation								
Other								
Reallocate Admin								
Allocable Costs								
Unallocated								
2nd Allocation								
Total Allocated	269,652	0	55,385	8,682	11,007	2,630	3,411	14,844

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
BUILDING USE

5/17/2012

	777 N. Colusa	821 E. South (Metal)	240 & 242 N. Villa	306 N. Villa	1187 E. South Street	141 S. Lassen (Jail)	327 Fourth Street	120 S. Marshall
FY 10/11 Actual								
Time %	0.49%	0.12%	4.18%	16.65%	1.68%	36.61%	2.69%	1.99%
Other Expenditures & Costs								
Building Use	1,308	314	11,279	44,908	4,528	98,728	7,254	5,375
Equipment Use								
Expenditures Per Financial Statements	1,308	314	11,279	44,908	4,528	98,728	7,254	5,375
Cost Adjustments								
Functional Cost	1,308	314	11,279	44,908	4,528	98,728	7,254	5,375
Additions - 1st Allocation								
Other								
Reallocate Admin								
Allocable Costs								
Unallocated								
1st Allocation								
Additions - 2nd Allocation								
Other								
Reallocate Admin								
Allocable Costs								
Unallocated								
2nd Allocation								
Total Allocated	1,308	314	11,279	44,908	4,528	98,728	7,254	5,375

COUNTY OF GLENN
BUILDING USE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	3,219	0.1467	8,125			8,125
01011010	Board of Supervisors	3,540	0.1613	8,935			8,935
01011070	Assessor	176	0.0080	444			444
01011100	Elections	970	0.0442	2,448			2,448
01012220	Recorder	3,465	0.1579	8,746			8,746
01042136	Court Security	69	0.0031	174			174
04050000	Court	10,503	0.4787	26,511			26,511
Total		21,942	1.0000	55,385	-	-	55,385

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN
BUILDING USE**

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011070	Assessor	202	0.0218	189			189
01016050	Cooperative Extension	5,025	0.5422	4,708			4,708
01042090	District Attorney	220	0.0237	206			206
01042110	Sheriff	815	0.0879	764			764
04050000	Court	3,005	0.3243	2,815			2,815
Total		9,267	1.0000	8,682	-	-	8,682

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN
BUILDING USE**

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	5,075	0.5207	5,732			5,732
01011070	Assessor	3,057	0.3137	3,453			3,453
01011100	Elections	1,614	0.1656	1,823			1,823
Total		9,746	1.0000	11,007	-	-	11,007

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

<u>FY 10/11 Actual</u>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,741	0.3164	832			832
01042113	Sheriff's Dispatch	737	0.1340	352			352
01042150	Probation	3,024	0.5496	1,445			1,445
Total		<u>5,502</u>	<u>1.0000</u>	<u>2,630</u>	-	-	<u>2,630</u>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN
BUILDING USE**

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012180	Agriculture Commissioner	2,948	0.5941	2,027			2,027
05210000	Air Pollution District	2,014	0.4059	1,385			1,385
Total		4,962	1.0000	3,411	-	-	3,411

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN
BUILDING USE**

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011080	County Counsel	696	0.0316	469			469
01011090	Personnel	927	0.0421	625			625
01011200	Data Processing	109	0.0050	74			74
01011010	Board of Supervisors	4,543	0.2064	3,064			3,064
01015180	Veterans' Services	152	0.0069	103			103
99999999	Other	15,584	0.7080	10,509			10,509
Total		22,011	1.0000	14,844	-	-	14,844

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN
BUILDING USE**

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012200	Building Inspector	1,994	0.5119	670			670
01012280	Planning	784	0.2013	263			263
01203010	Road	885	0.2272	297			297
04260000	Transportation Administration	232	0.0596	78			78
Total		<u>3,895</u>	<u>1.0000</u>	<u>1,308</u>	<u>-</u>	<u>-</u>	<u>1,308</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

<u>FY 10/11 Actual</u>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	2,640	1.0000	314			314
	Total	<u>2,640</u>	<u>1.0000</u>	<u>314</u>	<u>-</u>	<u>-</u>	<u>314</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

<u>FY 10/11 Actual</u>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024010	Public Health	3,235	0.4513	5,090			5,090
01024012	Mental Health	3,933	0.5487	6,189			6,189
	Total	<u>7,168</u>	<u>1.0000</u>	<u>11,279</u>	<u>-</u>	<u>-</u>	<u>11,279</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042155	Juvenile Hall	6,723	0.8846	39,726			39,726
01906020	Office of Education	877	0.1154	5,182			5,182
Total		<u>7,600</u>	<u>1.0000</u>	<u>44,908</u>	-	-	<u>44,908</u>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN
BUILDING USE**

<u>FY 10/11 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>
01024014	Alcohol & Drug Abuse	6,156	1.0000	4,528			4,528
	Total	<u>6,156</u>	<u>1.0000</u>	<u>4,528</u>	<u>-</u>	<u>-</u>	<u>4,528</u>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN
BUILDING USE**

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042140	Jail	24,206	1.0000	98,728			98,728
	Total	<u>24,206</u>	<u>1.0000</u>	<u>98,728</u>	<u>-</u>	<u>-</u>	<u>98,728</u>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN
BUILDING USE**

<u>FY 10/11 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>
99999999	Other	14,065	1.0000	7,254			7,254
	Total	14,065	1.0000	7,254			7,254

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN
BUILDING USE**

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01055340	Child Support	2,379	1.0000	5,375			5,375
	Total	<u>2,379</u>	<u>1.0000</u>	<u>5,375</u>	<u>-</u>	<u>-</u>	<u>5,375</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

FY 10/11 Actual		Total	526 W. Sycamore	540 W. Sycamore	141 S. Lassen (Admin)	821 E. South Street	516 W. Sycamore	541 & 543 W. Oak
01011040	Department of Finance	13,857	8,125				5,732	
01011080	County Counsel	469						
01011090	Personnel	625						
01011200	Data Processing	74						
01011010	Board of Supervisors	11,999	8,935					
01011070	Assessor	4,086	444			189	3,453	
01011100	Elections	4,271	2,448				1,823	
01012180	Agriculture Commissioner	2,027						
01012200	Building Inspector	670						
01012220	Recorder	8,746	8,746					
01012280	Planning	263						
01015180	Veterans' Services	103						
01016050	Cooperative Extension	4,708				4,708		
01024010	Public Health	5,090						
01024012	Mental Health	6,189						
01024014	Alcohol & Drug Abuse	4,528						
01042090	District Attorney	206				206		
01042110	Sheriff	1,909				764		832
01042113	Sheriff's Dispatch	352						352
01042136	Court Security	174	174					
01042140	Jail	98,728						
01042150	Probation	1,445						1,445
01042155	Juvenile Hall	39,726						
01055340	Child Support	5,375						
01203010	Road	297						
01906020	Office of Education	5,182						
04050000	Court	29,326	26,511			2,815		
04260000	Transportation Administration	78						
05210000	Air Pollution District	1,385						
99999999	Other	17,764						
Total		269,652	55,385	-	-	8,682	11,007	2,630

COUNTY OF GLENN
BUILDING USE

FY 10/11 Actual	720 N. Colusa Street	525 W. Sycamore	132 S. Murdock	777 N. Colusa	821 E. South (Metal)	720 N. Colusa (Weed)	240 & 242 N. Villa	125 S. Murdock
01011040 Department of Finance								
01011080 County Counsel		469						
01011090 Personnel		625						
01011200 Data Processing		74						
01011010 Board of Supervisors		3,064						
01011070 Assessor								
01011100 Elections								
01012180 Agriculture Commissioner	2,027							
01012200 Building Inspector				670				
01012220 Recorder								
01012280 Planning				263				
01015180 Veterans' Services		103						
01016050 Cooperative Extension								
01024010 Public Health							5,090	
01024012 Mental Health							6,189	
01024014 Alcohol & Drug Abuse								
01042090 District Attorney								
01042110 Sheriff					314			
01042113 Sheriff's Dispatch								
01042136 Court Security								
01042140 Jail								
01042150 Probation								
01042155 Juvenile Hall								
01055340 Child Support								
01203010 Road				297				
01906020 Office of Education								
04050000 Court								
04260000 Transportation Administration				78				
05210000 Air Pollution District	1,385							
99999999 Other		10,509						
Total	3,411	14,844	-	1,308	314	-	11,279	-

COUNTY OF GLENN
BUILDING USE

	306 N. Villa	1187 E. South Street	141 S. Lassen (Jail)	327 Fourth Street	125 County Road G	120 S. Marshall
FY 10/11 Actual						
01011040						
01011080						
01011090						
01011200						
01011010						
01011070						
01011100						
01012180						
01012200						
01012220						
01012280						
01015180						
01016050						
01024010						
01024012						
01024014		4,528				
01042090						
01042110						
01042113						
01042136						
01042140			98,728			
01042150						
01042155	39,726					
01055340						5,375
01203010						
01906020	5,182					
04050000						
04260000						
05210000						
99999999				7,254		
Total	44,908	4,528	98,728	7,254	-	5,375

**COUNTY OF GLENN
EQUIPMENT USE**

5/17/2012

FY 10/11 Actual

Equipment values are taken from the County's Fixed Asset System as of June 30, 2011. Equipment use allowance is allowable for plan purposes for all equipment used by County departments at an annual rate of 6 2/3%. Equipment owned by Enterprise Funds and Internal Service Funds are not included in this calculation. Equipment which has been expensed to Grant Programs are: Mental Health, Social Services, Child Support, Homeland Security grants, Road, Waste Disposal, Hospital, Orland Airport, Willows Airport, Vehicle Service Center, and JTPA and are also excluded from this calculation.

Equipment use allowance cost is allocated on the basis of departmental equipment costs.

The County did not bill for these costs in fiscal year 2010/2011.

Org Key	Department	Value as of 6/30/10	2010/11 Changes	Value as of 6/30/11	
01011013	County Administrative Officer	98,855	0	98,855	
01011020	Clerk of the Board	6,356	0	6,356	
01011040	Department of Finance	71,309	0	71,309	
01011070	Assessor	60,268	13,180	73,448	
01011090	Personnel	18,415	0	18,415	
01011100	Elections	504,663	0	504,663	
01011120	Facilities Maintenance	50,737	10,354	61,091	
01011200	Data Processing	363,498	16,604	380,102	
01012170	Flood Control	11,166	0	11,166	
01012180	Ag Commissioner	137,182	0	137,182	
01012220	Recorder	200,680	25,138	225,818	
01012240	Public Guardian	10,869	0	10,869	
01012260	Emergency Services	6,267	0	6,267	
01012280	Planning	0	11,995	11,995	
01012290	Animal Control	7,661	0	7,661	
01016050	Cooperative Extension	23,529	0	23,529	
01042090	District Attorney	47,632	14,123	61,755	
01042110	Sheriff	1,543,509	109,919	1,653,428	
01042113	Sheriff's Dispatch	16,667	0	16,667	
01042140	Jail	76,204	0	76,204	
01042150	Probation	71,672	0	71,672	
01042155	Juvenile Hall	40,341	0	40,341	Equip Use 238,038
GRAND TOTAL FIXED ASSETS		3,367,480	201,313	3,568,793	

COUNTY OF GLENN
EQUIPMENT USE

FY 10/11 Actual	Total	General & Admin	Equipment Use
Time %			
Other Expenditures & Costs			
Building Use			
Equipment Use	238,038		238,038
Expenditures Per Financial Statements	<u>238,038</u>	<u>-</u>	<u>238,038</u>
Cost Adjustments			
Functional Cost	<u>238,038</u>	<u>-</u>	<u>238,038</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>238,038</u></u>	<u><u>-</u></u>	<u><u>238,038</u></u>

COUNTY OF GLENN
EQUIPMENT USE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	98,855	0.0277	6,594			6,594
01011040	Department of Finance	71,309	0.0200	4,756			4,756
01011090	Personnel	18,415	0.0052	1,228			1,228
01011120	Facilities Maintenance	61,091	0.0171	4,075			4,075
01011200	Data Processing	380,102	0.1065	25,353			25,353
01011020	Clerk of the Board	6,356	0.0018	424			424
01011070	Assessor	73,448	0.0206	4,899			4,899
01011100	Elections	504,663	0.1414	33,661			33,661
01012170	Flood Control	11,166	0.0031	745			745
01012180	Agriculture Commissioner	137,182	0.0384	9,150			9,150
01012220	Recorder	225,818	0.0633	15,062			15,062
01012240	Public Guardian	10,869	0.0030	725			725
01012260	Emergency Services	6,267	0.0018	418			418
01012280	Planning	11,995	0.0034	800			800
01012290	Animal Control	7,661	0.0021	511			511
01016050	Cooperative Extension	23,529	0.0066	1,569			1,569
01042090	District Attorney	61,755	0.0173	4,119			4,119
01042110	Sheriff	1,653,428	0.4633	110,283			110,283
01042113	Sheriff's Dispatch	16,667	0.0047	1,112			1,112
01042140	Jail	76,204	0.0214	5,083			5,083
01042150	Probation	71,672	0.0201	4,781			4,781
01042155	Juvenile Hall	40,341	0.0113	2,691			2,691
Total		3,568,793	1.0000	238,038	-	-	238,038

Basis of Allocation : Carrying Value of Equipment

COUNTY OF GLENN
EQUIPMENT USE

FY 10/11 Actual		Total	Equipment Use
01011013	County Administrative Officer	6,594	6,594
01011040	Department of Finance	4,756	4,756
01011090	Personnel	1,228	1,228
01011120	Facilities Maintenance	4,075	4,075
01011200	Data Processing	25,353	25,353
01011020	Clerk of the Board	424	424
01011070	Assessor	4,899	4,899
01011100	Elections	33,661	33,661
01012170	Flood Control	745	745
01012180	Agriculture Commissioner	9,150	9,150
01012220	Recorder	15,062	15,062
01012240	Public Guardian	725	725
01012260	Emergency Services	418	418
01012280	Planning	800	800
01012290	Animal Control	511	511
01016050	Cooperative Extension	1,569	1,569
01042090	District Attorney	4,119	4,119
01042110	Sheriff	110,283	110,283
01042113	Sheriff's Dispatch	1,112	1,112
01042140	Jail	5,083	5,083
01042150	Probation	4,781	4,781
01042155	Juvenile Hall	2,691	2,691
Total		238,038	238,038

**COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER**

5/17/2012

FY 10/11 Actual

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

The functions of the County Administrative Officer included:

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

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 10/11 Actual	Total	General & Admin	Budget & Cost Plan	General Government
Time %	100.00%		100.00%	
Wages & Benefits				
Salaries & Wages				
Benefits	20,347		20,347	
Expenditures Per Financial Statements				
	20,347		20,347	
Cost Adjustments				
Equipment Use to Service Depts.	6,594	6,594		
Functional Cost				
	26,941	6,594	20,347	
Additions - 1st Allocation				
Other				
Reallocate Admin		(6,594)	6,594	
Allocable Costs	26,941		26,941	
Unallocated				
1st Allocation	26,941	-	26,941	-

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 10/11 Actual	Total	General & Admin	Budget & Cost Plan	General Government
Additions - 2nd Allocation				
Other	6,633	6,633		
Reallocate Admin		(6,633)	6,633	
Allocable Costs	6,633		6,633	
Unallocated				
2nd Allocation	<u>6,633</u>	<u>-</u>	<u>6,633</u>	<u>-</u>
Total Allocated	<u><u>33,574</u></u>	<u><u>-</u></u>	<u><u>33,574</u></u>	<u><u>-</u></u>

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFIVER

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	8	0.0001	2			2
01011040	Department of Finance	976	0.0073	195			195
01011051	Annual Audit	49	0.0004	10			10
01011080	County Counsel	338	0.0025	68			68
01011090	Personnel	300	0.0022	60			60
01011120	Facilities Maintenance	1,534	0.0114	307			307
01011150	General Insurance	749	0.0056	150			150
01011170	Employee Benefits	34	0.0003	7			7
01011200	Data Processing	570	0.0042	114			114
01011010	Board of Supervisors	454	0.0034	91		23	114
01011020	Clerk of the Board	241	0.0018	48		12	61
01011070	Assessor	803	0.0060	161		41	202
01011100	Elections	350	0.0026	70		18	88
01011180	Surveyor	35	0.0003	7		2	9
01012040	Court Revenues	507	0.0038	101		26	127
01012050	Juvenile Justice Commission	1	0.0000	0		0	0
01012060	Grand Jury	14	0.0001	3		1	4
01012100	Indigent Defense	364	0.0027	73		19	91
01012180	Agriculture Commissioner	1,390	0.0103	278		71	349
01012200	Building Inspector	310	0.0023	62		16	78
01012220	Recorder	431	0.0032	86		22	108
01012230	Coroner	53	0.0004	11		3	13
01012240	Public Guardian	212	0.0016	42		11	53
01012280	Planning	1,938	0.0144	388		99	487
01012290	Animal Control	339	0.0025	68		17	85
01014022	Hospital	338	0.0025	68		17	85
01015180	Veterans' Services	47	0.0003	9		2	12
01016040	Library	138	0.0010	28		7	35
01016050	Cooperative Extension	250	0.0019	50		13	63

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024010	Public Health	2,729	0.0203	546		139	686
01024012	Mental Health	6,144	0.0457	1,230		313	1,543
01024014	Alcohol & Drug Abuse	1,109	0.0082	222		57	279
01024017	Drug Court	244	0.0018	49		12	61
01024020	Maternal & Child Health	248	0.0018	50		13	62
01024025	Women, Infants & Children	844	0.0063	169		43	212
01024170	California Children's Services	390	0.0029	78		20	98
01025010	Social Services Administration	19,421	0.1443	3,888		991	4,879
01042090	District Attorney	823	0.0061	165		42	207
01042110	Sheriff	4,603	0.0342	921		235	1,156
01042113	Sheriff's Dispatch	565	0.0042	113		29	142
01042135	Sheriff's Civil Division	167	0.0012	33		9	42
01042136	Court Security	447	0.0033	89		23	112
01042140	Jail	3,644	0.0271	729		186	915
01042150	Probation	1,203	0.0089	241		61	302
01042155	Juvenile Hall	1,072	0.0080	215		55	269
01042158	Delinquency Prevention	57	0.0004	11		3	14
01042360	Boat Patrol	121	0.0009	24		6	30
01054010	California Waste Management	16	0.0001	3		1	4
01054011	Emergency Preparedness Grant	122	0.0009	24		6	31
01054012	Mental Health Services Act	2,250	0.0167	450		115	565
01054015	Hospital Preparedness Grant	138	0.0010	28		7	35
01054020	Superior Reg Workforce Ed	600	0.0045	120		31	151
01054045	Mosquito Abatement Assessment Area	208	0.0015	42		11	52
01055340	Child Support	795	0.0059	159		41	200
01203010	Road	16,679	0.1239	3,339		851	4,190
01602270	Fish & Game Commission	8	0.0001	2		0	2
01906020	Office of Education	154	0.0011	31		8	39
02000000	Solid Waste	7,856	0.0584	1,573		401	1,973

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02050000	Orland Airport	615	0.0046	123		31	154
02070000	Willows Airport	553	0.0041	111		28	139
02200000	Fleet Operations	2,446	0.0182	490		125	614
02210000	Underground Storage Tanks	242	0.0018	48		12	61
02220000	Vegetation & Environmental Mgmt	100	0.0007	20		5	25
02224170	Tri-County Bee	6	0.0000	1		0	2
02240000	Human Resource Agency	4,479	0.0333	897		229	1,125
02250000	Health Services Administration	1,285	0.0095	257		66	323
02260000	Planning & Public Works Agency	1,337	0.0099	268		68	336
02270000	Central Services	164	0.0012	33		8	41
03230000	Fire Chiefs Association	3	0.0000	1		0	1
04100000	Law Library	16	0.0001	3		1	4
04250000	Local Transportation Trust	1,001	0.0074	200		51	251
04260000	Transportation Administration	305	0.0023	61		16	77
04280000	Glenn County Transit	368	0.0027	74		19	92
04281000	Fixed Route Transit	480	0.0036	96		24	121
04354015	Ca Reg Mental Health Coalition	460	0.0034	92		23	116
04601000	Local Agency Formation Commission	53	0.0004	11		3	13
04999100	Community Action	8,216	0.0611	1,645		419	2,064
05010000	Artois Fire District	64	0.0005	13		3	16
05022000	Hamilton Fire District	306	0.0023	61		16	77
05022010	Bayliss Fire District	25	0.0002	5		1	6
05050000	Willows Rural Fire District	196	0.0015	39		10	49
05110000	Storm Drain Maintenance District #1	22	0.0002	4		1	6
05130000	Storm Drain Maintenance District #3	67	0.0005	13		3	17
05140000	North Willows County Service Area	70	0.0005	14		4	18
05210000	Air Pollution District	787	0.0058	158		40	198
05210241	Air Pollution Vehicle Registration	126	0.0009	25		6	32
05250000	Olive Pest Management District	79	0.0006	16		4	20

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06010000	Elk Creek Cemetery District	14	0.0001	3		1	4
06020000	German Cemetery District	1	0.0000	0		0	0
06030000	Marvin-Chapel Cemetery District	7	0.0001	1		0	2
06040000	Newville Cemetery District	2	0.0000	0		0	1
06050000	Orland Cemetery District	340	0.0025	68		17	85
06060000	Willows Cemetery District	252	0.0019	50		13	63
06200000	Glenn-Codora Fire District	58	0.0004	12		3	15
06210000	Elk Creek Fire District	23	0.0002	5		1	6
06220000	Glenn-Colusa Fire District	26	0.0002	5		1	7
06230000	Kanawha Fire District	143	0.0011	29		7	36
06240000	Ord Fire District	28	0.0002	6		1	7
06250000	Orland Fire District	104	0.0008	21		5	26
06300000	Levee District #1	22	0.0002	4		1	6
06310000	Levee District #2	15	0.0001	3		1	4
06320000	Levee District #3	63	0.0005	13		3	16
06500000	Butte City Community Service District	20	0.0001	4		1	5
06510000	BCCSD - Recreation District	1	0.0000	0		0	0
06610000	Elk Creek Community Service District	171	0.0013	34		9	43
06650000	ECCSD - Lighting District	1	0.0000	0		0	0
06700000	Ord Bend Community Service District	60	0.0004	12		3	15
06740000	Artois Community Service District	28	0.0002	6		1	7
06800000	Hamilton City Community Service District	266	0.0020	53		14	67
06830000	HCCSD - Lighting District	15	0.0001	3		1	4
06850000	HCCSD - Library District	17	0.0001	3		1	4
06865000	HCCSD - Edgewater Park	7	0.0001	1		0	2
06870000	HCCSD - Pallasades District	7	0.0001	1		0	2
06880000	N.E. Willows Community Service District	256	0.0019	51		13	64
06920000	Mosquito Abatement District	264	0.0020	53		13	66
06950000	Rice Pest Abatement District	15	0.0001	3		1	4

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06960000	HC Reclamation District #2140	79	0.0006	16		4	20
99999999	Other	22,971	0.1707	4,599		1,172	5,770
	Total	134,577	1.0000	26,941	-	6,633	33,574

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 10/11 Actual		Total	Budget
01011013	County Administrative Officer	2	2
01011040	Department of Finance	195	195
01011051	Annual Audit	10	10
01011080	County Counsel	68	68
01011090	Personnel	60	60
01011120	Facilities Maintenance	307	307
01011150	General Insurance	150	150
01011170	Employee Benefits	7	7
01011200	Data Processing	114	114
01011010	Board of Supervisors	114	114
01011020	Clerk of the Board	61	61
01011070	Assessor	202	202
01011100	Elections	88	88
01011180	Surveyor	9	9
01012040	Court Revenues	127	127
01012050	Juvenile Justice Commission	0	0
01012060	Grand Jury	4	4
01012100	Indigent Defense	91	91
01012180	Agriculture Commissioner	349	349
01012200	Building Inspector	78	78
01012220	Recorder	108	108
01012230	Coroner	13	13
01012240	Public Guardian	53	53
01012280	Planning	487	487
01012290	Animal Control	85	85
01014022	Hospital	85	85
01015180	Veterans' Services	12	12
01016040	Library	35	35

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 10/11 Actual		Total	Budget
01016050	Cooperative Extension	63	63
01024010	Public Health	686	686
01024012	Mental Health	1,543	1,543
01024014	Alcohol & Drug Abuse	279	279
01024017	Drug Court	61	61
01024020	Maternal & Child Health	62	62
01024025	Women, Infants & Children	212	212
01024170	California Children's Services	98	98
01025010	Social Services Administration	4,879	4,879
01042090	District Attorney	207	207
01042110	Sheriff	1,156	1,156
01042113	Sheriff's Dispatch	142	142
01042135	Sheriff's Civil Division	42	42
01042136	Court Security	112	112
01042140	Jail	915	915
01042150	Probation	302	302
01042155	Juvenile Hall	269	269
01042158	Delinquency Prevention	14	14
01042360	Boat Patrol	30	30
01054010	California Waste Management	4	4
01054011	Emergency Preparedness Grant	31	31
01054012	Mental Health Services Act	565	565
01054015	Hospital Preparedness Grant	35	35
01054020	Superior Reg Workforce Ed	151	151
01054045	Mosquito Abatement Assessment Area	52	52
01055340	Child Support	200	200
01203010	Road	4,190	4,190
01602270	Fish & Game Commission	2	2

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

<u>FY 10/11 Actual</u>		<u>Total</u>	<u>Budget</u>
01906020	Office of Education	39	39
02000000	Solid Waste	1,973	1,973
02050000	Orland Airport	154	154
02070000	Willows Airport	139	139
02200000	Fleet Operations	614	614
02210000	Underground Storage Tanks	61	61
02220000	Vegetation & Environmental Mgmt	25	25
02224170	Tri-County Bee	2	2
02240000	Human Resource Agency	1,125	1,125
02250000	Health Services Administration	323	323
02260000	Planning & Public Works Agency	336	336
02270000	Central Services	41	41
03230000	Fire Chief's Association	1	1
04100000	Law Library	4	4
04250000	Local Transportation Trust	251	251
04260000	Transportation Administration	77	77
04280000	Glenn County Transit	92	92
04281000	Fixed Route Transit	121	121
04354015	Ca Reg Mental Health Coalition	116	116
04601000	Local Agency Formation Commission	13	13
04999100	Community Action	2,064	2,064
05010000	Artois Fire District	16	16
05022000	Hamilton Fire District	77	77
05022010	Bayliss Fire District	6	6
05050000	Willows Rural Fire District	49	49
05110000	Storm Drain Maintenance District #1	6	6
05130000	Storm Drain Maintenance District #3	17	17
05140000	North Willows County Service Area	18	18

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

FY 10/11 Actual		Total	Budget
05210000	Air Pollution District	198	198
05210241	Air Pollution Vehicle Registration	32	32
05250000	Olive Pest Management District	20	20
06010000	Elk Creek Cemetery District	4	4
06020000	German Cemetery District	0	0
06030000	Marvin-Chapel Cemetery District	2	2
06040000	Newville Cemetery District	1	1
06050000	Orland Cemetery District	85	85
06060000	Willows Cemetery District	63	63
06200000	Glenn-Codora Fire District	15	15
06210000	Elk Creek Fire District	6	6
06220000	Glenn-Colusa Fire District	7	7
06230000	Kanawha Fire District	36	36
06240000	Ord Fire District	7	7
06250000	Orland Fire District	26	26
06300000	Levee District #1	6	6
06310000	Levee District #2	4	4
06320000	Levee District #3	16	16
06500000	Butte City Community Service District	5	5
06510000	BCCSD - Recreation District	0	0
06610000	Elk Creek Community Service District	43	43
06650000	ECCSD - Lighting District	0	0
06700000	Ord Bend Community Service District	15	15
06740000	Artois Community Service District	7	7
06800000	Hamilton City Community Service District	67	67
06830000	HCCSD - Lighting District	4	4
06850000	HCCSD - Library District	4	4
06865000	HCCSD - Edgewater Park	2	2

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

<u>FY 10/11 Actual</u>		<u>Total</u>	<u>Budget</u>
06870000	HCCSD - Pallisades District	2	2
06880000	N.E. Willows Community Service District	64	64
06920000	Mosquito Abatement District	66	66
06950000	Rice Pest Abatement District	4	4
06960000	HC Reclamation District #2140	20	20
99999999	Other	5,770	5,770
	Total	<u>33,574</u>	<u>33,574</u>

**COUNTY OF GLENN
DEPARTMENT OF FINANCE**

5/17/2012

FY 10/11 Actual

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

The department maintained time records during fiscal year 2010-2011 that reflect the amount of time spent working in these major functions. All costs of this department are distributed to functions based on their proportionate percentage of total time reflected on the time sheets.

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

1. **BUDGET & COST PLAN:** This function is allowable for plan purposes and is allocated based on relative budget size of the adopted final budget.
2. **PAYROLL:** The payroll function allocates costs based on the number of employees in each department. Employee count information is taken from payroll reports.
3. **ACCOUNTING:** This function consists of time spent working with departments and special districts on various reports, special accounting projects, auditing and accounting for Social Services, Community Action, proprietary funds, Road, Health Services, special revenue funds, and debt funds. Time spent in preparing reports such as the County Financial Reports is also included in this function.
4. **CHECK PROCESSING:** Allocation is based on the number of checks and electronic benefits processed.
5. **AUDITING:** Internal audit costs are billed directly at the time the services are provided. This function is shown in the plan for memorandum purposes only.
6. **TAX ADMINISTRATION:** The tax administration function is unallowable for A-87 distribution and is shown in the plan for memorandum purposes only.
7. **GENERAL GOVERNMENT:** The General Government function is unallowable and has been excluded from plan calculations.

The Department of Finance directly billed several departments and special districts for auditing and accounting services in fiscal year 2010/11. Credit has been applied for those items that were direct billed.

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
DEPARTMENT OF FINANCE

5/17/2012

FY 10/11 Actual	Total	General & Admin	Accounting	Budget & Cost Plan	Check Processing	Payroll
Time %	100.00%	22.17%	3.93%	7.80%	13.73%	9.54%
Wages & Benefits						
Salaries & Wages	510,413	113,178	20,053	39,809	70,079	48,678
Benefits	277,704	61,578	10,910	21,659	38,128	26,485
Services & Supplies						
Communications	4,908	1,088	193	383	674	468
Memberships	920	204	36	72	126	88
Miscellaneous Exp	257	57	10	20	35	25
Office Expense	28,082	6,227	1,103	2,190	3,856	2,678
Bad Check Expense	295	65	12	23	41	28
Professional Services	1,550	344	61	121	213	148
Publications & Legal	908	201	36	71	125	87
Rent/Lease Equipment	3,757	833	148	293	516	358
Special Dept. Expense	17	4	1	1	2	2
Special Dept Training	1,539	341	60	120	211	147
Food & Lodging	930	206	37	73	128	89
Mileage	1,596	354	63	124	219	152
Other Travel	1,091	242	43	85	150	104
Other Expenditures & Costs						
Building Use						
Equipment Use						
Expenditures Per Financial Statements	833,967	184,923	32,765	65,044	114,502	79,536
Cost Adjustments						
Building Use to Service Depts.	13,857	13,857				
Equipment Use to Service Depts.	4,756	4,756				
Other Charges for Services	(696)	(696)				

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
DEPARTMENT OF FINANCE

5/17/2012

FY 10/11 Actual	Total	General & Admin	Accounting	Budget & Cost Plan	Check Processing	Payroll
Time %	100.00%	22.17%	3.93%	7.80%	13.73%	9.54%
Bad Check Recovery	(225)	(225)				
Refunds & Rebates	(2,616)	(2,616)				
Miscellaneous Revenues	(398)	(398)				
Functional Cost	848,645	199,601	32,765	65,044	114,502	79,536

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
DEPARTMENT OF FINANCE

5/17/2012

FY 10/11 Actual	Total	General & Admin	Accounting	Budget & Cost Plan	Check Processing	Payroll
Time %	100.00%	22.17%	3.93%	7.80%	13.73%	9.54%
Additions - 1st Allocation						
Other						
Reallocate Admin		(199,601)	10,076	20,003	35,213	24,460
Allocable Costs	848,645		42,841	85,047	149,714	103,996
Unallocated	(467,047)					
1st Allocation	<u>381,599</u>	<u>-</u>	<u>42,841</u>	<u>85,047</u>	<u>149,714</u>	<u>103,996</u>
Additions - 2nd Allocation						
Other	154,248	154,248				
Reallocate Admin		(154,248)	7,787	15,458	27,212	18,902
Allocable Costs	154,248		7,787	15,458	27,212	18,902
Unallocated	(84,890)					
2nd Allocation	<u>69,359</u>	<u>-</u>	<u>7,787</u>	<u>15,458</u>	<u>27,212</u>	<u>18,902</u>
Total Allocated	<u>450,957</u>	<u>-</u>	<u>50,628</u>	<u>100,505</u>	<u>176,926</u>	<u>122,898</u>

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
DEPARTMENT OF FINANCE

5/17/2012

FY 10/11 Actual	Auditing	Tax Administration	Treasury Services	General Government
Time %	0.04%	23.02%	4.83%	14.93%
Wages & Benefits				
Salaries & Wages	207	117,514	24,667	76,227
Benefits	113	63,936	13,421	41,474
Services & Supplies				
Communications	2	1,130	237	733
Memberships	0	212	44	137
Miscellaneous Exp	0	59	12	38
Office Expense	11	6,465	1,357	4,194
Bad Check Expense	0	68	14	44
Professional Services	1	357	75	231
Publications & Legal	0	209	44	136
Rent/Lease Equipment	2	865	182	561
Special Dept. Expense	0	4	1	3
Special Dept Training	1	354	74	230
Food & Lodging	0	214	45	139
Mileage	1	367	77	238
Other Travel	0	251	53	163
Other Expenditures & Costs				
Building Use				
Equipment Use				
Expenditures Per Financial Statements	339	192,006	40,304	124,549
Cost Adjustments				
Building Use to Service Depts.				
Equipment Use to Service Depts.				
Other Charges for Services				

*Schedule of Costs
to be Allocated
by Function*

**COUNTY OF GLENN
DEPARTMENT OF FINANCE**

5/17/2012

FY 10/11 Actual	Auditing	Tax Administration	Treasury Services	General Government
Time %	0.04%	23.02%	4.83%	14.93%
Bad Check Recovery				
Refunds & Rebates				
Miscellaneous Revenues				
Functional Cost	339	192,006	40,304	124,549

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
DEPARTMENT OF FINANCE

5/17/2012

FY 10/11 Actual	Auditing	Tax Administration	Treasury Services	General Government
Time %	0.04%	23.02%	4.83%	14.93%
Additions - 1st Allocation				
Other				
Reallocate Admin	104	59,048	12,395	38,302
Allocable Costs	443	251,054	52,699	162,851
Unallocated	(443)	(251,054)	(52,699)	(162,851)
1st Allocation	-	-	-	-
Additions - 2nd Allocation				
Other				
Reallocate Admin	80	45,631	9,578	29,600
Allocable Costs	80	45,631	9,578	29,600
Unallocated	(80)	(45,631)	(9,578)	(29,600)
2nd Allocation	-	-	-	-
Total Allocated	-	-	-	-

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	8.00	0.0110	472			472
01011080	County Counsel	4.25	0.0059	251			251
01011090	Personnel	0.75	0.0010	44			44
01011120	Facilities Maintenance	7.75	0.0107	457			457
01011200	Data Processing	14.50	0.0200	856			856
01011010	Board of Supervisors	1.50	0.0021	89		17	105
01011020	Clerk of the Board	1.25	0.0017	74		14	88
01011070	Assessor	2.00	0.0028	118		23	141
01011100	Elections	4.25	0.0059	251		48	299
01012170	Flood Control	0.75	0.0010	44		8	53
01012180	Agriculture Commissioner	1.75	0.0024	103		20	123
01012200	Building Inspector	38.50	0.0530	2,273		434	2,707
01012220	Recorder	1.00	0.0014	59		11	70
01012280	Planning	7.50	0.0103	443		85	527
01014022	Hospital	0.50	0.0007	30		6	35
01024010	Public Health	0.25	0.0003	15		3	18
01025010	Social Services Administration	204.50	0.2818	12,072		2,306	14,378
01042090	District Attorney	0.50	0.0007	30		6	35
01042110	Sheriff	28.25	0.0389	1,668		319	1,986
01042113	Sheriff's Dispatch	0.50	0.0007	30		6	35
01042140	Jail	54.25	0.0748	3,202		612	3,814
01042150	Probation	1.50	0.0021	89		17	105
01055340	Child Support	16.50	0.0227	974		186	1,160
02000000	Solid Waste	9.25	0.0127	546		104	650
02050000	Orland Airport	0.50	0.0007	30		6	35
02070000	Willows Airport	0.50	0.0007	30		6	35
02200000	Fleet Operations	1.00	0.0014	59		11	70
02240000	Human Resource Agency	13.25	0.0183	782		149	932
02250000	Health Services Administration	0.75	0.0010	44		8	53
02260000	Planning & Public Works Agency	4.25	0.0059	251		48	299
04260000	Transportation Administration	0.25	0.0003	15		3	18
04999100	Community Action	0.25	0.0003	15		3	18

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
05010000	Artois Fire District	0.75	0.0010	44		8	53
05022000	Hamilton Fire District	1.50	0.0021	89		17	105
05022010	Bayliss Fire District	1.25	0.0017	74		14	88
05050000	Willows Rural Fire District	1.50	0.0021	89		17	105
05110000	Storm Drain Maintenance District #1	1.00	0.0014	59		11	70
05130000	Storm Drain Maintenance District #3	0.75	0.0010	44		8	53
05140000	North Willows County Service Area	1.00	0.0014	59		11	70
05210000	Air Pollution District	1.00	0.0014	59		11	70
06010000	Elk Creek Cemetery District	1.00	0.0014	59		11	70
06020000	German Cemetery District	1.00	0.0014	59		11	70
06030000	Marvin-Chapel Cemetery District	1.00	0.0014	59		11	70
06040000	Newville Cemetery District	1.00	0.0014	59		11	70
06050000	Orland Cemetery District	6.00	0.0083	354		68	422
06060000	Willows Cemetery District	5.75	0.0079	339		65	404
06200000	Glenn-Codora Fire District	2.00	0.0028	118		23	141
06210000	Elk Creek Fire District	1.00	0.0014	59		11	70
06220000	Glenn-Colusa Fire District	12.50	0.0172	738		141	879
06230000	Kanawha Fire District	2.00	0.0028	118		23	141
06240000	Ord Fire District	1.50	0.0021	89		17	105
06250000	Orland Fire District	4.00	0.0055	236		45	281
06300000	Levee District #1	1.00	0.0014	59		11	70
06310000	Levee District #2	1.00	0.0014	59		11	70
06320000	Levee District #3	1.00	0.0014	59		11	70
06500000	Butte City Community Service District	2.25	0.0031	133		25	158
06610000	Elk Creek Community Service District	12.25	0.0169	723		138	861
06700000	Ord Bend Community Service District	0.75	0.0010	44		8	53
06740000	Artois Community Service District	8.50	0.0117	502		96	598
06800000	Hamilton City Community Service District	20.50	0.0282	1,210		231	1,441
06850000	HCCSD - Library District	0.25	0.0003	15		3	18
06880000	N.E. Willows Community Service District	18.50	0.0255	1,092		209	1,301
06920000	Mosquito Abatement District	2.50	0.0034	148		28	176
06950000	Rice Pest Abatement District	3.50	0.0048	207		39	246

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06960000	HC Reclamation District #2140	0.25	0.0003	15		3	18
99999999	Other	175.50	0.2418	10,360	(9,697)	1,979	2,642
Total		<u>725.75</u>	<u>1.0000</u>	<u>42,841</u>	<u>(9,697)</u>	<u>7,787</u>	<u>40,931</u>

Basis of Allocation : Time Study Hours

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	8	0.0001	5			5
01011040	Department of Finance	976	0.0073	617			617
01011051	Annual Audit	49	0.0004	31			31
01011080	County Counsel	338	0.0025	214			214
01011090	Personnel	300	0.0022	190			190
01011120	Facilities Maintenance	1,534	0.0114	969			969
01011150	General Insurance	749	0.0056	473			473
01011170	Employee Benefits	34	0.0003	21			21
01011200	Data Processing	570	0.0042	360			360
01011010	Board of Supervisors	454	0.0034	287		54	341
01011020	Clerk of the Board	241	0.0018	152		29	181
01011070	Assessor	803	0.0060	507		95	603
01011100	Elections	350	0.0026	221		42	263
01011180	Surveyor	35	0.0003	22		4	26
01012040	Court Revenues	507	0.0038	320		60	381
01012050	Juvenile Justice Commission	1	0.0000	1		0	1
01012060	Grand Jury	14	0.0001	9		2	11
01012100	Indigent Defense	364	0.0027	230		43	273
01012180	Agriculture Commissioner	1,390	0.0103	878		165	1,044
01012200	Building Inspector	310	0.0023	196		37	233
01012220	Recorder	431	0.0032	272		51	324
01012230	Coroner	53	0.0004	33		6	40
01012240	Public Guardian	212	0.0016	134		25	159
01012280	Planning	1,938	0.0144	1,225		230	1,455
01012290	Animal Control	339	0.0025	214		40	255
01014022	Hospital	338	0.0025	214		40	254
01015180	Veterans' Services	47	0.0003	30		6	35
01016040	Library	138	0.0010	87		16	104
01016050	Cooperative Extension	250	0.0019	158		30	188
01024010	Public Health	2,729	0.0203	1,725		324	2,049

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024012	Mental Health	6,144	0.0457	3,883		730	4,613
01024014	Alcohol & Drug Abuse	1,109	0.0082	701		132	833
01024017	Drug Court	244	0.0018	154		29	183
01024020	Maternal & Child Health	248	0.0018	157		29	186
01024025	Women, Infants & Children	844	0.0063	533		100	634
01024170	California Children's Services	390	0.0029	246		46	293
01025010	Social Services Administration	19,421	0.1443	12,273		2,309	14,582
01042090	District Attorney	823	0.0061	520		98	618
01042110	Sheriff	4,603	0.0342	2,909		547	3,456
01042113	Sheriff's Dispatch	565	0.0042	357		67	424
01042135	Sheriff's Civil Division	167	0.0012	106		20	125
01042136	Court Security	447	0.0033	282		53	336
01042140	Jail	3,644	0.0271	2,303		433	2,736
01042150	Probation	1,203	0.0089	760		143	903
01042155	Juvenile Hall	1,072	0.0080	677		127	805
01042158	Delinquency Prevention	57	0.0004	36		7	43
01042360	Boat Patrol	121	0.0009	76		14	91
01054010	California Waste Management	16	0.0001	10		2	12
01054011	Emergency Preparedness Grant	122	0.0009	77		15	92
01054012	Mental Health Services Act	2,250	0.0167	1,422		268	1,689
01054015	Hospital Preparedness Grant	138	0.0010	87		16	104
01054020	Superior Reg Workforce Ed	600	0.0045	379		71	451
01054045	Mosquito Abatement Assessment Area	208	0.0015	131		25	156
01055340	Child Support	795	0.0059	502		95	597
01203010	Road	16,679	0.1239	10,540		1,983	12,523
01602270	Fish & Game Commission	8	0.0001	5		1	6
01906020	Office of Education	154	0.0011	97		18	116
02000000	Solid Waste	7,856	0.0584	4,965		934	5,899
02050000	Orland Airport	615	0.0046	389		73	462
02070000	Willows Airport	553	0.0041	349		66	415

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02200000	Fleet Operations	2,446	0.0182	1,546		291	1,837
02210000	Underground Storage Tanks	242	0.0018	153		29	182
02220000	Vegetation & Environmental Mgmt	100	0.0007	63		12	75
02224170	Tri-County Bee	6	0.0000	4		1	5
02240000	Human Resource Agency	4,479	0.0333	2,831		533	3,363
02250000	Health Services Administration	1,285	0.0095	812		153	965
02260000	Planning & Public Works Agency	1,337	0.0099	845		159	1,004
02270000	Central Services	164	0.0012	104		19	123
03230000	Fire Chief's Association	3	0.0000	2		0	2
04100000	Law Library	16	0.0001	10		2	12
04250000	Local Transportation Trust	1,001	0.0074	633		119	752
04260000	Transportation Administration	305	0.0023	193		36	229
04280000	Glenn County Transit	368	0.0027	233		44	276
04281000	Fixed Route Transit	480	0.0036	303		57	360
04354015	Ca Reg Mental Health Coalition	460	0.0034	291		55	345
04601000	Local Agency Formation Commission	53	0.0004	33		6	40
04999100	Community Action	8,216	0.0611	5,192		977	6,169
05010000	Artois Fire District	64	0.0005	40		8	48
05022000	Hamilton Fire District	306	0.0023	193		36	230
05022010	Bayliss Fire District	25	0.0002	16		3	19
05050000	Willows Rural Fire District	196	0.0015	124		23	147
05110000	Storm Drain Maintenance District #1	22	0.0002	14		3	17
05130000	Storm Drain Maintenance District #3	67	0.0005	42		8	50
05140000	North Willows County Service Area	70	0.0005	44		8	53
05210000	Air Pollution District	787	0.0058	497		94	591
05210241	Air Pollution Vehicle Registration	126	0.0009	80		15	95
05250000	Olive Pest Management District	79	0.0006	50		9	59
06010000	Elk Creek Cemetery District	14	0.0001	9		2	11
06020000	German Cemetery District	1	0.0000	1		0	1
06030000	Marvin-Chapel Cemetery District	7	0.0001	4		1	5

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06040000	Newville Cemetery District	2	0.0000	1		0	2
06050000	Orland Cemetery District	340	0.0025	215		40	255
06060000	Willows Cemetery District	252	0.0019	159		30	189
06200000	Glenn-Codora Fire District	58	0.0004	37		7	44
06210000	Elk Creek Fire District	23	0.0002	15		3	17
06220000	Glenn-Colusa Fire District	26	0.0002	16		3	20
06230000	Kanawha Fire District	143	0.0011	90		17	107
06240000	Ord Fire District	28	0.0002	18		3	21
06250000	Orland Fire District	104	0.0008	66		12	78
06300000	Levee District #1	22	0.0002	14		3	17
06310000	Levee District #2	15	0.0001	9		2	11
06320000	Levee District #3	63	0.0005	40		7	47
06500000	Butte City Community Service District	20	0.0001	13		2	15
06510000	BCCSD - Recreation District	1	0.0000	1		0	1
06610000	Elk Creek Community Service District	171	0.0013	108		20	128
06650000	ECCSD - Lighting District	1	0.0000	1		0	1
06700000	Ord Bend Community Service District	60	0.0004	38		7	45
06740000	Artois Community Service District	28	0.0002	18		3	21
06800000	Hamilton City Community Service District	266	0.0020	168		32	200
06830000	HCCSD - Lighting District	15	0.0001	9		2	11
06850000	HCCSD - Library District	17	0.0001	11		2	13
06865000	HCCSD - Edgewater Park	7	0.0001	4		1	5
06870000	HCCSD - Pallasades District	7	0.0001	4		1	5
06880000	N.E. Willows Community Service District	256	0.0019	162		30	192

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06920000	Mosquito Abatement District	264	0.0020	167		31	198
06950000	Rice Pest Abatement District	15	0.0001	9		2	11
06960000	HC Reclamation District #2140	79	0.0006	50		9	59
99999999	Other	22,971	0.1707	14,517		2,731	17,248
	Total	134,577	1.0000	85,047	-	15,458	100,505

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	7	0.0001	18			18
01011040	Department of Finance	282	0.0048	719			719
01011051	Annual Audit	1	0.0000	3			3
01011080	County Counsel	90	0.0015	230			230
01011090	Personnel	116	0.0020	296			296
01011120	Facilities Maintenance	864	0.0147	2,204			2,204
01011150	General Insurance	5	0.0001	13			13
01011170	Employee Benefits	20	0.0003	51			51
01011200	Data Processing	54	0.0009	138			138
01011010	Board of Supervisors	138	0.0024	352		66	418
01011020	Clerk of the Board	82	0.0014	209		39	248
01011070	Assessor	285	0.0049	727		135	862
01011100	Elections	97	0.0017	247		46	293
01011180	Surveyor	4	0.0001	10		2	12
01012040	Court Revenues	16	0.0003	41		8	48
01012060	Grand Jury	163	0.0028	416		77	493
01012100	Indigent Defense	40	0.0007	102		19	121
01012180	Agriculture Commissioner	523	0.0089	1,334		249	1,582
01012200	Building Inspector	197	0.0034	502		94	596
01012220	Recorder	148	0.0025	377		70	448
01012230	Coroner	20	0.0003	51		10	61
01012240	Public Guardian	92	0.0016	235		44	278
01012280	Planning	280	0.0048	714		133	847
01012290	Animal Control	190	0.0032	485		90	575
01014022	Hospital	8	0.0001	20		4	24
01015180	Veterans' Services	39	0.0007	99		19	118
01016040	Library	11	0.0002	28		5	33
01016050	Cooperative Extension	96	0.0016	245		46	290
01024010	Public Health	719	0.0122	1,834		342	2,175
01024012	Mental Health	1,804	0.0307	4,601		857	5,458

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024014	Alcohol & Drug Abuse	523	0.0089	1,334		249	1,582
01024017	Drug Court	124	0.0021	316		59	375
01024020	Maternal & Child Health	89	0.0015	227		42	269
01024025	Women, Infants & Children	399	0.0068	1,018		190	1,207
01024170	California Children's Services	105	0.0018	268		50	318
01025010	Social Services Administration	10,691	0.1821	27,267		5,081	32,348
01042090	District Attorney	278	0.0047	709		132	841
01042110	Sheriff	1,068	0.0182	2,724		508	3,231
01042113	Sheriff's Dispatch	207	0.0035	528		98	626
01042135	Sheriff's Civil Division	90	0.0015	230		43	272
01042136	Court Security	140	0.0024	357		67	424
01042140	Jail	943	0.0161	2,405		448	2,853
01042150	Probation	411	0.0070	1,048		195	1,244
01042155	Juvenile Hall	451	0.0077	1,150		214	1,365
01042158	Delinquency Prevention	52	0.0009	133		25	157
01042360	Boat Patrol	23	0.0004	59		11	70
01054011	Emergency Preparedness Grant	33	0.0006	84		16	100
01054015	Hospital Preparedness Grant	36	0.0006	92		17	109
01054020	Superior Reg Workforce Ed	2	0.0000	5		1	6
01054045	Mosquito Abatement Assessment Area	10	0.0002	26		5	30
01055340	Child Support	376	0.0064	959		179	1,138
01203010	Road	1,976	0.0337	5,040		939	5,979
01602270	Fish & Game Commission	10	0.0002	26		5	30
01906020	Office of Education	22,902	0.3902	58,412		10,884	69,295
02000000	Solid Waste	536	0.0091	1,367		255	1,622
02050000	Orland Airport	125	0.0021	319		59	378
02070000	Willows Airport	99	0.0017	252		47	300
02200000	Fleet Operations	488	0.0083	1,245		232	1,477
02210000	Underground Storage Tanks	46	0.0008	117		22	139
02220000	Vegetation & Environmental Mgmt	15	0.0003	38		7	45

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02224170	Tri-County Bee	6	0.0001	15		3	18
02240000	Human Resource Agency	1,612	0.0275	4,111		766	4,877
02250000	Health Services Administration	369	0.0063	941		175	1,116
02260000	Planning & Public Works Agency	479	0.0082	1,222		228	1,449
02270000	Central Services	12	0.0002	31		6	36
04050000	Court	134	0.0023	342		64	405
04100000	Law Library	13	0.0002	33		6	39
04250000	Local Transportation Trust	29	0.0005	74		14	88
04260000	Transportation Administration	67	0.0011	171		32	203
04280000	Glenn County Transit	369	0.0063	941		175	1,116
04281000	Fixed Route Transit	280	0.0048	714		133	847
04354015	Ca Reg Mental Health Coalition	51	0.0009	130		24	154
04601000	Local Agency Formation Commission	18	0.0003	46		9	54
04999100	Community Action	2,619	0.0446	6,680		1,245	7,924
05010000	Artois Fire District	33	0.0006	84		16	100
05022000	Hamilton Fire District	260	0.0044	663		124	787
05022010	Bayliss Fire District	8	0.0001	20		4	24
05050000	Willows Rural Fire District	67	0.0011	171		32	203
05130000	Storm Drain Maintenance District #3	1	0.0000	3		0	3
05140000	North Willows County Service Area	17	0.0003	43		8	51
05210000	Air Pollution District	230	0.0039	587		109	696
05210241	Air Pollution Vehicle Registration	39	0.0007	99		19	118
05250000	Olive Pest Management District	26	0.0004	66		12	79
06010000	Elk Creek Cemetery District	40	0.0007	102		19	121
06030000	Marvin-Chapel Cemetery District	33	0.0006	84		16	100
06050000	Orland Cemetery District	229	0.0039	584		109	693
06060000	Willows Cemetery District	156	0.0027	398		74	472
06200000	Glenn-Codora Fire District	32	0.0005	82		15	97
06210000	Elk Creek Fire District	31	0.0005	79		15	94
06220000	Glenn-Colusa Fire District	21	0.0004	54		10	64

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06230000	Kanawha Fire District	100	0.0017	255		48	303
06240000	Ord Fire District	36	0.0006	92		17	109
06250000	Orland Fire District	59	0.0010	150		28	179
06300000	Levee District #1	4	0.0001	10		2	12
06310000	Levee District #2	4	0.0001	10		2	12
06320000	Levee District #3	2	0.0000	5		1	6
06500000	Butte City Community Service District	37	0.0006	94		18	112
06510000	BCCSD - Recreation District	11	0.0002	28		5	33
06610000	Elk Creek Community Service District	92	0.0016	235		44	278
06650000	ECCSD - Lighting District	6	0.0001	15		3	18
06700000	Ord Bend Community Service District	37	0.0006	94		18	112
06740000	Artois Community Service District	56	0.0010	143		27	169
06800000	Hamilton City Community Service District	274	0.0047	699		130	829
06830000	HCCSD - Lighting District	6	0.0001	15		3	18
06850000	HCCSD - Library District	60	0.0010	153		29	182
06865000	HCCSD - Edgewater Park	7	0.0001	18		3	21
06870000	HCCSD - Pallasades District	10	0.0002	26		5	30
06880000	N.E. Willows Community Service District	33	0.0006	84		16	100
06920000	Mosquito Abatement District	199	0.0034	508		95	602
06950000	Rice Pest Abatement District	1	0.0000	3		0	3
06960000	HC Reclamation District #2140	6	0.0001	15		3	18
99999999	Other	1,740	0.0296	4,438		827	5,265
Total		58,700	1.0000	149,714	-	27,212	176,926

Basis of Allocation : Number of Checks Written

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	8	0.0167	1,737			1,737
01011080	County Counsel	2	0.0042	434			434
01011090	Personnel	2	0.0042	434			434
01011120	Facilities Maintenance	10	0.0209	2,171			2,171
01011010	Board of Supervisors	5	0.0104	1,086		207	1,292
01011020	Clerk of the Board	2	0.0042	434		83	517
01011070	Assessor	8	0.0167	1,737		331	2,068
01011100	Elections	1	0.0021	217		41	258
01012180	Agriculture Commissioner	15	0.0313	3,257		620	3,877
01012200	Building Inspector	3	0.0063	651		124	775
01012220	Recorder	4	0.0084	868		165	1,034
01012240	Public Guardian	2	0.0042	434		83	517
01012280	Planning	2	0.0042	434		83	517
01012290	Animal Control	4	0.0084	868		165	1,034
01015180	Veterans' Services	1	0.0021	217		41	258
01016050	Cooperative Extension	2	0.0042	434		83	517
01024010	Public Health	13	0.0271	2,822		538	3,360
01024012	Mental Health	44	0.0919	9,553		1,820	11,373
01024014	Alcohol & Drug Abuse	11	0.0230	2,388		455	2,843
01024017	Drug Court	1	0.0021	217		41	258
01024020	Maternal & Child Health	1	0.0021	217		41	258
01024025	Women, Infants & Children	8	0.0167	1,737		331	2,068
01024170	California Children's Services	2	0.0042	434		83	517
01025010	Social Services Administration	67	0.1399	14,546		2,771	17,318
01042090	District Attorney	7	0.0146	1,520		290	1,809
01042110	Sheriff	28	0.0585	6,079		1,158	7,237
01042113	Sheriff's Dispatch	7	0.0146	1,520		290	1,809
01042135	Sheriff's Civil Division	2	0.0042	434		83	517
01042136	Court Security	5	0.0104	1,086		207	1,292
01042140	Jail	24	0.0501	5,211		993	6,203

COUNTY OF GLENN
DEPARTMENT OF FINANCE

<u>FY 10/11 Actual</u>	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Ist Allocation</u>	<u>Direct Billed</u>	<u>2nd Allocation</u>	<u>Total</u>
01042150	Probation	11	0.0230	2,388	455	2,843
01042155	Juvenile Hall	14	0.0292	3,040	579	3,619
01042158	Delinquency Prevention	2	0.0042	434	83	517
01054015	Hospital Preparedness Grant	1	0.0021	217	41	258
01055340	Child Support	9	0.0188	1,954	372	2,326
01203010	Road	34	0.0710	7,382	1,406	8,788
02000000	Solid Waste	8	0.0167	1,737	331	2,068
02050000	Orland Airport	1	0.0021	217	41	258
02200000	Fleet Operations	8	0.0167	1,737	331	2,068
02240000	Human Resource Agency	36	0.0752	7,816	1,489	9,305
02250000	Health Services Administration	10	0.0209	2,171	414	2,585
02260000	Planning & Public Works Agency	10	0.0209	2,171	414	2,585
04250000	Local Transportation Trust	1	0.0021	217	41	258
04999100	Community Action	37	0.0772	8,033	1,530	9,563
05210000	Air Pollution District	6	0.0125	1,303	248	1,551
Total		<u>479</u>	<u>1.0000</u>	<u>103,996</u>	<u>18,902</u>	<u>122,898</u>

Basis of Allocation : Number of Employees

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 10/11 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
01011013	County Administrative Officer	23		5	18	
01011040	Department of Finance	3,545	472	617	719	1,737
01011051	Annual Audit	34		31	3	
01011080	County Counsel	1,128	251	214	230	434
01011090	Personnel	964	44	190	296	434
01011120	Facilities Maintenance	5,802	457	969	2,204	2,171
01011150	General Insurance	486		473	13	
01011170	Employee Benefits	72		21	51	
01011200	Data Processing	1,354	856	360	138	
01011010	Board of Supervisors	2,156	105	341	418	1,292
01011020	Clerk of the Board	1,034	88	181	248	517
01011070	Assessor	3,674	141	603	862	2,068
01011100	Elections	1,114	299	263	293	258
01011180	Surveyor	38		26	12	
01012040	Court Revenues	429		381	48	
01012050	Juvenile Justice Commission	1		1		
01012060	Grand Jury	504		11	493	
01012100	Indigent Defense	394		273	121	
01012170	Flood Control	53	53			
01012180	Agriculture Commissioner	6,626	123	1,044	1,582	3,877
01012200	Building Inspector	4,311	2,707	233	596	775
01012220	Recorder	1,876	70	324	448	1,034
01012230	Coroner	100		40	61	
01012240	Public Guardian	954		159	278	517
01012280	Planning	3,347	527	1,455	847	517
01012290	Animal Control	1,863		255	575	1,034
01014022	Hospital	313	35	254	24	
01015180	Veterans' Services	412		35	118	258
01016040	Library	137		104	33	
01016050	Cooperative Extension	995		188	290	517

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 10/11 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
01024010	Public Health	7,602	18	2,049	2,175	3,360
01024012	Mental Health	21,444		4,613	5,458	11,373
01024014	Alcohol & Drug Abuse	5,258		833	1,582	2,843
01024017	Drug Court	817		183	375	258
01024020	Maternal & Child Health	714		186	269	258
01024025	Women, Infants & Children	3,909		634	1,207	2,068
01024170	California Children's Services	1,127		293	318	517
01025010	Social Services Administration	78,626	14,378	14,582	32,348	17,318
01042090	District Attorney	3,304	35	618	841	1,809
01042110	Sheriff	15,911	1,986	3,456	3,231	7,237
01042113	Sheriff's Dispatch	2,895	35	424	626	1,809
01042135	Sheriff's Civil Division	915		125	272	517
01042136	Court Security	2,052		336	424	1,292
01042140	Jail	15,607	3,814	2,736	2,853	6,203
01042150	Probation	5,095	105	903	1,244	2,843
01042155	Juvenile Hall	5,788		805	1,365	3,619
01042158	Delinquency Prevention	717		43	157	517
01042360	Boat Patrol	160		91	70	
01054010	California Waste Management	12		12		
01054011	Emergency Preparedness Grant	191		92	100	
01054012	Mental Health Services Act	1,689		1,689		
01054015	Hospital Preparedness Grant	471		104	109	258
01054020	Superior Reg Workforce Ed	457		451	6	
01054045	Mosquito Abatement Assessment Area	186		156	30	
01055340	Child Support	5,221	1,160	597	1,138	2,326
01203010	Road	27,290		12,523	5,979	8,788
01602270	Fish & Game Commission	36		6	30	
01906020	Office of Education	69,411		116	69,295	
02000000	Solid Waste	10,239	650	5,899	1,622	2,068
02050000	Orland Airport	1,134	35	462	378	258

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 10/11 Actual		Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
02070000	Willows Airport	750	35	415	300	
02200000	Fleet Operations	5,451	70	1,837	1,477	2,068
02210000	Underground Storage Tanks	321		182	139	
02220000	Vegetation & Environmental Mgmt	120		75	45	
02224170	Tri-County Bee	23		5	18	
02240000	Human Resource Agency	18,477	932	3,363	4,877	9,305
02250000	Health Services Administration	4,719	53	965	1,116	2,585
02260000	Planning & Public Works Agency	5,337	299	1,004	1,449	2,585
02270000	Central Services	159		123	36	
03230000	Fire Chiefs Association	2		2		
04050000	Court	405			405	
04100000	Law Library	51		12	39	
04250000	Local Transportation Trust	1,098		752	88	258
04260000	Transportation Administration	449	18	229	203	
04280000	Glenn County Transit	1,393		276	1,116	
04281000	Fixed Route Transit	1,208		360	847	
04354015	Ca Reg Mental Health Coalition	500		345	154	
04601000	Local Agency Formation Commission	94		40	54	
04999100	Community Action	23,674	18	6,169	7,924	9,563
05010000	Artois Fire District	201	53	48	100	
05022000	Hamilton Fire District	1,122	105	230	787	
05022010	Bayliss Fire District	131	88	19	24	
05050000	Willows Rural Fire District	455	105	147	203	
05110000	Storm Drain Maintenance District #1	87	70	17		
05130000	Storm Drain Maintenance District #3	106	53	50	3	
05140000	North Willows County Service Area	174	70	53	51	
05210000	Air Pollution District	2,908	70	591	696	1,551
05210241	Air Pollution Vehicle Registration	213		95	118	
05250000	Olive Pest Management District	138		59	79	
06010000	Elk Creek Cemetery District	202	70	11	121	

COUNTY OF GLENN
DEPARTMENT OF FINANCE

FY 10/11 Actual	Total	Accounting	Budget & Cost Plan	Check Processing	Payroll
06020000 German Cemetery District	71	70	1		
06030000 Marvin-Chapel Cemetery District	175	70	5	100	
06040000 Newville Cemetery District	72	70	2		
06050000 Orland Cemetery District	1,370	422	255	693	
06060000 Willows Cemetery District	1,065	404	189	472	
06200000 Glenn-Codora Fire District	281	141	44	97	
06210000 Elk Creek Fire District	181	70	17	94	
06220000 Glenn-Colusa Fire District	962	879	20	64	
06230000 Kanawha Fire District	551	141	107	303	
06240000 Ord Fire District	235	105	21	109	
06250000 Orland Fire District	538	281	78	179	
06300000 Levee District #1	99	70	17	12	
06310000 Levee District #2	94	70	11	12	
06320000 Levee District #3	124	70	47	6	
06500000 Butte City Community Service District	285	158	15	112	
06510000 BCCSD - Recreation District	34		1	33	
06610000 Elk Creek Community Service District	1,268	861	128	278	
06650000 ECCSD - Lighting District	19		1	18	
06700000 Ord Bend Community Service District	210	53	45	112	
06740000 Artois Community Service District	788	598	21	169	
06800000 Hamilton City Community Service District	2,470	1,441	200	829	
06830000 HCCSD - Lighting District	29		11	18	
06850000 HCCSD - Library District	212	18	13	182	
06865000 HCCSD - Edgewater Park	26		5	21	
06870000 HCCSD - Pallisades District	36		5	30	
06880000 N.E. Willows Community Service District	1,593	1,301	192	100	
06920000 Mosquito Abatement District	976	176	198	602	
06950000 Rice Pest Abatement District	260	246	11	3	
06960000 HC Reclamation District #2140	95	18	59	18	
99999999 Other	25,154	2,642	17,248	5,265	

COUNTY OF GLENN
DEPARTMENT OF FINANCE

<u>FY 10/11 Actual</u>	<u>Total</u>	<u>Accounting</u>	<u>Budget & Cost Plan</u>	<u>Check Processing</u>	<u>Payroll</u>
Total	<u>441,260</u>	<u>40,931</u>	<u>100,505</u>	<u>176,926</u>	<u>122,898</u>

COUNTY OF GLENN
ANNUAL AUDIT

5/17/2012

FY 10/11 Actual

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

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

1. COUNTYWIDE AUDIT: The function "Countywide Audit" includes those charges that are not directly identifiable to a specific department and are allocated based on relative budget size of the adopted final budget.
2. SPECIAL AUDITS: The function "Special Audits" includes direct-billed charges for specific audit services. 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

5/17/2012

FY 10/11 Actual	Total	General & Admin	Countywide Audit	Special Audits
Time %	100.00%		83.86%	16.14%
Wages & Benefits				
Salaries & Wages				
Benefits				
Services & Supplies				
Professional Services	47,550		39,875	7,675
Expenditures Per Financial Statements	<u>47,550</u>	<u>-</u>	<u>39,875</u>	<u>7,675</u>
Cost Adjustments				
Functional Cost	<u>47,550</u>	<u>-</u>	<u>39,875</u>	<u>7,675</u>
Additions - 1st Allocation				
Other				
Reallocate Admin				
Allocable Costs	47,550		39,875	7,675
Unallocated				
1st Allocation	<u>47,550</u>	<u>-</u>	<u>39,875</u>	<u>7,675</u>
Additions - 2nd Allocation				
Other	136	136		
Reallocate Admin		(136)	114	22
Allocable Costs	136		114	22
Unallocated				
2nd Allocation	<u>136</u>	<u>-</u>	<u>114</u>	<u>22</u>
Total Allocated	<u>47,686</u>	<u>-</u>	<u>39,989</u>	<u>7,697</u>

COUNTY OF GLENN
ANNUAL AUDIT

FY 10/11 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013 County Administrative Officer	8	0.0001	2			2
01011040 Department of Finance	976	0.0073	289			289
01011051 Annual Audit	49	0.0004	15			15
01011080 County Counsel	338	0.0025	100			100
01011090 Personnel	300	0.0022	89			89
01011120 Facilities Maintenance	1,534	0.0114	455			455
01011150 General Insurance	749	0.0056	222			222
01011170 Employee Benefits	34	0.0003	10			10
01011200 Data Processing	570	0.0042	169			169
01011010 Board of Supervisors	454	0.0034	135		0	135
01011020 Clerk of the Board	241	0.0018	71		0	72
01011070 Assessor	803	0.0060	238		1	239
01011100 Elections	350	0.0026	104		0	104
01011180 Surveyor	35	0.0003	10		0	10
01012040 Court Revenues	507	0.0038	150		0	151
01012050 Juvenile Justice Commission	1	0.0000	0		0	0
01012060 Grand Jury	14	0.0001	4		0	4
01012100 Indigent Defense	364	0.0027	108		0	108
01012180 Agriculture Commissioner	1,390	0.0103	412		1	413
01012200 Building Inspector	310	0.0023	92		0	92
01012220 Recorder	431	0.0032	128		0	128
01012230 Coroner	53	0.0004	16		0	16
01012240 Public Guardian	212	0.0016	63		0	63
01012280 Planning	1,938	0.0144	574		2	576
01012290 Animal Control	339	0.0025	100		0	101
01014022 Hospital	338	0.0025	100		0	100
01015180 Veterans' Services	47	0.0003	14		0	14
01016040 Library	138	0.0010	41		0	41
01016050 Cooperative Extension	250	0.0019	74		0	74
01024010 Public Health	2,729	0.0203	809		2	811
01024012 Mental Health	6,144	0.0457	1,820		5	1,826
01024014 Alcohol & Drug Abuse	1,109	0.0082	329		1	330

COUNTY OF GLENN
ANNUAL AUDIT

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024017	Drug Court	244	0.0018	72		0	73
01024020	Maternal & Child Health	248	0.0018	73		0	74
01024025	Women, Infants & Children	844	0.0063	250		1	251
01024170	California Children's Services	390	0.0029	116		0	116
01025010	Social Services Administration	19,421	0.1443	5,754		17	5,771
01042090	District Attorney	823	0.0061	244		1	245
01042110	Sheriff	4,603	0.0342	1,364		4	1,368
01042113	Sheriff's Dispatch	565	0.0042	167		0	168
01042135	Sheriff's Civil Division	167	0.0012	49		0	50
01042136	Court Security	447	0.0033	132		0	133
01042140	Jail	3,644	0.0271	1,080		3	1,083
01042150	Probation	1,203	0.0089	356		1	358
01042155	Juvenile Hall	1,072	0.0080	318		1	319
01042158	Delinquency Prevention	57	0.0004	17		0	17
01042360	Boat Patrol	121	0.0009	36		0	36
01054010	California Waste Management	16	0.0001	5		0	5
01054011	Emergency Preparedness Grant	122	0.0009	36		0	36
01054012	Mental Health Services Act	2,250	0.0167	667		2	669
01054015	Hospital Preparedness Grant	138	0.0010	41		0	41
01054020	Superior Reg Workforce Ed	600	0.0045	178		1	178
01054045	Mosquito Abatement Assessment Area	208	0.0015	62		0	62
01055340	Child Support	795	0.0059	236		1	236
01203010	Road	16,679	0.1239	4,942		15	4,957
01602270	Fish & Game Commission	8	0.0001	2		0	2
01906020	Office of Education	154	0.0011	46		0	46
02000000	Solid Waste	7,856	0.0584	2,328		7	2,335
02050000	Orland Airport	615	0.0046	182		1	183
02070000	Willows Airport	553	0.0041	164		0	164
02200000	Fleet Operations	2,446	0.0182	725		2	727
02210000	Underground Storage Tanks	242	0.0018	72		0	72
02220000	Vegetation & Environmental Mgmt	100	0.0007	30		0	30
02224170	Tri-County Bee	6	0.0000	2		0	2

COUNTY OF GLENN
ANNUAL AUDIT

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02240000	Human Resource Agency	4,479	0.0333	1,327		4	1,331
02250000	Health Services Administration	1,285	0.0095	381		1	382
02260000	Planning & Public Works Agency	1,337	0.0099	396		1	397
02270000	Central Services	164	0.0012	49		0	49
03230000	Fire Chiefs Association	3	0.0000	1		0	1
04100000	Law Library	16	0.0001	5		0	5
04250000	Local Transportation Trust	1,001	0.0074	297		1	297
04260000	Transportation Administration	305	0.0023	90		0	91
04280000	Glenn County Transit	368	0.0027	109		0	109
04281000	Fixed Route Transit	480	0.0036	142		0	143
04354015	Ca Reg Mental Health Coalition	460	0.0034	136		0	137
04601000	Local Agency Formation Commission	53	0.0004	16		0	16
04999100	Community Action	8,216	0.0611	2,434		7	2,442
05010000	Artois Fire District	64	0.0005	19		0	19
05022000	Hamilton Fire District	306	0.0023	91		0	91
05022010	Bayliss Fire District	25	0.0002	7		0	7
05050000	Willows Rural Fire District	196	0.0015	58		0	58
05110000	Storm Drain Maintenance District #1	22	0.0002	7		0	7
05130000	Storm Drain Maintenance District #3	67	0.0005	20		0	20
05140000	North Willows County Service Area	70	0.0005	21		0	21
05210000	Air Pollution District	787	0.0058	233		1	234
05210241	Air Pollution Vehicle Registration	126	0.0009	37		0	37
05250000	Olive Pest Management District	79	0.0006	23		0	23
99999999	Other	25,276	0.1878	7,489		22	7,511
	Total	134,577	1.0000	39,875	-	114	39,989

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN
ANNUAL AUDIT

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011200	Data Processing	18	0.0009	7			7
01024010	Public Health	167	0.0080	61		0	61
01024012	Mental Health	261	0.0125	96		0	96
01024014	Alcohol & Drug Abuse	677	0.0323	248		1	249
01024017	Drug Court	4	0.0002	1		0	1
01024020	Maternal & Child Health	9	0.0004	3		0	3
01024025	Women, Infants & Children	714	0.0341	261		1	262
01024170	California Children's Services	90	0.0043	33		0	33
01025010	Social Services Administration	13,820	0.6594	5,061		14	5,075
01042110	Sheriff	308	0.0147	113		0	113
01042150	Probation	102	0.0049	37		0	37
01042155	Juvenile Hall	34	0.0016	12		0	12
01054011	Emergency Preparedness Grant	100	0.0048	37		0	37
01054015	Hospital Preparedness Grant	91	0.0043	33		0	33
01055340	Child Support	476	0.0227	174		0	175
01203010	Road	217	0.0104	79		0	80
04999100	Community Action	3,629	0.1731	1,329		4	1,333
99999999	Other	242	0.0115	89		0	89
Total		20,959	1.0000	7,675		22	7,697

Basis of Allocation : Relative Single Audit Report Size

COUNTY OF GLENN
ANNUAL AUDIT

<u>FY 10/11 Actual</u>	<u>Total</u>	<u>Countywide Audit</u>	<u>Special Audits</u>
01011013 County Administrative Officer	2	2	
01011040 Department of Finance	289	289	
01011051 Annual Audit	15	15	
01011080 County Counsel	100	100	
01011090 Personnel	89	89	
01011120 Facilities Maintenance	455	455	
01011150 General Insurance	222	222	
01011170 Employee Benefits	10	10	
01011200 Data Processing	175	169	7
01011010 Board of Supervisors	135	135	
01011020 Clerk of the Board	72	72	
01011070 Assessor	239	239	
01011100 Elections	104	104	
01011180 Surveyor	10	10	
01012040 Court Revenues	151	151	
01012050 Juvenile Justice Commission	0	0	
01012060 Grand Jury	4	4	
01012100 Indigent Defense	108	108	
01012180 Agriculture Commissioner	413	413	
01012200 Building Inspector	92	92	
01012220 Recorder	128	128	
01012230 Coroner	16	16	
01012240 Public Guardian	63	63	
01012280 Planning	576	576	
01012290 Animal Control	101	101	
01014022 Hospital	100	100	
01015180 Veterans' Services	14	14	
01016040 Library	41	41	
01016050 Cooperative Extension	74	74	
01024010 Public Health	872	811	61
01024012 Mental Health	1,922	1,826	96
01024014 Alcohol & Drug Abuse	578	330	249

COUNTY OF GLENN
ANNUAL AUDIT

FY 10/11 Actual		Total	Countywide Audit	Special Audits
01024017	Drug Court	74	73	1
01024020	Maternal & Child Health	77	74	3
01024025	Women, Infants & Children	513	251	262
01024170	California Children's Services	149	116	33
01025010	Social Services Administration	10,847	5,771	5,075
01042090	District Attorney	245	245	
01042110	Sheriff	1,481	1,368	113
01042113	Sheriff's Dispatch	168	168	
01042135	Sheriff's Civil Division	50	50	
01042136	Court Security	133	133	
01042140	Jail	1,083	1,083	
01042150	Probation	395	358	37
01042155	Juvenile Hall	331	319	12
01042158	Delinquency Prevention	17	17	
01042360	Boat Patrol	36	36	
01054010	California Waste Management	5	5	
01054011	Emergency Preparedness Grant	73	36	37
01054012	Mental Health Services Act	669	669	
01054015	Hospital Preparedness Grant	74	41	33
01054020	Superior Reg Workforce Ed	178	178	
01054045	Mosquito Abatement Assessment Area	62	62	
01055340	Child Support	411	236	175
01203010	Road	5,036	4,957	80
01602270	Fish & Game Commission	2	2	
01906020	Office of Education	46	46	
02000000	Solid Waste	2,335	2,335	
02050000	Orland Airport	183	183	
02070000	Willows Airport	164	164	
02200000	Fleet Operations	727	727	
02210000	Underground Storage Tanks	72	72	
02220000	Vegetation & Environmental Mgmt	30	30	
02224170	Tri-County Bee	2	2	
02240000	Human Resource Agency	1,331	1,331	

COUNTY OF GLENN
ANNUAL AUDIT

FY 10/11 Actual		Total	Countywide Audit	Special Audits
02250000	Health Services Administration	382	382	
02260000	Planning & Public Works Agency	397	397	
02270000	Central Services	49	49	
03230000	Fire Chief's Association	1	1	
04100000	Law Library	5	5	
04250000	Local Transportation Trust	297	297	
04260000	Transportation Administration	91	91	
04280000	Glenn County Transit	109	109	
04281000	Fixed Route Transit	143	143	
04354015	Ca Reg Mental Health Coalition	137	137	
04601000	Local Agency Formation Commission	16	16	
04999100	Community Action	3,774	2,442	1,333
05010000	Artois Fire District	19	19	
05022000	Hamilton Fire District	91	91	
05022010	Bayliss Fire District	7	7	
05050000	Willows Rural Fire District	58	58	
05110000	Storm Drain Maintenance District #1	7	7	
05130000	Storm Drain Maintenance District #3	20	20	
05140000	North Willows County Service Area	21	21	
05210000	Air Pollution District	234	234	
05210241	Air Pollution Vehicle Registration	37	37	
05250000	Olive Pest Management District	23	23	
99999999	Other	7,600	7,511	89
	Total	47,686	39,989	7,697

COUNTY OF GLENN
COUNTY COUNSEL

5/17/2012

FY 10/11 Actual

The County Counsel acts as the legal advisor to the Board of Supervisors, County Schools and all County Departments and Special Districts. The functions of the County Counsel office include: Legislative services, legal services, HIPAA Compliance, Safety Officer and General Government. The department maintained time records during fiscal year 2010-2011 that reflect the amount of time spent working in these major functions. Costs of this department are distributed to functions based on their proportionate percentage of total time shown on the time sheets.

1. **LEGAL SERVICES:** This function consists of County Counsel's time spent working with departments and special districts while providing various legal services and opinions.
2. **LEGISLATIVE:** This function consists of County Counsel's time spent working for the Board of Supervisors on various legislative topics.
3. **HIPAA COMPLIANCE:** The County implemented and hired a Health Insurance Portability and Accounting (HIPAA) Compliance Officer in fiscal year 2003-2004. In fiscal year 2005-06 the HIPAA Compliance Officer duties were expanded to include the county Safety Officer. Costs for the two functions of this position were calculated using the proportionate percentage of total time shown on the time sheet. The cost of the HIPAA portion of this position is allocated based on time spent working with the various departments that maintain sensitive health related data.

Adjustment: The HIPAA Compliance Officer resigned in June 2011. Costs have been allocated throughout the plan as indicated above, however, an adjustment has been included on Schedule A and the Adjustment Schedule to reverse the estimated portion of the 2012-13 plan charge attributed to the HIPAA function. The roll forward amount will remain on Schedule A.

4. **SAFETY OFFICER:** Cost of the Safety Officer position is allocated based on time spent working with the various departments.

Adjustment: The Safety Officer resigned in June 2011. Costs have been allocated throughout the plan as indicated above, however, an adjustment has been included on Schedule A and the Adjustment Schedule to reverse the estimated portion of the 2012-13 plan charge attributed to the Safety function. The roll forward amount will remain on Schedule A.

5. **GENERAL GOVERNMENT:** The General Government function is unallowable and has been excluded from plan calculations.

The County Counsel directly billed several departments and special districts for services in fiscal year 2010-11. Credit has been applied for those items that were direct billed.

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
COUNTY COUNSEL

5/17/2012

FY 10/11 Actual	Total	General & Admin	Legal Services	Legislative Services	HIPAA Compliance	Safety Officer	General Government
Time %	100.00%	17.91%	63.01%	5.61%	1.67%	2.15%	9.65%
Wages & Benefits							
Salaries & Wages	223,923	40,236	140,558	12,490	3,812	4,797	22,030
Benefits	108,670	19,711	67,187	5,930	1,971	2,480	11,391
Services & Supplies							
Communications	1,308	201	1,010	97			
Maint-Equipment	387	60	298	29			
Memberships	2,940	453	2,269	218			
Office Expense	1,902	293	1,468	141			
Professional Services	949	146	733	70			
Special Dept. Expense	5,188	798	4,005	385			
Special Dept Training	1,243	163	817	79		184	
Expenditures Per Financial Statements	346,510	62,061	218,345	19,439	5,783	7,461	33,421
Cost Adjustments							
Building Use to Service Depts.	469	469					
Interfund Revenue	(8,258)	(8,258)					
Miscellaneous Revenues	(103)	(103)					
Functional Cost	338,618	54,169	218,345	19,439	5,783	7,461	33,421
Additions - 1st Allocation							
Other							
Reallocate Admin		(54,169)	41,580	3,702	1,101	1,421	6,365
Allocable Costs	338,618		259,925	23,141	6,884	8,882	39,786
Unallocated	(39,786)						(39,786)
1st Allocation	298,833	-	259,925	23,141	6,884	8,882	-

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
COUNTY COUNSEL

5/17/2012

FY 10/11 Actual	Total	General & Admin	Legal Services	Legislative Services	HIPAA Compliance	Safety Officer	General Government
Time %	100.00%	17.91%	63.01%	5.61%	1.67%	2.15%	9.65%
Additions - 2nd Allocation							
Other	100,069	100,069					
Reallocate Admin		(100,069)	76,813	6,839	2,034	2,625	11,758
Allocable Costs	100,069		76,813	6,839	2,034	2,625	11,758
Unallocated	(11,758)						(11,758)
2nd Allocation	88,311	-	76,813	6,839	2,034	2,625	-
Total Allocated	387,144	-	336,738	29,980	8,919	11,507	-

COUNTY OF GLENN
COUNTY COUNSEL

<u>FY 10/11 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	9.00	0.0055	1,437			1,437
01011080	County Counsel	527.60	0.3240	84,223			84,223
01011090	Personnel	274.15	0.1684	43,764			43,764
01011020	Clerk of the Board	27.25	0.0167	4,350		2,560	6,910
01011070	Assessor	4.00	0.0025	639		376	1,014
01011100	Elections	11.00	0.0068	1,756		1,034	2,790
01012060	Grand Jury	1.75	0.0011	279		164	444
01012180	Agriculture Commissioner	100.15	0.0615	15,987		9,410	25,398
01012240	Public Guardian	36.10	0.0222	5,763	(6,527)	3,392	2,628
01012280	Planning	13.00	0.0080	2,075		1,221	3,297
01012290	Animal Control	0.25	0.0002	40		23	63
01014022	Hospital	1.00	0.0006	160		94	254
01016040	Library	1.75	0.0011	279		164	444
01024010	Public Health	31.00	0.0190	4,949		2,913	7,861
01024012	Mental Health	3.50	0.0021	559		329	888
01024017	Drug Court	3.00	0.0018	479		282	761
01025010	Social Services Administration	1.00	0.0006	160	(267)	94	(13)
01042090	District Attorney	8.50	0.0052	1,357		799	2,156
01042110	Sheriff	95.75	0.0588	15,285		8,997	24,282
01042135	Sheriff's Civil Division	5.00	0.0031	798		470	1,268
01042150	Probation	6.00	0.0037	958		564	1,522
01042155	Juvenile Hall	0.50	0.0003	80		47	127
01055340	Child Support	107.00	0.0657	17,081	(10,551)	10,054	16,584
02210000	Underground Storage Tanks	2.00	0.0012	319		188	507
02240000	Human Resource Agency	88.60	0.0544	14,144		8,325	22,469
02260000	Planning & Public Works Agency	240.90	0.1480	38,456		22,635	61,091
04050000	Court	18.25	0.0112	2,913		1,715	4,628
04100000	Law Library	6.00	0.0037	958		564	1,522
04999100	Community Action	0.75	0.0005	120		70	190
05140000	North Willows County Service Area	1.00	0.0006	160		94	254

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
06920000	Mosquito Abatement District	2.50	0.0015	399		235	634
99999999	Other				(1,577)		(1,577)
Total		<u>1,628.25</u>	<u>1.0000</u>	<u>259,925</u>	<u>(18,922)</u>	<u>76,813</u>	<u>317,816</u>

Basis of Allocation : Time Study Hours

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011010	Board of Supervisors	156.60	1.0000	23,141		6,839	29,980
	Total	156.60	1.0000	23,141	-	6,839	29,980

Basis of Allocation : Time Study Hours

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	18.75	0.1628	1,121			1,121
01011080	County Counsel	52.80	0.4585	3,157			3,157
02250000	Health Services Administration	43.60	0.3786	2,607		2,034	4,641
Total		<u>115.15</u>	<u>1.0000</u>	<u>6,884</u>	<u>-</u>	<u>2,034</u>	<u>8,919</u>

Basis of Allocation : Time Study Hours

COUNTY OF GLENN
COUNTY COUNSEL

<u>FY 10/11 Actual</u>	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Ist Allocation</u>	<u>Direct Billed</u>	<u>2nd Allocation</u>	<u>Total</u>
01011040 Department of Finance	0.95	0.0066	58			58
01011080 County Counsel	27.65	0.1908	1,695			1,695
01011090 Personnel	1.40	0.0097	86			86
01011020 Clerk of the Board	1.60	0.0110	98		37	135
01011070 Assessor	1.15	0.0079	70		26	97
01012180 Agriculture Commissioner	8.00	0.0552	490		183	673
01012240 Public Guardian	0.20	0.0014	12		5	17
01025010 Social Services Administration	20.00	0.1380	1,226	(294)	457	1,389
01042110 Sheriff	3.80	0.0262	233		87	320
01042150 Probation	0.60	0.0041	37		14	50
01055340 Child Support	0.95	0.0066	58		22	80
02240000 Human Resource Agency	55.70	0.3844	3,414	(552)	1,272	4,135
02250000 Health Services Administration	10.55	0.0728	647		241	888
02260000 Planning & Public Works Agency	12.35	0.0852	757		282	1,039
99999999 Other				(710)		(710)
Total	144.90	1.0000	8,882	(1,556)	2,625	9,951

Basis of Allocation : Time Study Hours

COUNTY OF GLENN
COUNTY COUNSEL

FY 10/11 Actual		Total	Legal Services	Legislative Services	HIPAA Compliance	Safety Officer
01011040	Department of Finance	2,616	1,437		1,121	58
01011080	County Counsel	89,075	84,223		3,157	1,695
01011090	Personnel	43,850	43,764			86
01011010	Board of Supervisors	29,980		29,980		
01011020	Clerk of the Board	7,045	6,910			135
01011070	Assessor	1,111	1,014			97
01011100	Elections	2,790	2,790			
01012060	Grand Jury	444	444			
01012180	Agriculture Commissioner	26,071	25,398			673
01012240	Public Guardian	2,645	2,628			17
01012280	Planning	3,297	3,297			
01012290	Animal Control	63	63			
01014022	Hospital	254	254			
01016040	Library	444	444			
01024010	Public Health	7,861	7,861			
01024012	Mental Health	888	888			
01024017	Drug Court	761	761			
01025010	Social Services Administration	1,375	(13)			1,389
01042090	District Attorney	2,156	2,156			
01042110	Sheriff	24,601	24,282			320
01042135	Sheriff's Civil Division	1,268	1,268			
01042150	Probation	1,572	1,522			50
01042155	Juvenile Hall	127	127			
01055340	Child Support	16,664	16,584			80
02210000	Underground Storage Tanks	507	507			
02240000	Human Resource Agency	26,603	22,469			4,135
02250000	Health Services Administration	5,529			4,641	888
02260000	Planning & Public Works Agency	62,130	61,091			1,039
04050000	Court	4,628	4,628			
04100000	Law Library	1,522	1,522			
04999100	Community Action	190	190			

FY 10/11 Actual	Total	Legal Services	Legislative Services	HIPAA Compliance	Safety Officer
05140000 North Willows County Service Area	254	254			
06920000 Mosquito Abatement District	634	634			
99999999 Other	(2,287)	(1,577)			(710)
Total	366,666	317,816	29,980	8,919	9,951

COUNTY OF GLENN
PERSONNEL

5/17/2012

FY 10/11 Actual

The Personnel Department costs are allowable for cost plan purposes. There are two functions within the Personnel department: Personnel and Arbitration.

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

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

COUNTY OF GLENN
PERSONNEL

FY 10/11 Actual	Total	General & Admin	Personnel Services	Arbitration
Time %	100.00%	-0.28%	99.12%	1.15%
Wages & Benefits				
Salaries & Wages	155,367		155,367	
Benefits	66,760		66,760	
Services & Supplies				
Communications	2,304		2,304	
Memberships	200		200	
Office Expense	4,699		4,699	
Professional Services	7,703		4,739	2,964
Publications & Legal	16,609		16,609	
Rent/Lease Equipment	4,138		4,138	
Special Dept. Expense	552		552	
Expenditures Per Financial Statements	258,332	-	255,368	2,964
Cost Adjustments				
Building Use to Service Depts.	625	625		
Equipment Use to Service Depts.	1,228	1,228		
Interfund Revenue	(2,563)	(2,563)		
Functional Cost	257,622	(710)	255,368	2,964

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
PERSONNEL

5/17/2012

FY 10/11 Actual	Total	General & Admin	Personnel Services	Arbitration
Additions - 1st Allocation				
Other				
Reallocate Admin	(0)	710	(701)	(8)
Allocable Costs	257,622		254,667	2,956
Unallocated				
1st Allocation	<u>257,622</u>	<u>-</u>	<u>254,667</u>	<u>2,956</u>
Additions - 2nd Allocation				
Other	58,517	58,517		
Reallocate Admin	0	(58,517)	57,845	671
Allocable Costs	58,517		57,845	671
Unallocated				
2nd Allocation	<u>58,517</u>	<u>-</u>	<u>57,845</u>	<u>671</u>
Total Allocated	<u>316,139</u>	<u>-</u>	<u>312,512</u>	<u>3,627</u>

COUNTY OF GLENN
PERSONNEL

<u>FY 10/11 Actual</u>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	8	0.0167	4,253			4,253
01011080	County Counsel	2	0.0042	1,063			1,063
01011090	Personnel	2	0.0042	1,063			1,063
01011120	Facilities Maintenance	10	0.0209	5,317			5,317
01011010	Board of Supervisors	5	0.0104	2,658		633	3,291
01011020	Clerk of the Board	2	0.0042	1,063		253	1,316
01011070	Assessor	8	0.0167	4,253		1,013	5,266
01011100	Elections	1	0.0021	532		127	658
01012180	Agriculture Commissioner	15	0.0313	7,975		1,899	9,874
01012200	Building Inspector	3	0.0063	1,595		380	1,975
01012220	Recorder	4	0.0084	2,127		506	2,633
01012240	Public Guardian	2	0.0042	1,063		253	1,316
01012280	Planning	2	0.0042	1,063		253	1,316
01012290	Animal Control	4	0.0084	2,127		506	2,633
01015180	Veterans' Services	1	0.0021	532		127	658
01016050	Cooperative Extension	2	0.0042	1,063		253	1,316
01024010	Public Health	13	0.0271	6,912	(837)	1,645	7,720
01024012	Mental Health	44	0.0919	23,393	(4,455)	5,569	24,508
01024014	Alcohol & Drug Abuse	11	0.0230	5,848		1,392	7,241
01024017	Drug Court	1	0.0021	532		127	658
01024020	Maternal & Child Health	1	0.0021	532		127	658
01024025	Women, Infants & Children	8	0.0167	4,253		1,013	5,266
01024170	California Children's Services	2	0.0042	1,063		253	1,316
01025010	Social Services Administration	67	0.1399	35,621		8,481	44,102
01042090	District Attorney	7	0.0146	3,722	(220)	886	4,388
01042110	Sheriff	28	0.0585	14,887		3,544	18,431
01042113	Sheriff's Dispatch	7	0.0146	3,722	(746)	886	3,862
01042135	Sheriff's Civil Division	2	0.0042	1,063		253	1,316
01042136	Court Security	5	0.0104	2,658		633	3,291
01042140	Jail	24	0.0501	12,760	(1,831)	3,038	13,967
01042150	Probation	11	0.0230	5,848		1,392	7,241

COUNTY OF GLENN
PERSONNEL

<u>FY 10/11 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>
01042155 Juvenile Hall	14	0.0292	7,443	(523)	1,772	8,692
01042158 Delinquency Prevention	2	0.0042	1,063		253	1,316
01054015 Hospital Preparedness Grant	1	0.0021	532		127	658
01055340 Child Support	9	0.0188	4,785		1,139	5,924
01203010 Road	34	0.0710	18,077	(862)	4,304	21,518
02000000 Solid Waste	8	0.0167	4,253	(434)	1,013	4,832
02050000 Orland Airport	1	0.0021	532		127	658
02200000 Fleet Operations	8	0.0167	4,253	(560)	1,013	4,706
02210000 Underground Storage Tanks				(279)		(279)
02240000 Human Resource Agency	36	0.0752	19,140		4,557	23,697
02250000 Health Services Administration	10	0.0209	5,317	(544)	1,266	6,038
02260000 Planning & Public Works Agency	10	0.0209	5,317		1,266	6,582
04050000 Court				(19,853)		(19,853)
04250000 Local Transportation Trust	1	0.0021	532		127	658
04999100 Community Action	37	0.0772	19,672	(2,340)	4,683	22,015
05210000 Air Pollution District	6	0.0125	3,190	(372)	759	3,577
05210241 Air Pollution Vehicle Registration				(279)		(279)
99999999 Other				(69)		(69)
Total	479	1.0000	254,667	(34,204)	57,845	278,308

Basis of Allocation : Number of Employees

COUNTY OF GLENN
PERSONNEL

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042090	District Attorney	50	0.0169	50		11	61
01042140	Jail	2,914	0.9831	2,906		660	3,566
	Total	<u>2,964</u>	<u>1.0000</u>	<u>2,956</u>		<u>671</u>	<u>3,627</u>

Basis of Allocation : Direct Cost Transfer

COUNTY OF GLENN
PERSONNEL

FY 10/11 Actual		Total	Personnel Services	Arbitration
01011040	Department of Finance	4,253	4,253	
01011080	County Counsel	1,063	1,063	
01011090	Personnel	1,063	1,063	
01011120	Facilities Maintenance	5,317	5,317	
01011010	Board of Supervisors	3,291	3,291	
01011020	Clerk of the Board	1,316	1,316	
01011070	Assessor	5,266	5,266	
01011100	Elections	658	658	
01012180	Agriculture Commissioner	9,874	9,874	
01012200	Building Inspector	1,975	1,975	
01012220	Recorder	2,633	2,633	
01012240	Public Guardian	1,316	1,316	
01012280	Planning	1,316	1,316	
01012290	Animal Control	2,633	2,633	
01015180	Veterans' Services	658	658	
01016050	Cooperative Extension	1,316	1,316	
01024010	Public Health	7,720	7,720	
01024012	Mental Health	24,508	24,508	
01024014	Alcohol & Drug Abuse	7,241	7,241	
01024017	Drug Court	658	658	
01024020	Maternal & Child Health	658	658	
01024025	Women, Infants & Children	5,266	5,266	
01024170	California Children's Services	1,316	1,316	
01025010	Social Services Administration	44,102	44,102	
01042090	District Attorney	4,449	4,388	61
01042110	Sheriff	18,431	18,431	
01042113	Sheriff's Dispatch	3,862	3,862	
01042135	Sheriff's Civil Division	1,316	1,316	
01042136	Court Security	3,291	3,291	
01042140	Jail	17,533	13,967	3,566
01042150	Probation	7,241	7,241	
01042155	Juvenile Hall	8,692	8,692	

COUNTY OF GLENN
PERSONNEL

FY 10/11 Actual		Total	Personnel Services	Arbitration
01042158	Delinquency Prevention	1,316	1,316	
01054015	Hospital Preparedness Grant	658	658	
01055340	Child Support	5,924	5,924	
01203010	Road	21,518	21,518	
02000000	Solid Waste	4,832	4,832	
02050000	Orland Airport	658	658	
02200000	Fleet Operations	4,706	4,706	
02210000	Underground Storage Tanks	(279)	(279)	
02240000	Human Resource Agency	23,697	23,697	
02250000	Health Services Administration	6,038	6,038	
02260000	Planning & Public Works Agency	6,582	6,582	
04050000	Court	(19,853)	(19,853)	
04250000	Local Transportation Trust	658	658	
04999100	Community Action	22,015	22,015	
05210000	Air Pollution District	3,577	3,577	
05210241	Air Pollution Vehicle Registration	(279)	(279)	
99999999	Other	(69)	(69)	
Total		281,935	278,308	3,627

**COUNTY OF GLENN
FACILITIES MAINTENANCE**

5/17/2012

FY 10/11 Actual

The Facilities Maintenance department provides maintenance and upkeep of County buildings, adjacent grounds, parks, boat launch facilities, community use halls, libraries and secured facilities. To insure a safe and clean working environment, this department oversees custodial services, purchasing of related supplies and administers contractual agreements for repairs, alterations and new construction of these facilities. This department is also responsible for writing and administering a variety of construction related grant projects. The following functions have been identified:

1. ADMIN DIRECT: This function accounts for administration support provided to departments. The costs are distributed based on percentage of effort captured on actual time sheets recorded in the Planning & Public Works CAMS (Cascade Account Management Software) system.
2. BUILDING MAINTENANCE: The costs for buildings and grounds maintenance was determined based on time study records. The total cost is shown as "Unallocated" on this schedule but is then transferred and recaptured on a separate Building Maintenance service department schedule. Building maintenance costs are spread to county buildings based on actual time study hours and further allocated to departments based on the occupied square footage.
3. JANITORIAL: The costs for janitorial services was determined based on time study records. The total cost is shown as "Unallocated" on this schedule but is then transferred and recaptured on a separate Janitorial service department schedule. Janitorial costs are spread to county buildings based on actual time study hours and further allocated to departments based on the occupied square footage.
4. UTILITIES: This function accounts for the countywide utility costs for all departments. The costs are distributed based on the actual square footage occupied by each department.

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

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
FACILITIES MAINTENANCE

5/17/2012

FY 10/11 Actual	Total	General & Admin	Admin Direct	Building Maintenance	Janitorial Services	Utilities
Time %	100.00%	0.98%	35.00%	30.81%	33.21%	
Wages & Benefits						
Salaries & Wages	465,363	4,561	162,877	143,378	154,547	
Benefits	344,797	3,379	120,679	106,232	114,507	
Services & Supplies						
Clothing	336	3	118	104	112	
Communications	8,324	82	2,913	2,565	2,764	
Household Expense	34,188	335	11,966	10,533	11,354	
Maint-Equipment	2,319	23	812	714	770	
Maint-Structures	1,995			1,995		
Miscellaneous Exp	65	1	23	20	22	
Professional Services	6,955	68	2,434	2,143	2,310	
Publications & Legal	88	1	31	27	29	
Rent/Lease Equipment	706	7	247	218	234	
Small Tools & Instruments	2,001	20	700	617	665	
Special Dept. Expense	9,131	89	3,196	2,813	3,032	
Gas & Oil	10,033	98	3,512	3,091	3,332	
Vehicle Rental	11,536	113	4,038	3,554	3,831	
Other Travel	204	2	71	63	68	
Utilities	399,037					399,037
Interfund Expenses	65,000	637	22,750	20,027	21,587	
Expenditures Per Financial Statements	1,362,078	9,418	336,366	298,093	319,163	399,037

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
FACILITIES MAINTENANCE

5/17/2012

FY 10/11 Actual	Total	General & Admin	Admin Direct	Building Maintenance	Janitorial Services	Utilities
Time %	100.00%	0.98%	35.00%	30.81%	33.21%	
Cost Adjustments						
Equipment Use to Service Depts.	4,075	4,075				
Interfund Revenue	(52,000)	(52,000)				
Miscellaneous Revenues	(320)	(320)				
Functional Cost	1,313,833	(38,827)	336,366	298,093	319,163	399,037
Additions - 1st Allocation						
Other						
Reallocate Admin		38,827	(13,724)	(12,081)	(13,022)	
Allocable Costs	1,313,833		322,642	286,012	306,141	399,037
Unallocated	(592,154)			(286,012)	(306,141)	
1st Allocation	721,679	-	322,642	-	-	399,037
Additions - 2nd Allocation						
Other	205,203	205,203				
Reallocate Admin		(205,203)	72,532	63,849	68,822	
Allocable Costs	205,203		72,532	63,849	68,822	
Unallocated	(132,671)			(63,849)	(68,822)	
2nd Allocation	72,532	-	72,532	-	-	-
Total Allocated	794,211	-	395,174	-	-	399,037

**COUNTY OF GLENN
FACILITIES MAINTENANCE**

<u>FY 10/11 Actual</u>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	17.50	0.0027	864			864
01011120	Facilities Maintenance	2,701.18	0.4133	133,332			133,332
01011010	Board of Supervisors	3.50	0.0005	173		66	239
01011100	Elections	2.75	0.0004	136		52	188
01012060	Grand Jury	1.00	0.0002	49		19	68
01012240	Public Guardian	20.75	0.0032	1,024		394	1,418
01024010	Public Health	89.35	0.0137	4,410	(3,986)	1,698	2,122
01024012	Mental Health	233.48	0.0357	11,525	(9,165)	4,436	6,796
01024014	Alcohol & Drug Abuse	49.50	0.0076	2,443	(2,292)	940	1,092
01024017	Drug Court	16.09	0.0025	794	(760)	306	340
01024020	Maternal & Child Health	0.66	0.0001	33	(31)	13	14
01024025	Women, Infants & Children	105.90	0.0162	5,227	(4,151)	2,012	3,088
01042110	Sheriff	1.75	0.0003	86		33	120
01042155	Juvenile Hall	4.00	0.0006	197		76	273
01054011	Emergency Preparedness Grant	1.36	0.0002	67	(64)	26	29
01054015	Hospital Preparedness Grant	0.51	0.0001	25	(24)	10	11
01054045	Mosquito Abatement Assessment Area	0.04	0.0000	2	(2)	1	1
01055340	Child Support	0.50	0.0001	25		9	34
01906020	Office of Education	40.75	0.0062	2,011		774	2,786
02070000	Willows Airport	4.00	0.0006	197		76	273
02240000	Human Resource Agency	198.50	0.0304	9,798	(1,360)	3,771	12,209
02250000	Health Services Administration	79.36	0.0121	3,917	(3,750)	1,508	1,675
02260000	Planning & Public Works Agency	0.50	0.0001	25		9	34
04050000	Court	1,066.25	0.1631	52,631		20,257	72,888
04999100	Community Action	606.00	0.0927	29,913	(21,058)	11,513	20,368
99999999	Other	1,291.25	0.1975	63,737		24,532	88,269
Total		6,536.43	1.0000	322,642	(46,643)	72,532	348,531

Basis of Allocation : Time Study Hours

COUNTY OF GLENN
FACILITIES MAINTENANCE

<u>FY 10/11 Actual</u>	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>1st Allocation</u>	<u>Direct Billed</u>	<u>2nd Allocation</u>	<u>Total</u>
01011120 Facilities Maintenance						
01011120 Building Maintenance						
01011120 Janitorial						
Total			-	-	-	-

Basis of Allocation : Time Study Hours

Detailed allocation of these expenditures appear on Schedule 9

COUNTY OF GLENN
FACILITIES MAINTENANCE

<u>FY 10/11 Actual</u>	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>1st Allocation</u>	<u>Direct Billed</u>	<u>2nd Allocation</u>	<u>Total</u>
01011120 Facilities Maintenance						
01011120 Building Maintenance						
01011120 Janitorial						
Total			-	-	-	-

Basis of Allocation : Time Study Hours

Detailed allocation of these expenditures appear on Schedule 10

COUNTY OF GLENN
FACILITIES MAINTENANCE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	8,465	0.0517	20,639			20,639
01011080	County Counsel	696	0.0043	1,697			1,697
01011090	Personnel	927	0.0057	2,260			2,260
01011120	Facilities Maintenance	6,010	0.0367	14,653			14,653
01011200	Data Processing	109	0.0007	266			266
01011010	Board of Supervisors	8,083	0.0494	19,707			19,707
01011070	Assessor	3,435	0.0210	8,375			8,375
01011100	Elections	2,584	0.0158	6,300			6,300
01012180	Agriculture Commissioner	4,926	0.0301	12,010			12,010
01012200	Building Inspector	2,052	0.0125	5,003			5,003
01012220	Recorder	3,465	0.0212	8,448			8,448
01012280	Planning	842	0.0051	2,053			2,053
01012290	Animal Control	1,513	0.0092	3,689			3,689
01015180	Veterans' Services	152	0.0009	371			371
01016050	Cooperative Extension	5,025	0.0307	12,252			12,252
01024010	Public Health	3,235	0.0198	7,887			7,887
01024012	Mental Health	3,933	0.0240	9,589			9,589
01024014	Alcohol & Drug Abuse	6,156	0.0376	15,009			15,009
01042090	District Attorney	3,077	0.0188	7,502			7,502
01042110	Sheriff	9,455	0.0578	23,052			23,052
01042113	Sheriff's Dispatch	737	0.0045	1,797			1,797
01042136	Court Security	69	0.0004	168			168
01042140	Jail	28,768	0.1758	70,140			70,140
01042150	Probation	3,193	0.0195	7,785			7,785
01042155	Juvenile Hall	6,723	0.0411	16,391			16,391
01055340	Child Support	2,801	0.0171	6,829			6,829
01203010	Road	885	0.0054	2,158			2,158
01906020	Office of Education	877	0.0054	2,138			2,138
04050000	Court	13,508	0.0825	32,934			32,934

COUNTY OF GLENN
FACILITIES MAINTENANCE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
04260000	Transportation Administration	232	0.0014	566			566
05210000	Air Pollution District	2,084	0.0127	5,081			5,081
99999999	Other	29,649	0.1812	72,288			72,288
	Total	163,666	1.0000	399,037	-	-	399,037

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
FACILITIES MAINTENANCE

FY 10/11 Actual		Total	Admin Direct	Building Maintenance	Janitorial Services	Utilities
01011040	Department of Finance	21,502	864			20,639
01011080	County Counsel	1,697				1,697
01011090	Personnel	2,260				2,260
01011120	Facilities Maintenance	147,985	133,332			14,653
01011200	Data Processing	266				266
01011010	Board of Supervisors	19,947	239			19,707
01011070	Assessor	8,375				8,375
01011100	Elections	6,488	188			6,300
01012060	Grand Jury	68	68			
01012180	Agriculture Commissioner	12,010				12,010
01012200	Building Inspector	5,003				5,003
01012220	Recorder	8,448				8,448
01012240	Public Guardian	1,418	1,418			
01012280	Planning	2,053				2,053
01012290	Animal Control	3,689				3,689
01015180	Veterans' Services	371				371
01016050	Cooperative Extension	12,252				12,252
01024010	Public Health	10,009	2,122			7,887
01024012	Mental Health	16,385	6,796			9,589
01024014	Alcohol & Drug Abuse	16,101	1,092			15,009
01024017	Drug Court	340	340			
01024020	Maternal & Child Health	14	14			
01024025	Women, Infants & Children	3,088	3,088			
01042090	District Attorney	7,502				7,502
01042110	Sheriff	23,172	120			23,052
01042113	Sheriff's Dispatch	1,797				1,797
01042136	Court Security	168				168
01042140	Jail	70,140				70,140
01042150	Probation	7,785				7,785
01042155	Juvenile Hall	16,665	273			16,391

COUNTY OF GLENN
FACILITIES MAINTENANCE

<u>FY 10/11 Actual</u>	<u>Total</u>	<u>Admin Direct</u>	<u>Building Maintenance</u>	<u>Janitorial Services</u>	<u>Utilities</u>
01054011	Emergency Preparedness Grant	29	29		
01054015	Hospital Preparedness Grant	11	11		
01054045	Mosquito Abatement Assessment Area	1	1		
01055340	Child Support	6,863	34		6,829
01203010	Road	2,158			2,158
01906020	Office of Education	4,924	2,786		2,138
02070000	Willows Airport	273	273		
02240000	Human Resource Agency	12,209	12,209		
02250000	Health Services Administration	1,675	1,675		
02260000	Planning & Public Works Agency	34	34		
04050000	Court	105,822	72,888		32,934
04260000	Transportation Administration	566			566
04999100	Community Action	20,368	20,368		
05210000	Air Pollution District	5,081			5,081
99999999	Other	160,557	88,269		72,288
Total	747,568	348,531	-	-	399,037

**COUNTY OF GLENN
BUILDING MAINTENANCE**

5/17/2012

FY 10/11 Actual

The cost associated with buildings and grounds maintenance was calculated on the Facilities Maintenance schedule based on time study records. The costs were shown as "unallocated" on the Facilities Maintenance schedule and have been transferred to a separate Building Maintenance schedule for allocation.

Building maintenance costs are spread to county buildings based on actual hours spent by each employee maintaining or repairing the premises. The resulting cost per building is further allocated to departments based on square footage. Buildings incurring a zero charge have been suppressed for printing.

The County directly bills departments for labor and materials used by the County Electrician. Credit has been applied to those departments that were direct billed.

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
BUILDING MAINTENANCE

5/17/2012

FY 10/11 Actual	Total	General & Admin	526 W. Sycamore	540 W. Sycamore	141 S. Lassen (Admin)	821 E. South Street	516 W. Sycamore
Time %	100.00%		10.86%	2.21%	1.63%	10.44%	4.30%
Wages & Benefits							
Salaries & Wages							
Benefits							
Expenditures Per Financial Statements							
	-	-	-	-	-	-	-
Cost Adjustments							
Building Maintenance - Spread to location	349,861		37,995	7,732	5,703	36,525	15,044
Functional Cost							
	349,861		37,995	7,732	5,703	36,525	15,044
Additions - 1st Allocation							
Other							
Reallocate Admin							
Allocable Costs	349,861		37,995	7,732	5,703	36,525	15,044
Unallocated							
1st Allocation	349,861	-	37,995	7,732	5,703	36,525	15,044
Additions - 2nd Allocation							
Other							
Reallocate Admin							
Allocable Costs							
Unallocated							
2nd Allocation	-	-	-	-	-	-	-

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
BUILDING MAINTENANCE

5/17/2012

	Total	General & Admin	526 W. Sycamore	540 W. Sycamore	141 S. Lassen (Admin)	821 E. South Street	516 W. Sycamore
FY 10/11 Actual							
Total Allocated	349,861	-	37,995	7,732	5,703	36,525	15,044

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
BUILDING MAINTENANCE

5/17/2012

FY 10/11 Actual	541 & 543 W. Oak	720 N. Colusa Street	525 W. Sycamore	132 S. Murdock	777 N. Colusa	240 & 242 N. Villa	125 S. Murdock
Time %	2.42%	4.01%	20.33%	2.99%	7.86%	6.45%	3.16%
Wages & Benefits							
Salaries & Wages							
Benefits							
Expenditures Per Financial Statements	-	-	-	-	-	-	-
Cost Adjustments							
Building Maintenance - Spread to location	8,467	14,029	71,127	10,461	27,499	22,566	11,056
Functional Cost	8,467	14,029	71,127	10,461	27,499	22,566	11,056
Additions - 1st Allocation							
Other							
Reallocate Admin							
Allocable Costs	8,467	14,029	71,127	10,461	27,499	22,566	11,056
Unallocated							
1st Allocation	8,467	14,029	71,127	10,461	27,499	22,566	11,056
Additions - 2nd Allocation							
Other							
Reallocate Admin							
Allocable Costs							
Unallocated							
2nd Allocation	-	-	-	-	-	-	-

*Schedule of Costs
to be Allocated
by Function*

**COUNTY OF GLENN
BUILDING MAINTENANCE**

5/17/2012

	541 & 543 W. Oak	720 N. Colusa Street	525 W. Sycamore	132 S. Murdock	777 N. Colusa	240 & 242 N. Villa	125 S. Murdock
FY 10/11 Actual							
Total Allocated	8,467	14,029	71,127	10,461	27,499	22,566	11,056

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
BUILDING MAINTENANCE

5/17/2012

	306 N. Villa	1187 E. South Street	141 S. Lassen (Jail)	327 Fourth Street	125 County Road G	120 S. Marshall
FY 10/11 Actual						
Time %	5.50%	4.38%	1.09%	11.59%	0.40%	0.38%
Wages & Benefits						
Salaries & Wages						
Benefits						
Expenditures Per Financial Statements	-	-	-	-	-	-
Cost Adjustments						
Building Maintenance - Spread to location	19,242	15,324	3,813	40,549	1,399	1,329
Functional Cost	19,242	15,324	3,813	40,549	1,399	1,329
Additions - 1st Allocation						
Other						
Reallocate Admin						
Allocable Costs	19,242	15,324	3,813	40,549	1,399	1,329
Unallocated						
1st Allocation	19,242	15,324	3,813	40,549	1,399	1,329
Additions - 2nd Allocation						
Other						
Reallocate Admin						
Allocable Costs						
Unallocated						
2nd Allocation	-	-	-	-	-	-

*Schedule of Costs
to be Allocated
by Function*

**COUNTY OF GLENN
BUILDING MAINTENANCE**

5/17/2012

	306 N. Villa	1187 E. South Street	141 S. Lassen (Jail)	327 Fourth Street	125 County Road G	120 S. Marshall
FY 10/11 Actual						
Total Allocated	19,242	15,324	3,813	40,549	1,399	1,329

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	3,219	0.1467	5,574			5,574
01011010	Board of Supervisors	3,540	0.1613	6,130			6,130
01011070	Assessor	176	0.0080	305			305
01011100	Elections	970	0.0442	1,680			1,680
01012220	Recorder	3,465	0.1579	6,000			6,000
01042136	Court Security	69	0.0031	119			119
04050000	Court	10,503	0.4787	18,187			18,187
Total		21,942	1.0000	37,995		-	37,995

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

<u>FY 10/11 Actual</u>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042090	District Attorney	2,448	1.0000	7,732			7,732
	Total	<u>2,448</u>	<u>1.0000</u>	<u>7,732</u>	<u>-</u>	<u>-</u>	<u>7,732</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,309	0.2545	1,451			1,451
01042140	Jail	3,835	0.7455	4,252			4,252
	Total	5,144	1.0000	5,703	-	-	5,703

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011070	Assessor	202	0.0218	796			796
01016050	Cooperative Extension	5,025	0.5422	19,806			19,806
01042090	District Attorney	220	0.0237	867			867
01042110	Sheriff	815	0.0879	3,212			3,212
04050000	Court	3,005	0.3243	11,844			11,844
Total		9,267	1.0000	36,525	-	-	36,525

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	5,075	0.5207	7,834			7,834
01011070	Assessor	3,057	0.3137	4,719			4,719
01011100	Elections	1,614	0.1656	2,491			2,491
Total		9,746	1.0000	15,044		-	15,044

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,741	0.3164	2,679			2,679
01042113	Sheriff's Dispatch	737	0.1340	1,134			1,134
01042150	Probation	3,024	0.5496	4,653			4,653
Total		5,502	1.0000	8,467		-	8,467

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012180	Agriculture Commissioner	2,948	0.5941	8,335			8,335
05210000	Air Pollution District	2,014	0.4059	5,694			5,694
Total		4,962	1.0000	14,029		-	14,029

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011080	County Counsel	696	0.0316	2,249			2,249
01011090	Personnel	927	0.0421	2,996			2,996
01011200	Data Processing	109	0.0050	352			352
01011010	Board of Supervisors	4,543	0.2064	14,680			14,680
01015180	Veterans' Services	152	0.0069	491			491
99999999	Other	15,584	0.7080	50,358			50,358
Total		22,011	1.0000	71,127		-	71,127

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	171	0.0221	231			231
01011120	Facilities Maintenance	2,776	0.3587	3,752			3,752
01012200	Building Inspector	58	0.0075	78			78
01012280	Planning	58	0.0075	78			78
01042090	District Attorney	409	0.0528	553			553
01042110	Sheriff	2,950	0.3811	3,987			3,987
01042140	Jail	727	0.0939	983			983
01042150	Probation	169	0.0218	228			228
01055340	Child Support	422	0.0545	570			570
Total		7,740	1.0000	10,461	-	-	10,461

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN
BUILDING MAINTENANCE**

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012200	Building Inspector	1,994	0.5119	14,078			14,078
01012280	Planning	784	0.2013	5,535			5,535
01203010	Road	885	0.2272	6,248			6,248
04260000	Transportation Administration	232	0.0596	1,638			1,638
Total		3,895	1.0000	27,499		-	27,499

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

<u>FY 10/11 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>	
01024010	Public Health	3,235	0.4513	10,184			10,184
01024012	Mental Health	3,933	0.5487	12,382			12,382
Total		<u>7,168</u>	<u>1.0000</u>	<u>22,566</u>		<u>-</u>	<u>22,566</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

<u>FY 10/11 Actual</u>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011120	Facilities Maintenance	3,234	1.0000	11,056			11,056
	Total	<u>3,234</u>	<u>1.0000</u>	<u>11,056</u>		-	<u>11,056</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042155	Juvenile Hall	6,723	0.8846	17,022			17,022
01906020	Office of Education	877	0.1154	2,220			2,220
	Total	<u>7,600</u>	<u>1.0000</u>	<u>19,242</u>	<u>-</u>	<u>-</u>	<u>19,242</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

<u>FY 10/11 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>
01024014	Alcohol & Drug Abuse	6,156	1.0000	15,324			15,324
	Total	<u>6,156</u>	<u>1.0000</u>	<u>15,324</u>	<u>-</u>	<u>-</u>	<u>15,324</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042140	Jail	24,206	1.0000	3,813			3,813
	Total	<u>24,206</u>	<u>1.0000</u>	<u>3,813</u>		<u>-</u>	<u>3,813</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
99999999	Other	14,065	1.0000	40,549			40,549
	Total	14,065	1.0000	40,549	-	-	40,549

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

<u>FY 10/11 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>	
01012290	Animal Control	1,513	1.0000	1,399			1,399
	Total	<u>1,513</u>	<u>1.0000</u>	<u>1,399</u>	<u>-</u>	<u>-</u>	<u>1,399</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

<u>FY 10/11 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	2,379	1.0000	1,329	(10,404)		(9,075)
	Total	<u>2,379</u>	<u>1.0000</u>	<u>1,329</u>	<u>(10,404)</u>	<u>-</u>	<u>(9,075)</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 10/11 Actual		Total	526 W. Sycamore	540 W. Sycamore	141 S. Lassen (Admin)	821 E. South Street	516 W. Sycamore	541 & 543 W. Oak	720 N. Colusa Street	525 W. Sycamore
01011040	Department of Finance	13,639	5,574				7,834			
01011080	County Counsel	2,249								2,249
01011090	Personnel	2,996								2,996
01011120	Facilities Maintenance	14,807								
01011200	Data Processing	352								352
01011010	Board of Supervisors	20,810	6,130							14,680
01011070	Assessor	5,820	305			796	4,719			
01011100	Elections	4,171	1,680				2,491			
01012180	Agriculture Commissioner	8,335							8,335	
01012200	Building Inspector	14,156								
01012220	Recorder	6,000	6,000							
01012280	Planning	5,614								
01012290	Animal Control	1,399								
01015180	Veterans' Services	491								491
01016050	Cooperative Extension	19,806				19,806				
01024010	Public Health	10,184								
01024012	Mental Health	12,382								
01024014	Alcohol & Drug Abuse	15,324								
01042090	District Attorney	9,152		7,732		867				
01042110	Sheriff	11,330			1,451	3,212		2,679		
01042113	Sheriff's Dispatch	1,134						1,134		
01042136	Court Security	119	119							
01042140	Jail	9,048			4,252					
01042150	Probation	4,882						4,653		
01042155	Juvenile Hall	17,022								
01055340	Child Support	(8,504)								
01203010	Road	6,248								
01906020	Office of Education	2,220								

COUNTY OF GLENN
BUILDING MAINTENANCE

FY 10/11 Actual		Total	526 W. Sycamore	540 W. Sycamore	141 S. Lassen (Admin)	821 E. South Street	516 W. Sycamore	541 & 543 W. Oak	720 N. Colusa Street	525 W. Sycamore
04050000	Court	30,031	18,187			11,844				
04260000	Transportation Administration	1,638								
05210000	Air Pollution District	5,694						5,694		
99999999	Other	90,907								50,358
Total		<u>339,457</u>	<u>37,995</u>	<u>7,732</u>	<u>5,703</u>	<u>36,525</u>	<u>15,044</u>	<u>8,467</u>	<u>14,029</u>	<u>71,127</u>

COUNTY OF GLENN
BUILDING MAINTENANCE

	132 S. Murdock	777 N. Colusa	240 & 242 N. Villa	125 S. Murdock	306 N. Villa	1187 E. South Street	141 S. Lassen (Jail)	327 Fourth Street	125 County Road G	120 S. Marshall
FY 10/11 Actual										
01011040 Department of Finance	231									
01011080 County Counsel										
01011090 Personnel										
01011120 Facilities Maintenance	3,752			11,056						
01011200 Data Processing										
01011010 Board of Supervisors										
01011070 Assessor										
01011100 Elections										
01012180 Agriculture Commissioner										
01012200 Building Inspector	78	14,078								
01012220 Recorder										
01012280 Planning	78	5,535								
01012290 Animal Control									1,399	
01015180 Veterans' Services										
01016050 Cooperative Extension										
01024010 Public Health				10,184						
01024012 Mental Health				12,382						
01024014 Alcohol & Drug Abuse						15,324				
01042090 District Attorney	553									
01042110 Sheriff	3,987									
01042113 Sheriff's Dispatch										
01042136 Court Security										
01042140 Jail	983						3,813			
01042150 Probation	228									
01042155 Juvenile Hall					17,022					
01055340 Child Support	570									(9,075)
01203010 Road		6,248								
01906020 Office of Education					2,220					

COUNTY OF GLENN
BUILDING MAINTENANCE

	132 S. Murdock	777 N. Colusa	240 & 242 N. Villa	125 S. Murdock	306 N. Villa	1187 E. South Street	141 S. Lassen (Jail)	327 Fourth Street	125 County Road G	120 S. Marshall
FY 10/11 Actual										
04050000 Court										
04260000 Transportation Administration		1,638								
05210000 Air Pollution District										
99999999 Other								40,549		
Total	10,461	27,499	22,566	11,056	19,242	15,324	3,813	40,549	1,399	(9,075)

**COUNTY OF GLENN
JANITORIAL SERVICES**

5/17/2012

FY 10/11 Actual

The cost associated with janitorial services was calculated on the Facilities Maintenance schedule based on time study records. The costs were shown as "unallocated" on the Facilities Maintenance schedule and have been transferred to a separate Janitorial Services schedule for allocation.

Janitorial Services costs are spread to county buildings based on actual hours spent by each employee maintaining or cleaning the premises. The resulting cost per building is further allocated to departments based on square footage. Buildings incurring a zero charge have been suppressed for printing.

The County directly bills departments for labor and materials used by the custodial staff. Credit has been applied to those departments that were direct billed.

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
JANITORIAL SERVICES

5/17/2012

FY 10/11 Actual	Total	General & Admin	526 W. Sycamore	540 W. Sycamore	141 S. Lassen (Admin)	821 E. South Street	516 W. Sycamore
Time %	100.00%		6.65%	4.50%	6.45%	10.79%	8.89%
Wages & Benefits							
Salaries & Wages							
Benefits							
Expenditures Per Financial Statements	-	-	-	-	-	-	-
Cost Adjustments							
Janitorial Services - Spread to location	374,964		24,935	16,873	24,185	40,459	33,334
Functional Cost	374,964	-	24,935	16,873	24,185	40,459	33,334
Additions - 1st Allocation							
Other							
Reallocate Admin							
Allocable Costs	374,964		24,935	16,873	24,185	40,459	33,334
Unallocated							
1st Allocation	374,964	-	24,935	16,873	24,185	40,459	33,334
Additions - 2nd Allocation							
Other							
Reallocate Admin							
Allocable Costs							
Unallocated							
2nd Allocation	-	-	-	-	-	-	-

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
JANITORIAL SERVICES

5/17/2012

	Total	General & Admin	526 W. Sycamore	540 W. Sycamore	141 S. Lassen (Admin)	821 E. South Street	516 W. Sycamore
FY 10/11 Actual							
Total Allocated	374,964	-	24,935	16,873	24,185	40,459	33,334

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
JANITORIAL SERVICES

5/17/2012

FY 10/11 Actual	541 & 543 W. Oak	720 N. Colusa Street	525 W. Sycamore	132 S. Murdock	777 N. Colusa	821 E. South (Metal)	720 N. Colusa (Weed)
Time %	7.98%	5.94%	9.11%	0.51%	4.85%		
Wages & Benefits							
Salaries & Wages							
Benefits							
Expenditures Per Financial Statements	-	-	-	-	-	-	-
Cost Adjustments							
Janitorial Services - Spread to location	29,922	22,273	34,159	1,912	18,186		
Functional Cost	29,922	22,273	34,159	1,912	18,186	-	-
Additions - 1st Allocation							
Other							
Reallocate Admin							
Allocable Costs	29,922	22,273	34,159	1,912	18,186		
Unallocated							
1st Allocation	29,922	22,273	34,159	1,912	18,186	-	-
Additions - 2nd Allocation							
Other							
Reallocate Admin							
Allocable Costs							
Unallocated							
2nd Allocation	-	-	-	-	-	-	-

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
JANITORIAL SERVICES

5/17/2012

	541 & 543 W. Oak	720 N. Colusa Street	525 W. Sycamore	132 S. Murdock	777 N. Colusa	821 E. South (Metal)	720 N. Colusa (Weed)
FY 10/11 Actual							
Total Allocated	29,922	22,273	34,159	1,912	18,186	-	-

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
JANITORIAL SERVICES

5/17/2012

	240 & 242 N. Villa	125 S. Murdock	306 N. Villa	1187 E. South Street	141 S. Lassen (Jail)	327 Fourth Street	125 County Road G	120 S. Marshall
FY 10/11 Actual								
Time %	13.90%	3.61%		8.71%		3.00%	0.87%	4.24%
Wages & Benefits								
Salaries & Wages								
Benefits								
Expenditures Per Financial Statements	-	-	-	-	-	-	-	-
Cost Adjustments								
Janitorial Services - Spread to location	52,120	13,536		32,659		11,249	3,262	15,898
Functional Cost	52,120	13,536		32,659	-	11,249	3,262	15,898
Additions - 1st Allocation								
Other								
Reallocate Admin								
Allocable Costs	52,120	13,536		32,659		11,249	3,262	15,898
Unallocated								
1st Allocation	52,120	13,536		32,659	-	11,249	3,262	15,898
Additions - 2nd Allocation								
Other								
Reallocate Admin								
Allocable Costs								
Unallocated								
2nd Allocation	-	-	-	-	-	-	-	-

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
JANITORIAL SERVICES

5/17/2012

	240 & 242 N. Villa	125 S. Murdock	306 N. Villa	1187 E. South Street	141 S. Lassen (Jail)	327 Fourth Street	125 County Road G	120 S. Marshall
FY 10/11 Actual								
Total Allocated	52,120	13,536		32,659	-	11,249	3,262	15,898

**COUNTY OF GLENN
JANITORIAL SERVICES**

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	3,219	0.1467	3,658			3,658
01011010	Board of Supervisors	3,540	0.1613	4,023			4,023
01011070	Assessor	176	0.0080	200			200
01011100	Elections	970	0.0442	1,102			1,102
01012220	Recorder	3,465	0.1579	3,938			3,938
01042136	Court Security	69	0.0031	78			78
04050000	Court	10,503	0.4787	11,936			11,936
Total		21,942	1.0000	24,935	-	-	24,935

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN
JANITORIAL SERVICES**

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042090	District Attorney	2,448	1.0000	16,873			16,873
	Total	<u>2,448</u>	<u>1.0000</u>	<u>16,873</u>	<u>-</u>	<u>-</u>	<u>16,873</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,309	0.2545	6,154			6,154
01042140	Jail	3,835	0.7455	18,031			18,031
Total		5,144	1.0000	24,185	-	-	24,185

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011070	Assessor	202	0.0218	882			882
01016050	Cooperative Extension	5,025	0.5422	21,939			21,939
01042090	District Attorney	220	0.0237	960			960
01042110	Sheriff	815	0.0879	3,558			3,558
04050000	Court	3,005	0.3243	13,119			13,119
Total		9,267	1.0000	40,459	-	-	40,459

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	5,075	0.5207	17,358			17,358
01011070	Assessor	3,057	0.3137	10,456			10,456
01011100	Elections	1,614	0.1656	5,520			5,520
	Total	9,746	1.0000	33,334	-	-	33,334

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042110	Sheriff	1,741	0.3164	9,468			9,468
01042113	Sheriff's Dispatch	737	0.1340	4,008			4,008
01042150	Probation	3,024	0.5496	16,446			16,446
Total		5,502	1.0000	29,922	-	-	29,922

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN
JANITORIAL SERVICES**

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012180	Agriculture Commissioner	2,948	0.5941	13,233			13,233
05210000	Air Pollution District	2,014	0.4059	9,040			9,040
Total		4,962	1.0000	22,273	-	-	22,273

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011080	County Counsel	696	0.0316	1,080			1,080
01011090	Personnel	927	0.0421	1,439			1,439
01011200	Data Processing	109	0.0050	169			169
01011010	Board of Supervisors	4,543	0.2064	7,050			7,050
01015180	Veterans' Services	152	0.0069	236			236
99999999	Other	15,584	0.7080	24,185			24,185
Total		22,011	1.0000	34,159		-	34,159

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	171	0.0221	42			42
01011120	Facilities Maintenance	2,776	0.3587	686			686
01012200	Building Inspector	58	0.0075	14			14
01012280	Planning	58	0.0075	14			14
01042090	District Attorney	409	0.0528	101			101
01042110	Sheriff	2,950	0.3811	729			729
01042140	Jail	727	0.0939	180			180
01042150	Probation	169	0.0218	42			42
01055340	Child Support	422	0.0545	104			104
Total		7,740	1.0000	1,912	-	-	1,912

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01012200	Building Inspector	1,994	0.5119	9,310			9,310
01012280	Planning	784	0.2013	3,660			3,660
01203010	Road	885	0.2272	4,132			4,132
04260000	Transportation Administration	232	0.0596	1,083			1,083
Total		3,895	1.0000	18,186	-	-	18,186

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

<u>FY 10/11 Actual</u>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024010	Public Health	3,235	0.4513	23,522			23,522
01024012	Mental Health	3,933	0.5487	28,598			28,598
	Total	<u>7,168</u>	<u>1.0000</u>	<u>52,120</u>	<u>-</u>	<u>-</u>	<u>52,120</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

<u>FY 10/11 Actual</u>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011120	Facilities Maintenance	3,234	1.0000	13,536			13,536
	Total	<u>3,234</u>	<u>1.0000</u>	<u>13,536</u>	<u>-</u>	<u>-</u>	<u>13,536</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

<u>FY 10/11 Actual</u>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024014	Alcohol & Drug Abuse	6,156	1.0000	32,659			32,659
	Total	<u>6,156</u>	<u>1.0000</u>	<u>32,659</u>	<u>-</u>	<u>-</u>	<u>32,659</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
99999999	Other	14,065	1.0000	11,249			11,249
	Total	<u>14,065</u>	<u>1.0000</u>	<u>11,249</u>	<u>-</u>	<u>-</u>	<u>11,249</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

<u>FY 10/11 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>
01012290	Animal Control	1,513	1.0000	3,262			3,262
	Total	<u>1,513</u>	<u>1.0000</u>	<u>3,262</u>	<u>-</u>	<u>-</u>	<u>3,262</u>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF GLENN
JANITORIAL SERVICES**

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01055340	Child Support	2,379	1.0000	15,898			15,898
	Total	<u>2,379</u>	<u>1.0000</u>	<u>15,898</u>	<u>-</u>	<u>-</u>	<u>15,898</u>

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
JANITORIAL SERVICES

FY 10/11 Actual		Total	526 W. Sycamore	540 W. Sycamore	141 S. Lassen (Admin)	821 E. South Street	516 W. Sycamore	541 & 543 W. Oak	720 N. Colusa Street
01011040	Department of Finance	21,058	3,658				17,358		
01011080	County Counsel	1,080							
01011090	Personnel	1,439							
01011120	Facilities Maintenance	14,222							
01011200	Data Processing	169							
01011010	Board of Supervisors	11,073	4,023						
01011070	Assessor	11,538	200			882	10,456		
01011100	Elections	6,623	1,102				5,520		
01012180	Agriculture Commissioner	13,233						13,233	
01012200	Building Inspector	9,324							
01012220	Recorder	3,938	3,938						
01012280	Planning	3,675							
01012290	Animal Control	3,262							
01015180	Veterans' Services	236							
01016050	Cooperative Extension	21,939				21,939			
01024010	Public Health	23,522							
01024012	Mental Health	28,598							
01024014	Alcohol & Drug Abuse	32,659							
01042090	District Attorney	17,935		16,873					
01042110	Sheriff	19,910			6,154	960		9,468	
01042113	Sheriff's Dispatch	4,008				3,558		4,008	
01042136	Court Security	78	78						
01042140	Jail	18,210			18,031				
01042150	Probation	16,488						16,446	
01055340	Child Support	16,003							
01203010	Road	4,132							
04050000	Court	25,055	11,936			13,119			
04260000	Transportation Administration	1,083							
05210000	Air Pollution District	9,040						9,040	
99999999	Other	35,434							

COUNTY OF GLENN
JANITORIAL SERVICES

FY 10/11 Actual	Total	526 W. Sycamore	540 W. Sycamore	141 S. Lassen (Admin)	821 E. South Street	516 W. Sycamore	541 & 543 W. Oak	720 N. Colusa Street
Total	<u>374,964</u>	<u>24,935</u>	<u>16,873</u>	<u>24,185</u>	<u>40,459</u>	<u>33,334</u>	<u>29,922</u>	<u>22,273</u>

COUNTY OF GLENN
JANITORIAL SERVICES

FY 10/11 Actual		525 W. Sycamore	132 S. Murdock	777 N. Colusa	821 E. South (Metal)	720 N. Colusa (Weed)	240 & 242 N. Villa	125 S. Murdock	306 N. Villa	1187 E. South Street
01011040	Department of Finance		42							
01011080	County Counsel	1,080								
01011090	Personnel	1,439								
01011120	Facilities Maintenance		686					13,536		
01011200	Data Processing	169								
01011010	Board of Supervisors	7,050								
01011070	Assessor									
01011100	Elections									
01012180	Agriculture Commissioner									
01012200	Building Inspector		14	9,310						
01012220	Recorder									
01012280	Planning		14	3,660						
01012290	Animal Control									
01015180	Veterans' Services	236								
01016050	Cooperative Extension									
01024010	Public Health						23,522			
01024012	Mental Health						28,598			
01024014	Alcohol & Drug Abuse									32,659
01042090	District Attorney		101							
01042110	Sheriff		729							
01042113	Sheriff's Dispatch									
01042136	Court Security									
01042140	Jail		180							
01042150	Probation		42							
01055340	Child Support		104							
01203010	Road			4,132						
04050000	Court									
04260000	Transportation Administration			1,083						
05210000	Air Pollution District									
99999999	Other	24,185								

COUNTY OF GLENN
JANITORIAL SERVICES

	525 W. Sycamore	132 S. Murdock	777 N. Colusa	821 E. South (Metal)	720 N. Colusa (Weed)	240 & 242 N. Villa	125 S. Murdock	306 N. Villa	1187 E. South Street
FY 10/11 Actual									
Total	34,159	1,912	18,186	-	-	52,120	13,536	32,659	

COUNTY OF GLENN
JANITORIAL SERVICES

	141 S. Lassen (Jail)	327 Fourth Street	125 County Road G	120 S. Marshall
FY 10/11 Actual				
01011040	Department of Finance			
01011080	County Counsel			
01011090	Personnel			
01011120	Facilities Maintenance			
01011200	Data Processing			
01011010	Board of Supervisors			
01011070	Assessor			
01011100	Elections			
01012180	Agriculture Commissioner			
01012200	Building Inspector			
01012220	Recorder			
01012280	Planning			
01012290	Animal Control		3,262	
01015180	Veterans' Services			
01016050	Cooperative Extension			
01024010	Public Health			
01024012	Mental Health			
01024014	Alcohol & Drug Abuse			
01042090	District Attorney			
01042110	Sheriff			
01042113	Sheriff's Dispatch			
01042136	Court Security			
01042140	Jail			
01042150	Probation			
01055340	Child Support			15,898
01203010	Road			
04050000	Court			
04260000	Transportation Administration			
05210000	Air Pollution District			
99999999	Other			
		11,249		

COUNTY OF GLENN
JANITORIAL SERVICES

	141 S. Lassen (Jail)	327 Fourth Street	125 County Road G	120 S. Marshall
FY 10/11 Actual				
Total	-	11,249	3,262	15,898

**COUNTY OF GLENN
GENERAL INSURANCE**

5/17/2012

FY 10/11 Actual

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

1. **GENERAL LIABILITY (EXPOSURE):** The exposure / experience split for 2010-11 is 30%/70%. This was established by assigning the experience portion equal to the amount of the 7-year average claims history. The remaining 30% is the exposure portion. The exposure portion is allocated based on relative budget size of the adopted final budget.
2. **CLAIM LIABILITY (EXPERIENCE):** Experience is allocated based on the 7-year average claims history.
3. **BUILDINGS:** Building insurance costs are distributed based on the departmental square footage occupied by each department.
4. **AUTO PREMIUM:** The auto premium is a separate policy specifically covering Human Resource Agency owned vehicles. This is allocated to the Human Resource Agency based on direct costs of the premium.
5. **WATERCRAFT EQUIPMENT:** The watercraft equipment premium is also a separate policy specifically covering Sheriff's Boat Patrol equipment. This is allocated to the Boat Patrol program based on direct costs of the premium.
6. **MOBILE EQUIPMENT:** The mobile equipment premium is a separate policy specifically covering Road Department equipment. This is allocated to the Road Department based on direct costs of the premium.

The County is not self-insured but is a member of a risk sharing pool. The County's insurance is provided via Golden State Risk Management, Joint Powers Authority. The County has transferred any risk to Golden State Risk Management Authority.

The County did not direct bill for these services in fiscal year 2010-2011.

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
GENERAL INSURANCE

5/17/2012

FY 10/11 Actual	Total	General & Admin	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment	Mobile Equipment
Time %	100.000%		26.22%	61.18%	10.88%	0.54%	0.19%	0.99%
Wages & Benefits								
Salaries & Wages								
Benefits								
Services & Supplies								
Insurance	715,710		187,674	437,905	77,849	3,870	1,334	7,078
Expenditures Per Financial Statements	<u>715,710</u>	<u>-</u>	<u>187,674</u>	<u>437,905</u>	<u>77,849</u>	<u>3,870</u>	<u>1,334</u>	<u>7,078</u>
Cost Adjustments								
Functional Cost	<u>715,710</u>	<u>-</u>	<u>187,674</u>	<u>437,905</u>	<u>77,849</u>	<u>3,870</u>	<u>1,334</u>	<u>7,078</u>
Additions - 1st Allocation								
Other								
Reallocate Admin								
Allocable Costs	715,710		187,674	437,905	77,849	3,870	1,334	7,078
Unallocated								
1st Allocation	<u>715,710</u>	<u>-</u>	<u>187,674</u>	<u>437,905</u>	<u>77,849</u>	<u>3,870</u>	<u>1,334</u>	<u>7,078</u>
Additions - 2nd Allocation								
Other	2,054	2,054						
Reallocate Admin	(0)	(2,054)	539	1,257	223	11	4	20
Allocable Costs	2,054		539	1,257	223	11	4	20
Unallocated								
2nd Allocation	<u>2,054</u>	<u>-</u>	<u>539</u>	<u>1,257</u>	<u>223</u>	<u>11</u>	<u>4</u>	<u>20</u>
Total Allocated	<u><u>717,764</u></u>	<u><u>-</u></u>	<u><u>188,213</u></u>	<u><u>439,162</u></u>	<u><u>78,072</u></u>	<u><u>3,881</u></u>	<u><u>1,338</u></u>	<u><u>7,098</u></u>

*Schedule of Costs
to be Allocated
by Function*

**COUNTY OF GLENN
GENERAL INSURANCE**

5/17/2012

	Total	General & Admin	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment	Mobile Equipment
FY 10/11 Actual								
Time %	100.000%		26.22%	61.18%	10.88%	0.54%	0.19%	0.99%

COUNTY OF GLENN
GENERAL INSURANCE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011013	County Administrative Officer	8	0.0001	11			11
01011040	Department of Finance	976	0.0073	1,361			1,361
01011051	Annual Audit	49	0.0004	68			68
01011080	County Counsel	338	0.0025	471			471
01011090	Personnel	300	0.0022	418			418
01011120	Facilities Maintenance	1,534	0.0114	2,139			2,139
01011150	General Insurance	749	0.0056	1,045			1,045
01011170	Employee Benefits	34	0.0003	47			47
01011200	Data Processing	570	0.0042	795			795
01011010	Board of Supervisors	454	0.0034	633		2	635
01011020	Clerk of the Board	241	0.0018	336		1	337
01011070	Assessor	803	0.0060	1,120		3	1,123
01011100	Elections	350	0.0026	488		1	490
01011180	Surveyor	35	0.0003	49		0	49
01012040	Court Revenues	507	0.0038	707		2	709
01012050	Juvenile Justice Commission	1	0.0000	1		0	1
01012060	Grand Jury	14	0.0001	20		0	20
01012100	Indigent Defense	364	0.0027	508		2	509
01012180	Agriculture Commissioner	1,390	0.0103	1,938		6	1,944
01012200	Building Inspector	310	0.0023	432		1	434
01012220	Recorder	431	0.0032	601		2	603
01012230	Coroner	53	0.0004	74		0	74
01012240	Public Guardian	212	0.0016	296		1	297
01012280	Planning	1,938	0.0144	2,703		8	2,711
01012290	Animal Control	339	0.0025	473		1	474
01014022	Hospital	338	0.0025	471		1	473
01015180	Veterans' Services	47	0.0003	66		0	66
01016040	Library	138	0.0010	192		1	193
01016050	Cooperative Extension	250	0.0019	349		1	350
01024010	Public Health	2,729	0.0203	3,806		11	3,817

COUNTY OF GLENN
GENERAL INSURANCE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024012	Mental Health	6,144	0.0457	8,568		25	8,594
01024014	Alcohol & Drug Abuse	1,109	0.0082	1,547		5	1,551
01024017	Drug Court	244	0.0018	340		1	341
01024020	Maternal & Child Health	248	0.0018	346		1	347
01024025	Women, Infants & Children	844	0.0063	1,177		3	1,180
01024170	California Children's Services	390	0.0029	544		2	545
01025010	Social Services Administration	19,421	0.1443	27,084		80	27,164
01042090	District Attorney	823	0.0061	1,148		3	1,151
01042110	Sheriff	4,603	0.0342	6,419		19	6,438
01042113	Sheriff's Dispatch	565	0.0042	788		2	790
01042135	Sheriff's Civil Division	167	0.0012	233		1	234
01042136	Court Security	447	0.0033	623		2	625
01042140	Jail	3,644	0.0271	5,082		15	5,097
01042150	Probation	1,203	0.0089	1,678		5	1,683
01042155	Juvenile Hall	1,072	0.0080	1,495		4	1,499
01042158	Delinquency Prevention	57	0.0004	79		0	80
01042360	Boat Patrol	121	0.0009	169		1	169
01054010	California Waste Management	16	0.0001	22		0	22
01054011	Emergency Preparedness Grant	122	0.0009	170		1	171
01054012	Mental Health Services Act	2,250	0.0167	3,138		9	3,147
01054015	Hospital Preparedness Grant	138	0.0010	192		1	193
01054020	Superior Reg Workforce Ed	600	0.0045	837		2	839
01054045	Mosquito Abatement Assessment Area	208	0.0015	290		1	291
01055340	Child Support	795	0.0059	1,109		3	1,112
01203010	Road	16,679	0.1239	23,260		69	23,329
01602270	Fish & Game Commission	8	0.0001	11		0	11
01906020	Office of Education	154	0.0011	215		1	215
02000000	Solid Waste	7,856	0.0584	10,956		33	10,988
02050000	Orland Airport	615	0.0046	858		3	860
02070000	Willows Airport	553	0.0041	771		2	773

COUNTY OF GLENN
GENERAL INSURANCE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02200000	Fleet Operations	2,446	0.0182	3,411		10	3,421
02210000	Underground Storage Tanks	242	0.0018	337		1	338
02220000	Vegetation & Environmental Mgmt	100	0.0007	139		0	140
02224170	Tri-County Bee	6	0.0000	8		0	8
02240000	Human Resource Agency	4,479	0.0333	6,246		19	6,265
02250000	Health Services Administration	1,285	0.0095	1,792		5	1,797
02260000	Planning & Public Works Agency	1,337	0.0099	1,865		6	1,870
02270000	Central Services	164	0.0012	229		1	229
03230000	Fire Chief's Association	3	0.0000	4		0	4
04100000	Law Library	16	0.0001	22		0	22
04250000	Local Transportation Trust	1,001	0.0074	1,396		4	1,400
04260000	Transportation Administration	305	0.0023	425		1	427
04280000	Glenn County Transit	368	0.0027	513		2	515
04281000	Fixed Route Transit	480	0.0036	669		2	671
04354015	Ca Reg Mental Health Coalition	460	0.0034	641		2	643
04601000	Local Agency Formation Commission	53	0.0004	74		0	74
04999100	Community Action	8,216	0.0611	11,458		34	11,492
05210000	Air Pollution District	787	0.0058	1,098		3	1,101
05210241	Air Pollution Vehicle Registration	126	0.0009	176		1	176
99999999	Other	26,105	0.1940	36,405		108	36,513
Total		134,577	1.0000	187,674	-	539	188,213

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN
GENERAL INSURANCE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011120	Facilities Maintenance	6,738.83	0.0142	6,230			6,230
01011010	Board of Supervisors	27,009.13	0.0570	24,968		73	25,040
01024012	Mental Health	288.68	0.0006	267		1	268
01024020	Maternal & Child Health	135.16	0.0003	125		0	125
01025010	Social Services Administration	72,455.85	0.1530	66,980		195	67,175
01042090	District Attorney	950.56	0.0020	879		3	881
01042110	Sheriff	5,207.06	0.0110	4,814		14	4,828
01042140	Jail	144,377.77	0.3048	133,466		389	133,854
01042150	Probation	3,699.43	0.0078	3,420		10	3,430
01042155	Juvenile Hall	102,206.52	0.2158	94,482		275	94,757
01055340	Child Support	268.38	0.0006	248		1	249
01203010	Road	66,315.43	0.1400	61,303		178	61,482
02000000	Solid Waste	3,234.30	0.0068	2,990		9	2,999
02050000	Orland Airport	7,642.84	0.0161	7,065		21	7,086
02200000	Fleet Operations	71.32	0.0002	66		0	66
02240000	Human Resource Agency	1,489.01	0.0031	1,376		4	1,380
02250000	Health Services Administration	671.72	0.0014	621		2	623
02260000	Planning & Public Works Agency	1,020.17	0.0022	943		3	946
04999100	Community Action	29,926.04	0.0632	27,664		81	27,745
Total		473,708.20	1.0000	437,905	-	1,257	439,162

Basis of Allocation : Ratio of Claim Liability

COUNTY OF GLENN
GENERAL INSURANCE

<u>FY 10/11 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	8,465	0.0517	4,026			4,026
01011080	County Counsel	696	0.0043	331			331
01011090	Personnel	927	0.0057	441			441
01011120	Facilities Maintenance	6,010	0.0367	2,859			2,859
01011200	Data Processing	109	0.0007	52			52
01011010	Board of Supervisors	8,083	0.0494	3,845		12	3,857
01011070	Assessor	3,435	0.0210	1,634		5	1,639
01011100	Elections	2,584	0.0158	1,229		4	1,233
01012180	Agriculture Commissioner	4,926	0.0301	2,343		7	2,351
01012200	Building Inspector	2,052	0.0125	976		3	979
01012220	Recorder	3,465	0.0212	1,648		5	1,653
01012280	Planning	842	0.0051	401		1	402
01012290	Animal Control	1,513	0.0092	720		2	722
01015180	Veterans' Services	152	0.0009	72		0	73
01016050	Cooperative Extension	5,025	0.0307	2,390		8	2,398
01024010	Public Health	3,235	0.0198	1,539		5	1,544
01024012	Mental Health	3,933	0.0240	1,871		6	1,877
01024014	Alcohol & Drug Abuse	6,156	0.0376	2,928		9	2,937
01042090	District Attorney	3,077	0.0188	1,464		5	1,468
01042110	Sheriff	9,455	0.0578	4,497		14	4,512
01042113	Sheriff's Dispatch	737	0.0045	351		1	352
01042136	Court Security	69	0.0004	33		0	33
01042140	Jail	28,768	0.1758	13,684		44	13,727
01042150	Probation	3,193	0.0195	1,519		5	1,524
01042155	Juvenile Hall	6,723	0.0411	3,198		10	3,208
01055340	Child Support	2,801	0.0171	1,332		4	1,337
01203010	Road	885	0.0054	421		1	422

COUNTY OF GLENN
GENERAL INSURANCE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01906020	Office of Education	877	0.0054	417		1	418
04050000	Court	13,508	0.0825	6,425		20	6,446
04260000	Transportation Administration	232	0.0014	110		0	111
05210000	Air Pollution District	2,084	0.0127	991		3	994
99999999	Other	29,649	0.1812	14,103		45	14,148
Total		163,666	1.0000	77,849	-	223	78,072

Basis of Allocation : Square Footage Occupied by Department

Detail Allocation of
Auto Premium

COUNTY OF GLENN
GENERAL INSURANCE

5/17/2012

<u>FY 10/11 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>
02240000	Human Resource Agency	3,870.00	1.0000	3,870		11	3,881
	Total	<u>3,870</u>	<u>1.0000</u>	<u>3,870</u>	<u>-</u>	<u>11</u>	<u>3,881</u>

Basis of Allocation : Direct Cost of Premium

COUNTY OF GLENN
GENERAL INSURANCE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042360	Boat Patrol	1,334.00	1.0000	1,334		4	1,338
	Total	<u>1,334.00</u>	<u>1.0000</u>	<u>1,334</u>	<u>-</u>	<u>4</u>	<u>1,338</u>

Basis of Allocation : Direct Cost of Premium

COUNTY OF GLENN
GENERAL INSURANCE

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02260000	Planning & Public Works Agency	7,078	1	7,078		20	7,098
Total		<u>7,078</u>	<u>1.0000</u>	<u>7,078</u>	<u>-</u>	<u>20</u>	<u>7,098</u>

Basis of Allocation : Direct Cost of Premium

COUNTY OF GLENN
GENERAL INSURANCE

<u>FY 10/11 Actual</u>	<u>Total</u>	<u>General Liability</u>	<u>Claim Liability</u>	<u>Buildings</u>	<u>Auto Premium</u>	<u>Watercraft Equipment</u>
01011013 County Administrative Officer	11	11				
01011040 Department of Finance	5,388	1,361		4,026		
01011051 Annual Audit	68	68				
01011080 County Counsel	802	471		331		
01011090 Personnel	859	418		441		
01011120 Facilities Maintenance	11,227	2,139	6,230	2,859		
01011150 General Insurance	1,045	1,045				
01011170 Employee Benefits	47	47				
01011200 Data Processing	847	795		52		
01011010 Board of Supervisors	29,532	635	25,040	3,857		
01011020 Clerk of the Board	337	337				
01011070 Assessor	2,762	1,123		1,639		
01011100 Elections	1,723	490		1,233		
01011180 Surveyor	49	49				
01012040 Court Revenues	709	709				
01012050 Juvenile Justice Commission	1	1				
01012060 Grand Jury	20	20				
01012100 Indigent Defense	509	509				
01012180 Agriculture Commissioner	4,295	1,944		2,351		
01012200 Building Inspector	1,413	434		979		
01012220 Recorder	2,256	603		1,653		
01012230 Coroner	74	74				
01012240 Public Guardian	297	297				
01012280 Planning	3,112	2,711		402		
01012290 Animal Control	1,196	474		722		
01014022 Hospital	473	473				
01015180 Veterans' Services	138	66		73		
01016040 Library	193	193				
01016050 Cooperative Extension	2,747	350		2,398		
01024010 Public Health	5,361	3,817		1,544		
01024012 Mental Health	10,738	8,594	268	1,877		
01024014 Alcohol & Drug Abuse	4,489	1,551		2,937		

COUNTY OF GLENN
GENERAL INSURANCE

FY 10/11 Actual		Total	General Liability	Claim Liability	Buildings	Auto Premium	Watercraft Equipment
01024017	Drug Court	341	341				
01024020	Maternal & Child Health	472	347	125			
01024025	Women, Infants & Children	1,180	1,180				
01024170	California Children's Services	545	545				
01025010	Social Services Administration	94,339	27,164	67,175			
01042090	District Attorney	3,501	1,151	881	1,468		
01042110	Sheriff	15,777	6,438	4,828	4,512		
01042113	Sheriff's Dispatch	1,142	790		352		
01042135	Sheriff's Civil Division	234	234				
01042136	Court Security	658	625		33		
01042140	Jail	152,678	5,097	133,854	13,727		
01042150	Probation	6,636	1,683	3,430	1,524		
01042155	Juvenile Hall	99,464	1,499	94,757	3,208		
01042158	Delinquency Prevention	80	80				
01042360	Boat Patrol	1,507	169				1,338
01054010	California Waste Management	22	22				
01054011	Emergency Preparedness Grant	171	171				
01054012	Mental Health Services Act	3,147	3,147				
01054015	Hospital Preparedness Grant	193	193				
01054020	Superior Reg Workforce Ed	839	839				
01054045	Mosquito Abatement Assessment Area	291	291				
01055340	Child Support	2,697	1,112	249	1,337		
01203010	Road	85,233	23,329	61,482	422		
01602270	Fish & Game Commission	11	11				
01906020	Office of Education	634	215		418		
02000000	Solid Waste	13,987	10,988	2,999			
02050000	Orland Airport	7,946	860	7,086			
02070000	Willows Airport	773	773				
02200000	Fleet Operations	3,487	3,421	66			
02210000	Underground Storage Tanks	338	338				
02220000	Vegetation & Environmental Mgmt	140	140				
02224170	Tri-County Bee	8	8				

COUNTY OF GLENN
GENERAL INSURANCE

<u>FY 10/11 Actual</u>	<u>Total</u>	<u>General Liability</u>	<u>Claim Liability</u>	<u>Buildings</u>	<u>Auto Premium</u>	<u>Watercraft Equipment</u>
02240000 Human Resource Agency	11,526	6,265	1,380		3,881	
02250000 Health Services Administration	2,420	1,797	623			
02260000 Planning & Public Works Agency	9,914	1,870	946			
02270000 Central Services	229	229				
03230000 Fire Chiefs Association	4	4				
04050000 Court	6,446			6,446		
04100000 Law Library	22	22				
04250000 Local Transportation Trust	1,400	1,400				
04260000 Transportation Administration	537	427		111		
04280000 Glenn County Transit	515	515				
04281000 Fixed Route Transit	671	671				
04354015 Ca Reg Mental Health Coalition	643	643				
04601000 Local Agency Formation Commission	74	74				
04999100 Community Action	39,236	11,492	27,745			
05210000 Air Pollution District	2,095	1,101		994		
05210241 Air Pollution Vehicle Registration	176	176				
99999999 Other	50,661	36,513		14,148		
Total	717,764	188,213	439,162	78,072	3,881	1,338

**COUNTY OF GLENN
EMPLOYEE BENEFITS**

5/17/2012

FY 10/11 Actual

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

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

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

COUNTY OF GLENN
EMPLOYEE BENEFITS

FY 10/11 Actual	Total	General & Admin	Pre-Employment Physicals	Employee Assistance
Time %	100.00%		26.14%	73.86%
Wages & Benefits				
Salaries & Wages				
Benefits				
Services & Supplies				
Medical, Dental, Lab	8,153		8,153	
Professional Services	23,040			23,040
Expenditures Per Financial Statements	31,193	-	8,153	23,040
Cost Adjustments				
Functional Cost	31,193	-	8,153	23,040
Additions - 1st Allocation				
Other				
Reallocate Admin				
Allocable Costs	31,193		8,153	23,040
Unallocated				
1st Allocation	31,193	-	8,153	23,040
Additions - 2nd Allocation				
Other	144	144		
Reallocate Admin		(144)	38	106
Allocable Costs	144		38	106
Unallocated				
2nd Allocation	144	-	38	106

*Schedule of Costs
to be Allocated
by Function*

**COUNTY OF GLENN
EMPLOYEE BENEFITS**

5/17/2012

FY 10/11 Actual	Total	General & Admin	Pre-Employment Physicals	Employee Assistance
Time %	100.00%		26.14%	73.86%
Total Allocated	31,337	-	8,191	23,146

COUNTY OF GLENN
EMPLOYEE BENEFITS

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011120	Facilities Maintenance	1	0.0263	215			215
01012180	Agriculture Commissioner	1	0.0263	215		1	216
01024012	Mental Health				(1,039)		(1,039)
01024014	Alcohol & Drug Abuse				(75)		(75)
01025010	Social Services Administration	10	0.2632	2,146	(342)	10	1,814
01042090	District Attorney	2	0.0526	429	(75)	2	356
01042110	Sheriff				(300)		(300)
01042140	Jail	2	0.0526	429	(581)	2	(150)
01042150	Probation	1	0.0263	215	(600)	1	(384)
01042155	Juvenile Hall	1	0.0263	215	(300)	1	(84)
01203010	Road	4	0.1053	858		4	862
02200000	Fleet Operations	1	0.0263	215		1	216
02210000	Underground Storage Tanks				(90)		(90)
02250000	Health Services Administration	14	0.3684	3,004	(75)	14	2,943
02260000	Planning & Public Works Agency	1	0.0263	215		1	216
04050000	Court				(75)		(75)
05210000	Air Pollution District				(162)		(162)
05210241	Air Pollution Vehicle Registration				(90)		(90)
Total		38	1.0000	8,153	(3,804)	38	4,387

Basis of Allocation : Number of Physicals

COUNTY OF GLENN
EMPLOYEE BENEFITS

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	8	0.0167	385			385
01011080	County Counsel	2	0.0042	96			96
01011090	Personnel	2	0.0042	96			96
01011120	Facilities Maintenance	10	0.0209	481			481
01011010	Board of Supervisors	5	0.0104	241		1	242
01011020	Clerk of the Board	2	0.0042	96		0	97
01011070	Assessor	8	0.0167	385		2	387
01011100	Elections	1	0.0021	48		0	48
01012180	Agriculture Commissioner	15	0.0313	722		3	725
01012200	Building Inspector	3	0.0063	144		1	145
01012220	Recorder	4	0.0084	192		1	193
01012240	Public Guardian	2	0.0042	96		0	97
01012280	Planning	2	0.0042	96		0	97
01012290	Animal Control	4	0.0084	192		1	193
01015180	Veterans' Services	1	0.0021	48		0	48
01016050	Cooperative Extension	2	0.0042	96		0	97
01024010	Public Health	13	0.0271	625		3	628
01024012	Mental Health	44	0.0919	2,116		10	2,127
01024014	Alcohol & Drug Abuse	11	0.0230	529		3	532
01024017	Drug Court	1	0.0021	48		0	48
01024020	Maternal & Child Health	1	0.0021	48		0	48
01024025	Women, Infants & Children	8	0.0167	385		2	387
01024170	California Children's Services	2	0.0042	96		0	97
01025010	Social Services Administration	67	0.1399	3,223		16	3,238
01042090	District Attorney	7	0.0146	337		2	338
01042110	Sheriff	28	0.0585	1,347		7	1,353
01042113	Sheriff's Dispatch	7	0.0146	337		2	338

**COUNTY OF GLENN
EMPLOYEE BENEFITS**

<u>FY 10/11 Actual</u>		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01042135	Sheriff's Civil Division	2	0.0042	96		0	97
01042136	Court Security	5	0.0104	241		1	242
01042140	Jail	24	0.0501	1,154		6	1,160
01042150	Probation	11	0.0230	529		3	532
01042155	Juvenile Hall	14	0.0292	673		3	677
01042158	Delinquency Prevention	2	0.0042	96		0	97
01054015	Hospital Preparedness Grant	1	0.0021	48		0	48
01055340	Child Support	9	0.0188	433		2	435
01203010	Road	34	0.0710	1,635		8	1,643
02000000	Solid Waste	8	0.0167	385		2	387
02050000	Orland Airport	1	0.0021	48		0	48
02200000	Fleet Operations	8	0.0167	385		2	387
02240000	Human Resource Agency	36	0.0752	1,732		8	1,740
02250000	Health Services Administration	10	0.0209	481		2	483
02260000	Planning & Public Works Agency	10	0.0209	481		2	483
04250000	Local Transportation Trust	1	0.0021	48		0	48
04999100	Community Action	37	0.0772	1,780		9	1,788
05210000	Air Pollution District	6	0.0125	289		1	290
	Total	479	1.0000	23,040		106	23,146

Basis of Allocation : Number of Employees

COUNTY OF GLENN
EMPLOYEE BENEFITS

FY 10/11 Actual		Total	Pre-Employment Physicals	Employee Assistance
01011040	Department of Finance	385		385
01011080	County Counsel	96		96
01011090	Personnel	96		96
01011120	Facilities Maintenance	696	215	481
01011010	Board of Supervisors	242		242
01011020	Clerk of the Board	97		97
01011070	Assessor	387		387
01011100	Elections	48		48
01012180	Agriculture Commissioner	941	216	725
01012200	Building Inspector	145		145
01012220	Recorder	193		193
01012240	Public Guardian	97		97
01012280	Planning	97		97
01012290	Animal Control	193		193
01015180	Veterans' Services	48		48
01016050	Cooperative Extension	97		97
01024010	Public Health	628		628
01024012	Mental Health	1,088	(1,039)	2,127
01024014	Alcohol & Drug Abuse	457	(75)	532
01024017	Drug Court	48		48
01024020	Maternal & Child Health	48		48
01024025	Women, Infants & Children	387		387
01024170	California Children's Services	97		97
01025010	Social Services Administration	5,052	1,814	3,238
01042090	District Attorney	694	356	338
01042110	Sheriff	1,053	(300)	1,353
01042113	Sheriff's Dispatch	338		338
01042135	Sheriff's Civil Division	97		97
01042136	Court Security	242		242
01042140	Jail	1,010	(150)	1,160
01042150	Probation	147	(384)	532
01042155	Juvenile Hall	592	(84)	677
01042158	Delinquency Prevention	97		97
01054015	Hospital Preparedness Grant	48		48

COUNTY OF GLENN
EMPLOYEE BENEFITS

<u>FY 10/11 Actual</u>	<u>Total</u>	<u>Pre-Employment Physicals</u>	<u>Employee Assistance</u>
01055340 Child Support	435		435
01203010 Road	2,506	862	1,643
02000000 Solid Waste	387		387
02050000 Orland Airport	48		48
02200000 Fleet Operations	602	216	387
02210000 Underground Storage Tanks	(90)	(90)	
02240000 Human Resource Agency	1,740		1,740
02250000 Health Services Administration	3,426	2,943	483
02260000 Planning & Public Works Agency	699	216	483
04050000 Court	(75)	(75)	
04250000 Local Transportation Trust	48		48
04999100 Community Action	1,788		1,788
05210000 Air Pollution District	128	(162)	290
05210241 Air Pollution Vehicle Registration	(90)	(90)	
Total	<u>27,533</u>	<u>4,387</u>	<u>23,146</u>

**COUNTY OF GLENN
DATA PROCESSING SERVICES**

5/17/2012

FY 10/11 Actual

The Data Processing service department contains vendor payments for the three major data processing applications: Property Taxes, Finance Network and the Countywide Network.

1. **PROPERTY TAX:** The costs associated with the property tax function are transferred to the two major users— Department of Finance and Assessor based on tax related direct salaries and benefits in each department.
2. **FINANCE NETWORK:** The costs associated with the accounting function are transferred directly to the Department of Finance.
3. **COUNTYWIDE NETWORK:** The costs associated with the countywide network function are transferred to all departments and special districts based on the relative budget size of the adopted final budget.
4. **COUNTYWIDE IT PRO-SUPPORT SERVICES:** The County has entered in to an agreement with an outside vendor for technical countywide data processing and information technology services. Expenses are allocated to departments based on the actual hours provided by the vendor.

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

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
DATA PROCESSING

5/17/2012

FY 10/11 Actual	Total	General & Admin	Property Taxes	Finance Network	Countywide Network	Countywide IT Pro-Support
Allocation Factor (%)	100.00%	3.99%	7.85%	8.11%	4.32%	75.73%
Wages & Benefits						
Salaries & Wages						
Benefits						
Services & Supplies						
Communications	20,422				20,422	
Maint-Equipment	16,258		9,443	6,815		
Maint-Structures	523			523		
Office Expense	2,727		2,295	432		
Professional Services	521,727		30,390	32,236		459,101
Special Dept. Expense	20,391		5,451	9,163	5,777	
Fixed Assets	16,604	16,604				
Expenditures Per Financial Statements	598,652	16,604	47,579	49,169	26,199	459,101
Cost Adjustments						
Building Use to Service Depts.	74	74				
Equipment Use to Service Depts.	25,353	25,353				
Fixed Assets	(16,604)	(16,604)				
Miscellaneous Revenues	(1,737)	(1,737)				
Functional Cost	605,737	23,689	47,579	49,169	26,199	459,101
Additions - 1st Allocation						
Other						
Reallocate Admin		(23,689)	1,937	2,001	1,066	18,685
Allocable Costs	605,737		49,516	51,170	27,265	477,786
Unallocated						
1st Allocation	605,737	-	49,516	51,170	27,265	477,786

*Schedule of Costs
to be Allocated
by Function*

**COUNTY OF GLENN
DATA PROCESSING**

5/17/2012

FY 10/11 Actual	Total	General & Admin	Property Taxes	Finance Network	Countywide Network	Countywide IT Pro-Support
Allocation Factor (%)	100.00%	3.99%	7.85%	8.11%	4.32%	75.73%

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
DATA PROCESSING

5/17/2012

FY 10/11 Actual	Total	General & Admin	Property Taxes	Finance Network	Countywide Network	Countywide IT Pro-Support
Allocation Factor (%)	100.00%	3.99%	7.85%	8.11%	4.32%	75.73%
Additions - 2nd Allocation						
Other	68,737	68,737				
Reallocate Admin		(68,737)	5,620	5,806	3,093	54,218
Allocable Costs	68,737		5,620	5,806	3,093	54,218
Unallocated	(5,806)			(5,806)		
2nd Allocation	62,931	-	5,620		3,093	54,218
Total Allocated	668,668	-	55,136	51,170	30,358	532,004

COUNTY OF GLENN
DATA PROCESSING SERVICES

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	181,450	0.2302	11,396			11,396
01011070	Assessor	606,930	0.7698	38,120		5,620	43,740
Total		<u>788,380</u>	<u>1.0000</u>	<u>49,516</u>	<u>-</u>	<u>5,620</u>	<u>55,136</u>

Basis of Allocation : Direct Cost Transfer

COUNTY OF GLENN
DATA PROCESSING SERVICES

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01011040	Department of Finance	100	1.0000	51,170			51,170
	Total	100	1.0000	51,170	-	-	51,170

Basis of Allocation : Direct Cost Transfer

COUNTY OF GLENN
DATA PROCESSING SERVICES

<u>FY 10/11 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	8	0.0001	2		2
01011040	Department of Finance	976	0.0073	198		198
01011051	Annual Audit	49	0.0004	10		10
01011080	County Counsel	338	0.0025	68	(50)	18
01011090	Personnel	300	0.0022	61	(63)	(2)
01011120	Facilities Maintenance	1,534	0.0114	311		311
01011150	General Insurance	749	0.0056	152		152
01011170	Employee Benefits	34	0.0003	7		7
01011200	Data Processing	570	0.0042	115	(264)	(149)
01011010	Board of Supervisors	454	0.0034	92	(126)	11
01011020	Clerk of the Board	241	0.0018	49	(38)	6
01011070	Assessor	803	0.0060	163	(227)	19
01011100	Elections	350	0.0026	71	(50)	8
01011180	Surveyor	35	0.0003	7		1
01012040	Court Revenues	507	0.0038	103		12
01012050	Juvenile Justice Commission	1	0.0000	0		0
01012060	Grand Jury	14	0.0001	3		0
01012100	Indigent Defense	364	0.0027	74		9
01012180	Agriculture Commissioner	1,390	0.0103	282	(214)	33
01012200	Building Inspector	310	0.0023	63		7
01012220	Recorder	431	0.0032	87	(88)	10
01012230	Coroner	53	0.0004	11		1
01012240	Public Guardian	212	0.0016	43	(50)	5
01012280	Planning	1,938	0.0144	393		46
01012290	Animal Control	339	0.0025	69		8
01014022	Hospital	338	0.0025	68		8
01015180	Veterans' Services	47	0.0003	10		1
01016040	Library	138	0.0010	28		3
01016050	Cooperative Extension	250	0.0019	51		6
01024010	Public Health	2,729	0.0203	553		65
						618

COUNTY OF GLENN
DATA PROCESSING SERVICES

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
01024012	Mental Health	6,144	0.0457	1,245		146	1,391
01024014	Alcohol & Drug Abuse	1,109	0.0082	225		26	251
01024017	Drug Court	244	0.0018	49		6	55
01024020	Maternal & Child Health	248	0.0018	50		6	56
01024025	Women, Infants & Children	844	0.0063	171		20	191
01024170	California Children's Services	390	0.0029	79		9	88
01025010	Social Services Administration	19,421	0.1443	3,935		462	4,397
01042090	District Attorney	823	0.0061	167		20	186
01042110	Sheriff	4,603	0.0342	933	(629)	109	413
01042113	Sheriff's Dispatch	565	0.0042	114		13	128
01042135	Sheriff's Civil Division	167	0.0012	34		4	38
01042136	Court Security	447	0.0033	91		11	101
01042140	Jail	3,644	0.0271	738		87	825
01042150	Probation	1,203	0.0089	244		29	272
01042155	Juvenile Hall	1,072	0.0080	217		26	243
01042158	Delinquency Prevention	57	0.0004	12		1	13
01042360	Boat Patrol	121	0.0009	25		3	27
01054010	California Waste Management	16	0.0001	3		0	4
01054011	Emergency Preparedness Grant	122	0.0009	25		3	28
01054012	Mental Health Services Act	2,250	0.0167	456		54	509
01054015	Hospital Preparedness Grant	138	0.0010	28		3	31
01054020	Superior Reg Workforce Ed	600	0.0045	122		14	136
01054045	Mosquito Abatement Assessment Area	208	0.0015	42		5	47
01055340	Child Support	795	0.0059	161		19	180
01203010	Road	16,679	0.1239	3,379		397	3,776
01602270	Fish & Game Commission	8	0.0001	2		0	2
01906020	Office of Education	154	0.0011	31		4	35
02000000	Solid Waste	7,856	0.0584	1,592		187	1,778
02050000	Orland Airport	615	0.0046	125		15	139
02070000	Willows Airport	553	0.0041	112		13	125

COUNTY OF GLENN
DATA PROCESSING SERVICES

FY 10/11 Actual		Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
02200000	Fleet Operations	2,446	0.0182	496		58	554
02210000	Underground Storage Tanks	242	0.0018	49		6	55
02220000	Vegetation & Environmental Mgmt	100	0.0007	20		2	23
02224170	Tri-County Bee	6	0.0000	1		0	1
02240000	Human Resource Agency	4,479	0.0333	907		107	1,014
02250000	Health Services Administration	1,285	0.0095	260		31	291
02260000	Planning & Public Works Agency	1,337	0.0099	271	(630)	32	(327)
02270000	Central Services	164	0.0012	33		4	37
03230000	Fire Chief's Association	3	0.0000	1		0	1
04100000	Law Library	16	0.0001	3		0	4
04250000	Local Transportation Trust	1,001	0.0074	203		24	227
04260000	Transportation Administration	305	0.0023	62		7	69
04280000	Glenn County Transit	368	0.0027	75		9	83
04281000	Fixed Route Transit	480	0.0036	97		11	109
04354015	Ca Reg Mental Health Coalition	460	0.0034	93		11	104
04601000	Local Agency Formation Commission	53	0.0004	11		1	12
04999100	Community Action	8,216	0.0611	1,665		195	1,860
05010000	Artois Fire District	64	0.0005	13		2	14
05022000	Hamilton Fire District	306	0.0023	62		7	69
05022010	Bayliss Fire District	25	0.0002	5		1	6
05050000	Willows Rural Fire District	196	0.0015	40		5	44
05110000	Storm Drain Maintenance District #1	22	0.0002	4		1	5
05130000	Storm Drain Maintenance District #3	67	0.0005	14		2	15
05140000	North Willows County Service Area	70	0.0005	14		2	16
05210000	Air Pollution District	787	0.0058	159	(101)	19	77
05210241	Air Pollution Vehicle Registration	126	0.0009	26		3	29
05250000	Olive Pest Management District	79	0.0006	16		2	18
06010000	Elk Creek Cemetery District	14	0.0001	3		0	3
06020000	German Cemetery District	1	0.0000	0		0	0
06030000	Marvin-Chapel Cemetery District	7	0.0001	1		0	2

COUNTY OF GLENN
DATA PROCESSING SERVICES

<u>FY 10/11 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>	
06040000	Newville Cemetery District	2	0.0000	0	0	0	
06050000	Orland Cemetery District	340	0.0025	69	8	77	
06060000	Willows Cemetery District	252	0.0019	51	6	57	
06200000	Glenn-Codora Fire District	58	0.0004	12	1	13	
06210000	Elk Creek Fire District	23	0.0002	5	1	5	
06220000	Glenn-Colusa Fire District	26	0.0002	5	1	6	
06230000	Kanawha Fire District	143	0.0011	29	3	32	
06240000	Ord Fire District	28	0.0002	6	1	6	
06250000	Orland Fire District	104	0.0008	21	2	24	
06300000	Levee District #1	22	0.0002	4	1	5	
06310000	Levee District #2	15	0.0001	3	0	3	
06320000	Levee District #3	63	0.0005	13	1	14	
06500000	Butte City Community Service District	20	0.0001	4	0	5	
06510000	BCCSD - Recreation District	1	0.0000	0	0	0	
06610000	Elk Creek Community Service District	171	0.0013	35	4	39	
06650000	ECCSD - Lighting District	1	0.0000	0	0	0	
06700000	Ord Bend Community Service District	60	0.0004	12	1	14	
06740000	Artois Community Service District	28	0.0002	6	1	6	
06800000	Hamilton City Community Service District	266	0.0020	54	6	60	
06830000	HCCSD - Lighting District	15	0.0001	3	0	3	
06850000	HCCSD - Library District	17	0.0001	3	0	4	
06865000	HCCSD - Edgewater Park	7	0.0001	1	0	2	
06870000	HCCSD - Pallisades District	7	0.0001	1	0	2	
06880000	N.E. Willows Community Service District	256	0.0019	52	6	58	
06920000	Mosquito Abatement District	264	0.0020	53	6	60	
06950000	Rice Pest Abatement District	15	0.0001	3	0	3	
06960000	HC Reclamation District #2140	79	0.0006	16	2	18	
99999999	Other	22,971	0.1707	4,654	546	5,200	
	Total	<u>134,577</u>	<u>1.0000</u>	<u>27,265</u>	<u>(2,530)</u>	<u>3,093</u>	<u>27,828</u>

COUNTY OF GLENN
DATA PROCESSING SERVICES

<u>FY 10/11 Actual</u>	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>1st Allocation</u>	<u>Direct Billed</u>	<u>2nd Allocation</u>	<u>Total</u>
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Basis of Allocation : Relative Budget Size

COUNTY OF GLENN
DATA PROCESSING SERVICES

<u>FY 10/11 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	30.32	0.0046	2,222		2,222	
01011090	Personnel	40.81	0.0063	2,990		2,990	
01011200	Data Processing	548.42	0.0841	40,182		40,182	
01011010	Board of Supervisors	105.10	0.0161	7,701	966	8,667	
01011070	Assessor	123.75	0.0190	9,067	1,137	10,204	
01011100	Elections	115.08	0.0176	8,432	1,057	9,489	
01012180	Agriculture Commissioner	232.41	0.0356	17,028	2,135	19,163	
01012220	Recorder	150.75	0.0231	11,045	1,385	12,430	
01012240	Public Guardian	24.58	0.0038	1,801	226	2,027	
01012290	Animal Control	4.97	0.0008	364	46	410	
01015180	Veterans' Services	6.06	0.0009	444	56	500	
01024012	Mental Health	453.25	0.0695	33,209	(38,563)	4,164	
01042090	District Attorney	146.04	0.0224	10,700	1,342	12,042	
01042110	Sheriff	514.20	0.0789	37,675	4,724	42,399	
01042150	Probation	194.81	0.0299	14,274	1,790	16,064	
01055340	Child Support	0.89	0.0001	65	8	73	
01203010	Road	7.00	0.0011	513	(553)	64	
02240000	Human Resource Agency	868.20	0.1331	63,612	7,976	71,588	
02250000	Health Services Administration	1,953.73	0.2996	143,147	17,949	161,096	
02260000	Planning & Public Works Agency	941.62	0.1444	68,991	8,651	77,642	
05210000	Air Pollution District	59.01	0.0090	4,324	542	4,866	
Total		6,521.00	1.0000	477,786	(39,116)	54,218	492,888

Basis of Allocation : Time Study Hours

COUNTY OF GLENN
DATA PROCESSING SERVICES

<u>FY 10/11 Actual</u>	<u>Total</u>	<u>Property Taxes</u>	<u>Finance Network</u>	<u>Countywide Network</u>	<u>Countywide IT Pro-Support</u>
01011013 County Administrative Officer	2			2	
01011040 Department of Finance	62,764	11,396	51,170	198	
01011051 Annual Audit	10			10	
01011080 County Counsel	2,240			18	2,222
01011090 Personnel	2,988			(2)	2,990
01011120 Facilities Maintenance	311			311	
01011150 General Insurance	152			152	
01011170 Employee Benefits	7			7	
01011200 Data Processing	40,033			(149)	40,182
01011010 Board of Supervisors	8,643			(23)	8,667
01011020 Clerk of the Board	17			17	
01011070 Assessor	53,898	43,740		(45)	10,204
01011100 Elections	9,519			29	9,489
01011180 Surveyor	8			8	
01012040 Court Revenues	115			115	
01012050 Juvenile Justice Commission	0			0	
01012060 Grand Jury	3			3	
01012100 Indigent Defense	82			82	
01012180 Agriculture Commissioner	19,264			101	19,163
01012200 Building Inspector	70			70	
01012220 Recorder	12,440			10	12,430
01012230 Coroner	12			12	
01012240 Public Guardian	2,025			(2)	2,027
01012280 Planning	439			439	
01012290 Animal Control	486			77	410
01014022 Hospital	77			77	
01015180 Veterans' Services	510			11	500
01016040 Library	31			31	
01016050 Cooperative Extension	57			57	
01024010 Public Health	618			618	

COUNTY OF GLENN
DATA PROCESSING SERVICES

<u>FY 10/11 Actual</u>	<u>Total</u>	<u>Property Taxes</u>	<u>Finance Network</u>	<u>Countywide Network</u>	<u>Countywide IT Pro-Support</u>
01024012 Mental Health	201			1,391	(1,190)
01024014 Alcohol & Drug Abuse	251			251	
01024017 Drug Court	55			55	
01024020 Maternal & Child Health	56			56	
01024025 Women, Infants & Children	191			191	
01024170 California Children's Services	88			88	
01025010 Social Services Administration	4,397			4,397	
01042090 District Attorney	12,228			186	12,042
01042110 Sheriff	42,812			413	42,399
01042113 Sheriff's Dispatch	128			128	
01042135 Sheriff's Civil Division	38			38	
01042136 Court Security	101			101	
01042140 Jail	825			825	
01042150 Probation	16,336			272	16,064
01042155 Juvenile Hall	243			243	
01042158 Delinquency Prevention	13			13	
01042360 Boat Patrol	27			27	
01054010 California Waste Management	4			4	
01054011 Emergency Preparedness Grant	28			28	
01054012 Mental Health Services Act	509			509	
01054015 Hospital Preparedness Grant	31			31	
01054020 Superior Reg Workforce Ed	136			136	
01054045 Mosquito Abatement Assessment Area	47			47	
01055340 Child Support	253			180	73
01203010 Road	3,800			3,776	24
01602270 Fish & Game Commission	2			2	
01906020 Office of Education	35			35	
02000000 Solid Waste	1,778			1,778	
02050000 Orland Airport	139			139	
02070000 Willows Airport	125			125	

COUNTY OF GLENN
DATA PROCESSING SERVICES

<u>FY 10/11 Actual</u>	<u>Total</u>	<u>Property Taxes</u>	<u>Finance Network</u>	<u>Countywide Network</u>	<u>Countywide IT Pro-Support</u>
02200000	Fleet Operations	554		554	
02210000	Underground Storage Tanks	55		55	
02220000	Vegetation & Environmental Mgmt	23		23	
02224170	Tri-County Bee	1		1	
02240000	Human Resource Agency	72,602		1,014	71,588
02250000	Health Services Administration	161,387		291	161,096
02260000	Planning & Public Works Agency	77,314		(327)	77,642
02270000	Central Services	37		37	
03230000	Fire Chief's Association	1		1	
04100000	Law Library	4		4	
04250000	Local Transportation Trust	227		227	
04260000	Transportation Administration	69		69	
04280000	Glenn County Transit	83		83	
04281000	Fixed Route Transit	109		109	
04354015	Ca Reg Mental Health Coalition	104		104	
04601000	Local Agency Formation Commission	12		12	
04999100	Community Action	1,860		1,860	
05010000	Artois Fire District	14		14	
05022000	Hamilton Fire District	69		69	
05022010	Bayliss Fire District	6		6	
05050000	Willows Rural Fire District	44		44	
05110000	Storm Drain Maintenance District #1	5		5	
05130000	Storm Drain Maintenance District #3	15		15	
05140000	North Willows County Service Area	16		16	
05210000	Air Pollution District	4,943		77	4,866
05210241	Air Pollution Vehicle Registration	29		29	
05250000	Olive Pest Management District	18		18	
06010000	Elk Creek Cemetery District	3		3	
06020000	German Cemetery District	0		0	
06030000	Marvin-Chapel Cemetery District	2		2	

COUNTY OF GLENN
DATA PROCESSING SERVICES

<u>FY 10/11 Actual</u>	<u>Total</u>	<u>Property Taxes</u>	<u>Finance Network</u>	<u>Countywide Network</u>	<u>Countywide IT Pro-Support</u>
06040000 Newville Cemetery District	0			0	
06050000 Orland Cemetery District	77			77	
06060000 Willows Cemetery District	57			57	
06200000 Glenn-Codora Fire District	13			13	
06210000 Elk Creek Fire District	5			5	
06220000 Glenn-Colusa Fire District	6			6	
06230000 Kanawha Fire District	32			32	
06240000 Ord Fire District	6			6	
06250000 Orland Fire District	24			24	
06300000 Levee District #1	5			5	
06310000 Levee District #2	3			3	
06320000 Levee District #3	14			14	
06500000 Butte City Community Service District	5			5	
06510000 BCCSD - Recreation District	0			0	
06610000 Elk Creek Community Service District	39			39	
06650000 ECCSD - Lighting District	0			0	
06700000 Ord Bend Community Service District	14			14	
06740000 Artois Community Service District	6			6	
06800000 Hamilton City Community Service District	60			60	
06830000 HCCSD - Lighting District	3			3	
06850000 HCCSD - Library District	4			4	
06865000 HCCSD - Edgewater Park	2			2	
06870000 HCCSD - Pallasades District	2			2	
06880000 N.E. Willows Community Service District	58			58	
06920000 Mosquito Abatement District	60			60	
06950000 Rice Pest Abatement District	3			3	
06960000 HC Reclamation District #2140	18			18	
99999999 Other	5,200			5,200	
Total	<u>627,022</u>	<u>55,136</u>	<u>51,170</u>	<u>27,828</u>	<u>492,888</u>

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

5/17/2012

FY 10/11 Actual

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

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

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

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

COUNTY OF GLENN
CUPA / UNDERGROUND STORAGE TANKS INTERNAL SERVICE FUND

5/17/2012

FY 10/11 Actual

This fund is used to account for fees collected and expenses incurred for implementation of the County's Certified Unified Program that includes consolidation of six state regulatory programs into one program.

Fund 02210000 – CUPA/Underground Storage Tanks is used to capture costs of salaries and benefits for the program staff. This includes the CUPA Director, Environmental Program Manager, Air Pollution Specialist II, Office Technician II other Fiscal staff. It also captures other overhead costs for the Administrative Division, such as rent, phones, office supplies, vehicle lease, communications, etc.

Quarterly, a journal entry is prepared to distribute salary costs from this fund to Air Pollution Control District. Administrative time is billed quarterly based on a supervisor approved timecard with a weighted labor rate calculated by the Finance Department.

COUNTY OF GLENN
VEGETATION AND ENVIRONMENTAL MANAGEMENT INTERNAL SERVICE FUND

5/17/2012

FY 10/11 Actual

This fund is used to account for revenues and expenses related to the maintenance and management of vegetation and environmental issues in the County. Expenditures are first incurred in the fund and charges are assessed to the County departments or agencies utilizing the services.

Fund 02220000- Vegetation & Environmental Management is used to capture costs of salaries and benefits for employees involved in this program. This includes the Ag Commissioner, Environmental Biologists and Office Technician II. It also captures other costs for purchasing chemicals, maintenance of equipment and gas & oil in order to maintain roadways, airports, storm districts and other public right of ways throughout the county.

Monthly, invoices are prepared to distribute to the Glenn County Planning and Public Works Agency based upon actual usage. Administrative time is billed monthly based on a supervisor approved timecard with a weighted labor rate calculated by the Finance Department.

COUNTY OF GLENN
TRI-COUNTY BEE INTERNAL SERVICE FUND

5/17/2012

FY 10/11 Actual

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

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

5/17/2012

FY 10/11 Actual

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

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

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

Negative Fund Balance is made up entirely of Compensated Absences payable which is recorded by the Finance Department for Financial Statement presentation only.

COUNTY OF GLENN
HEALTH SERVICES ADMINISTRATION INTERNAL SERVICE FUND

5/17/2012

FY 10/11 Actual

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

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

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

Negative Fund Balance is made up entirely of Compensated Absences payable which is recorded by the Finance Department for Financial Statement presentation only.

COUNTY OF GLENN
PLANNING AND PUBLIC WORKS INTERNAL SERVICE FUND

5/17/2012

FY 10/11 Actual

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

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

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

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

Cost Distribution Factors:

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

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

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

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

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

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

5/17/2012

FY 10/11 Actual

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

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

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

5/17/2012

FY 10/11 Actual

The Data Processing internal service fund is used to account for computer expenses that were funded by specific departments at the time of purchase. The County is moving in a direction to direct bill as much of the IT services as possible, therefore, volume and activity in this fund may increase in future years.

A-87 COST ALLOCATION DETAIL & COMPARISON

01011010 - BOARD OF SUPERVISORS

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	2008-09 Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	2009-10 Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	2010-11 Difference
Service Departments:												
Building Use	8,567	8,346	8,567	221	4,424	8,537	4,424	(4,113)	11,999	8,567	11,999	3,432
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	152,424	102,432	152,424	49,992	107,341	123,857	107,341	(16,516)	114	152,424	114	(152,310)
Dept of Finance	2,582	2,311	2,582	271	2,185	2,117	2,185	68	2,156	2,582	2,156	(426)
Annual Audit	184	174	184	10	191	167	191	24	135	184	135	(49)
County Counsel	81,084	56,372	81,084	24,712	60,474	77,667	60,474	(17,193)	29,980	81,084	29,980	(51,104)
Personnel	3,620	3,297	3,620	323	3,463	3,707	3,463	(244)	3,291	3,620	3,291	(329)
Facilities Maint	7,657	6,929	7,657	728	14,885	7,417	14,885	7,468	19,947	7,657	19,947	12,290
Building Maint	4,944	9,622	4,944	(4,678)	66,995	6,892	66,995	60,103	20,810	4,944	20,810	15,866
Janitorial Services	9,749	8,880	9,749	869	8,310	9,334	8,310	(1,024)	11,073	9,749	11,073	1,324
General Insurance	10,286	28,214	10,286	(17,928)	20,310	50,918	20,310	(30,608)	29,532	10,286	29,532	19,246
Employee Benefits	345	295	345	50	334	272	334	62	242	345	242	(103)
Data Processing	(105)	(23)	(105)	(82)	108	(27)	108	135	(23)	(105)	(23)	82
DP - ProSupport	-	-	-	-	12,275	-	12,275	12,275	8,667	-	8,667	8,667
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>281,337</u>	<u>226,849</u>	<u>281,337</u>	<u>54,488</u>	<u>301,295</u>	<u>290,858</u>	<u>301,295</u>	<u>10,437</u>	<u>137,923</u>	<u>281,337</u>	<u>137,923</u>	<u>(143,414)</u>
Roll Forward	54,488				10,437				(143,414)			
Adjustments:	(152,424)	Less: CAO			(107,341)	Less: CAO			(19,707)	Safety Officer/Utilities		
									152,424	Roll fwd adj - CAO 10/11 Credit		
									1,550	M&I Pro-Support adj		
Total A-87 Charge/(Rebate)	<u><u>183,401</u></u>				<u><u>204,391</u></u>				<u><u>128,776</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01011020 - CLERK OF THE BOARD

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	424	424	424	-	424	424	424	-	424	424	424	-
CAO	56,120	42,529	56,120	13,591	33,490	47,926	33,490	(14,436)	61	56,120	61	(56,059)
Dept of Finance	1,100	1,249	1,100	(149)	1,288	1,049	1,288	239	1,034	1,100	1,034	(66)
Annual Audit	85	86	85	(1)	75	76	75	(1)	72	85	72	(13)
County Counsel	-	1,218	-	(1,218)	740	2,301	740	(1,561)	7,045	-	7,045	7,045
Personnel	1,463	1,319	1,463	144	2,078	1,483	2,078	595	1,316	1,463	1,316	(147)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	361	723	361	(362)	352	371	352	(19)	337	361	337	(24)
Employee Benefits	138	118	138	20	201	109	201	92	97	138	97	(41)
Data Processing	62	36	62	26	68	97	68	(29)	17	62	17	(45)
DP - ProSupport	7,944	8,240	7,944	(296)	-	9,129	-	(9,129)	-	7,944	-	(7,944)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	67,697	55,942	67,697	11,755	38,716	62,965	38,716	(24,249)	10,403	67,697	10,403	(57,294)
Roll Forward	11,755				(24,249)				(57,294)			
Adjustments:	(56,120)	Less: CAO			(33,490)	Less: CAO			(135)	Safety Officer/Utilities		
									56,120	Roll fwd adj - CAO 10/11 Credit		
									14	M&I Pro-Support adj		
Total A-87 Charge/(Rebate)	<u>23,332</u>				<u>(19,023)</u>				<u>9,108</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01011070 - ASSESSOR

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	4,399	5,140	4,399	(741)	4,409	4,397	4,409	12	4,086	4,399	4,086	(313)
Equipment Use	4,020	4,474	4,020	(454)	4,020	4,899	4,020	(879)	4,899	4,020	4,899	879
CAO	1,633	402	1,633	1,231	204	328	204	(124)	202	1,633	202	(1,431)
Dept of Finance	4,587	5,336	4,587	(749)	3,500	4,311	3,500	(811)	3,674	4,587	3,674	(913)
Annual Audit	320	408	320	(88)	237	348	237	(111)	239	320	239	(81)
County Counsel	1,412	1,218	1,412	194	1,369	2,130	1,369	(761)	1,111	1,412	1,111	(301)
Personnel	6,094	5,957	6,094	137	5,540	6,203	5,540	(663)	5,266	6,094	5,266	(828)
Facilities Maint	8,528	7,643	8,528	885	7,431	8,253	7,431	(822)	8,375	8,528	8,375	(153)
Building Maint	7,778	8,463	7,778	(685)	5,863	4,534	5,863	1,329	5,820	7,778	5,820	(1,958)
Janitorial Services	20,134	18,137	20,134	1,997	11,924	22,041	11,924	(10,117)	11,538	20,134	11,538	(8,596)
General Insurance	2,681	2,658	2,681	23	2,430	2,989	2,430	(559)	2,762	2,681	2,762	81
Employee Benefits	621	591	621	30	535	490	535	45	387	621	387	(234)
Data Processing	37,470	70,155	37,470	(32,685)	45,382	43,357	45,382	2,025	43,695	37,470	43,695	6,225
DP - ProSupport	14,134	11,758	14,134	2,376	6,816	15,062	6,816	(8,246)	10,204	14,134	10,204	(3,930)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	113,811	142,340	113,811	(28,529)	99,660	119,342	99,660	(19,682)	102,258	113,811	102,258	(11,553)
Roll Forward	(28,529)				(19,682)				(11,553)			
Adjustments:	(1,633) Less: CAO				(204) Less: CAO				(8,472) Safety Officer/Utilities			
									1,633 Roll fwd adj - CAO 10/11 Credit			
									2,327 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u>83,649</u>				<u>79,774</u>				<u>86,193</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01011100 - ELECTIONS

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	Roll Forward Detail 2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	3,541	3,858	3,541	(317)	4,905	3,298	4,905	1,607	4,271	3,541	4,271	730
Equipment Use	33,661	31,833	33,661	1,828	33,661	32,212	33,661	1,449	33,661	33,661	33,661	-
CAO	128	86	128	42	83	435	83	(352)	88	128	88	(40)
Dept of Finance	1,569	1,810	1,569	(241)	1,204	2,073	1,204	(869)	1,114	1,569	1,114	(455)
Annual Audit	124	183	124	(59)	97	292	97	(195)	104	124	104	(20)
County Counsel	2,311	2,119	2,311	192	12,952	531	12,952	12,421	2,790	2,311	2,790	479
Personnel	964	805	964	159	1,385	772	1,385	613	658	964	658	(306)
Facilities Maint	4,999	4,515	4,999	484	5,462	4,810	5,462	652	6,488	4,999	6,488	1,489
Building Maint	4,090	5,521	4,090	(1,431)	5,696	13,297	5,696	(7,601)	4,171	4,090	4,171	81
Janitorial Services	10,019	9,068	10,019	951	7,358	7,091	7,358	267	6,623	10,019	6,623	(3,396)
General Insurance	1,299	1,379	1,299	(80)	1,413	1,432	1,413	(19)	1,723	1,299	1,723	424
Employee Benefits	138	118	138	20	134	111	134	23	48	138	48	(90)
Data Processing	12	5	12	7	70	65	70	5	29	12	29	17
DP - ProSupport	18,976	9,878	18,976	9,098	17,594	19,707	17,594	(2,113)	9,489	18,976	9,489	(9,487)
Adjustments	-	-	-	-	-	(1,875)	-	1,875	-	-	-	-
Subtotal	81,831	71,178	81,831	10,653	92,014	84,251	92,014	7,763	71,257	81,831	71,257	(10,574)
Roll Forward	10,653				7,763				(10,574)			
Adjustments:	(128) Less: CAO				(83) Less: CAO				(6,300) Safety Officer/Utilities			
									128 Roll fwd adj - CAO 10/11 Credit			
									1,778 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u>92,356</u>				<u>99,694</u>				<u>56,289</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01011180 - SURVEYOR

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	Roll Forward Detail 2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	16	18	16	(2)	25	29	25	(4)	9	16	9	(7)
Dept of Finance	60	82	60	(22)	121	93	121	28	38	60	38	(22)
Annual Audit	16	37	16	(21)	29	31	29	(2)	10	16	10	(6)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	67	123	67	(56)	135	149	135	(14)	49	67	49	(18)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	11	16	11	(5)	26	39	26	(13)	8	11	8	(3)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	170	276	170	(106)	336	341	336	(5)	114	170	114	(56)
Roll Forward	(106)				(5)				(56)			
Adjustments:	(16) Less: CAO				(25) Less: CAO							
									16	Roll fwd adj - CAO 10/11 Credit		
Total A-87 Charge/(Rebate)	<u>48</u>				<u>306</u>				<u>74</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01012040 - COURT REVENUES

	2010-11	Roll Forward Detail			2011-12	Roll Forward Detail			2012-13	Roll Forward Detail		
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	163	116	163	47	125	147	125	(22)	127	163	127	(36)
Dept of Finance	497	587	497	(90)	552	423	552	129	429	497	429	(68)
Annual Audit	157	245	157	(88)	145	156	145	(11)	151	157	151	(6)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	663	811	663	(148)	676	760	676	(84)	709	663	709	46
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	113	103	113	10	131	200	131	(69)	115	113	115	2
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,593</u>	<u>1,862</u>	<u>1,593</u>	<u>(269)</u>	<u>1,629</u>	<u>1,686</u>	<u>1,629</u>	<u>(57)</u>	<u>1,531</u>	<u>1,593</u>	<u>1,531</u>	<u>(62)</u>
Roll Forward	(269)				(57)				(62)			
Adjustments:	(163) Less: CAO				(125) Less: CAO							
									163 Roll fwd adj - CAO 10/11 Credit			
									1 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u><u>1,161</u></u>				<u><u>1,447</u></u>				<u><u>1,633</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01012050 - JUVENILE JUSTICE COMMISSION

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	Roll Forward Detail 2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	452	-	(452)	-	-	-	-
Dept of Finance	1	4	1	(3)	2	1	2	1	-	1	-	(1)
Annual Audit	-	-	-	-	1	-	1	1	1	-	1	1
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1	2	1	(1)	3	2	3	1	1	1	1	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>2</u>	<u>6</u>	<u>2</u>	<u>(4)</u>	<u>6</u>	<u>455</u>	<u>6</u>	<u>(449)</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>
Roll Forward	(4)				(449)				-			
Adjustments:	-	Less: CAO			-	Less: CAO						
Total A-87 Charge/(Rebate)	<u><u>(2)</u></u>				<u><u>(443)</u></u>				<u><u>2</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01012060 - GRAND JURY

	2010-11	Roll Forward Detail			2011-12	Roll Forward Detail			2012-13	Roll Forward Detail		
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	8	2,097	8	(2,089)	3	7	3	(4)	4	8	4	(4)
Dept of Finance	890	2,535	890	(1,645)	480	831	480	(351)	504	890	504	(386)
Annual Audit	8	7	8	1	4	7	4	(3)	4	8	4	(4)
County Counsel	1,284	2,119	1,284	(835)	652	2,219	652	(1,567)	444	1,284	444	(840)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	30	-	30	30	-	-	-	-	68	30	68	38
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	33	25	33	8	19	34	19	(15)	20	33	20	(13)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	6	3	6	3	4	9	4	(5)	3	6	3	(3)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>2,259</u>	<u>6,786</u>	<u>2,259</u>	<u>(4,527)</u>	<u>1,162</u>	<u>3,107</u>	<u>1,162</u>	<u>(1,945)</u>	<u>1,047</u>	<u>2,259</u>	<u>1,047</u>	<u>(1,212)</u>
Roll Forward	(4,527)				(1,945)				(1,212)			
Adjustments:	(8) Less: CAO				(3) Less: CAO							
									8 Roll fwd adj - CAO 10/11 Credit			
									1 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u><u>(2,276)</u></u>				<u><u>(786)</u></u>				<u><u>(156)</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01012100 - INDIGENT DEFENSE

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	380	1,331	380	(951)	96	1,234	96	(1,138)	91	380	91	(289)
Dept of Finance	440	453	440	(13)	479	387	479	92	394	440	394	(46)
Annual Audit	116	159	116	(43)	111	112	111	(1)	108	116	108	(8)
County Counsel	-	2,119	-	(2,119)	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	491	525	491	(34)	520	544	520	(24)	509	491	509	18
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	84	67	84	17	100	142	100	(42)	82	84	82	(2)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,511	4,654	1,511	(3,143)	1,306	2,419	1,306	(1,113)	1,184	1,511	1,184	(327)
Roll Forward	(3,143)				(1,113)				(327)			
Adjustments:	(380) Less: CAO				(96) Less: CAO							
									380 Roll fwd adj - CAO 10/11 Credit			
									2 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u>(2,012)</u>				<u>97</u>				<u>1,239</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01012170 - FLOOD CONTROL

	2010-11	Roll Forward Detail			2011-12	Roll Forward Detail			2012-13	Roll Forward Detail		
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	745	745	745	-	745	745	745	-	745	745	745	-
CAO	522	2,521	522	(1,999)	-	238	-	(238)	-	522	-	(522)
Dept of Finance	379	44	379	335	1	249	1	(248)	53	379	53	(326)
Annual Audit	2	19	2	(17)	-	13	-	(13)	-	2	-	(2)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	7	63	7	(56)	1	61	1	(60)	-	7	-	(7)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	1	8	1	(7)	-	15	-	(15)	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,656	3,400	1,656	(1,744)	747	1,321	747	(574)	798	1,655	798	(857)
Roll Forward	(1,744)				(574)				(857)			
Adjustments:	(522)	Less: CAO			-	Less: CAO						
									522	Roll fwd adj - CAO 10/11 Credit		
Total A-87 Charge/(Rebate)	<u>(610)</u>				<u>173</u>				<u>463</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01012180 - AG COMMISSIONER

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	2,118	2,095	2,118	23	2,118	2,094	2,118	24	2,027	2,118	2,027	(91)
Equipment Use	8,717	8,242	8,717	475	9,150	8,623	9,150	527	9,150	8,717	9,150	433
CAO	848	3,035	848	(2,187)	414	861	414	(447)	349	848	349	(499)
Dept of Finance	7,864	8,126	7,864	(262)	7,683	7,604	7,683	79	6,626	7,864	6,626	(1,238)
Annual Audit	566	667	566	(101)	481	554	481	(73)	413	566	413	(153)
County Counsel	8,559	3,337	8,559	5,222	31,373	4,771	31,373	26,602	26,070	8,559	26,070	17,511
Personnel	11,261	10,437	11,261	824	12,051	11,862	12,051	189	9,874	11,261	9,874	(1,387)
Facilities Maint	11,356	10,530	11,356	826	9,850	10,926	9,850	(1,076)	12,010	11,356	12,010	654
Building Maint	7,441	4,165	7,441	3,276	6,153	7,105	6,153	(952)	8,335	7,441	8,335	894
Janitorial Services	16,337	20,006	16,337	(3,669)	13,043	23,265	13,043	(10,222)	13,233	16,337	13,233	(3,104)
General Insurance	5,687	4,991	5,687	696	4,969	5,968	4,969	(999)	4,295	5,687	4,295	(1,392)
Employee Benefits	1,119	1,492	1,119	(373)	1,486	1,018	1,486	468	941	1,119	941	(178)
Data Processing	75	29	75	46	347	343	347	4	101	75	101	26
DP - ProSupport	5,020	10,954	5,020	(5,934)	45,147	10,115	45,147	35,032	19,163	5,020	19,163	14,143
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	86,968	88,106	86,968	(1,138)	144,265	95,109	144,265	49,156	112,587	86,968	112,587	25,619
Roll Forward	(1,138)				49,156				25,619			
Adjustments:	(848) Less: CAO				(414) Less: CAO				(12,683) Safety Officer/Utilities			
									848 Roll fwd adj - CAO 10/11 Credit			
									3,495 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u>84,982</u>				<u>193,007</u>				<u>129,866</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01012200 - BUILDING INSPECTOR

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	518	-	518	518	443	-	443	443	670	518	670	152
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	(3,340)	112	(3,340)	(3,452)	(1,814)	152	(1,814)	(1,966)	78	(3,340)	78	3,418
Dept of Finance	2,187	2,514	2,187	(327)	1,640	2,322	1,640	(682)	4,311	2,187	4,311	2,124
Annual Audit	178	237	178	(59)	138	161	138	(23)	92	178	92	(86)
County Counsel	2,054	1,218	2,054	836	-	-	-	-	-	2,054	-	(2,054)
Personnel	2,896	2,932	2,896	(36)	2,078	3,707	2,078	(1,629)	1,975	2,896	1,975	(921)
Facilities Maint	3,443	2,084	3,443	1,359	2,309	2,437	2,309	(128)	5,003	3,443	5,003	1,560
Building Maint	2,403	2,055	2,403	348	(1,416)	4,255	(1,416)	(5,671)	14,156	2,403	14,156	11,753
Janitorial Services	9,724	11,503	9,724	(1,779)	2,410	10,058	2,410	(7,648)	9,324	9,724	9,324	(400)
General Insurance	1,289	1,142	1,289	147	1,105	1,165	1,105	(60)	1,413	1,289	1,413	124
Employee Benefits	276	285	276	(9)	201	272	201	(71)	145	276	145	(131)
Data Processing	129	100	129	29	125	205	125	(80)	70	129	70	(59)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>21,757</u>	<u>24,182</u>	<u>21,757</u>	<u>(2,425)</u>	<u>7,219</u>	<u>24,734</u>	<u>7,219</u>	<u>(17,515)</u>	<u>37,237</u>	<u>21,757</u>	<u>37,237</u>	<u>15,480</u>
Roll Forward	(2,425)				(17,515)				15,480			
Adjustments:	3,340	Less: CAO			1,814	Less: CAO			(5,003)	Safety Officer/Utilities		
									(3,340)	Roll fwd adj - CAO 10/11 Credit		
									4	M&I Pro-Support adj		
Total A-87 Charge/(Rebate)	<u><u>22,672</u></u>				<u><u>(8,482)</u></u>				<u><u>44,378</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01012220 - RECORDER

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	8,550	8,664	8,550	(114)	8,550	8,520	8,550	30	8,746	8,550	8,746	196
Equipment Use	15,062	13,416	15,062	1,646	13,385	15,633	13,385	(2,248)	15,062	15,062	15,062	-
CAO	148	310	148	(162)	118	148	118	(30)	108	148	108	(40)
Dept of Finance	2,921	2,929	2,921	(8)	2,319	2,760	2,319	(441)	1,876	2,921	1,876	(1,045)
Annual Audit	143	213	143	(70)	137	157	137	(20)	128	143	128	(15)
County Counsel	2,696	1,060	2,696	1,636	288	859	288	(571)	-	2,696	-	(2,696)
Personnel	3,620	2,399	3,620	1,221	3,463	3,707	3,463	(244)	2,633	3,620	2,633	(987)
Facilities Maint	7,641	7,193	7,641	448	6,645	7,402	6,645	(757)	8,448	7,641	8,448	807
Building Maint	4,988	9,695	4,988	(4,707)	10,031	6,878	10,031	3,153	6,000	4,988	6,000	1,012
Janitorial Services	9,741	9,218	9,741	523	8,048	9,315	8,048	(1,267)	3,938	9,741	3,938	(5,803)
General Insurance	1,791	1,936	1,791	(145)	1,820	1,925	1,820	(105)	2,256	1,791	2,256	465
Employee Benefits	345	295	345	50	334	272	334	62	193	345	193	(152)
Data Processing	80	72	80	8	115	176	115	(61)	10	80	10	(70)
DP - ProSupport	5,945	8,140	5,945	(2,195)	10,813	15,286	10,813	(4,473)	12,430	5,945	12,430	6,485
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	63,671	65,540	63,671	(1,869)	66,066	73,038	66,066	(6,972)	61,828	63,671	61,828	(1,843)
Roll Forward	(1,869)				(6,972)				(1,843)			
Adjustments:	(148) Less: CAO				(118) Less: CAO				(8,448) Safety Officer/Utilities			
									148 Roll fwd adj - CAO 10/11 Credit			
									2,621 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u>61,654</u>				<u>58,976</u>				<u>54,306</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01012230 - CORONER

	2010-11	Roll Forward Detail			2011-12	Roll Forward Detail			2012-13	Roll Forward Detail		
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	17	12	17	5	13	16	13	(3)	13	17	13	(4)
Dept of Finance	117	120	117	(3)	108	118	108	(10)	100	117	100	(17)
Annual Audit	16	25	16	(9)	15	17	15	(2)	16	16	16	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	69	82	69	(13)	69	82	69	(13)	74	69	74	5
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	12	10	12	2	14	21	14	(7)	12	12	12	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>231</u>	<u>249</u>	<u>231</u>	<u>(18)</u>	<u>219</u>	<u>254</u>	<u>219</u>	<u>(35)</u>	<u>215</u>	<u>231</u>	<u>215</u>	<u>(16)</u>
Roll Forward	(18)				(35)				(16)			
Adjustments:	(17) Less: CAO				(13) Less: CAO							
									17	Roll fwd adj - CAO 10/11 Credit		
Total A-87 Charge/(Rebate)	<u><u>196</u></u>				<u><u>171</u></u>				<u><u>216</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01012240 - PUBLIC GUARDIAN

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	Roll Forward Detail 2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	37	-	(37)	-	-	-	-	-	-	-	-
Equipment Use	725	725	725	-	725	725	725	-	725	725	725	-
CAO	86	37	86	49	51	295	51	(244)	53	86	53	(33)
Dept of Finance	1,072	1,110	1,072	(38)	906	962	906	(56)	954	1,072	954	(118)
Annual Audit	83	79	83	4	60	73	60	(13)	63	83	63	(20)
County Counsel	19,999	33,239	19,999	(13,240)	5,879	10,695	5,879	(4,816)	2,645	19,999	2,645	(17,354)
Personnel	1,448	1,319	1,448	129	1,113	1,483	1,113	(370)	1,316	1,448	1,316	(132)
Facilities Maint	3,609	977	3,609	2,632	139	10,140	139	(10,001)	1,418	3,609	1,418	(2,191)
Building Maint	-	4,526	-	(4,526)	-	-	-	-	-	-	-	-
Janitorial Services	-	949	-	(949)	-	-	-	-	-	-	-	-
General Insurance	351	427	351	(76)	278	356	278	(78)	297	351	297	(54)
Employee Benefits	138	118	138	20	134	109	134	25	97	138	97	(41)
Data Processing	12	9	12	3	42	39	42	3	(2)	12	(2)	(14)
DP - ProSupport	987	3,819	987	(2,832)	3,255	6,902	3,255	(3,647)	2,027	987	2,027	1,040
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	28,510	47,371	28,510	(18,861)	12,582	31,779	12,582	(19,197)	9,593	28,510	9,593	(18,917)
Roll Forward	(18,861)				(19,197)				(18,917)			
Adjustments:	(86) Less: CAO				(51) Less: CAO				(18)			
									86 Roll fwd adj - CAO 10/11 Credit			
									367 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u>9,563</u>				<u>(6,666)</u>				<u>(8,889)</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01012260 - EMERGENCY SERVICES

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	Roll Forward Detail 2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	418	418	418	-	418	418	418	-	418	418	418	-
CAO	-	1,266	-	(1,266)	-	3	-	(3)	-	-	-	-
Dept of Finance	-	882	-	(882)	-	91	-	(91)	-	-	-	-
Annual Audit	-	21	-	(21)	-	3	-	(3)	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	71	-	(71)	-	16	-	(16)	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	9	-	(9)	-	5	-	(5)	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	418	2,667	418	(2,249)	418	536	418	(118)	418	418	418	-
Roll Forward	(2,249)				(118)				-			
Adjustments:	-	Less: CAO			-	Less: CAO						
									(418)	Trsf to #01042110 - Program Closed		
Total A-87 Charge/(Rebate)	<u>(1,831)</u>				<u>300</u>				<u>-</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01012280 - PLANNING

	2010-11	Roll Forward Detail			2011-12	Roll Forward Detail			2012-13	Roll Forward Detail		
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	482	-	482	482	401	-	401	401	263	482	263	(219)
Equipment Use	-	1,157	-	(1,157)	-	1,157	-	(1,157)	800	-	800	800
CAO	518	3,198	518	(2,680)	(2,642)	1,695	(2,642)	(4,337)	487	518	487	(31)
Dept of Finance	3,128	4,177	3,128	(1,049)	3,688	4,065	3,688	(377)	3,347	3,128	3,347	219
Annual Audit	295	569	295	(274)	651	600	651	51	576	295	576	281
County Counsel	28,817	24,529	28,817	4,288	5,737	70,273	5,737	(64,536)	3,297	28,817	3,297	(25,520)
Personnel	3,620	4,409	3,620	(789)	2,770	3,361	2,770	(591)	1,316	3,620	1,316	(2,304)
Facilities Maint	3,358	2,559	3,358	799	9,005	2,115	9,005	6,890	2,053	3,358	2,053	(1,305)
Building Maint	1,236	2,201	1,236	(965)	(1,137)	3,656	(1,137)	(4,793)	5,614	1,236	5,614	4,378
Janitorial Services	9,074	12,179	9,074	(3,105)	1,088	8,638	1,088	(7,550)	3,675	9,074	3,675	(5,399)
General Insurance	1,767	2,310	1,767	(543)	3,476	3,255	3,476	221	3,112	1,767	3,112	1,345
Employee Benefits	345	413	345	(68)	267	327	267	(60)	97	345	97	(248)
Data Processing	213	240	213	(27)	587	765	587	(178)	439	213	439	226
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	52,853	57,941	52,853	(5,088)	23,891	99,907	23,891	(76,016)	25,076	52,853	25,076	(27,777)
Roll Forward	(5,088)				(76,016)				(27,777)			
Adjustments:	(518) Less: CAO				2,642 Less: CAO				(2,053) Safety Officer/Utilities			
									518 Roll fwd adj - CAO 10/11 Credit			
									13 M&I Pro-Support Adj			
Total A-87 Charge/(Rebate)	<u>47,247</u>				<u>(49,483)</u>				<u>(4,223)</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01012290 - ANIMAL CONTROL

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	511	-	511	511	511	511	511	-	511	511	511	-
CAO	141	6,358	141	(6,217)	101	119	101	(18)	85	141	85	(56)
Dept of Finance	2,228	2,765	2,228	(537)	2,005	2,018	2,005	(13)	1,863	2,228	1,863	(365)
Annual Audit	136	167	136	(31)	117	126	117	(9)	101	136	101	(35)
County Counsel	770	1,218	770	(448)	1,260	575	1,260	685	63	770	63	(707)
Personnel	2,896	3,084	2,896	(188)	2,770	2,965	2,770	(195)	2,633	2,896	2,633	(263)
Facilities Maint	3,644	3,314	3,644	330	3,161	3,530	3,161	(369)	3,689	3,644	3,689	45
Building Maint	393	2,507	393	(2,114)	472	637	472	(165)	1,399	393	1,399	1,006
Janitorial Services	10,121	12,292	10,121	(2,171)	5,879	10,433	5,879	(4,554)	3,262	10,121	3,262	(6,859)
General Insurance	1,140	1,153	1,140	(13)	1,112	1,169	1,112	(57)	1,196	1,140	1,196	56
Employee Benefits	276	295	276	(19)	267	218	267	49	193	276	193	(83)
Data Processing	98	71	98	27	106	162	106	(56)	77	98	77	(21)
DP - ProSupport	2,656	3,015	2,656	(359)	3,404	4,613	3,404	(1,209)	410	2,656	410	(2,246)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	25,010	36,239	25,010	(11,229)	21,165	27,076	21,165	(5,911)	15,482	25,010	15,482	(9,528)
Roll Forward	(11,229)				(5,911)				(9,528)			
Adjustments:	(141) Less: CAO				(101) Less: CAO				(3,689) Safety Officer/Utilities			
									141 Roll fwd adj - CAO 10/11 Credit			
									92 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u>13,640</u>				<u>15,153</u>				<u>2,498</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01014022 - HOSPITAL

	2010-11	Roll Forward Detail			2011-12	Roll Forward Detail			2012-13	Roll Forward Detail		
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2,658	4,055	2,658	(1,397)	371	1,243	371	(872)	85	2,658	85	(2,573)
Dept of Finance	175	798	175	(623)	63	400	63	(337)	313	175	313	138
Annual Audit	56	165	56	(109)	9	121	9	(112)	100	56	100	44
County Counsel	-	-	-	-	869	-	869	869	254	-	254	254
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	238	546	238	(308)	40	589	40	(549)	473	238	473	235
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	41	70	41	(29)	8	153	8	(145)	77	41	77	36
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>3,168</u>	<u>5,634</u>	<u>3,168</u>	<u>(2,466)</u>	<u>1,360</u>	<u>2,506</u>	<u>1,360</u>	<u>(1,146)</u>	<u>1,302</u>	<u>3,168</u>	<u>1,302</u>	<u>(1,866)</u>
Roll Forward	(2,466)				(1,146)				(1,866)			
Adjustments:	(2,658)	Less: CAO			(371)	Less: CAO						
									2,658	Roll fwd adj - CAO 10/11 Credit		
									1	M&I Pro-Support adj		
Total A-87 Charge/(Rebate)	<u>(1,956)</u>				<u>(157)</u>				<u>2,095</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01015180 - VETERAN'S SERVICES

	2010-11	Roll Forward Detail			2011-12	Roll Forward Detail			2012-13	Roll Forward Detail		
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	119	10	119	109	105	89	105	16	103	119	103	(16)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	14	218	14	(204)	9	16	9	(7)	12	14	12	(2)
Dept of Finance	423	454	423	(31)	353	449	353	(96)	412	423	412	(11)
Annual Audit	14	19	14	(5)	11	17	11	(6)	14	14	14	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	724	659	724	65	693	741	693	(48)	658	724	658	(66)
Facilities Maint	403	375	403	28	352	391	352	(39)	371	403	371	(32)
Building Maint	2,794	1,163	2,794	1,631	1,584	2,615	1,584	(1,031)	491	2,794	491	(2,303)
Janitorial Services	334	244	334	90	196	398	196	(202)	236	334	236	(98)
General Insurance	120	105	120	15	112	142	112	(30)	138	120	138	18
Employee Benefits	69	59	69	10	67	54	67	13	48	69	48	(21)
Data Processing	10	8	10	2	10	20	10	(10)	11	9	11	2
DP - ProSupport	-	-	-	-	-	-	-	-	500	-	500	500
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	5,024	3,314	5,024	1,710	3,492	4,932	3,492	(1,440)	2,994	5,023	2,994	(2,029)
Roll Forward	1,710				(1,440)				(2,029)			
Adjustments:	(14) Less: CAO				(9) Less: CAO				(371) Safety Officer/Utilities			
									14 Roll fwd adj - CAO 10/11 Credit			
									79 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u>6,720</u>				<u>2,043</u>				<u>687</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01016040 - LIBRARY

	2010-11	Roll Forward Detail			2011-12	Roll Forward Detail			2012-13	Roll Forward Detail		
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	304	448	304	(144)	29	268	29	(239)	35	304	35	(269)
Dept of Finance	176	170	176	6	150	156	150	(6)	137	176	137	(39)
Annual Audit	43	62	43	(19)	34	44	34	(10)	41	43	41	(2)
County Counsel	-	-	-	-	652	-	652	652	444	-	444	444
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	180	205	180	(25)	159	217	159	(58)	193	180	193	13
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	31	26	31	5	31	56	31	(25)	31	30	31	1
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>734</u>	<u>911</u>	<u>734</u>	<u>(177)</u>	<u>1,055</u>	<u>741</u>	<u>1,055</u>	<u>314</u>	<u>881</u>	<u>733</u>	<u>881</u>	<u>148</u>
Roll Forward	(177)				314				148			
Adjustments:	(304) Less: CAO				(29) Less: CAO							
									304 Roll fwd adj - CAO 10/11 Credit			
									1 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u><u>253</u></u>				<u><u>1,340</u></u>				<u><u>1,334</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01016050 - COOPERATIVE EXTENSION

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	Roll Forward Detail 2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	4,262	4,279	4,262	(17)	4,262	4,262	4,262	-	4,708	4,262	4,708	446
Equipment Use	1,569	2,057	1,569	(488)	1,569	2,057	1,569	(488)	1,569	1,569	1,569	-
CAO	84	466	84	(382)	58	300	58	(242)	63	84	63	(21)
Dept of Finance	1,142	2,049	1,142	(907)	985	1,068	985	(83)	995	1,142	995	(147)
Annual Audit	81	101	81	(20)	68	79	68	(11)	74	81	74	(7)
County Counsel	513	1,060	513	(547)	12	217	12	(205)	-	513	-	(513)
Personnel	1,448	2,638	1,448	(1,190)	1,385	1,483	1,385	(98)	1,316	1,448	1,316	(132)
Facilities Maint	10,228	9,466	10,228	762	8,871	9,762	8,871	(891)	12,252	10,228	12,252	2,024
Building Maint	11,864	10,380	11,864	1,484	12,797	10,027	12,797	2,770	19,806	11,864	19,806	7,942
Janitorial Services	28,170	24,892	28,170	3,278	30,449	27,212	30,449	3,237	21,939	28,170	21,939	(6,231)
General Insurance	1,932	1,954	1,932	(22)	1,899	1,913	1,899	(14)	2,747	1,932	2,747	815
Employee Benefits	138	236	138	(98)	134	109	134	25	97	138	97	(41)
Data Processing	59	43	59	16	61	98	61	(37)	57	57	57	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	1,206	-	(1,206)	-	-	-	-	-	-	-	-
Subtotal	61,490	60,827	61,490	663	62,550	58,587	62,550	3,963	65,623	61,488	65,623	4,135
Roll Forward	663				3,963				4,135			
Adjustments:	(84) Less: CAO				(58) Less: CAO				(12,252) Safety Officer/Utilities			
									84 Roll fwd adj - CAO 10/11 Credit			
									3 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u>62,069</u>				<u>66,455</u>				<u>57,593</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01024010 - PUBLIC HEALTH

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	5,314	4,849	5,314	465	5,314	4,849	5,314	465	5,090	5,314	5,090	(224)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	18,000	5,397	18,000	12,603	9,943	14,786	9,943	(4,843)	686	18,000	686	(17,314)
Dept of Finance	9,867	8,950	9,867	917	8,969	10,194	8,969	(1,225)	7,602	9,867	7,602	(2,265)
Annual Audit	1,059	1,238	1,059	(179)	999	958	999	41	872	1,059	872	(187)
County Counsel	20,538	12,715	20,538	7,823	11,301	8,383	11,301	2,918	7,861	20,538	7,861	(12,677)
Personnel	9,635	4,456	9,635	5,179	10,050	4,878	10,050	5,172	7,720	9,635	7,720	(1,915)
Facilities Maint	7,302	6,296	7,302	1,006	6,333	6,455	6,333	(122)	10,009	7,302	10,009	2,707
Building Maint	17,033	17,976	17,033	(943)	22,647	11,270	22,647	11,377	10,184	17,033	10,184	(6,849)
Janitorial Services	24,102	21,830	24,102	2,272	24,638	22,669	24,638	1,969	23,522	24,102	23,522	(580)
General Insurance	6,165	5,516	6,165	649	6,330	6,235	6,330	95	5,361	6,165	5,361	(804)
Employee Benefits	1,036	1,529	1,036	(493)	1,003	2,069	1,003	(1,066)	628	1,036	628	(408)
Data Processing	768	522	768	246	900	1,222	900	(322)	618	768	618	(150)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	120,819	91,274	120,819	29,545	108,427	93,968	108,427	14,459	80,153	120,819	80,153	(40,666)
Roll Forward	29,545				14,459				(40,666)			
Adjustments:	(18,000)	Less: CAO			(9,943)	Less: CAO			(7,887)	Safety Officer/Utilities		
									18,000	Roll fwd adj - CAO 10/11 Credit		
									31	M&I Pro-Support adj		
Total A-87 Charge/(Rebate)	<u>132,364</u>				<u>112,943</u>				<u>49,631</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01024012 - MENTAL HEALTH

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	5,965	6,430	5,965	(465)	5,965	6,430	5,965	(465)	6,189	5,965	6,189	224
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2,086	4,513	2,086	(2,427)	1,822	2,561	1,822	(739)	1,543	2,086	1,543	(543)
Dept of Finance	26,025	25,867	26,025	158	23,212	25,630	23,212	(2,418)	21,444	26,025	21,444	(4,581)
Annual Audit	2,009	2,912	2,009	(903)	2,116	2,478	2,116	(362)	1,922	2,009	1,922	(87)
County Counsel	3,851	1,060	3,851	2,791	2,260	411	2,260	1,849	888	3,851	888	(2,963)
Personnel	34,303	18,777	34,303	15,526	31,595	30,623	31,595	972	24,508	34,303	24,508	(9,795)
Facilities Maint	8,198	8,329	8,198	(131)	7,103	8,560	7,103	(1,457)	16,385	8,198	16,385	8,187
Building Maint	19,123	22,910	19,123	(3,787)	12,690	13,783	12,690	(1,093)	12,382	19,123	12,382	(6,741)
Janitorial Services	17,597	28,948	17,597	(11,351)	25,400	30,059	25,400	(4,659)	28,598	17,597	28,598	11,001
General Insurance	9,781	11,055	9,781	(1,274)	11,355	13,406	11,355	(2,051)	10,738	9,781	10,738	957
Employee Benefits	3,341	5,291	3,341	(1,950)	3,017	4,580	3,017	(1,563)	1,088	3,341	1,088	(2,253)
Data Processing	1,456	1,227	1,456	229	1,907	3,160	1,907	(1,253)	1,391	1,456	1,391	(65)
DP - ProSupport	-	-	-	-	1,916	-	1,916	1,916	(1,190)	-	(1,190)	(1,190)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	133,735	137,319	133,735	(3,584)	130,358	141,681	130,358	(11,323)	125,886	133,735	125,886	(7,849)
Roll Forward	(3,584)				(11,323)				(7,849)			
Adjustments:	(2,086)	Less: CAO			(1,822)	Less: CAO			(9,589)	Safety Officer/Utilities		
									2,086	Roll fwd adj - CAO 10/11 Credit		
									543	M&I Pro-Support adj		
Total A-87 Charge/(Rebate)	<u>128,065</u>				<u>117,213</u>				<u>111,077</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01024014 - ALCOHOL & DRUG ABUSE

	2010-11	Roll Forward Detail			2011-12	Roll Forward Detail			2012-13	Roll Forward Detail		
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	4,528	4,528	4,528	-	4,528	4,528	4,528	-	4,528	4,528	4,528	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	339	854	339	(515)	248	316	248	(68)	279	715	279	(436)
Dept of Finance	4,512	5,609	4,512	(1,097)	4,055	4,965	4,055	(910)	5,258	5,222	5,258	36
Annual Audit	327	480	327	(153)	289	337	289	(48)	578	439	578	139
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	5,792	6,401	5,792	(609)	4,568	6,967	4,568	(2,399)	7,241	5,792	7,241	1,449
Facilities Maint	15,074	12,506	15,074	2,568	13,074	14,603	13,074	(1,529)	16,101	15,074	16,101	1,027
Building Maint	58,819	18,806	58,819	40,013	25,545	10,231	25,545	15,314	15,324	58,819	15,324	(43,495)
Janitorial Services	40,724	29,683	40,724	11,041	54,596	33,160	54,596	21,436	32,659	40,317	32,659	(7,658)
General Insurance	3,723	3,718	3,723	5	3,676	3,923	3,676	(247)	4,489	4,195	4,489	294
Employee Benefits	552	591	552	(39)	535	922	535	(387)	457	552	457	(95)
Data Processing	237	202	237	35	259	428	259	(169)	251	318	251	(67)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>134,627</u>	<u>83,378</u>	<u>134,627</u>	<u>51,249</u>	<u>111,373</u>	<u>80,380</u>	<u>111,373</u>	<u>30,993</u>	<u>87,165</u>	<u>135,971</u>	<u>87,165</u>	<u>(48,806)</u>
Roll Forward	51,249				30,993				(48,806)			
Adjustments:	(339) Less: CAO				(248) Less: CAO				(15,009) Safety Officer/Utilities			
									14 M&I Pro-Support adj			
									3,101 Trsf from #01024017 - Program close			
									339 Roll fwd adj - CAO 10/11 Credit			
									Prop36 376 Roll fwd adj - CAO 10/11 Credit			
Total A-87 Charge/(Rebate)	<u>185,537</u>				<u>142,118</u>				<u>27,180</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01024017 - DRUG COURT

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	90	61	90	29	73	144	73	(71)	61	90	61	(29)
Dept of Finance	1,360	1,812	1,360	(452)	910	1,304	910	(394)	817	1,360	817	(543)
Annual Audit	87	130	87	(43)	85	93	85	(8)	74	87	74	(13)
County Counsel	-	-	-	-	2,391	-	2,391	2,391	761	-	761	761
Personnel	1,448	1,932	1,448	(484)	693	1,397	693	(704)	658	1,448	658	(790)
Facilities Maint	-	-	-	-	-	-	-	-	340	-	340	340
Building Maint	-	-	-	-	(647)	-	(647)	(647)	-	-	-	-
Janitorial Services	(251)	-	(251)	(251)	(138)	-	(138)	(138)	-	(251)	-	251
General Insurance	368	431	368	(63)	394	453	394	(59)	341	368	341	(27)
Employee Benefits	138	177	138	(39)	67	109	67	(42)	48	138	48	(90)
Data Processing	63	55	63	8	76	117	76	(41)	55	61	55	(6)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	3,303	4,598	3,303	(1,295)	3,904	3,617	3,904	287	3,155	3,301	3,155	(146)
Roll Forward	(1,295)				287				(146)			
Adjustments:	(90) Less: CAO				(73) Less: CAO							
									90 Roll fwd adj - CAO 10/11 Credit			
									2 M&I Pro-Support adj			
									(3,101) Trsf to #01024014 - Program Closed			
Total A-87 Charge/(Rebate)	<u>1,918</u>				<u>4,118</u>				<u>-</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01024020 - MATERNAL & CHILD HEALTH

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	105	69	105	36	67	63	67	4	62	105	62	(43)
Dept of Finance	1,214	815	1,214	399	999	1,069	999	(70)	714	1,214	714	(500)
Annual Audit	101	146	101	(45)	78	67	78	11	77	101	77	(24)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	1,448	659	1,448	789	1,385	619	1,385	766	658	1,448	658	(790)
Facilities Maint	-	-	-	-	-	-	-	-	14	-	14	14
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	427	483	427	(56)	490	327	490	163	472	427	472	45
Employee Benefits	138	59	138	79	134	109	134	25	48	138	48	(90)
Data Processing	73	62	73	11	70	86	70	(16)	56	73	56	(17)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>3,506</u>	<u>2,293</u>	<u>3,506</u>	<u>1,213</u>	<u>3,223</u>	<u>2,340</u>	<u>3,223</u>	<u>883</u>	<u>2,101</u>	<u>3,506</u>	<u>2,101</u>	<u>(1,405)</u>
Roll Forward	1,213				883				(1,405)			
Adjustments:	(105) Less: CAO				(67) Less: CAO							
Total A-87 Charge/(Rebate)	<u><u>4,614</u></u>				<u><u>4,039</u></u>				<u><u>803</u></u>			

105 Roll fwd adj - CAO 10/11 Credit
2 M&I Pro-Support adj

A-87 COST ALLOCATION DETAIL & COMPARISON

01024025 - WOMEN, INFANTS & CHILDREN

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	181	97	181	84	139	129	139	10	212	181	212	31
Dept of Finance	2,393	2,299	2,393	94	2,917	2,073	2,917	844	3,909	2,393	3,909	1,516
Annual Audit	174	206	174	(32)	161	137	161	24	513	174	513	339
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	2,896	2,376	2,896	520	4,155	2,965	4,155	1,190	5,266	2,896	5,266	2,370
Facilities Maint	-	-	-	-	-	-	-	-	3,088	-	3,088	3,088
Building Maint	-	-	-	-	(2,577)	-	(2,577)	(2,577)	-	-	-	-
Janitorial Services	(1,471)	-	(1,471)	(1,471)	(368)	-	(368)	(368)	-	(1,471)	-	1,471
General Insurance	739	682	739	57	751	668	751	83	1,180	739	1,180	441
Employee Benefits	276	236	276	40	401	218	401	183	387	276	387	111
Data Processing	126	87	126	39	145	175	145	(30)	191	126	191	65
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	5,314	5,983	5,314	(669)	5,724	6,365	5,724	(641)	14,746	5,314	14,746	9,432
Roll Forward	(669)				(641)				9,432			
Adjustments:	(181) Less: CAO				(139) Less: CAO							
									181 Roll fwd adj - CAO 10/11 Credit			
									11 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u>4,464</u>				<u>4,944</u>				<u>24,370</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01024170 - CALIFORNIA CHILDREN'S SERVICES

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	Roll Forward Detail 2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	120	280	120	(160)	84	97	84	(13)	98	120	98	(22)
Dept of Finance	1,792	1,506	1,792	286	1,153	1,502	1,153	(349)	1,127	1,792	1,127	(665)
Annual Audit	116	149	116	(33)	98	103	98	(5)	149	116	149	33
County Counsel	-	1,060	-	(1,060)	-	-	-	-	-	-	-	-
Personnel	1,473	1,319	1,473	154	1,385	761	1,385	624	1,316	1,473	1,316	(157)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	491	494	491	(3)	1,249	503	1,249	746	545	491	545	54
Employee Benefits	207	118	207	89	134	109	134	25	97	207	97	(110)
Data Processing	84	63	84	21	88	133	88	(45)	88	85	88	3
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	4,283	4,989	4,283	(706)	4,191	3,208	4,191	983	3,420	4,284	3,420	(864)
Roll Forward	(706)				983				(864)			
Adjustments:	(120) Less: CAO				(84) Less: CAO							
									120 Roll fwd adj - CAO 10/11 Credit			
									5 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u>3,457</u>				<u>5,090</u>				<u>2,681</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01025010 - SOCIAL SERVICES

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	Roll Forward Detail 2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	6,187	4,113	6,187	2,074	4,958	8,666	4,958	(3,708)	4,879	6,187	4,879	(1,308)
Dept of Finance	107,401	106,034	107,401	1,367	107,061	98,805	107,061	8,256	78,626	107,401	78,626	(28,775)
Annual Audit	5,973	8,280	5,973	(2,307)	5,773	5,855	5,773	(82)	10,847	5,973	10,847	4,874
County Counsel	12,555	22,251	12,555	(9,696)	6,018	3,446	6,018	2,572	1,375	12,555	1,375	(11,180)
Personnel	44,854	38,542	44,854	6,312	57,537	46,706	57,537	10,831	44,102	44,854	44,102	(752)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	29,363	44,437	29,363	(15,074)	56,849	58,061	56,849	(1,212)	94,339	29,363	94,339	64,976
Employee Benefits	5,469	5,602	5,469	(133)	7,873	4,185	7,873	3,688	5,052	5,469	5,052	(417)
Data Processing	4,320	3,489	4,320	831	5,190	7,448	5,190	(2,258)	4,397	4,321	4,397	76
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	216,122	232,748	216,122	(16,626)	251,259	233,172	251,259	18,087	243,617	216,123	243,617	27,494
Roll Forward	(16,626)				18,087				27,494			
Adjustments:	(6,187) Less: CAO				(4,958) Less: CAO				(1,389) Safety Officer/Utilities			
									6,187 Roll fwd adj - CAO 10/11 Credit			
									121 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u>193,309</u>				<u>264,388</u>				<u>276,030</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01042090 - DISTRICT ATTORNEY

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	229	223	229	6	229	229	229	-	206	229	206	(23)
Equipment Use	4,119	4,119	4,119	-	3,177	4,119	3,177	(942)	4,119	4,119	4,119	-
CAO	362	424	362	(62)	257	384	257	(127)	207	362	207	(155)
Dept of Finance	4,506	5,352	4,506	(846)	4,042	4,743	4,042	(701)	3,304	4,506	3,304	(1,202)
Annual Audit	349	461	349	(112)	298	352	298	(54)	245	349	245	(104)
County Counsel	723	3,337	723	(2,614)	176	613	176	(437)	2,156	723	2,156	1,433
Personnel	5,537	6,103	5,537	(566)	5,852	7,414	5,852	(1,562)	4,449	5,537	4,449	(1,088)
Facilities Maint	9,009	6,908	9,009	2,101	7,814	8,719	7,814	(905)	7,502	9,009	7,502	(1,507)
Building Maint	5,435	19,584	5,435	(14,149)	10,930	3,641	10,930	7,289	9,152	5,435	9,152	3,717
Janitorial Services	21,065	17,926	21,065	3,139	20,142	21,322	20,142	(1,180)	17,935	21,065	17,935	(3,130)
General Insurance	3,781	5,360	3,781	(1,579)	3,684	7,673	3,684	(3,989)	3,501	3,781	3,501	(280)
Employee Benefits	804	591	804	213	560	544	560	16	694	804	694	(110)
Data Processing	253	192	253	61	268	443	268	(175)	186	253	186	(67)
DP - ProSupport	5,780	502	5,780	5,278	970	643	970	327	12,042	5,780	12,042	6,262
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	61,952	71,082	61,952	(9,130)	58,399	60,839	58,399	(2,440)	65,698	61,952	65,698	3,746
Roll Forward	(9,130)				(2,440)				3,746			
Adjustments:	(362) Less: CAO				(257) Less: CAO				(7,502) Safety Officer/Utilities			
									362 Roll fwd adj - CAO 10/11 Credit			
									1,748 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u>52,460</u>				<u>55,702</u>				<u>64,052</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01042110 - SHERIFF

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	Roll Forward Detail 2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	2,028	2,117	2,028	(89)	2,028	2,028	2,028	-	1,909	2,028	1,909	(119)
Equipment Use	102,952	103,328	102,952	(376)	102,952	102,437	102,952	515	110,283	102,952	110,283	7,331
CAO	2,408	1,851	2,408	557	1,133	1,426	1,133	(293)	1,156	2,408	1,156	(1,252)
Dept of Finance	17,002	18,219	17,002	(1,217)	15,508	15,853	15,508	(345)	15,911	17,002	15,911	(1,091)
Annual Audit	1,443	2,151	1,443	(708)	1,315	1,453	1,315	(138)	1,481	1,443	1,481	38
County Counsel	12,267	16,263	12,267	(3,996)	18,743	4,089	18,743	14,654	24,601	12,267	24,601	12,334
Personnel	22,445	19,800	22,445	2,645	22,160	22,982	22,160	(822)	18,431	22,445	18,431	(4,014)
Facilities Maint	21,296	18,013	21,296	3,283	18,471	19,615	18,471	(1,144)	23,172	21,296	23,172	1,876
Building Maint	7,213	218	7,213	6,995	8,282	6,670	8,282	1,612	11,330	7,213	11,330	4,117
Janitorial Services	29,667	28,430	29,667	1,237	23,322	27,112	23,322	(3,790)	19,910	29,667	19,910	(9,757)
General Insurance	63,103	189,025	63,103	(125,922)	14,149	172,146	14,149	(157,997)	15,777	63,103	15,777	(47,326)
Employee Benefits	2,055	2,925	2,055	(870)	2,514	2,065	2,514	449	1,053	2,055	1,053	(1,002)
Data Processing	(904)	398	(904)	(1,302)	694	(246)	694	940	413	(904)	413	1,317
DP - ProSupport	39,473	51,050	39,473	(11,577)	40,335	34,033	40,335	6,302	42,399	39,473	42,399	2,926
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	322,448	453,788	322,448	(131,340)	271,606	411,663	271,606	(140,057)	287,826	322,448	287,826	(34,622)
Roll Forward	(131,340)				(140,057)				(34,622)			
Adjustments:	(2,408) Less: CAO				(1,133) Less: CAO				(23,372) Safety Officer/Utilities			
									2,408 Roll fwd adj - CAO 10/11 Credit			
									418 Trsf from #01012260 - Program close			
									7,654 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u>188,700</u>				<u>130,416</u>				<u>240,312</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01042113 - SHERIFF'S DISPATCH

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	365	250	365	115	365	365	365	-	352	365	352	(13)
Equipment Use	1,112	-	1,112	1,112	1,112	1,112	1,112	-	1,112	1,112	1,112	-
CAO	4,291	1,372	4,291	2,919	1,235	3,388	1,235	(2,153)	142	4,291	142	(4,149)
Dept of Finance	3,661	4,334	3,661	(673)	3,064	3,583	3,064	(519)	2,895	3,661	2,895	(766)
Annual Audit	189	247	189	(58)	169	182	169	(13)	168	189	168	(21)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	5,792	4,592	5,792	1,200	5,540	6,672	5,540	(1,132)	3,862	5,792	3,862	(1,930)
Facilities Maint	1,700	1,072	1,700	628	1,475	1,647	1,475	(172)	1,797	1,700	1,797	97
Building Maint	892	(621)	892	1,513	688	590	688	98	1,134	892	1,134	242
Janitorial Services	6,180	4,082	6,180	2,098	4,208	5,626	4,208	(1,418)	4,008	6,180	4,008	(2,172)
General Insurance	1,064	1,001	1,064	63	1,049	1,144	1,049	(95)	1,142	1,064	1,142	78
Employee Benefits	552	746	552	(194)	535	679	535	(144)	338	552	338	(214)
Data Processing	137	104	137	33	152	232	152	(80)	128	137	128	(9)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	25,935	17,179	25,935	8,756	19,592	25,220	19,592	(5,628)	17,078	25,935	17,078	(8,857)
Roll Forward	8,756				(5,628)				(8,857)			
Adjustments:	(4,291)	Less: CAO			(1,235)	Less: CAO			(1,797)	Safety Officer/Utilities		
									4,291	Roll fwd adj - CAO 10/11 Credit		
									9	M&I Pro-Support adj		
Total A-87 Charge/(Rebate)	<u>30,400</u>				<u>12,729</u>				<u>10,724</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01042135 - SHERIFF'S CIVIL DIVISION

	2010-11	Roll Forward Detail			2011-12	Roll Forward Detail			2012-13	Roll Forward Detail		
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	52	45	52	7	38	44	38	(6)	42	52	42	(10)
Dept of Finance	994	1,061	994	(67)	848	939	848	(91)	915	994	915	(79)
Annual Audit	50	96	50	(46)	44	46	44	(2)	50	50	50	-
County Counsel	642	-	642	642	-	-	-	-	1,268	642	1,268	626
Personnel	1,448	1,319	1,448	129	1,385	1,483	1,385	(98)	1,316	1,448	1,316	(132)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	210	317	210	(107)	207	226	207	(19)	234	210	234	24
Employee Benefits	138	118	138	20	134	109	134	25	97	138	97	(41)
Data Processing	36	40	36	(4)	40	58	40	(18)	38	36	38	2
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	3,570	2,996	3,570	574	2,696	2,905	2,696	(209)	3,960	3,570	3,960	390
Roll Forward	574				(209)				390			
Adjustments:	(52) Less: CAO				(38) Less: CAO							
									52 Roll fwd adj - CAO 10/11 Credit			
									7 M&I Pro-Support			
Total A-87 Charge/(Rebate)	<u>4,092</u>				<u>2,449</u>				<u>4,409</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01042136 - COURT SECURITY

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	171	172	171	(1)	171	171	171	-	174	171	174	3
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	388	37	388	351	104	509	104	(405)	112	388	112	(276)
Dept of Finance	1,768	1,979	1,768	(211)	1,641	1,525	1,641	116	2,052	1,768	2,052	284
Annual Audit	124	78	124	46	120	61	120	59	133	124	133	9
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	2,896	3,297	2,896	(401)	2,770	2,965	2,770	(195)	3,291	2,896	3,291	395
Facilities Maint	153	143	153	10	133	148	133	(15)	168	153	168	15
Building Maint	99	199	99	(100)	199	138	199	61	119	99	119	20
Janitorial Services	195	183	195	12	161	186	161	(25)	78	195	78	(117)
General Insurance	547	283	547	264	585	322	585	263	658	547	658	111
Employee Benefits	276	295	276	(19)	267	407	267	(140)	242	276	242	(34)
Data Processing	90	33	90	57	108	79	108	29	101	90	101	11
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	6,707	6,699	6,707	8	6,259	6,511	6,259	(252)	7,128	6,707	7,128	421
Roll Forward	8				(252)				421			
Adjustments:	(388) Less: CAO				(104) Less: CAO				(168) Safety Officer/Utilities			
									388 Roll fwd adj - CAO 10/11 Credit			
									8 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u>6,327</u>				<u>5,903</u>				<u>7,777</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01042140 - JAIL

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	98,728	98,728	98,728	-	98,728	98,728	98,728	-	98,728	98,728	98,728	-
Equipment Use	5,083	5,083	5,083	-	5,083	5,083	5,083	-	5,083	5,083	5,083	-
CAO	1,145	2,792	1,145	(1,647)	1,636	1,084	1,636	552	915	1,145	915	(230)
Dept of Finance	15,512	14,746	15,512	766	20,616	14,812	20,616	5,804	15,607	15,512	15,607	95
Annual Audit	1,103	1,482	1,103	(379)	1,056	1,090	1,056	(34)	1,083	1,103	1,083	(20)
County Counsel	128	-	128	128	217	82	217	135	-	128	-	(128)
Personnel	17,419	16,484	17,419	935	19,390	17,865	19,390	1,525	17,533	17,419	17,533	114
Facilities Maint	65,334	60,054	65,334	5,280	56,666	62,256	56,666	(5,590)	70,140	65,334	70,140	4,806
Building Maint	7,551	12,093	7,551	(4,542)	6,897	4,162	6,897	2,735	9,048	7,551	9,048	1,497
Janitorial Services	26,038	21,467	26,038	4,571	19,063	23,999	19,063	(4,936)	18,210	26,038	18,210	(7,828)
General Insurance	115,939	73,115	115,939	42,824	138,273	123,077	138,273	15,196	152,678	115,939	152,678	36,739
Employee Benefits	2,776	2,356	2,776	420	1,946	2,549	1,946	(603)	1,010	2,776	1,010	(1,766)
Data Processing	799	624	799	175	952	1,388	952	(436)	825	797	825	28
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>357,555</u>	<u>309,024</u>	<u>357,555</u>	<u>48,531</u>	<u>370,523</u>	<u>356,175</u>	<u>370,523</u>	<u>14,348</u>	<u>390,860</u>	<u>357,553</u>	<u>390,860</u>	<u>33,307</u>
Roll Forward	48,531				14,348				33,307			
Adjustments:	(1,145) Less: CAO				(1,636) Less: CAO				(70,140) Safety Officer/Utilities			
									1,145 Roll fwd adj - CAO 10/11 Credit			
									41 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u><u>404,941</u></u>				<u><u>383,235</u></u>				<u><u>355,213</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01042150 - PROBATION

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	2,771	2,776	2,771	(5)	1,362	2,766	1,362	(1,404)	1,445	2,771	1,445	(1,326)
Equipment Use	4,781	5,844	4,781	(1,063)	4,781	5,844	4,781	(1,063)	4,781	4,781	4,781	-
CAO	905	1,717	905	(812)	242	1,997	242	(1,755)	302	905	302	(603)
Dept of Finance	6,617	7,780	6,617	(1,163)	3,802	6,673	3,802	(2,871)	5,095	6,617	5,095	(1,522)
Annual Audit	370	533	370	(163)	281	382	281	(101)	395	370	395	25
County Counsel	3,182	1,218	3,182	1,964	3,475	1,249	3,475	2,226	1,572	3,182	1,572	(1,610)
Personnel	8,689	8,764	8,689	(75)	4,155	9,638	4,155	(5,483)	7,241	8,689	7,241	(1,448)
Facilities Maint	7,927	7,771	7,927	156	5,783	8,090	5,783	(2,307)	7,785	7,927	7,785	(142)
Building Maint	4,243	6,840	4,243	(2,597)	218	6,893	218	(6,675)	4,882	4,243	4,882	639
Janitorial Services	24,663	23,693	24,663	970	15,637	22,514	15,637	(6,877)	16,488	24,663	16,488	(8,175)
General Insurance	102,514	5,184	102,514	97,330	5,842	6,453	5,842	(611)	6,636	102,514	6,636	(95,878)
Employee Benefits	829	1,706	829	(877)	775	897	775	(122)	147	829	147	(682)
Data Processing	(150)	(45)	(150)	(105)	152	(19)	152	171	272	(150)	272	422
DP - ProSupport	6,806	16,380	6,806	(9,574)	12,742	12,374	12,742	368	16,064	6,806	16,064	9,258
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	174,147	90,161	174,147	83,986	59,247	85,751	59,247	(26,504)	73,105	174,147	73,105	(101,042)
Roll Forward	83,986				(26,504)				(101,042)			
Adjustments:	(905) Less: CAO				(242) Less: CAO				(7,835) Safety Officer/Utilities			
									905 Roll fwd adj - CAO 10/11 Credit			
									2,889 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u>257,228</u>				<u>32,501</u>				<u>(31,978)</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01042155 - JUVENILE HALL

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	39,520	39,520	39,520	-	39,520	39,520	39,520	-	39,726	39,520	39,726	206
Equipment Use	-	-	-	-	2,691	-	2,691	2,691	2,691	-	2,691	2,691
CAO	365	829	365	(464)	225	797	225	(572)	269	365	269	(96)
Dept of Finance	5,857	6,014	5,857	(157)	5,992	5,128	5,992	864	5,788	5,857	5,788	(69)
Annual Audit	352	427	352	(75)	261	307	261	(46)	331	352	331	(21)
County Counsel	-	-	-	-	-	-	-	-	127	-	127	127
Personnel	8,144	5,770	8,144	2,374	9,684	6,156	9,684	3,528	8,692	8,144	8,692	548
Facilities Maint	16,324	15,273	16,324	1,051	14,158	15,814	14,158	(1,656)	16,665	16,324	16,665	341
Building Maint	24,901	23,821	24,901	1,080	22,417	17,161	22,417	5,256	17,022	24,901	17,022	(7,879)
Janitorial Services	-	-	-	-	-	248	-	(248)	-	-	-	-
General Insurance	19,222	13,815	19,222	5,407	115,566	19,473	115,566	96,093	99,464	19,222	99,464	80,242
Employee Benefits	1,627	1,705	1,627	(78)	1,511	1,597	1,511	(86)	592	1,627	592	(1,035)
Data Processing	255	180	255	75	235	391	235	(156)	243	255	243	(12)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	116,567	107,354	116,567	9,213	212,260	106,592	212,260	105,668	191,610	116,567	191,610	75,043
Roll Forward	9,213				105,668				75,043			
Adjustments:	(365) Less: CAO				(225) Less: CAO				(16,391) Safety Officer/Utilities			
									365 Roll fwd adj - CAO 10/11 Credit			
									19 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u>125,415</u>				<u>317,703</u>				<u>250,646</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01042158 - DELINQUENCY PREVENTION

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	20	15	20	5	11	76	11	(65)	14	20	14	(6)
Dept of Finance	399	421	399	(22)	342	464	342	(122)	717	399	717	318
Annual Audit	19	32	19	(13)	13	21	13	(8)	17	19	17	(2)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	724	659	724	65	693	741	693	(48)	1,316	724	1,316	592
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	82	106	82	(24)	59	100	59	(41)	80	82	80	(2)
Employee Benefits	69	332	69	(263)	67	54	67	13	97	69	97	28
Data Processing	14	14	14	-	11	26	11	(15)	13	14	13	(1)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,327</u>	<u>1,579</u>	<u>1,327</u>	<u>(252)</u>	<u>1,196</u>	<u>1,482</u>	<u>1,196</u>	<u>(286)</u>	<u>2,254</u>	<u>1,327</u>	<u>2,254</u>	<u>927</u>
Roll Forward	(252)				(286)				927			
Adjustments:	(20) Less: CAO				(11) Less: CAO				20 Roll fwd adj - CAO 10/11 Credit			
									3 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u><u>1,055</u></u>				<u><u>899</u></u>				<u><u>3,204</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01042360 - BOAT PATROL

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	37	26	37	11	28	34	28	(6)	30	37	30	(7)
Dept of Finance	551	950	551	(399)	178	562	178	(384)	160	551	160	(391)
Annual Audit	35	55	35	(20)	32	37	32	(5)	36	35	36	1
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	724	1,319	724	(595)	-	741	-	(741)	-	724	-	(724)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,760	2,596	1,760	(836)	1,734	1,495	1,734	239	1,507	1,760	1,507	(253)
Employee Benefits	69	118	69	(49)	-	54	-	(54)	-	69	-	(69)
Data Processing	26	23	26	3	28	47	28	(19)	27	26	27	1
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	3,202	5,087	3,202	(1,885)	2,000	2,970	2,000	(970)	1,760	3,202	1,760	(1,442)
Roll Forward	(1,885)				(970)				(1,442)			
Adjustments:	(37) Less: CAO				(28) Less: CAO							
									37 Roll fwd adj - CAO 10/11 Credit			
									1 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u>1,280</u>				<u>1,002</u>				<u>356</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01054010 - CA WASTE MANAGEMENT

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	5	4	5	1	4	5	4	(1)	4	5	4	(1)
Dept of Finance	13	16	13	(3)	15	11	15	4	12	13	12	(1)
Annual Audit	5	7	5	(2)	5	5	5	-	5	5	5	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	21	25	21	(4)	21	24	21	(3)	22	21	22	1
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	4	3	4	1	4	5	4	(1)	4	3	4	1
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>48</u>	<u>55</u>	<u>48</u>	<u>(7)</u>	<u>49</u>	<u>50</u>	<u>49</u>	<u>(1)</u>	<u>47</u>	<u>47</u>	<u>47</u>	<u>-</u>
Roll Forward	(7)				(1)				-			
Adjustments:	(5) Less: CAO				(4) Less: CAO					5 Roll fwd adj - CAO 10/11 Credit		
Total A-87 Charge/(Rebate)	<u><u>36</u></u>				<u><u>44</u></u>				<u><u>52</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01054011 - EMERGENCY PREPAREDNESS GRANT

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1,369	4,243	1,369	(2,874)	55	9,305	55	(9,250)	31	1,369	31	(1,338)
Dept of Finance	757	836	757	(79)	324	2,133	324	(1,809)	191	757	191	(566)
Annual Audit	67	122	67	(55)	64	53	64	11	73	67	73	6
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	248	659	248	(411)	-	741	-	(741)	-	248	-	(248)
Facilities Maint	-	-	-	-	-	-	-	-	29	-	29	29
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	283	403	283	(120)	298	260	298	38	171	283	171	(112)
Employee Benefits	69	59	69	10	-	54	-	(54)	-	69	-	(69)
Data Processing	48	51	48	(3)	58	70	58	(12)	28	50	28	(22)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	2,841	6,373	2,841	(3,532)	799	12,616	799	(11,817)	523	2,843	523	(2,320)
Roll Forward	(3,532)				(11,817)				(2,320)			
Adjustments:	(1,369)	Less: CAO			(55)	Less: CAO						
									1,369	Roll fwd adj - CAO 10/11 Credit		
Total A-87 Charge/(Rebate)	<u>(2,060)</u>				<u>(11,073)</u>				<u>(428)</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01054012 - MENTAL HEALTH SERVICES ACT

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	372	-	-	-	470	-	-	-	565	372	565	193
Dept of Finance	955	-	-	-	1,865	-	-	-	1,689	955	1,689	734
Annual Audit	359	-	-	-	546	-	-	-	669	359	669	310
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,519	-	-	-	2,544	-	-	-	3,147	1,519	3,147	1,628
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	260	-	-	-	492	-	-	-	509	260	509	249
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>3,465</u>	-	-	-	<u>5,917</u>	-	-	-	<u>6,579</u>	<u>3,465</u>	<u>6,579</u>	<u>3,114</u>
Roll Forward	-				-				3,114			4
Adjustments:	(372) Less: CAO				(470) Less: CAO							
									372 Roll fwd adj - CAO 10/11 Credit			
									5 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u><u>3,093</u></u>				<u><u>5,447</u></u>				<u><u>10,070</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01054014 - SUBSTANCE ABUSE PROP 36

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	Roll Forward Detail 2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	376	82	376	294	62	123	62	(61)	-	-	-	-
Dept of Finance	710	1,548	710	(838)	291	858	291	(567)	-	-	-	-
Annual Audit	112	174	112	(62)	71	71	71	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	(61)	-	61	-	643	-	(643)	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	(407)	-	(407)	(407)	-	-	-	-	-	-	-	-
General Insurance	472	576	472	(104)	333	344	333	(11)	-	-	-	-
Employee Benefits	-	118	-	(118)	-	54	-	(54)	-	-	-	-
Data Processing	81	73	81	8	64	90	64	(26)	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,344	2,510	1,344	(1,166)	821	2,183	821	(1,362)	-	-	-	-
Roll Forward	(1,166)				(1,362)				-			
Adjustments:	(376) Less: CAO				(62) Less: CAO							
Total A-87 Charge/(Rebate)	<u>(198)</u>				<u>(603)</u>				<u>376</u> Roll fwd adj - CAO 10/11 Credit			
									<u>(376)</u> Trsf to Alc & Drug			
									<u>-</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01054015 - HOSPITAL PREPAREDNESS GRANT

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	Roll Forward Detail 2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	37	-	-	-	35	-	-	-
Dept of Finance	-	-	-	-	215	-	-	-	471	-	-	-
Annual Audit	-	-	-	-	43	-	-	-	74	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	658	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	11	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	200	-	-	-	193	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	48	-	-	-
Data Processing	-	-	-	-	39	-	-	-	31	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	534	-	-	-	1,521	-	-	-
Roll Forward	-				-				-			
Adjustments:	-	Less: CAO			(37)	Less: CAO						
									1	M&I Pro-Support adj		
Total A-87 Charge/(Rebate)	-				497				1,522			

A-87 COST ALLOCATION DETAIL & COMPARISON

01054020 - SUPERIOR REG WORKFORCE ED

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	Roll Forward Detail 2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	151	-	-	-
Dept of Finance	-	-	-	-	-	-	-	-	457	-	-	-
Annual Audit	-	-	-	-	-	-	-	-	178	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	839	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	136	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	1,761	-	-	-
Roll Forward	-				-				-			
Adjustments:												
									1	M&I Pro-Support adj		
Total A-87 Charge/(Rebate)	-				-				1,762			

A-87 COST ALLOCATION DETAIL & COMPARISON

01054025 - HEALTH WIC ADVANCE

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	Roll Forward Detail 2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	1	-	-	-	-	-	-	-	-	-	-	-
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Roll Forward	-				-				-			
Adjustments:	-	Less: CAO			-	Less: CAO			-			
Total A-87 Charge/(Rebate)	<u><u>2</u></u>				<u><u>-</u></u>				<u><u>-</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01054045 - MOSQUITO ABATEMENT ASSESSMENT AREA

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	66	-	-	-	51	-	51	51	52	66	52	(14)
Dept of Finance	214	-	-	-	240	-	240	240	186	214	186	(28)
Annual Audit	64	-	-	-	60	-	60	60	62	64	62	(2)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	1	-	1	1
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	270	-	-	-	278	-	278	278	291	270	291	21
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	46	-	-	-	54	-	-	-	47	46	47	1
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	660	-	-	-	683	-	629	629	639	660	639	(21)
Roll Forward	-				629				(21)			
Adjustments:	(66) Less: CAO				(51) Less: CAO							
									66 Roll fwd adj - CAO 10/11 Credit			
									1,269 Co Counsel Mosq timestudy adj			
Total A-87 Charge/(Rebate)	<u>594</u>				<u>1,261</u>				<u>1,953</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01055340 - CHILD SUPPORT

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	5,375	5,375	5,375	-	5,375	5,375	5,375	-	5,375	5,375	5,375	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2,347	394	2,347	1,953	574	267	574	307	200	2,347	200	(2,147)
Dept of Finance	5,425	6,921	5,425	(1,496)	4,829	6,282	4,829	(1,453)	5,221	5,425	5,221	(204)
Annual Audit	258	391	258	(133)	245	284	245	(39)	411	258	411	153
County Counsel	356	2,595	356	(2,239)	1,961	375	1,961	1,586	16,664	356	16,664	16,308
Personnel	7,240	7,253	7,240	(13)	6,233	7,414	6,233	(1,181)	5,924	7,240	5,924	(1,316)
Facilities Maint	6,828	6,574	6,828	254	5,878	6,614	5,878	(736)	6,863	6,828	6,863	35
Building Maint	4,012	15,907	4,012	(11,895)	(8,566)	754	(8,566)	(9,320)	(8,504)	4,012	(8,504)	(12,516)
Janitorial Services	23,107	18,951	23,107	4,156	10,617	20,425	10,617	(9,808)	16,003	23,107	16,003	(7,104)
General Insurance	2,406	2,388	2,406	18	2,452	2,675	2,452	(223)	2,697	2,406	2,697	291
Employee Benefits	690	650	690	40	602	544	602	58	435	690	435	(255)
Data Processing	187	165	187	22	221	360	221	(139)	180	187	180	(7)
DP - ProSupport	3,406	6,432	3,406	(3,026)	1,934	4,374	1,934	(2,440)	73	3,406	73	(3,333)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	61,637	73,996	61,637	(12,359)	32,355	55,743	32,355	(23,388)	51,542	61,637	51,542	(10,095)
Roll Forward	(12,359)				(23,388)				(10,095)			
Adjustments:	(2,347) Less: CAO				(574) Less: CAO				(6,909) Safety Officer/Utilities			
									2,347 Roll fwd adj - CAO 10/11 Credit			
									70 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u>46,931</u>				<u>8,393</u>				<u>36,955</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01203010 - ROAD

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	308	80	308	228	338	96	338	242	297	308	297	(11)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1,447	1,744	1,447	(297)	2,029	2,535	2,029	(506)	4,190	1,447	4,190	2,743
Dept of Finance	26,769	18,287	26,769	8,482	26,100	20,760	26,100	5,340	27,290	26,769	27,290	521
Annual Audit	4,110	2,811	4,110	1,299	4,181	2,452	4,181	1,729	5,036	4,110	5,036	926
County Counsel	-	1,060	-	(1,060)	43	-	43	43	-	-	-	-
Personnel	26,066	17,440	26,066	8,626	21,916	26,443	21,916	(4,527)	21,518	26,066	21,518	(4,548)
Facilities Maint	3,171	471	3,171	2,700	5,505	591	5,505	4,914	2,158	3,171	2,158	(1,013)
Building Maint	(17,499)	1,292	(17,499)	(18,791)	-	2,022	-	(2,022)	6,248	(17,499)	6,248	23,747
Janitorial Services	5,787	1,471	5,787	4,316	2,225	1,604	2,225	621	4,132	5,787	4,132	(1,655)
General Insurance	102,926	108,664	102,926	(5,738)	113,585	73,226	113,585	40,359	85,233	102,926	85,233	(17,693)
Employee Benefits	3,033	1,138	3,033	1,895	2,761	2,014	2,761	747	2,506	3,033	2,506	(527)
Data Processing	2,979	1,185	2,979	1,794	3,768	3,122	3,768	646	3,776	2,979	3,776	797
DP - ProSupport	-	-	-	-	2,592	-	2,592	2,592	24	-	24	24
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	159,097	155,643	159,097	3,454	185,043	134,865	185,043	50,178	162,408	159,097	162,408	3,311
Roll Forward	3,454				50,178				3,311			
Adjustments:	(1,447)	Less: CAO			(2,029)	Less: CAO			(2,158)	Safety Officer/Utilities		
									1,447	Roll fwd adj - CAO 10/11 Credit		
									84	M&I Pro-Support adj		
Total A-87 Charge/(Rebate)	<u>161,104</u>				<u>233,192</u>				<u>165,092</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01602270 - FISH & GAME COMMISSION

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	2008-09 Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	2009-10 Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	2010-11 Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	2	3	1	2	2	2	-	2	3	2	(1)
Dept of Finance	32	31	32	1	40	38	40	2	36	32	36	4
Annual Audit	2	4	2	(2)	2	2	2	-	2	2	2	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	10	12	10	(2)	11	12	11	(1)	11	10	11	1
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	2	2	2	-	2	4	2	(2)	2	3	2	(1)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>49</u>	<u>51</u>	<u>49</u>	<u>(2)</u>	<u>57</u>	<u>58</u>	<u>57</u>	<u>(1)</u>	<u>53</u>	<u>50</u>	<u>53</u>	<u>3</u>
Roll Forward	(2)				(1)				3			
Adjustments:	(3) Less: CAO				(2) Less: CAO				3 Roll fwd adj - CAO 10/11 Credit			
Total A-87 Charge/(Rebate)	<u><u>44</u></u>				<u><u>54</u></u>				<u><u>59</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

01906020 - OFFICE OF EDUCATION

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	5,388	5,388	5,388	-	5,388	5,388	5,388	-	5,182	5,388	5,182	(206)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	45	245	45	(200)	38	45	38	(7)	39	45	39	(6)
Dept of Finance	97,791	94,978	97,791	2,813	65,813	94,996	65,813	(29,183)	69,411	97,791	69,411	(28,380)
Annual Audit	43	77	43	(34)	44	48	44	(4)	46	43	46	3
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	8,846	3,945	8,846	4,901	5,401	9,808	5,401	(4,407)	4,924	8,846	4,924	(3,922)
Building Maint	3,395	3,272	3,395	123	3,071	2,340	3,071	731	2,220	3,395	2,220	(1,175)
Janitorial Services	-	-	-	-	-	34	-	(34)	-	-	-	-
General Insurance	528	610	528	(82)	550	573	550	(23)	634	528	634	106
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	31	32	31	(1)	40	61	40	(21)	35	31	35	4
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	116,067	108,547	116,067	7,520	80,345	113,293	80,345	(32,948)	82,491	116,067	82,491	(33,576)
Roll Forward	7,520				(32,948)				(33,576)			
Adjustments:	(45) Less: CAO				(38) Less: CAO				(2,138) Safety Officer/Utilities			
									45 Roll fwd adj - CAO 10/11 Credit			
Total A-87 Charge/(Rebate)	<u>123,542</u>				<u>47,359</u>				<u>46,822</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

02000000 - SOLID WASTE

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	(2,210)	656	(2,210)	(2,866)	(1,563)	1,029	(1,563)	(2,592)	1,973	(2,210)	1,973	4,183
Dept of Finance	7,563	5,693	7,563	1,870	12,036	6,930	12,036	5,106	10,239	7,563	10,239	2,676
Annual Audit	923	947	923	(24)	2,395	1,092	2,395	1,303	2,335	923	2,335	1,412
County Counsel	128	1,218	128	(1,090)	-	-	-	-	-	128	-	(128)
Personnel	5,267	4,616	5,267	651	6,233	4,675	6,233	1,558	4,832	5,267	4,832	(435)
Facilities Maint	10,211	6,213	10,211	3,998	4,518	30,741	4,518	(26,223)	-	10,211	-	(10,211)
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	3,948	3,133	3,948	815	14,223	5,317	14,223	8,906	13,987	3,948	13,987	10,039
Employee Benefits	552	687	552	(135)	602	381	602	221	387	552	387	(165)
Data Processing	669	399	669	270	2,159	1,393	2,159	766	1,778	670	1,778	1,108
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	27,051	23,562	27,051	3,489	40,603	51,558	40,603	(10,955)	35,531	27,052	35,531	8,479
Roll Forward	3,489				(10,955)				8,479			
Adjustments:	2,210	Less: CAO			1,563	Less: CAO						
									(2,210)	Roll fwd adj - CAO 10/11 Credit		
									27	M&I Pro-Support adj		
Total A-87 Charge/(Rebate)	<u>32,750</u>				<u>31,211</u>				<u>41,827</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

02040205 - ORLAND AIRPORT

	2010-11	Roll Forward Detail			2011-12	Roll Forward Detail			2012-13	Roll Forward Detail		
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	676	123	676	553	(946)	1,294	(946)	(2,240)	154	676	154	(522)
Dept of Finance	1,364	901	1,364	463	1,310	721	1,310	589	1,134	1,364	1,134	(230)
Annual Audit	214	261	214	(47)	211	175	211	36	183	214	183	(31)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	724	-	724	724	693	-	693	693	658	724	658	(66)
Facilities Maint	790	17,579	790	(16,789)	293	264	293	29	-	790	-	(790)
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	904	863	904	41	8,216	852	8,216	7,364	7,946	904	7,946	7,042
Employee Benefits	69	-	69	69	67	-	67	67	48	69	48	(21)
Data Processing	155	110	155	45	190	222	190	(32)	139	154	139	(15)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	4,896	19,837	4,896	(14,941)	10,034	3,528	10,034	6,506	10,262	4,895	10,262	5,367
Roll Forward	(14,941)				6,506				5,367			
Adjustments:	(676) Less: CAO				946 Less: CAO							
									676 Roll fwd adj - CAO 10/11 Credit			
									3 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u>(10,721)</u>				<u>17,486</u>				<u>16,308</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

02040207 - WILLOWS AIRPORT

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	(367)	69	(367)	(436)	(364)	435	(364)	(799)	139	(367)	139	506
Dept of Finance	917	633	917	284	1,095	614	1,095	481	750	917	750	(167)
Annual Audit	190	147	190	43	233	102	233	131	164	190	164	(26)
County Counsel	-	-	-	-	217	233	217	(16)	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	(1,728)	16,687	(1,728)	(18,415)	(102)	226	(102)	(328)	273	(1,728)	273	2,001
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	803	486	803	317	1,085	499	1,085	586	773	803	773	(30)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	137	62	137	75	210	131	210	79	125	137	125	(12)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	(48)	18,084	(48)	(18,132)	2,374	2,240	2,374	134	2,224	(48)	2,224	2,272
Roll Forward	(18,132)				134				2,272			
Adjustments:	367	Less: CAO			364	Less: CAO						
									(367)	Roll fwd adj - CAO 10/11 Credit		
									2	M&I Pro-Support adj		
Total A-87 Charge/(Rebate)	<u>(17,813)</u>				<u>2,872</u>				<u>4,131</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

02200000 - FLEET OPERATIONS

	2010-11	Roll Forward Detail			2011-12	Roll Forward Detail			2012-13	Roll Forward Detail		
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	(844)	293	(844)	(1,137)	84	1,311	84	(1,227)	614	(844)	614	1,458
Dept of Finance	5,239	5,459	5,239	(220)	4,879	4,328	4,879	551	5,451	5,239	5,451	212
Annual Audit	545	622	545	(77)	542	433	542	109	727	545	727	182
County Counsel	-	1,218	-	(1,218)	-	82	-	(82)	-	-	-	-
Personnel	5,171	5,300	5,171	(129)	4,848	4,948	4,848	(100)	4,706	5,171	4,706	(465)
Facilities Maint	2,341	-	2,341	2,341	(1,905)	829	(1,905)	(2,734)	-	2,341	-	(2,341)
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	2,308	2,057	2,308	251	2,525	2,110	2,525	415	3,487	2,308	3,487	1,179
Employee Benefits	917	780	917	137	655	570	655	85	602	917	602	(315)
Data Processing	395	262	395	133	488	552	488	(64)	554	395	554	159
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	16,072	15,991	16,072	81	12,116	15,163	12,116	(3,047)	16,141	16,072	16,141	69
Roll Forward	81				(3,047)				69			
Adjustments:	844	Less: CAO			(84)	Less: CAO						
									(844)	Roll fwd adj - CAO 10/11 Credit		
									14	M&I Pro-Support adj		
Total A-87 Charge/(Rebate)	<u>16,997</u>				<u>8,985</u>				<u>15,380</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

02210000 - UNDERGROUND STORAGE TANKS

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	58	27	58	31	47	43	47	4	61	58	61	3
Dept of Finance	244	316	244	(72)	275	184	275	91	321	244	321	77
Annual Audit	56	57	56	(1)	55	45	55	10	72	56	72	16
County Counsel	-	-	-	-	217	-	217	217	507	-	507	507
Personnel	(43)	-	(43)	(43)	-	-	-	-	(279)	(43)	(279)	(236)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	(187)	-	(187)	(187)	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	238	188	238	50	254	220	254	34	338	238	338	100
Employee Benefits	-	-	-	-	-	-	-	-	(90)	-	(90)	(90)
Data Processing	41	24	41	17	49	57	49	(8)	55	40	55	15
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>594</u>	<u>612</u>	<u>594</u>	<u>(18)</u>	<u>710</u>	<u>549</u>	<u>710</u>	<u>161</u>	<u>985</u>	<u>593</u>	<u>985</u>	<u>392</u>
Roll Forward	(18)				161				392			
Adjustments:	(58) Less: CAO				(47) Less: CAO							
									58 Roll fwd adj - CAO 10/11 Credit			
									2 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u><u>518</u></u>				<u><u>824</u></u>				<u><u>1,437</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

02220000 - VEGETATION & ENVIRONMENTAL MGMT

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	54	36	54	18	28	45	28	(17)	25	54	25	(29)
Dept of Finance	215	285	215	(70)	172	159	172	13	120	215	120	(95)
Annual Audit	52	76	52	(24)	32	47	32	(15)	30	52	30	(22)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	221	252	221	(31)	151	230	151	(79)	140	221	140	(81)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	38	32	38	6	29	60	29	(31)	23	38	23	(15)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>580</u>	<u>681</u>	<u>580</u>	<u>(101)</u>	<u>412</u>	<u>541</u>	<u>412</u>	<u>(129)</u>	<u>338</u>	<u>580</u>	<u>338</u>	<u>(242)</u>
Roll Forward	(101)				(129)				(242)			
Adjustments:	(54) Less: CAO				(28) Less: CAO				54 Roll fwd adj - CAO 10/11 Credit			
Total A-87 Charge/(Rebate)	<u><u>425</u></u>				<u><u>255</u></u>				<u><u>150</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

02224170 - TRI-COUNTY BEE

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	2	2	-	1	2	1	(1)	2	2	2	-
Dept of Finance	46	26	46	20	23	20	23	3	23	46	23	(23)
Annual Audit	2	3	2	(1)	2	2	2	-	2	2	2	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	8	11	8	(3)	8	9	8	(1)	8	8	8	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	1	1	1	-	2	2	2	-	1	1	1	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>59</u>	<u>43</u>	<u>59</u>	<u>16</u>	<u>36</u>	<u>35</u>	<u>36</u>	<u>1</u>	<u>36</u>	<u>59</u>	<u>36</u>	<u>(23)</u>
Roll Forward	16				1				(23)			
Adjustments:	(2) Less: CAO				(1) Less: CAO				2 Roll fwd adj - CAO 10/11 Credit			
Total A-87 Charge/(Rebate)	<u><u>73</u></u>				<u><u>36</u></u>				<u><u>15</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

02240000 - HUMAN RESOURCE AGENCY

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	Roll Forward Detail 2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	7,100	7,118	7,100	(18)	2,529	3,565	2,529	(1,036)	1,125	7,100	1,125	(5,975)
Dept of Finance	21,866	25,620	21,866	(3,754)	19,170	21,171	19,170	(2,001)	18,477	21,866	18,477	(3,389)
Annual Audit	1,329	1,779	1,329	(450)	1,249	1,267	1,249	(18)	1,331	1,329	1,331	2
County Counsel	13,053	13,028	13,053	25	43,188	13,581	43,188	29,607	26,603	13,053	26,603	13,550
Personnel	27,369	26,438	27,369	931	26,483	22,865	26,483	3,618	23,697	27,369	23,697	(3,672)
Facilities Maint	13,230	-	13,230	13,230	5,059	-	5,059	5,059	12,209	13,230	12,209	(1,021)
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	8,596	9,462	8,596	(866)	10,308	8,890	10,308	1,418	11,526	8,596	11,526	2,930
Employee Benefits	2,831	2,813	2,831	18	2,742	2,231	2,742	511	1,740	2,831	1,740	(1,091)
Data Processing	963	750	963	213	1,125	1,617	1,125	(492)	1,014	963	1,014	51
DP - ProSupport	138,802	122,702	138,802	16,100	161,660	131,679	161,660	29,981	71,588	138,802	71,588	(67,214)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>235,139</u>	<u>209,710</u>	<u>235,139</u>	<u>25,429</u>	<u>273,513</u>	<u>206,866</u>	<u>273,513</u>	<u>66,647</u>	<u>169,310</u>	<u>235,139</u>	<u>169,310</u>	<u>(65,829)</u>
Roll Forward	25,429				66,647				(65,829)			
Adjustments:	(7,100)	Less: CAO			(2,529)	Less: CAO			(4,135)	Safety Officer/Utilities		
									7,100	Roll fwd adj - CAO 10/11 Credit		
									(13,053)	M&I Pro-Support adj		
Total A-87 Charge/(Rebate)	<u><u>253,468</u></u>				<u><u>337,631</u></u>				<u><u>93,393</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

02250000 - HEALTH SERVICES ADMIN

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	7,989	4,892	7,989	3,097	4,318	5,852	4,318	(1,534)	323	7,989	323	(7,666)
Dept of Finance	7,438	9,336	7,438	(1,898)	5,228	7,066	5,228	(1,838)	4,719	7,438	4,719	(2,719)
Annual Audit	432	609	432	(177)	373	461	373	(88)	382	432	382	(50)
County Counsel	9,917	14,098	9,917	(4,181)	8,656	7,619	8,656	1,037	5,529	9,917	5,529	(4,388)
Personnel	6,660	8,401	6,660	(1,741)	3,988	5,209	3,988	(1,221)	6,038	6,660	6,038	(622)
Facilities Maint	-	124	-	(124)	-	-	-	-	1,675	-	1,675	1,675
Building Maint	(122)	(187)	(122)	65	(6,222)	-	(6,222)	(6,222)	-	(122)	-	122
Janitorial Services	(3,588)	-	(3,588)	(3,588)	(1,196)	-	(1,196)	(1,196)	-	(3,588)	-	3,588
General Insurance	2,469	2,427	2,469	42	2,376	2,894	2,376	(518)	2,420	2,469	2,420	(49)
Employee Benefits	2,401	1,014	2,401	1,387	2,268	599	2,268	1,669	3,426	2,401	3,426	1,025
Data Processing	314	257	314	57	336	587	336	(251)	291	314	291	(23)
DP - ProSupport	141,104	145,414	141,104	(4,310)	129,326	170,312	129,326	(40,986)	161,096	141,104	161,096	19,992
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	175,014	186,385	175,014	(11,371)	149,451	200,599	149,451	(51,148)	185,899	175,014	185,899	10,885
Roll Forward	(11,371)				(51,148)				10,885			
Adjustments:	(7,989)	Less: CAO			(4,318)	Less: CAO			(5,529)	Safety Officer/Utilities		
									7,989	Roll fwd adj - CAO 10/11 Credit		
									(28,891)	M&I Pro-Support adj		
Total A-87 Charge/(Rebate)	<u>155,654</u>				<u>93,985</u>				<u>170,353</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

02260000 - PLANNING & PUBLIC WORKS

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	Roll Forward Detail 2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	1,003	-	(1,003)	125	1,211	125	(1,086)	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	(7,358)	1,379	(7,358)	(8,737)	(6,318)	486	(6,318)	(6,804)	336	(7,358)	336	7,694
Dept of Finance	6,936	13,947	6,936	(7,011)	10,063	9,793	10,063	270	5,337	6,936	5,337	(1,599)
Annual Audit	467	705	467	(238)	475	516	475	(41)	397	467	397	(70)
County Counsel	37,554	33,049	37,554	4,505	96,063	29,621	96,063	66,442	62,130	37,554	62,130	24,576
Personnel	5,216	9,772	5,216	(4,556)	5,943	10,872	5,943	(4,929)	6,582	5,216	6,582	1,366
Facilities Maint	4,972	7,466	4,972	(2,494)	35,786	9,518	35,786	26,268	34	4,972	34	(4,938)
Building Maint	(8,778)	17,383	(8,778)	(26,161)	13,300	29,598	13,300	(16,298)	-	(8,778)	-	8,778
Janitorial Services	19,580	27,067	19,580	(7,487)	(3,884)	30,137	(3,884)	(34,021)	-	19,580	-	(19,580)
General Insurance	10,625	3,986	10,625	6,639	11,432	10,546	11,432	886	9,914	10,625	9,914	(711)
Employee Benefits	552	1,551	552	(999)	669	816	669	(147)	699	552	699	147
Data Processing	(368)	(255)	(368)	(113)	258	(146)	258	404	(327)	(368)	(327)	41
DP - ProSupport	86,178	57,583	86,178	28,595	74,230	78,072	74,230	(3,842)	77,642	86,178	77,642	(8,536)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	155,576	174,636	155,576	(19,060)	238,142	211,040	238,142	27,102	162,744	155,576	162,744	7,168
Roll Forward	(19,060)				27,102				7,168			
Adjustments:	7,358	Less: CAO			6,318	Less: CAO			(1,039)	Safety Officer/Utilities		
									(7,358)	Roll fwd adj - CAO 10/11 Credit		
									14,548	M&I Pro-Support adj		
Total A-87 Charge/(Rebate)	<u>143,874</u>				<u>271,562</u>				<u>176,063</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

02270000 - CENTRAL SERVICES

	2010-11	Roll Forward Detail			2011-12	Roll Forward Detail			2012-13	Roll Forward Detail		
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	37	25	37	12	40	32	40	8	41	37	41	4
Dept of Finance	178	177	178	1	214	123	214	91	159	178	159	(19)
Annual Audit	35	53	35	(18)	47	34	47	13	49	35	49	14
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	150	175	150	(25)	219	164	219	55	229	150	229	79
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	26	22	26	4	42	42	42	-	37	26	37	11
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	426	452	426	(26)	562	395	562	167	515	426	515	89
Roll Forward	(26)				167				89			
Adjustments:	(37) Less: CAO				(40) Less: CAO				37	Roll fwd adj - CAO 10/11 Credit		
Total A-87 Charge/(Rebate)	<u>363</u>				<u>689</u>				<u>641</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

03230000 - FIRE CHIEF'S ASSOCIATION

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	1	1	-	1	1	1	-	1	1	1	-
Dept of Finance	2	3	2	(1)	9	2	9	7	2	2	2	-
Annual Audit	1	1	1	-	1	1	1	-	1	1	1	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	4	5	4	(1)	4	4	4	-	4	4	4	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	1	1	1	-	-	1	-	(1)	1	1	1	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>9</u>	<u>11</u>	<u>9</u>	<u>(2)</u>	<u>15</u>	<u>9</u>	<u>15</u>	<u>6</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>-</u>
Roll Forward	(2)				6				-			
Adjustments:	(1) Less: CAO				(1) Less: CAO							
Total A-87 Charge/(Rebate)	<u><u>6</u></u>				<u><u>20</u></u>				<u><u>10</u></u>			
									1 Roll fwd adj - CAO 10/11 Credit			

A-87 COST ALLOCATION DETAIL & COMPARISON

04050000 - COURT

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	29,767	29,968	29,767	(201)	37,937	30,037	37,937	7,900	29,326	29,767	29,326	(441)
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3,120	3,977	3,120	(857)	7,630	226	7,630	7,404	-	3,120	-	(3,120)
Dept of Finance	395	551	395	(156)	5,515	415	5,515	5,100	405	395	405	10
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	1,956	5,260	1,956	(3,304)	4,628	-	4,628	4,628
Personnel	(9,975)	(16,802)	(9,975)	6,827	(17,035)	(30,163)	(17,035)	13,128	(19,853)	(9,975)	(19,853)	(9,878)
Facilities Maint	56,484	5,954	56,484	50,530	34,752	33,868	34,752	884	105,822	56,484	105,822	49,338
Building Maint	26,226	40,192	26,226	(13,966)	50,283	30,918	50,283	19,365	30,031	26,226	30,031	3,805
Janitorial Services	8,797	54,192	8,797	(45,395)	43,939	11,356	43,939	32,583	25,055	8,797	25,055	16,258
General Insurance	5,138	6,371	5,138	(1,233)	6,086	5,309	6,086	777	6,446	5,138	6,446	1,308
Employee Benefits	(729)	(278)	(729)	(451)	(167)	(334)	(167)	167	(75)	(729)	(75)	654
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	119,223	124,125	119,223	(4,902)	170,896	86,892	170,896	84,004	181,785	119,223	181,785	62,562
Roll Forward	(4,902)				84,004				62,562			
Adjustments:	(3,120)	Less: CAO			(7,630)	Less: CAO			(32,934)	Safety Officer/Utilities		
									3,120	Roll fwd adj - CAO 10/11 Credit		
Total A-87 Charge/(Rebate)	<u>111,201</u>				<u>247,270</u>				<u>214,533</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

04100000 - LAW LIBRARY

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4	211	4	(207)	4	4	4	-	4	4	4	-
Dept of Finance	154	91	154	63	90	87	90	3	51	154	51	(103)
Annual Audit	4	5	4	(1)	5	4	5	1	5	4	5	1
County Counsel	1,284	1,060	1,284	224	1,739	4,931	1,739	(3,192)	1,522	1,284	1,522	238
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	16	15	16	1	24	21	24	3	22	16	22	6
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	3	2	3	1	5	6	5	(1)	4	4	4	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,465	1,384	1,465	81	1,867	5,053	1,867	(3,186)	1,608	1,466	1,608	142
Roll Forward	81				(3,186)				142			
Adjustments:	(4) Less: CAO				(4) Less: CAO							
									4 Roll fwd adj - CAO 10/11 Credit			
									3 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u>1,542</u>				<u>(1,323)</u>				<u>1,757</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

04354015 - CA REG MENTAL HEALTH COALITION

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	Roll Forward Detail 2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	296	285	296	11	235	257	235	(22)	116	296	116	(180)
Dept of Finance	758	1,280	758	(522)	1,038	695	1,038	343	500	758	500	(258)
Annual Audit	285	604	285	(319)	272	273	272	(1)	137	285	137	(148)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,206	1,999	1,206	(793)	1,270	1,330	1,270	(60)	643	1,206	643	(563)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	206	255	206	(49)	246	349	246	(103)	104	207	104	(103)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>2,751</u>	<u>4,423</u>	<u>2,751</u>	<u>(1,672)</u>	<u>3,061</u>	<u>2,904</u>	<u>3,061</u>	<u>157</u>	<u>1,500</u>	<u>2,752</u>	<u>1,500</u>	<u>(1,252)</u>
Roll Forward	(1,672)				157				(1,252)			
Adjustments:	(296) Less: CAO				(235) Less: CAO							
									296 Roll fwd adj - CAO 10/11 Credit			
									2 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u><u>783</u></u>				<u><u>2,983</u></u>				<u><u>546</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

04999100 - COMMUNITY ACTION

	2010-11	Roll Forward Detail			2011-12	Roll Forward Detail			2012-13	Roll Forward Detail		
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	5,313	1,350	5,313	3,963	3,330	6,642	3,330	(3,312)	2,064	5,313	2,064	(3,249)
Dept of Finance	23,797	23,239	23,797	558	22,364	20,968	22,364	1,396	23,674	23,797	23,674	(123)
Annual Audit	2,366	2,864	2,366	(498)	2,183	2,140	2,183	43	3,774	2,366	3,774	1,408
County Counsel	5,905	2,119	5,905	3,786	1,434	2,219	1,434	(785)	190	5,905	190	(5,715)
Personnel	26,066	21,197	26,066	4,869	22,393	19,359	22,393	3,034	22,015	26,066	22,015	(4,051)
Facilities Maint	-	-	-	-	32,885	-	32,885	32,885	20,368	-	20,368	20,368
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	28,128	9,478	28,128	18,650	38,476	10,407	38,476	28,069	39,236	28,128	39,236	11,108
Employee Benefits	2,486	1,949	2,486	537	2,901	1,687	2,901	1,214	1,788	2,486	1,788	(698)
Data Processing	1,713	1,207	1,713	506	1,965	2,727	1,965	(762)	1,860	1,715	1,860	145
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	95,774	63,403	95,774	32,371	127,931	66,149	127,931	61,782	114,969	95,776	114,969	19,193
Roll Forward	32,371				61,782				19,193			
Adjustments:	(5,313)	Less: CAO			(3,330)	Less: CAO						
					(32,885)	Less: One-time DOE weatherization project			5,313	Roll fwd adj - CAO 10/11 Credit		
									59	M&I Pro-Support adj		
Total A-87 Charge/(Rebate)	<u>122,832</u>				<u>153,498</u>				<u>139,534</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

04250000 - LOCAL TRANSPORTATION TRUST

	2010-11	Roll Forward Detail			2011-12	Roll Forward Detail			2012-13	Roll Forward Detail		
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	251	-	-	-
Dept of Finance	-	-	-	-	-	-	-	-	1,098	-	-	-
Annual Audit	-	-	-	-	-	-	-	-	297	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	658	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	1,400	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	48	-	-	-
Data Processing	-	-	-	-	-	-	-	-	227	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	3,979	-	-	-
Roll Forward	-				-				-			
Adjustments:												
									2	M&I Pro-Support adj		
Total A-87 Charge/(Rebate)	-				-				3,981			

A-87 COST ALLOCATION DETAIL & COMPARISON

04260000 - TRANSPORTATION ADMIN

	2010-11	Roll Forward Detail			2011-12	Roll Forward Detail			2012-13	Roll Forward Detail		
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	78	-	78	78
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	(2,943)	54	(2,943)	(2,997)	(1,758)	63	(1,758)	(1,821)	77	(2,943)	77	3,020
Dept of Finance	1,208	799	1,208	409	966	474	966	492	449	1,208	449	(759)
Annual Audit	81	114	81	(33)	87	67	87	20	91	81	91	10
County Counsel	2,182	-	2,182	2,182	1,434	164	1,434	1,270	-	2,182	-	(2,182)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	(411)	-	(411)	(411)	566	-	566	566
Building Maint	-	-	-	-	-	-	-	-	1,638	-	1,638	1,638
Janitorial Services	-	-	-	-	-	-	-	-	1,083	-	1,083	1,083
General Insurance	345	377	345	(32)	406	327	406	79	537	345	537	192
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	59	48	59	11	79	86	79	(7)	69	59	69	10
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	932	1,392	932	(460)	803	1,181	803	(378)	4,588	932	4,588	3,656
Roll Forward	(460)				(378)				3,656			
Adjustments:	2,943	Less: CAO			1,758	Less: CAO			(566)	Safety Officer/Utilities		
									(2,943)	Roll fwd adj - CAO 10/11 Credit		
Total A-87 Charge/(Rebate)	<u>3,415</u>				<u>2,183</u>				<u>4,735</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

04280000 - GLENN COUNTY TRANSIT

	2010-11	Roll Forward Detail			2011-12	Roll Forward Detail			2012-13	Roll Forward Detail		
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	224	-	(224)	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	394	102	394	292	(207)	115	(207)	(322)	92	394	92	(302)
Dept of Finance	1,653	1,724	1,653	(71)	1,495	1,968	1,495	(473)	1,393	1,653	1,393	(260)
Annual Audit	129	216	129	(87)	119	122	119	(3)	109	129	109	(20)
County Counsel	1,027	-	1,027	1,027	478	82	478	396	-	1,027	-	(1,027)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	1,321	-	(1,321)	1,041	151	1,041	890	-	-	-	-
Building Maint	-	3,626	-	(3,626)	-	-	-	-	-	-	-	-
Janitorial Services	-	4,128	-	(4,128)	-	-	-	-	-	-	-	-
General Insurance	547	942	547	(395)	556	592	556	(36)	515	547	515	(32)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	94	91	94	3	107	153	107	(46)	83	92	83	(9)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>3,844</u>	<u>12,374</u>	<u>3,844</u>	<u>(8,530)</u>	<u>3,589</u>	<u>3,183</u>	<u>3,589</u>	<u>406</u>	<u>2,192</u>	<u>3,842</u>	<u>2,192</u>	<u>(1,650)</u>
Roll Forward	(8,530)				406				(1,650)			
Adjustments:	(394) Less: CAO				207 Less: CAO							
									394 Roll fwd adj - CAO 10/11 Credit			
									1 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u>(5,080)</u>				<u>4,202</u>				<u>937</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

04281000 - FIXED ROUTE TRANSIT

	2010-11	Roll Forward Detail			2011-12	Roll Forward Detail			2012-13	Roll Forward Detail		
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	363	-	363	363	(63)	237	(63)	(300)	121	363	121	(242)
Dept of Finance	1,374	618	1,374	756	1,927	840	1,927	1,087	1,208	1,374	1,208	(166)
Annual Audit	350	-	350	350	385	252	385	133	143	350	143	(207)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	628	-	628	628	318	829	318	(511)	-	628	-	(628)
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	1,482	-	1,482	1,482	1,795	1,227	1,795	568	671	1,482	671	(811)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	254	-	254	254	347	322	347	25	109	255	109	(146)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	4,451	618	4,451	3,833	4,709	3,707	4,709	1,002	2,252	4,452	2,252	(2,200)
Roll Forward	3,833				1,002				(2,200)			
Adjustments:	(363)	Less: CAO			63	Less: CAO						
									363	Roll fwd adj - CAO 10/11 Credit		
Total A-87 Charge/(Rebate)	<u>7,921</u>				<u>5,774</u>				<u>415</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

04601000 - LAFCO

	2010-11	Roll Forward Detail			2011-12	Roll Forward Detail			2012-13	Roll Forward Detail		
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	(2,386)	7	(2,386)	(2,393)	(4,075)	10	(4,075)	(4,085)	13	(2,386)	13	2,399
Dept of Finance	131	117	131	14	140	81	140	59	94	131	94	(37)
Annual Audit	11	14	11	(3)	16	10	16	6	16	11	16	5
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	(7,737)	-	(7,737)	(7,737)	(1,060)	-	(1,060)	(1,060)	-	(7,737)	-	7,737
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	46	46	46	-	73	51	73	22	74	46	74	28
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	8	6	8	2	14	14	14	-	14	9	14	5
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	(9,927)	190	(9,927)	(10,117)	(4,892)	166	(4,892)	(5,058)	211	(9,926)	211	10,137
Roll Forward	(10,117)				(5,058)				10,137			
Adjustments:	2,386	Less: CAO			4,075	Less: CAO						
									(2,386)	Roll fwd adj - CAO 10/11 Credit		
									1	M&I Pro-Support adj		
Total A-87 Charge/(Rebate)	<u>(17,658)</u>				<u>(5,875)</u>				<u>7,963</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

05010000 - ARTOIS FIRE DISTRICT

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	Roll Forward Detail 2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	21	222	21	(201)	16	129	16	(113)	16	21	16	(5)
Dept of Finance	267	583	267	(316)	323	315	323	8	201	267	201	(66)
Annual Audit	20	26	20	(6)	18	17	18	1	19	20	19	(1)
County Counsel	-	-	-	-	-	411	-	(411)	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	85	86	85	(1)	-	-	-	-	-	85	-	(85)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	15	11	15	4	16	23	16	(7)	14	15	14	(1)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	408	928	408	(520)	373	895	373	(522)	250	408	250	(158)
Roll Forward	(520)				(522)				(158)			
Adjustments:	(21) Less: CAO				(16) Less: CAO							
									21 Roll fwd adj - CAO 10/11 Credit			
									1 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u>(133)</u>				<u>(165)</u>				<u>114</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

05022000 - HAMILTON FIRE DISTRICT

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	Roll Forward Detail 2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	165	503	165	(338)	70	193	70	(123)	77	165	77	(88)
Dept of Finance	1,459	2,036	1,459	(577)	1,205	1,415	1,205	(210)	1,122	1,459	1,122	(337)
Annual Audit	96	179	96	(83)	81	85	81	(4)	91	96	91	(5)
County Counsel	-	1,060	-	(1,060)	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	407	592	407	(185)	-	-	-	-	-	407	-	(407)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	70	75	70	(5)	74	109	74	(35)	69	70	69	(1)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>2,197</u>	<u>4,445</u>	<u>2,197</u>	<u>(2,248)</u>	<u>1,430</u>	<u>1,802</u>	<u>1,430</u>	<u>(372)</u>	<u>1,359</u>	<u>2,197</u>	<u>1,359</u>	<u>(838)</u>
Roll Forward	(2,248)				(372)				(838)			
Adjustments:	(165) Less: CAO				(70) Less: CAO							
									165 Roll fwd adj - CAO 10/11 Credit			
									1 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u>(216)</u>				<u>988</u>				<u>687</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

05022010 - BAYLISS FIRE DISTRICT

	2010-11	Roll Forward Detail			2011-12	Roll Forward Detail			2012-13	Roll Forward Detail		
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	72	216	72	(144)	5	66	5	(61)	6	72	6	(66)
Dept of Finance	141	397	141	(256)	232	168	232	64	131	141	131	(10)
Annual Audit	7	15	7	(8)	6	10	6	(4)	7	7	7	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	30	49	30	(19)	-	-	-	-	-	30	-	(30)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	5	6	5	(1)	6	13	6	(7)	6	5	6	1
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>255</u>	<u>683</u>	<u>255</u>	<u>(428)</u>	<u>249</u>	<u>257</u>	<u>249</u>	<u>(8)</u>	<u>150</u>	<u>255</u>	<u>150</u>	<u>(105)</u>
Roll Forward	(428)				(8)				(105)			
Adjustments:	(72) Less: CAO				(5) Less: CAO							
									72 Roll fwd adj - CAO 10/11 Credit			
Total A-87 Charge/(Rebate)	<u><u>(245)</u></u>				<u><u>236</u></u>				<u><u>117</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

05050000 - WILLOWS RURAL FIRE DISTRICT

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	117	229	117	(112)	52	142	52	(90)	49	117	49	(68)
Dept of Finance	647	692	647	(45)	615	544	615	71	455	647	455	(192)
Annual Audit	50	42	50	8	60	30	60	30	58	50	58	8
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	211	139	211	72	-	-	-	-	-	211	-	(211)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	36	18	36	18	54	39	54	15	44	36	44	8
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,061	1,120	1,061	(59)	781	755	781	26	606	1,061	606	(455)
Roll Forward	(59)				26				(455)			
Adjustments:	(117) Less: CAO				(52) Less: CAO							
									117 Roll fwd adj - CAO 10/11 Credit			
									1 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u>885</u>				<u>755</u>				<u>269</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

05110000 - STORM DRAIN MAINT #1

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	Roll Forward Detail 2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	7	1	7	6	6	227	6	(221)	6	7	6	(1)
Dept of Finance	135	322	135	(187)	91	91	91	-	87	135	87	(48)
Annual Audit	7	2	7	5	7	2	7	5	7	7	7	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	30	8	30	22	-	-	-	-	-	30	-	(30)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	5	1	5	4	6	2	6	4	5	5	5	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>184</u>	<u>334</u>	<u>184</u>	<u>(150)</u>	<u>110</u>	<u>322</u>	<u>110</u>	<u>(212)</u>	<u>105</u>	<u>184</u>	<u>105</u>	<u>(79)</u>
Roll Forward	(150)				(212)				(79)			
Adjustments:	(7) Less: CAO				(6) Less: CAO							
									7	Roll fwd adj - CAO 10/11 Credit		
Total A-87 Charge/(Rebate)	<u><u>27</u></u>				<u><u>(108)</u></u>				<u><u>33</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

05130000 - STORM DRAIN MAINT #3

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	Roll Forward Detail 2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	4	8	4	(4)	16	2	16	14	17	4	17	13
Dept of Finance	164	353	164	(189)	134	95	134	39	106	164	106	(58)
Annual Audit	4	17	4	(13)	19	2	19	17	20	4	20	16
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	16	55	16	(39)	-	-	-	-	-	16	-	(16)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	3	7	3	(4)	17	2	17	15	15	3	15	12
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	191	440	191	(249)	186	101	186	85	158	191	158	(33)
Roll Forward	(249)				85				(33)			
Adjustments:	(4) Less: CAO				(16) Less: CAO							
									4	Roll fwd adj - CAO 10/11 Credit		
Total A-87 Charge/(Rebate)	<u>(62)</u>				<u>255</u>				<u>129</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

05140000 - N. WILLOWS CO SERVICE AREA

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	278	6	278	272	24	9	24	15	18	278	18	(260)
Dept of Finance	141	286	141	(145)	285	160	285	125	174	141	174	33
Annual Audit	17	13	17	4	27	10	27	17	21	17	21	4
County Counsel	-	-	-	-	-	-	-	-	254	-	254	254
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	167	-	167	167	(12)	678	(12)	(690)	-	167	-	(167)
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	72	45	72	27	-	-	-	-	-	72	-	(72)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	12	6	12	6	25	13	25	12	16	12	16	4
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	687	356	687	331	349	870	349	(521)	483	687	483	(204)
Roll Forward	331				(521)				(204)			
Adjustments:	(278) Less: CAO				(24) Less: CAO							
									278 Roll fwd adj - CAO 10/11 Credit			
									1 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u>740</u>				<u>(196)</u>				<u>558</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

05210000 - AIR POLLUTION CONTROL DISTRICT

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	1,294	1,317	1,294	(23)	1,294	1,317	1,294	(23)	1,385	1,294	1,385	91
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	251	161	251	90	184	220	184	(36)	198	251	198	(53)
Dept of Finance	3,390	3,837	3,390	(447)	2,861	3,247	2,861	(386)	2,908	3,390	2,908	(482)
Annual Audit	242	341	242	(99)	214	234	214	(20)	234	242	234	(8)
County Counsel	1,175	1,218	1,175	(43)	1,912	904	1,912	1,008	-	1,175	-	(1,175)
Personnel	4,344	4,616	4,344	(272)	4,155	5,190	4,155	(1,035)	3,577	4,344	3,577	(767)
Facilities Maint	4,414	4,185	4,414	229	3,828	4,351	3,828	(523)	5,081	4,414	5,081	667
Building Maint	4,545	2,879	4,545	1,666	6,702	4,469	6,702	2,233	5,694	4,545	5,694	1,149
Janitorial Services	9,979	12,576	9,979	(2,597)	7,967	14,632	7,967	(6,665)	9,040	9,979	9,040	(939)
General Insurance	1,708	1,846	1,708	(138)	1,679	1,820	1,679	(141)	2,095	1,708	2,095	387
Employee Benefits	414	413	414	1	401	381	401	20	128	414	128	(286)
Data Processing	127	108	127	19	180	246	180	(66)	77	127	77	(50)
DP - ProSupport	5,261	3,718	5,261	1,543	6,389	5,284	6,389	1,105	4,866	5,261	4,866	(395)
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	37,144	37,215	37,144	(71)	37,766	42,295	37,766	(4,529)	35,283	37,144	35,283	(1,861)
Roll Forward	(71)				(4,529)				(1,861)			
Adjustments:	(251) Less: CAO				(184) Less: CAO				(5,081) Safety Officer/Utilities			
									251 Roll fwd adj - CAO 10/11 Credit			
									991 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u>36,822</u>				<u>33,053</u>				<u>29,583</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

05210241 - AIR POLLUTION VEHICLE REGISTRATION

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	38	24	38	14	30	34	30	(4)	32	38	32	(6)
Dept of Finance	205	154	205	51	182	162	182	20	213	205	213	8
Annual Audit	37	51	37	(14)	35	36	35	(1)	37	37	37	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	(279)	-	(279)	(279)
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	155	169	155	(14)	163	173	163	(10)	176	155	176	21
Employee Benefits	-	-	-	-	-	-	-	-	(90)	-	(90)	(90)
Data Processing	27	22	27	5	31	45	31	(14)	29	27	29	2
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>462</u>	<u>420</u>	<u>462</u>	<u>42</u>	<u>441</u>	<u>450</u>	<u>441</u>	<u>(9)</u>	<u>118</u>	<u>462</u>	<u>118</u>	<u>(344)</u>
Roll Forward	42				(9)				(344)			
Adjustments:	(38) Less: CAO				(30) Less: CAO				38 Roll fwd adj - CAO 10/11 Credit			
									1 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u><u>466</u></u>				<u><u>402</u></u>				<u><u>(187)</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

05250000 - OLIVE PEST MGMT DISTRICT

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	Roll Forward Detail 2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	32	16	32	16	24	21	24	3	20	32	20	(12)
Dept of Finance	407	381	407	26	274	346	274	(72)	138	407	138	(269)
Annual Audit	31	33	31	(2)	28	22	28	6	23	31	23	(8)
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	129	109	129	20	-	-	-	-	-	129	-	(129)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	22	14	22	8	27	28	27	(1)	18	22	18	(4)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>621</u>	<u>553</u>	<u>621</u>	<u>68</u>	<u>353</u>	<u>417</u>	<u>353</u>	<u>(64)</u>	<u>199</u>	<u>621</u>	<u>199</u>	<u>(422)</u>
Roll Forward	68				(64)				(422)			
Adjustments:	(32)	Less: CAO			(24)	Less: CAO			32	Roll fwd adj - CAO 10/11 Credit		
	(31)	Lees: Annual Audit Estimate										
Total A-87 Charge/(Rebate)	<u><u>626</u></u>				<u><u>265</u></u>				<u><u>(191)</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

06010000 - ELK CREEK CEMETERY

	2010-11	Roll Forward Detail			2011-12	Roll Forward Detail			2012-13	Roll Forward Detail		
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	5	4	5	1	4	5	4	(1)	4	5	4	(1)
Dept of Finance	268	472	268	(204)	177	324	177	(147)	202	268	202	(66)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	4	3	4	1	4	6	4	(2)	3	4	3	(1)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>277</u>	<u>479</u>	<u>277</u>	<u>(202)</u>	<u>185</u>	<u>335</u>	<u>185</u>	<u>(150)</u>	<u>209</u>	<u>277</u>	<u>209</u>	<u>(68)</u>
Roll Forward	(202)				(150)				(68)			
Adjustments:	(5) Less: CAO				(4) Less: CAO							
									5	Roll fwd adj - CAO 10/11 Credit		
Total A-87 Charge/(Rebate)	<u><u>70</u></u>				<u><u>31</u></u>				<u><u>146</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

06020000 - GERMAN CEMETERY DISTRICT

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	98	214	98	(116)	136	71	136	65	71	98	71	(27)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	1,060	-	(1,060)	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	98	1,274	98	(1,176)	136	71	136	65	71	98	71	(27)
Roll Forward	(1,176)				65				(27)			
Adjustments:	-	Less: CAO			-	Less: CAO						
Total A-87 Charge/(Rebate)	<u>(1,078)</u>				<u>201</u>				<u>44</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

06030000 - MARVIN-CHAPEL CEMETERY

	2010-11	Roll Forward Detail			2011-12	Roll Forward Detail			2012-13	Roll Forward Detail		
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	2	2	-	2	2	2	-	2	2	2	-
Dept of Finance	224	349	224	(125)	200	214	200	(14)	175	224	175	(49)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	2	1	2	1	2	3	2	(1)	2	2	2	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>228</u>	<u>352</u>	<u>228</u>	<u>(124)</u>	<u>204</u>	<u>219</u>	<u>204</u>	<u>(15)</u>	<u>179</u>	<u>228</u>	<u>179</u>	<u>(49)</u>
Roll Forward	(124)				(15)				(49)			
Adjustments:	(2) Less: CAO				(2) Less: CAO							
									2	Roll fwd adj - CAO 10/11 Credit		
Total A-87 Charge/(Rebate)	<u><u>102</u></u>				<u><u>187</u></u>				<u><u>132</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

06040000 - NEWVILLE CEMETERY

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	1	-	1	1	-	1	-	(1)	1	1	1	-
Dept of Finance	81	214	81	(133)	38	149	38	(111)	72	81	72	(9)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	1	-	1	1	1	-	1	1	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	83	214	83	(131)	39	150	39	(111)	73	82	73	(9)
Roll Forward	(131)				(111)				(9)			
Adjustments:	(1) Less: CAO				- Less: CAO							
									1 Roll fwd adj - CAO 10/11 Credit			
Total A-87 Charge/(Rebate)	<u>(49)</u>				<u>(72)</u>				<u>65</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

06050000 - ORLAND CEMETERY

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	106	270	106	(164)	83	85	83	(2)	85	106	85	(21)
Dept of Finance	1,416	1,497	1,416	(81)	1,094	2,452	1,094	(1,358)	1,370	1,416	1,370	(46)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	78	1,060	78	(982)	-	-	-	-	-	78	-	(78)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	74	54	74	20	87	115	87	(28)	77	74	77	3
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,674	2,881	1,674	(1,207)	1,264	2,652	1,264	(1,388)	1,532	1,674	1,532	(142)
Roll Forward	(1,207)				(1,388)				(142)			
Adjustments:	(106) Less: CAO				(83) Less: CAO							
									106 Roll fwd adj - CAO 10/11 Credit			
									1 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u>361</u>				<u>(207)</u>				<u>1,497</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

06060000 - WILLOWS CEMETERY

	2010-11	Roll Forward Detail			2011-12	Roll Forward Detail			2012-13	Roll Forward Detail		
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	85	43	85	42	66	64	66	2	63	85	63	(22)
Dept of Finance	1,057	892	1,057	165	969	836	969	133	1,065	1,057	1,065	8
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	59	39	59	20	69	86	69	(17)	57	59	57	(2)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,201</u>	<u>974</u>	<u>1,201</u>	<u>227</u>	<u>1,104</u>	<u>986</u>	<u>1,104</u>	<u>118</u>	<u>1,185</u>	<u>1,201</u>	<u>1,185</u>	<u>(16)</u>
Roll Forward	227				118				(16)			
Adjustments:	(85) Less: CAO				(66) Less: CAO							
									85 Roll fwd adj - CAO 10/11 Credit			
Total A-87 Charge/(Rebate)	<u><u>1,343</u></u>				<u><u>1,156</u></u>				<u><u>1,254</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

06200000 - GLENN-CODORA FIRE

	2010-11	Roll Forward Detail			2011-12	Roll Forward Detail			2012-13	Roll Forward Detail		
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	84	221	84	(137)	14	73	14	(59)	15	84	15	(69)
Dept of Finance	428	825	428	(397)	357	310	357	47	281	428	281	(147)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	13	10	13	3	16	22	16	(6)	13	13	13	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	525	1,056	525	(531)	387	405	387	(18)	309	525	309	(216)
Roll Forward	(531)				(18)				(216)			
Adjustments:	(84) Less: CAO				(14) Less: CAO							
									84	Roll fwd adj - CAO 10/11 Credit		
Total A-87 Charge/(Rebate)	<u>(90)</u>				<u>355</u>				<u>177</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

06210000 - ELK CREEK FIRE DISTRICT

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	71	213	71	(142)	4	62	4	(58)	6	71	6	(65)
Dept of Finance	226	339	226	(113)	175	210	175	(35)	181	226	181	(45)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	4	3	4	1	5	8	5	(3)	5	4	5	1
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>301</u>	<u>555</u>	<u>301</u>	<u>(254)</u>	<u>184</u>	<u>280</u>	<u>184</u>	<u>(96)</u>	<u>192</u>	<u>301</u>	<u>192</u>	<u>(109)</u>
Roll Forward	(254)				(96)				(109)			
Adjustments:	(71) Less: CAO				(4) Less: CAO							
									71	Roll fwd adj - CAO 10/11 Credit		
Total A-87 Charge/(Rebate)	<u><u>(24)</u></u>				<u><u>84</u></u>				<u><u>154</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

06220000 - GLENN-COLUSA FIRE DISTRICT

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	74	219	74	(145)	6	-	6	6	7	74	7	(67)
Dept of Finance	1,437	1,133	1,437	304	1,328	-	514	514	962	625	148	(477)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	6	9	6	(3)	6	-	6	6	6	6	6	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,517	1,361	1,517	156	1,340	-	526	526	975	705	161	(544)
Roll Forward	156				526				(544)			
Adjustments:	(74) Less: CAO				(6) Less: CAO							
									74	Roll fwd adj - CAO 10/11 Credit		
Total A-87 Charge/(Rebate)	<u>1,599</u>				<u>1,860</u>				<u>505</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

06230000 - KANAWHA FIRE DISTRICT

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	Roll Forward Detail 2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	86	235	86	(149)	19	35	19	(16)	36	86	36	(50)
Dept of Finance	550	948	550	(398)	542	1,007	542	(465)	551	550	551	1
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	15	23	15	(8)	20	48	20	(28)	32	15	32	17
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>651</u>	<u>1,206</u>	<u>651</u>	<u>(555)</u>	<u>581</u>	<u>1,090</u>	<u>581</u>	<u>(509)</u>	<u>619</u>	<u>651</u>	<u>619</u>	<u>(32)</u>
Roll Forward	(555)				(509)				(32)			
Adjustments:	(86) Less: CAO				(19) Less: CAO							
									86 Roll fwd adj - CAO 10/11 Credit			
									1 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u><u>10</u></u>				<u><u>53</u></u>				<u><u>674</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

06240000 - ORD FIRE DISTRICT

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	74	216	74	(142)	7	8	7	(1)	7	74	7	(67)
Dept of Finance	245	483	245	(238)	153	261	153	(108)	235	245	235	(10)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	6	6	6	-	7	11	7	(4)	6	6	6	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	325	705	325	(380)	167	280	167	(113)	248	325	248	(77)
Roll Forward	(380)				(113)				(77)			
Adjustments:	(74) Less: CAO				(7) Less: CAO				74 Roll fwd adj - CAO 10/11 Credit			
Total A-87 Charge/(Rebate)	<u>(129)</u>				<u>47</u>				<u>245</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

06250000 - ORLAND FIRE DISTRICT

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	97	229	97	(132)	26	27	26	(1)	26	97	26	(71)
Dept of Finance	455	904	455	(449)	262	502	262	(240)	538	455	538	83
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	22	17	22	5	27	35	27	(8)	24	22	24	2
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>574</u>	<u>1,150</u>	<u>574</u>	<u>(576)</u>	<u>315</u>	<u>564</u>	<u>315</u>	<u>(249)</u>	<u>588</u>	<u>574</u>	<u>588</u>	<u>14</u>
Roll Forward	(576)				(249)				14			
Adjustments:	(97) Less: CAO				(26) Less: CAO				97 Roll fwd adj - CAO 10/11 Credit			
Total A-87 Charge/(Rebate)	<u>(99)</u>				<u>40</u>				<u>699</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

06300000 - LEVEE DISTRICT #1

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	7	214	7	(207)	5	6	5	(1)	6	7	6	(1)
Dept of Finance	135	156	135	(21)	138	146	138	(8)	99	135	99	(36)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	128	-	128	128	-	-	-	-	-	128	-	(128)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	5	5	5	-	6	9	6	(3)	5	5	5	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>275</u>	<u>375</u>	<u>275</u>	<u>(100)</u>	<u>149</u>	<u>161</u>	<u>149</u>	<u>(12)</u>	<u>110</u>	<u>275</u>	<u>110</u>	<u>(165)</u>
Roll Forward	(100)				(12)				(165)			
Adjustments:	(7) Less: CAO				(5) Less: CAO							
									7	Roll fwd adj - CAO 10/11 Credit		
Total A-87 Charge/(Rebate)	<u><u>168</u></u>				<u><u>132</u></u>				<u><u>(48)</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

06310000 - LEVEE DISTRICT #2

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	3	210	3	(207)	3	2	3	1	4	3	4	1
Dept of Finance	113	760	113	(647)	88	331	88	(243)	94	113	94	(19)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	2	1	2	1	3	2	3	1	3	2	3	1
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>118</u>	<u>971</u>	<u>118</u>	<u>(853)</u>	<u>94</u>	<u>335</u>	<u>94</u>	<u>(241)</u>	<u>101</u>	<u>118</u>	<u>101</u>	<u>(17)</u>
Roll Forward	(853)				(241)				(17)			
Adjustments:	(3) Less: CAO				(3) Less: CAO							
									3	Roll fwd adj - CAO 10/11 Credit		
Total A-87 Charge/(Rebate)	<u><u>(738)</u></u>				<u><u>(150)</u></u>				<u><u>87</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

06320000 - LEVEE DISTRICT #3

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	20	427	20	(407)	16	14	16	2	16	20	16	(4)
Dept of Finance	251	363	251	(112)	136	134	136	2	124	251	124	(127)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	14	7	14	7	16	20	16	(4)	14	14	14	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>285</u>	<u>797</u>	<u>285</u>	<u>(512)</u>	<u>168</u>	<u>168</u>	<u>168</u>	<u>-</u>	<u>154</u>	<u>285</u>	<u>154</u>	<u>(131)</u>
Roll Forward	(512)				-				(131)			
Adjustments:	(20) Less: CAO				(16) Less: CAO				20 Roll fwd adj - CAO 10/11 Credit			
Total A-87 Charge/(Rebate)	<u><u>(247)</u></u>				<u><u>152</u></u>				<u><u>43</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

06500000 - BUTTE CITY CSD

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	Roll Forward Detail 2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	6	7	6	(1)	5	7	5	(2)	5	6	5	(1)
Dept of Finance	990	634	990	356	214	536	214	(322)	285	990	285	(705)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	411	-	(411)	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	4	7	4	(3)	5	8	5	(3)	5	4	5	1
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,000</u>	<u>648</u>	<u>1,000</u>	<u>352</u>	<u>224</u>	<u>962</u>	<u>224</u>	<u>(738)</u>	<u>295</u>	<u>1,000</u>	<u>295</u>	<u>(705)</u>
Roll Forward	352				(738)				(705)			
Adjustments:	(6) Less: CAO				(5) Less: CAO							
									6 Roll fwd adj - CAO 10/11 Credit			
Total A-87 Charge/(Rebate)	<u><u>1,346</u></u>				<u><u>(519)</u></u>				<u><u>(404)</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

06510000 - BUTTE CITY CSD - RECREATION

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	2	-	(2)	-	1	-	(1)	-	-	-	-
Dept of Finance	1	80	1	(79)	33	16	33	17	34	1	34	33
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	2	-	(2)	-	1	-	(1)	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1</u>	<u>84</u>	<u>1</u>	<u>(83)</u>	<u>33</u>	<u>18</u>	<u>33</u>	<u>15</u>	<u>34</u>	<u>1</u>	<u>34</u>	<u>33</u>
Roll Forward	(83)				15				33			
Adjustments:	-	Less: CAO			-	Less: CAO						
Total A-87 Charge/(Rebate)	<u>(82)</u>				<u>48</u>				<u>67</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

06610000 - ELK CREEK CSD

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	Roll Forward Detail 2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	55	37	55	18	42	50	42	(8)	43	55	43	(12)
Dept of Finance	1,556	1,310	1,556	246	854	1,539	854	(685)	1,268	1,556	1,268	(288)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	38	34	38	4	44	68	44	(24)	39	38	39	1
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,649</u>	<u>1,381</u>	<u>1,649</u>	<u>268</u>	<u>940</u>	<u>1,657</u>	<u>940</u>	<u>(717)</u>	<u>1,350</u>	<u>1,649</u>	<u>1,350</u>	<u>(299)</u>
Roll Forward	268				(717)				(299)			
Adjustments:	(55) Less: CAO				(42) Less: CAO							
									55 Roll fwd adj - CAO 10/11 Credit			
Total A-87 Charge/(Rebate)	<u><u>1,862</u></u>				<u><u>181</u></u>				<u><u>1,106</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

06650000 - ELK CREEK CSD - LIGHTING

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Finance	26	20	26	6	19	12	19	7	19	26	19	(7)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>26</u>	<u>20</u>	<u>26</u>	<u>6</u>	<u>19</u>	<u>12</u>	<u>19</u>	<u>7</u>	<u>19</u>	<u>26</u>	<u>19</u>	<u>(7)</u>
Roll Forward	6				7				(7)			
Adjustments:	-	Less: CAO			-	Less: CAO						
Total A-87 Charge/(Rebate)	<u><u>32</u></u>				<u><u>26</u></u>				<u><u>12</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

06700000 - ORD BEND CSD

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	19	6	19	13	12	10	12	2	15	19	15	(4)
Dept of Finance	959	1,007	959	(48)	290	246	290	44	210	959	210	(749)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	1,060	-	(1,060)	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	13	5	13	8	12	14	12	(2)	14	13	14	1
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>991</u>	<u>2,078</u>	<u>991</u>	<u>(1,087)</u>	<u>314</u>	<u>270</u>	<u>314</u>	<u>44</u>	<u>239</u>	<u>991</u>	<u>239</u>	<u>(752)</u>
Roll Forward	(1,087)				44				(752)			
Adjustments:	(19) Less: CAO				(12) Less: CAO							
									19 Roll fwd adj - CAO 10/11 Credit			
Total A-87 Charge/(Rebate)	<u>(115)</u>				<u>346</u>				<u>(494)</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

06740000 - ARTOIS CSD

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	12	9	12	3	7	10	7	(3)	7	12	7	(5)
Dept of Finance	850	853	850	(3)	1,020	1,186	1,020	(166)	788	850	788	(62)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	1,060	-	(1,060)	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	8	8	8	-	8	13	8	(5)	6	8	6	(2)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>870</u>	<u>1,930</u>	<u>870</u>	<u>(1,060)</u>	<u>1,035</u>	<u>1,209</u>	<u>1,035</u>	<u>(174)</u>	<u>801</u>	<u>870</u>	<u>801</u>	<u>(69)</u>
Roll Forward	(1,060)				(174)				(69)			
Adjustments:	(12) Less: CAO				(7) Less: CAO							
									12	Roll fwd adj - CAO 10/11 Credit		
Total A-87 Charge/(Rebate)	<u>(202)</u>				<u>854</u>				<u>744</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

06800000 - HAMILTON CITY CSD

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	76	257	76	(181)	66	60	66	6	67	76	67	(9)
Dept of Finance	2,124	2,844	2,124	(720)	2,869	2,292	2,869	577	2,470	2,124	2,470	346
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	514	-	514	514	1,956	-	1,956	1,956	-	514	-	(514)
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	53	43	53	10	69	81	69	(12)	60	53	60	7
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>2,767</u>	<u>3,144</u>	<u>2,767</u>	<u>(377)</u>	<u>4,960</u>	<u>2,433</u>	<u>4,960</u>	<u>2,527</u>	<u>2,597</u>	<u>2,767</u>	<u>2,597</u>	<u>(170)</u>
Roll Forward	(377)				2,527				(170)			
Adjustments:	(76) Less: CAO				(66) Less: CAO							
									76 Roll fwd adj - CAO 10/11 Credit			
									1 M&I Pro-Support adj			
Total A-87 Charge/(Rebate)	<u><u>2,314</u></u>				<u><u>7,421</u></u>				<u><u>2,504</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

06830000 - HCCSD LIGHTING

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	6	4	6	2	4	5	4	(1)	4	6	4	(2)
Dept of Finance	41	141	41	(100)	33	28	33	5	29	41	29	(12)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	5	3	5	2	4	6	4	(2)	3	5	3	(2)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>52</u>	<u>148</u>	<u>52</u>	<u>(96)</u>	<u>41</u>	<u>39</u>	<u>41</u>	<u>2</u>	<u>36</u>	<u>52</u>	<u>36</u>	<u>(16)</u>
Roll Forward	(96)				2				(16)			
Adjustments:	(6) Less: CAO				(4) Less: CAO				6 Roll fwd adj - CAO 10/11 Credit			
Total A-87 Charge/(Rebate)	<u>(50)</u>				<u>39</u>				<u>26</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

06850000 - HCCSD LIBRARY

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	6	4	6	2	4	4	4	-	4	6	4	(2)
Dept of Finance	331	360	331	(29)	197	211	197	(14)	212	331	212	(119)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	4	3	4	1	3	6	3	(3)	4	4	4	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>341</u>	<u>367</u>	<u>341</u>	<u>(26)</u>	<u>204</u>	<u>221</u>	<u>204</u>	<u>(17)</u>	<u>220</u>	<u>341</u>	<u>220</u>	<u>(121)</u>
Roll Forward	(26)				(17)				(121)			
Adjustments:	(6) Less: CAO				(4) Less: CAO							
									6	Roll fwd adj - CAO 10/11 Credit		
Total A-87 Charge/(Rebate)	<u><u>309</u></u>				<u><u>183</u></u>				<u><u>105</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

06865000 - HCCSD EDGEWATER PARK

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	-	2	2	2	-	2	2	2	2	2	-
Dept of Finance	52	129	52	(77)	33	220	33	(187)	26	52	26	(26)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	1	-	1	1	3	1	3	2	2	1	2	1
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>55</u>	<u>129</u>	<u>55</u>	<u>(74)</u>	<u>38</u>	<u>221</u>	<u>38</u>	<u>(183)</u>	<u>30</u>	<u>55</u>	<u>30</u>	<u>(25)</u>
Roll Forward	(74)				(183)				(25)			
Adjustments:	(2) Less: CAO				(2) Less: CAO				2 Roll fwd adj - CAO 10/11 Credit			
Total A-87 Charge/(Rebate)	<u><u>(21)</u></u>				<u><u>(147)</u></u>				<u><u>7</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

06870000 - HCCSD PALLISADES

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	2	2	2	-	2	2	2	-	2	2	2	-
Dept of Finance	42	130	42	(88)	42	44	42	(2)	36	42	36	(6)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	2	2	2	-	1	2	1	(1)	2	2	2	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>46</u>	<u>134</u>	<u>46</u>	<u>(88)</u>	<u>45</u>	<u>48</u>	<u>45</u>	<u>(3)</u>	<u>40</u>	<u>46</u>	<u>40</u>	<u>(6)</u>
Roll Forward	(88)				(3)				(6)			
Adjustments:	(2) Less: CAO				(2) Less: CAO				2 Roll fwd adj - CAO 10/11 Credit			
Total A-87 Charge/(Rebate)	<u><u>(44)</u></u>				<u><u>40</u></u>				<u><u>36</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

06880000 - N.E. WILLOWS CSD

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	82	39	82	43	63	75	63	(12)	64	82	64	(18)
Dept of Finance	1,080	698	1,080	382	1,833	1,798	1,833	35	1,593	1,080	1,593	513
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	57	34	57	23	66	102	66	(36)	58	57	58	1
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,219</u>	<u>771</u>	<u>1,219</u>	<u>448</u>	<u>1,962</u>	<u>1,975</u>	<u>1,962</u>	<u>(13)</u>	<u>1,715</u>	<u>1,219</u>	<u>1,715</u>	<u>496</u>
Roll Forward	448				(13)				496			
Adjustments:	(82) Less: CAO				(63) Less: CAO							
									82	Roll fwd adj - CAO 10/11 Credit		
Total A-87 Charge/(Rebate)	<u><u>1,585</u></u>				<u><u>1,886</u></u>				<u><u>2,293</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

06920000 - MOSQUITO ABATEMENT

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	Roll Forward Detail 2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	Roll Forward Detail 2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	88	663	88	(575)	63	520	63	(457)	66	88	66	(22)
Dept of Finance	1,500	1,487	1,500	13	1,153	3,063	1,153	(1,910)	976	1,500	976	(524)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	3,694	1,644	3,694	2,050	634	-	634	634
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	62	32	62	30	67	94	67	(27)	60	62	60	(2)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,650</u>	<u>2,182</u>	<u>1,650</u>	<u>(532)</u>	<u>4,977</u>	<u>5,321</u>	<u>4,977</u>	<u>(344)</u>	<u>1,736</u>	<u>1,650</u>	<u>1,736</u>	<u>86</u>
Roll Forward	(532)				(344)				86			
Adjustments:	(88) Less: CAO				(63) Less: CAO							
									88 Roll fwd adj - CAO 10/11 Credit			
									1 M&I Pro-Support adj			
									(1,269) Co Counsel Mosq timestudy adj			
Total A-87 Charge/(Rebate)	<u><u>1,030</u></u>				<u><u>4,570</u></u>				<u><u>642</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

06950000 - RICE PEST ABATEMENT

	2010-11	Roll Forward Detail			2011-12	Roll Forward Detail			2012-13	Roll Forward Detail		
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	5	3	5	2	4	4	4	-	4	5	4	(1)
Dept of Finance	73	234	73	(161)	86	87	86	(1)	260	73	260	187
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	4	3	4	1	4	6	4	(2)	3	4	3	(1)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>82</u>	<u>240</u>	<u>82</u>	<u>(158)</u>	<u>94</u>	<u>97</u>	<u>94</u>	<u>(3)</u>	<u>267</u>	<u>82</u>	<u>267</u>	<u>185</u>
Roll Forward	(158)				(3)				185			
Adjustments:	(5) Less: CAO				(4) Less: CAO							
									5	Roll fwd adj - CAO 10/11 Credit		
Total A-87 Charge/(Rebate)	<u><u>(81)</u></u>				<u><u>87</u></u>				<u><u>457</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

06960000 - HC RECLAMATION #2140

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	543	642	543	(99)	19	23	19	(4)	20	543	20	(523)
Dept of Finance	218	89	218	129	163	117	163	46	95	218	95	(123)
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	16	13	16	3	20	31	20	(11)	18	16	18	2
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>777</u>	<u>744</u>	<u>777</u>	<u>33</u>	<u>202</u>	<u>171</u>	<u>202</u>	<u>31</u>	<u>133</u>	<u>777</u>	<u>133</u>	<u>(644)</u>
Roll Forward	33				31				(644)			
Adjustments:	(543) Less: CAO				(19) Less: CAO							
									543	Roll fwd adj - CAO 10/11 Credit		
Total A-87 Charge/(Rebate)	<u><u>267</u></u>				<u><u>214</u></u>				<u><u>32</u></u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

06970000 - RECLAMATION DISTRICT #2106

	2010-11	Roll Forward Detail			2011-12	Roll Forward Detail			2012-13	Roll Forward Detail		
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	1,256	-	(1,256)	-	-	-	-	-	-	-	-
Dept of Finance	76	105	76	(29)	33	-	-	-	-	-	-	-
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	76	1,361	76	(1,285)	33	-	-	-	-	-	-	-
Roll Forward	(1,285)				-				-			
Adjustments:	-	Less: CAO			-	Less: CAO						
Total A-87 Charge/(Rebate)	<u>(1,209)</u>				<u>33</u>				<u>-</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

06980000 - RESOURCE CONSERVATION DISTRICT

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	-	311	-	(311)	-	4,139	-	(4,139)	-	-	-	-
Dept of Finance	424	2,177	424	(1,753)	-	-	-	-	-	-	-	-
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-
County Counsel	-	1,060	-	(1,060)	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Maint	-	-	-	-	-	-	-	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	91	-	(91)	-	-	-	-	-	-	-	-
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	424	3,639	424	(3,215)	-	4,139	-	(4,139)	-	-	-	-
Roll Forward	(3,215)				(4,139)				-			
Adjustments:	-	Less: CAO			-	Less: CAO						
Total A-87 Charge/(Rebate)	<u>(2,791)</u>				<u>(4,139)</u>				<u>-</u>			

A-87 COST ALLOCATION DETAIL & COMPARISON

99999999 - OTHER

	2010-11				2011-12				2012-13			
	A-87 Plan Schedule A	2008-09 Estimate	2008-09 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2009-10 Estimate	2009-10 Actual	Roll Forward Detail Difference	A-87 Plan Schedule A	2010-11 Estimate	2010-11 Actual	Roll Forward Detail Difference
Service Departments:												
Building Use	15,540	2,897	15,540	12,643	17,106	11,418	17,106	5,688	17,764	15,540	17,764	2,224
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
CAO	8,695	5,724	8,695	2,971	6,665	8,307	6,665	(1,642)	5,770	5,043	5,770	727
Dept of Finance	23,181	21,990	23,181	1,191	36,652	11,467	36,652	25,185	25,154	23,181	25,154	1,973
Annual Audit	9,059	13,230	9,059	(4,171)	8,378	9,565	8,378	(1,187)	7,600	9,059	7,600	(1,459)
County Counsel	(953)	(1,503)	(953)	550	(1,077)	29,008	(1,077)	(30,085)	(2,287)	(953)	(2,287)	(1,334)
Personnel	(109)	(148)	(109)	39	(8)	(43)	(8)	35	(69)	(109)	(69)	40
Facilities Maint	88,077	91,096	88,077	(3,019)	147,088	83,939	147,088	63,149	160,557	88,077	160,557	72,480
Building Maint	315,967	131,780	315,967	184,187	22,702	222,495	22,702	(199,793)	90,907	315,967	90,907	(225,060)
Janitorial Services	55,213	69,853	55,213	(14,640)	36,045	75,204	36,045	(39,159)	35,434	55,213	35,434	(19,779)
General Insurance	52,037	59,383	52,037	(7,346)	51,765	60,605	51,765	(8,840)	50,661	52,037	50,661	(1,376)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	6,071	5,117	6,071	954	6,977	11,239	6,977	(4,262)	5,200	6,071	5,200	(871)
DP - ProSupport	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	572,778	399,419	572,778	173,359	332,293	523,204	332,293	(190,911)	396,691	569,126	396,691	(172,435)
Roll Forward	173,359				(190,911)				(172,435)			
Adjustments:	(8,695)	Less: CAO			(6,665)	Less: CAO			(71,578)	Safety Officer / Utilities		
									8,695	Roll fwd adj - CAO 10/11 Credit		
Total A-87 Charge/(Rebate)	<u>737,442</u>				<u>134,717</u>				<u>161,373</u>			